

Customs Tariffs of the Colonial
Empire, 1937.

1. Part I - Africa. 194p.
 2. Part II - Eastern, Mediterranean,
and Pacific. 260p.
 3. Part III - West Indies. 253p
-

Issued by the Colonial Office

CUSTOMS TARIFFS OF THE COLONIAL EMPIRE

PART I—AFRICA

PART II—EASTERN, MEDITERRANEAN, and
PACIFIC, and PART III—WEST INDIES issued
separately.

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PREFACE

The Customs Tariffs of the various British Oversea Dependencies given in the following pages have been corrected in accordance with material available in the Colonial Office up to the end of March, 1937.

While responsibility cannot be assumed for the correctness of the information given in this compilation, no effort has been spared to make it as accurate as possible.

Particulars of the goods the import of which is either restricted or prohibited are not given separately for each Colony, etc.; but a list of goods the importation of which is usually prohibited is given on page iv.

Leaflets showing the additions and amendments to the various tariffs included in this compilation will be published by His Majesty's Stationery Office from time to time. In addition, changes in Colonial, etc., customs tariffs are notified in the Board of Trade Journal (Published by His Majesty's Stationery Office, price 6d. weekly).

This compilation will be reprinted as soon as the additions and amendments to the various tariffs included in it are sufficiently numerous and important to render it desirable.

Enquiries relating to Colonial Customs and to changes made subsequent to the issue of this volume should be made to the Department of Overseas Trade (Tariff Section), Old Queen Street, S.W.1.

LIST OF GOODS THE IMPORTATION OF WHICH IS
USUALLY PROHIBITED.

(See Preface.)

1. All goods which if sold would be liable to forfeiture under the Merchandise Marks Ordinance, and also all goods of foreign manufacture bearing any name or trade mark being or purporting to be the name or trade mark of any manufacturer, dealer or trader in the Colony or the United Kingdom or any British Possession, unless such trade name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced.
2. Articles of food intended for human consumption declared by the competent sanitary authority to be unfit for such consumption.
3. Books wherein the copyright is subsisting, composed, written or printed in the United Kingdom, and printed in any other country, and named in any printed list of such books made by the Commissioners of His Majesty's Customs.
4. Coin, legally current in the Colony or any money purporting to be such, not being of the established standard in weight and fineness.
5. Coin, namely, base or counterfeit coin of any country.
6. Goods bearing the Royal Arms of Great Britain or Arms so closely resembling the same as to be calculated to deceive unless the manufacturer of such goods holds His Majesty's authority to use them in connexion with his trade, business, calling or profession.
7. Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings, or any other indecent or obscene articles.
8. Infected cattle, sheep or other animals, or carcasses thereof, and hides, skins, horns, hoofs or any other part of cattle or other animals which may be prohibited in order to prevent the introduction or spread of any communicable disease.
9. Machines for duplicating keys.
10. Matches containing white (yellow) phosphorus.
11. Prepared opium.
12. Exhausted tea.
13. Shaving brushes manufactured in or exported from the Empire of Japan.
14. Immature spirits.
15. Cannabis Sativa (known as Indian hemp or bhang).

CUSTOMS TARIFFS OF THE COLONIAL EMPIRE

PART I

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AFRICA, EAST

KENYA COLONY AND PROTECTORATE, UGANDA PROTECTORATE,

AND

TANGANYIKA TERRITORY (MANDATED TERRITORY).

For the purpose of assessing the amount of any ad valorem Customs duty and for the purpose of the declarations and oaths which may at any time be required by law or regulation in relation to any question of such duty, the value of goods for purposes of duty shall be taken to be the domestic value, as herein-after defined, plus the extra cost of packing and packages for export, carriage to the port of shipment and all expenses incidental to placing the goods on board the ship together with the cost of freight, insurance, and all other charges up to the time of importation into the Colony: Provided that in no case shall the value for purposes of duty be less than the cost of the goods to the importer at the place of importation.

For the purpose of this section, "domestic value" shall, in respect of imported goods, be the market price at which at the time of exportation such or similar goods are offered for sale, for consumption in the country from which the goods are imported, to all purchasers in the usual wholesale quantities in the ordinary course of trade in the principal markets of such country, including the cost of packages ordinarily used in those markets, but not including any duties payable in that country.

"Freight" includes postage, provided that in the case of goods conveyed by air the amount to be added in respect of freight to the value for the purposes of assessment of duty is calculated at a figure not less than one fourth of the freight charges actually paid on such goods and not more than the amount of such freight charges.

Articles.	Rate of Duty.
Sh. cts.	
CLASS I.—ANIMALS, AGRICULTURAL AND PASTORAL PRODUCTS, FOODSTUFFS.	
1. Animals living :—	
(a) Cattle for slaughter	each 20 00
(b) Sheep and goats for slaughter	" 3 00
(c) Other, including poultry	Free.
2. Bacon and ham	<i>ad valorem</i> 20 per cent. (plus a suspended duty of 10 per cent. <i>ad valorem</i>).*
3. Biscuits	<i>ad valorem</i> 20 per cent.
4. (a) Bones, ivory, hoofs, horns, skins and teeth, being parts of animals, fishes and reptiles, not being manufactured, polished, dressed or further prepared than dried or cleaned, but in their raw and unmanufactured state	Free.
(b) Hog casings (sausage skins)	"
(c) Ornamental feathers, n.e.e.	<i>ad valorem</i> 20 per cent.

* Suspended duty in force in Kenya, Uganda, and Tanganyika Territory.

Articles.	Rate of Duty.
CLASS I.—continued.	
	Sh. cts.
5. Butter	<i>ad valorem</i> 20 per cent. (plus a suspended duty of 10 percent. <i>ad valorem</i>).*
6. Cheese	<i>ad valorem</i> 20 per cent. (plus a suspended duty of 10 percent. <i>ad valorem</i>).*
7. Corn, grain, and pulse (not including infants' foods, patent or proprietary foods, or corn, grain, or pulse prepared as vegetables) :—	
(a) Wheat :—	
(i) In the grain	per 100 pounds ... 3 00 (plus a suspended duty of Sh. 1/50 per 100 lbs.).
(ii) Ground or otherwise prepared ...	per 100 pounds ... 3 00 (plus a suspended duty of Sh. 3 per 100 pounds).*†
(iii) Bran, wheaten	<i>ad valorem</i> 20 per cent.
(b) Rice :—	
(i) In the grain	per 100 pounds ... 4 00 (plus a suspended duty of Sh. 2 per 100 pounds).*†
(ii) Otherwise prepared	<i>ad valorem</i> 20 per cent.
(c) Maize :—	
(i) In the grain	Free (plus a suspended duty of 20 percent. <i>ad valorem</i>).
(ii) Meal	Free (plus a suspended duty of 20 percent. <i>ad valorem</i>).
(iii) Otherwise prepared	<i>ad valorem</i> 20 per cent.
(d) Other corn and grain	"
(e) Pulse :—	
(i) Dhall	per 100 pounds ... 4 00
(ii) Other pulse, including meal and flour	<i>ad valorem</i> 20 per cent.
8. Cotton, raw	Free.
9. Extracts and essences of all kinds for food and flavouring	<i>ad valorem</i> 20 per cent.

* Suspended duty in force in Kenya.

† Suspended duty of Shs. 1/50 per 100 lbs. in force in Tanganyika Territory and Uganda.

‡ Suspended duty in force in Tanganyika Territory.

Articles.	Rate of Duty.
CLASS I—continued.	
Sh. cts.	
10. Fish :—	
(a) Fresh, of East Africa taking	Free.
(b) Fry and ova	"
(c) Salted, dried or preserved by cold process	per 100 pounds ... 2 00 (or 20 per cent. <i>ad valorem</i> , which- ever is the greater).
(d) Other	<i>ad valorem</i> 20 per cent.
11. Foods :—	
(a) Specially prepared for infants, but not including "Virol", "Roboleine" and similar tonic foods	<i>ad valorem</i> 10 per cent.
(b) Tonic and similar foods, <i>e.g.</i> , "Ovaltine", "Roboleine", "Virol", and similar preparations, not being medicines ...	<i>ad valorem</i> 20 per cent.
(c) Cod liver oil and cod liver oil and malt extracts	<i>ad valorem</i> 10 per cent.
12. Fruits and vegetables :—	
(a) Fresh or green, <i>n.e.e.</i>	Free.
(b) Currants, dried, without sugar	per 100 pounds ... 1 75
(c) Dates, imported in bulk	per 100 pounds ... 4 00
(d) Other fruits and vegetables	<i>ad valorem</i> 20 per cent.
13. Garlic	per 100 pounds ... 5 00
14. Ghee and ghee substitute	per pound 30 (plus a suspended duty of Cts. 15 per pound).*
15. Hops, in bulk	<i>ad valorem</i> 10 per cent.
16. Malt, condensed, and worts, for the brewing of beer	<i>ad valorem</i> 10 per cent.
17. Milk :—	
(a) Condensed, desiccated, or preserved, <i>n.e.e.</i>	per 100 pounds ... 10 00 (or 20 per cent. <i>ad valorem</i> whichever is greater).
(b) Cream	per pound 50
18. Onions, not preserved	per 100 pounds ... 3 00
19. Poultry, grit and spice, bone meal and bone flour, mineral mixtures for stock feeding which contain 70 per cent. of one or more of the following ingredients: calcium, phosphoric oxide, iron, iodine	Free.
20. Rennet	"

* Suspended duty in force in Kenya and Tanganyika Territory.

Articles.	Rate of Duty.
CLASS I—continued.	
21. Salt :—	Sh. cts.
(a) Rock or crushed rock salt imported in bulk	Free.
(b) Common, n.e.e., imported in bulk	per 100 pounds ... 1 00
(c) Curing or dairy, imported in bulk	Free.
(d) Other	<i>ad valorem</i> 20 per cent.
22. Seeds, bulbs, plants, trees and tubers, for planting or sowing only	Free.
*†23. Sugar refined or unrefined, including jaggery	per 100 pounds ... 6 00 (plus a suspended duty of Sh. 6 per 100 pounds in Kenya and of Sh. 3 per 100 pounds in Tanganyika Territory).
24. Tea	per pound 50
CLASS II.—ALES, WINES, SPIRITS AND BEVERAGES.	
25. Ale, beer, cider, perry and stout, all kinds, of a strength exceeding 3 per cent. of proof spirit	per imperial gallon 3 00
26. Beverages, cordials and syrups, n.e.e., not exceeding 3 per cent. of proof spirit	" 4 00
27. Spirits :—	
(a) Perfumed	per imperial gallon 60 00 (or 30 per cent. <i>ad valorem</i> , whichever is greater).
(b) Liqueurs, cordials and mixed potable spirits, exceeding 3 per cent. of proof spirit	per imperial gallon 48 00
(c) Other potable spirits exceeding 3 per cent. of proof spirit, e.g., brandy, whisky, rum, gin, geneva, and rectified spirits, n.e.e.	per proof gallon ... 48 00
<i>(Note.—No allowance will be made for under-proof in excess of 12½ per cent.)</i>	
(d) Methylated and denatured spirits, not potable, and not including power alcohol	per imperial gallon 2 00
(e) Power alcohol, not potable	" " " ... 30
(f) Toilet preparations, essences and tinctures, n.e.e., containing over 3 per cent. of proof spirit, but not including tooth washes and dentifrices	<i>ad valorem</i> 30 per cent.
(g) Wood naphtha, pyridine and similar denaturants	Free.
(h) Spirituous tooth washes and dentifrices	<i>ad valorem</i> 20 per cent.
(i) Rectified spirits to be used solely in the compounding of drugs and medicines...	Free.

* There is in force in Tanganyika Territory a consumption tax of 3s. per 100 lb. of sugar (refined or unrefined and including jaggery) released from Customs control.

† Suspended duty in force in Kenya.

Articles.	Rate of Duty.
CLASS II—continued.	
	Sh. cts.
28. Waters, mineral, aerated and table :—	
(a) In bottles, each not more than one reputed half-pint	per dozen bottles ... 75
(b) In bottles each more than one reputed half-pint and not more than one reputed pint	" " ... 1 50
(c) In bottles, each more than one reputed pint and not more than one reputed quart	" " ... 3 00
(d) In other containers or larger bottles ...	per imperial gallon 1 50
29. Wines :—	
(a) Vermouth	" " ... 7 50
(b) Other still wines (n.e.e.)—	
(i) Imported in bottle	per imperial gallon 7 50 (or 33½ per cent. <i>ad valorem</i> , whichever is the greater).
(ii) Imported in casks or other containers of 5 gallons or over ...	per imperial gallon 5 50 (or 33½ per cent. <i>ad valorem</i> , whichever is the greater).
(c) Sparkling wines :—	
(i) Champagne	per imperial gallon 25 00 (or 33½ per cent. <i>ad valorem</i> , whichever is the greater).
(ii) Other	per imperial gallon 17 50 (or 33½ per cent. <i>ad valorem</i> , whichever is the greater).
(d) Sacramental wine, on proof to the satisfaction of the Commissioner of Customs that it is imported for use as such ...	Free.
<i>(Note.—Wines containing less than 3 per cent. of proof spirits are not included in the above and wines containing more than 50 per cent. of proof spirit are classed as spirits.)</i>	
CLASS III.—TOBACCO AND MANUFACTURES THEREOF.	
30. Cigars, cheroots and cigarillos	per pound ... 5 00 (or <i>ad valorem</i> 62½ per cent., whichever is the greater).
31. Cigarettes	per pound ... 2 65 (or <i>ad valorem</i> 62½ per cent., whichever is the greater).
32. Snuff	per pound ... 1 50

Articles.	Rate of Duty.
CLASS III—continued.	
	Sh. cts.
33. Tobacco, manufactured, n.e.e.	per pound 2 65 (or <i>ad valorem</i> 62½ per cent., which- ever is the greater).
34. Tobacco, unmanufactured	per pound 1 00
CLASS IV.—TEXTILES, APPAREL, YARNS, AND FIBRES.	
35. Bags and bagging (not including paper or leather bags), and hessian and sacking in the piece (not including matting), for the packing for wholesale distribution or export of local pro- duce or manufactures	Free.
36. Bands and belting for driving machinery ...	Free.
37. Battery cloth and baize, bolting cloth, gauze, matting, sieving and screening for use in connection with machinery; brattice cloth, filter cloth, filter pulp, and mill silk	Free.
38. Clothing and apparel, n.e.e., secondhand (re- conditioned or otherwise); for sale	<i>ad valorem</i> 30 per cent.
38A. Apparel and blankets—	
(i) Blankets	Cents 30 each or 20 per cent. <i>ad valorem</i> , whichever is higher.
(ii) Boots and shoes of which the soles are made of rubber and the uppers of canvas and/or leather	Cents 40 per pair or 20 per cent. <i>ad valorem</i> , which- ever is higher.
(iii) Cardigans, jerseys, and pullovers... ..	Cents 35 each or 20 per cent. <i>ad valorem</i> , whichever is higher.
(iv) Shirts	Cents 35 each or 20 per cent. <i>ad valorem</i> , whichever is higher.
(v) Singlets	Cents 20 each or 20 per cent. <i>ad valorem</i> , whichever is higher.
(vi) Socks and stockings	Cents 15 per pair or 20 per cent. <i>ad valorem</i> , which- ever is higher.
39. Coconut and fibre matting in the roll, not being mats or interior floor coverings	<i>ad valorem</i> 10 per cent.
40. Piece goods—	
(a) Cotton, grey and unbleached, n.e.e. ...	Cents 10 per square yard or 20 per cent. <i>ad valorem</i> , whichever is higher.

Articles.	Rate of Duty.
CLASS IV—continued.	
40. Piece goods— <i>continued.</i>	Sh. cts.
(b) Other (including scarves, shukas, chadders, khangas, bedspreads and the like), made of cotton or admixtures of cotton with other material not elsewhere specified	Cents 12 per square yard or 20 per cent. <i>ad valorem</i> , whichever is higher.
(c) Made of silk or artificial silk or of materials containing silk or artificial silk	Cents 20 per square yard or 20 per cent. <i>ad valorem</i> , whichever is higher.
41. Dressings, surgical, imported as such	Free.
42. Nets and netting (not wire) :—	
(a) Fishing nets (not including anglers' landing nets)	"
(b) Fruit-tree and seed-bed netting	"
(c) Mosquito nets and netting	"
43. Rope and cordage :—	
(a) Driving ropes for machinery	"
(b) Baling rope, for the packing of produce	"
(c) Seaming and binder twine, harvest yarn	"
CLASS V.—METALS, METAL MANUFACTURES, MACHINERY AND VEHICLES.	
44. Airships, aeroplanes and other aircraft, and completed parts and accessories thereof	Free.
45. Bolts, nuts, nails, screws, rivets, hinges, and washers	<i>ad valorem</i> 10 per cent.
46. Buckets, dustbins, incinerators, destructors and similar appliances and apparatus, imported for public services in connection with the collection and disposal of refuse	Free.
47. Builders' requisites and materials (metal) :—	
(a) Buildings, complete, imported in sections	<i>ad valorem</i> 10 per cent.
(b) Metal windows, doors and house frames	" "
(c) Gutterings, ridgings, ventilators	" "
(d) Casement stays, door handles, door closers, finger plates, latches, rim and mortice locks and lock furniture, and similar door and window furniture, but not including padlocks	<i>ad valorem</i> 10 per cent.
(e) Sanitary and lavatory appliances (metal) : lavatories, sinks, water-closets, baths, geysers, cisterns, and taps, plugs, traps, overflows and other fittings, therefor	" "
(f) Lifts, passenger, including the gates	" "
(g) Concrete reinforcing metal; expanded metal	" "

Articles.	Rate of Duty.
CLASS V—continued.	Sh. cts.
48. Bullion in the bar or sheet; coin and specie ...	Free.
49. Carts, carriages and wheeled vehicles, not self-propelled :—	
(a) Agricultural wagons, carts and trailers, and parts thereof	"
(b) Wheelbarrows, sack-trucks, and hand-trolleys	"
(c) Tar and pitch boilers, street-spraying machines, and similar vehicles ordinarily employed in the construction and maintenance of roads... ..	"
(d) Carts and trailers, imported for public services in connection with the collection and disposal of refuse	"
(e) Bicycles, tricycles, n.e.e.	Sh. 12 each or 20 per cent. <i>ad valorem</i> , whichever is higher.
(f) Parts and accessories of bicycles and tricycles (not including rubber tyres or tubes when imported separately) viz. :—	
(i) Frames, including front fork and back stay	Each, Sh. 6 or 20 per cent. <i>ad valorem</i> , whichever is higher.
(ii) Frames, excluding front fork and back stay	Each, Sh. 4 or 20 per cent. <i>ad valorem</i> , whichever is higher.
(iii) Front forks... ..	Each, Sh. 1/25 or 20 per cent. <i>ad valorem</i> , whichever is higher.
(iv) Back stays	Each, 75 cents. or 20 per cent. <i>ad valorem</i> , whichever is higher.
(v) Handle bars (with fittings or otherwise)	Each, Sh. 1/50 or 20 per cent. <i>ad valorem</i> , whichever is higher.
(vi) Saddles	Each, Sh. 1 or 20 per cent. <i>ad valorem</i> , whichever is higher.
(vii) Rims	Each, 40 cents or 20 per cent. <i>ad valorem</i> , whichever is higher.
(viii) Chains	Each, 40 cents or 20 per cent. <i>ad valorem</i> , whichever is higher.
Other parts	20 per cent. <i>ad valorem</i> .
(g) Rickshaws and carriages, not including baby carriages, and parts and accessories thereof (not including rubber tyres or tubes when imported separately) ...	<i>ad valorem</i> 20 per cent.

Articles.	Rate of Duty.
CLASS V—continued.	
	Sh. cts.
49. Carts, carriages, &c.— <i>continued.</i> (h) Other wheeled vehicles, n.e.e., and parts and accessories thereof (not including rubber tyres and tubes imported separately)	<i>ad valorem</i> 15 per cent.
50. Chains: trek, hauling or hoisting chains, and shackles therefor, not including anti-skid chains for motor and steam vehicles... ..	Free.
51. Cranes, hoists, winches, chain pulleys, bucket and gravity conveyors and completed parts thereof, including slings ... ..	..
52. Cylinders for use or in use, as containers for compressed gas, not being parts of gas lighting apparatus ... ..	..
53. Fencing material: gates, hurdles, posts, standards, strainers, staples, winders, and other materials or fasteners ordinarily used for agricultural or railway fencing	Free.
54. Filters, not being parts of motor vehicles, for the purification or softening of water or for use in connection with machinery for manufacturing or industrial purposes ... ..	..
55. Fire escapes, fire engines and fire extinguishing apparatus, and parts and refils therefor ... ..	..
56. Gauze, metal: sieving and screening of metal for use in connection with machinery ... ..	..
57. Machinery, apparatus, appliances and implements not specially provided for, and not including material, domestic machines or vehicles:—	
(a) For agricultural, dairying or water-boring purposes ... ..	..
(b) For mining purposes, n.e.e. ... ..	..
(c) Fixed plant and machinery for factory installation and for manufacturing and industrial purposes, but not including structural steelwork for staging and platforms... ..	..
(d) Presses for produce, and parts thereof ... ..	..
(e) Pumps and rams for water supply, sewerage, drainage or irrigation ... ..	..
(f) Lawn mowers, garden shears, garden and path rollers, watering cans and similar horticultural and gardening requisites... ..	<i>ad valorem</i> 10 per cent.
(g) Mechanics' and artisans' tools, being tools ordinarily used by mechanics or artisans, and not being agricultural implements or machine tools ... ..	..

Articles.	Rate of Duty.
CLASS V—continued.	
Sh. cts.	
57. Machinery, apparatus, &c.— <i>continued.</i>	
(h) Machinery, apparatus, appliances and instruments (not including tools, or domestic or toilet machines, or appliances elsewhere provided for) and electrical material used in connection therewith, for the generation, storage, transmission, distribution of, or lighting by, gas or electric power, and parts thereof, but not including electroliers, gasoliers, lamps, lamp-shades or reflectors, portable batteries or electrical appliances for use in connection with vehicles	Free.
(i) Other, for manufacturing or industrial purposes, including machine tools, but not including structural steelwork for staging and platforms	"
58. Metals :—	
(a) Aluminium, in plain, perforated or corrugated sheets, or in strips, but otherwise unmanufactured	<i>ad valorem</i> 10 per cent.
(b) Brass, bronze, copper and composition metal, in plain or perforated sheets or in strips, but otherwise unmanufactured...	" "
(c) Iron and steel :—	
(i) Plates and sheets, plain, corrugated, perforated, galvanised or enamelled, including plates covered with lead, tin or zinc, n.e.e.	0
(ii) Angle, bar, channel, rod, hoop, H., T., and similar iron and steel, not worked or fabricated and not elsewhere enumerated	" "
(iii) Fabricated girders and fabricated steelwork for buildings and bridges not elsewhere enumerated, structural steelwork for staging and platforms	" "
(iv) Hoop iron for the baling of produce, and fasteners therefor...	Free.
(d) Lead : bar, sheet and strip	<i>ad valorem</i> 10 per cent.
(e) Tin and zinc : plate, n.e.e., bar, sheet, plain or perforated but otherwise unmanufactured	" "
(f) Zinc : fume, dust and shavings	Free.
(g) Mercury and its compounds	"
(h) Metals of all sorts, n.e.e., including brazing and soldering alloys, in plates, sheets, rods, bars, blocks, ingots or pigs	<i>ad valorem</i> 10 per cent.
(i) Metalliferous ores	Free.
(j) Linotype metal	"

II KENYA-UGANDA-TANGANYIKA

Articles.	Rate of Duty.
CLASS V—continued.	
	Sh. cts.
59. Metal signs or name plates bearing any commercial advertisement or the name and qualifications or professional attainments of the importer; metal licence plates and badges imported by or on behalf of a municipality or other public body	Free
60. Memorial tablets and brasses, engraved; ornaments for graves	"
61. (a) Motor cars, motor and steam lorries of a carrying capacity of less than 3,000 lb., motor cycles and other mechanically-propelled road vehicles, and chassis thereof, n.e.e., together with their appropriate initial equipment ...	<i>ad valorem</i> 15 per cent.
(b) Motor and steam lorries of a carrying capacity of 3,000 lb. and over, and chassis thereof, n.e.e., together with their appropriate initial equipment ...	Free.
62. Motor and steam road and farm tractors and trailers therefor; stone crushers, road rollers, graders, and scarifiers, road sweepers and sprayers and other mechanically-propelled engines, machines and vehicles ordinarily employed in the construction and maintenance of roads; motor ambulances; parts and accessories therefor, but not including lamps, bulbs, batteries, magnetos, ignition coils, sparking plugs, and rubber tyres and tubes, when imported separately	Free.
63. Motor vehicle and motor engine parts and accessories, not specially provided for ...	<i>ad valorem</i> 15 per cent.
64. Packing and lagging for engines, machinery, piping and buildings, n.e.e.	<i>ad valorem</i> 10 per cent.
65. Pickaxes, crowbars, shovels, earth-pans, axes and hatchets, n.e.e.	" "
66. Pipes, piping, tubes and fittings (metal):—	
(a) For gas, steam, drainage, water supply, sewerage, irrigation, or in manufacturing or industrial plant, not including down-pipes or guttering, but including meters, culverts, cocks and taps not capable of use as fittings for domestic conveniences, grids, manhole covers and fittings	Free.
(b) Down-pipes, chimney pipes, n.e.e. ...	<i>ad valorem</i> 10 per cent.
(c) Lead piping, not elsewhere provided for...	" "
67. Printers' type, of metal, and electros	Free.

Articles.	Rate of Duty.
CLASS V—<i>continued.</i>	
68. Railway and tramway construction and equipment requisites: rails, sleepers, fastenings for rails and sleepers, switchboxes, culvert tops, locomotives and other rolling stock, turntables, signals, weighbridges, and similar railway and tramway equipment requisites, n.e.e.	Sh. cts. Free
69. Refrigerating machinery, and mechanically-cooled refrigerators	"
70. Sprayers, sprinklers, vermin traps and other apparatus and appliances used for the prevention or destruction of pests, or of diseases in stock, plants or trees	"
71. Tanks, complete or in sections:— (a) Imported for use in connection with a public water supply system (b) Other, not elsewhere provided for	" " <i>ad valorem</i> 10 per cent.
72. Telegraphic and telephonic materials, equipment and instruments imported for use by a public utility company for the construction, working and maintenance of telegraph or telephone lines, or for the transmission or reception of wireless telegraphy or telephony, but not including stationery, or electric batteries suitable for use in motor vehicles	Free.
73. Weighing and measuring machines and appliances, not elsewhere provided for, including petrol and oil pumps	" " <i>ad valorem</i> 10 per cent.
74. Wire:— (a) Wire ordinarily used for native adornment— (i) Iron... .. (ii) Brass (iii) Copper (iv) Aluminium... .. (b) Steel wire and lead wire, n.e.e. (c) Gauze and wire netting (d) Fencing and baling wire	" " per 100 pounds ... 7 00 " " ... 20 00 " " ... 25 00 " " ... 25 00 <i>ad valorem</i> 10 per cent. Free.
75. Wire rope, and split links, shackles and thimbles for use in connection therewith	"
CLASS VI.—MINERALS, EARTHENWARE AND GLASSWARE.	
76. Asbestos and asbestos cement manufactures, namely sheets, plain or corrugated, slates, tiles, ridging and guttering, asbestos washers and gaskets, and asbestos packing	<i>ad valorem</i> 10 per cent.
77. Asphalt and bitumen in bulk	Free.

Articles.	Rate of Duty.
CLASS VI—continued. Sh. cts.	
78. Bottles and jars, common, of glass or earthenware, empty, and syphons ordinarily used for aerated waters, not including sparklet and similar syphons	Free.
79. Bricks, slates and tiles for building purposes ...	<i>ad valorem</i> 10 per cent.
80. Cement :—	
(a) Portland and similar cement for building purposes	per 400 pounds ... 1 50
(b) Cement clinker	<i>ad valorem</i> 10 per cent.
(c) Pudlo, Ironite, Cementone and similar substances for proofing, hardening or colouring cement	<i>ad valorem</i> 10 per cent.
(d) Plaster of paris, in bulk	" "
(e) Putty	" "
81. Coal, coke and patent fuel	Free.
82. Crucibles, cupels, cupelling furnaces, ingot moulds, and furnaces for roasting minerals...	Free.
83. Emery, corundum, carborundum, and similar abrasives, in bulk or the form of cloth, paper, stones, or wheels : sand-, glass-, and flint-paper ; grindstones and scythe-stones ...	<i>ad valorem</i> 10 per cent.
84. Filters	Free.
85. Firebricks, fireclay, fire cement and furnace cement, not being component parts of a furnace or boiler installation imported complete or in sections	<i>ad valorem</i> 10 per cent.
86. Talc powder, in bulk, not being a toilet preparation	" "
87. Glass :—	
(a) Illuminated windows imported by or for presentation to any religious body ...	Free.
(b) Polished plate, not silvered or bevelled ...	per square foot ... 30
(c) Sheet (plain, clear)	per 100 square feet 2 00
(d) Other	<i>ad valorem</i> 20 per cent.
88. Glassware, china-ware and porcelain-ware :—	
(a) For laboratory use or scientific purposes	Free.
(b) Lenses, optically ground, for spectacles ...	Free.
(c) Other, n.e.e.	<i>ad valorem</i> 20 per cent.
89. Graphite or plumbago	<i>ad valorem</i> 10 per cent.
90. Marble or other stone :—	
(a) In the rough, or sawn	<i>ad valorem</i> 10 per cent.
(b) Tombstones and memorials for graves, engraved with a commemorative inscription to a deceased person ...	Free.

Articles.	Rate of Duty.
Sh. cts.	
CLASS VI—continued.	
91. Pipes, piping and tubes, of earthenware, for drainage, irrigation, sewerage, water supply or water pumping, or for use in manufacturing or industrial plant	Free.
92. Sanitary earthenware, stoneware, or porcelain-ware; baths, lavatory basins, cisterns, water-closets, urinals, and sinks, but not including portable toilet ware	<i>ad valorem</i> 10 per cent.
CLASS VII.—OILS, WAXES, RESINS, PAINTS AND VARNISHES.	
93. Ambergris, in the rough	<i>ad valorem</i> 50 per cent.
94. Belt dressing	<i>ad valorem</i> 10 per cent.
95. Grease, axle and lubricating	per pound 5 (or 15 per cent. <i>ad valorem</i> , whichever is the greater).
*96. Motor spirit, and products ordinarily used as such; benzine, benzoline, naphtha (non-potable), n.e.e., gasoline, petrol, and petroleum, shale and coal tar spirit generally, but not including power paraffin or kerosene ...	per imperial gallon at 62° F. 30
97. Oils, essential (natural or synthetic), and perfumed, not being medicinal, or for use as food or flavouring	<i>ad valorem</i> 30 per cent.
98. Oils, heavy, in bulk, for road or pavement construction	Free.
99. Oils, mineral:—	
(a) Crude or residual oil, not suitable for purposes of illumination, in bulk ...	Free.
(b) Oil, kerosene, and power paraffin... ..	per imperial gallon at 62° F. 20
100. Oil:—	
(a) Transformer	Free.
(b) Batching and ingredients thereof on proof to the satisfaction of the Commissioner of Customs that they are imported solely for use in the manufacture of rope, cordage, twine, sacking or similar material	Free.
101. Oils, tar and creosote, in bulk, including Solignum and similar substances for the preservation of wood, not including wood-preserving ornamental stains	Free.

* *Note*—Under the Dangerous Petroleum Tax Ordinance of 1932 there is a tax of 35 cts. a gallon on dangerous petroleum when delivered from Customs control for consumption in Kenya.

Articles.	Rate of Duty.
CLASS VII—continued.	
	Sh. cts.
102. Oils :—	
(a) Lubricating	per imperial gallon 0 40 (or 15 per cent. <i>ad valorem</i> , which- ever is the greater).
(b) Other, n.e.e.	<i>ad valorem</i> 20 per cent.
103. Paints, colours, varnishes and driers : distemper, red and white lead, enamels, cellulose and similar paints, japan, berlin or brunswick black, lamp black, whiting, liquid size, shellac, french polish, wood stains, lacquer, linseed and hempseed oil, terebine, turpentine and turpentine substitutes	<i>ad valorem</i> 10 per cent.
104. Soap, n.e.e., soap powders and extracts	per 100 pounds ... 5 00 (or 20 per cent. <i>ad valorem</i> , which- ever is the greater).
105. Tar and pitch, in bulk	Free.
CLASS VIII.—DRUGS, CHEMICALS AND FERTILISERS.	
106. Acetic and other acids, and similar prepara- tions, for use as mediums for the disinfection or coagulation of fluid latex	Free.
107. Animal glands and tissues and their preparations, toxins and antitoxins : lymph, sera and vaccines	Free.
108. Boiler compositions and preparations for re- moving scale in boilers	<i>ad valorem</i> 10 per cent.
109. Disinfectants and germicides	Free.
110. Drugs, medicated dressings, medicinal pre- parations, and antiseptics	Free.
111. Dyes :—	
(a) Annatto	Free.
(b) Microscopic stains for laboratory work	Free.
(c) Hair dyes and similar toilet preparations	<i>ad valorem</i> 30 per cent.
(d) Other	<i>ad valorem</i> 20 per cent.
112. Fertilisers and manures, animal, mineral or vegetable, artificial or natural	Free.
113. Gas, compressed, in cylinders :—	
(a) For medical use, or as an anaesthetic	Free.
(b) Other	<i>ad valorem</i> 10 per cent.
114. Perfumery, cosmetics, and toilet preparations, n.e.e., but not including tooth powders, tooth pastes or tooth washes	<i>ad valorem</i> 30 per cent.

Articles.	Rate of Duty.
CLASS VIII—continued.	
	Sh. cts.
115. Potassium chlorate, cyanide and sulphocyanide, sodium cyanide and sulphocyanide, red phosphorus	Free.
116. Radium and radium compounds	"
117. Silicate of soda, caustic soda and caustic potash, litharge, saltpetre, sulphur and phosphoric acid paste, and similar sugar-clarifying agents, in bulk	"
118. Sulphate of copper, arsenate and arsenite of soda, arsenate of lead, cyanogas, naphthalene, animal dips, calcium carbide, whale oil soap and fish oil soap, insect sprays and other substances for the prevention or destruction of pests and for the prevention and cure of diseases in animals, plants, and trees	"
CLASS IX.—LEATHER AND RUBBER, AND MANUFACTURES THEREOF.	
119. Bands and belting of all kinds for driving machinery other than motor vehicles; belt lacing and belt fasteners	Free.
120.	
121. Tyres and tubes, rubber, not attached to wheels or vehicles :—	
(a) Pneumatic :—	0
(i) Tyres, including the weight of the immediate wrapper	per pound 50
(ii) Tubes for motor vehicles or for sidecars and trailers for motor vehicles	" 40
(iii) Tubes, bicycle and other	" 50
(b) Solid : complete, or in lengths, or in the piece	" 20
CLASS X.—WOOD AND MANUFACTURES THEREOF.	
122. Beehives and incubators and other wooden appliances for dairy and agricultural purposes only, and parts thereof	Free.
123. Boxes and casks, wooden, empty or in shooks, for the packing of oil, kerosene, or motor spirit, or of eggs, dairy produce, or other goods, the product of manufactures or agriculture within the territory	"
124. Corkwood, unmanufactured, and cork floats for fishing nets	Free.
125. Handles, wooden, for tools and implements	<i>ad valorem</i> 10 per cent.

Articles.	Rate of Duty.
CLASS X—continued.	
Sh. cts.	
126. Joinery: wooden framework of houses, window frames, sashes, casements, doors, lintels, and builders' mouldings	<i>ad valorem</i> 10 per cent. (plus a suspended duty of 20 per cent. <i>ad valorem</i>).*
127. Plywood and pulp boards	<i>ad valorem</i> 10 per cent.
128. Vats and tanks, wooden, for use in industrial, agricultural or manufacturing operations ...	Free.
129. Wood and timber, unmanufactured:—	
(a) Teak, in the log, or hewn or sawn	<i>ad valorem</i> 10 per cent.
(b) Other, n.e.e., including planed, smoothed, grooved or tongued	<i>ad valorem</i> 10 per cent. (plus a suspended duty of 20 per cent. <i>ad valorem</i>).*
CLASS XI.—BOOKS, STATIONERY, PAPER AND PAPER MANUFACTURES.	
130. Atlases, charts, globes and maps	Free.
131.	
132. Banknotes and other paper currency, and postage stamps (used or unused)	
133. Books, printed, and printed matter, namely: literature, periodicals and newspapers (other than periodicals and newspapers imported for packing purposes), guide books, directories, pamphlets, leaflets, catalogues and price lists, printed or lithographed religious texts, and music (other than roll music for autopianos): showcards, calendars and similar printed matter imported solely for advertising purposes	"
134.	
135. Cardboard, strawboard and millboard	<i>ad valorem</i> 10 per cent.
136. Cards, playing	per pack 70
137. Diagrams, plans and similar drawings	Free.
138. Inks and ink powders:—	
(a) For use in the printing industry, namely— printing and lithographic ink, printers' bronze powder, roller composition, stamping colours	<i>ad valorem</i> 10 per cent.
(b) Stencil ink, solid	<i>ad valorem</i> 10 per cent.
(c) Other	<i>ad valorem</i> 20 per cent.

* Suspended duty in force in Kenya and Tanganyika Territory.

Articles.	Rate of Duty.
CLASS XI—continued.	
Sh. cts.	
139. Paper :—	
(a) Cigarette paper	<i>ad valorem</i> 30 per cent.
(b) Printing paper, namely—newsprint in reels or in the flat, plain or composite paper, n.e.e., in reels of not less than 9 inches wide, or flat and folded, in the original mill ream wrapper, of a size not less than 16 inches by 15 inches ...	<i>ad valorem</i> 10 per cent.
140. Pictures, paintings, engravings, etchings, picture books, and drawings not elsewhere provided for, including photographic reproductions and enlargements :—	
(a) Imported solely for advertising purposes, and having an advertisement indelibly printed, engraved or lithographed thereon, but not including menu cards or similar advertising stationery ...	Free.
(b) Photographs, including enlargements and reproductions, having only a personal or sentimental value to the importer and not intended for sale	Free.
(c) Other, n.e.e., including picture postcards, Christmas, New Year, birthday or similar cards, calendars or calendar mounts, menu cards and other forms of stationery imported as such, whether bearing pictures or otherwise	<i>ad valorem</i> 20 per cent.
CLASS XII.—FANCY GOODS, TIMEPIECES, AND MUSICAL INSTRUMENTS.	
141. Band instruments and stands, the <i>bona fide</i> property of any military, naval, police or volunteer corps, or imported by, or on behalf of, or for presentation to, any religious body or the Boy Scout, Girl Guide, or other similar Association, and not being the property of individuals	Free.
142. Beads	per pound 60 (or 20 per cent. <i>ad valorem</i> , which- ever is the greater).
143. Clocks and watches :—	
(a) Tower clocks—	
(i) For churches and public buildings	Free.
(ii) Other	<i>ad valorem</i> 10 per cent.
(b) Other clocks and watches	<i>ad valorem</i> 20 per cent.

Articles.	Rate of Duty.
CLASS XII—continued. Sh. cts.	
144. Cups, medals and other trophies, imported for presentation :—	
(a) As prizes at public examinations, exhibitions, shows, or for competitions of skill or sport open to the public or members of recognised clubs	Free.
(b) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science or for honourable or meritorious public services (Provided that proof to the satisfaction of the Commissioner of Customs is produced prior to clearing such articles through the Customs that they are intended for presentation as specified above.)	..
145. Organs and blowers therefor, harmoniums, and church plate, imported by or for presentation to any religious body ... ..	..
146.	
147. Toys and games, children's, including toy cycles, scooters, and the like	<i>ad valorem</i> 10 per cent.
CLASS XIII—MISCELLANEOUS.	
148. Baggage, the <i>bona fide</i> baggage of a passenger, the property of and accompanied by such passenger, as defined below :—	Free.
<p><i>Bona fide</i> baggage shall consist of: necessary and appropriate wearing apparel and personal effects; binoculars, cameras, sports requisites, portable typewriters, toys and articles for household use (such as sewing machines, furniture, carpets, pictures, glassware, linen, cutlery, crockery and plate) which are proved to the satisfaction of the Commissioner of Customs to have been in personal or household use by the passenger and are not for sale; instruments and tools for the professional use of passengers.</p> <p><i>Bona fide</i> baggage shall not include such articles as the following: arms, ammunition, beverages, cigars, cigarettes or tobacco, perfumed spirits, carriages, motor vehicles, bicycles, musical instruments (unless elsewhere provided for), saddlery, provisions.</p>	
<i>Note.</i>	
<p>(1) Duty shall not be leviable on alcoholic liquors or perfumed spirits not exceeding one pint of each, cigars not exceeding fifty in number, cigarettes not exceeding 100 in number, or tobacco not exceeding half-pound in weight.</p>	

Articles.	Rate of Duty.
CLASS XIII—continued.	Sh. cts.
(2) <i>Bona fide</i> baggage landed at any Customs port within two months of the arrival of the passenger, or such further period as the Commissioner of Customs may allow, may be included in the above exemption at the discretion of the Commissioner.	
149. Blasting compounds, including all kinds of explosives, fuses, and detonators suitable and intended for blasting and not suitable for use as fireworks or in firearms	Free.
150. Cinematograph projectors and magic lanterns and slides therefor, imported for use in or by scientific or educational institutions... ..	"
151. Church decorations, altars, bells, fonts, lecterns, pulpits and vestments imported by or for presentation to any religious body	"
152. Coffins, funerary urns and caskets	"
153. Consular goods, namely : articles for the official use of any foreign consulate or, on first arrival in the territory, the household and personal effects of the consular representative of any foreign country, or his family or suite, if such consular representative is not engaged in any other business or profession in the territory : Provided that a similar privilege is accorded by such foreign country to the British Consulate therein	"
154. Containers, including boxes, tins, bottles, jars and other packages, imported full of any article liable to a specific rate of duty and being ordinary trade packages for the goods contained therein	Free.
155. Felt, rubberoid, uralite and similar substances for building purposes ; flooring composition and roofing compounds	<i>ad valorem</i> 10 per cent.
156. Films, cinematograph, printed or exposed for exhibition :— (a) Of a scientific or educational nature for exhibition solely to or by scientific or technical societies or in educational institutes	Free.
(b) Other	per 500 linear feet 2 00
157. Fireworks	per pound gross ... 2 00
158. Ice	Free.
159. Lifebelts, lifebuoys, and other lifesaving apparatus	"
160. Matches :— (a) In boxes of not more than 100 matches	per gross of boxes 3 00
(b) In boxes containing more than 100 and not more than 200 matches	" " 6 00
(c) And for every additional 100 matches, or part of 100, in excess of 200 per box	per gross of 100 matches ... 3 00
(d) Tear-off matches, in strips, discs or booklets	per 1,000 matches ... 25

Articles.	Rate of Duty.
CLASS XIII—continued.	Sh. cts.
161. Models, scale or working, and plaster and similar advertising models, but not including toys or dressmakers', hairdressers', or similar display models	Free.
162. Museum and natural history exhibits and specimens, for public museums, or for scientific purposes... ..	..
163. Official, military and naval stores and goods imported by civil, military and naval officers :—	
†*(a) Goods imported by the Governor for his use ... ..	..
(b) Baggage, equipment and stores imported by the Inspector General, K.A.R., or his Staff Officer for the use of the said officers or either of them whilst travelling on duty ... ..	..
(c) Goods imported by or consigned direct to officers or men on board vessels of His Majesty's Navy for their personal use or consumption on board such vessels ... ..	..
(d) Goods imported for His Majesty's land or sea forces in the territory, on satisfactory proof to the Commissioner of Customs that they have been imported solely for such purpose and are the property of His Majesty ... ..	..
(e) Goods imported by or purchased prior to clearing through the Customs by, or for the use of, the Government of any British territory in East Africa or the Kenya and Uganda Railways and Harbours Administration ... ..	..
(f) Officers' uniforms, accoutrements and equipment—	
(i) The uniform of a naval, military or civil Government officer, including the necessary arms, badges, and equipment thereto ... ..	..
(ii) The camp furniture, fittings and equipment of officers in the service of the Government, namely, in respect of each officer for each normal tour of service, one tent, table, chair, bed, mattress, bath and canteen, and, in respect of each officer, during his total service in the territory, one rifle, one shotgun, one revolver, and 300 rounds of ammunition...	..

* Not in force in Kenya.

† In Tanganyika, goods purchased prior to clearing through the Customs are included in this item [See Ordce. No. 9 of 1934].

Articles.	Rate of Duty.
	Sh. cts.
CLASS XIII—continued.	
163. Official, military and naval stores and goods imported by civil, military and naval officers :— <i>continued.</i>	
(g) Regimental plate, furniture and other mess fittings, the property of a regimental mess or the joint property of the officers of a regimental mess	Free.
(h) Goods imported with the sanction of the Governor by Boundary or other Special Commissioners and their assistants for their private use while executing their duties	"
(i) Goods imported for the <i>official</i> use of Trade Commissioners who are not engaged in, or connected with, any other business or profession in the territory ...	"
(j) Machinery, plant, materials and rolling stock, imported or purchased prior to clearing through the Customs, by an individual or firm under contract to the Government, where such exemption from Customs duty forms part of the terms of the contract	"
164. Packing materials, metal drums and tins, empty ; tin plates ; multiple and waterproof bags ; cardboard boxes, cartons and discs, and other articles, not specially provided for, imported for the packing of oil, kerosene or motor spirit, or of goods the product of agricultural, manufacturing or industrial operations within the territory	"
165. Rifles, and parts of such rifles, imported into the territory by members of the Kenya Rifle Association, or any other Rifle Association or Club recognised by the Government or imported by members of the Uganda Volunteer Reserve for removal into the Uganda Protectorate	"
Provided that such rifles and parts are imported solely for use by the importers in connexion with their duties as members of such Association, Club or Volunteer Reserve, and that satisfactory proof to that effect is produced to the Commissioner of Customs.	
166. School stationery, instruments, appliances and similar requisites imported by or on behalf of a recognised educational institution solely for purposes of tuition... ..	"
167. Samples and miscellaneous articles not imported as merchandise which the Commissioner of Customs shall decide to be of no commercial value	"

Articles.	Rate of Duty.
CLASS XIII—continued.	
	Sh. cts.
168. Scientific apparatus, and instruments, for laboratory use, scientific observation or record, or for the control of manufacturing operations	Free.
169. Ships, launches, lighters, boats and barges, imported complete or in sections; parts and accessories thereof, not including rope, canvas in the piece, cordage or similar running stores, or batteries, magnetos or sparking plugs Provided that when condemned, or handed over to be broken up, duty shall be paid to the Customs on the hull, parts and fittings according to the tariff that may then be in force.	"
170. Surgical and dental instruments and appliances; instruments and appliances used in the diagnosis or treatment of diseases or affections of the human or animal body	"
170A. Umbrellas and parasols, not including paper parasols	each, 40 cents. or 20 per cent. <i>ad valorem</i> , whichever is the greater.
171. Uniforms and appointments imported by or on behalf of the Boy Scout, Girl Guide, or other similar Associations	Free.
172. Window glass substitutes	<i>ad valorem</i> 10 per cent.
173. Works of art (painting, sculpture and the like), imported for permanent public exhibition	Free.
CLASS XIV.—GENERAL.	
174. All goods, wares and merchandise, not provided for under any other heading in the Tariff or under any special law relating to the Customs	<i>ad valorem</i> 20 per cent.

GENERAL NOTES.

The headings of the respective classes in this Schedule are used only for convenience of classification, and shall not in any way affect the interpretation of the Tariff.

" n.e.e." means " not elsewhere enumerated."

The term " in bulk " when it appears in the Tariff, means:—

(a) goods loose without packing, or loose in barrels, casks or any other single outside package, but not including goods imported by parcel post;

GENERAL NOTES—*continued.*

(b) when in internal packages, that the net contents of any immediate container of goods weigh not less than ten pounds or measure not less than one imperial gallon.

Goods chargeable with duty by weight are, except where otherwise provided for, charged with duty on the net weight, which may be arrived at either by weighing net, or deducting from the gross weight the actual tare or an average tare agreed to by the importer.

Tins, jars, bottles and other receptacles of reputed weight or content to be deemed not less than such weight or content.

Twenty-four reputed half-pints, twelve reputed pints, six reputed quarts or four reputed imperial quarts to be deemed to be not less than one gallon.

Cement in packages of not less than 350 lb. and not more than 400 lb. to be deemed 400 lb.

Oils and motor spirits in ordinary reputed two five-American-gallon or ten one-American-gallon tins to be deemed to be not less than $8\frac{1}{2}$ imperial gallons, and two reputed four-gallon tins to be deemed to be not less than eight imperial gallons.

"Proof" shall mean the strength of proof as ascertained by Sykes' hydrometer.

"Proof spirits" shall mean spirits which, at a temperature of 51 degrees Fahrenheit, weigh 12/13ths of an equal volume of distilled water at the same temperature.

A complete article imported in an unassembled condition, except where specially provided for, is liable to the rate of duty which would be applicable to that article if imported in a fully set up condition, notwithstanding that the constituent parts are packed separately and are separately provided for elsewhere in the Tariff.

Integral parts of an article which is liable to an *ad valorem* duty, or is free of duty, imported for replacement purposes, or as spare parts, shall be liable to the same rate of duty as the article itself, or free of duty, as the case may be, unless they are specifically excluded, or provided for elsewhere, in the Tariff.

NORTHERN RHODESIA.

There are Customs Agreements with the Union of South Africa and Southern Rhodesia.

ASCERTAINMENT OF AD VALOREM DUTIES.

For the purpose of assessing the amount of any Customs duty and for the purpose of the declaration and oaths which may at any time be required by law or regulation in relation to any question of such duty the value of such goods for purposes of duty shall be taken to be the domestic value as hereinafter defined, plus the extra cost of packing and packages for export, carriage to the port of shipment and all other expenses incidental to placing the goods on board ship ready for exportation to this Territory; provided that in no case shall the value for purposes of duty be less than the free-on-board price of the goods to the importer, including agents' or buying commission in excess of 5 per cent.

In the case of goods imported into this Territory overland, the provisions of sub-section (1) shall likewise apply, subject to the substitution of the words "place of despatch" for the words "port of shipment", and of the words "on rail or other vehicle" for the words "on board ship".

For the purposes of this and the following section "domestic value" shall, in respect of goods imported into this Territory, be the market price at which at the time of exportation such or similar goods are offered for sale, for consumption in the country from which the goods are exported, to all purchasers in the usual wholesale quantities in the ordinary course of trade in the principal markets of such country, including the cost of packages ordinarily used in those markets, but not including Excise duties payable in that country and any drawback or remission of duty granted in the country of exportation in respect of such exported goods (Ordinances Nos. 6 of 1932 and 17 of 1935).

Articles.		Preferential and Congo Basin Tariffs.			General Tariff.		
		£	s.	d.	£	s.	d.
CLASS I.—ANIMALS, AGRICULTURAL AND PASTORAL PRODUCTS AND FOODSTUFFS.							
1. Animals, living :							
(a) cattle for slaughter	each	1	10	0	1	10	0
(b) sheep for slaughter	each	0	5	0	0	5	0
(c) other	—	Free			Free		
2. Baking powder	<i>ad val.</i>	10%			20%		
3. Biscuits, bread cakes, puddings and pastry	<i>ad val.</i>	10%			25%		
4. (a) Bones, feathers, ivory, hoofs, horns, shells, skins, teeth, wool and other parts of animals, fishes or reptiles, not being manufactured, polished or further prepared than dried or cleaned, but in their raw and unmanufactured state	—	Free			Free		
(b) hog casings (sausage skins)	—	Free			Free		
(c) bone meal for use as a cattle food : in bulk	—	Free			Free		

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
		£ s. d.	£ s. d.
CLASS I—continued.			
5. Butter	per lb.	0 0 2	0 0 2½
6. Butterine and butter substitutes, margarine, ghee, compound lard and vegetable fats and similar substances for use as food or for cooking	per lb.	0 0 3½	0 0 4
7. Casein : in bulk	—	Free	Free
8. Cheese : (a) made from milk or cream, from which no fat has been abstracted, and to which no animal or vegetable fat has been added.	<i>ad val.</i> or per lb.	25% 0 0 3½ whichever duty shall be the greater Prohibited	30% 0 0 4 whichever duty shall be the greater Prohibited
(b) Other	—		
9. Chicory root, raw or dried only ...	per lb.	0 0 2	0 0 2
10. Chicory and substitutes for coffee or chicory.	per lb.	0 0 2	0 0 2
11. Chillies and turmeric :			
(a) chillies, dried	per lb.	0 0 2	0 0 2½
(b) turmeric, ground	per lb.	0 0 1	0 0 2½
(c) turmeric, unground	per lb.	Free	0 0 0½
12. Cocoa :			
(a) beans, raw	per lb.	Free	0 0 1
(b) nibs and shells	per lb.	0 0 1	0 0 1
(c) mass, paste or slab, unsweetened ; block chocolate, unsweetened ; and cocoa butter	per lb.	0 0 1½	0 0 1½
(d) other unsweetened ; cocoa mixed with milk or other food substances, except sugar.	per lb.	0 0 2	0 0 2 or 10% <i>ad val.</i> (whichever shall be the greater).
13. Coffee :			
(a) raw	per lb.	0 0 0½	0 0 1½
(b) roasted or ground	per lb.	0 0 2	0 0 2
(c) mixed	per lb.	0 0 2	0 0 3
14. Confectionery :			
Plain or fancy, of all kinds, compounded, made or preserved with sugar ; sweetened cocoa or chocolate ; sweetmeats, crystallised fruits ; candied or preserved ginger, chow-chow, bonbons, surprise packets, crackers and Christmas stockings.	<i>ad val.</i> or per lb.	10% 0 0 2½ whichever duty shall be the greater.	30% 0 0 4½ whichever duty shall be the greater.
(Not including medicinal preparations properly classed as apothecary ware.)			

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
		£ s. d.	£ s. d.
CLASS I—continued.			
15. Corn and grain (not including infants' foods, patent or proprietary foods, or corn or grain, prepared as vegetables):			
(a) wheat:			
(i) in the grain	per 100 lbs.	0 1 0	0 1 2
† (ii) ground or otherwise prepared.	per 100 lbs.	0 4 6	0 5 0
(iii) bran, wheaten	per 100 lbs.	10% <i>ad val.</i>	0 1 2
(b) barley, buckwheat, kaffir corn, millet, oats and rye:			
(i) in the grain or raw	per 100 lbs.	0 1 10	0 2 0
(ii) ground, malted or otherwise prepared.	per 100 lbs.	0 2 0	0 2 9
(c) maize:			
(i) in the grain	per 100 lbs.	0 1 10	0 2 0
(ii) samp	per 100 lbs.	0 2 0	0 2 9
(iii) ground or otherwise prepared.	per 100 lbs.	0 2 0	0 3 0
(d) rice	per 100 lbs.	0 1 0	0 1 0
16. (a) Cream of tartar	<i>ad val.</i>	10%	20%
(b) substitutes for cream of tartar, namely: acid phosphates of aluminium, calcium and sodium.	<i>ad val.</i>	10%	20%
*17. Eggs:			
(a) in the shell	per lb.	0 0 1	0 0 1
(b) whole or part contents, liquid or dried.	<i>ad val.</i>	10%	20%
18. Extracts and essences of all kinds for food or flavouring, n.e.e., including concentrated soup, but not including Virol, Roboleine and similar tonic foods.	<i>ad val.</i>	20%	25%
19. Fish:			
(a) fry and ova	—	Free	Free
(b) fresh, dried, cured or salted, of South African taking.	—	Free	Free
(c) caviare, lax, lobster, anchovies; and fish pastes, potted or tinned.	per lb.	0 0 1	0 0 1½
(d) other	per lb.	0 0 1	0 0 1½
20. Fodder: Chaff, hay, lucerne, oat-hay, oil-cake and other fodder, n.e.e.	per 100 lbs.	0 1 6	0 2 0

* The maximum rate in the Congo Basin and on British eggs in the Zambesi Basin is 10% *ad valorem*. (Zambesi Basin means such portion of the Territory as is not included in the Congo Basin).

† Vide Table of Suspensions. (Page 73).

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
		£ s. d.	£ s. d.
CLASS I—continued.			
21. Foods :			
(a) specially prepared for infants, excluding Virol, Roboleine and similar tonic foods.	<i>ad val.</i>	10%	20%
(b) patent or proprietary farinaceous and cereal foods, including maizena, but not including oatmeal and rolled oats.	<i>ad val.</i>	10%	20%
22. Fruits :			
(a) fresh or green	<i>ad val.</i>	Free	5%
(b) bottled, tinned or otherwise preserved, except crystallised fruits ; but including pulp and candied peel.	per lb.	0 0 2	0 0 2½
(c) dates	per lb.	0 0 0½	0 0 0½
(d) currants	per cwt.	0 2 0	0 2 0
(e) dried, of all kinds, not including dates, currants, and nuts.	per lb.	0 0 2	0 0 2½
23. Gelatine, animal or vegetable :			
(a) not in bulk	<i>ad val.</i>	10%	20%
(b) in bulk	<i>ad val.</i>	Free	5%
24. Glue : in bulk			
25. Hair : horsehair or other animal hair not being further prepared than dyed, dried or cleaned.	<i>ad val.</i>	Free	5%
26. Hops : in bulk	<i>ad val.</i>	Free	5%
27. Jams, jellies and honey ; puddings, cake and jelly powders.	per lb.	0 0 2½	0 0 2½
or 25% <i>ad val.</i> (whichever duty shall be the greater).			
28. Lard and edible meat fats	per lb.	0 0 1	0 0 1½
29. Macaroni, spaghetti and vermicelli...	<i>ad val.</i>	10%	20%
30. Meats, soups (not concentrated) and similar substances used as food, but not including extracts and essences :			
(a) bacon and ham	per lb.	0 0 1	0 0 1½
(b) all other	per lb.	0 0 1	0 0 1½
31. Meat pastes, potted or tinned	per lb.	0 0 1	0 0 1½
32. Milk (including cream), condensed, desiccated or preserved :			
(a) Full cream	per 100 lbs.	0 4 2	0 5 2
(b) Skimmed or separated	per lb.	0 0 6	0 0 6
33. Nuts, edible :			
(a) coconuts, whole	<i>ad val.</i>	Free	5%
(b) coconut, desiccated, unsweetened.	<i>ad val.</i>	Free	5%
(c) coconut, desiccated, sweetened	per lb.	0 0 2½	0 0 3½

Articles.		Preferential and Congo Basin Tariffs.			General Tariff.		
		£	s.	d.	£	s.	d.
CLASS I—continued.							
33. Nuts, edible— <i>continued.</i>							
(d) nuts imported for the purpose of manufacturing oils, but, as regards edible kinds, under such conditions and regulations as the Controller may prescribe.	—			Free			Free
(e) other, n.e.e.	per lb.	0	0	2	0	0	2½
34. Onions and garlic, not preserved ...	per lb.	0	0	0½	0	0	0½
35. Peas and beans and other leguminous seeds not elsewhere provided for, including groundnuts:							
(a) dried	per 100 lbs.	0	1	10	0	2	0
(b) ground or otherwise prepared.	per 100 lbs.	0	2	0	0	2	9
(c) preserved as a vegetable ...	<i>ad val.</i>			10%			20%
36. Pickles:							
(a) pickles, sauces, chutneys and other condiments.	per lb.	0	0	2	0	0	2½
* (b) soy, in packages containing over 10 gallons and of weight not less than 13½ lbs. to the imperial gallon, when imported by manufacturers of condiments, and subject to such conditions as the Controller may prescribe.	per lb.	0	0	1¼	0	0	1¼
37. Potatoes:							
(a) not preserved	per 100 lbs.	10%		<i>ad val.</i>	0	2	0
(b) seed for planting	—			Free			Free
38. Rennet	—			Free			Free
39. Salt:							
(a) common: in bulk	—			Free			Free
(b) other	<i>ad val.</i>			10%			20%
40. Seeds:							
(a) seeds, bulbs, plants, trees and tubers; for planting and sowing only, not including those ordinarily used for food or fodder.	—			Free			Free
(b) seeds imported for the purpose of manufacturing oils, under such conditions as the Controller may prescribe.	—			"			"
41. Spices:							
(a) not ground or crushed ...	per lb.			Free	0	0	0½
(b) other	per lb.	0	0	2	0	0	2½
42. Starch	<i>ad val.</i>			10%			20%

* The maximum rate in the Congo Basin and on British soy in the Zambesi Basin is 10% *ad valorem*.

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS I—continued.		£ s. d.	£ s. d.
†43. Sugar and sugar substitutes :			
(a) candy, loaf, castor, icing and cube sugar.	per 100 lbs.	o 5 o	o 6 o
(b) other kinds of sugar, including golden and maple syrup, molasses, saccharum, glucose and treacle.	per 100 lbs.	o 3 6	o 4 6
(c) saccharine and other similar sweetening substances, and materials capable of conversion into such substances.	per lb.	20% <i>ad val.</i>	1 o o
<i>Note.</i> —In the case of sugar upon which bounties are granted in the country of origin an additional duty equal to the amount of such bounty is to be levied.			
44. Tapioca, sago and arrowroot ...	<i>ad val.</i>	10%	20%
45. Tea :			
(a) in packets or tins, not exceeding 10 lbs. each in weight.	per lb.	o o 6	o o 8
(b) in larger containers	per lb.	o o 4	o o 6
46. Vegetables :			
(a) fresh or green but not including potatoes, onions or garlic.	<i>ad val.</i>	Free	5%
(b) tinned or otherwise preserved	<i>ad val.</i>	10%	20%
47. Vinegar, per gallon of any strength, not exceeding 6 per cent. by weight of acetic acid :			
(a) in bottles or vessels of a capacity of not more than one imperial quart.	per imperial gall.	o 1 o	o 1 1
(b) in larger vessels, or in bulk	per imperial gall.	o o 6	o o 7
CLASS II—ALES, SPIRITS, WINES AND BEVERAGES.			
48. Ale, beer, cider and perry, all kinds; of strengths exceeding 3 per cent. of proof spirit.	per imperial gall.	o 3 o	o 3 6
49. Beverages :			
(a) fruit juices, cordials and syrups, n.e.e.	<i>ad val.</i>	10%	25%
(b) other kinds, n.e.e. and not exceeding 3 per cent. of proof spirit.	<i>ad val.</i>	10%	25%

† *Vide* Table of Suspensions (page 73).

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS II—continued.		£ s. d.	£ s. d.
50. Spirits :			
(a) Perfumed	per imperial gall.	2 0 0 and (in addition) 10% <i>ad val.</i>	2 0 0 and (in addition) 10% <i>ad val.</i>
(b) (i) Liqueurs, cordials and mixed spirits, exceeding 3 per cent. of proof spirit, but not including bitters.	per imperial gall.	2 0 0 or 25% <i>ad val.</i> whichever duty shall be the greater.	2 0 0 or 25% <i>ad val.</i> whichever duty shall be the greater.
(ii) Bitters	per imperial gall.	2 0 0	2 3 0
(c) (i) Other potable spirits, ex- ceeding 3 per cent. of proof spirit but not including rum.	per imperial proof gall.	2 10 0	2 10 0
(ii) Rum (Allowance for under- proof will be made to the extent of 15 per cent).	per imperial proof gall.	2 10 0	2 13 7
(d) Medicinal and toilet prepara- tions and essences (liquid), syrops and tinctures con- taining over 3 per cent. of proof spirit. (Such spirits dutiable under General Tariff, if and when overproof, shall be specially entered and the strength overproof declared, and the duty on the mixture shall then be leviable at £1 19s. per imperial proof gal- lon, or 25 per cent. <i>ad valorem</i> , whichever duty shall be the greater).	per imperial gall.	20% <i>ad val.</i>	2 0 0 or 25% <i>ad val.</i> which- ever duty shall be the greater.
(e) Colloidon and iodiser, contain- ing over 3 per cent. of proof spirit. (No allowance will be made for underproof.)	per imperial proof gall.	20% <i>ad val.</i>	2 0 0 or 25% <i>ad val.</i> , which- ever duty shall be the greater.

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.				
CLASS II—continued.		£	s.	d.	£	s.	d.
50. Spirits— <i>continued.</i>							
§ Methylated spirits and solidified alcohol for burning purposes, containing over 3 per cent. of proof spirit.	per imperial proof gall.	2 0 0			2 0 0		
†51. Waters : minerals, aerated and table:							
(a) in bottles containing each not more than $\frac{3}{4}$ reputed pint.	per doz. bottles.	0 0 9			0 0 9		
(b) in bottles containing each more than $\frac{3}{4}$ reputed pint and not more than $1\frac{1}{2}$ reputed pints.	per doz. bottles.	0 1 0			0 1 0		
(c) in larger size bottles or other containers.	per imperial gall.	0 1 0			0 1 0		
<i>Note.</i> — <i>Bona fide</i> medicinal waters are not included in this item.							
*52. Wines :							
(a) still wines, not exceeding 20 per cent. of proof spirit.	per imperial gall. (and in addition <i>ad val.</i>)	0 4 0			0 4 0		
(b) still wines, exceeding 20 per cent. of proof spirit, but not exceeding 50 per cent.	per imperial gall. (and in addition <i>ad val.</i>)	15% 0 8 0			15% 0 8 0		
(c) sparkling wines	per imperial gall. (and in addition <i>ad val.</i>)	15% 0 12 6			15% 0 12 6		
<i>Note.</i> —Wines containing less than 3 per cent. of proof spirit are not included in the above, and wines containing more than 50 per cent. of proof spirit are classed as spirits.							
CLASS III.—TOBACCO AND MANUFACTURES THEREOF.							
53. Cigars and cigarillos	per lb. (and in addition <i>ad val.</i>)	0 8 6			0 10 6		
		15%			15%		

* *Vide* Table of Suspensions (page 73).

† The maximum rate in the Congo Basin and on British waters in the Zambezi Basin is 10% *ad valorem*.

§ *Vide* rebate regulations.

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS III—continued.			
		£ s. d.	£ s. d.
54. Cigarettes	per lb. (and in addition <i>ad val.</i>)	o 6 o	o 6 o
55. Goorak, or gooracco, and hookah mixture, and all imitations or sub- stitutes therefor or for tobacco.	per lb.	15% o 6 o	15% o 6 o
56. Snuff	per lb.	o 4 o	o 4 o
57. Tobacco, manufactured	per lb.	o 5 o	o 5 o
58. Tobacco, unmanufactured	per lb.	o 3 6	o 3 6
CLASS IV.—FIBRES, YARNS, TEX- TILES AND APPAREL.			
59. Bags and bagging (not including paper or leather bags) :			
(a) bags, n.e.e., for flour, grain, manure, local manufactures and produce, sugar, wool, coal and minerals.	—	Free	Free
(b) jute bags, bagging and sacking in the piece.	—	Free	Free
(c) linen and cotton bags for salt, flour, sugar, tobacco and other local manufactures.	—	Free	Free
60. Battery cloth and baize gauze, mat- ting, sieving and screening, not being of metal, for use in connec- tion with machinery; brattice cloth, filter cloth, bolting cloth and mill silk; but not including coco- nut matting; under such condi- tions as the Controller may pre- scribe.	<i>ad val.</i>	Free	5%
61. Blankets and rugs, blanketing, sheets commonly used as blankets or rugs and known as kaffir sheets, manufactured of cotton, hair or wool; and coats, jackets or other apparel made of blanketing or baize, n.e.e.	<i>ad val.</i>	15%	25%
62. Candlewick	—	Free	Free
63. Carpets and other floor coverings :			
(a) carpets, floor rugs and mats (other than coir), linoleum and floorcloth, and carpet felt.	<i>ad val.</i>	10%	20%
(b) coir mats and coir matting ...	<i>ad val.</i>	10%	20%
64. Cheese bandages and caps	<i>ad val.</i>	Free	5%

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
		£ s. d.	£ s. d.
CLASS IV—continued.			
65. Clothing :			
(a) Bespoke, or made by a tailor or dressmaker to the order of an individual (not including underclothing).	<i>ad val.</i>	12%	25%
(b) Ready made (not including pullovers and underclothing.)	<i>ad val.</i> or per garment.	12%	20% 0 0 6 whichever duty shall be the greater.
(c) Underclothing (not including shirts and singlets or under-vests).	<i>ad val.</i>	12%	20%
(d) Shirts	<i>ad val.</i> or per garment.	12%	20% 0 0 6 whichever duty shall be the greater.
(e) Pullovers and singlets or under-vests.	<i>ad val.</i> or per garment.	12%	30% 0 0 2 whichever duty shall be the greater.
(f) Second-hand clothing, second-hand blankets, mattresses and sheets, intended for sale.	—	Prohibited	Prohibited
66. Coir, cotton, fibre, flax, flock, grass, hemp, jute and moss ; raw, waste and unmanufactured.	—	Free	Free
67. Furs : not being raw and unmanufactured skins ; including muffs and articles of apparel (except gloves) made from furs.	<i>ad val.</i>	10%	20%
68. Gloves : all, except gloves made wholly of rubber and gloves specially constructed for industrial purposes.	<i>ad val.</i>	10%	15%
69. Hats, caps and bonnets :			
(a) Ladies', trimmed	<i>ad val.</i>	12%	20%
(b) Miners' safety hats	—	Free	Free
(c) Other	<i>ad val.</i>	12%	20%
70. Hosiery, namely, socks and stockings:			
(a) Of cotton or wool	<i>ad val.</i>	10%	20%
(b) Of silk or artificial silk or mixtures thereof with any other material.	<i>ad val.</i>	12%	25%

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS IV—continued.			
		£ s. d.	£ s. d.
71. Laces, lace curtaining and flouncing, and embroidery, in the piece or in the form of insertions or medallions.	<i>ad val.</i>	12%	25%
72. Leather, imitation; including pegamoid, rexine and similar materials used for upholstering.	<i>ad val.</i>	Free	5%
73. Millinery, drapery, haberdashery and textile articles of furnishing and napery, n.e.e.	<i>ad val.</i>	12%	25%
74. Netting: fruit tree netting and seed bed cloth.	—	Free	Free
75. Piece goods: canvas, not less than 8 ozs. in weight per yard of 28½ inches in width.	<i>ad val.</i>	Free	5%
76. Piece goods, not including blanketing: (a) Of silk or artificial silk or mixtures thereof with any other material.	<i>ad val.</i>	12%	25% or 3d. per yd. which- ever is greater.
(b) Other, n.e.e.	<i>ad val.</i>	10%	20% or 1½d. per yd. which- ever is greater.
<i>Note.</i> —In the case of piece goods exceeding 30 in. in width "yard" shall mean 36 in. by 30 in. in width and the duty shall be calculated proportionately to the width.			
77. Quilts, padded	<i>ad val.</i>	10%	20%
78. Rope and cordage:			
(a) for drilling, driving and water-boring.	<i>ad val.</i>	Free	5%
(b) other, n.e.e.	<i>ad val.</i>	10%	20%
79. Shawls	<i>ad val.</i>	20%	25%
80. Threads:			
(a) yarns, cottons, silks and twists: sewing, knitting and crochet.	<i>ad val.</i>	10%	20%
(b) boot and shoemaker's, saddler's and sailmaker's.	<i>ad val.</i>	Free	5%
81. Twine:			
(a) seaming and binding, and harvest yarn.	<i>ad val.</i>	Free	5%
(b) other	<i>ad val.</i>	10%	20%

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS V.—METALS, METAL MANUFACTURES, MACHINERY AND VEHICLES.		£ s. d.	£ s. d.
†82. Airships, aeroplanes and other aircraft, including parts thereof.	<i>ad val.</i>	Free	5%
83. (a) Barrages: structural steelwork for, and the equipment directly connected with and essential to the construction of; for irrigation and other water-supply purposes.	<i>ad val.</i>	Free	5%
(b) water current meters, n.e.e., weir recorders and water level recording instruments, including the clock attachment.	<i>ad val.</i>	Free	5%
84. Baths, metal; and bath, sink and lavatory plugs, washers, wastes and overflows.	<i>ad val.</i>	10%	20%
85. Battery shoes and dies	<i>ad val.</i>	Free	5%
86. Bicycles, tricycles, motor cycles:			
(a) bicycles, tricycles, motor cycles, trailers, and sidecars.	<i>ad val.</i>	10%	50%
(b) spare parts and accessories, but not including electric lamp bulbs, tyres, and tubes, when imported separately.	<i>ad val.</i>	10%	50%
87. Bolts, nuts, rivets, screws, nails and washers, and brass and iron tips and caps for boots and shoes.	<i>ad val.</i>	Free	5%
88. Boilers, steam, for industrial purposes, and feed-water heaters for the same; and boiler tubes.	<i>ad val.</i>	Free	5%
89. Buckets, skips, trucks and tubs, wheeled or otherwise, for hauling on rails or wires; together with the rails therefor, and metal shafts sets.	<i>ad val.</i>	Free	5%
90. Buckets, household and sanitary ...	<i>ad val.</i>	10%	20%
91. Bullion (in the bar or sheet), coin and specie.	—	Free	Free
92. Bungs, metal	<i>ad val.</i>	Free	5%
93. Carriages, carts, coaches and wagons:			
(a) carriages, carts, coaches and wagons.	<i>ad val.</i>	20%	25%
(b) axles, springs, steps, steel wheels and other metal parts not ordinarily made in Northern Rhodesia.	<i>ad val.</i>	Free	10%
(c) finished parts, n.e.e.	<i>ad val.</i>	20%	25%

† *Vide* Table of Suspension (page 73).

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS V—continued.			
94. Cash registers and calculating machines.	<i>ad val.</i>	10%	20%
95. Chains for hauling, including metal fittings for hauling chains, namely: split links, shackles and thimbles.	<i>ad val.</i>	Free	5%
96. Chimneys: metal (smoke stacks) ...	<i>ad val.</i>	Free	5%
97. Cranes, mechanical excavators and loaders, winches not being for mining purposes, hoisting crabs, chain blocks, spiral chutes, gravity conveyors and shears.	<i>ad val.</i>	Free	5%
†98. Crown corks and similar stoppers (not being screw stoppers or swing stoppers), made of metal or other material, used alone or in combination with cork or other substances as stoppers for bottles and jars of common glass.	per gross	0 0 3	0 0 3
99. Cutlery, not gold or silver, nor gold or silver plated.	<i>ad val.</i>	10%	30%
100. Cylinders: (a) for use, or used, as containers for oxygen, carbonic acid or other gases under pressure, or of compressed air (not being parts of acetylene gas lamps).	<i>ad val.</i>	Free	5%
(b) other, and empty metal drums	<i>ad val.</i>	10%	20%
101. Dairy utensils and machinery:			
(a) milk cans and buckets ...	<i>ad val.</i>	Free	5%
(b) cheese moulds, tinned ...	<i>ad val.</i>	Free	5%
(c) other dairy utensils and machinery.	<i>ad val.</i>	Free	5%
(d) metal castings for the manufacture of cow stalls.	<i>ad val.</i>	Free	5%
(e) cream separators ...	<i>ad val.</i>	Free	15%
102. Enamelware and hollow-ware, n.e.e.	<i>ad val.</i>	10%	20%
103. Engines and motors for boats, including spare parts.	<i>ad val.</i>	10%	20%
104. Fencing material: anchors, drop-pers, gates, hurdles, posts, standards, strainers, staples, stiles, winders and other materials or fastenings of metal ordinarily used for agricultural and railway fencing, but not including wire and wire netting.	<i>ad val.</i>	Free	5%

† The maximum rate in the Congo Basin and on British crown corks, etc., in the Zambezi Basin is 10% *ad valorem*.

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS V—continued.		£ s. d.	£ s. d.
105. Ferro-chrome, ferro-manganese and ferro-silicon : in bulk.	<i>ad val.</i>	Free	5%
106. Filing cabinets, steel	<i>ad val.</i>	10%	20%
107. (a) Filters : being machinery, apparatus and appliances directly connected with and essential to the construction of water filtering or water-purifying plants, attached to or used in connection with a public water-supply system or public swimming bath.	<i>ad val.</i>	Free	5%
(b) filters (other) for the purification or softening of water.	<i>ad val.</i>	10%	20%
(c) filters, not being parts of motor vehicles, for the purification of oil and oil separators.	<i>ad val.</i>	Free	5%
(d) machinery, apparatus and appliances, n.e.e., for the treatment of sewage or trade waste, or for use in water treatment works, but not including structural steelwork for staging and platforms.	<i>ad val.</i>	Free	5%
(e) zeolite, natural and artificial, for water purification purposes.	<i>ad val.</i>	10%	20%
108. Firearms :			
(a) guns and gun barrels, single... ..	per barrel	1 0 0	1 0 0
and in addition	<i>ad val.</i>	10%	15%
(b) guns and gun barrels, double and other.	per barrel	0 15 0	0 15 0
and in addition	<i>ad val.</i>	10%	15%
(i) guns, muzzle-loading	each	0 3 0	0 3 0
(c) revolvers and pistols	each	0 5 0	0 5 0
and in addition	<i>ad val.</i>	—	15%
(d) gun furniture, other	<i>ad val.</i>	10%	20%
109. Fire escapes, fire-extinguishing appliances and apparatus, and spare charges.	<i>ad val.</i>	Free	5%
110. Furniture :			
(a) metal parts of furniture for manufacturing purposes under such conditions and regulations as the Controller may prescribe.	<i>ad val.</i>	Free	5%
(b) metal bedsteads	<i>ad val.</i>	10%	20%
(c) other metal furniture, n.e.e....	<i>ad val.</i>	10%	20%

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS V—continued.		£ s. d.	£ s. d.
111. Gauze :			
(a) gauze, sieving and screening : of metal, for use in connec- tion with machinery, in- cluding copper gauze for dynamo brushes.	<i>ad val.</i>	Free	5%
(b) mosquito screening	<i>ad val.</i>	10%	20%
112. Gold and silver leaf	<i>ad val.</i>	Free	5%
113. Hardware, n.e.e., including spoons and forks not being gold or silver nor gold- or silver-plated ware.	<i>ad val.</i>	10%	20%
114. Horse, mule and donkey shoes ...	<i>ad val.</i>	10%	20%
115. Lamp bulbs, electric :			
(a) projector type	<i>ad val.</i>	Free	5%
(b) radiator type	<i>ad val.</i>	10%	20%
(c) motor and motor-cycle head- lights.	<i>ad val.</i>	Free	5%
(d) motor and motor-cycle side, tail and dash-lights.	<i>ad val.</i>	Free	5%
(e) flashlights	<i>ad val.</i>	Free	5%
(f) carbon filament	<i>ad val.</i>	Free	5%
(g) vacuum type, n.e.e.	<i>ad val.</i>	Free	5%
(h) gas-filled type, n.e.e.	<i>ad val.</i>	Free	5%
116. Lamps and lampware :			
(a) lampshades and reflectors of glass or metal (not being fancy fittings) for gas and electric lighting, and includ- ing glass chimneys for oil lamps, n.e.e.	<i>ad val.</i>	Free	5%
(b) miners' lamps and racks therefor.	<i>ad val.</i>	Free	5%
(c) electric hand lamps and torches	<i>ad val.</i>	10%	20%
(d) other, n.e.e., including lanterns and fancy fittings, but not parts of motor vehicles or cycles.	<i>ad val.</i>	10%	20%
117. Lifts and elevators, hydraulic or electrical, including the gates ; and lifting jacks.	<i>ad val.</i>	Free	5%
118. Machinery, apparatus, appliances and implements (not specially provided for, and not including material, domestic machines or vehicles) :			
(a) for agricultural purposes ...	<i>ad val.</i>	Free	5%
(b) fixed plant and machinery for factory installation, but not including structural steelwork for staging or platforms.	<i>ad val.</i>	Free	5%

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS V—continued.		£ s. d.	£ s. d.
118. Machinery, apparatus, appliances, &c.— <i>continued.</i>			
(c) for mining purposes ...	<i>ad val.</i>	Free	5%
(d) other, for manufacturing and industrial purposes, includ- ing machinery for power laundries, but not including structural steelwork for staging or platforms.	<i>ad val.</i>	Free	5%
119. (a) Machinery, apparatus, appliances, implements and electrical ma- terial used in connection there- with, for the generation, stor- age, transmission, distribution of, and lighting by gas, or elec- tric power, but not including lamp-shades and reflectors of glass or metal, acetylene lamps, hand and portable lamps, fancy fittings, electric lamp bulbs elsewhere provided for, electric fans, and parts or accessories of motor vehicles or cycles.	<i>ad val.</i>	Free	15%
(b) batteries, electrical: wet or dry, primary or secondary, includ- ing accumulators.	<i>ad val.</i>	5%	20%
120. Aluminium: in plain, perforated or corrugated sheets, but otherwise unmanufactured, and foil.	<i>ad val.</i>	Free	5%
121. (a) Brass, bronze, copper and com- position metal: in plain or perforated sheets, but other- wise unmanufactured.	<i>ad val.</i>	Free	5%
(b) brass and copper tubing, solid drawn.	<i>ad val.</i>	Free	5%
122. Iron and steel:			
(a) in blocks, ingots, pigs, billets, slabs, blooms, and like crude manufactures: and scrap.	<i>ad val.</i>	Free	5%
(b) plates and sheets: plain, cor- rugated, or galvanised, in- cluding tinplate, but not including lacquered, enam- elled, varnished, printed, lithographed or embossed.	<i>ad val.</i>	Free	5%
(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.	<i>ad val.</i>	Free	5%

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS V—continued.			
122. Iron and steel—continued.			
(d) drill steel	<i>ad val.</i>	Free	5%
(e) tool steel	<i>ad val.</i>	Free	5%
(f) hoop iron and hoop steel, shaped or fashioned for cooperage.	—	Free	Free
(g) steel windows and metal parts of steel window frames.	<i>ad val.</i>	10%	20%
123. Lead : sheet and foil	<i>ad val.</i>	Free	5%
124. (a) Tin and zinc ; plate and sheet, plain or perforated, but other- wise unmanufactured ; not including lacquered, enamelled, varnished, printed, litho- graphed or embossed plates or sheets ; and tin foil.	<i>ad val.</i>	Free	5%
(b) Tins (empty) for packing ...	<i>ad val.</i>	Free	5%
125. Zinc : fume, dust and shavings ...	<i>ad val.</i>	Free	5%
126. Metal of all sorts, other than iron and steel and precious metals, includ- ing brazing and soldering alloys and welding electrodes ; in rods, bars, blocks, ingots and pigs ; and scrap metal, n.e.e.	<i>ad val.</i>	Free	5%
127. Metal sheets :			
(a) printed, lithographed or em- bossed ; including metal badges, metal name and number plates, and similar articles.	<i>ad val.</i>	10%	20%
(b) lacquered, enamelled and var- nished.	<i>ad val.</i>	10%	20%
128. Meters, electric	<i>ad val.</i>	Free	5%
129. Motor cars :			
(a) motor cars, motor charabancs and omnibuses.	<i>ad val.</i>	10%	25%
(b) parts and spare parts thereof, and accessories, but not in- cluding electric lamp bulbs, tyres and tubes, when im- ported separately.	<i>ad val.</i>	10%	25%
(c) chassis imported for bodies to be built in Northern Rho- desia.	<i>ad val.</i>	Free	10%
130. Motor trucks and motor vans for the conveyance of goods, and trail- ers for the same :			
(a) complete vehicles, assembled or unassembled.	<i>ad val.</i>	Free	10%
(b) chassis, imported for bodies to be built in Northern Rho- desia.	<i>ad val.</i>	Free	10%

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
<i>CLASS V—continued.</i>		<i>£ s. d.</i>	<i>£ s. d.</i>
130. Motor trucks, &c.— <i>continued.</i> (c) spare parts and accessories, but not including electric lamp bulbs, tyres and tubes when imported separately.	<i>ad val.</i>	10%	25%
131. Packing and lagging for engines, machinery, piping and buildings excluding white and red leads and zinc oxide.	<i>ad val.</i>	Free	5%
132. Perambulators and baby carts ...	<i>ad val.</i>	10%	20%
133. Pickaxes, shovels and ballast forks...	<i>ad val.</i>	Free	5%
134. Pipes, piping, tubes and fittings, of metal: gas, steam, drainage, sewerage, irrigation, water supply and water pumping; not including grids, manhole covers and fittings, and surface boxes:			
(a) wrought iron or steel pipes and tubes, black or galvanised, except downpipes and guttering.	<i>ad val.</i>	Free	5%
(b) cast iron pipes and tubes, except downpipes and guttering.	<i>ad val.</i>	Free	5%
(c) lead piping	<i>ad val.</i>	Free	5%
(d) downpiping and guttering and fittings therefor.	<i>ad val.</i>	10%	20%
(e) cocks and taps, and meters and pipe fittings, n.e.e.	<i>ad val.</i>	Free	5%
(f) pipes and piping, other, and part circle culverts.	<i>ad val.</i>	Free	5%
(g) cisterns	<i>ad val.</i>	10%	20%
(h) water meters for house connections, not exceeding one inch piping.	<i>ad val.</i>	Free	5%
(i) sewage pumps, ejectors and distributors for attachment to metal pipes, piping and tubes.	<i>ad val.</i>	Free	5%
135. Presses: wool, cotton, hay, straw, forage and wine.	<i>ad val.</i>	Free	5%
136. Pumps: water and wine; and water-pumping apparatus, not including beer pumps (bar fittings), pipes or tubes elsewhere provided for.	<i>ad val.</i>	Free	5%
137. Quicksilver	—	Free	Free

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
		£ s. d.	£ s. d.
CLASS V—continued.			
138. Railway construction or equipment requisites, as follows : rails, sleepers (except wooden), fastenings for rails or sleepers; girders, iron bridge-work, culvert tops, locomotives, tenders, ballast trucks, goods wagons, carriages, trolleys, engine-water tanks, turntables, permanent or fixed signals, weigh-bridges, railway lamps, switch-boxes, wheels and axles.	<i>ad val.</i>	Free	5%
139. Refrigerating plant and mechanically cooled refrigerators.	<i>ad val.</i>	Free	5%
140. Sewing and knitting machines, not being industrial machinery.	<i>ad val.</i>	10%	20%
141. Sprayers and sprinklers and other apparatus used for the prevention or destruction of pests, or of diseases in stock, plants or trees.	<i>ad val.</i>	Free	5%
142. Steel balls for tube mills	—	Free	Free
143. Stoves :			
(a) stoves, ranges, coppers and grates.	<i>ad val.</i>	10%	20%
(b) electrical cooking and heating appliances (including kettles and irons) : not being machinery elsewhere provided for.	<i>ad val.</i>	10%	20%
144. Tanks :			
(a) suitable and intended for mining purposes : including vats ; and sub-structures for the same.	<i>ad val.</i>	Free	5%
(b) other, of metal	<i>ad val.</i>	10%	20%
145. Telegraphs and telephones : materials and instruments for use in the construction and working of telegraph and telephone lines.	<i>ad val.</i>	Free	5%
146. Tools, mechanics' : being tools ordinarily used by mechanics or artisans, and not being agricultural implements or machine tools.	<i>ad val.</i>	10%	20%
147. Traction engines, tractors, steam wagons, and trailers for the same ; stone crushers (not being mining machinery) and mechanical stone driers ; steam and motor road rollers ; road scarifiers, and mechanical road construction or maintenance graders ; street sweeping and street spraying machines ; asphalt melting and mixing plant ; tar and pitch boilers ; parts, and spare parts thereof.	<i>ad val.</i>	Free	5%

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS V—continued.		£ s. d.	£ s. d.
148. Tramway construction and equipment requisites, namely: rails, sleepers (except wooden fastenings for rails or sleepers, iron gates, girders, iron bridge-work, culvert tops, cars, trolleys, wheels and axles, tower-wagons, water-tanks, turn-tables, and railless cars (electric) worked by current from overhead wires.	<i>ad val.</i>	Free	5%
149. Typewriters Duplicating and addressing machines; and numbering and perforating machines, not being for the printing or book-binding industry.	<i>ad val.</i>	10%	25%
	<i>ad val.</i>	10%	20%
150. Water-boring apparatus, not including pipes or tubes elsewhere provided for.	<i>ad val.</i>	Free	5%
151. Weighing machines, including scales and balances: not being laboratory instruments, or industrial appliances elsewhere provided for.	<i>ad val.</i>	10%	20%
152. Wheelbarrows	<i>ad val.</i>	10%	20%
153. Wire: (a) millinery (covered) wire and wire made of precious metal.	<i>ad val.</i>	10%	20%
(b) other, except electric... ..	<i>ad val.</i>	Free	5%
154. (1) Wireless telegraphy and telephony instruments and apparatus used in the working thereof, except batteries.	<i>ad val.</i>	Free	15%
(2) Radio apparatus and accessories, but not including batteries: (a) when imported by persons licensed by the Postmaster-General to conduct a public radio service.	<i>ad val.</i>	Free	15%
(b) other	<i>ad val.</i>	10%	25%
155. Wire netting:	<i>ad val.</i>	Free	5%
(a) for fencing	<i>ad val.</i>	Free	5%
(b) woven screen netting for mining purposes.	<i>ad val.</i>	Free	5%
(c) steel wire fabric for reinforcing road foundations.	<i>ad val.</i>	Free	5%
(d) all other	<i>ad val.</i>	Free	5%
156. Wire rope and split links, shackles and thimbles for use in connection therewith.	<i>ad val.</i>	Free	5%

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS VI.—MINERALS, EARTHEN- WARE AND GLASSWARE.		£ s. d.	£ s. d.
157. Asbestos-cement manufactures :			
(a) plain or corrugated sheets, slates, tiles and ridging.	<i>ad val.</i>	Free	5%
(b) pipes, piping and tubes for drainage, irrigation, sewer- age, water supply and water pumping.	<i>ad val.</i>	Free	5%
(c) other	<i>ad val.</i>	10%	20%
158. Asphalt and bitumen : in bulk : pro- vided they are of a standard ap- proved by the Controller.	<i>ad val.</i>	Free	5%
159. Barytes and pumice : in bulk ...	<i>ad val.</i>	Free	5%
160. Bottles and jars (common) of glass or earthenware, being ordinary trade packages for the transport of goods and including fruit jars:			
(a) imported full of any article liable to a rated duty.	—	Free	Free
(b) empty (including bottles and syphons ordinarily used for aerated waters, but not in- cluding sparklet or similar syphons).	<i>ad val.</i>	Free	5%
161. Bricks :			
(a) firebricks	<i>ad val.</i>	Free	25%
(b) other bricks, except bath ...	<i>ad val.</i>	10%	25%
162. Cement :			
(a) for building purposes, includ- ing hydraulic lime and con- crete proofers,	per 400 lbs.	0 1 0	0 1 3
(b) liquid, for tube mills	<i>ad val.</i>	Free	5%
(c) other, including roofing and other similar prepared ad- hesive cements, but not in- cluding fire cements and furnace cements,	<i>ad val.</i>	10%	20%
163. Coal and patent fuel	per ton of 2,000 lbs.	0 3 0	0 3 0
164. Coke	per ton of 2,000 lbs.	0 1 0	0 1 0
165. Crucibles, cupels, cupelling furnaces, ingot moulds, retorts and furnaces for roasting minerals.	<i>ad val.</i>	Free	5%
166. Diamonds and other gems, or precious stones, in their rough state,	—	Free	Free
167. Earthenware and stoneware, n.e.e., including sanitary pans, urinals, sinks and lavatory basins.	<i>ad val.</i>	10%	20%

Articles.		Preferential and Congo Basin Tariffs.			General Tariff.		
		£	s.	d.	£	s.	d.
CLASS VI—continued.							
168. Emery ; emery, corundum and similar abrasives, cloth, paper and wheels ; sand-, glass- and flint-paper : in bulk.	<i>ad val.</i>	Free			5%		
169. Fireclay, kaolin, terra alba, cornish-stone, fire cements and furnace cements : in bulk.	<i>ad val.</i>	Free			5%		
170. Fuller's earth, not being a toilet preparation : in bulk.	<i>ad val.</i>	Free			5%		
171. Glass :							
(a) illuminated windows, imported by or for presentation to any religious body.	—	Free			Free		
(b) polished plate	<i>ad val.</i>	10%			20%		
(c) sheet (plain, clear)	<i>ad val.</i>	10%			20%		
(d) bevelled, silvered and other ...	<i>ad val.</i>	10%			20%		
(e) rough optical	<i>ad val.</i>	10%			20%		
172. (a) Glassware :							
(i) for laboratory use	<i>ad val.</i>	Free			5%		
(ii) other n.e.e.	<i>ad val.</i>	10%			25%		
(b) Chinaware and porcelainware :							
(i) for laboratory use	<i>ad val.</i>	Free			5%		
(ii) other n.e.e.	<i>ad val.</i>	10%			20%		
173. Graphite or plumbago	<i>ad val.</i>	Free			5%		
174. Grindstones, millstones and scythe-stones.	<i>ad val.</i>	Free			5%		
175. Gypsum (sulphate of lime or plaster of paris) : in bulk.	<i>ad val.</i>	Free			5%		
176. Iron pyrites : in bulk	—	Free			Free		
177. Kieselguhr : in bulk	<i>ad val.</i>	Free			5%		
178. Marble :							
(a) in the rough or sawn... ..	—	Free			Free		
(b) other, including tombstones...	<i>ad val.</i>	10%			20%		
179. Meerschäum : in the rough	<i>ad val.</i>	Free			5%		
180. Mica manufactures :							
(a) lamp chimneys and stove fronts	<i>ad val.</i>	10%			20%		
(b) mica sheets, other	<i>ad val.</i>	10%			20%		
181. Pipes, piping and tubes : of earthenware, for drainage, irrigation, sewerage, water supply or water-pumping.	<i>ad val.</i>	Free			5%		
182. Sculpture (including bronzes, but not including tombstones) : being original works of art, or specially made reproductions thereof, modelled separately by an individual artist.	—	Free			Free		
183. Slates for roofing, n.e.e.	<i>ad val.</i>	Free			5%		
184. Stone linings and pebbles, for tube mills.	—	Free			Free		
185. Thermoscope bars and seger cones...	<i>ad val.</i>	Free			5%		

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS VI—continued.			
		£ s. d.	£ s. d.
186. Tiles, n.e.e.	<i>ad val.</i>	10%	20%
187. Vitreous aluminosilicate compositions, or borax glasses with or without colouring or opacifying material.	<i>ad val.</i>	Free	5%
CLASS VII.—OILS, WAXES, RESINS, PAINTS AND VARNISHES.			
188. Amber and amberoid : in the rough	<i>ad val.</i>	Free	5%
189. Antifriction and lubricating grease...	<i>ad val.</i>	10%	20%
190. Candles	per 100 lbs.	0 4 2	0 5 0
191. Copra	—	Free	Free
192. Lead, white :			
(a) dry	<i>ad val.</i>	10%	20%
(b) ground in oil	<i>ad val.</i>	10%	20%
193. Litharge	—	Free	Free
194. Manganese resinate : in bulk ...	<i>ad val.</i>	Free	5%
195. Motor spirit, namely benzine, benzoline, naphtha (non-potable), gasoline, petrol ; and petroleum, shale and coal tar spirit generally.	per Imperial gall.	0 0 6	0 0 6
196. Oil, fish : raw, n.e.e.	<i>ad val.</i>	Free	5%
197. Oils, essential (natural and synthetic), and perfumed (not being toilet preparations).	<i>ad val.</i>	20%	25%
198. Oils, heavy, for road or pavement construction : in bulk ; provided they are of a standard approved by the Controller.	<i>ad val.</i>	Free	5%
199. Oils, lubricating	per imperial gall.	0 0 3	0 0 3
200. Oils, minerals :			
(a) crude—			
(i) heavy power oil for use in internal combustion engines having a flash point of not less than 150 degrees Fahrenheit (closed test at sea level) : in bulk.	per imperial gall.	Free	Free
(ii) other	<i>ad val.</i>	10%	20%

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS VII—continued.		£ s. d.	£ s. d.
200. Oils, minerals— <i>continued.</i>			
(b) paraffin—			
(i) Power paraffin for internal combustion engines having a specific gravity not lower than 0.80 at 60 degrees Fahrenheit and having a flash point (closed test at sea level) not lower than 70 degrees Fahrenheit and not higher than 110 degrees Fahrenheit: under such conditions as the Controller may prescribe.	per imperial gall.	Free	Free
(ii) other illuminating and burning, having a specific gravity of less than 0.90 at 60 degrees Fahrenheit and a flash point of not more than 150 degrees Fahrenheit.	per imperial gall.	0 0 1	0 0 1
(c) transformer and transil ...	<i>ad val.</i>	Free	5%
(d) other, n.e.e. ...	<i>ad val.</i>	10%	20%
201. Oils, tar and creosote: in bulk ...	<i>ad val.</i>	Free	5%
*202. Oils:			
(a) palm, palm kernel, cotton seed, whale and coconut: in bulk; for manufacturing purposes, and under such conditions and regulations as the Controller may prescribe.	—	Free	Free
(b) vegetable or animal, n.e.e. ...	<i>ad val.</i>	10%	20%
203. Paints and colours:			
(a) ready mixed for use; and artists' colours, enamels, water - paints, distempers, colour-washes, flat oil paints, sheep - marking oils and petrifying liquids.	<i>ad val.</i>	10%	20%
(b) dry pigments, n.e.e. ...	<i>ad val.</i>	10%	20%
(c) colours, ground in oil, not including white lead; and patent driers.	<i>ad val.</i>	10%	20%

* The maximum rate in the Congo Basin, and on British vegetable and animal oils in the Zambezi Basin, is 1/- per gallon.

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS VII—continued.			
204. Polishes: floor, furniture, leather, metal and similar polishes and dressings, including blacking, but not French polish.	<i>ad val.</i>	10%	20%
205. Resin and turpentine: (a) resin (including artificial resin), dry gums and dry shellac: in bulk.	<i>ad val.</i>	Free	5%
(b) turpentine (natural and synthetic).	<i>ad val.</i>	10%	20%
206. Soap, soap powder and extracts ...	<i>ad val.</i> or per 100 lbs.	20%	25%
207. Tallow, including vegetable tallow and oleine.	—	0 4 2 whichever duty shall be the greater. Free	0 4 9 whichever duty shall be the greater. Free
208. Tar, pitch and creosote: in bulk; provided they are of a standard approved by the Controller.	<i>ad val.</i>	Free	5%
209. Varnish, varnish stains, japans, lacquers, French polish, Brunswick or Berlin black, bitumen varnishes, terebine, liquid driers, liquid size, patent knotting and gasket shellac.	<i>ad val.</i>	10%	25%
210. Waxes and greases: (a) beeswax	<i>ad val.</i>	10%	20%
(b) paraffin and stearine, and stearine grease, ordinarily used in the manufacture of candles or explosives.	—	Free	Free
(c) other, n.e.e.	<i>ad val.</i>	10%	20%
CLASS VIII.—DRUGS, CHEMICALS AND FERTILISERS.			
211. Acetate of lead	<i>ad val.</i>	Free	5%
†212. Acetic and pyroligneous acids and extracts, essences of vinegar, of any strength, not exceeding 6 per cent. of acetic acid: (a) in bottles or other vessels of a capacity of not more than one imperial quart.	per imperial gall.	0 1 6	0 1 7

† The maximum rate in the Congo Basin and on British acetic, etc., acids in the Zambezi Basin is 3/- per gallon.

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
		£ s. d.	£ s. d.
CLASS VIII—continued.			
†212. Acetic and pyroligneous acids, &c. —continued.			
(b) in larger vessels	per imperial gall.	0 1 0	0 1 1
and in addition, in either case for each 1 per cent. by weight of acetic acid in excess of 6 per cent.	per degree	0 0 4	0 0 5
213. Acids :			
(a) boric : in bulk	—	Free	Free
(b) oxalic : in bulk	<i>ad val.</i>	Free	5%
(c) other, n.e.e.	<i>ad val.</i>	10%	20%
214. Alum : in bulk	—	Free	Free
215. Ammonia (solution) and anhydrous ammonia, ammonium carbonate, ammonium chloride (sal-ammo- niac), ammonium nitrate and ammonium perchlorate : in bulk.	<i>ad val.</i>	Free	5%
216. Animal glands and tissues and their preparations, toxins and anti- toxins, lymph, phylacogens, sera and vaccines; for prophylactic or therapeutic use, including adrenalin.	—	Free	Free
217. Barium peroxide : in bulk	<i>ad val.</i>	Free	5%
218. Boiler compositions and preparations for removing scale in boilers.	<i>ad val.</i>	Free	5%
219. Borax : in bulk	—	Free	Free
220. Bromine	—	Free	Free
§221. Calcium :			
(a) carbonate, oxide, hydroxide, iodate, chloride, chlorate, silicide, bisulphite, cyana- mide, thiocyanate and phos- phate : in bulk.	<i>ad val.</i>	Free	5%
(b) carbide of	per 100 lbs.	0 2 0	0 2 6
222. Carbonic acid gas : in bulk	<i>ad val.</i>	Free	5%
223. Disinfectants :			
(a) in bulk, provided they are of a standard approved by the Controller.	<i>ad val.</i>	Free	5%
(b) all other	<i>ad val.</i>	10%	20%

† The maximum rate in the Congo Basin and on British acetic, etc., acids in the Zambezi Basin is 3/- per gallon.

§ The maximum rate in the Congo Basin, and on British calcium compounds in the Zambezi Basin, is 10% *ad valorem*.

Articles.	Preferential and Congo Basin Tariffs.			General Tariff.		
	£	s.	d.	£	s.	d.
CLASS VIII—continued.						
*224. Drugs and apothecaryware, n.e.e. :						
(a) Cinchona alkaloids and their salts, other preparations of cinchona not being patent medicines and other substances as may be approved by the Director of Medical Services to be of recognised value in the prevention or treatment of malaria.	—		Free			Free
(b) Other	<i>ad val.</i>		10%			20%
225. Dyes, not being toilet preparations :						
(a) annatto	—		Free			Free
(b) other, in bulk	<i>ad val.</i>		Free			5%
(c) other, not in bulk	<i>ad val.</i>		10%			20%
226. Extracts for perfumery, n.e.e. ...	<i>ad val.</i>		20%			25%
227. Fertilisers : in bulk ; animal, mineral or vegetable, artificial or natural ; and phosphate rock and maltassa.	—		Free			Free
228. Glycerine :						
(a) crude : in bulk	—		Free			Free
(b) distilled	<i>ad val.</i>		10%			25%
229. Magnesium carbonate, magnesium chloride and magnesium sulphate : in bulk.	<i>ad val.</i>		Free			5%
230. Manganese dioxide	—		Free			Free
*231. Medicinal preparations, not elsewhere enumerated, when prepared by any secret or occult art and recommended to the public under any general name or title as specifics for any diseases or affections whatsoever affecting the human or animal bodies.	<i>ad val.</i>		20%			25%
232. Naphthalene : in bulk	<i>ad val.</i>		Free			5%
233. Nickel sulphate : in bulk	<i>ad val.</i>		Free			5%
234. Nitrates, except ammonium nitrate, for manufacturing purposes or for fertilisers : in bulk.	—		Free			Free
235. Pastes and powders containing not less than 30 per cent. of water-soluble phosphoric oxide, in the dry substance : in bulk.	<i>ad val.</i>		Free			5%
236. Peptone and agar-agar for making bacterial culture media.	—		Free			Free
237. Perchloride of iron : in bulk ...	<i>ad val.</i>		Free			5%

* Vide Table of Suspensions (page 73).

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS VIII—continued.			
		£ s. d.	£ s. d.
238. Perfumery and toilet preparations, n.e.e., including powders, washes, pomatums, cosmetics, pastes, dyes, hair oils, but not including tooth powders, tooth pastes and tooth washes.	<i>ad val.</i>	20%	25%
239. Pills, imported in packages not for direct sale to the public.	per lb.	20% <i>ad val.</i>	1 0 0
240. Platinum : chloride of	—	Free	Free
241. Potassium : carbonate, bicarbonate, silicate, bichromate, chlorate, chloride, sulphite, bisulphite, metabisulphite, permanganate, cyanide, sulphocyanide (thiocyanate), iodide, xanthate, red and yellow prussiate of, and caustic potash : in bulk.	<i>ad val.</i>	Free	5%
242. Radium and salts of radium	—	Free	Free
243. Saltpetre : in bulk	<i>ad val.</i>	Free	5%
244. Sodium : carbonate, bicarbonate, silicate, bichromate, chlorate, permanganate, sulphite, bisulphite, metabisulphite, sulphide, phosphate, xanthate, ferro-cyanide, sulphocyanide (thiocyanate) and caustic soda ; in bulk.	<i>ad val.</i>	Free	5%
245. Sodium : cyanide of	<i>ad val.</i>	Free	5%
246. (a) Substances for the prevention or destruction of pests : including sheep and cattle dips and dipping powders and materials suitable only for dip : substances for the prevention or cure of diseases in plants or trees ; sulphate of copper, arsenic, arsenious acid, arsenate of soda, arsenite of soda, arsenic pentoxide, carbon bisulphide, arsenate of lead, calcium arsenate and sodium fluoride. (b) Substances for the prevention of wood rot, and substances for the preservation of wood n.e.e., but not including oils and stains.	<i>ad val.</i>	Free	5%
247. Sulphur : in bulk	—	Free	Free
248. Sulphurous anhydride	—	Free	Free
249. Tooth powders, tooth pastes and tooth washes containing not more than 3 per cent. proof spirit.	<i>ad val.</i>	20%	25%

Articles.		Preferential and Congo Basin Tariffs.			General Tariff.		
		£	s.	d.	£	s.	d.
CLASS IX.—LEATHER AND RUBBER, AND MANUFACTURES THEREOF.							
250. Bands and belting of all kinds for driving machinery.	<i>ad val.</i>	Free			5%		
251. Boots and shoes :							
(a) of rubber, or boots and shoes the soles of which are wholly or partly of rubber.	<i>ad val.</i>	10%			10% and in addition 1/- per pair		
(b) all other, and including slippers, sandals, infants' shoes and bootees.	<i>ad val.</i>	10%			25%		
(c) surgical boots and shoes ...	<i>ad val.</i>	Free			5%		
(d) soles, tips and heels (rubber)	<i>ad val.</i>	10%			25%		
252. Harness and saddlery ...	<i>ad val.</i>	10%			25%		
253. Hose :							
(a) rubber : air and water hose up to 3 inch diameter :							
Plain	<i>ad val.</i>	Free			5%		
Armoured	<i>ad val.</i>	Free			5%		
(b) rubber : suction hose :							
Plain	<i>ad val.</i>	Free			5%		
Armoured	<i>ad val.</i>	Free			5%		
(c) rubber : steam and other rubber hose, n.e.e.	<i>ad val.</i>	Free			5%		
(d) leather, canvas and other hose not containing rubber.	<i>ad val.</i>	Free			5%		
254. Leather in the piece :							
(a) patent and enamelled ...	<i>ad val.</i>	Free			5%		
(b) Morocco and sheepskin tanned with sumac and grained to imitate Morocco.	<i>ad val.</i>	Free			5%		
(c) pigskin	<i>ad val.</i>	Free			5%		
(d) valve hide	<i>ad val.</i>	Free			5%		
255. Leather : adulterated or loaded ...	<i>ad val.</i>	10%			20%		
256. Leather in the piece, n.e.e. ...	<i>ad val.</i>	10%			20%		
257. Leather manufactures, namely : leg-gings, bags, trunks, portmanteaux, holdalls, belts, straps and gun cases, made wholly or chiefly of leather ; not including fancy hand-bags.	<i>ad val.</i>	10%			25%		
258. Rubber, unmanufactured : including latex, crude, waste, masticated and reclaimed rubber and gutta percha.	<i>ad val.</i>	Free			5%		
259. Rubber, manufactures of, n.e.e., and not being toys.	<i>ad val.</i>	10%			20%		

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS IX—continued.		£ s. d.	£ s. d.
260. Rubber, pneumatic tyres and tubes :			
(a) Tyres, including the weight of the immediate wrapper.	per lb.	0 0 6	0 1 0
(b) Tubes for motor vehicles other than motor cycles.	per lb.	0 0 3	0 0 7½
(c) Tubes for motor cycles and cycles.	per lb.	0 0 6	0 1 0
261. Rubber tyres, solid : complete or in lengths or in the piece.	per lb.	0 0 2	0 0 3
CLASS X.—WOOD, CANE AND WICKER, AND MANUFACTURES THEREOF.			
262. Beehives, and wooden sections thereof, and wax foundations for.	<i>ad val.</i>	Free	5%
263. Boxes, wooden : empty or in shooks for packing and delivery of produce and other classes of goods.	<i>ad val.</i>	Free	10%
264. Brushes and brooms, and wooden handles therefor :			
(a) carpet brushes, brooms, whisks and mops.	<i>ad val.</i>	10%	20%
(b) other, not being plated ware...	<i>ad val.</i>	10%	20%
265. Cane, bamboo, rattans and osiers :			
(a) unmanufactured	—	Free	Free
(b) manufactures of, not being furniture.	<i>ad val.</i>	10%	20%
266. Casks, wooden, n.e.e. : empty or in staves.	<i>ad val.</i>	10%	20%
267. Corkdust, sawdust, husks or other waste substances and paper shavings, intended and suitable for use only as packing material.	—	Free	Free
268. Corks :			
(a) corks and wooden bungs ...	<i>ad val.</i>	Free	5%
(b) corkwood, unmanufactured ...	<i>ad val.</i>	Free	5%
269. Furniture : wooden, wicker, cane and grass.	<i>ad val.</i>	10%	20%
270. Handles, wooden, for picks, shovels and agricultural implements.	<i>ad val.</i>	Free	5%
271. Hubs, rims, spokes, felloes, shafts, tentbows and poles : cut or fashioned, not finished :			
(a) for wagons and carts commonly used for the conveyance of goods.	<i>ad val.</i>	Free	10%
(b) other	<i>ad val.</i>	Free	5%

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
		£ s. d.	£ s. d.
CLASS X—continued.			
272. Joinery: wooden framework of houses, including window frames, sills and sashes, doors and lintels, staircases, casements and mouldings.	<i>ad val.</i>	10%	20%
273. Plywood	<i>ad val.</i>	10%	20%
274. Saddlery and harness furniture and saddle trees.	<i>ad val.</i>	Free	5%
275. Shingles	<i>ad val.</i>	10%	20%
276. Sleepers, railway or tramway, wooden	<i>ad val.</i>	Free	5%
277. Staves, wooden, in the rough ...	—	Free	Free
278. Vats, wooden, for the manufacture of wines.	—	Free	Free
279. Wood:			
(a) unmanufactured	<i>ad val.</i>	Free	10%
(b) ceiling and flooring boards: planed, tongued and grooved.	<i>ad val.</i>	Free	10%
280. (a) Wood meal, wood pulp and wood wool.	—	Free	Free
(b) wood cellulose for packing fresh fruit: in rolls or in sheets.	<i>ad val.</i>	Free	5%
CLASS XI.—BOOKS, PAPER AND STATIONERY.			
281. Atlases, charts, globes and maps ...	—	Free	Free
282. Bags, paper:			
(a) printed... ..	<i>ad val.</i>	10%	25%
(b) not printed	<i>ad val.</i>	10%	20%
283. Bank notes and other paper currency, and postage stamps.	—	Free	Free
284. Books and printed music, newspapers and periodicals, n.e.e., and which are not foreign unauthorised prints of any British or South African copyright work the importation of which is prohibited, or which are not advertising matter elsewhere enumerated.	—	Free	Free
285. Cardboard boxes, cartons, cups and jars:			
(a) printed... ..	<i>ad val.</i>	10%	25%
(b) (i) not printed, for packing...	<i>ad val.</i>	Free	20%
(ii) not printed, for delivery...	<i>ad val.</i>	10%	20%
(c) wax cartons (jars) for food products.	<i>ad val.</i>	Free	5%
286. Cardboard discs for milk bottles, plain or printed.	<i>ad val.</i>	Free	5%

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS XI—continued.		£ s. d.	£ s. d.
287. Cardboard, linenboard, leatherboard, strawboard and millboard, but not including pulpboard for building purposes.	<i>ad val.</i>	Free	5%
288. Cards, playing	per pack	0 0 6	0 0 9 and in addition 15% <i>ad val.</i>
289. Diagrams, drawings and plans ...	—	Free	Free
290. Engravings and photographs (not including enlargements or reproductions): not being labels or advertisements elsewhere enumerated.	—	Free	Free
291. Inks and ink powders	<i>ad val.</i>	10%	20%
292. Lithographs of religious subjects, including texts and mottoes, imported solely for the purpose of religious instruction.	—	Free	Free
293. Newspapers or supplement editions or parts thereof intended to be completed and published in Northern Rhodesia.	—	Free	Free
294. Paintings, etchings, pictures, picture books, not being advertisements elsewhere enumerated; and pictures for calendars or box covers, not forming nor intended to form part of any imported printed, lithographed or embossed matter otherwise provided for.	—	Free	Free
295. Paper:			
(a) blotting, carbon, gummed, sanitary, sensitised, oiled, waxed, tracing and wall.	<i>ad val.</i>	10%	20%
(b) graphitised, lithographic transfer, plain tissue and grease-proof (plain or corrugated).	<i>ad val.</i>	Free	5%
(c) news print, in reels or in the flat.	<i>ad val.</i>	Free	10%
(d) plain or composite, n.e.e.:			
(i) in the original mill wrappers, flat or folded, not less than 16 ins. by 15 ins.	<i>ad val.</i>	Free	10%
(ii) in reels, including paper in reels used for the monotype typesetting machine.	<i>ad val.</i>	Free	10%

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS XI—continued.		£ s. d.	£ s. d.
295. Paper— <i>continued.</i>			
(e) wrapping (including browns, casings, sealings, nature or ochre browns, sulphites, krafts and bag papers) : in original mill wrappers, or in sheets, or in rolls, when the weight of the paper, at a size of 29 ins. by 45 ins., or its equivalent, is not less than 30 lbs. per ream of 480 sheets; but not including greaseproof, oiled, waxed, vegetable and imitation parchment, and cartridge papers and tinfoil and similar metallic papers.	<i>ad val.</i>	Free	10%
(f) wrapping paper (plain or printed, cut to size) for packing fresh fruit.	<i>ad val.</i>	Free	10%
296. Printed, ruled, lithographed and embossed matter (not being metal, and not including embossed paper serviettes, d'oyleys and paper mats) :			
(a) enlargements or reproductions of photographs; picture postcards; Christmas, birthday, pictorial, New Year and other cards; calendars, calendar pads, calendar mounts and almanacs; box-coverings and pictures intended to form part of imported printed, lithographed or embossed matter.	<i>ad val.</i>	Free	25%
(b) directories, guide books, year books and handbooks, relating to South Africa; South African Christmas annuals, holiday and special numbers or editions of South African newspapers, magazines or periodicals, or parts thereof; supplements to South African publications.	<i>ad val.</i>	Free	25%
(c) account books, exercise books, copybooks, stationery and forms in books, pads or loose; diaries; delivery, manifold, letter-copying and index	<i>ad val.</i>	10%	25%

Articles.	Preferential and Congo Basin Tariffs.			General Tariff.		
	£	s.	d.	£	s.	d.
CLASS XI—continued.						
296.—Printed, &c. <i>continued.</i>						
books; bank cheques, drafts, promissory notes, bills of exchange and similar forms; receipt forms; reminder slips; scrip share certificates and company reports; membership certificates for lodges, unions and like institutions; letter headings and form letters; invoices and account forms.						
(d) envelopes (except what is technically known as "side die").	<i>ad val.</i>	10%		25%		
(e) labels, tickets and address tags, flat or in rolls.	<i>ad val.</i>	10%		25% or 3d. per lb. (whichever duty shall be the greater).		
(f) (i) catalogues and price lists of South African firms and firms holding stocks in South Africa, printed and posted abroad to individuals in South Africa.	<i>ad val.</i>	Free		25% or 3d. per lb. (whichever duty shall be the greater).		
(ii) catalogues and price lists of firms or persons having no established place of business in Northern Rhodesia and no permanent agent holding stocks in South Africa.	—	Free		Free		
(g) advertising matter, excluding advertising invoice forms and similar stationery usually issued gratis or at nominal prices.	<i>ad val.</i>	Free		25% or 3d. per lb. (whichever duty shall be the greater).		
(h) stencil sheets for duplicating	<i>ad val.</i>	10%		20%		
(i) other, including lithographs, n.e.e.	<i>ad val.</i>	10%		20%		
(j) printing, lithographing, book-binding requisites:						
(i) inks: printing, lithographic and ruling; ruling ink powder, roller composition, stamping colours and printers' bronze powder; lithographic offset powder and ink drier; bronze and aluminium leaf.	<i>ad val.</i>	Free		5%		

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS XI.—continued.		£ s. d.	£ s. d.
296. Printing, &c.— <i>continued.</i>			
(ii) bookbinders' cloth, canvas in white and colours, American cloth, webbing, parchment, leather, imitation leather, corduroy, skins, vellum, binders' paper, marble paper, thread, tape, and pulpboard.	<i>ad val.</i>	Free	5%
297. Stationery, n.e.e. :			
(a) loose-leaf covers and binders	<i>ad val.</i>	10%	25%
(b) letter or document files in book or folder form.	<i>ad val.</i>	10%	20%
(c) other	<i>ad val.</i>	10%	20%
CLASS XII.—JEWELLERY, TIME-PIECES, FANCY GOODS AND MUSICAL INSTRUMENTS.			
298. Band instruments and stands the <i>bona fide</i> property of any military, naval or police corps, and not the property of individuals.		Free	Free
299. Beads	per lb.	0 0 3	0 0 6½ or 25% <i>ad val.</i> (whichever duty shall be the greater).
300. Clocks and watches and cases and the set-up mechanism or movements therefor :			
(a) clocks	<i>ad val.</i>	10%	20%
(b) watches	<i>ad val.</i>	10%	25%
301. Cups, medals, and other trophies, not being for the purpose of advertisement—imported for presentation :			
(a) as prizes at public examinations, exhibitions or shows, or for public competitions for skill or sport.	—	Free	Free
(b) as prizes for rifle shooting by military, naval or police forces.	—	Free	Free

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS XII.—continued.		£ s. d.	£ s. d.
301. Cups, medals, &c.— <i>continued.</i> (c) for bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorious public services.	—	Free	Free
(d) as prizes at examinations or for competition for skill or sport in any public school. Provided that all such articles shall on importation or delivery free from the Customs bear engraved or otherwise indelibly marked on them the occasion or purpose for which they are presented.	—	Free	Free
302. Gold and silver plate, and gold and silver plated ware, not being church plate.	<i>ad val.</i>	10%	25%
303. Gramophones, phonographs, and records therefor.	<i>ad val.</i>	10%	25%
304. Jewellery, including imitation jewellery, and rolled-gold, enamel or gilt jewellery; precious stones and pearls and imitations thereof, cut or polished, and whether mounted or unmounted; completed portions or parts of any article of jewellery, imitation or otherwise; ornamental hatpins, ornamental hairpins and ornamental buckles, bangles, necklaces, girdles, muff chains, clasps, and similar articles of adornment.	<i>ad val.</i>	10%	25%
305. Musical instruments, n.e.e.	<i>ad val.</i>	10%	20%
306. Organs and blowers therefor, harmoniums, and band instruments: imported by or for presentation to any religious body.	—	Free	Free
307. Sporting and athletic goods, that is articles n.e.e. used for outdoor or indoor games; toys; and fishing appliances (not being for industrial purposes).	<i>ad val.</i>	10%	20%

Articles.		Preferential and Congo Basin Tariffs.			General Tariff.				
		£	s.	d.	£	s.	d.		
CLASS XII.—continued.									
308. Tobacconists' wares :									
(a) tobacconists' wares, including pipes, pouches, pipe covers, pipe stands, pipe cases, smokers' cabinets, cigar and cigarette holders, match boxes, tobacco jars, cigar and cigarette cases, ash trays, cigar and cigarette lighters.	<i>ad val.</i>		10%			25%			
(b) stems (other than wooden) and mouthpieces for tobacco pipes, when imported by manufacturers of tobacco pipes.	<i>ad val.</i>		Free			5%			
(c) other materials, in a raw or semi-manufactured state suitable for and intended for use only in the manufacture of tobacco pipes, under such conditions as the Controller may prescribe.	<i>ad val.</i>		Free			5%			
CLASS XIII.—MISCELLANEOUS.									
309. Ambulance materials, imported by recognised associations, corps or hospitals, lawfully established for instruction or drill in first aid to the wounded ; including uniforms and badges for the St. John's Ambulance Brigade or Association.	<i>ad val.</i>		Free			5%			
310. Ammunition and explosives :									
(a) blasting compounds, including all kinds of explosives suitable and intended for blasting, and not suitable for use in firearms (excepting detonators), and collodion cotton not intended for manufacturing purposes.	per lb.		0	0	2		0	0	2½
(b) cartridges	<i>ad val.</i>		10%			15%			
and in addition on the gunpowder contained therein.	per lb.		0	0	6		0	0	6
(c) detonators, percussion caps and empty cartridge cases.	<i>ad val.</i>		10%			20%			
(d) fireworks of all descriptions ...	<i>ad val.</i>		20%			25%			
(e) fuse, blasting :									
(i) electric	<i>ad val.</i>		10%			20%			
* (ii) other	per lb.		0	0	1½		0	0	1½

* The maximum rate in the Congo Basin and on British fuse (other) in the Zambezi Basin is 10% *ad valorem*.

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS XIII.—continued.		£ s. d.	£ s. d.
310. Ammunition, &c.— <i>continued.</i>			
(f) gunpowder and other explosives suitable for use in fire-arms.	per lb.	0 0 6	0 0 6
and in addition	<i>ad val.</i>	10%	20%
(g) shot, bullets and slugs	<i>ad val.</i>	10%	20%
(h) collodion cotton, for manufacturing purposes in bulk.	<i>ad val.</i>	Free	5%
311. Appointments and uniforms for military or naval forces.	—	Free	Free
312. Articles imported or taken out of bond for the use of the Governor.	—	Free	Free
313. Assay mabor and assayer's bone ash, and assay apparatus for dry assaying.	<i>ad val.</i>	Free	5%
314. Astronomical instruments and equipment therefor, imported by institutions or societies engaged in astronomical work.	<i>ad val.</i>	Free	5%
315. (a) Bioscopes, cinematographs and magic-lanterns; and slides for the same, but not including films.	<i>ad val.</i>	10%	25%
(b) slides of a scientific or educational nature, for exhibition solely to scientific or technical societies or in educational institutions.	—	Free	Free
316. Church decorations, altars, bells, fonts, lecterns, plate, pulpits and vestments: imported by or for presentation to any religious body.	—	Free	Free
†317. Consular uniforms and appointments; and articles (not being private wearing apparel, food or drink or tobacco in any form) for the official or private use of Consuls or Trade Commissioners who are not engaged in or connected with any other business, profession or occupation in Northern Rhodesia.	under rebate	Free	Free
318. Felt, rubberoid and similar substances: for building purposes.	<i>ad val.</i>	Free	5%
319. Films, cinematograph:			
(a) blank films, known as raw films or stock.	<i>ad val.</i>	Free	5%

† *Vide* Table of Suspensions (page 73).

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
		£ s. d.	£ s. d.
CLASS XIII.—continued.			
319 Films, cinematograph— <i>continued.</i>			
(b) of a scientific or educational nature imported from countries which are parties to the International Convention of 1933 for facilitating the International Circulation of Films, subject to such conditions as the Controller may prescribe.	—	Free	Free
(c) other	per 100 ft.	Free	0 5 0 or 25% <i>ad val.</i> (whichever duty shall be the greater).
320. Ice	—	Free	Free
321. Life belts and buoys, and other life-saving (including mine-rescue) apparatus.	—	Free	Free
322. Matches :			
(a) wooden, including match splints :			
(i) in boxes or packages of not more than 60 matches.	per gross of boxes or packages.	0 2 0	0 3 6
(ii) in boxes or packages containing more than 60 but not more than 100 matches.	per gross of boxes or packages.	0 2 0	0 4 0
(iii) in boxes or packages containing more than 100 but not more than 200 matches.	per gross of boxes or packages.	0 4 0	0 8 0
and for every 100 additional matches in boxes or packages.	per gross of 100 matches.	0 2 0	0 4 0
(b) fusees, vestas or wax matches, or other patent lights used as such :			
(i) in boxes or packages containing not more than 50.	per gross of boxes or packages.	0 2 0	0 3 0
(ii) in boxes or packages containing more than 50 but not more than 100.	per gross of boxes or packages.	0 4 0	0 5 0
and for every 50 additional matches in boxes or packages.	per gross of 50 matches.	0 2 0	0 3 0

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
CLASS XIII.—continued.			
323. Models, not being toys and not being for advertising purposes.	—	£ s. d. Free	£ s. d. Free
324. Photographic apparatus and material, n.e.e., and not including process cameras imported by lithographers.	<i>ad val.</i>	10%	20%
325. Public stores, imported or taken out of bond by and <i>bona fide</i> for the sole and exclusive use of the Government of His Britannic Majesty or the Government of Northern Rhodesia; provided that a certificate be delivered to the Customs authorities given under the hand of an officer approved by the Controller, setting forth that any duty levied on such public stores would be borne directly by the Government; and provided further that no portion of such stores, used or unused, shall be sold or otherwise disposed of so as to come into the possession of or into consumption by any person not legally entitled to import the same free of duty, without the consent of the Controller and the payment of the duties to him by the officer so selling or disposing of such public stores at the rate leviable at the date of sale.	—	Free	Free
326. School and hospital furniture and requisites, being articles certified by the Director of Education or the Medical Director to be for use in any school or public hospital, but not including athletic or sporting goods.	<i>ad val.</i>	Free	5%
327. Scientific apparatus and instruments for scientific observation or record, or for the control of manufacturing operations, under such conditions as the Controller may prescribe.	<i>ad val.</i>	Free	5%
328. (a) Specimens illustrative of natural history and exhibits and antiquities: for public museums or scientific purposes.		Free	Free
(b) showcases and fittings for public museums.	<i>ad val.</i>	Free	5%

Articles.		Preferential and Congo Basin Tariffs.	General Tariff.
		£ s. d.	£ s. d.
CLASS XIII.—continued.			
329. (1) Surgical and dental instruments and appliances, and instruments and appliances used by registered medical practitioners or by veterinary surgeons in the diagnosis or treatment of diseases or affections of the human or animal body.	—	Free	Free
(2) Jaconet in the piece	—	Free	Free
(3) Artificial limbs, artificial eyes, and artificial teeth not set up, and aids to hearing for the partially deaf, but not including batteries therefor, imported separately.	—	Free	Free
330. Boats and launches, n.e.e.	<i>ad val.</i>	10%	20%
331. Hulks	<i>ad val.</i>	10%	20%
332. Lifeboats	—	Free	Free
333. Tugs, ships' tenders, dredgers and lighters; provided that when condemned or landed to be broken up duty shall be paid at the Customs on the hull and all fittings, according to the tariff that may be in force.	<i>ad val.</i>	Free	5%
334. Boats and launches, the property of tourists; under such conditions as the Controller may prescribe.	—	Free	Free
CLASS XIV.—GENERAL.			
335. All goods, wares and merchandise not included under any other heading in the Tariff.	<i>ad val.</i>	10%	20%

Note.—The following charges are levied for the clearance of a dutiable postal parcel through the Customs:—

	s.	d.
(1) Where the duty thereon is 10s. or under ...	0	6
(2) Where the duty thereon exceeds 10s. ...	1	0

GENERAL NOTE.

The headings of the respective Classes are used only for convenience of classification, and shall not in any way affect the interpretation of the Tariff.

" N.e.e." means " not elsewhere enumerated."

" Proof " shall mean the strength of proof ascertained by Sykes' hydrometer.

" Proof spirits " shall mean spirits which, at a temperature of 51 degrees Fahrenheit, weigh twelve-thirteenths part of an equal measure of distilled water.

" Piece goods " shall not include material which is defined by selvedge or by pattern for cutting up into separate articles.

24 reputed half-pints, 12 reputed pints, 6 reputed quarts and 4 reputed imperial quarts to be deemed to be not less than 1 gallon.

Tins, jars or other receptacles of reputed weight to be deemed to be not less than such weight.

Reputed 12 oz., 14 oz. and 16 oz. packets of candles to be deemed to be of those weights respectively.

Cement in packages of not less than 350 lb., and not more than 400 lb., to be deemed 400 lb.

Packages of flour or wheaten meal containing not less than 90 lb., and not more than 100 lb., to be deemed to be 100 lb., and packages containing more than 180 lb., and not more than 200 lb., to be deemed to be 200 lb.

Oils and motor spirits in ordinary reputed two 5-American-gallon or ten 1-American-gallon tins to be deemed to be not less than 8½ imperial gallons, and two 4-reputed-gallon tins to be deemed to be not less than 8 imperial gallons.

Goods mixed or made up of more than one article liable to duty under any of the Classes and not chemically forming another distinct substance are chargeable with the full duty payable on the article charged with the highest rate of duty and as if such article formed the whole composition.

A complete article imported in an unassembled condition is liable to the rate of duty which would be applicable to that article if imported in a fully set-up condition, notwithstanding that the constituent parts are packed separately and are provided for elsewhere in the Tariff.

Goods which have been registered on exportation for alteration, repair or renovation shall, on re-importation and identification be liable to the rate of duty applicable to the complete article on the cost of alteration, repair or renovation alone.

The definition of the term " in bulk " is given in Section *two* of the Customs and Excise Duties Ordinance, 1931 (No. 18 of 1931).

**CUSTOMS DUTIES ON UNION OF SOUTH AFRICAN AND SOUTHERN RHODESIAN
BEER AND SPIRITS.**

Customs duties leviable in accordance with the Tariff rates prescribed above, rebated to the extent shewn against the respective items, as follows:—

	<i>Per cent.</i>
1. Ale, beer, stout, cider and perry, exceeding 3 per cent. of proof spirit	50
2. Spirits	25

CUSTOMS DUTIES ON TOBACCO IMPORTED INTO THE ZAMBEZI BASIN FROM—

(A) Southern Rhodesia, Basutoland, the Bechuanaland Protectorate and Swaziland.

Manufactured tobacco—

- (a)* ready for smoking in a tobacco pipe, including cake, plug and stick tobacco, 6d. per pound weight;
- (b)* ready for use in the making of cigarettes, 6d. per pound weight;
- (c)* contained in cigarettes, 6d. per pound weight;
- (d)* in the form of cigars or cigarillos, 1s. per pound weight;
- (e)* in the form of roll tobacco, 2d. per pound weight;

(B) The Union of South Africa.

Customs duty leviable in accordance with the Tariff rates prescribed above, rebated to the extent of 75 per cent. of the lowest rate of Customs Duty leviable on tobacco imported from British Dominions and Possessions.

PREFERENTIAL REBATES.

(1) The preferential rebates referred to in sections *four* and *five* of the Customs and Excise Duties Ordinance, 1931, shall not be granted unless the person claiming the same shall, on importation and due entry into the Territory, produce to the proper Officer of Customs at the election of the latter—

(a) a certificate by the supplier or manufacturer, as the case may be, in the form prescribed in paragraphs 5 to 7, inclusive, of Appendix "A" to this regulation;

(b) such other or further evidence as such Officer of Customs may require; that the goods are either wholly the *bona fide* growth, produce or manufacture of the British Empire, or, if the goods are not wholly the growth, produce or manufacture of the British Empire, that not less than 25 per cent., or in the case of goods falling within a class or description of goods set out in Appendix "B" or Appendix "C" to this regulation not less than 50 per cent. or 75 per cent. respectively, of the factory or works cost of the goods in their finished state is due to expenditure on material grown or produced and/or labour performed in the British Empire.

(2) The certificate herein referred to shall be written, typed or printed on the invoice.

(3) The certificate will be waived in the case of postal packages not exceeding ten pounds in value, if the contents of such packages are not merchandise for sale, and if such packages have endorsed on them a certificate in the following form:

" The contents of this package are not merchandise for sale, and every article herein, to the extent of at least *(a)*.....per cent. of its present value, is *bona fide* the produce or manufacture of.....

Dated at.....this.....day of.....19....

(a) Insert 25, 50 or 75 as the case may be.

.....Sender."

(4) The preferential rebate of duty on goods grown, produced or manufactured in the British Empire will only be allowed in assessing the duty on importation by parcel post, when a certificate, in the form prescribed, is affixed to the parcel, or, if the certificate is enclosed therein, it is declared on the outside wrapper of the parcel that a "Certificate of British Empire manufacture or production is enclosed". In the absence of such certificate or declaration, full duty will be collected, but the preferential rebate may be subsequently claimed if a certificate is produced and the Controller is satisfied that the certificate produced refers to the goods contained in the parcel in question; and, if considered necessary, the Customs or Postal Officers may demand that the parcel be produced unopened in order to verify the declaration or certificate with the contents of the parcel.

APPENDIX A.

Combined Certificate of Value and/or Origin to be written, typed or printed on Invoices of Goods for Exportation to Northern Rhodesia.

I, (1).....of (2).....
of (3).....
manufacturer/supplier of the goods enumerated in this invoice, amounting tohereby declare that I, [(4) have the authority to make and sign this certificate on behalf of the aforesaid manufacturer/supplier, and that I] have the means of knowing and do hereby certify as follows:

Value.

1. That this invoice is in all respects correct, and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

2. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone; and that no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by anyone on behalf of either of them, either by way of discount, rebate, compensation or in any manner whatever other than as fully shown on this invoice, or as follows (5)
.....

3. That the domestic values shewn in the column headed "current domestic values" are those at which the above mentioned firm or company would be prepared to supply to any purchaser, for home consumption in the country of exportation, and at the date of exportation, identically similar goods in the usual wholesale quantities, at (6).....subject toper cent. cash discount, and that such values include/exclude the cost of outside packages, if any, in which the goods are sold in such country for domestic consumption.

4. That the said domestic value includes any duty leviable in respect of the goods before they are delivered for home consumption, and that on exportation a drawback or remission of duty, amounting to.....has been/will be allowed by the revenue authorities in the country of exportation.

Origin.

(Delete whichever of 5 (a) or 5 (b) is not applicable. If 5 (a) is used, delete 6 and 7. If 5 (b) is used, insert required particulars in 6 and 7.)

5.—(a) That every article mentioned in the said invoice has been *wholly* produced or manufactured in (7) the British Empire.

5.—(b) That every article mentioned in the said invoice has either been *wholly* or *partially* produced or manufactured in (7) the British Empire.

6. As regards those articles only partially produced or manufactured in (7) the British Empire—

(a) that the final process or processes of manufacture have been performed in (8).....;

(b) that the expenditure in material produced in and/or labour performed in (7) the British Empire calculated subject to qualification hereunder, in each and every article is not less than (9)..... per cent. of the factory or works costs of such article in its finished state (see note below).

7. That, in the calculation of such proportion of produce or labour of (8)none of the following items has been included or considered:

Manufacturer's profit, or remuneration of any trader, agent, broker or other person dealing in the articles in their finished condition; royalties; cost of outside packages or any cost of packing the goods thereinto; any cost of conveying, insuring or shipping the goods subsequent to their manufacture.

8. With regard to bottles, flasks or jars, being containers of goods mentioned in the invoice, that such bottles, flasks or jars are of British Empire manufacture, and if purchased from bottle exchanges, have distinctive marks or features which enable me to certify to their British Empire origin.

Note.—In the case of goods which have at some stage entered into the commerce of or undergone a process of manufacture in a foreign country, only that labour and material which is expended on or added to the goods after their return to the British Empire shall be regarded as the produce or manufacture of the British Empire in calculating the proportion of British Empire labour and material in the factory or works cost of the finished article.

Dated at.....this.....
day of.....19...

Witness.....

Signature.....

- (1) Here insert "Manager," "Chief Clerk," or as the case may be.
- (2) Here insert name of firm or company.
- (3) Here insert name of place or country.
- (4) These words should be omitted where the manufacturer or supplier himself signs the certificate.
- (5) Here insert particulars of any special arrangement.
- (6) Here insert "Warehouse," "Factory," or "Port of Shipment."
- (7) "British Empire" shall mean the United Kingdom of Great Britain and Northern Ireland, the Dominions, India, the territories administered by His Majesty's Governments in the Dominions under mandate or otherwise, the British Colonies, the British Protectorates and Protected States, the Mandated Territories of Tanganyika, the Cameroons under British Mandate and Togoland under British Mandate.
- (8) Here insert the particular territory within the British Empire.
- (9) Insert 25, 50 or 75 as the case may be.

APPENDIX B.

Goods in respect of which Preferential Rebates will be allowed when not less than 50 per cent. of the factory or works cost thereof, in their finished state, is due to expenditure on material grown or produced and/or labour performed in the British Empire:

Pottery and all other clay products.

Glass and glassware (excluding optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectrosopes and other optical instruments and component parts thereof):—

Plate and sheet glass, whether bevelled, silvered, or otherwise finished or not.

Illuminating glassware.

Domestic glassware, including cooking utensils, table glassware, toilet glassware and ornamental glassware.

Glass bottles and glass jars, including glass stoppers.

Beakers, flasks, burettes, measuring cylinders, thermometers, tubing and other scientific glassware and lamp-blown ware.

Furniture, made wholly or mainly of metal, of the following descriptions:—

(i) Tables, bedsteads, wire mattresses, stands, desks, and counters.

(ii) Chairs, stools and seats.

(iii) Bookcases and bookshelves.

(iv) Cabinets, safes, cash and deed boxes, drawers and cupboards.

(v) Shelving, storage bins and storage racks.

(vi) Office letter racks and letter trays.

(vii) Lockers.

(viii) Parts of any of the above-named articles.

Hollow-ware of iron or steel (including tinned-plate).

Baths of iron or steel.

Metal door and window frames and casements.

Stoves, grates and ranges for domestic cooking or heating and parts and fittings therefor.

Iron and steel products of the following descriptions:—

(i) Tubes, pipes and pipe and tube fittings of all kinds.

(ii) Railway and tramway construction material of all kinds.

(iii) Springs.

(iv) Wire, wire netting, wire nails, and cable and rope (except insulated telephone and telegraph cables).

(v) Screws (except screws for wood, other than screw hooks, screw rings and screw knobs), nails, tacks, studs and spikes.

(vi) Rivets and washers.

(vii) Bolts and nuts.

(viii) Anchors and grapnels and parts thereof, chains and ships' cables.

(ix) Screws for wood (other than screw hooks, screw rings and screw knobs) whether wholly of iron or steel, or of iron or steel coated or plated with some other metal or substance.

(x) Wagons for use on railways and parts of such wagons.

The following articles manufactured wholly or partly of the metals, aluminium, copper, lead, nickel, tin, zinc, and alloys containing any of these metals:—

Sheets and strip, rods, plates, angles, shapes and sections, wire, tubes, foil and hollow ware.

Screws for wood of brass, copper or any alloy containing copper, whether coated with any other metal or substance or not.

Cutlery:—

(i) Knives with one or more blades made wholly or partly of steel or iron.

(ii) Scissors, including tailors' shears and scateurs, made wholly or partly of steel or iron.

(iii) Razors, including safety-razors and blades therefor.

(iv) Hair clippers.

(v) Carving forks.

(vi) Knife sharpeners, wholly or partly of steel.

(vii) Component parts of or blanks for any of the above mentioned articles.

Locks, padlocks, keys, bolts, latches, hasps and hinges of metal.

Needles (including hosiery latch needles) and pins.

Implements and tools and parts thereof.

Galvanometers, pyrometers, electrosopes, barometers, analytical and other precision balances, and other scientific instruments and component parts thereof, gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms, whether for use in such shops or rooms or not (but not including microscopes, field and opera glasses, theodolites, sextants, spectrosopes and other optical instruments and component parts thereof).

Unexposed sensitised photographic paper, cloth, plates and film (including cinematograph film) and spools therefor.

Electrical goods including:—

- Electric wires and cables, insulated.
- Telegraph and telephone apparatus.
- Wireless apparatus.
- Electric carbons other than graphitised carbon electrodes.
- Electric lighting appliances and fittings.
- Batteries and accumulators.
- Electric bell apparatus.
- Electric cooking and heating apparatus.
- Electric meters.
- Parts of, and accessories to, the above.

Wireless valves and similar rectifiers and vacuum tubes.

Ignition magnetos and permanent magnets.

Arc lamp carbons and amorphous carbon electrodes.

Machinery and parts thereof (including ball bearings, roller bearings, and parts thereof).

Twine of the following description:—Hard fibre singles.

Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material, finished or unfinished, and shaped parts and laces therefor.

Paints, painters' enamels, lacquers, varnishes, and printers' inks.

Distempers, whether dry or not.

Pigments and extenders (whether dry or with oil or other medium) other than the following:—natural dyes; synthetic organic dyestuffs, colours and colouring matters, dry earth colours, barytes, silica, graphite and carbon black from natural gas.

Saddlery and harness (including horse boots) wholly or partly of leather.

Trunks, bags, wallets, pouches and other receptacles made wholly or partly of leather or material resembling leather whether fitted or not.

Transparent cellulose wrapping.

Locomotives and parts thereof.

Aircraft and parts thereof.

Cycles (other than motor cycles) and parts and accessories thereof.

Perambulators and mailcarts and parts thereof.

Motor cars, including motor bicycles and motor tricycles; accessories and component parts of motor cars, motor bicycles and motor tricycles.

Manufactures wholly or partly of rubber, balata or gutta percha (including vulcanite and ebonite).

Arms and Ammunition:

- (i) Sporting guns, sporting rifles and sporting carbines and parts thereof.
- (ii) Military rifles and military carbines and parts thereof.
- (iii) Miniature rifles and carbines and cadet rifles and carbines and parts thereof.
- (iv) Air guns and air rifles and air pistols and parts thereof.
- (v) Revolvers and pistols and parts thereof.
- (vi) Loaded cartridges and empty cartridge cases.

Toilet preparations (excluding essential oils) of the following descriptions:—

Toilet soap.

- Tooth paste or powder and liquid preparations for dental purposes and mouth washes.
- Toilet paste or powder.
- Toilet cream.
- Hair dyes.
- Scented sachets.
- Lipstick, rouge and grease paint.
- Preparations for use in manicure or chiropody.
- Preparations for use on the hair, face or body.
- Bath salts and essences.
- Smelling salts.
- Prepared fullers earth.
- Toilet requisites of the following descriptions:—
 - Powder bowls or boxes and powder puffs.
 - Nail polishers.
 - Nail clippers, nail cleaners and nail files.
 - Denture bowls.
 - Manicure sets.
 - Parts of the above articles.
- Brooms and brushes of all descriptions and parts thereof (other than prepared bristles and other prepared animal hair).
- Buttons, snap and slide fasteners, push buttons, studs, hooks and eyes.
- Machinery belting (including conveyor and elevator bands).
- Appliances, apparatus, accessories and requisites for sports, games, gymnastics and athletics (other than apparel and boots and shoes) and parts thereof.
- Toys of all kinds and parts thereof of whatever material composed.
- Pen nibs, fountain pens, stylographic and other pens, propelling pencils, paper clips and fasteners, stationery glassware and parts of any such articles.
- Hair combs.
- Musical instruments (including gramophones, pianolas, and other similar instruments; accessories and component parts of musical instruments, and records and other means of producing music).
- Clocks and clock cases.
- Iron and steel guides, " T " section, of a description commonly used for lifts or elevators.
- Manufactures wholly or partly of cotton, wool (including alpaca, mohair, cashmere, llama, vicuna and camels' hair), hemp of all kinds, flax or jute of the following descriptions (but excluding coir, rush, grass, raffia, straw or reed mats and matting):—
 - Carpets, carpeting, floor rugs, floor mats and matting.

APPENDIX C.

Goods in respect of which Preferential Rebates will be allowed when not less than 75 per cent. of the factory or works cost thereof, in their finished state, is due to expenditure on material grown or produced and/or labour performed in the British Empire.

Optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes, and other optical instruments and component parts thereof.

THE CUSTOMS AND EXCISE REBATES, REFUNDS AND SUSPENSIONS UNDER THE REGULATIONS, 1933.

i. Subject to the provisions of the Customs and Excise Duties Ordinance, 1931, the following suspensions and rebates are in force:—

(i) As regards the whole Territory—

(a) A suspension of the Customs duties upon the undermentioned articles to the extent specified against each article shall be granted when imported in bond—

<i>Tariff Item.</i>	<i>Description.</i>	<i>Amount of Suspension. Per cent.</i>
224 and 231	Medicinal preparations and medical appliances imported with the approval of the Governor by a Missionary Society solely for use in its medical work and not for sale or re-export from the Territory...	100
52 (a) and (b)	Sacramental wine imported with the approval of the Governor for the use of a religious body for religious purposes	100

(b) A rebate of the whole of the Customs duties shall be granted upon—

- (1) methylated spirits;
- (2) goods intended for consumption outside the Territory and not within the limits of any territory covered by an existing Customs Agreement between the Government thereof and the Government of this Territory;
- (3) articles (not being private wearing apparel or effects, food or drink or tobacco in any form) for the official or private use of Consuls who are subjects of the Government represented by them or of Trade Commissioners appointed by the Government of any of His Majesty's Dominions and who are not engaged in any other business, profession or occupation in this Territory;
- (4) airships, aeroplanes and other aircraft entering this Territory by air;
- (5) appointments and uniforms imported by or on behalf of any recognised boy scout or girl guide association.

(ii) As regards that portion of the Territory as is situate in the Zambesi Basin—

- (a) A suspension of the whole of the Customs duty on sugar under Tariff Item 43, Note, when such sugar is bounty-fed in a part of the British Empire;
- (b) A rebate of the whole of the Customs duties on alcohol of South African manufacture used solely for manufacturing or scientific purposes or for fuel;
- (c) A rebate or refund of the whole of the Customs or Excise Duties on—
 - (1) South African spirits, of a strength 50 per cent. over proof and upwards when methylated;
 - (2) South African plain spirits used in the manufacture of medicinal preparations, flavouring essences, vinegar, acetic acid and perfumed spirits;
 - (3) South African spirits used for industrial purposes;
 - (4) South African spirits used by scientific or teaching institutions for burning, preserving or experimental purposes;
 - (5) South African rectified spirits used in the manufacture of ether or other substances.

- (iii) As regards that portion of the Territory as is situate in the Congo Basin—

A suspension of the Customs duty to the extent of 50 per cent. under Tariff Item 15 (a) (ii) on wheat ground or otherwise prepared.

2. Subject to the Customs and Excise Duties Ordinance, 1931, a refund of the Customs duties paid upon goods imported into the Territory will be granted when such goods are exported from the Territory, in the same condition as when imported, to any of the following countries—the Belgian Congo, Portuguese East Africa, Portuguese West Africa, Nyasaland, and Tanganyika Territory and places overseas.

3. A refund of the duty originally paid will be made on all articles not intended for consumption in the Territory imported by *bona fide* tourists for their use, convenience or comfort while in the Territory under the following conditions:—

- (a) The goods or articles must be re-exported within a period of six months from the date of importation;
- (b) Due notice must be given to the proper Officer of Customs at the port of entry of the intention to re-export the articles on which a refund of duty will be claimed, and at the same time the owner must produce proof of the original payment of duty;
- (c) A certificate must be produced from a Customs Officer that the goods referred to therein have been duly exported.

4. A refund of the duty originally paid in respect of *bona fide* samples imported by commercial travellers, or by representatives of foreign business undertakings, intended solely for use in the taking of orders and not for sale, shall be made on the export thereof, provided that the following conditions are complied with:—

- (i) such export shall take place within twelve months of the date of importation;
- (ii) due notice shall be given of the intended export to the proper Officer of Customs at the port of exit;
- (iii) the original invoices bearing the date stamp of the Customs Officer who verified the importation of the samples in question shall be produced and every facility for the examination of the goods shown thereon shall be given. The containing packages shall thereafter be sealed by the Customs Officer;
- (iv) A certificate shall be produced from the proper Officer of Customs to the effect that the packages have been duly shipped and that the Customs seals are intact.

5. A rebate of the whole of the Customs duties shall be granted, on certain prescribed conditions, on the materials set out in the Schedule hereto when imported direct or when taken out of bond for use in the manufacturing industries stated.

SCHEDULE.

(1) Explosives Manufacturing Industry:

Fuel or fuel oils, beeswax, powdered glue, potassium chlorate cartridges and printed wrappers, wrapping papers, and boxes (wooden) imported in the piece or in shooks.

(2) Soap Manufacturing Industry:

Palm oil, coconut oil, palm kernel oil, cotton seed oil and carbonate of soda.

(3) Clothing Manufacturing Industry:

Piece goods and buttons.

(4) Oil Manufacturing Industry:

Palm kernels.

(5) Rice Hulling and Cleaning Industry:
Unhusked rice (Paddy).

6.—(1) A rebate of the whole of the Customs duties shall be granted on oils and inorganic salts enumerated hereunder, when imported direct or taken out of bond.

(a) Eucalyptus, pine and other oils, for use in connection with the extraction of gold and other minerals by the flotation process;

(b) Any inorganic salts for use by a mining industry in any process for the concentration of ore.

(2) The importer to whom any rebate is granted under sub-regulation (1) hereof shall subscribe to a declaration that the said materials will be used solely in connection with the mining industry.

7.—(1) A rebate or refund of the Customs duties shall be granted on motor spirit and lubricating oil required as stores for aircraft clearing for a foreign port to any service set out in the schedule hereto.

Refunds of duty made under this regulation shall be subject to a deduction of five per cent. when the motor spirit or lubricating oil was previously received from open stocks in Southern Rhodesia or the Union of South Africa.

SCHEDULE.

The Imperial Airways Limited.
The Rhodesia and Nyasaland Airways Limited.
Service Aérienne de la Navigation, Madagascar.

(2) A rebate or refund of the Customs duty may be granted on motor spirit and lubricating oil used by aircraft of any Government of the British Empire temporarily operating in the Territory.

(a) An application for such rebate or refund shall be supported by a declaration signed by the senior officer in charge of the flight and shall be in the following form:

“ I hereby declare that the motor spirit and/or lubricating oil specified herein has been consumed or has been taken on board as stores by aircraft under my command.

Signature

Rank

Date

(b) Refunds of duty made under this regulation shall be subject to a deduction of five per cent. when the motor spirit or lubricating oil was previously received from open stocks in Southern Rhodesia or the Union of South Africa.

(c) The Controller may, in his discretion, withhold permission for the grant of rebate or refund in any case in which the circumstances may not seem to him to be such as to warrant a rebate or refund.

8.—(1) Subject to the provisions of this regulation a rebate or refund of the whole of the Customs duties shall be granted on used household effects to the value of one hundred and fifty pounds for each adult and fifty pounds for each child, but not exceeding five hundred pounds in all for each family, imported by persons arriving in the Territory to settle therein if the effects are the *bona fide* property of such settlers and are not intended for sale or disposal to other persons.

(2) The applicant shall satisfy the Controller that all household effects on which a rebate or refund is claimed under this regulation have been in *bona fide* use by the applicant.

(3) No rebate or refund under this regulation will be allowed unless the effects in respect of which such rebate or refund is claimed accompany the importer or are landed at any port of entry in the Territory within such time as the Controller shall think fit.

9.—(1) Goods imported by and for the use of any military or civil Commission temporarily operating in the Territory may be imported into the Territory free of Customs duties, provided that the Senior Officer or Member of such Commission shall comply with the regulations relating to importations into the Territory and shall deliver to the Principal Officer of Customs at the port of entry a certificate which shall be in the form of the following declaration and shall be endorsed on the Bill of Entry:—

“ I HEREBY DECLARE that the goods herein specified are being imported by and for the sole use and consumption by members of the.....Commission and that should any portion of such goods be disposed of to or by any person other than a member of the said Commission, the duty on such goods will forthwith be paid by me to the Controller of Customs.

Signature

Date

(2) The quantity of consumable stores admitted free of duty under this regulation shall not exceed the reasonable requirements of the Commission and be subject to the approval of the Controller of Customs.

10.—(1) A rebate or refund of the whole of the Customs duties shall be granted on the anti-malarial mixture described hereunder when imported direct or taken out of bond:

A mixture of crude mineral oil and paraffin oil for spraying purposes for the prevention of the breeding of mosquitoes.

(2) The importer to whom any rebate or refund is granted under sub-regulation (1) shall subscribe to a declaration that the said mixture will be used solely for spraying purposes for the prevention of the breeding of mosquitoes.

NYASALAND PROTECTORATE.

ASCERTAINMENT OF AD VALOREM DUTIES.

The value of goods upon which duty is leviable ad valorem shall be the value of the goods at the place where such goods are purchased as shown on the genuine invoice produced to and accepted by the Comptroller of Customs, together with any purchasing commissions, the cost of packages ordinarily used at the place of purchase, the extra cost of packing and packages for export, carriage to the port of shipment and all other expenses incidental to placing the goods on board the ship, together with the cost of freight, insurance, bank charges, interest, and all other charges up to the time of discharge at Bewa or Quelimane as the case may be: Provided that in no case shall the value for purposes of duty be less than the cost of the goods to the importer on board ship at the port of shipment plus 10 per cent., or in the case of goods imported into the Protectorate from contiguous territories, the cost of the goods to the importer at the place of despatch.

The Comptroller of Customs may allow trade discounts recognized in the particular trade and shown on the invoice to be deducted from the value for duty, but no further deduction may be allowed on account of any cash or special or sample discount or of any arrangements concerning the export or the exclusive right of sale of the goods or any consideration by which a reduction in value results.

TABLE I.

Import Duties: Specific.

Articles.	Rate of Duty.
1. Ale, beer, stout, porter, cider and perry ...	per Imp. gallon ... $\begin{matrix} \text{£} & \text{s.} & \text{d.} \\ 0 & 2 & 11 \end{matrix}$
2. Beverages, namely: fruit juice, cordials and syrups n.e.e.	<i>ad valorem</i> 25 per cent.
3. Bicycles and tricycles, not elsewhere enumerated, including the usual equipment when imported with and as accessories to an individual bicycle or tricycle	each $\begin{matrix} 0 & 16 & 0 \\ \text{(or 28 per cent.} \\ \text{ad valorem which-} \\ \text{ever shall be the} \\ \text{greater).} \end{matrix}$
4. Blankets (cotton)	each $\begin{matrix} 0 & 0 & 6 \\ \text{(or 30 per cent.} \\ \text{ad valorem which-} \\ \text{ever shall be the} \\ \text{greater).} \end{matrix}$
5. Boots and shoes made principally of rubber and canvas	per pair $\begin{matrix} 0 & 0 & 6 \\ \text{(or 20 per cent.} \\ \text{ad valorem which-} \\ \text{ever shall be the} \\ \text{greater).} \end{matrix}$
6. Candles	per cwt. $\begin{matrix} 0 & 14 & 0 \end{matrix}$
7. Cards, playing	per pack $\begin{matrix} 0 & 1 & 0 \end{matrix}$

Articles.	Rate of Duty.
8. Cardigans, jerseys and pullovers	each £ s. d. 0 0 4½ (or 20 per cent. <i>ad valorem</i> which- ever shall be the greater).
9. Cement	per cask of 400 lb. 0 1 11
10. Coffee	per lb. 0 0 7
11. Cotton piece goods :—	
(a) not exceeding 36 inches in width	at rate of per 12 lineal yds. ... 0 1 7 (or 30 per cent. <i>ad valorem</i> which- ever shall be the greater).
(b) exceeding 36 inches in width	at rate of per 12 square yds. ... 0 1 7 (or 30 per cent. <i>ad valorem</i> which- ever shall be the greater).
(c) Chuddars, handkerchiefs (mufflers), khan- gas, scarves, shawls and the like	<i>ad valorem</i> 20 per cent. (plus a temporary duty of 10 per cent. <i>ad valorem</i>).
12. Currants, dried	per cwt. 0 2 0
13. Ghee, and ghee substitutes	per lb. 0 1 1
14. Lamps, hurricane	each 0 1 0 (or 33 per cent. <i>ad valorem</i> which- ever shall be the greater).
15. Lighters, petrol or other	each 0 2 0 (or 28 per cent. <i>ad valorem</i> which- ever shall be the greater).
16. Matches :—	
(i) in boxes or packages of not more than 55 matches... ..	per gross boxes or packages ... 0 4 6
(ii) and for every 50 additional matches or part thereof in boxes or packages	per gross boxes or packages ... 0 4 6
17. Motor vehicles, motor chassis and motor engines or cylinder blocks :—	
(a) Motor cars, together with their appro- priate initial equipment :—	
(i) of 12 horse power and under	per horse power 1 5 0
(ii) exceeding 12 horse power and not exceeding 15 horse power	" " 1 15 0
(iii) exceeding 15 horse power	" " 2 5 0

Articles.	Rate of Duty.
	£ s. d.
17. Motor vehicles, &c.— <i>continued.</i>	
(a) Motor cars, &c.— <i>continued.</i>	
(iv) Motor vehicle engines or cylinder blocks imported to replace car engines or cylinder blocks developing lower power... ..	the difference in accordance with the scale specified above, otherwise 10 per cent. <i>ad valorem</i>
(v) a wheel or other accessory which is additional to the equipment usually supplied with any particular model	<i>ad valorem</i> 10 per cent.
(b) Commercial vehicles, namely :—	
Motor trucks, motor vans, motor omnibuses, motor chassis, steam wagons, and trailers constructed for the conveyance or haulage of goods or passengers, together with their appropriate initial equipment :—	
(i) Vehicles not exceeding 30 cwt.	per cwt. 1 5 0
(ii) Vehicles exceeding 30 cwt.	" 5 0
Provided that in the case of second-hand vehicles any duty leviable under (a) and (b) shall be reduced at the discretion of the Comptroller of Customs by an amount not exceeding 25 per cent. Provided further that the duty payable on a commercial vehicle shall not exceed the duty applicable to a motor car of the same horse-power under 17(a).	
(c) Motor Cycles	per horse power... .. 10 0
(d) Motor vehicle spares, lacquers, paints, enamels and accessories, but not including lubricating oils and grease	<i>ad valorem</i> 10 per cent.
18. Motor spirit	per Imp. gallon 0 0 4½
19. Rice	per cwt. 0 5 3
20. Salt, but not including table salt	per ton 1 1 6
21. (a) Sewing machines	each 1 0 0 (or 28 per cent. <i>ad valorem</i> whichever shall be the greater).
(b) Sewing machines parts and accessories	<i>ad valorem</i> 28 per cent.
22. Shirts	each 0 0 4½ (or 20 per cent. <i>ad valorem</i> whichever shall be the greater).
23. Silk, artificial or admixtures of artificial silk and other material	per lineal yard 0 0 2½ (or 28 per cent. <i>ad valorem</i> whichever shall be the greater).

Articles.	Rate of Duty.
24. Singlets and vests	each £ s. d. 0 0 2½ (or 20 per cent. <i>ad valorem</i> which- ever shall be the greater).
25. Soaps	per cwt. 0 9 0 (or 20 per cent. <i>ad valorem</i> which- ever shall be the greater).
26. Socks and stockings... ..	per pair 0 0 2½ (or 20 per cent. <i>ad valorem</i> which- ever shall be the greater).
27. Spirits :— (a) Liqueurs, cordials, syrups, bitters and mixed spirits exceeding 3 per cent. proof spirit	per Imp. gallon 1 7 6
(b) Other sorts exceeding 3 per cent. proof spirit, viz. : brandy, whisky, rum, gin and geneva	per proof gallon 2 1 0
28. Sugar	per cwt. 0 2 0
29. Tea	per lb. 0 0 7
30. Tobacco :— (a) Cigars	per lb. 0 5 3
(b) Cigarettes	" 0 7 9
(c) Tobacco, manufactured	" 0 5 3
(d) Snuff... ..	" 0 5 3
(e) Tobacco, unmanufactured... ..	" 0 1 6
31. Tyres and tubes, rubber, including the weight of the immediate wrappers. Provided that a rebate of the whole of the duty shall be allowed on any tyres and tubes which are proved to the satisfaction of the Comptroller of Customs to be for use and which will be used solely on private roads	per lb. 0 0 6
32. Umbrellas	each 0 1 0 (or 20 per cent. <i>ad valorem</i> which- ever shall be the greater).
33. Wines :— (a) Vermouth	per Imp. gallon 0 7 3
(b) Sherry or port	" " 0 7 9
(c) Other still wines :—	
(i) Imported in bottle	" " 0 4 9
(ii) Imported in cask or demijohn	" " 0 2 9
(d) Champagne	" " 0 18 3
(e) Other sparkling wines	" " 0 12 3

NOTES.

The duty on whisky, brandy, rum and gin shall be calculated on the proof strength as shewn by Sykes' hydrometer at as low a temperature as possible. When such spirits are mixed with colouring, sweetening or other matter in solution tending to conceal the actual strength, an addition of 5 per cent. shall be made to the apparent strength as shewn by the hydrometer in lieu of the test for obscuration.

Six reputed quart bottles or twelve reputed pints shall be assumed to contain one liquid gallon.

Reputed 12 oz., 14 oz. and 16 oz. packets of candles to be deemed to be of those weights respectively.

Goods chargeable with duty by weight shall, except where otherwise provided for, be charged with duty on the net weight, which may be arrived at either by weighing net, or deducting from the gross weight the actual tare or an average tare agreed to by the importer.

A complete article imported in an unassembled condition is liable to the rate of duty which would be applicable to that article if imported in a fully set-up condition, notwithstanding that the constituent parts are packed separately and are provided for elsewhere in the tariff.

TABLE II.

Import Duties: ad valorem 33 per cent.

1. Clothing (second-hand) imported for sale.
2. Spirits perfumed.

TABLE III.

Import Duties: ad valorem 28 per cent.

1. Arms, fire, and parts thereof, and ammunition.
2. Beads.
3. Bicycle and tricycle parts and accessories, other than motor, not forming parts of bicycles and tricycles imported for assembling and not elsewhere enumerated.
4. Carpets and rugs, floor.
5. Confectionery, sweets and crystallised fruits.
6. Clocks and watches and parts thereof, not elsewhere enumerated.
7. Furniture, not including billiard equipment.
8. Gold and silver plate and gold-plated and silver-plated wares, not elsewhere enumerated.
9. Jewellery, including imitation jewellery and rolled gold, enamel and gilt jewellery, precious stones and pearls and imitations thereof whether mounted or unmounted, ornamental buckles, necklaces, and similar articles of adornment, not elsewhere enumerated.
10. Lamps, lanterns and lampware, not being parts of vehicles or cycles nor electric lamp bulbs, not elsewhere enumerated.
11. Musical instruments and parts thereof, gramophone pick-ups, but not including wireless and loud-speaker equipment.
12. Oils, essential and perfumed and flavouring essences not elsewhere enumerated.
13. Perfumery, cosmetics, dyes, powders and other preparations for toilet use, not elsewhere enumerated, but not including toilet soap, tooth pastes, tooth powders and tooth washes.
14. Rugs, travelling.
15. Silks, in the piece, not elsewhere enumerated.

TABLE IV.

Import Duties: ad valorem 13 per cent.

1. Beehives and bee-keeping appliances.
2. Fire-extinguishing appliances and apparatus and parts thereof.
3. Fish, dried, fresh, bottled or tinned.
4. Milk, condensed.
5. Mosquito nets and netting, cotton.
6. Padlocks.
7. Provisions ordinarily used as food for human consumption not elsewhere enumerated.
8. Weighing machines, platform.
9. Wire netting, not elsewhere specified.

TABLE V.

Import Duties: ad valorem 20 per cent.

All goods, wares and merchandise, not elsewhere charged with duty and not enumerated in Table VII and not prohibited to be imported shall be charged with a duty of 20 per cent. *ad valorem*.

TABLE VI.

Import Duties: ad valorem 3 per cent.

1. Acetic and other acids and preparations for use as mediums for the disinfection or coagulation of fluid latex, on proof to the satisfaction of the Comptroller of Customs that they will be used solely for that purpose.
2. Asbestos packing.
3. Boats, vessels, yachts, or parts of such not elsewhere specified.
4. Bolts, nuts, nails, rivets, screws, staples and iron or steel washers.
5. Bottles, empty.
6. Fencing material: droppers, gates, hurdles, posts, standards, strainers, staples, winders, and other materials or fastenings of metal ordinarily used for agricultural and railway fencing, but not including wire netting of less than 3-inch mesh.
- 7.—(1) Gunny bags, gunny cloth, sacking, hooping and other materials to be used for packing produce of the Protectorate, not elsewhere specified, but not including sausage skins and cigarette papers.
(2) Raw fibre and single ply fibre yarn imported exclusively for rope and twine making purposes.
8. Inks for use in printing, lithography, ruling, blocking and stamping, and roller composition.
9. Machinery for industrial purposes and parts thereof, metal gauze for sieving and screening in connection with machinery, agricultural machinery and parts thereof, bands and belting for driving machinery, cream separators and churns, and ingredients for dairy work, viz.: rennet, annato and similar substances, flue iron, farming implements and all apparatus and plant not elsewhere specified usually and principally employed in farming and dairy operations.
10. Materials and implements for making roads, bridges, tramways, telephones, telegraphs, and municipal water schemes, also electric light plant (but not including electroliers, lamps and fancy fittings, portable batteries or electric appliances for use in connection with motor vehicles).
11. Plant and materials which are proved to the satisfaction of the Comptroller of Customs to be necessary for the manufacture and packing for sale of alcoholic fuels and their by-products.

12. Traction engines and tractors for use on estates or for the haulage of boring plant, road graders and such like machinery; vehicles not mechanically propelled nor elsewhere specified which are so constructed as to show that their primary purpose is the carriage of goods; and finished parts not elsewhere specified which are proved to be imported solely for any such vehicles.

13. Side-cars for motor bicycles.

14. Trees, plants and seeds intended for cultivation, the importation of which is not expressly prohibited.

TABLE VII.

Import Duty Free.

1. Aeroplanes, airships and other aircraft, including completed parts thereof and accessories thereto.

2. Animals, living, and other live-stock.

3. Artificial limbs.

4. Builders' requisites and materials imported solely for building purposes; viz. :—

(a) Angle iron, rod and bar iron, H and T iron and iron and steel joists.

(b) Asbestos sheetings.

(c) Buildings, complete, imported for factories and dwelling houses.

(d) Ceiling and roofing materials, not elsewhere enumerated and not including wire-netting.

(e) Doors and windows, metal. Door and window fittings, viz. : fanlight openers, fastenings, finger-plates, handles, hinges, latches, rim and mortice locks and lock furniture (but not including pad-locks), pulls, springs, stops and similar door and window furniture. Window glass and window glass substitutes and putty.

(f) Down piping, guttering, and their supports, ridging and ventilators.

(g) Gauze, mosquito, metal.

(h) Iron and zinc sheets and other ant-proof course materials.

(i) Lightning arresters and conductors.

(j) Oils, linseed.

(k) Wood preservatives, viz. :—

creosote, solignum and similar substances.

5. Camp furniture, fittings and equipment of officers in the service of the Government, namely: in respect of each officer for each normal tour of service, one tent, table, chair, bed and bath and, in respect of each military or police officer stationed in the Protectorate, one pair of field glasses, one revolver or other pistol permitted by Army Regulations, together with 100 rounds of ammunition for the same, one .303 rifle and 200 rounds of sporting ammunition for the same.

6. Cinematograph films and lantern slides hired for the purposes of display, provided that the importer satisfies the Comptroller of Customs that such films shall be re-exported within three months of the importation thereof or for such other period as the Governor may, in special cases, direct.

6A. Cinematograph films and lantern slides certified by the Director of Education to be of an educational character.

7. Coal, coke, patent fuel and undressed timber fit only for firewood. Liquid fuel, being crude or residual oil not suitable for purposes of illumination, and not for road vehicle propulsion.

8. Coin, bullion, specie, bank-notes and other paper currency.

9. Containers, including boxes, tins, bottles, jars and other packages, imported full of any article liable to a specific rate of duty and being ordinary trade packages for the goods contained therein.

10. Cups, medals and other trophies *bona fide* imported for presentation as prizes at exhibitions, shows or other public competitions.

11. Drugs, medicines, ointments, antiseptics, and animal medicines, vaccine, serum, lymph, rectified spirits, optical lenses (but not their frames), surgical instruments, appliances and dressings, hospital and dental equipment for actual use in medical or surgical treatment, medical and surgical materials and sundries, on proof to the satisfaction of the Comptroller of Customs that they are imported for *bona fide* medical and surgical purposes.

12. Foodstuffs, vegetable, for feeding natives, grown or raised in adjacent territories.

13. Galvanised iron, corrugated or flat.

14. Goods imported by and for the use of the Government of the Protectorate, and all goods imported by the Governor, either directly or from a bonded warehouse, for his private use.

15. Insecticides and their sprayers, dip testers, disinfectants and rat traps and virus.

16. Luggage, equipment and stores of the Inspector-General of the King's African Rifles and of his Staff Officer when they are travelling on duty.

17. Manures.

18. Materials imported by the Empire Cotton Growing Corporation, which are certified by the Director of Agriculture to be necessary for the proper performance of their work in Nyasaland.

19. Naval, military and civil service uniforms imported by officers in the Protectorate services, including the necessary arms, badges and accoutrements. War medals and decorations and their miniatures.

19A. Goods the property of the British Government consigned to British Naval, Military and Air Force Authorities and intended exclusively for the official use of such Authorities, and the personal effects and articles of military kit and equipment of the personnel of such Forces.

20. Painters' colours, including oxides, white lead, varnishes, dryers, colour washes, turpentine and turpentine substitutes, but not including artists' colours or enamels.

21. Personal effects of the kinds mentioned below, whether used or unused, when accompanying and belonging to a passenger and intended for his own use and not for any other purpose, not exceeding in value £100 for each adult passenger, namely:—

Bedding, crockery, and glassware: cutlery: field glasses or telescope (not more than one): sewing machine (not more than one): kitchen utensils and stove: lamps and lanterns: linen: medicines and toilet articles in use: perambulators and go-carts: photographic camera (not more than one): photographic materials for such camera: pictures: instruments and tools for the professional use of the passenger: silver and plated wares: sports equipment: typewriter (not more than one): watches, clocks and jewellery: wearing apparel and materials therefor.

(a) Personal effects landed at any Customs port within two months before or after the passenger's arrival shall be regarded as accompanying the passenger. Provided that if such effects be delayed after shipment by circumstances beyond the control of the importer the Comptroller of Customs may, in his discretion, extend this period.

(b) Two members of a family, being children, may be reckoned as one adult.

22.—(1) Printed matter, which term shall include printed books, newspapers, periodicals, music, catalogues and price lists, and all paper and binding cloth intended for use in the local printing thereof respectively, but, except when elsewhere specified, shall not include stationery or sensitised, tracing, carbon, blotting, wall, wrapping or sanitary paper.

(2) Stereotype.

23. Stores and materials imported by the Nyasaland Railways Ltd., and their associated companies, solely for the construction, equipment and maintenance of the railways and marine services.

24. Samples and advertising material which the Comptroller of Customs shall decide to be of no commercial value.

25.—(1) Sanitary ware.

(2) Fittings for water-borne sewage.

26. School stationery and equipment which is proved to the satisfaction of the Comptroller of Customs to be imported solely for use in schools.

27. Scientific apparatus imported by persons who have satisfied the Comptroller of Customs that such apparatus is intended solely for purposes connected with the collection and preparation by them of specimens for a public institution or for other research work.

28. Service pattern .303 rifles, but not ammunition, imported under special licence by members of the Nyasaland Volunteer Reserve for use only on rifle ranges.

29. Such goods imported exclusively for the use of consuls and consulates as the Governor may from time to time determine.

30. Timber, unmanufactured, including planed, smoothed, grooved or tongued, but not including picture frames.

31. Tombstones and ornaments for graves, tablets, brasses and other memorials or parts thereof, altars, pulpits, fonts, bells, organs, harmoniums and other church furniture, plate, vestments and wine *bona fide* imported for church or religious purposes.

32. Tourists' motor vehicles, firearms and camp equipment temporarily admitted into the Protectorate under an approved triptique or *carnet de passages en douane* or in the absence of such triptique or *carnet de passages en douane* at the discretion of the Comptroller of Customs.

33. Uniforms and equipment imported by or on behalf of the Boy Scout, Girl Guide or other similar Association.

34. Wireless instruments and parts thereof imported for public purposes.

35. All articles lawfully re-imported into the Protectorate upon prescribed conditions.

36. Refrigerating plant and mechanically cooled refrigerators and replacement parts thereof.

37. Chemicals used in the preparation of tobacco for the West African markets.

SOMALILAND PROTECTORATE.

The value of all goods and livestock upon which duty is leviable ad valorem shall be either:—

- (a) In accordance with the tariff approved yearly on April 1st by the Commissioner and open for inspection at each Customs House; or
- (b) where no provision is made in the tariff, in the case of imports, the wholesale cash price less trade discount, for which goods of the like kind and quality are sold or are capable of being sold, at the time and place of importation, without any abatement or deduction except the amount of the duties payable on the importation thereof. (Chapter 44 of the Revised Edition of the Laws, 1930, as amended.)

SCHEDULE I.

Articles.	Rate of Duty.		
	Preferential Tariff.	General Tariff.	
	Rs. a. p.	Rs. a. p.	
(A) Specific duties :—			
Distilled alcoholic liquors, at 50 degrees of the Gay-Lussac alcoholometer, at a temperature of 15 degrees centigrade ... (The above duty is augmented proportionately for each degree above 50 degrees and diminishes proportionately for each degree below 50 degrees.)	per gallon	12 0 0	13 3 0
Sugar, refined	per 28 lb.	0 12 0	1 0 0
Rice (excepting Dawood Khani, Bhimri and Shalulleh) ...	per bag of 168 lb.	2 8 0	2 12 0
Dates	per gosra of approximately 168 lb.	1 12 0	1 12 0
Grey sheeting	per bale of 750 yards.	38 8 0	77 0 0
" European white long cloth " ...	per piece of 40 yards.	4 0 0	5 8 0
Matches, standard boxes of approximately 60 matches ...	per box	0 0 3	0 0 4
Matches, boxes larger than the standard box For greater or smaller quantities than the above proportionate duties shall be levied	"	0 0 6	0 0 8
Rubber - soled footwear with leather upper parts	per doz. pairs	6 0 0	22 0 0
Currants, the produce of Greece	per cwt.	—	1 0 0

Articles.	Rate of Duty.	
	Preferential Tariff.	General Tariff.
(B) <i>Ad valorem</i> duties :—		
(i) Rice (Dawood Khani, Bhimri, and Shalulleh)	<i>ad valorem</i>	10 per cent.
Building material		
Naphthaline		
Mats and matting, and native pottery		
Fresh, dried and preserved fruit, nuts and vegetables		
Preserved provisions, viz., cured meat and fish and all articles of food and drink preserved in tins or bottles but excluding tea, aerated waters and articles are or may hereafter be included in Schedule I(A); confectionery, condiments and spices, cocoa, coffee (raw, ground and husk), vinegar, oils and flavouring essences used in cooking or in food		
Articles of European attire		
Fresh provisions, other than articles which are or may hereafter be included in Schedule I(A)		
Wines, beers and other fermented alcoholic liquors		
(ii) Livestock and all goods other than those enumerated in Schedule I (A) and (B) (i) above and in Schedule IV ... ..			ad valorem	15 per cent.
Unmanufactured tobacco grown within the British Empire. Tobacco, cigars and cigarettes manufactured from tobacco grown within the British Empire	<i>ad valorem</i>	10 per cent.
(a) Tobacco, cigars and cigarettes manufactured from a blend of tobacco grown within the British Empire, and of tobacco grown in foreign countries	<i>ad valorem</i>	12½ per cent.
(iii) Unmanufactured tobacco	<i>ad valorem</i>	—
Manufactured tobacco		
Cigars and cigarettes		25 per cent.
(iv) Tobacco, cigars and cigarettes manufactured from tobacco grown in foreign countries	<i>ad valorem</i>	15 per cent.

SCHEDULE II.

Rates of duty at Frontier Customs Stations.

Imports : On all goods and livestock	As in Schedule I.
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SCHEDULE III.

Transit rates on goods-in-transit.

Articles.	Rate of Duty.
On all goods imported in transit to Abyssinia ...	1 per cent. <i>ad valorem</i> .
On all goods imported in transit from Abyssinia ...	" " "

SCHEDULE IV.

Exemptions.

1. Agricultural implements and machinery.
2. Arms and ammunition to the extent permitted by the Firearms Ordinance.
3. The *bona fide* baggage of a passenger, the property of and accompanied by such passenger.
Bona fide baggage shall not include arms, ammunition, alcoholic liquors, cigars, cigarettes, tobacco and provisions. *Bona fide* baggage landed at any Customs port within two months of the arrival of the passenger may be included in this exemption at the discretion of the Chief of Customs.
4. The baggage equipment and stores of the Inspector-General of the King's African Rifles and his Staff Officer when travelling on duty.
5. Camp equipment imported by officers and officials serving in the Protectorate, the term camp equipment including camp bed and bedding, valise, camp tables, camp chairs, waterproof sheets, tent carpets, bath, wash-stand and basin, tents, camp crockery, cutlery and cooking utensils, camp lanterns, saddlery.
6. Certified chargers belonging to an officer.
7. Coal.
8. Pedal cycles and appliances therefor imported by officials for use in discharge of their duties.
9. Disinfectants.
10. Furniture for use in Government bungalows.
11. Goods and alcoholic liquors consigned to the British Legation and Consulates in Abyssinia.
12. Goods imported by Government.
13. Guns and rifles and camp equipment and motor cars temporarily imported by visitors under a guarantee of re-exportation within four months.
14. Industrial machinery and implements.
15. Instruments, surgical and medical, personally imported by a medical practitioner.

16. Instruments, surveying, personally imported by an engineer or surveyor for professional use.
17. Livestock for breeding purposes.
18. Machinery, watches and other articles exported under a Customs Note and re-imported after repair.
19. Maps and printed matter.
20. Military equipment of an officer, including a sword, revolver, rifle of a pattern sanctioned by the War Office and malacca cane.
21. Plants, trees and seeds for cultivation.
22. Ships, launches, lighters, boats and barges, the apparel pertaining thereto and motor attachments for boats provided that when condemned or handed over to be broken up, duty shall be paid to the Customs on the hull and all fittings according to the Tariff that may then be in force.
23. Specie, bullion and notes for circulation.
24. Tomb-stones and ornaments for graves.
25. All goods imported in special circumstances for objects of a general public character or an enterprise deemed to be beneficial to the Protectorate with the approval of the Governor.
26. Articles liable to Customs duty imported as commercial travellers' samples or specimens (whether or not accompanied by the commercial traveller) provided that such security be given as may be demanded by a Customs officer, that if such samples or specimens are not re-exported within six months the full duty will be paid.
27. Aircraft employed in the operation of Italian Air Transport Services, engines, spare parts and equipment carried and used exclusively on such aircraft, fuel and oil so carried and used, and fuel and oil taken on board such aircraft for the purpose of flying to destinations abroad.

PREFERENTIAL TARIFF RULES.

1. In all cases where the Preferential Rates of Duty are claimed upon goods imported, there shall be produced to the Treasurer and Chief of Customs or Customs Officer acting on his behalf such proof of origin as he may require.

2. Proof of origin shall be accepted as follows:—

In the case of,

- (a) goods shipped direct from a part of the British Empire (but excluding Aden and all States in the Aden Protectorate); a certificate in the form which is set out in Schedule I to these Rules, or in such other form as is in general use;
 - (b) goods shipped from a part of the British Empire (but excluding Aden and all States in the Aden Protectorate) where no certificate in the above form is available; a certificate in the form which is set out in Schedule II, or such evidence as may be obtained from Shippers' invoices or Bills of Lading.
 - (c) goods shipped from Aden or from a State in the Aden Protectorate; a declaration by the Shippers in the form which is set out in Schedule III.
 - (d) small quantities of mixed or of general manufactured merchandise; the knowledge of the Customs Officer shall enable him to decide after inspection of the goods whether they are of British Empire origin and the extent of their British Empire content.
3. Where the Preferential Rates of Duty are claimed and the Ordinary Rates of Duty are charged in the absence of proof as aforesaid, and where satisfactory proof of origin shall be produced within three months of the date of payment of duties, the Treasurer and Chief of Customs shall, in his discretion and after satisfying himself that all requirements have been met, refund any duties overpaid.

4. Subject to the foregoing, the preferential tariff regulations of the Somaliland Protectorate follow generally those in force in the United Kingdom. The proportion of Empire content necessary to enable goods to qualify for preferential treatment is 25 per cent., except for those classes of goods specified in United Kingdom Statutory Rules and Orders, Nos. 760 and 761 of 1933, for which the percentages are the same as in the United Kingdom.

The classes of goods set out in Part I and Part II of Schedule IV of the Customs Preferential Rates of Duty Rules referred to above correspond with the classes of goods specified in United Kingdom Statutory Rules and Orders.

SCHEDULE I.

Combined Certificate of Value and of Origin, to be written, typed or printed on Invoices of Goods for Exportation to a part of the British Empire.

Foreign Goods whether exported direct from Country of Origin, or from a part of the British Empire, require the Certificate of Value only; the Certificate of Origin should be crossed through.

I,
of
suppliers of the goods enumerated in this invoice amounting to.....
hereby declare that I have the authority to make and sign this Certificate on behalf of the aforesaid suppliers and that I have the means of knowing and do hereby certify as follows:—

Value.

1. That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

2. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to anyone; and that no arrangements or understanding affecting the purchase-price of the said goods has been or will be made or entered into between the said exporter and purchaser, or by anyone on behalf of either of them either by way of discount, rebate, compensation or in any manner whatever other than as fully shown on this invoice or as follows.....

Paragraph 3 (a) applies to Union of South Africa and Northern Rhodesia only. Delete (a) or (b) whichever is not applicable.

3. That the domestic values shown in the column headed "Current Domestic Values" are those at which the above mentioned firm or company would be prepared to supply to any purchaser for home consumption in the country of exportation and at the date of exportation identically similar goods

(a) in the usual wholesale quantities
(b) in equal quantities

at.....subject to.....per cent. cash discount, and that such values ^{include}/_{exclude} outside packages, if any, in which the goods are sold in such country for domestic consumption.

4. That the said domestic value includes any duty leviable in respect of the goods before they are delivered for home consumption, and that on exportation a drawback or remission of duty amounting to..... has been will be allowed in the country of exportation.

Origin.

(In the case of goods exported to Newfoundland and Seychelles the following portion of the Certificate dealing with Origin should be struck out).

(Delete whichever 5(a) or 5(b) is not applicable. If 5(a) is used delete 6 and 7. If 5(b) is used insert required particulars in 6 and 7).

- 5.—(a) That every article mentioned in the said invoice has been wholly produced or manufactured in (7).....
- 5.—(b) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in (7).....
6. As regards those articles only partially produced or manufactured in (7).....
- (a) That the final process or processes of manufacture have been performed in that country or part of the British Empire.
- (b) That the expenditure in material produced in (8).....
and/or labour performed in (8).....
 calculated subject to qualifications hereunder, in each and every one fourth article is not less than $\frac{\text{one half}}{\text{three-fourths}}$ of the factory or works cost of such article in its finished state. (See Rule 4 of Customs Preferential Rates of Duty Rules, 1934, and see note below.)
7. That in the calculation of such proportion of produce or labour of (8).....none of the following items has been included or considered.

(7) and (8) in the case of Union of South Africa insert name of Country; for other British Dominions insert "United Kingdom" or name of other part of the British Empire.

"Manufacturer's profit or remuneration of any trader, agent, broker or other person dealing in the articles in their finished condition; royalties; cost of outside packages or any cost of packing the goods thereinto; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture."

Note.—In the case of goods which have at some state entered into the commerce of or undergone a process of manufacture in a foreign country only that labour and material which is expended on or added to the goods after their return to the United Kingdom shall be regarded as the produce or manufacture of the United Kingdom in calculating the proportion of United Kingdom labour and material in the factory or works cost of the finished article.

Enumerate the following charges and state whether each amount has been included in or excluded from the above current domestic value.

	Amount in currency of Exporting Country.	State if included.
(1) Cartage to rail and/or to docks ...		
(2) Inland freight (rail or canal) and other charges to the dock area, including inland insurance ...		
(3) Labour in packing the goods into outside packages ...		
(4) Value of outside packages ...		
(5) If the goods are subject to any charge by way of royalties ...		

State full particulars or Royalties below:—

Dated at.....this.....day of

.....19.....

Witness..... Signature.....

SCHEDULE II.
Certificate of Origin.

For goods manufactured or produced in a part of the British Empire and consigned therefrom to the Somaliland Protectorate.

I, Proprietor
..... Partner of
Principal Official

the manufacturer or producer of the goods designated below hereby certify:
 (1) That I have means of knowing and am duly authorised to make and sign this certificate.
 (2) That the merchandise designated below is of.....
 manufacture or production.
 (3) That of the value of each and every article covered by this certificate not less than per cent.* is derived from materials grown or produced within a part of the British Empire.
 (4) That this merchandise is to be shipped to.....
 via
 from
 consigned to.....

Number and description of packages.	Marks and numbers.	Weight or quantity.	Total invoiced value.	Contents.

..... Signature.
 Dated at..... this..... day of.....193...

SCHEDULE III.
Certificate by the Exporter.

For goods manufactured or produced in a part of the British Empire which are re-exported from Aden or from a State in the Aden Protectorate after division into smaller lots therein.

Note.—This certificate must be given personally by the proprietor or by a partner or principal official, of the firm or company exporting the goods. A certificate given by a Company or "on behalf of" "per pro", "per", "for", etc., a person, firm or Company will not be accepted.

I, Proprietor
..... Partner of
Principal Official

* See Rule 4 of the Customs Preferential Rates of Duty Rules, 1934.

the exporter of the merchandise specified below hereby certify :

(1) that I have the means of knowing and am duly authorised to make and sign this certificate on behalf of the said exporter;

(2) that the merchandise specified below is of

.....Growth
 (Country of Origin) Produce
 Manufacture

and is part of the merchandise specified in a certificate of origin dated the.....of which the attached certificate is a true copy;
certificates are true copies;

(3) that this merchandise is to be shipped to.....(port of ultimate destination)

via
 from.....(port of shipment)
 consigned to.....(name and address of consignee).

Number and description of packages.	Marks and numbers.	Weight or quantity.	Total invoiced value.	Contents.

.....
 Signature.

Dated at.....this.....day of.....193...

ZANZIBAR PROTECTORATE.

ASCERTAINMENT OF AD VALOREM DUTIES.

For the purpose of assessing the amount of any customs duty and for the purpose of the declarations and oaths which may at any time be required by law or rule in relation to any question of such duty, the value of goods for purposes of duty shall be taken to be the domestic value, as hereinafter defined, together with the extra cost of packing and packages for export, carriage to the port of shipment and all other expenses incidental to placing the goods on board the ship, together with the cost of freight, insurance, and all other charges up to the time of importation into the Protectorate: Provided that in no case shall the value for purposes of duty be less than the cost of the goods to the importer at the place of importation: provided further that the Comptroller of Customs may, in respect of goods imported by air, reduce the cost of freight to be added to the value for purposes of assessment of duty to a figure not less than one-fourth of the actual cost of such freight:

For the purpose of this section, the expression "domestic value" shall, in respect of imported goods, mean the market price at which at the time of exportation such or similar goods are offered for sale, for consumption in the country from which the goods are exported, to all purchasers in the usual wholesale quantities in the ordinary course of trade in the principal markets of such country, including the cost of packages ordinarily used in those markets, but not including duties payable in that country.

Articles.	Rate of Duty.
1. Ale, beer, cider, perry and stout, all kinds, of a strength exceeding 3 per cent. of proof spirit	Shs. Cts. Per Imp. gallon ... 2 25
2. Animals living—	
(a) Cattle (other than sucking calves) ...	Each ... 9 00
(b) Sheep and Goats (other than sucking lambs and kids) ...	Each ... 2 25
3. Bacon and ham ...	Per lb. ... 30
4. Bicycles and tricycles, other than children's toy cycles, not including parts and accessories thereof, nor rubber tyres or tubes when imported separately ...	Each ... 6 00 (or 15 per cent. <i>ad valorem</i> , whichever is the greater).
5. Blankets and rugs ...	Each ... 30 (or 15 per cent. <i>ad valorem</i> , whichever is the greater).
6. Boots and shoes of which the soles are made of rubber and the uppers of canvas and/or leather ...	Each pair ... 30 (or 15 per cent. <i>ad valorem</i> , whichever is the greater).
7. Cardigans, jerseys and pullovers ...	Each ... 25 (or 15 per cent. <i>ad valorem</i> , whichever is the greater).

Article.	Rate of Duty.
8. Cement—	Shs. Cts.
Portland and similar cement for building purposes	Per 400 lbs. ... 1 50
9. Cheese	Per lb. ... .30
10. Cigarettes	Per lb. ... 1 50 (or 40 per cent. <i>ad valorem</i> , which- ever is the greater).
11. Cigars, cheroots and cigarillos	Per lb. ... 3 00 (or 40 per cent. <i>ad valorem</i> , which- ever is the greater).
12. Clothing and apparel, n.e.e. secondhand (reconditioned or otherwise) for sale	<i>Ad valorem</i> 30 per cent.
13. Corn, grain and pulse (not including infants' foods, patent or proprietary foods, or corn, grain, or pulse prepared as vegetables) :—	
(a) Wheat (in the grain, ground or otherwise prepared)	Per 100 lbs. ... 1 45
(b) Rice (in the grain, ground or otherwise prepared)	Per 100 lbs. ... 1 20
(c) Millet (in the grain, ground or otherwise prepared)	Per 100 lbs. ... .65
(d) Maize (in the grain, ground or otherwise prepared)	Per 100 lbs.... 50
(e) Pulse—	
(i) Dhall	Per 100 lbs. ... 1 50
(ii) Other pulse (in the grain, ground or otherwise prepared)	Per 100 lbs. ... 95
13A. Currants (dried)	Per 100 lbs. ... 1 75
14. Foods specially prepared for infants, but not including Virol, Roboleine and similar tonic foods	Per 100 lbs. ... 6 50
15. Garlic	Per 100 lbs. ... 2 00
16. Ghee	Per lb. ... .09
17. Matches—	
(a) In boxes of not more than 100 matches	Per gross of boxes 75
(b) In boxes containing more than 100 and not more than 200 matches	Per gross of boxes 1 50
(c) And for every 100 additional matches or part of 100, in excess of 200 per box	Per gross of 100 matches ... 75
(d) Tear-off matches, in strips, discs, or booklets	Per 1,000 matches... 07
18. Milk—	
(a) Condensed, desiccated, or preserved	Per 100 lbs. ... 6 50
(b) Cream	Per lb. ... 45
19. Motor spirit and products ordinarily used as such ; benzine, benzoline, naphtha (non-potable), n.e.e., gasoline, petrol and petroleum, shale and coal tar spirit generally, but not including power paraffin or kerosene	Per Imp. gallon at 62 degrees Fahrenheit 30

Articles.	Rate of Duty.
	Shs. Cts.
20. Oil, kerosene, and power paraffin	Per Imp. gallon at 62 degrees Fahrenheit 22
21. Onions, not preserved	Per 100 lbs. 1 50
22. Perfumery, cosmetics and toilet preparations, n.e.e., but not including talcum powders, tooth pastes, tooth washes, soaps of all kinds or soap powders	<i>Ad valorem</i> 30 per cent.
23. Piece goods—	
(a) Cotton, grey and unbleached, n.e.e.	Per square yard 08 (or 15 per cent. <i>ad valorem</i> , which- ever is the greater).
(b) Other, of cotton or other material, n.e.e....	Per square yard 09 (or 15 per cent. <i>ad valorem</i> , which- ever is the greater).
(c) Made of silk or artificial silk or of materials containing silk or artificial silk... ..	Per square yard 16 (or 15 per cent. <i>ad valorem</i> , which- ever is the greater).
24. Shirts	Each 22 (or 15 per cent. <i>ad valorem</i> , which- ever is the greater).
25. Shukas, chadders, khangas, kikois and the like ...	Per square yard 09 (or 15 per cent. <i>ad valorem</i> , which- ever is the greater).
26. Singlets	Each 15 (or 15 per cent. <i>ad valorem</i> , which- ever is the greater).
27. Socks and stockings	Each pair 12 (or 15 per cent. <i>ad valorem</i> , which- ever is the greater).
28. Spirits—	
(a) Perfumed	Per Imp. gallon 45 00
(b) Liquers, cordials, and mixed potable spirits, exceeding 3 per cent. of proof spirit	Per Imp. gallon 37 50
(c) Other potable spirits, exceeding 3 per cent. of proof spirit, e.g., brandy, whisky, rum gin, geneva, and rectified spirits, n.e.e.	Per proof gallon 37 50
<i>Note.</i> —No allowance will be made for under- proof in excess of 12½ per cent.	
(d) Methylated and denatured spirits, non- potable and not including power alcohol	Per Imp. gallon 1 50
(e) Power alcohol, non-potable	Per Imp. gallon 30

Articles.	Rate of Duty.
28. Spirits— <i>continued.</i>	Shs. Cts
(f) Toilet preparations, essences and tinctures, n.e.e., containing over 3 per cent. of proof spirit, but not including tooth washes and dentifrices	<i>Ad valorem</i> 30 per cent.
29. Sugar	Per 100 lbs. ... 1 25
30. Tea	Per lb. 22
31. Tobacco, manufactured, n.e.e.	Per lb. 1 50 (or 40 per cent. <i>ad valorem</i> , whichever is the greater).
32. Tools, ordinarily used by mechanics or artisans, not being agricultural implements or machine tools	<i>Ad valorem</i> 15 per cent.
33. Tyres and tubes, rubber, not attached to wheels or vehicles—	
(a) Pneumatic—	
(i) Tyres, including the weight of the immediate wrapper	Per lb. 30
(ii) Tubes for motor vehicles or for side-cars and trailers for motor vehicles	Per lb. 22
(iii) Tubes, bicycle and other	Per lb. 30
(b) Solid: complete or in lengths or in the piece	Per lb. 15
34. Umbrellas and parasols, not including paper parasols	Each 30 (or 15 per cent. <i>ad valorem</i> , whichever is the greater).
35. Wines—	
(a) Vermouth	Per Imp. gallon ... 4 50
(b) Other still wines, n.e.e.—	
(i) Imported in bottles or other containers each of less than five gallons content	Per Imp. gallon ... 4 50
(ii) Imported in casks or other containers each of not less than five gallons	Per Imp. gallon ... 3 00
(c) Sparkling wines—	
(i) Champagne	Per Imp. gallon ... 9 00
(ii) Other	Per Imp. gallon ... 9 00
<i>Note.</i> —Wines containing less than 3 per cent. of proof spirit are not included in the above, and wines containing more than 50 per cent. of proof spirit are classed as spirits.	
36. All goods, wares and merchandise, not exempted under Schedule II and not provided for under any special law relating to the Customs	<i>Ad valorem</i> 15 per cent.

GENERAL NOTES.

" n.e.e." means " not elsewhere enumerated."

Goods chargeable with duty by weight are, except where otherwise provided for charged with duty on the net weight, which may be arrived at either by weighing net or deducting from the gross weight the actual tare or an average tare agreed to by the importer.

Tins, jars, bottles and other receptacles of reputed weight or content to be deemed not less than such weight or content.

Twenty-four reputed half-pints, twelve reputed pints, six reputed quarts, or four reputed Imperial quarts to be deemed to be not less than one gallon.

Cement in packages of not less than 350 lb. and not more than 400 lb. to be deemed 400 lb.

Oils and motor spirits in ordinary reputed two five-American-gallon or ten one-American-gallon tins to be deemed to be not less than eight and one-third Imperial gallons, and two reputed four-gallon tins to be deemed to be not less than eight Imperial gallons.

" Proof " shall mean the strength of proof as ascertained by Sykes' hydro-meter.

" Proof spirits " shall mean spirits which, at a temperature of fifty-one degrees Fahrenheit, weigh twelve-thirteenths of an equal volume of distilled water at the same temperature.

A complete article imported in an unassembled condition, except where specially provided for, is liable to the rate of duty which would be applicable to that article if imported in a fully set up condition, notwithstanding that the constituent parts are packed separately and are separately provided for elsewhere in the Tariff.

Integral parts of an article which is liable to an *ad valorem* duty, or is free of duty, imported for replacement purposes, or as spare parts, shall be liable to the same rate of duty as the article itself, or free of duty, as the case may be, unless they are specifically excluded, or provided for elsewhere, in the Tariff.

EXEMPTIONS.

1. Airships, aeroplanes and other aircraft, and parts and accessories thereof, but not including batteries, magnetos, ignition coils, sparking plugs, and rubber tyres and tubes, imported separately.
2. Animals, n.e.e.
3. Atlases, charts, globes and maps.
4. Baggage, the *bona fide* baggage of a passenger, the property of and accompanied by such passenger, as defined below:—

Bona fide baggage shall consist of necessary and appropriate wearing apparel and personal effects; binoculars, cameras, perambulators, sports requisites, portable typewriters, toys and articles for household use (such as sewing machines, furniture, carpets, pictures, glassware, linen, cutlery, crockery and plate) which are proved to the satisfaction of the Comptroller of Customs to have been in personal or household use by the passenger and are not for sale; instruments and tools for the professional use of passengers.

Bona fide baggage shall not include such articles as the following:—

Arms, ammunition, beverages, cigars, cigarettes, tobacco, perfumed spirits, carriages, motor vehicles, bicycles, musical instruments (unless elsewhere provided for), saddlery, unsewn piece goods, and provisions.

Notes.—(1) Duty shall not be leviable on alcoholic liquors and perfumed spirits not exceeding one pint of each, cigars not exceeding 50 in number, cigarettes not exceeding 100 in number, nor tobacco not exceeding $\frac{1}{4}$ lb. in weight.

(2) *Bona fide* baggage landed at any Customs Port within two months of the arrival of the passenger, or such further period as the Comptroller of Customs may allow, may be included in the above exemption at the discretion of the Comptroller.

5. Bank notes and other paper currency, and postage stamps (used or unused).
6. Bêche-de-mer.
7. Beeswax.
8. Biological preparations, viz., animal glands and tissues and their preparations, toxins and anti-toxins; lymph, sera and vaccines.
9. Blasting compounds, including all kinds of explosives, fuses and detonators suitable and intended for blasting and not suitable for use as fireworks or in firearms.
10. Bones, ivory, hoofs, horns, skins, and teeth, being parts of animals, fishes and reptiles, not being manufactured, polished, dressed or further prepared than dried or cleaned, but in their raw and unmanufactured state.
11. Books, printed, and printed matter, viz., literature, periodicals and newspapers (other than periodicals and newspapers imported for packing purposes), guide books, directories, pamphlets, leaflets, catalogues and price lists, printed or lithographed religious texts, and music (other than roll music for autopianos); showcards, calendars, and similar printed matter imported solely for advertising purposes; photographs not intended for sale; pictures, paintings, engravings, etchings, picture books and drawings, including photographic reproductions and enlargements, imported solely for advertising purposes, and having an advertisement indelibly printed, engraved or lithographed thereon, but not including menu cards or similar advertising stationery.
12. Buckets, dustbins, incinerators, destructors and similar appliances and apparatus, imported for public services in connection with the collection and disposal of refuse.
13. Bullion in the bar or sheet; coin and specie.
14. Butter (fresh).
15. Castor seeds.
16. Carts, carriages and wheeled vehicles, not self-propelled—
 - (a) Agricultural wagons, carts and trailers, and parts thereof.
 - (b) Wheelbarrows, sack trucks, and hand trolleys.
 - (c) Tar and pitch boilers, street spraying machines, and similar vehicles ordinarily employed in the construction and maintenance of roads.
 - (d) Carts and trailers, imported for public services in connection with the collection and disposal of refuse.
17. Chemicals and other ingredients, on proof to the satisfaction of the Comptroller of Customs that they are imported for the manufacture of soap.
18. (a) Cinematograph projectors and magic lanterns and slides therefor, imported for use in or by scientific or educational institutions.
 (b) Cinematograph films which are certified in accordance with the provisions of the Customs Tariff (Exemption) Order, 1936.
 (c) Cinematograph films (developed) for public exhibition only.
 (d) Records for use in connection with "talking" films, provided that the films with which they shall be so used are themselves exempt from payment of import duty.
19. (a) Coal, coke, and patent fuel.
 (b) Crude or residual oil, not suitable for purposes of illumination.
20. Coconuts.
21. Colombo root.
22. Consular goods, viz., articles for the official use of any foreign consulate or, on first arrival in the Protectorate, the household and personal effects, including motor car of the consular representative of any foreign country, or his family or suite, if such consular representative is not engaged in any other business or profession in the Protectorate.
- 23.
24. Copra.
25. Corkwood, unmanufactured, and cork floats for fishing nets.
26. Cotton (raw) and cotton seeds.

27. Creosote, solignum and similar substances for the preservation of wood.
28. Cups, medals and other trophies, imported for presentation—
 - (a) As prizes at public examinations, exhibitions, shows, or for competitions of skill or sport open to the public or members of recognised clubs.
 - (b) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science or for honourable or meritorious public services.

Provided that proof to the satisfaction of the Comptroller of Customs is produced prior to clearing such articles through the Customs that they are intended for presentation as specified above.
29. Cylinders for use, or in use, as containers for compressed gas, not being parts of gas lighting apparatus.
30. Dara.
31. Dates.
32. Diagrams, plans and similar drawings.
33. Disinfectants and germicides.
34. Fertilisers and manures, animal, mineral or vegetable, artificial or natural.
35. Filters, not being parts of motor vehicles, for the purification or softening of water, or for use in connection with machinery for manufacturing or industrial purposes.
36. (a) Fish, fresh, of East Africa taking.
(b) Fish fry and ova.
(c) Fish, salted, wet or dried, ordinarily imported for native consumption.
37. Fishing nets (not including anglers' landing nets).
38. Fruits and vegetables, fresh or green, not including onions or garlic.
39. Fruit tree and seed bed netting.
40. Goods imported by or consigned direct to officers or men on board vessels of His Majesty's Navy for their personal use or consumption on board such vessels.
41. Goods imported by or purchased prior to clearing through the Customs by or for the use of, the Government of the Zanzibar Protectorate.
Note.—For the purposes of this exemption goods imported by the Peace, Memorial Museum and the Sports Control Board shall be regarded as goods imported by the Government of the Zanzibar Protectorate.
42. Goods imported for His Majesty's land or sea forces in the Protectorate, on satisfactory proof to the Comptroller of Customs that they have been imported solely for such purpose and are the property of His Majesty.
43. Goods imported by the British Resident for his use.
44. Groundnuts.
45. Gums, arabic, copal or animi.
46. Gunny bags and hessian.
47. Hoop iron for the baling of produce, and fasteners therefor.
48. Lifebelts, lifebuoys, and other life saving apparatus.
49. Lead, tin or aluminium foil for the packing of locally manufactured goods.
50. Lenses, optically ground, for spectacles, spectacle frames and tinted glasses for use as sun-spectacles.
51. Machinery, apparatus, appliances and instruments (not specially provided for, and not including material, domestic machines or vehicles)—
 - (a) For agricultural, dairying or water boring purposes.
 - (b) Fixed plant and machinery for factory installation and for manufacturing and industrial purposes, but not including structural steel-work for staging and platforms.
 - (c) Presses for produce and parts thereof.
 - (d) Pumps and rams for water supply, sewerage, drainage or irrigation.

51. Machinery, &c.—*continued.*
- (e) Machinery, apparatus, appliances and instruments (not including tools, or domestic or toilet machines, or appliances elsewhere provided for) and electrical material used in connection therewith, for the generation, storage, transmission, distribution of or lighting by, gas or electric power, and parts thereof, but not including electroliers, gasoliers, lamps, lamp shades or reflectors, portable batteries or electrical appliances for use in connection with vehicles.
 - (f) Other, for manufacturing or industrial purposes, including machine tools, but not including structural steelwork for staging and platforms.
52. Machinery, plant, materials, and rolling stock, imported, or purchased prior to clearing through the Customs, by an individual or firm under contract to the Government where such exemption from Customs duty forms part of the terms of contract.
53. Mats for clove drying.
54. *Mbono* seeds.
55. Medicinal requisites:—
- (a) Dressings, surgical, imported as such.
 - (b) Drugs, medicated dressings, medicinal preparations, and antiseptics.
 - (c) Rectified spirits to be used solely in the compounding of drugs and medicines.
56. Metal signs or name plates bearing any commercial advertisement or the name and qualifications or professional attainments of the importer.
57. Models, scale or working, and plaster and similar advertising models, but not including toys, or dressmakers', hairdressers', or similar display models.
58. Mosquito nets, mosquito netting, and mosquito gauze.
59. Motor and steam road and farm tractors; stone crushers, road rollers, graders, and scarifiers, road sweepers and sprayers and other mechanically propelled engines, machines and vehicles ordinarily employed in the construction and maintenance of roads; motor ambulances; parts and accessories therefor, but not including lamps, bulbs, batteries, magnetos, ignition coils, sparking plugs, and rubber tyres, and tubes, when imported separately.
60. Museum and natural history exhibits and specimens for public museums or for scientific purposes.
61. Orchella weed.
62. Packing materials, viz.:—
- (a) Bottles and jars, common, of glass or earthenware, empty, and syphons ordinarily used for aerated waters, not including sparklet and similar syphons.
 - (b) Boxes and casks, wooden, empty or in shooks, for the packing of oil, kerosene or motor spirit, or of eggs, dairy produce, or of other goods the product of manufactures or agriculture within the Protectorate.
 - (c) Cardboard boxes, cartons and discs imported for the packing of local produce or manufactures.
 - (d) Metal drums, empty, tin plates and other materials not specially provided for, imported for the packing of oil, kerosene or motor spirit, or of goods the product of agricultural, manufacturing or industrial operations within the Protectorate.
- 63.—(a) Pipes, tubing, and fittings (such as meters, sluice valves, screw-down bib taps and stop cocks, ball cocks, manhole covers, cisterns, gully and other traps), for water boring, gas, steam, drainage, sewerage, irrigation, water supply, pumping, and rain water disposal.
- (b) Transmission hose.
 - (c) Culverts.

63. Pipes, &c.—*continued.*
 (d) Sanitary earthenware, metalware, stoneware or porcelainware, baths, lavatory basins, cisterns, water closets, urinals and sinks, but not including portable toiletware.
64. Poultry grit and spice, bone meal and bone flour.
65. Printers' type; printers' bronze, linotype metal and electros.
66. Radium and radium compounds.
67. Refrigerating machinery, and mechanically cooled refrigerators.
68. Religious appurtenances:—
 (a) Sacramental wine and wafers, and oil for use such as in Lamps of Sanctuary, on proof to the satisfaction of the Comptroller of Customs that they are imported solely for use as such.
 (b) Memorial tablets and brasses, engraved, ornaments for graves.
 (c) Illuminated windows imported by or for presentation to any religious body.
 (d) Tombstones and memorials for graves, engraved with a commemorative inscription to a deceased person.
 (e) Church decorations, altars, bells, founts, gongs, lecterns, pulpits, utensils, and vestments imported by or for presentation to any religious body.
 (f) Coffins, funerary urns and caskets and burial garments.
 (g) Incense.
 (h) Band instruments and stands imported by, or on behalf of, or for presentation to, any religious body.
 (i) Organs and blowers therefor, and harmoniums imported by, or for presentation to, any religious body.
69. Rope and cordage, viz., driving ropes for machinery; baling rope; for the packing of produce; seaming and binder twine; harvest yarn.
70. Rubber, raw.
- 71.—(a) Salt, rock or crushed rock.
 (b) Salt, common, imported in bulk.
- 72.—(a) Samples and miscellaneous articles not imported as merchandise which the Comptroller of Customs may decide to be of no commercial value.
 (b) Clothing imported immediately before embarkation which the Comptroller of Customs is satisfied is intended for the importers' personal use on a voyage to a place outside the Tropics.
73. School stationery, instruments, appliances, and similar requisites imported by, or on behalf of, a recognised educational institution solely for purposes of tuition.
74. Scientific apparatus, and instruments, for laboratory use, scientific, observation or record, or for the control of manufacturing operations.
75. Seeds, bulbs, plants, trees and tubers, for planting or sowing only.
76. Sesame.
77. Shark fins.
78. Shells (including tortoise shells).
79. Ships, launches, lighters, boats and barges, imported complete or in sections; parts and accessories thereof, not including rope, canvas in the piece, cordage or similar running stores, or batteries, magnetos, or sparking plugs; provided that when condemned, or handed over to be broken up, duty shall be paid to the Customs on the hull, parts and fittings, according to the tariff that may then be in force.
80. Sisal.
- 81.—(a) Sprayers, sprinklers, vermin traps and other apparatus and appliances used for the prevention or destruction of pests, or of diseases in stock, plants or trees.
 (b) Sulphate of copper, arsenate and arsenite of soda, arsenate of lead, cyanogas, naphthalene, animal dips, insect sprays and similar substances for the prevention or destruction of pests, or for the prevention or cure of diseases in animals, plants or trees.

82. Stationery consisting of forms, books and office requisites for the business use of Cable and Wireless, Limited, in Zanzibar.
83. Surgical and dental instruments and appliances; instruments and appliances used in the diagnosis or treatment of diseases or affections of the human or animal body.
84. Telegraphic and telephonic construction and equipment requisites.
85. Uniforms, accoutrements and equipment:—
 - (a) The uniforms of a naval, military or civil Government officer, including the necessary arms, badges and equipment thereto.
 - (b) The camp furniture, fittings and equipment of officers in the service of the Government, viz., in respect of each officer for each normal tour of service, one tent, table, chair, bed, mattress, bath and canteen.
 - (c) Band instruments and stands, the *bona fide* property of any military, naval, police or volunteer corps.
- 86.—(a) Uniforms and equipment imported by or on behalf of the Boy Scout, Girl Guide or other similar Association.
 - (b) Band instruments and stands imported by, or on behalf of, or for presentation to the Boy Scout, Girl Guide or other similar Association, and not being the property of individuals.
87. Wire and wire netting for fencing; droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders and other material or fastenings of metal ordinarily used for agricultural or railway fencing.
88. Wood naphtha, pyridine, and similar denaturants.
89. Works of art (paintings, sculpture and the like) imported for permanent public exhibition.

AFRICA, SOUTH (including ST. HELENA).

BASUTOLAND.

BECHUANALAND PROTECTORATE.

SWAZILAND.

By an agreement with the Government of the Union of South Africa, Basutoland, the Bechuanaland Protectorate, and Swaziland are dealt with, for customs purposes, as part of the Union. Information as to the customs duties in force in the Union of South Africa can be obtained from the High Commissioner for the Union of South Africa, South Africa House, Trafalgar Square, W.C.2.

ST. HELENA.

ASCERTAINMENT OF *AD VALOREM* DUTIES.

The cost of goods, for the purpose of ascertaining the amount of the ad valorem duty payable thereon, shall be calculated, if the goods have been purchased by the importer or consignee thereof, on the price charged for the said goods by the vendor thereof, as verified by the genuine invoice of such goods, and, if procured otherwise than by bona fide purchase, calculated on the actual market value or wholesale price of such goods at the time of exportation to this Colony in the principal markets of the country whence such goods were imported.

The value of all receptacles containing goods liable to duty on the value thereof shall be deemed to be a portion of the value of such goods for duty and shall be included in such value, provided that the value of outer packages or coverings in which goods in inner containers are ordinarily packed for export shall not be so included.

No discounts or deductions from the value of any goods chargeable with ad valorem duty shall be allowed unless such discount or deduction be clearly shown to the satisfaction of the Collector of Customs on the original invoice or unless the same be verified by the signature of the manufacturer, merchant or person from whom the goods set forth or described in the invoice were purchased, and by whom such discount or deduction has actually been allowed. (Ordinance No. 5 of 1936.)

SCHEDULE II—PART I.

Articles.		Rate of Duty.	
		Preferential Tariff.	General Tariff.
		£ s. d.	£ s. d.
1. Aerated and mineral waters natural and artificial	per dozen reputed pints	6	8
2. Animals and birds, living :—			
(a) Dogs	per head	5 0	5 0
(b) Other animals		Free	Free
(c) Poultry, game and other kinds ...		Free	Free

Articles.		Rate of Duty.	
		Preferential Tariff.	General Tariff.
3. Apparel, all kinds	<i>ad valorem</i>	£ s. d. 10 per cent.	£ s. d. 12½ per cent.
4. Arms, ammunition and explosives :—			
Firearms—			
(a) Air guns	each	5 0	6 3
(b) Pistols and revolvers	"	10 0	12 0
(c) Other kinds	"	1 0 0	1 5 0
(d) Parts and accessories	<i>ad valorem</i>	15 per cent.	20 per cent.
Ammunition—			
(e) All kinds, including unloaded cartridges	<i>ad valorem</i>	15 per cent.	20 per cent.
Explosives—			
(f) For sporting purposes	<i>ad valorem</i>	15 per cent.	20 per cent.
(g) For blasting purposes	<i>ad valorem</i>	Free	5 per cent.
5. Bags (travelling) trunks and valises	<i>ad valorem</i>	10 per cent.	12½ per cent.
6. Baskets, all kinds	<i>ad valorem</i>	10 per cent.	12½ per cent.
7. Beer, ale, stout and porter :—			
(a) In bottles	per gallon	1 4	1 8
(b) In wood or other containers	per gallon	8	10
8. Biscuits, bread and cakes :—			
(a) Unsweetened, in barrels or boxes, not being packed in inner containers	<i>ad valorem</i>	Free	5 per cent.
(b) Sweetened, in barrels or boxes not being packed in inner containers	<i>ad valorem</i>	5 per cent.	7½ per cent.
(c) Other kinds	<i>ad valorem</i>	10 per cent.	12½ per cent.
9. Blacking and polishes	<i>ad valorem</i>	10 per cent.	12½ per cent.
10. Blue	<i>ad valorem</i>	10 per cent.	12½ per cent.
11. Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions	<i>ad valorem</i>	10 per cent.	12½ per cent.
12. Bricks and tiles	<i>ad valorem</i>	Free	5 per cent.
13. Brooms and brushes	<i>ad valorem</i>	10 per cent.	12½ per cent.
14. Buckets, pails and tubs	<i>ad valorem</i>	10 per cent.	12½ per cent.
15. Butter and butter substitutes :—			
(a) Butter	per 100 lb.	4 2	5 0
(b) Butter substitutes including butterine and margarine	per 100 lb.	Free	2 1
16. Candles	<i>ad valorem</i>	Free	5 per cent.
Cards, playing—see Paper.			

Articles.	Rate of Duty.	
	Preferential Tariff.	General Tariff.
	£ s. d.	£ s. d.
17. Carriages, carts and wagons :—		
(a) Bicycles and tricycles, other than motor	<i>ad valorem</i> 5 per cent.	7½ per cent.
(b) Bicycles and tricycles, motor	<i>ad valorem</i> 5 per cent.	7½ per cent.
(c) Motor cars, buses and charabancs... ..	per 100 lb. 5 0	6 3
(d) Motor lorries, tractors and vans	per 100 lb. 5 0	6 3
(e) Other kinds and parts	<i>ad valorem</i> 5 per cent.	7½ per cent.
(f) Parts, rubber tyres and tubes for motor vehicles	<i>ad valorem</i> 5 per cent.	7½ per cent.
Provided that motor vehicles, subject to specific duties, which have been in use prior to importation may be admitted, upon proof of such use to the satisfaction of the Collector of Customs, as follows :—		
If used for one year, at 80 per cent., if for two years, at 70 per cent., and if for three years or more at 60 per cent. of the full rate of duty.		
18. Cattle and other animal foods :—		
(a) Bran and pollard oil cake meal	per 112 lb. Free	6
(b) Linseed oil cake and linseed oil cake meal	per 112 lb. Free	6
(c) Other kinds, admitted as such by the Collector of Customs	per 112 lb. Free	6
19. Cement	per 100 lb. Free	1 0
20. Cheese	per 100 lb. 4 2	5 0
21. Chemicals	<i>ad valorem</i> 5 per cent.	7½ per cent.
22. Chicory	per 100 lb. 8 4	10 0
23. Chinaware, porcelain, earthenware and pottery	<i>ad valorem</i> 10 per cent.	12½ per cent.
24. Cider and perry	per gallon 8	10
25. Clocks, watches and parts thereof... ..	<i>ad valorem</i> 10 per cent.	12½ per cent.
26. Coal, coke and patent fuel	per ton Free	2 0
27. Cocoa :—		
(a) Raw	per 100 lb. 4 2	5 0
(b) Ground or otherwise prepared, except sweetmeats	per 100 lb. 8 4	10 0
28. Coffee :—		
(a) Raw	per 100 lb. 4 2	5 0
(b) Roasted, ground or otherwise prepared and including coffee substitutes and essences	per 100 lb. 8 4	10 0
29. Confectionery, including chocolate sweetmeats and sweetmeats of all kinds	<i>ad valorem</i> 10 per cent.	12½ per cent.
30. Cordage and twine	<i>ad valorem</i> 10 per cent.	12½ per cent.

Articles.		Rate of Duty.	
		Preferential Tariff.	General Tariff.
		£ s. d.	£ s. d.
31. Cotton manufactures :—			
(a) Piece goods in rolls of not less than twenty yards each		Free	5 per cent.
(b) Other manufactures	<i>ad valorem</i>	10 per cent.	12½ per cent.
32. Cutlery	<i>ad valorem</i>	10 per cent.	12½ per cent.
Drugs—see Medicines.			
33. Fireworks	<i>ad valorem</i>	15 per cent.	20 per cent.
34. Fish :—			
(a) Dried, salted, smoked or pickled ...	per 100 lb.	2 1	2 6
(b) Canned or preserved in jars or bottles	<i>ad valorem</i>	10 per cent.	12½ per cent.
35. Fruit and nuts (edible) :—			
Fruit, fresh—			
(a) Apples	per 100 lb.	2 1	2 6
(b) Other kinds	<i>ad valorem</i>	10 per cent.	12½ per cent.
Fruit, dried or preserved—			
(c) Dates... ..	per 112 lb.	4 2	4 2
(d) Other kinds, including currants, figs, prunes and raisins, other than candied or crystalised fruit and fruit in liquid	per 100 lb.	8 4	10 0
Nuts—			
(e) Cocoanuts and peanuts	per 100 lb.	2 1	2 6
(f) Other nuts, including almonds ...	per 100 lb.	8 4	10 0
36. Glass and glassware	<i>ad valorem</i>	10 per cent.	12½ per cent.
37. Grain, flour and meal imported in bags or barrels :—			
Grain—			
(a) Corn (maize)	per 112 lb.	Free	8
(b) Oats	per 112 lb.	Free	8
(c) Rice	per 112 lb.	Free	1 6
(d) Wheat	per 112 lb.	Free	1 3
(e) Other kinds	per 112 lb.	6	8
Flour and meal—			
(f) Wheaten or rye	per 112 lb.	Free	1 6
(g) Maize or cornmeal	per 112 lb.	6	8
38. Gramophones and phonographs including loud speakers and accessories ...	<i>ad valorem</i>	10 per cent.	12½ per cent.
39. Gramophone and phonograph records :—			
(a) Not exceeding 10 inches in diameter	each	3	4
(b) Exceeding 10 inches in diameter ...	each	6	8
40. Grease all kinds	<i>ad valorem</i>	10 per cent.	12½ per cent.

Articles.		Rate of Duty.	
		Preferential Tariff.	General Tariff.
		£ s. d.	£ s. d.
41. Gums, all kinds	<i>ad valorem</i>	10 per cent.	12½ per cent.
42. Haberdashery and millinery	<i>ad valorem</i>	10 per cent.	12½ per cent.
43. Hardware	<i>ad valorem</i>	10 per cent.	12½ per cent.
44. Hats, caps and bonnets	<i>ad valorem</i>	10 per cent.	12½ per cent.
45. Hay and chaff	per 112 lb.	Free	8
46. Hosiery :—			
(a) Cotton, wool or mixed fabric	<i>ad valorem</i>	10 per cent.	12½ per cent.
(b) Silk and artificial silk	<i>ad valorem</i>	15 per cent.	20 per cent.
47. Indiarubber and gutta percha manufactures	<i>ad valorem</i>	10 per cent.	12½ per cent.
48. Jams, jellies, preserved fruits and ginger :—			
(a) Jams, jellies and marmalade	per 100 lb.	4 2	5 0
(b) Canned and bottled fruits	per 100 lb.	6 3	7 6
(c) Other kinds including candied or crystallised fruits or peel and preserved ginger	per 100 lb.	8 4	10 0
49. Jewellery	<i>ad valorem</i>	15 per cent.	20 per cent.
50. Lard and lard substitutes	per 100 lb.	2 1	2 6
51. Leather and leather manufactures :—			
(a) Leather	<i>ad valorem</i>	10 per cent.	12½ per cent.
(b) Harness and saddlery	<i>ad valorem</i>	Free	5 per cent.
(c) Other manufactures	<i>ad valorem</i>	10 per cent.	12½ per cent.
52. Lime	<i>ad valorem</i>	Free	5 per cent.
53. Linen and linen manufactures	<i>ad valorem</i>	10 per cent.	12½ per cent.
54. Machinery :—			
Machinery and parts and accessories thereof admitted as such by the Collector of Customs, viz.—			
(a) Agricultural including drainage and irrigation	<i>ad valorem</i>	Free	5 per cent.
(b) Industrial and manufacturing	<i>ad valorem</i>	Free	5 per cent.
(c) Sewing machines	<i>ad valorem</i>	Free	5 per cent.
(d) Printing	<i>ad valorem</i>	Free	5 per cent.
(e) Other kinds	<i>ad valorem</i>	Free	5 per cent.
(The term "machinery" shall mean machines consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, admitted as such by the Collector of Customs).			

Articles.		Rate of Duty.	
		Preferential Tariff.	General Tariff.
		£ s. d.	£ s. d.
55. Matches, in boxes containing 80 matches or less (matches in boxes containing a greater quantity than 80 matches to be charged in proportion)	per gross of boxes	2 0	2 6
56. Meat :—			
(a) Beef or pork, pickled or salted ...	per 100 lb.	2 1	2 6
(b) Canned, smoked or cured ...	per 100 lb.	4 2	5 0
(c) Other kinds, including extracts ...	<i>ad valorem</i>	10 per cent.	12½ per cent.
57. Medicines and drugs, including preparations of all kinds, vaccine lymph and serum	<i>ad valorem</i>	Free	5 per cent.
58. Metals :—			
Metals and manufactures of, not elsewhere enumerated	<i>ad valorem</i>	10 per cent.	12½ per cent.
59. Milk and milk foods	<i>ad valorem</i>	Free	5 per cent.
60. Musical instruments	<i>ad valorem</i>	10 per cent.	12½ per cent.
61. Oil :—			
(a) Edible	per gallon	1 0	1 3
(b) Fuel or illuminating, including kerosene and other refined petroleum burning oils	per gallon	2	2½
(c) Lubricating and paint oils	per gallon	2	2½
(d) Motor spirit, including benzine, benzoline, gasolene, naphtha and petrol spirits generally	per gallon	3	4
62. Oilcloth and linoleum	<i>ad valorem</i>	10 per cent.	12½ per cent.
63. Painters colours and materials :—			
(a) Paints, colours, washes and putty ...	per 100 lb.	2 1	2 6
(b) Polishes and varnishes	per gallon	3	4
(c) Turpentine and turpentine substitutes	per gallon	3	4
64. Paper :—			
(a) Cards, playing	per pack not exceeding 53 cards.	3	4
(b) Cigarette	<i>ad valorem</i>	15 per cent.	20 per cent.
(c) Printing, imported by and for the use of any press approved by the Governor-in-Council	<i>ad valorem</i>	Free	5 per cent.
(d) Wrapping paper	<i>ad valorem</i>	5 per cent.	7½ per cent.
(e) All other kinds and manufactures of paper	<i>ad valorem</i>	10 per cent.	12½ per cent.

Articles.		Rate of Duty.	
		Preferential Tariff.	General Tariff.
		£ s. d.	£ s. d.
65. Perfumery, including perfumed spirits, dentifrices, toilet preparations and washes not elsewhere enumerated ...	<i>ad valorem</i>	15 per cent.	20 per cent.
66. Picture frames	<i>ad valorem</i>	10 per cent.	12½ per cent.
67. Plate and plated ware	<i>ad valorem</i>	15 per cent.	20 per cent.
68. Provisions, unenumerated	<i>ad valorem</i>	10 per cent.	12½ per cent.
69. Salt :—			
(a) Coarse and rock salt	per 100 lb.	Free	1 6
(b) Fine—			
(i) In bags	per 100 lb.	Free	2 6
(ii) In tins or other containers...	per 100 lb.	4 2	5 0
70. Silk and silk manufactures, including artificial silk	<i>ad valorem</i>	15 per cent.	20 per cent.
71. Soap :—			
(a) Common	per 100 lb.	2 1	2 6
(b) Fancy including medicated and perfumed soaps for toilet purposes	<i>ad valorem</i>	15 per cent.	20 per cent.
72. Spices	per 100 lb.	8 4	10 0
73. Spirits :—			
(a) Brandy, gin, rum and whisky not exceeding the strength of proof...	per gallon	1 8 6	1 16 0
Exceeding the strength of proof ...	per proof gallon	1 8 6	1 16 0
(b) Cordials and liqueurs, all kinds, including bitters and flavouring extracts containing spirits ...	per liquid gallon	1 8 6	1 16 0
(c) Medicinal spirits admitted as such by the Governor	per liquid gallon	5 0	6 3
(d) Methylated spirits and methylated alcohol admitted as such by the Governor	per liquid gallon	1 6	2 0
Unenumerated spirits :—			
(e) Potable—			
Not exceeding the strength of proof	per gallon	1 0 0	1 5 0
Exceeding the strength of proof	per proof gallon	1 0 0	1 5 0
(f) Non-potable including denatured alcohol	per liquid gallon	5 0	6 3
74. Starch	per 100 lb.	1 0	1 3
75. Stationery, other than paper, including nibs, pencils and pens of all descriptions	<i>ad valorem</i>	10 per cent.	12½ per cent.

Articles.		Rate of Duty.	
		Preferential Tariff.	General Tariff.
76. Sugar	per 100 lb.	£ s. d. 2 1	£ s. d. 2 6
77. Syrup in tins	per 100 lb.	4 2	5 0
78. Tea	<i>ad valorem</i>	5 per cent.	7½ per cent.
79. Tobacco and snuff :—			
Unmanufactured—			
(a) Leaf	per lb.	1 0	1 3
Manufactured—			
(a) Cigars and cheroots	per lb.	7 6	9 6
(b) Cigarettes—			
(i) Manufactured in the Empire entirely from Empire grown tobacco	per lb.	4 0	—
(ii) Manufactured in the Empire entirely or partly from foreign grown tobacco	per lb.	5 0	—
(iii) Manufactured in foreign countries	per lb.	—	6 3
(c) Other manufactured tobacco—			
(i) Manufactured in the Empire entirely from Empire grown tobacco	per lb.	3 4	—
(ii) Manufactured in the Empire entirely or partly from foreign grown tobacco	per lb.	4 0	—
(iii) Manufactured in foreign countries	per lb.	—	5 0
(d) Snuff	per lb.	2 0	2 6
80. Toys and games, including sporting goods of all kinds	<i>ad valorem</i>	10 per cent.	12½ per cent.
81. Umbrellas and parasols	<i>ad valorem</i>	10 per cent.	12½ per cent.
82. Vegetables :—			
(a) Dried, canned or preserved	per 100 lb.	8 4	10 0
(b) Dried beans and peas	per 100 lb.	2 1	2 6
(c) Onions, garlic and potatoes	per 100 lb.	2 1	2 6
(d) Fresh, other kinds	<i>ad valorem</i>	10 per cent.	12½ per cent.
83. Vinegar	per gallon	6	8
84. Wax	<i>ad valorem</i>	10 per cent.	12½ per cent.
85. Wine :—			
(a) Sparkling	per gallon	8 0	10 0
(b) Still—			
(i) In bottles	per gallon	5 0	6 3
(ii) In wood	per gallon	4 0	5 9
(iii) Vermouth	per gallon	4 0	5 0
86. Wireless instruments, apparatus and accessories including loud speakers	<i>ad valorem</i>	10 per cent.	12½ per cent.

Articles.		Rate of Duty.	
		Preferential Tariff.	General Tariff.
87. Wood and timber, unmanufactured ...	<i>ad valorem</i>	£ s. d. Free	£ s. d. 5 per cent.
88. Wool and woollen manufactures	<i>ad valorem</i>	10 per cent.	12½ per cent.
89. All other goods not in this Schedule particularly enumerated or in the Lists of exemptions particularly exempted	<i>ad valorem</i>	10 per cent.	12½ per cent.
90. Goods enumerated in the Lists of exemptions other than the growth, produce or manufacture of the British Empire :—			
Part 2	—	Free	Free
Part 3	<i>ad valorem</i>	Free	5 per cent.

SCHEDULE II—PART 2.

EXEMPTIONS UNDER BRITISH PREFERENTIAL TARIFF AND THE GENERAL TARIFF.

Articles imported for His Majesty's Service.

1. Articles imported by or for the use of His Majesty's Navy, Army and Air Forces and the Colonial Government.

Articles imported by members of His Majesty's Forces.

2. Articles imported by members of His Majesty's Forces for their personal use.

Articles imported by the Royal Naval Establishment Canteen.

3. Articles imported by the Royal Naval Establishment Canteen for sale to and use by members of His Majesty's Forces.

4. Furniture and equipment imported for use in the Royal Naval Establishment Canteen, and stationery imported for the purposes of its business.

Uniforms.

5. Uniforms and decorations imported by officers of His Majesty's services.

Household and personal effects of Government officers and settlers.

6. Household and personal effects whether new or used, imported for his own use by an Officer in the Government service on first appointment provided that such articles are imported within a period of four months from the date of the officer's first arrival in the Colony.

7. Household and personal effects, whether new or used, imported for his own use by any person entering the Colony with the intention of permanently residing therein provided that such person is not a native of or domiciled in the

Colony and that such articles are imported within a period of four months from the date of such person's first arrival in the Colony.

8. Household and personal effects shall not include such articles as the following:—

Arms, ammunition, beverages, cigars, cigarettes or tobacco, perfumed spirits, carriages, motor vehicles, bicycles, photographic apparatus and cameras, and provisions.

Passengers' Baggage.

9. The bona fide baggage of a passenger, the property of and accompanied by such passenger, as defined below:—

Bona fide baggage shall consist of: necessary and appropriate wearing apparel and personal effects; sports requisites, portable typewriters, toys and articles for household use, carpets, picture frames, glassware, linen, crockery, cutlery, and plate which are proved to the satisfaction of the Collector of Customs to have been in personal or household use by the passenger and are not for sale.

Bona fide baggage shall not include such articles as the following: arms, ammunition, beverages, cigars, cigarettes or tobacco, perfumed spirits, carriages, motor vehicles, bicycles, photographic apparatus and cameras, and provisions.

Duty shall not be leviable on alcoholic liquors or perfumed spirits not exceeding one pint each, cigars not exceeding fifty in number, cigarettes not exceeding one hundred in number, or tobacco not exceeding half-pound in weight.

10. Photographic apparatus and cameras imported by any passenger and exported within a period of six weeks subject, at the discretion of the Collector of Customs, to a deposit to cover the duty.

Patterns and Samples.

11. Patterns and samples of no commercial value.

Printed Matter, Pictures, Engravings, etc.

12. Printed matter, engravings, drawings or manuscripts, namely books, bound or unbound, newspapers, pamphlets, periodicals, catalogues, advertising circulars, almanacs, atlases, charts, maps, plans, printed music, manuscripts, postage and revenue stamps and unframed photographs; but not including account books, printed forms, printed stationery, visiting cards or Christmas or New Year cards.

13. Pictures and engravings executed by hand on canvas or paper or similar material.

Cable and Wireless, Limited.

14. Telegraph or wireless apparatus imported for the use of Cable and Wireless, Limited, for their undertaking.

Articles imported by the Société des Amis de Ste. Helène.

15. Building material imported for the restoration and maintenance of Longwood Old House and the Tomb.

16. Objects imported for exhibit in the Napoleonic Museum at Longwood.

Articles imported by Consular Officers or Agents.

17. Articles for the use of the public service of a Consulate. Provided that the articles are consigned when shipped to the Consular Officer or Agent.

18. Uniforms and decorations of Consular Officers or Agents.

Articles re-imported.

19. Articles re-imported into the Colony on which duty has been paid on a previous importation and so proved to the satisfaction of the Collector of Customs.

Packages or Coverings.

20. Outer packages and coverings in which goods are contained or wrapped for shipment.

21. Inner receptacles or coverings containing goods liable to specific duties.

Miscellaneous.

22. Artificial limbs, crutches or other appliances for the relief of bodily disablements.

23. Cinematograph films.

24. Ice.

25. Instruments and appliances for surveying and prospecting.

26. Memorial tablets, tombstones and accessories.

27. Optical appliances other than binoculars and telescopes.

28. Plants and trees, roots, bulbs and seeds (including seed potatoes) for agricultural and horticultural purposes.

29. Scientific apparatus and instruments for scientific observations or record.

SCHEDULE II—PART 3.

OTHER EXEMPTIONS UNDER BRITISH PREFERENTIAL TARIFF.

Agricultural Exemptions.

1. Agricultural, arboricultural and horticultural implements and equipment and dairy and poultry farming equipment.

2. Beehives and bee-keeping apparatus.

3. Fertilisers, manures and other substances which the Collector of Customs is satisfied are imported for use as fertilisers and manures.

4. Fungicides, insecticides, vermin killers and other substances which the Collector of Customs is satisfied are imported as remedies for diseases of or preventatives of insect attack on plants and animals.

5. Horse shoes and nails.

6. Vermin traps.

Building and other Materials.

7. Iron bars, rods or sheeting.

8. Iron (galvanised) sheets, ridging, guttering and pipes.

9. Nails, screws, brads, tacks, bolts and nuts, washers, hinges, hooks and hasps.

10. Pipes and fittings for water services, drainage and sewerage.

11. Sanitary appliances and fittings.

Medical, Dental and Surgical.

12. Medical, dental and surgical apparatus and appliances.

13. Dental material.

Launches, Lighters and Boats.

14. Launches, lighters and boats and integral constructional parts thereof, but not including materials in their raw state which can be used for other purposes.
15. Anchors, anchor or mooring chains and buoys.
16. Fishing nets, fish hooks and lines.
17. Oars and rowlocks.
18. Sail cloth.

Churches.

19. Articles imported for the furnishing, decoration, construction and repair of churches on the signed declaration of the head of the denomination for which they are intended.
20. Wine for public worship, on the signed declaration of the head of the denomination for which it is intended.

The Salvation Army.

21. Uniforms, badges and equipment imported by or for the exclusive use of the Salvation Army on the certificate of the Commissioner or other officer responsible.

Schools.

22. Articles imported for the furnishing, decoration, construction and repair of school-houses on the signed declaration of the Chairman of the Trustees of the Charity Schools.
23. School requisites, namely stationery, chalks, slates, slate pencils, drawing instruments and rulers, imported by the Trustees exclusively for use in the Charity Schools.

Boy Scouts, Girl Guides and Church Lads Brigade.

24. Uniforms, badges and equipment imported by or for the exclusive use of the Boy Scouts Association, the Girl Guides Association, and the Church Lads Brigade Association on the certificate of the Commissioner or other responsible officer of the Association.

Miscellaneous.

25. Bottles [empty] and capsules for bottling aerated water manufactured locally.
26. Bullion and coins.
27. Poppies imported for sale in aid of the Poppy Day Fund for ex-service men.
28. Printing ink.
29. Tarpaulins.
30. Wire for fencing or baling and wire netting.
31. Workmen's tools and implements.
32. Mosquito netting, including mosquito nets, made up of mesh not larger than 12 by 12 to the square inch, and mosquito proof gauze made up of mesh not larger than 18 by 18 to the square inch.

PREFERENTIAL TARIFF REGULATIONS.

1. *Invoice and Certificate of Origin.*—All goods entitled to preference under the Preferential Tariff shall be accompanied by an Invoice and a Certificate of Origin in the forms set forth in the Appendices A and B hereto respectively.

2. *Goods Manufactured in the British Empire.*—Goods shall not be deemed to have been manufactured in the British Empire unless at least twenty-five per cent. of their value is the result of labour within the British Empire or is derived from materials grown or produced within the British Empire, and, in the case of goods included in the Schedule hereto, unless at least fifty per cent. of their value is the result of labour within the British Empire or is derived from materials grown or produced within the British Empire.

3. *Production of Documentary Evidence.*—The importer shall produce at the request of the Collector of Customs such documentary evidence relating to the goods as the Collector of Customs may require to be presented in order to substantiate the correctness of the particulars contained in the Certificate of Origin.

4. *Disputes.*—Upon failure of the importer to present any document required under the preceding regulation, the Collector of Customs may direct that the goods shall not be admitted under the Preferential Tariff. Any dispute as to the duty payable may be decided by action in the manner provided by law.

5. *Goods not in conformity with the Certificate.*—When goods accompanied by Certificates of Origin are not in uniformity with the description borne on the Certificates by reason of discrepancies as regards the marks or numbers of the packages, the number and description of the packages and description of the goods or the quantity or value of the goods, they shall not be entitled to preferential treatment unless the Collector of Customs is satisfied that the differences are solely due to error.

6. *Certificate of Origin to be retained by the Collector of Customs.*—Certificates of Origin produced shall be retained by the Collector of Customs and shall be filed with the papers of the importing vessel. A note shall be made on the import entry at the time of passing of such entry that a certificate has been produced covering the preferential goods specified therein.

7. *Package of Empire Goods.*—Goods certified for entry under the Preferential Tariff shall be packed separately from other goods. The packages, however, may be enclosed with other goods, provided the Certificate of Origin is endorsed accordingly.

8. *Entries.*—Goods entitled to preferential treatment shall not be entered on entries along with non-preferred goods.

9. *Goods of one part of the Empire imported from another.*—Goods, the produce or manufacture of one part of the Empire, when imported into the Colony from another part of the Empire, may be admitted to preference, provided that the goods are accompanied by a certificate declared before the Customs authorities of the last port of shipment certifying that such goods were entered at such port as Empire goods, and were supported by Certificates of Origin at the time of admission: Provided that when the country from which such goods are finally exported is the United Kingdom or the Irish Free State, the person by whom the goods are finally exported or supplied may be regarded as the supplier for the purpose of signing the certificates set forth in Appendices A and B hereto.

10. *Blended Tea.*—Tea which is blended in bond in, or is exported under drawback from, any part of the Empire shall be entitled to preference in respect of that proportion of the blend which is certified by the proper officer of Customs and Excise to consist of tea grown within the Empire and to have been

supported by proper Certificates of Origin on importation into that part of the Empire where it was blended: Provided that if such tea, either before or after blending, is transhipped or landed at any foreign port or place, then the general regulations dealing with goods ordinarily transhipped or landed at such port or place shall have effect.

11. *Blended Tea not exported from Bond.*—Tea which is blended in and exported from any part of the Empire otherwise than from Bond or under drawback, shall be entitled to preference in respect of that proportion of the blend which is certified by the supplier by invoices and certificates in the forms in Appendices A and B hereto respectively, provided that such invoices and certificates are accompanied by a declaration by the exporter that the tea shipped—

- (a) consists entirely of produce of the British Empire, or
- (b) in case of blends containing tea of non-Empire origin, consists of blends containing a stated percentage of Empire tea, the country of production of such tea being specified.

Provided that if such tea, either before or after blending, is transhipped or landed at any foreign port or place, then the general regulations dealing with goods ordinarily transhipped or landed at such port or place shall have effect.

12. *Empire Goods Shipped from a Foreign Port.*—Goods, the produce or manufacture of any part of the Empire, consigned to the Colony, which have been transhipped en route at a foreign port or have been shipped from a foreign port after overland transit from the Empire country of origin shall not be entitled to preference unless such goods have passed through such foreign country in bond and are accompanied by a through bill of lading or railway consignment note from the country of production to the Colony in support of the Certificate of Origin. Where a through bill of lading or railway consignment note is not available, the ocean bill of lading from the foreign port of shipment must bear a certificate signed by the steamship company before the British Consul that the goods have passed through such foreign country in bond, giving the Empire country of production and the number of the bonded car, in which case the Certificate of Origin should also be attested by the British Consul.

13. *Empire Goods Imported from Foreign Country.*—Goods, the produce or manufacture of any part of the Empire, imported or re-consigned from a foreign country, shall not be admitted to preference.

14. *Merchandise not for Sale.*—The following short form of certificate will, in general, be accepted as satisfactory evidence of origin for admitting at the preferential rates of duty in the case of postal parcels of small value arriving from Empire countries, where the contents are not merchandise for sale:—

“ The contents of this package are not merchandise for sale, and every article herein to the extent of at least *
of its present value is bona fide the produce or manufacture of.....
Dated at..... this.....
day of.....19.....”

15. *Powers of Collector of Customs in Exceptional Circumstances.*—In exceptional circumstances, where an importer is unable at the time of entry to produce any document required by these Regulations, the Collector of Customs shall have power—

- (a) to admit at the preferential rate of duty, or
- (b) to reduce the amount of the deposit provided for in Section 16 of the Customs Ordinance, 1936, in respect of any goods which he is satisfied are of Empire origin and which are not debarred from preference by Clause 12 of these Regulations.

* “ One-fourth ” or “ one-half ” as may be applicable.

APPENDIX (A).

*Form of Invoice.**

Country of Origin.	Marks and Numbers on Packages.	Quantity and Description of Goods.	Selling price to purchaser.	
			@	Amount.

* To be completed only where preferential rates of duty are claimed.

APPENDIX (B).

Combined Certificate of Value and of Origin to be Written, Typed, or Printed on Invoices of Goods for Exportation to British Colonies, etc.

I (1).....of (2).....of (3).....
 manufacturer/supplier of the goods enumerated in this invoice amounting to
hereby declare that I ((4) have the authority to make and
 sign this certificate on behalf of the aforesaid manufacturer/supplier, and that I)
 have the means of knowing and do hereby certify as follows:—

Value.

1. That this invoice is in all respects correct, and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof,
2. That no arrangements or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation, or in any manner whatever other than as fully shown on this invoice or as follows, (5).....

Origin.

(In the case of goods exported to Colonies not granting preference to British goods, the following portion of the certificate dealing with origin should be struck out).

(Delete whichever of 3 (a) or 3 (b) is not applicable. If 3 (a) is used, delete 4 and 5. If 3 (b) is used, insert required particulars in 4 and 5).

3. (a) That every article mentioned in the said invoice has been wholly produced or manufactured in (6).....

3. (b) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in (6).....

4. As regards those articles only partially produced or manufactured in (6).....
- (a) That the final process or processes of manufacture have been performed in that part of the British Dominions.
- (b) That the expenditure in material produced in (6).....and/or labour performed in (6).....calculated subject to qualifications hereunder, in each of every article is not less than (7).....of the factory or works cost of such article in its finished state. (See Note *).
5. That in the calculation of such proportion of produce or labour of the (6).....none of the following items has been included or considered:—

“ Manufacturer’s profit or remuneration of any trader, agent, broker or other person dealing in the articles in their finished condition, royalties, cost of outside packages or any cost of packing the goods therein; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.”

Dated at.....this.....day of.....19.....

Witness.....

Signature.....

- (1) Here insert manager, chief clerk or as the case may be.
- (2) Here insert name of firm or company.
- (3) Here insert name of city or country.
- (4) These words should be omitted where the manufacturer or supplier himself signs the certificate.
- (5) Here insert particulars of any special arrangement.
- (6) Insert “United Kingdom” or name of other part of British Dominions.
- (7) Here insert “one-fourth” or “one-half” as may be applicable.

Schedule.

Pottery and all other clay products.

Glass and glassware (excluding optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectrosopes and other optical instruments and component parts thereof):—

Plate and sheet glass, whether bevelled, silvered, or otherwise finished or not.

Illuminating glassware.

Domestic glassware, including cooking utensils, table glassware, toilet glassware and ornamental glassware.

Glass bottles and glass jars, including glass stoppers.

Beakers, flasks, burettes, measuring cylinders, thermometers, tubing and other scientific glassware and lamp-blown ware.

Furniture, made wholly or mainly of metal, of the following descriptions:—

- (i) Tables, bedsteads, wire mattresses, stands, desks and counters.
- (ii) Chairs, stools and seats.
- (iii) Bookcases and bookshelves.
- (iv) Cabinets, safes, cash and deed boxes, drawers and cupboards.
- (v) Shelving, storage bins and storage racks.

* *Note.*—In the case of goods which have at some stage entered into the commerce of or undergone a process of manufacture in a foreign country only that labour and material which is expended on or added to the goods after their return to the United Kingdom shall be regarded as the produce or manufacture of the United Kingdom in calculating the proportion of the United Kingdom labour and material in the factory or works cost of the finished article.

- (vi) Office letter racks and letter trays.
- (vii) Lockers.
- (viii) Parts of any of the above-named articles.

Hollow-ware of iron or steel (including tinned plate).

Baths of iron or steel.

Metal door and window frames and casements.

Stoves, grates and ranges for domestic cooking or heating and parts and fittings therefor.

Iron and steel products of the following descriptions:—

- (i) Tubes, pipes and pipe and tube fittings of all kinds.
- (ii) Railway and tramway construction material of all kinds.
- (iii) Springs.
- (iv) Wire, wire netting, wire nails, and cable and rope (except insulated telephone and telegraph cables).
- (v) Screws (except screws for wood, other than screw hooks, screw rings and screw knobs), nails, tacks, studs, and spikes.
- (vi) Rivets and washers.
- (vii) Bolts and nuts.
- (viii) Anchors and grapnels and parts thereof, chains and ships' cables.
- (ix) Screws for wood (other than screw hooks, screw rings and screw knobs, whether wholly of iron or steel, or of iron or steelcoated or plated with some other metal or substance.
- (x) Wagons for use on railways and parts of such wagons.

The following articles manufactured wholly or partly of the metals aluminium, copper, lead, nickel, tin, zinc and alloys containing any of these metals:—

Sheets and strip, rods, plates, angles, shapes and section, wire, tubes, foil and hollow-ware.

Screws for wood of brass, copper or any alloy containing copper, whether coated with any other metal or other substance or not.

Cutlery:—

- (i) Knives with one or more blades made wholly or partly of steel or iron.
- (ii) Scissors, including tailors' shears and secateurs, made wholly or partly of steel or iron.
- (iii) Razors, including safety-razors, and blades therefor.
- (iv) Hair clippers.
- (v) Carving forks.
- (vi) Knife sharpeners, wholly or partly of steel.
- (vii) Component parts of or blanks for any of the above-mentioned articles.

Locks, padlocks, keys, bolts, latches, hasps and hinges of metal.

Needles (including hosiery latch needles) and pins.

Implements and tools and parts thereof.

Galvanometers, pyrometers, electroscopes, barometers, analytical and other precision balances, and other scientific instruments and component parts thereof, gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms, whether for use in such shops or rooms or not (but not including microscopes, field and opera glasses, theodolites, sextants, spectoscopes and other optical instruments and component parts thereof).

Unexposed sensitised photographic paper, cloth, plates and film (including cinematograph film) and spools therefor.

Electrical goods, including:—

- Electric wires and cables, insulated.
- Telegraph and telephone apparatus.
- Wireless apparatus.
- Electric carbons.
- Electric lighting appliances and fittings.

Batteries and accumulators.
 Electric bell apparatus.
 Electric cooking and heating apparatus.
 Electric meters.
 Parts of, and accessories to, the above.

Wireless valves and similar rectifiers and vacuum tubes.

Ignition magnetos and permanent magnets.

Arc lamp carbons and amorphous carbon electrodes.

Machinery and parts thereof (including ball bearings, roller bearings and parts thereof).

Twine of the following descriptions:—

Hard fibre singles.

Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material, finished or unfinished, and shaped parts and laces therefor.

Paints, painters' enamels, lacquers, varnishes and printers' ink.

Distempers, whether dry or not.

Pigments and extenders (whether dry or with oil or other medium) other than the following:—natural dyes, synthetic organic dyestuffs, colours and colouring matters; dry earth colours, barytes, silica, graphite and carbon black from natural gas.

Saddlery and harness (including horse boots) wholly or partly of leather.

Trunks, bags, wallets, pouches and other receptacles made wholly or partly of leather or material resembling leather, whether fitted or not.

Transparent cellulose wrapping.

Locomotives and parts thereof.

Aircraft and parts thereof.

Cycles (other than motor cycles) and parts and accessories thereof.

Perambulators and mailcarts and parts thereof.

Motor cars, including motor bicycles and motor tricycles; accessories and component parts of motor cars, motor bicycles and motor tricycles.

Manufactures wholly or partly of rubber, balata or gutta percha (including vulcanite and ebonite).

Arms and ammunition:—

(i) Sporting guns, sporting rifles and sporting carbines and parts thereof.

(ii) Military rifles and military carbines and parts thereof.

(iii) Miniature rifles and carbines and cadet rifles and carbines and parts thereof.

(iv) Air guns and air rifles and air pistols and parts thereof.

(v) Revolvers and pistols and parts thereof.

(vi) Loaded cartridges and empty cartridge cases.

Toilet preparations (excluding essential oils) of the following descriptions:—

Toilet soap.

Tooth paste or powder and liquid preparations for dental purposes and mouth washes.

Toilet paste or powder.

Toilet cream.

Hair dyes.

Scented sachets.

Lipstick, rouge and grease paint.

Preparations for use in manicure or chiropody.

Preparations for use on the hair, face or body.

Bath salts and essences.

Smelling salts.

Prepared fullers earth.

Toilet requisites of the following descriptions:—

- Powder bowls or boxes and powder puffs.
- Nail polishers.
- Nail clippers, nail cleaners and nail files.
- Denture bowls.
- Manicure sets.
- Parts of the above articles.

Brooms and brushes of all descriptions and parts thereof (other than prepared bristles and other prepared animal hair).

Buttons, snap and slide fasteners, push buttons, studs, hooks and eyes.

Machinery belting (including conveyor and elevator bands).

Appliances, apparatus, accessories and requisites for sports, games, gymnastics and athletics (other than apparel and boots and shoes) and parts thereof.

Toys of all kinds and parts thereof of whatever material composed.

Pen nibs, fountain pens, stylographic and other pens, propelling pencils, paper clips and fasteners, stationery, glassware and parts of any such articles.

Hair combs.

Musical instruments (including gramophones, pianolas, and other similar instruments; accessories and component parts of musical instruments, and records and other means of producing music).

Clocks and clock cases.

AFRICA, WEST

GAMBIA.

For Special Duties on Japanese Goods, see page 134.

ASCERTAINMENT OF AD VALOREM DUTIES.

The value of goods, for the purpose of ascertaining the amount of the ad valorem duty payable thereon shall be the price paid or to be paid by the owner thereof, after the deduction of any allowance made by the seller to the owner by way of recognised trade or cash discounts, and of any charges incidental to the delivery of the goods in the Gambia. Provided that—

- (a) there shall be no deduction of contingent discounts or rebates, or buying and selling commissions and sample discounts; and
- (b) where goods are consigned by the person or firm by whom they were manufactured, or by an agent on his or their behalf, to an agent of such person or firm in the Gambia for the purpose of sale in the Gambia, the value of the goods shall be deemed to be the current domestic value in finished condition in the country of origin at the time of delivery of the goods for exportation, and shall include the value of packages, if any, in which the goods would be sold for domestic consumption, together with any royalties and selling commissions which would be payable, the deduction of recognised trade and cash discounts being allowed, but not contingent discounts or rebates; and
- (c) in the case of goods which have substantially depreciated from their original value, the value of such goods shall be deemed to be their value at the time of importation.

No discounts or deductions from the purchase price or current domestic value of any goods chargeable with ad valorem duty shall be allowed unless such discounts or deductions be clearly shown to the satisfaction of the Receiver General on the invoice, or unless they be verified by the signature of the seller by whom such discounts or deductions have been, or purport to have been, actually allowed or in any case coming within the preceding proviso, by the signature of the manufacturer.

In this section the word "owner" means the importer in the Gambia, except in cases of a principal consigning goods to his agent in the Gambia, where it means the exporter to the Gambia, except in cases of a principal; and the word "seller" means the exporter to the Gambia, except in cases of a principal consigning goods to an agent in the Gambia, where it means the person from whom the goods were purchased by the principal (Ordinance No. 4 of 1932).

Articles.		British	General
		Preferential Tariff.	Tariff.
		£ s. d.	£ s. d.
1. Aerated and mineral waters, natural or artificial	per gallon	0 0 6	0 0 9
2. Aircraft, etc.—			
(1) Aircraft and accessories and parts thereof	—	Free	2½ per cent. ad valorem

Articles.		British	General
		Preferential Tariff.	Tariff.
2. Aircraft, etc.— <i>continued.</i>		£ s. d.	£ s. d.
(2) Instruments, lighting apparatus and equipment, and ground signs imported solely for use on landing places for aircraft for assistance in air navigation.	—	Free	2½ per cent. <i>ad valorem</i>
3. Apparel :—			
(1) Cardigans, jerseys and pullovers ...	each	0 0 2	0 0 2½
(2) Shirts	"	0 0 3	0 0 3½
(3) Singlets	"	0 6 2½	0 0 3½
(4) Other	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
4. Arms, ammunition and explosives :—			
(1) Arms :—			
(a) Swords, bayonets and similar weapons	each	1 5 0	1 10 0
(2) Firearms :—			
(a) Rifles and guns other than flintlock and air	"	1 0 0	1 5 0
(b) Revolvers and pistols	"	0 10 0	0 12 6
(c) Flintlock guns	"	0 5 0	0 6 3
(d) Air guns	"	0 5 0	0 6 3
(3) Ammunition :—			
(a) Cartridges loaded for rifles and guns	per 100	0 2 6	0 3 0
(b) Cartridges loaded for revolvers and pistols	"	0 1 0	0 1 3
(c) Cartridges unloaded	"	0 0 9	0 1 0
(d) Percussion caps	per 1,000	0 1 0	0 1 3
(e) Shot, slugs, and pellets ...	per 100 lb.	0 8 0	0 10 0
(4) Explosives :—			
(a) Dynamite and cognate substances	"	0 8 0	0 10 0
(b) Gunpowder	"	0 8 0	0 10 0
(c) Fireworks	per lb. gross	0 1 0	0 1 3
(d) Other	"	0 0 6	0 0 8
5. Asphalt (including vegetable pitch and tar) :—			
(1) Pitch	per 100 lb.	0 2 0	0 2 6
(2) Tar	per 100 gallons	0 4 0	0 5 0
(3) Other	per 100 lb.	0 2 0	0 2 6
6. Bags and sacks (empty) not including paper bags and bags for packing specie	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
7. Bags (travelling and tool), trunks and valises	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>

Articles.		British Preferential	General
		Tariff.	Tariff.
8. Baskets and basketware	—	£ s. d. 10 per cent. <i>ad valorem</i>	£ s. d. 12½ per cent. <i>ad valorem</i>
9. Beads (other than real coral)	per lb. gross	0 0 6	0 0 8
10. Beer and ale, stout and porter. Any such liquid containing more than ten per centum by weight of alcohol shall be charged as spirits	per gallon	0 1 0	0 1 3
11. Biscuits, bread and cakes :—			
(1) Fancy or sweetened	per 100 lb.	0 16 0	1 0 0
(2) Unsweetened in tins	„	0 8 0	0 10 0
(3) Not tinned, otherwise known as trade biscuits	„	0 3 0	0 5 0
12. Blacking and polishes	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
13. Blue	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
14. Boots, shoes and slippers :—			
(1) Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions, made wholly or partly of rubber, balata or gutta percha (except where the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic)	per pair	0 0 4 10 per cent. <i>ad valorem</i>	0 0 6 12½ per cent. <i>ad valorem</i>
(2) Other kinds	—	—	—
15. Bricks and tiles	per 100	0 2 0	0 2 6
16. Brooms and brushes	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
17. Butter and butter substitutes :—			
(1) Butter tinned or otherwise preserved in bottles or jars	per 100 lb.	0 12 0	0 15 0
(2) Oleomargarine	„	0 8 0	0 10 0
(3) Other	„	0 8 0	0 10 0
18. Candles :—			
(1) Tallow	„	0 4 0	0 5 0
(2) Other	„	0 4 0	0 5 0
19. Carriages, carts and wagons :—			
(1) Motor cars	—	5 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(2) Motor car parts and accessories	—	5 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(3) Motor cycles, including side cars when imported therewith	—	5 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>

Articles.		British Preferential Tariff.	General Tariff.
19. Carriages, carts and wagons— <i>continued.</i>		£ s. d.	£ s. d.
(4) Motor cycle parts and accessories ...	—	5 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(5) Bicycles and tricycles	—	5 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(6) Bicycles and tricycles, parts and accessories	—	5 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(7) Other carriages	—	5 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(8) Other carriages, parts and acces- sories... ..	—	5 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
20. Cement	per 400 lb. gross	0 1 0	0 2 6
21. Cheese	per 100 lb.	0 16 0	1 0 0
22. Chemicals :—			
(1) Calcium carbide	per 100 lb.	0 8 0	0 10 0
(2) Dyes and dyestuffs	per lb.	0 2 0	0 2 6
(3) Other kinds	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
23. Chinaware, earthenware, porcelain and pottery :—			
(1) Clay pipes (smoking)	per 100	0 1 0	0 1 3
(2) Other	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
24. Cider and perry	per gallon	0 1 0	0 1 3
25. Clocks, watches and parts thereof ...	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
26. Coffee :—			
(1) Raw	per lb.	0 0 3	0 0 4
(2) Prepared or roasted	„	0 0 6	0 0 8
(3) Coffee substitutes	„	0 0 6	0 0 8
27. Confectionery	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
28. Coral, real	per oz., (gross)	0 0 4	0 0 6
29. Cordage and twine :—			
(1) Cordage and rope	per 100 lb.	0 4 0	0 5 0
(2) Twine	„	0 10 0	0 12 6
30. Cork manufactures	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>

Articles.		British	General
		Preferential Tariff.	Tariff.
31. Cotton goods :—		£ s. d.	£ s. d.
(1) Piece goods :—			
(a) Bleached, plain weave ...	per square yard	0 0 0½	0 0 1
(b) Bleached, fancy weave ...	"	0 0 1	0 0 1½
(c) Coloured	"	0 0 1	0 0 1½
(d) Dyed	"	0 0 1	0 0 1½
(e) Grey	"	0 0 0½	0 0 1
(f) Printed	"	0 0 1	0 0 1½
(2) Fents	per lb.	0 0 4	0 0 6
(3) Sewing cottons	—	15 per cent.	20 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
(4) Turban cloths	per square yard	0 0 0½	0 0 0½
(5) Yarn, including noil yarn, but excluding sewing cotton	per lb.	0 0 2	0 0 2½
(6) Other	—	15 per cent.	20 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
32. Cutlery	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
33. Electrical goods and apparatus	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
34. Fish :—			
(1) Canned or otherwise preserved in bottles or jars	per 100 lb.	0 10 0	0 15 0
(2) Dried, salted, or smoked	"	0 8 0	0 10 0
(3) Pickled	"	0 8 0	0 10 0
35. Fruit :—			
(1) Dried	"	0 8 0	0 10 0
(2) Candied and crystallised	"	0 8 0	0 10 0
(3) Canned or otherwise preserved in bottles or jars	"	0 8 0	0 10 0
36. Furniture	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
37. Glass and glassware	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
38. Grain, flour, pulse, and preparations thereof :—			
(1) Grain :—			
(a) Rice	per 100 lb.	0 2 0	0 3 0
(b) Corn and oats	"	0 1 0	0 1 3
(c) Other	"	0 1 0	0 1 3
(2) Flour and meal, etc. :—			
(a) Flour, wheaten	per 98 lb.	0 1 0	0 2 6
(b) Cornmeal	"	0 1 0	0 1 3
(c) Other	per 100 lb.	0 1 0	0 1 3

Articles.		British	General
		Preferential Tariff.	Tariff.
38. Grain, flour, etc.— <i>continued</i> .		£ s. d.	£ s. d.
(3) Pulse :—			
(a) Beans, peas and barley ...	per 100 lb.	0 1 0	0 1 3
(b) Other	„	0 1 0	0 1 3
(4) Other farinaceous preparations including macaroni, vermicelli, arrow-root, cornflour, tapioca and sago ...	„	0 1 0	0 1 3
39. Grease	„	0 8 0	0 10 0
40. Haberdashery and millinery	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
41. Hats, caps, and other headgear	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
42. Hemp and manufactures thereof	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
43. Hosiery :—			
(1) Cotton	per pair	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
(2) Silk :—			
(a) Artificial	—	15 per cent.	20 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
(b) Natural	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
(3) Woollen	per pair	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
44. Ice chests and refrigerators	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
45. Implements and tools other than agricultural	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
46. Jams and jellies	per 100 lb.	0 8 0	0 10 0
47. Jewellery	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
48. Jute (yarn and manufactures thereof, except bags and sacks)	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
49. Lard and lard substitutes	per 100 lb.	0 8 0	0 10 0
50. Leather and manufactures thereof other than boots, shoes and slippers, saddlery and harness	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>

Articles.		British Preferential Tariff.	General Tariff.
51. Lime, all kinds	per ton	£ s. d. 0 2 0	£ s. d. 0 2 6
52. Linen and manufactures thereof	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
53. Machinery :—			
(1) Calculating and registering	each	1 5 0	1 10 0
(2) Typewriters	"	1 5 0	1 10 0
(3) Electric lighting and power for industrial purposes	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
(4) Marine	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
(5) Other industrial and manufacturing	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
(6) Railway and tramway, including rolling stock and materials for permanent way	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
(7) Weighing	—	5 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
54. Matches, in boxes containing 80 matches or less (matches in boxes containing a greater quantity than 80 matches each to be charged in proportion)	per gross of boxes	0 1 6	0 2 6
55. Mats and matting	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
56. Meats :—			
(1) Canned, or otherwise preserved in bottles or jars	per 100 lb.	0 16 0	1 0 0
(2) Smoked or cured	"	0 16 0	1 0 0
(3) Pickled	"	0 8 0	0 10 0
(4) Other, including extracts	"	0 16 0	1 0 0
57. Medicines and drugs, excluding quinine and its salts	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
58. Metals :—			
(1) Galvanized iron sheets	per ton	1 12 0	2 0 0
(2) Lead in sheets or bars	"	2 10 0	3 2 6
(3) Other kinds	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>

Articles.		British	General
		Preferential Tariff.	Tariff.
		£ s. d.	£ s. d.
59. Milk, condensed, dried, or otherwise preserved :—			
(1) Sweetened	per 100 lb.	0 16 0	1 0 0
(2) Unsweetened	"	0 8 0	0 10 0
60. Musical instruments	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
61. Nuts and kernels :—			
(1) Kola nuts	per lb.	0 0 4	0 0 5
(2) Other	"	0 0 4	0 0 5
62. Oils :—			
(1) Illuminating, including kerosene and other refined petroleum burning oils	per gallon	0 0 4	0 0 6
(2) Motor spirit, including benzine, benzoline, gasoline, and naphtha	"	0 0 6	0 0 8
(3) Fuel oil for internal combustion engines	"	0 0 4	0 0 6
(4) Fuel oil for use in furnaces	"	0 0 3	0 0 4
(5) Lubricating	"	0 0 4	0 0 6
(6) Edible	"	0 0 3	0 0 4
(7) Other, including essential, medicinal and perfumed oils	"	0 2 0	0 2 6
63. Oilcloth and linoleum	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
64. Painters' colours and materials :—			
(1) Paints and colours	per 100 lb.	0 4 0	0 5 0
(2) Paint oils, polishes, varnishes, turpentine and turpentine substitutes	per gallon	0 0 3	0 0 4
(3) Other kinds	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
65. Paper, all kinds:	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
66. Perfumery	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
67. Photographic apparatus and materials	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
68. Pickles, sauces and condiments	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
69. Plate and plated ware	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
70. Provisions, unenumerated	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>

Articles.		British Preferential	General
		Tariff.	Tariff.
		£ s. d.	£ s. d.
71. Resin	per 100 lb.	0 8 0	0 10 0
72. Rubber manufactures :—			
(1) Tyres	—	5 per cent.	25 per cent.
(2) Other	—	<i>ad valorem</i> 10 per cent.	<i>ad valorem</i> 12½ per cent.
73. Saddlery and harness	—	<i>ad valorem</i> 10 per cent.	<i>ad valorem</i> 12½ per cent.
74. Salt :—			
(1) Table	per 100 lb.	0 1 0	0 1 3
(2) Other	"	0 0 9	0 1 0
75. Silk :—			
(1) Artificial :—			
(a) Piece goods	—	15 per cent.	20 per cent.
(b) Fents	—	<i>ad valorem</i>	<i>ad valorem</i>
(c) Other	—	"	"
(2) Natural :—			
(a) Piece goods	—	10 per cent.	12½ per cent.
(b) Other	—	<i>ad valorem</i>	<i>ad valorem</i>
76. Soap :—			
(1) Toilet, including shaving and medicated	per 100 lb.	0 5 0	0 6 3
(2) Other kinds	"	0 4 0	0 6 0
77. Spices	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
78. Spirits :—			
(1) Potable :—			
(a) Brandy	per gallon	1 5 0	1 10 0
(b) Gin	"	1 5 0	1 10 0
(c) Rum	"	1 5 0	1 10 0
(d) Whisky	"	1 5 0	1 10 0
(e) Cordials and Liqueurs	"	1 5 0	1 10 0
(f) Other	"	1 5 0	1 10 0
The true degree of strength of the above spirits shall be immediately ascertained by Tralles alcoholometer and shall be of the strength of 50 degrees per centum of pure alcohol by such alcoholometer.			
And if of greater strength, for every degree over 50 degrees by such alcoholometer, an additional duty of		"	0 0 6

Articles.		British Preferential Tariff.	General Tariff.
78. Spirits— <i>continued</i> .		£ s. d.	£ s. d.
1. Potable— <i>continued</i> .			
And if of less strength, for every degree below a strength of 50 degrees per centum by such alcoholometer, a reduction of duty of	per gallon	0 0 4	0 0 4
Provided always that the duty shall in no case be less than 22s. 4d. per gallon in respect of British Empire spirits and 27s. 4d. per gallon in respect of foreign spirits.			
<i>Note.</i> — Spirituous compounds, being medicines composed of preparations included in the British Pharmacopoeia or in Volume I of the Extra Pharmacopoeia which the Receiver General is satisfied are to be used in the compounding of medicines only; and other spirituous medicinal preparations containing not more than 20 per centum of pure alcohol to be charged at the <i>ad valorem</i> rate of duty for medicines and drugs. Other spirituous medicinal preparations containing more than 20 per centum of pure alcohol to be charged at the rate of 25s. per gallon in the case of British Empire and 30s. per gallon in the case of foreign spirits.			
(2) Not potable :—			
(a) Methylated, for industrial purposes	per gallon	0 1 0	0 1 3
(b) Do. other	"	1 5 0	1 10 0
(c) Perfumed, including dentifrices, toilet preparations and washes	"	0 10 0	0 12 6
(d) Other	"	0 1 0	0 1 3
Any liquid containing not more than two per centum by weight of alcohol shall be deemed to be non-alcoholic.			
79. Starch	per 100 lb.	0 4 0	0 5 0
80. Stationery	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>

Articles.		British Preferential	General
		Tariff.	Tariff.
		£ s. d.	£ s. d.
81. Stones and slates	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
82. Sugar :—			
(1) Refined	per 100 lb.	0 4 0	0 5 0
(2) Unrefined	"	0 2 0	0 2 6
83. Telegraph and telephone apparatus and materials	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
84. Tobacco :—			
(1) Manufactured :—			
(a) Cigars	per lb.	0 5 0	0 6 3
(b) Cigarettes	"	0 4 0	0 5 0
(c) Other, including snuff	"	0 4 0	0 5 0
(2) Unmanufactured	"	6 1 0	0 1 3
85. Toys and games	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
86. Umbrellas and parasols	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
87. Vegetables :—			
(1) Potatoes, other than sweet	per 100 lb.	0 2 0	0 2 6
(2) Onions and garlic	"	0 2 0	0 2 6
(3) Canned, dried, or otherwise preserved in bottles or jars... ..	"	0 8 0	0 10 0
88. Vinegar	per gallon	0 1 0	0 1 3
89. Wax	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
90. Wine :—			
(1) Sparkling	per gallon	0 5 0	0 6 3
(2) Still :—			
(a) In bulk in packages of not less than 20 gallons	"	0 2 0	0 2 6
(b) In bottles or other packages less than 20 gallons	"	0 3 0	0 4 0
Any such liquor containing more than 20 per centum by weight of alcohol shall be charged duty as spirits.			
91. Wood and timber :—			
(1) Manufactured	—	10 per cent.	12½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
(2) Mahogany and other hard woods	per 1,000 sup. feet	1 5 0	1 10 0
(3) Other kinds :—			
(a) Sawn or hewn, undressed	"	1 0 0	1 5 0
(b) Sawn or hewn, wholly or partially dressed	"	1 1 0	1 6 0

Articles.		British Preferential Tariff.	General Tariff.
92. Wool and manufactures thereof	—	£ s. d. 10 per cent. <i>ad valorem</i>	£ s. d. 12½ per cent. <i>ad valorem</i>
93. All other articles not in this Schedule particularly enumerated or in the Second Schedule particularly exempted	—	10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>

The following special duties are applicable in the case of Japanese goods:—

Item No.	Goods.	Unit.	Special Tariff.
1.	Apparel:—		£ s. d.
	(1) Cardigans, jerseys and pullovers	each	0 1 0
	(2) Shirts	"	0 2 0
	(3) Singlets	"	0 2 0
	(4) Other	—	50 per cent. <i>ad valorem</i>
2.	Boots, shoes and slippers:—		
	(1) Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions made wholly or partly of rubber, balata or gutta percha (except where the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic)	per pair	0 2 6
	(2) Other Kinds	—	50 per cent. <i>ad valorem</i>
3.	Carriages, carts and wagons:—		
	(1) Bicycles and tricycles	each	1 10 0
	(2) Bicycles and tricycles, parts and accessories of	—	75 per cent. <i>ad valorem</i>
4.	Cement	per 400 lbs. gross	0 4 0
5.	Cotton goods:—		
	(1) Fents	per lb.	0 1 0
	(2) Sewing cottons	—	50 per cent. <i>ad valorem</i>
	(3) Turban cloths	per sq. yd.	0 0 2
	(4) Yarn, including noil yarn; but excluding sewing cotton... ..	per lb.	0 0 8
	(5) Other (excluding headkerchiefs in singles)	—	50 per cent. <i>ad valorem</i>
6.	Haberdashery and millinery... ..	—	50 per cent. <i>ad valorem</i>

Item No.	Goods.	Unit.	Special Tariff.
7.	Hats, caps and other headgear	—	£ s. d. 50 per cent. <i>ad valorem</i>
8.	Hosiery :—		
	(1) Cotton	per pair	0 0 6
	(2) Silk :—		
	(a) Artificial	„	0 0 9
	(b) Natural	„	0 0 6
	(3) Woollen	„	0 0 6
9.	Matches :—		
	In boxes containing 80 matches or less (Matches in boxes containing a greater quantity than 80 matches each to be charged in proportion).	per gross of boxes	0 3 6
10.	Metals :—		
	Galvanized iron sheets	per ton	5 12 0
11.	Painters' colours and materials :—		
	(1) Paints and colours	per 100 lbs.	1 0 0
	(2) Paint oils, polishes, varnishes, turpentine and turpentine substitutes	per gallon	0 4 3
	(3) Other kinds	—	50 per cent. <i>ad valorem</i>
12.	Silk :—		
	(1) Artificial :—		
	(a) Fents	—	75 per cent. <i>ad valorem</i>
	(b) Other (excluding headkerchiefs in singles)	—	75 per cent. <i>ad valorem</i>
	(2) Natural :—		
	(a) Piece goods	—	50 per cent. <i>ad valorem</i>
	(b) Other	—	50 per cent. <i>ad valorem</i>

N.B.—In the case of specific duties the rates of duty shall be charged upon any greater or less quantity of such goods, wares and merchandise proportionately.

Bottles containing wines, spirits and other beverages not measured on importation shall be taken to contain as follows:—

Imperial quart	A quarter of a gallon.
Imperial pint	An eighth of a gallon.
Reputed quart	A sixth of a gallon.
Reputed pint	A twelfth of a gallon.

When bottles are measured on importation, measurements shall be taken to the top of a gallon, and duty charged accordingly.

EXEMPTIONS:

- All goods imported in special circumstances for objects of a general public character, or an enterprise deemed to be beneficial to the Colony, with the approval of the Governor-in-Council.
- Animals and birds, living.

3. Appliances, apparatus and materials proved to the satisfaction of the Receiver General to be imported exclusively for use in any process for the separation of metals from ores.
4. Arms, accoutrements, equipment and uniforms, the property of Officers of His Majesty's Armed Forces or Civil Service, or of any Colonial Force of Constabulary, Volunteers, and Police, imported by such Officers for their personal use as required by the regulations of their respective services.
5. Articles imported by:—
 - (a) The Inspector-General of the Royal West African Frontier Force and his staff officers for their private use when on inspection duty within the Colony or the Protectorate.
 - (b) Boundary and other special commissioners and their assistants, and officers specially appointed for service generally in British West Africa, and whose duties require them to travel between the various British West African possessions, for their private use when on duty within the Colony or the Protectorate.
6. Articles officially imported by, or for the use of:—
 - (a) His Majesty's ships or for any officer or member of the crew serving in His Majesty's ships.
 - (b) His Majesty's troops.
 - (c) His Majesty's aircraft or for any officer or airman serving therewith.
 - (d) The Government of the Colony.
 - (e) The Royal West African Frontier Force, for its canteen and mess, other than wines, spirits and tobacco, provided that they shall be subsequently liable to duty if later sold to the public.
 - (f) Boy Scout troops or Girl Guide companies.
7. Articles for the official use of any Foreign Consulate, provided a similar concession is granted by such foreign country to the British Consular Officer.
8. Artificial limbs.
9. Artificial poppies—the proceeds from the sale of which are for the benefit of the British Legion Fund.
10. Books, stationery and apparatus generally for the use of educational establishments and articles required for outdoor games when certified by the head of the establishment that such articles are intended exclusively for the use of such establishment, and admitted as such by the Receiver General.
11. Building materials and fixtures for schools.
12. Bullion, coin, specie and bank and currency notes.
13. Cinematograph equipment and films provided that they are exported within six months from the date of importation.
14. Clothing imported immediately before embarkation which the Receiver General is satisfied is intended for the importer's personal use on a voyage to a place outside the tropics.
15. Coal, coke and patent fuel.
16. Corkwood.
- 16A. Educational films under a certificate of the Board of Education.
17. Filters and parts thereof and all appliances for the filtration of water.
18. Fresh fish, fruits and vegetables and eggs not preserved in any way and fresh provisions conveyed in ships' refrigerators or cold storage chambers and not otherwise preserved, except potatoes, other than sweet, onions and garlic.
19. Goods exported for alterations or repairs provided that they are specially so entered with the Customs authorities before exportation, and are re-imported within twelve months from the date of exportation, or within such further period as the Receiver General may allow.

20. Implements and tools:—
 (a) Agricultural.
 (b) Artisans', when brought into the Colony by a passenger for his own use at his own trade.
21. Instruments and appliances for—
 (a) Scientific purposes and research.
 (b) Surveying and prospecting.
 (c) The professional use of surgeons, oculists and dentists.
22. Infant foods.
- 23.—(1) Machinery, including parts, viz.:—
 (a) Agricultural.
 (b) Mining and gold dredging.
 (c) Sewing.
 (d) Water boring and pumping.
 (e) For use in connection with the preparation of, or prospecting for, any natural product of British West Africa, or the development of any industry in connection with such product.
- (2) Machinery, accessories, appliances and plant which the Receiver General is satisfied are for use exclusively in connection with any machinery detailed above.
24. Manures, all kinds, insecticides, fungicides, vermin killers and other substances which the Receiver General is satisfied are imported exclusively for use as manures, or as remedies for diseases of, or preventives of, insect attacks on plants and animals, and apparatus for spraying live stock or plants with insecticides and fungicides.
- 24A. Materials imported for the repair of and articles used for the decoration of Places of Worship, and articles used in Divine Worship including wine for the Sacrament, when certified as such by the Head of the Denomination.
25. Memorial tablets, memorial windows and tombstones, together with the necessary accessories.
26. Mosquito nets and mosquito proof gauze.
27. Packages and coverings in which goods are ordinarily imported, unless duty is charged on gross weight.
28. Passengers' baggage, being wearing apparel, articles of personal adornment, toilet requisites, and any portable articles imported in a passenger's baggage or on his person, which he might reasonably be expected to carry with him for his own regular and private use, and which are passed as such by the Receiver General, and in which may be included spirits or perfumery not exceeding one reputed quart of each, cigars, or cigarettes, not exceeding one hundred of each, or any tobacco not exceeding one pound in weight.
29. Personal effects, when satisfactory evidence is given that they are being re-imported after a previous importation.
30. Patterns, samples and advertising materials of no commercial value admitted as such by the Receiver General.
31. Printed literary matter, including maps, charts, plans, scientific and technical works in all languages, and printed music.
32. Quinine and its salts.
33. Seeds, plants, bulbs, shoots, shrubs and trees imported for agricultural or horticultural purposes.
34. Silver cups and challenge shields, and other articles presented for competition in sporting events, and admitted as such by the Receiver General.
35. Specimens of natural history, mineralogy, or botany.
- 35A. Stores for Municipalities and Local Authorities provided they are of British origin.

35B. Tea.

36. Telegraph materials—all *bona fide* telegraph materials imported for the use of the Cable and Wireless, Limited.
37. Vessels, including lighters, boats, canoes and steam and other launches, with their necessary fittings and tackle; buoys, chains, anchors and sinkers for mooring vessels.
38. Water tanks and vats and ready-made spare parts.
39. West African produce (except Kola nuts, indigo, tobacco, and coffee) and British West African manufactures (that is, all articles which in the opinion of the Receiver General are made substantially from British West African produce).
40. Works of art, drawings, engravings, and photographs, also philosophical and scientific apparatus and appliances brought by professional persons for their use temporarily and not for sale or exchange.
41. Wireless receiving sets and wireless component parts other than electric batteries.

RULES RELATING TO ENTRY OF GOODS UNDER THE BRITISH PREFERENTIAL TARIFF.

1.—(1) All goods for which admission under the British Preferential Tariff is claimed shall be accompanied by a certificate of origin, which may be combined with the certificate of value as in Form C in the Appendix.

(2) All such combined certificates shall be duly completed, signed and witnessed as indicated in Form C.

2. Goods shall not be deemed to be of British Empire origin unless at least 25 per cent. of their total value is derived from materials grown or produced, or from work performed in the British Empire.

3. If the Receiver General is doubtful as to whether any goods, for which admission is claimed under the British Preferential Tariff, are entitled to admission thereunder, he may require additional documentary evidence to be produced in order to substantiate the correctness of the particulars contained in the certificate of origin.

4. Upon failure of the importer to produce any document required under Rule 3, the Receiver General may direct that the goods in question shall not be admitted under the British Preferential Tariff.

5. When goods entitled to be admitted under the British Preferential Tariff reach the Gambia before the arrival of the certificate of origin relating to the same, the Receiver General may authorise the delivery of such goods at the preferential rate of duty on the security of a deposit equal in amount to the difference in duty between the preferential and general rates. Deposits made under the provisions of this rule shall be carried to account under the appropriate head of revenue at the end of seven days after the expiration of the time allowed for the production of the certificate of origin.

6. When goods accompanied by certificates of origin are not in uniformity with the description borne on the certificates by reason of discrepancies as regards the marks or numbers of the packages, the number and description of the packages and description of the goods, or the quantity or value of the goods, they shall not be entitled to preferential treatment, unless the Receiver General is satisfied that the differences are solely due to error.

7. Certificates of origin produced shall be retained by the Receiver General and shall be filed with the papers of the importing vessel. A note shall be made on the import entry at the time of passing of such entry that a certificate has been produced covering the preferential goods specified therein.

8. Goods certified for entry under the British Preferential Tariff shall be packed separately from other goods. The packages, however, may be enclosed with other goods, provided that the certificate of origin is endorsed accordingly.

16. Rules 2 and 14 in so far as they relate to any class or description of goods set out in the Schedule hereto shall have effect as if there were substituted for the words "25 per cent." the words "50 per cent.", provided that in the case of the following articles, the words "75 per cent." shall be substituted:—

Optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes, and other optical instruments and component parts thereof.

17. Where any goods falling within a class or description of goods set out in the Schedule hereto are goods containing a dutiable component which does not fall within a class or description of goods set out in that Schedule, Rule 16 shall also apply in relation to such component as though it were included in the said Schedule.

18. Where any goods not falling within a class or description of goods set out in the Schedule hereto are goods containing a dutiable component which does fall within such class or description, Rule 16 shall not apply in relation to such component.

19. These Rules shall apply to any goods falling within any class or description of goods set out in the Schedule hereto notwithstanding that for the purpose of any duty of Customs chargeable on the importation thereof such goods are treated as falling within some other class or description of goods not included in the said Schedule.

SCHEDULE.

Pottery and all other Clay Products.

Glass and glassware (excluding optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof):—

Plate and sheet glass, whether bevelled, silvered, or otherwise finished or not.

Illuminating glassware.

Domestic glassware, including cooking utensils, table glassware, toilet glassware and ornamental glassware.

Glass bottles and glass jars, including glass stoppers.

Beakers, flasks, burettes, measuring cylinders, thermometers, tubing and other scientific glassware and lamp-blown ware.

Furniture made wholly or mainly of metal, of the following descriptions:—

- (i) Tables, bedsteads, wire mattresses, stands, desks and counters.
- (ii) Chairs, stools and seats.
- (iii) Bookcases and bookshelves.
- (iv) Cabinets, safes, cash and deed boxes, drawers and cupboards.
- (v) Shelving, storage bins and storage racks.
- (vi) Office letter racks and letter trays.
- (vii) Lockers.
- (viii) Parts of any of the above-named articles.

Hollow-ware of iron or steel (including tinned plate).

Baths of iron or steel.

Metal door and window frames and casements.

Stoves, grates and ranges for domestic cooking or heating and parts and fittings therefor.

Iron and steel products of the following descriptions:—

- (i) Tubes, pipes and pipe and tube fittings of all kinds.
- (ii) Railway and tramway construction material of all kinds.
- (iii) Springs.
- (iv) Wire, wire netting, wire nails, and cable and rope (except insulated telephone and telegraph cables).

- (v) Screws (except screws for wood, other than screw hooks, screw rings and screw knobs), nails, tacks, studs and spikes.
- (vi) Rivets and washers.
- (vii) Bolts and nuts.
- (viii) Anchors and grapnels and parts thereof, chains and ships' cables.
- (ix) Screws for wood (other than screw hooks, screw rings and screw knobs) whether wholly of iron or steel, or of iron or steel coated or plated with some other metal or substance.
- (x) Wagons for use on railways and parts of such wagons.

The following articles manufactured wholly or partly of the metals aluminium, copper, lead, nickel, tin, zinc and alloys containing any of these metals:—

Sheets and strips, rods, plates, angles, shapes and sections, wire, tubes, foil and hollow-ware.

Screws for wood of brass, copper or any alloy containing copper, whether coated with any other metal or other substance or not.

Cutlery:—

- (i) Knives with one or more blades made wholly or partly of steel or iron.
- (ii) Scissors, including tailors' shears and secateurs, made wholly or partly of steel or iron.
- (iii) Razors, including safety-razors and blades therefor.
- (iv) Hair clippers.
- (v) Carving forks.
- (vi) Knife sharpeners, wholly or partly of steel.
- (vii) Component parts of or blanks for any of the above-mentioned articles.

Locks, padlocks, keys, bolts, latches, hasps and hinges of metal.

Needles (including hosiery latch needles) and pins.

Implements and tools and parts thereof.

Galvanometers, pyrometers, electroscopes, barometers, analytical and other precision balances, and other scientific instruments and component parts thereof, gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms, whether for use in such shops or rooms or not (but not including microscopes, field and opera glasses, theodolites, sextants, spectrosopes and other optical instruments and component parts thereof).

Unexposed sensitised photographic paper, cloth, plates and film (including cinematograph film) and spools therefor.

Electrical goods including:—

- Electric wires and cables, insulated.
- Telegraph and telephone apparatus.
- Wireless apparatus.
- Electric carbons.
- Electric lighting appliances and fittings.
- Batteries and accumulators.
- Electric bell apparatus.
- Electric cooking and heating apparatus.
- Electric meters.

Parts of, and accessories to, the above.

Wireless valves and similar rectifiers and vacuum tubes.

Ignition magnetos and permanent magnets.

Arc lamp carbons and amorphous carbon electrodes.

Machinery and parts thereof (including ball bearings, roller bearings, and parts thereof).

Twine of the following description:—

Hard fibre singles.

Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material, finished or unfinished, and shaped parts and laces therefor.

Paints, painters' enamels, lacquers, varnishes and printers' inks.

Distempers, whether dry or not.
 Pigments and Extenders (whether dry or with oil or other medium) other than the following:—natural dyes; synthetic organic dyestuffs, colours and colouring matters; dry earth colours, barytes, silica, graphite and carbon black from natural gas.

Saddlery and harness (including horse boots) wholly or partly of leather.

Trunks, bags, wallets, pouches, and other receptacles made wholly or partly of leather or material resembling leather, whether fitted or not.

Transparent cellulose wrapping.

Locomotives and parts thereof.

Aircraft and parts thereof.

Cycles (other than motor cycles) and parts and accessories thereof.

Perambulators and mail carts and parts thereof.

Motor cars, including motor bicycles and motor tricycles; accessories and component parts of motor cars, motor bicycles and motor tricycles.

Manufactures wholly or partly of rubber, balata or gutta percha (including vulcanite and ebonite).

Arms and ammunition:—

- (i) Sporting guns, sporting rifles and sporting carbines and parts thereof.
- (ii) Military rifles and military carbines and parts thereof.
- (iii) Miniature rifles and carbines and cadet rifles and carbines and parts thereof.
- (iv) Air guns and air rifles and air pistols and parts thereof.
- (v) Revolvers and pistols and parts thereof.
- (vi) Loaded cartridges and empty cartridge cases.

Toilet preparations (excluding essential oils) of the following descriptions:—

- Toilet soap.
- Tooth paste or powder and liquid preparations for dental purposes and mouth washes.
- Toilet paste or powder.
- Toilet cream.
- Hair dyes.
- Scented sachets.
- Lipstick, rouge and grease paint.
- Preparations for use in manicure or chiropody.
- Preparations for use on the hair, face or body.
- Bath salts and essences.
- Smelling salts.
- Prepared fullers earth.

Toilet requisites of the following descriptions:—

- Powder bowls or boxes and powder puffs.
- Nail polishers.
- Nail clippers, nail cleaners and nail files.
- Denture bowls.
- Manicure sets.
- Parts of the above articles.

Brooms and brushes of all descriptions and parts thereof (other than prepared bristles and other prepared animal hair).

Buttons, snap and slide fasteners, push buttons, studs, hooks and eyes.

Machinery belting (including conveyor and elevator bands).

Appliances, apparatus, accessories and requisites for sports, games, gymnastics and athletics (other than apparel and boots and shoes) and parts thereof.

Toys of all kinds and parts thereof of whatever material composed.

Pen nibs, fountain pens, stylographic and other pens, propelling pencils, paper clips and fasteners, stationery glassware and parts of any such articles.

Hair combs.

Musical instruments (including gramophones, pianolas, and other similar instruments; accessories and component parts of musical instruments, and records and other means of producing music).

Clocks and clock cases.

APPENDIX.

FORM A.

Country of Origin.	Marks and Numbers on Packages.	Quantity and Description of Goods.	Selling price to Purchaser.	
			@	Amount.

FORM B.

I (i) _____ * of (ii) _____ †
 of (iii) _____ manufacture, grower, producer, or
 supplier of the goods specified † in this invoice amounting to
 hereby declare that I

[(iv) have the authority to make and sign this certificate on behalf of the said manufacturer, grower, producer, or supplier and that I] have the means of knowing and do hereby certify as follows:

- (1) That this invoice is in all respects correct and contains a true and full statement of the price paid for the said goods, and the actual quantity thereof.
- (2) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the exporter and the purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation, or in any manner whatever other than as fully shown in this invoice, or as follows (v).

Dated at _____ this _____ day of _____ 19 _____

(Signature).

(Signature of Witness).

- (i) Here insert manager, chief clerk, or as the case may be.
- (ii) Here insert name of firm or company.
- (iii) Here insert name of city or country.
- (iv) These words should be omitted when the manufacturer or supplier himself signs the certificate.
- (v) Here insert particulars of any special agreement.

* The person making the declaration should be a principal, or a manager, chief clerk, secretary, or responsible employee.

† The word "supplier" may be interpreted as including the actual exporter or consignor of the goods to the Gambia.

FORM C.

I (i) _____ * of (ii) _____ of (iii) _____
 manufacturer, grower, producer, or supplier † of
 the goods specified in this invoice amounting to _____
 hereby declare that I _____ [(iv) have the authority to make
 and sign this certificate on behalf of the said manufacturer, grower, producer, or
 supplier and that I] have the means of knowing and do hereby certify as
 follows:—

- (1) That this invoice is in all respects correct and contains a true and full statement of the price paid for the said goods, and the actual quantity thereof.
- (2) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the exporter and purchaser, or by anyone on behalf of them, either by way of discount rebate, compensation or in any manner whatever other than as fully shown in this invoice, or as follows (v)
- (3) (a) That all the goods mentioned in this invoice have been wholly produced or manufactured in (vi)
 † or
 (b) That all the goods mentioned in this invoice have been either wholly or partially produced or manufactured in (vi) ‡
- (4) As regards those goods only partially produced or manufactured in (vi)
 (a) That the final process or processes of manufacture have been performed in that part of the British Empire.
 (b) That the expenditure in material grown or produced or from work performed in (vi) _____, calculated subject to qualifications hereunder in the case of all such goods, is not less than (vii) per cent. of the total value.
- (5) That in the calculation of such proportion of produce or labour of (vi) _____ none of the following items has been included or considered:—

“Manufacturer’s profit or remuneration of any trader, agent, broker, or other person dealing in the goods in their finished condition, royalties, cost of outside packages, or any cost of packing the goods thereinto; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.”

Dated at _____ this _____ day of _____ 19 .

(Signature.)

(Signature of Witness.)

Dated at _____ this _____ day of _____ 19 .

- (i) Here insert Manager, Chief Clerk, or as the case may be.
- (ii) Here insert name of firm or company.
- (iii) Here insert name of city or country.
- (iv) These words should be omitted when the manufacturer or supplier himself signs the certificate.
- (v) Here insert particulars of any special agreement.
- (vi) Insert “ United Kingdom ” or name of other part of British Empire.
- (vii) Here insert the appropriate figure.

* The person making the declaration should be a principal or a manager, chief clerk, secretary, or responsible employee.

† The word “ supplier ” may be interpreted as including the actual exporter or consignor of the goods to the Gambia.

‡ Omit if inappropriate. Paragraphs 4 and 5 will only be required if paragraph (3) (b) is appropriate.

GOLD COAST.

For Special Duties on Japanese Goods, see page 150.

ASCERTAINMENT OF AD VALOREM DUTIES.

The value of articles, for the purpose of ascertaining the ad valorem duty payable thereon, shall be the price paid by the owner thereof, after the deduction of any allowance made by the seller to the owner by way of recognized trade or cash discount, and of any charges incidental to the delivery of the goods in the Colony, but not of contingent discounts or rebates, or buying and selling commissions and sample discounts. In this subsection the word "owner" means the importer in the Colony, except in cases of a principal consigning articles to his agent in the Colony, where it means the principal; and the word "seller" means the exporter to the Colony, except in cases of a principal consigning articles to an agent in the Colony, where it means the person or firm from whom or which the articles were purchased by the principal.

Provided always that, where articles are shipped on consignment, the price at which the articles were purchased, or, if they are consigned by the manufacturers, the current domestic value in finished condition in the country of consignment at the time of the delivery of the articles for exportation, shall be taken as the basis of assessment for ad valorem duty.

No discounts or deductions from the value of any articles chargeable with ad valorem import duty shall be allowed unless such discount or deduction be clearly shown to the satisfaction of the Comptroller or other officer of Customs on the properly attested invoice, or unless the same be verified by the signature of the manufacturer, supplier, consignor, or other person from whom the articles set forth or described in the invoice were purchased, and by whom such discount or deduction has been or purports to have been actually allowed. (Chapter 34 of the Revised Edition of the Laws, 1928).

Articles.	Rate of Duty.
i. Apparel:—	
(a) Cardigans, jerseys, and pullovers	each £ s. d. 0 0 4 or 20 per cent. ad valorem which- ever is the higher.
(b) Shirts	each 0 0 6 do. do.
(c) Singlets... ..	each 0 0 2 do. do.
(d) Socks and stockings	per pair 0 0 3 do. do.
2. Arms, Ammunition, and Explosives:—	
Arms—	
(a) Swords, bayonets, and similar weapons ...	each 1 0 0
Firearms—	
(b) Rifles and guns, including air, other than flintlock	each 2 0 0
(c) Revolvers and pistols	" 1 0 0
(d) Flintlock guns... ..	" 1 0 0
Ammunition—	
(a) Cartridges, loaded	per 100 0 7 6
(b) " unloaded	" 0 1 0
(c) Percussion caps	" 0 1 0
(d) Shot, slugs, and pellets	per lb. 0 0 0½

Articles.	Rate of Duty.
2. Arms, Ammunition, and Explosives— <i>continued</i> .	£ s. d.
Explosives—	
(a) Dynamite and cognate substances ...	per lb. ... 0 0 2
(b) Gunpowder	" ... 0 1 6
(c) Fireworks	per lb. (gross) 0 1 6
3. Asphalt :—	
(a) Pitch	per lb. ... 0 0 0½
(b) Tar	per Imperial
	gallon 0 0 3
4. Bags and sacks measuring not less than 36 inches by 16 inches and to be used for the packing and transport of West African produce ...	each ... 0 0 2
5. Beads, other than real coral	per lb. (gross) 0 0 3
6. Beer and Ale, Stout and Porter	per Imperial
	gallon 0 2 0
(1) When beer, ale, stout or porter is imported, twelve bottles of the size known as reputed quarts or twenty-four bottles of the size known as reputed pints shall be deemed to contain two Imperial gallons, and	
(2) Any such liquor containing more than ten per cent. of pure alcohol as ascertained by Tralles' alcoholometer shall be charged duty as spirits.	
7. Bicycles and tricycles	each ... 0 10 0
8.	
9. Boots and shoes, rubber or canvas, with rubber soles	per pair ... 0 0 9
	or 20 per cent.
	<i>ad valorem</i> which-
	ever is the higher
10. Candles, including Night Lights and Tapers ...	per 100 lb. ... 0 4 0
11. Cement	per 400 lb.
	(gross) 0 1 0
12. Chemicals :—	
(a) Calcium carbide	per lb. ... 0 0 0½
(b) Dyes and dyestuffs	" ... 0 0 6
13. Chinaware, Earthenware and Pottery :—	
(a) Clay pipes	per gross ... 0 0 6
14. Cider and Perry	per Imperial
	gallon 0 2 0
When cider or perry is imported, twelve bottles of the size known as reputed quarts or twenty-four bottles of the size known as reputed pints shall be deemed to contain two Imperial gallons.	
15. Cinematograph Films	per 100 linear
	feet 0 1 0
16.	
17. Coral, real	per oz. (gross) 0 0 4

Articles.	Rate of Duty.
18.	£ s. d.
19. Cotton Manufactures :—	
(a) Piece Goods (including Scarves)	
(i) Bleached	per sq. yard 0 0 0 ³ / ₄
(ii) Dyed	" 0 0 1
(iii) Coloured	" 0 0 1
(iv) Grey ...	" 0 0 0 ³ / ₄
(v) Printed	" 0 0 1 ¹ / ₄
} Admitted as such by the Comptroller	
(b) Fents ...	per lb. 0 0 6
(c) Handkerchiefs not in piece, but excluding pocket handkerchiefs ...	per sq. yard 0 0 1 ¹ / ₄
(d) Towels ...	" 0 0 2
(e) Velveteen ...	" 0 0 3
(f) Yarn ...	per lb. 0 0 3
20.	
21. Grease, lubricating ...	per 100 lb. ... 0 2 0
22. Lime, all kinds ...	per ton (gross) 0 5 0
23. Machinery :—	
(a) Sewing machines ...	each ... 1 0 0
(b) Typewriters ...	" ... 2 0 0
24. Matches :—	
(a) In boxes containing 80 matches or less (Matches in boxes containing a greater quantity than 80 matches each to be charged in proportion.)	per gross of boxes 0 3 6
25. Metals :—	
(a) Lead in any form ...	per ton ... 4 13 4
26.	
27. Newsprint, admitted as such by the Comptroller ...	10 per cent. <i>ad valorem</i>
28. Oil :—	
(a) Illuminating, including kerosene and other refined burning oils ...	per Imperial gallon at 80°F. 0 0 8
(b) Lubricating ...	per Imperial gallon 0 0 3
(c) Motor Spirit ...	per Imperial gallon at 80°F. 0 0 10
29. Painters' Colours and Materials :—	
(a) Paints and colours ...	per 100 lb. ... 0 6 0
(b) Paint oils, polishes and varnishes ...	per Imperial gallon 0 1 0
(c) Turpentine and turpentine substitutes ...	" 0 1 0
30.	
31. Saccharine (including substances of a like nature or use) ...	per oz. ... 0 2 0
32. Salt :—	
(a) Table ...	per 100 lb. 0 5 0
(b) Other kinds ...	per cwt. ... 0 1 8

Articles.	Rate of Duty.
33. Silk (artificial) manufactures :—	
(a) Piece goods (including scarves)	per sq. yard £ s. d. 0 0 2½
(b) Handkerchiefs, not in the piece but excluding pocket handkerchiefs	" 0 0 2½
33A. Silk manufactures :—	
Noil cloth	per sq. yard 0 0 1½
34. Soap :—	
(a) Common, including laundry, polishing and soft soap	per cwt. ... 0 4 0
(b) Other kinds, including shaving and medicated soaps, and perfumed soaps for toilet purposes	per 100 lb. ... 0 12 6
35. Spirits :—	
(a) Brandy, gin, rum, whisky, and other potable spirits, the true degree of strength of which can be immediately ascertained by Tralles' alcoholometer, of the strength of 50 degrees per centum of pure alcohol by such alcoholometer	per Imperial gallon 1 13 6
And, if of greater strength, for every degree above a strength of 50 degrees per centum by such alcoholometer, an additional duty of	" 0 0 8
And, if of less strength, for every degree below a strength of 50 degrees per centum by such alcoholometer, a reduction of duty of	per Imperial gallon 0 0 4
Provided always that the duty shall in no case be less than £1 10s. 10d. per Imperial gallon.	
(b) Alcoholic bitters, brandy, gin, liqueurs, rum, and other potable spirits being sweetened or mixed with any article so that the degree of strength cannot be ascertained as aforesaid	" 1 13 6
<i>Note.</i> —Medicinal preparations containing alcohol and included in the British Pharmacopoeia, provided that they are not patent or proprietary medicines, or sold as such and that they are imported direct by registered medical practitioners, registered dentists, licensed druggists, qualified veterinary surgeons, or approved Missionary Societies, to be admitted free under Item 41 of the list of Exemptions. Other spirituous medicinal preparations containing not more than 20 per centum of pure alcohol as ascertained by Tralles' alcoholometer to be charged at the <i>ad valorem</i> rate of duty. Other spirituous medicinal preparations containing more than 20 per cent. of alcohol as ascertained by Tralles' alcoholometer to be charged at the rate of £1 13s. 6d. per Imperial gallon.	

Articles.	Rate of Duty.
35. Spirits— <i>continued</i> .	£ s. d.
Not potable—	
(c) Methylated—	
(i) which the Comptroller of Customs is satisfied is imported solely for industrial, medical or scientific purposes, and is not intended for sale	per Imperial gallon 0 1 0
(ii) Other	„ 1 15 0
(d) Perfumed, including dentifrices, toilet preparations, and washes	„ 1 15 0
(e) Other	„ 0 2 0
For the purposes of this item (35)—	
(1) When spirits are imported in cases of twelve bottles of the size known as reputed quarts or twenty-four bottles of the size known as reputed pints, each case shall be deemed to contain two Imperial gallons; and	
(2) Liquor containing not more than two per centum of pure alcohol as ascertained by Tralles' alcoholometer shall be deemed to be non-alcoholic.	
36. Starch	per 100 lb. ... 0 3 4
37.	
38.	
39. Tobacco :—	
(a) Unmanufactured	per lb. ... 0 2 3
Manufactured—	
(b) Cigars	per lb. ... 0 10 0
(c) Cigarettes—	
(i) not exceeding 3 lb. net per thousand	per 100 ... 0 2 6
(ii) exceeding 3 lb. net per thousand	per lb. ... 0 10 0
(d) Other manufactured tobacco and snuff ...	„ ... 0 6 0
40. Wine :—	
(a) Sparkling	per Imperial gallon 0 12 0
(b) Still—	
(i) When the alcoholic strength does not exceed 14·2 degrees Tralles ...	„ 0 4 0
(ii) When the alcoholic strength exceeds 14·2 degrees Tralles but does not exceed 24·5 degrees Tralles ...	„ ... 0 9 0
For the purposes of this item (40) :—	
(1) When wine is imported in cases of twelve bottles of the size known as reputed quarts or twenty-four bottles of the size known as reputed pints, each case shall be deemed to contain two Imperial gallons; and	
(2) Any such liquor containing more than twenty-four and a half per centum of pure alcohol as ascertained by Tralles' alcoholometer shall be charged duty as spirits.	

Articles.	Rate of Duty.
	£ s. d.
41. Wood and Timber :— <i>Unmanufactured</i> —	
(a) Lumber, sawn or hewn, undressed	per 1,000 superficial ft. 2 10 0
(b) Lumber, sawn or hewn, wholly or partly dressed	2 10 0
42. All other articles not in this schedule particularly enumerated, or particularly exempted	20 per cent. <i>ad valorem</i> .
<i>Note</i> :—	
(1) In the case of specific duties, the rates of duty shall be charged upon any greater or less quantity of such articles proportionately.	
(2) Bottles containing wines, spirits, or other beverages not measured on importation shall be taken to contain as follows :— Imperial quarts—A quarter of a gallon. Imperial pints—An eighth of a gallon. Reputed quarts—A sixth of a gallon. Reputed pints—A twelfth of a gallon.	
(3) When bottles are measured on importation, measurements shall be taken to the 0·01 of a gallon, and duty charged accordingly.	

ADDITIONAL CUSTOMS DUTIES ORDINANCE, 1934

(No. 23 of 1934).

The following Additional Customs duties are payable upon articles manufactured in Japan and which are imported into the Gold Coast or which, being in the Gold Coast, are taken out of bond for consumption therein :—

	£ s. d.	
Cement	0 3 0	per 400 lb. (gross).
Corrugated iron sheets	4 0 0	per ton.
Paints and colours	0 16 0	per 100 lb.
Paint oils, polishes and varnishes	0 4 0	per gallon.
Cardigans, jerseys and pullovers	0 1 0	each.
Shirts	0 1 3	each.
Singlets	0 0 3	each.

EXEMPTIONS.

1. Animals and birds, living.
2. Apparatus and structural materials for telephones and electric lighting.
3. Appliances, apparatus, and materials (not being subject to any specific import duty) shown to the satisfaction of the competent Customs authority to be imported exclusively for use in some industrial process for the separation of metals or precious stones from ores, soil, or other natural matter within the Colony, or for use in the handling, dressing, or preparation of ores for commercial purposes.

4. Arms, accoutrements, equipment, uniforms and professional attire, the property of Officers of His Majesty's Army, Navy, Air Force, or Civil Service, or of any Colonial Force of Constabulary, Volunteers or Police, imported by such officers for their personal use as required by the regulations of their respective services.
5. Articles for the official use of any foreign consulate, and the luggage and personal effects of the consular representative of any foreign country, or his family, or suite, if such consular representative is not engaged in any other business or profession in the Colony.
6. Articles for the official use of the United States Trade Commissioner.
7. Articles imported by:—
 - (a) The Inspector-General of the Royal West African Frontier Force and his staff officers for their private use when on inspection duty within the Colony; or
 - (b) Boundary and other special Commissioners and their Assistants, and by Officers specially appointed for service generally in British West Africa, whose duties require them to travel between the various British West African possessions, for their private use when on duty within the Colony.
8. Articles imported in special circumstances either for objects of a general public character or for an enterprise deemed to be beneficial to the Colony, in respect of which importation the Governor in Council shall have approved the remission of import duty.
9. Articles, including firearms and ammunition, imported with the sanction of the Governor by an approved rifle club (as that term is defined in the Arms and Ammunition Ordinance, Cap. 5).
10. Articles of equipment and uniform sanctioned by a Scout Commissioner to be imported for the use of persons who are Boy Scouts within the meaning of section 2 of the Boy Scouts Association Ordinance, Cap. 14.
11. Articles of equipment and uniform, including badges, imported for the use of the Gold Coast Branch of the British Red Cross Society.
12. Articles of equipment and uniform sanctioned by a Girl Guide Commissioner to be imported for the use of persons who are Girl Guides within the meaning of section 2 of the Girl Guides (Incorporated Ordinance), Cap. 64.
13. Articles of equipment and uniform sanctioned by the Quartermaster of the Legion of Frontiersmen to be imported for the use of members of that Legion.
14. Articles of equipment and uniform sanctioned by the Staff Officer of the Gold Coast Defence Force to be imported for the use of members of that Force.
15. Articles of equipment and uniform sanctioned by the Adjutant of the Gold Coast Territorial Force to be imported for the use of members of that Force.
16. Articles officially imported by, or for the use of:—
 - (a) His Majesty's troops;
 - (b) His Majesty's ships or for any officer or member of the crew serving on any of His Majesty's ships; or
 - (c) The Government of the Colony.
17. Books, stationery, and school apparatus intended for use in schools and educational establishments when certified by the Director of Education that such articles are solely intended for educational purposes, and admitted as such by the Comptroller of Customs.
18. Buoys, chains, anchors, and sinkers for mooring vessels.
- 18A. Biscuits, Pilot or Ship's.
19. Clothing imported immediately before embarkation which the Collector is satisfied is intended for the importer's personal use on a voyage to a place outside the Tropics.

20. Coal, Coke, Charcoal, and Patent Fuel.
- 20A. Cocoa powder and plain chocolate in bars admitted as such by the Comptroller.
- 20B. Coffee.
21. Coins which are legal tender, also all Government, Treasury, Currency and Bank notes, both British and foreign and postage stamps (used or unused).
22. Cooper's Stores, including casks, shooks, staves and heading, hoops, rivets, rushes, tenter-hooks, and chalk specially imported for packing of West African produce.
- 22A. Cordage and Twine.
23. Corkwood.
24. Cups, medals, shields, and trophies, proved to the satisfaction of the Comptroller to be specially imported for bestowal as honorary distinctions or when won abroad or sent by donors resident abroad: Provided that the articles do not bear any advertisement, and that this exemption shall not apply or extend to the importation or stocking of the articles mentioned for purposes of trade.
25. Filters and parts thereof, and all appliances for the filtration of water.
26. Fire engines, couplings and hose for the same, and fire extinguishers.
- 26A. Flour, Wheaten.
27. Fresh fish and fruit not preserved in any way.
28. Perishable provisions, admitted as such by the Comptroller, imported in ships' refrigerators or cold storage chambers.
29. Furniture and ornaments of a non-consumable nature and Altar wine and Altar bread proved to the satisfaction of the Comptroller to be imported for any place of worship in the Colony.
- 29A. Gold of a fineness not exceeding 18 carats which the Comptroller is satisfied is imported exclusively for use by licensed goldsmiths in pursuance of their trade.
30. Harness and saddlery.
31. Ice, ice chests, and refrigerators.
32. Implements and tools:—
- (a) Agricultural and horticultural.
 - (b) Artisans'.
 - (c) Labourers' shovels, admitted as such by the Comptroller.
33. Instruments and appliances for:—
- (a) Scientific purposes and research;
 - (b) Surveying and prospecting; or
 - (c) The professional use of surgeons, oculists, and dentists.
- 34.—(1) Machinery, including parts, viz.:—
- (a) Agricultural;
 - (b) Electric lighting and power for industrial purposes;
 - (c) Marine;
 - (d) Mining and dredging;
 - (e) Other industrial and manufacturing;
 - (f) Railway and tramway;
 - (g) Water-boring and pumping; or
 - (h) For use in connection with the preparation of, or prospecting for, any natural product of West Africa, or the development of any industry in connection with such product.
 - (i) Typewriters.
- The term "Machinery" in this item shall mean machines consisting of a combination of moving parts and mechanical elements which may be put in motion by physical or mechanical force, admitted as such by the Comptroller.
- (2) Machinery accessories, appliances and plant which the Comptroller is satisfied is or are for use exclusively in connection with any machinery detailed above in this item.

35. Manures, all kinds, insecticides, fungicides, vermin killers and other substances which the Comptroller is satisfied are imported exclusively for use as manures, or as remedies for diseases of, or preventives of insect attacks on, plants or animals.
36. Materials imported by companies owning bulk storage plant in the Colony solely for the purpose of manufacturing packages and empty drums imported by such companies to contain petroleum and admitted as such by the Comptroller of Customs.
37. Materials, not subject to any specific import duty, shown to the satisfaction of the Comptroller to be imported exclusively for use in direct connection with the preparation of some natural product of the Colony.
38. Materials, not subject to any specific import duty, imported solely for use in connection with refrigerating cold-storage plant and machinery.
39. Materials, not being subject to any specific import duty, imported solely for roofing purposes, and admitted as such by the Comptroller.
- 39A. Materials and other articles proved to the satisfaction of the Comptroller to be imported solely for use in the maintenance and operation of aircraft employed in any aircraft service approved by the Governor-in-Council.
40. Meat, fresh, including game and poultry.
41. Medicinal preparations and drugs included in the British Pharmacopœia and medical serums admitted as such by the Comptroller.
42. Metals:—Corrugated iron sheets.
43. Memorial tablets and tomb-stones, together with the necessary accessories, and ornaments and wreaths for graves.
- 43A. Milk, condensed or otherwise preserved.
44. Mosquito nets and netting and mosquito-proof gauze.
45. Oil:—
 - (a) Fuel, not being illuminating oil or motor spirit, but including crude oil.
 - (b) Mineral separation flotation.
46. Outer packages in which articles are ordinarily imported, unless duty is charged on gross weight.
47. Packages, excluding bags and sacks, ordinarily imported for packing and transport of West African produce and packing materials which the Comptroller is satisfied are imported exclusively for use with such packages.
48. Passengers' baggage being wearing apparel, articles of personal adornment, toilet requisites, and any portable articles imported in a passenger's baggage or on his person, which he might reasonably be expected to carry with him for his own regular and private use and camp and travelling equipment and which are passed as such by the Collector, and in which may be included spirits or perfumery not exceeding one reputed quart of each, cigars or cigarettes not exceeding 100 of each, or any tobacco not exceeding one pound in weight.
49. Patterns, samples, and advertising materials, of no commercial value, and admitted as such by the Comptroller.
50. Personal effects, not being merchandise, of natives of the Colony dying in places outside the limits of the jurisdiction.
- 50A. Personal effects landed within two months of a passenger's arrival, provided that the passenger reported to the Collector in Charge of the port at the time of his arrival that part of his personal effects, stating the nature thereof, had been left behind, and further provided that they are such as would have been passed free of Customs duty, if they had been brought with the passenger.
- 51.—(a) Printed literary matter, including maps, charts, plans, scientific and technical works in all languages, and printed music.
 (b) Blank import boat notes as prescribed by Regulation 110 of the Customs Regulations and blank forms as set forth in Schedule 1 to the said Regulations.
- 51A. Rice.

52. Seeds, plants, bulbs, roots, shrubs, and trees, imported for agricultural or horticultural purposes.
53. Specimens of natural history, mineralogy, or botany.
54. Stereotype or other blocks for printing trade marks.
- 54A. Sugar.
- 54B. Tea.
55. Telegraph materials—All *bona fide* telegraph materials imported for the use of the Cables and Wireless, Limited.
56. Vegetables (fresh), including potatoes, onions and garlic.
- 57.—(a) Vehicles of all descriptions (excepting bicycles and tricycles) and
(b) Integral spare parts and accessories of such vehicles, admitted as such by the Comptroller.
58. Vessels, including lighters, boats, canoes, and steam and other launches, with their necessary fittings and tackle, such as masts, oars, sails, anchors, chains, and the like, together with identifiable spare parts whether imported with the vessel or subsequently.
59. Water tanks and vats, and ready-made spare parts therefor.
60. West African raw foodstuffs, admitted as such by the Comptroller.
61. Works of art, drawings, engravings, photographs, also philosophical and scientific apparatus and appliances brought by professional persons for their use exclusively and not for sale, gift, or exchange.

Note.—References in this Schedule to the Colony include references to Ashanti, the Northern Territories of the Gold Coast, and Togoland under British Mandate.

NIGERIA

A surtax of 10% of the duty is charged in respect of all goods subject to Customs duties, with the exception of items 27(a), 35(a), (aaa), (b), (bbbb.)

For Special Duties on Japanese Goods, see page 162.

ASCERTAINMENT OF AD VALOREM DUTIES.

The value of goods, for the purpose of ascertaining the amount of the ad valorem import duty payable thereon, shall be the price paid or to be paid by the importer thereof, after the deduction of any allowance made by the seller by way of recognized trade and cash discounts or either of them, and of any charges incidental to the delivery of the goods in bond at the port of importation* but not of contingent discounts or rebates, or buying and selling commissions or sample discounts.

Provided that where goods are consigned by the manufacturer thereof or by an agent on his behalf to an agent in Nigeria the value of the goods shall be deemed to be the current domestic value in finished condition in the country of consignment at the time of the delivery of the goods for exportation.

All invoices of goods shall be made out in British currency, but where the goods have not been purchased in British currency the rate at which the commutation has been made shall be clearly stated; and in case any dispute shall arise as to the fairness of such rate the matter shall be referred to the Comptroller, who is empowered to declare a fair rate of exchange (Ordinance No. 20 of 1924).

*Note.—The words "any charges incidental to the delivery of the goods in bond at the port of importation" mean such charges as are necessarily incurred in preparing for export, in exporting and in conveying the goods specified from the country of consignment to the port of destination in Nigeria, and include the cost of delivery into the transit sheds. Outside packages, zinc linings, tarred paper, cost of packing, carriage, cartage, dock dues, ocean freight and insurance are the principal of such charges. When goods from abroad have entered the commerce of the United Kingdom, and are subsequently re-exported to Nigeria, no deduction from the value of such goods may be made in respect of charges incidental to their delivery in the United Kingdom. But goods in transit through the United Kingdom or any other country are to be accorded the full benefit of the concession. When goods in transit are transhipped, i.e., transferred from one vessel to another, it is essential that they must, during the whole time, be in course of carriage to Nigeria. Such transfer need not necessarily be direct—the goods may be landed, if the landing is solely for the purpose of transshipment—but where the landing is for any purpose other than transfer to another vessel (even if held in bond) the goods cannot be regarded as having been transhipped.

All Goods not Specified are Free.

Articles.	Rate of Duty.
	£ s. d.
1. Aerated waters... ..	10 per cent.
	<i>ad valorem</i>
2. Air guns	each 0 10 0
3. Ale, beer, cider, perry, porter and stout	per Imperial gallon 0 2 0
(i) When ale, beer, cider, perry, porter and stout is imported on and after the 1st of July, 1924, twelve bottles of the size known as reputed quarts or twenty-four bottles of the size known as reputed pints, shall be deemed to contain two Imperial gallons; and	
(ii) Any such liquor containing more than 10 per centum by weight of pure alcohol shall be charged duty as spirits.	

For Customs duties surtax see page 155

Articles.	Rate of Duty.
	£ s. d.
†4. Apparel :—	
(a) Shirts	each 0 0 9 or 15 per cent. <i>ad valorem</i> which- ever is the higher.
(b) Shoes, made principally of rubber and canvas or of either	per pair ... 0 0 9
(c) Singlets	each 0 0 3
(cc) Pullovers, cardigans, jerseys, bathing costumes and similar articles	each 0 0 6 or 15 per cent. <i>ad valorem</i> which- ever is the higher.
(d) Socks and stockings	per pair ... 0 0 3 or 15 per cent. <i>ad valorem</i> which- ever is the higher.
(e) Other than above	15 per cent. <i>ad valorem</i> .
5. Arms, ammunition and explosives :—	
Arms—	
(a) Swords, bayonets and similar weapons	each 1 5 0
Firearms—	
(b) Cap guns and pistols	„ 1 0 0
(c) Flintlock guns and pistols	„ 0 16 0
(d) Rifles, guns, revolvers and pistols, other than cap guns and pistols and flint- lock guns and pistols	„ 0 12 6
Ammunition—	
(a) Cartridges, loaded :—	
(1) For pistols or revolvers	per 100 ... 0 2 6
(2) For rifles or shot guns	„ 0 5 0
(b) Cartridges, unloaded	„ 0 1 0
(c) Shot, slugs and pellets	per lb. ... 0 0 2
(d) Percussion caps	per 100 ... 0 1 0
Explosives—	
(a) Gunpowder	per lb. ... 0 1 6
(b) Fireworks	per lb. (gross) 0 1 3
6. Beads, other than real coral	„ „ 0 0 4½
6A. Bicycles	10 per cent. <i>ad valorem</i>
7. Blacking and polishes (other than those in respect of which a specific duty is fixed)	10 „ „
8. Brooms and brushes (domestic)	15 „ „
9. Candles, including night lights and tapers	per lb. ... 0 0 1
†10. Cement	per 100 lb. ... 0 0 3
11. Chinaware, porcelain, earthenware and pottery (other than articles in respect of which a specific duty is fixed) :—	
(a) Earthenware	15 per cent. <i>ad valorem</i>
(b) Other kinds	15 „ „
12. Clocks and watches	each 0 1 0
15. Coral, real	per oz. (gross) 0 0 4
16. Cutlery	15 per cent.

† For additional duties see page 162.

For Customs duties surtax see page 155.

Articles.	Rate of Duty.		
	£	s.	d.
17. Furniture	15 per cent.		
	<i>ad valorem</i>		
18. Glassware (other than articles in respect of which a specific duty is fixed)	15	"	"
19. Haberdashery and millinery	15	"	"
†20. Hardware, including articles of brass, copper and zinc manufacture, enamelware and all minor metal articles, domestic and kitchen utensils not specially classified in the Official Import List (but not including articles in respect of which a specific duty is fixed)	15	"	"
21. Iron-toothed spring traps	each ...	0	1 3
22. Jewellery and plate	15 per cent.		
	<i>ad valorem</i>		
23. Kola nuts	per 100 lb.	0	12 6
24. Matches :— In boxes containing eighty matches each or less (Matches in boxes containing a greater quantity than eighty matches each to be charged in proportion.)	per gross of boxes	0	3 6
25. Metals :—			
(a) Lamps and lanterns	15 per cent.		
	<i>ad valorem</i>		
(b) Lead, in any form	per ton	18	13 4
26. Musical instruments	15 per cent.		
	<i>ad valorem</i>		
27. Oil :—			
‡(a) Motor spirit, and products ordinarily used as such; benzine, benzoline; naphtha (non-potable), gasoline; petrol and petroleum, all kinds of shale and coal tar spirits, but not including power paraffin or kerosene ...	per Imperial gallon at 80°F.	0	0 10
(b) Kerosene and power paraffin	" "	0	0 6
†28. Painters' colours	10 per cent.		
	<i>ad valorem</i>		
29. Paper, all kinds	10	"	"
30. Perfumery, other than perfumed spirits	15	"	"
31. Pipes (smoking)	15	"	"
32. Provisions :—			
(a) Coffee and chicory	per lb.	0	0 3
(b) Confectionery	15 per cent.		
	<i>ad valorem</i>		
(c) Fish in tins, jars or bottles	per lb.	0	0 1
(cc) Fish, dried, salted, smoked or pickled, not in tins, jars, boxes or bottles	per 100 lb.	0	2 6
(d) Flour	" "	0	2 3
(e) Separated or skimmed milk containing less than 8 per cent. of fat, whether fresh, tinned or powdered	15 per cent.		
	<i>ad valorem</i>		

† For additional duties see page 162.

‡ Exempt from surtax.

For Customs duties surtax see page 155

Articles.	Rate of Duty.
	£ s. d.
32. Provisions :— <i>continued.</i>	
(f) Rice	per 100 lb. ... 0 1 9
(g) Salt, other than table salt	" " ... 0 2 6
(h) (i) Sugar	" " ... 0 2 0
(ii) Saccharine and other similar sweetening substances	per oz. ... 0 2 0
(i) Tea	per lb. ... 0 0 3
(j) All other provisions whether fresh, tinned, bottled, dried or otherwise preserved.	15 per cent.
Provided that (1) cabin bread, (2) milk (other than milk previously specified in this item) and cream, fresh, tinned, or powdered, (3) infant foods regarded as such by the Comptroller, and (4) native foodstuffs produced in the territories immediately adjoining Nigeria, shall be admitted free.	<i>ad valorem</i>
33. Sewing machines	10 per cent.
	<i>ad valorem</i>
34. Soap	per 100 lb. ... 0 4 0
35. Spirits :—	
†(a) Gin, the true degree of strength of which can be immediately ascertained by Tralles' alcoholometer, of the strength of 50 degrees per centum of pure alcohol by such alcoholometer	per Imperial gallon. 1 7 6
And if of greater strength, for every degree or part of a degree above a strength of 50 degrees per centum by such alcoholometer, an additional duty of	" " 0 1 3
And if of a less strength, or every degree below a strength of 50 degrees per centum by such alcoholometer, a reduction of duty of	" " 0 0 4
Provided always that the duty shall in no case be less than £1 4s. 10d. the Imperial gallon	
(aa) Brandy, whisky and other potable spirits (not including gin and rum), the true degree of strength of which can be immediately ascertained by Tralles' alcoholometer, of the strength of 50 per cent. of pure alcohol by such alcoholometer	" " 1 13 6
And if of greater strength, for every degree or part of a degree above a strength of 50 degrees per centum by such alcoholometer, an additional duty of	" " 0 1 3
And if of a less strength, for every degree below a strength of 50 degrees per centum by such alcoholometer, a reduction of duty of	" " 0 0 4
Provided always that the duty shall in no case be less than £1 10s. 10d. the Imperial gallon.	

† Exempt from surtax.

For Customs duties surtax see page 155

Articles.	Rate of Duty.
	£ s. d.
35. Spirits:— <i>continued.</i>	
†(aaa) Rum, the true degree of strength of which can be immediately ascertained by Tralles' alcoholometer, of the strength of 50 per centum of pure alcohol by such alcoholometer	per Imperial gallon 1 13 6
And if of greater strength, for every degree or part of a degree above a strength of 50 degrees per centum by such alcoholometer, an additional duty of	" " 0 1 3
And if of a less strength, for every degree below a strength of 50 degrees per centum by such alcoholometer, a reduction of duty of	" " 0 0 4
Provided always that the duty shall in no case be less than £1 ros. 10d.	
†(b) (i) Gin, being sweetened or mixed with any article so that the degree of strength cannot be immediately ascertained by Tralles' alcoholometer, of a strength not exceeding 50 per centum by volume of pure alcohol	" " 1 7 6
(ii) Gin, being sweetened or mixed with any article so that the degree of strength cannot be immediately ascertained by such alcoholometer, of a strength exceeding 50 per centum by volume of pure alcohol	" " 2 2 6
(bb) (i) Alcoholic bitters, brandy and other potable spirits (not including gin and rum), being sweetened or mixed with any article so that the degree of strength cannot be immediately ascertained by Tralles' alcoholometer, of a strength not exceeding 50 per centum by volume of pure alcohol	" " 1 13 6
(ii) Alcoholic bitters, brandy and other potable spirits (not including gin and rum), being sweetened or mixed with any article so that the degree of strength cannot be immediately ascertained by such alcoholometer, of a strength exceeding 50 per centum by volume of pure alcohol	" " 2 8 6
(bbb) (i) Liqueurs, liquid compounds or any other compounds capable of being liquefied containing spirits being sweetened or mixed with any article so that the degree of strength cannot be immediately ascertained by Tralles' alcoholometer, of a strength not exceeding 50 per centum by volume of pure alcohol	" " 1 13 6
(ii) Liqueurs, liquid compounds or any other compounds capable of being liquefied containing spirits being sweetened or mixed with any article so that the degree of strength cannot be immediately ascertained by such alcoholometer, of a strength exceeding 50 per centum by volume of pure alcohol	" " 2 8 6

† Exempt from surtax.

For Customs duties surtax see page 155

Articles.	Rate of Duty.		
	£	s.	d.
35. Spirits— <i>continued</i> .			
†(bbbb) (i) Rum, being sweetened or mixed with any article so that the degree of strength cannot be immediately ascertained by Tralles' alcoholometer, of a strength not exceeding 50 per centum by volume of pure alcohol ...	per Imperial gallon	1	13 6
(ii) Rum, being sweetened or mixed with any article so that the degree of strength cannot be immediately ascertained by such alcoholometer of a strength exceeding 50 per centum by volume of pure alcohol ...	" "	2	8 6
(c) Methylated and non-potable spirits not otherwise specified, except methylated spirits which the Comptroller of Customs is satisfied is intended solely for industrial, medical or scientific purposes and is not intended for sale ...	" "	1	15 0
(cc) Spirit-varnishes, and polishes, lacquers, liquid driers and liquid size, containing alcohol ...	" "	0	2 0
(d) Perfumed (including dentifrices, toilet preparations and washes) or medicated spirits ...	" "	1	15 0
For the purposes of this head :—			
(i) When spirits are imported in cases of twelve bottles of the size known as reputed quarts or twenty-four bottles of the size known as reputed pints, each case shall be deemed to contain two Imperial gallons; and			
(ii) Liquor containing not more than two per centum by weight of pure alcohol shall be deemed to be non-alcoholic.			
36. Starch and blue ...	10 per cent.		
	<i>ad valorem</i>		
37. Stationery ...	10	"	"
37A. Timber, other than—			
(a) such timber as is exempted,			
(b) shooks,			
(c) timber in pieces prepared ready for assembling so as to form cases for use in packing goods for export or sale ...	per cubic ft.	0	1 0
40. (a) Cotton cordage and cotton and noil yarns ...	per lb.	0	0 3
(b) All other thread and yarn including sewing cottons ...	15 per cent.		
	<i>ad valorem</i> .		
41. Tobacco :—			
(a) Unmanufactured ...	per lb.	0	2 0
Manufactured—			
(b) Cigars ...	per 100	0	8 0
(c) Cigarettes—			
(i) Exceeding 1½ lb. weight and not exceeding 3 lb. weight the thousand ...	" "	0	2 0

† Exempt from surtax.

For Customs duty surtax see page 155

<i>Articles.</i>	<i>Rate of Duty.</i>
	£ s. d.
41. Tobacco— <i>continued.</i>	
(ii) Not exceeding 1½ lb. or exceeding 3 lb. weight the thousand	per lb. ... 0 8 0
(d) Other manufactured tobacco or snuff	" " ... 0 4 0
42. Toys and games	15 per cent. <i>ad valorem.</i>
43. Trunks, bags and valises	10 " "
44. Umbrellas and parasols	each ... 0 1 0
45. Wine—	
(a) Sparkling	per Imperial gallon 0 10 0
(b) Vermouth	" " 0 10 0
(c) Still—(other than Vermouth) :—	
(i) Not exceeding 20 per centum by volume	" " 0 6 0
(ii) Exceeding 20 per centum by volume but not exceeding 21.7 per centum by volume	" " 0 12 0
(iii) Exceeding 21.7 per centum by volume but not exceeding 24 per centum by volume	" " 0 18 0
The percentages above referred to are percentages of pure alcohol and any such liquor exceeding 24 per centum by volume of pure alcohol shall be charged duty as spirits.	
46. Woven manufactures :—	
(a) Piece goods (including scarves) made of cotton, artificial silk, admixtures of cotton and artificial silk, and admixtures of either of them with wool :—	
(i) Greys and plain weave bleached goods (including cloths having a drawn-thread effect by the omission of warp threads, grey bafts with the addition of coloured yarn to form a heading, bafts with coloured yarn in the selvedge, turban cloths containing coloured yarn not exceeding two inches in the selvedge and bleached cottons in which a corded effect but no colour has been introduced in the warp)	per sq. yard ... 0 0 0½
(ii) Fancy weave bleached goods, printed, coloured and dyed in the piece, provided that the introduction of not more than 2 per cent. by area of pure silk embroidery shall be permitted ...	per sq. yard ... 0 0 1½
<i>Note.</i> —"Coloured" means wholly or partly of dyed yarns. Fancy weave bleached goods, includes all bleached goods than are not strictly plain weaves and also dyed, coloured and printed cottons.	

For Customs duties surtax see page 155

Articles.	Rate of Duty.
	£ s. d.
46. Woven manufacturers— <i>continued.</i>	
(iii) (1) Madras, real	per sq. yard ... 0 0 2
(2) Madras, imitation	" " ... 0 0 1½
(iv) Velvets and velveteens	" " ... 0 0 4
(v) Indian bafts, cashmeres, serges, alpacas, silicia, linen drills, tabourettes, all-overs and embroidered cloths other than those allowed under (ii), gold and silver cloths, tinsel woven cloths, damasks, flannels, tweeds, handkerchief cloths, broad cloth and worsted cloth	15 per cent. <i>ad valorem</i>
(vi) Fents	per lb. ... 0 0 6
<i>Note.</i> —"Fents" means remnants of cloth of irregular lengths being under six yards.	
(b) All other woven manufactures not elsewhere enumerated, including piece goods not previously enumerated in this item	15 per cent. <i>ad valorem.</i>

ADDITIONAL CUSTOMS DUTIES ORDINANCE, 1934

(No. 8 of 1934)

The following Additional Customs duties are payable upon articles manufactured in Japan and which are imported into Nigeria or which being in Nigeria are taken out of bond for consumption in Nigeria:—

	£ s. d.
Galvanised iron sheets	4 0 0 per ton.
Cement	0 3 0 per 400 lb.
Paint	0 16 0 per 100 lb.
Varnish	0 4 0 per gallon.
Shirts	0 1 3 each.
Singlets	0 0 2 "
Socks and Stockings	0 0 7 per pair.
Pullovers	0 1 0 each.

EXEMPTIONS.

1. All goods certified to be the property of the French Government imported in transit to territories beyond Nigeria by way of the Nigerian Railway.
2. All goods imported by the Inspector-General of the Royal West African Frontier Force and his Staff Officers for their private use when on tours of inspection.
3. All goods officially imported for the use of His Majesty's Troops; and all goods imported for the use of His Majesty's ships or for any Officers or Members of the crew serving on His Majesty's ships.

4. All goods imported for objects of a general public character, or an enterprise deemed to be beneficial to Nigeria, with the approval of the Governor in Council.
5. All goods imported with the sanction of the Governor by Boundary and other Special Commissioners and their Assistants for their private use while executing their duties.
6. All goods imported for the service of any Public Department in Nigeria and all goods certified by the President of the Lagos Town Council as imported for the Lagos Town Council.
7. All goods in transit under the Niger Transit Order in Council, 1903 (or under any Ordinance for the time being in force making provision for the passing of goods in transit between the sea and places beyond Nigeria, *via* the River Niger or partly *via* the River Niger and partly by land) and by inland navigation to Dahomey.
- 7A. All goods which the Comptroller is satisfied will be used solely in the construction, preservation or repairing of, and will form part of, lighters or barges or other floating craft.
- 7B. All goods which the Comptroller is satisfied:—
 - (a) will be used solely in the construction or repairing of, and will form part of, casks, bags, cases or other receptacles for use in exporting any produce of Nigeria, or
 - (b) will be used solely as material for the packing of such produce for export.
8. All goods not specified as dutiable.
9. Arms, accoutrements, equipments and uniforms, the property of Officers of His Majesty's Army, Navy or Civil Service, imported by such Officers for their personal use on duty, as required by the regulations of the Service.
10. The following re-imported goods, *viz.*:—
 - (a) Goods, the produce of Nigeria;
 - (b) Goods exported for alteration, cleaning or repairs provided they are re-imported within nine months or such further time as the Collector may allow;
 - (c) Samples of duty-paid goods sent out of Nigeria;
 - (d) Personal effects when satisfactory evidence is produced that they have been previously imported.
11. Clothing imported immediately before embarkation which the Collector is satisfied is intended for the importer's personal use on a voyage to a place outside the Tropics.
12. Outer packages and packing in which goods are packed and imported, and such inner packages and packing as may, in the opinion of the Comptroller, be necessary for the preservation of the goods imported unless duty is charged on gross weight.
13. Passengers' baggage, being wearing apparel, articles of personal adornment, toilet requisites and any portable articles imported in a passenger's baggage, or on his person, which he might reasonably be expected to carry with him for his own regular and private use, and which are passed as such by the Collector, and in which may be included spirits or perfumery not exceeding one reputed quart of each, cigars or cigarettes not exceeding one hundred of each, or any tobacco not exceeding one pound in weight.
14. Patterns, samples and advertisements passed as such by the direction of the Comptroller.
15. Stores sent by a Foreign Government for the official use of Consular Officers of that Government in Nigeria, and the baggage and personal effects of Consular Officers of the United States of America in Nigeria and those of his family and suite.

16. Any medicinal preparations containing alcohol (not being patent or proprietary medicines) imported direct by any medical practitioner or dentist registered or licensed under the Medical Practitioners and Dentists Ordinance (Chapter 46) any qualified veterinary surgeon, any chemist and druggist or selling dispenser licensed under the Poisons and Pharmacy Ordinance, 1927 (No. 15 of 1927), or any missionary holding a missionary's permit under the Poisons and Pharmacy Regulations, 1927.
- 16A. All goods imported at the expense of any Native Treasury for use in any public hospital, dispensary or leper settlement.
17. Cups, medals, shields and other trophies proved to the satisfaction of the Comptroller to be specially imported as prizes for competitions in horse-racing, shooting, or any form of athletics or at Horticultural or Agricultural Exhibitions; provided that no advertisement shall be inscribed on or attached to any such article and that this exemption shall not be extended to such articles when imported for purposes of trade.
18. Appliances, implements, instruments and tools:—
 - (a) Agricultural.
 - (b) Artisans'.
 - (c) For scientific purposes and research.
 - (d) For surveying and prospecting.
 - (e) Surgical and dental.
19. Essential accessories and parts of motor vehicles.
20. Bags and bagging material imported for the purpose of bagging or rebagging produce, materials or specie for export.
21. Tarpaulins and other waterproof material imported for the purpose of protecting merchandise and produce.
22. The professional robes of judges, law officers, magistrates and all officers of the Nigerian Civil Service who are barristers-at-law or advocates of the Scottish Bar.
23. All articles of boy scout or of girl guide clothing or equipment imported for the use of any boy scouts or girl guides (including their officers) in their capacity as such; provided that this exemption shall apply only to boy scouts within the meaning of the Boy Scouts Association Ordinance and to girl guides forming part of a body of girl guides recognised by the Government.
24. Church furniture and equipment.
25. Ice chests and refrigerators.
26. Electric water heaters.
27. Petrol proved to the satisfaction of the Comptroller of Customs to be imported for the use of the Air Ministry or the Royal Air Force or such other aircraft service as may be approved of by the Governor in Council.

SIERRA LEONE.

ASCERTAINMENT OF AD VALOREM DUTIES.

The value of goods, for the purpose of ascertaining the amount of the ad valorem duty payable thereon, shall be the price paid or to be paid by the owner thereof, after the deduction of any allowance made by the seller to the owner by way of recognized trade or cash discounts, and of any charges incidental to the delivery of the goods in Sierra Leone. Provided that:—

- (a) there shall be no deduction of contingent discounts or rebates, or buying and selling commissions and sample discounts; and
- (b) where goods are consigned by the person or firm by whom they were manufactured, or by an agent on his or their behalf, to an agent of such person or firm in Sierra Leone for the purpose of sale in Sierra Leone, the value of the goods shall be deemed to be the current domestic value in finished condition in the country of consignment at the time of delivery of the goods for exportation, and shall include the value of packages, if any, in which the goods would be sold for domestic consumption, together with any royalties and selling commissions which would be payable, the deduction of recognized trade and cash discounts being allowed, but not contingent discounts or rebates; and
- (c) in the case of goods which have substantially depreciated from their original value, the value of such goods shall be deemed to be their value at the time of importation.

No discounts or deductions from the purchase price or current domestic value of any goods chargeable with ad valorem duty shall be allowed unless such discounts or deductions be clearly shown to the satisfaction of the Comptroller of Customs on the invoice, or unless they be verified by the signature of the seller by whom such discounts or deductions have been or purport to have been actually allowed or, in any case coming within the preceding proviso, by the signature of the manufacturer.

In this section the word "owner" means the importer in Sierra Leone, except in cases of a principal consigning goods to his agent in Sierra Leone, where it means the principal; and the word "seller" means the exporter to Sierra Leone, except in cases of a principal consigning goods to an agent in Sierra Leone, where it means the person from whom the goods were purchased by the principal (Ordinance No. 1 of 1932).

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
1. Aerated and mineral waters ...	per Imp. gall.	£ s. d. 0 1 0	£ s. d. 0 2 0
1a. Aircraft and accessories ...	—	Free	10 per cent. ad valorem
2. All goods imported in special circumstances for objects of a general public character, or for an enterprise deemed to be beneficial to the Colony or Protectorate, with the approval of the Governor in Council but subject to such terms and conditions, if any, as he may think fit to impose ...	—	Free	Free

Articles:	Rate of Duty.		
		British Prefer- ential Tariff.	General Tariff.
		£ s. d.	£ s. d.
3. All goods imported by :—			
(a) The Inspector-General of the Royal West African Frontier Force and his staff officers for their private use when on inspection duty within the Colony or the Protectorate	—	Free	Free
(b) Boundary and other Special Commissioners and their assistants, and officers specially appointed for service generally in British West Africa whose duties require them to travel between the various British West African possessions, for their private use when on duty within the Colony or Protectorate	—	Free	Free
3a. All materials and goods of every description imported into Sierra Leone by the Lords Commissioners of the Admiralty or any contractors employed by them which the Comptroller of Customs is satisfied are to be used solely in the erection of any Admiralty works	—	Free	Free
4. All goods imported for the sole use of any mess or officer or member of the crew of any ships of His Majesty's Navy on the Coast of Africa, upon proof being made to the satisfaction of the Comptroller of Customs that the same are <i>bona fide</i> imported for the sole use of any such mess, officer or member	—	Free	Free
5. All goods officially imported by, or for the use of :—			
(a) His Majesty's troops	—	Free	Free
(b) His Majesty's ships, or for any officer or member of the crew serving on one of His Majesty's ships	—	Free	Free
(c) The Colonial Government ...	—	Free	Free

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		£ s. d.	£ s. d.
6. Articles of equipment and uniform imported solely for the use of persons who are Boy Scouts or Girl Guides (including their respective officers), within the meaning of the Boy Scouts and Girl Guides Associations Ordinance, 1924, or members of other similar associations, the constitution and objects of which have been approved by the Governor in Council	—	Free	Free
7. All goods imported for the official use of any foreign Consulate, and the luggage and personal effects of the Consular representative of any foreign country, or his family, or suite, if such Consular representative is not engaged in any other business or profession in the Colony or Protectorate, provided that a similar privilege is accorded by such foreign country to the British Consulate therein...	—	Free	Free
8. All non-consumable goods such as furniture, plate, glass or cutlery, and any other goods whatsoever approved by the Governor in Council, when such non-consumable goods or such other goods are imported for the sole use of any mess or canteen, or garrison or regimental institute, belonging to officers or warrant officers, sergeants or rank and file of His Majesty's Army, or the Sierra Leone Battalion of the Royal West African Frontier Force, and when it is certified by the officer commanding the corps having such mess or canteen, or garrison or regimental institute, that the same are imported solely for the use of any such mess or canteen, or garrison or regimental institute, and that they or any of them shall not be sold or applied for any purpose save as herein-before mentioned	—	Free	Free

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		£ s. d.	£ s. d.
9. All materials imported for the purpose of scientific research in the Sir Alfred Jones' Tropical Laboratory... ..	—	Free	Free
10. All perishable provisions imported on ice or in refrigerating chambers...	—	Free	Free
11. Animals and birds, living	—	Free	Free
12. Apparel :—			
(a) Cardigans, jerseys and pull-overs.	each	0 0 6 or 20 per cent. <i>ad valorem</i> whichever is the higher.	0 1 6 or 60 per cent. <i>ad valorem</i> whichever is the higher.
(b) Shirts	„	0 0 6 or 20 per cent. <i>ad valorem</i> whichever is the higher.	0 1 6 or 60 per cent. <i>ad valorem</i> whichever is the higher.
(c) Singlets	„	0 0 2 or 20 per cent. <i>ad valorem</i> whichever is the higher.	0 0 6 or 60 per cent. <i>ad valorem</i> whichever is the higher.
13. Appliances, apparatus and materials (excluding tools and implements) not being subject to a specific import duty, proved to the satisfaction of the Comptroller of Customs to be imported exclusively for use in any process for the separation of metals from ores, soil or other natural matter within the Colony or Protectorate	—	Free	10 per cent. <i>ad valorem</i>
14. Arms, ammunition and explosives :—			
(a) Arms :— Swords, bayonets and similar weapons	each	0 6 3	0 12 6

Articles.	Rate of Duty.		
		British Prefer- ential Tariff.	General Tariff.
14. Arms, ammunition, etc.— <i>cont.</i>		£ s. d.	£ s. d.
(b) Firearms :—			
(i) Rifles and guns, other than percussion, air and flint-lock	each	2 0 0	4 0 0
(ii) Percussion and air-guns ...	"	1 0 0	2 0 0
(iii) Revolvers and pistols ...	"	1 0 0	2 0 0
(iv) Flint-lock guns ...	"	0 3 0	0 6 0
(c) Ammunition :—			
(i) Cartridges, loaded :—			
(a) For rifle, revolver or pistol	per 100	0 10 0	1 0 0
(b) Other	"	0 5 0	0 10 0
(ii) Cartridges, unloaded ...	"	0 1 2	0 2 4
(iii) Percussion caps	"	0 1 0	0 2 0
(iv) Shot, slugs and pellets ...	per lb.	0 0 6	0 1 0
(d) Explosives :—			
(i) Dynamite and cognate substances	"	0 0 2	0 0 4
(ii) Gunpowder	"	0 0 6	0 1 0
(iii) Fireworks	"	0 1 0	0 2 0
15. Arms, accoutrements, equipment and uniform, the property of officers of His Majesty's Army or Navy, the Royal West African Frontier Force, or the Civil Service, or of any Colonial Force of constabu- lary, volunteers, or police, im- ported by such officers for their personal use as required by the regulations of their respective services. The professional robes of all officers of the Colonial Ser- vice who are barristers-at-law or advocates of the Scottish Bar ...	—	Free	Free
16. Artificial limbs and crutches, and spare parts thereof	—	Free	10 per cent. <i>ad valorem</i>
17. Artificial poppies for sale on Armi- stice Day	—	Free	10 per cent. <i>ad valorem</i>
18. Asphalt :—			
(a) Pitch	per lb.	0 0 0½	0 0 0½
(b) Tar	per Imp. gall.	0 0 1½	0 0 3
19. Bags :—			
(a) For use in coaling vessels ...	each	0 0 6	0 1 0
(b) For use in the exportation of West African produce ...	per 100 lb. net	0 3 6	0 7 0
20. Beads, other than real coral ...	per lb.	0 0 5	0 0 10
20a. Beef dripping	per 100 lb.	0 8 4	0 16 8

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		£ s. d.	£ s. d.
21. Beer and ale, stout and porter containing not more than 10 per centum by weight of pure alcohol	per Imp. gall.	0 1 6	0 3 0
22. Bicycles and tricycles	each	0 16 0	1 12 0
22a. Bicycle and tricycle frames	"	20 per cent. <i>ad valorem</i>	1 5 0
23. Biscuits (other than trade biscuits)	per 100 lb.	0 12 6	1 5 0
24. Blades, safety razor	each	0 0 0½	0 0 1
25. Blue	per 100 lb.	0 6 3	0 12 6
26. Books, stationery and apparatus generally for the use of educational establishments, chemicals required for tuition purposes, and goods required for outdoor games, when certified by the head of the establishment that such goods are intended exclusively for the use of such establishment, and admitted as such by the Comptroller of Customs	—	Free	10 per cent. <i>ad valorem</i>
27. Boots, shoes and slippers :—			
(a) Boots and shoes, leather (except children's, not exceeding size 1) and rubber wellingtons	per pair	0 1 0 or 20 per cent. <i>ad valorem</i> whichever is the higher.	0 3 0 or 60 per cent. <i>ad valorem</i> whichever is the higher.
(b) Boots and shoes, leather, children's, not exceeding size 1.	"	0 0 6 or 20 per cent. <i>ad valorem</i> whichever is the higher.	0 1 6 or 60 per cent. <i>ad valorem</i> whichever is the higher.
(c) Boots and shoes, rubber, excluding wellingtons	"	0 0 6 or 20 per cent. <i>ad valorem</i> whichever is the higher.	0 2 0 or 80 per cent. <i>ad valorem</i> whichever is the higher.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
27. Boots, shoes and slippers— <i>cont.</i> (d) Boots and shoes, other ...	per pair	£ s. d. 0 0 6 or 20 per cent. <i>ad valorem</i> whichever is the higher.	£ s. d. 0 1 6 or 60 per cent. <i>ad valorem</i> whichever is the higher.
(e) Slippers and sandals ...	"	0 0 4 or 20 per cent. <i>ad valorem</i> whichever is the higher.	0 1 0 or 60 per cent. <i>ad valorem</i> whichever is the higher.
28. Bread, otherwise known as trade biscuits ...	per 100 lb.	Free	0 10 5
29. Bullion ...	—	Free	Free
30. Buoys, chains, anchors and sinkers for mooring vessels ...	—	Free	10 per cent. <i>ad valorem</i>
31. Butter and butter substitutes :—			
(a) Butter ...	per 100 lb.	0 12 6	1 5 0
(b) Butter substitutes — West African ...	"	0 3 4	0 6 8
(c) Other butter substitutes including oleomargarine ...	"	0 6 3	0 12 6
32. Candles, including night-lights and tapers ...	per 100 lb.	0 10 0	1 0 0
33. Carriages, carts and wagons :—			
(a) Motor-vehicles, including accessories, tools and implements (but not spare parts) imported with such vehicles and included in the purchase price of the same ...	—	Free	20 per cent. <i>ad valorem</i>
(b) Trailers to be used in connection with a motor-vehicle ...	—	Free	20 per cent. <i>ad valorem</i>
34. Cement ...	per 400 lb. gross	0 1 1	0 4 6
35. Cheese ...	per 100 lb.	0 12 6	1 5 0
36. Chemicals :—			
(a) Calcium carbide ...	per lb.	0 0 0½	0 0 1
(b) Dyes and dyestuffs ...	"	0 0 4	0 0 8
(c) West African indigo ...	"	0 0 0½	0 0 1
37. Chinaware, earthenware and pottery :—			
Clay pipes ...	per gross	0 0 3	0 0 6

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
38. Church furniture, ornaments and equipment	—	£ s. d. Free	£ s. d. Free
39. Cider and perry, containing not more than 10 per centum by weight of pure alcohol	per Imp. gall.	0 1 6	0 3 0
<i>Note.—Any such liquor containing more than 10 per centum by weight of pure alcohol shall be charged duty as spirits.</i>			
<i>When cider or perry is imported, twelve bottles of the size known as reputed quarts, or twenty-four bottles of the size known as reputed pints, shall be deemed to contain two imperial gallons.</i>			
40. Cinematograph films Provided that no Customs duty shall be charged on the importation into Sierra Leone of any cinematograph film of an educational character which is certified by the Board of Control, appointed under the Cinematograph Exhibitions Ordinance, 1931, to be of such character.	per 100 ft.	0 1 0	0 2 0
41. Clocks and watches	—	15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
42. Clothing imported immediately before embarkation, which the Comptroller of Customs is satisfied is intended for the importer's personal use on a voyage to a place outside the tropics	—	Free	Free
43. Coal, coke and patent fuel	—	Free	10 per cent. <i>ad valorem</i>
43a. Cocoa—ground or otherwise prepared except sweetmeats	per lb.	0 0 1½	0 0 3
44. Coffee :—			
(a) Raw ... ..	..	0 0 0½	0 0 1½
(b) Other ... ..	..	0 0 3	0 0 6
Mixtures of Empire and foreign coffee will be charged on the percentage of each at the appropriate rates.			

Articles.	Rate of Duty.		
		British Prefer- ential Tariff.	General Tariff.
		£ s. d.	£ s. d.
45. Coins which are legal tender, and bank and currency notes... ..	—	Free	Free
46. Cooper's stores, including casks, shooks, staves and heading hoops, rivets, rushes, tenterhooks and chalk, specially imported for the packing of West African produce	—	Free	10 per cent. <i>ad valorem</i>
47. Coral, real	per oz.	0 0 2½	0 0 5
48. Cordage and twine :—			
(a) Cordage	per 100 lb.	0 8 0	0 16 0
(b) Twine	"	0 15 0	1 10 0
49. Corkwood	—	Free	10 per cent. <i>ad valorem</i>
50. Cotton manufactures :—			
(a) Piece goods (including scarves) :—			
(i) Bleached ...	per sq. yd.	0 0 1	0 0 2
(ii) Coloured ...	"	0 0 1½	0 0 3
(iii) Dyed... ..	"	0 0 1½	0 0 3
(iv) Grey (exclud- as such ing American by the grey, com- Com p- monly known troller of as tent cloth Customs.	"	0 0 0¾	0 0 1½
(v) Printed ...	"	0 0 1½	0 0 2½
(vi) Velveteen ...	"	0 0 3	0 0 6
(b) Madras handkerchiefs ...	"	0 0 2	0 0 4
(c) Imitation Madras handkerchiefs	"	0 0 1½	0 0 3
(d) Sewing	per lb.	0 0 6	0 1 0
(e) Yarn	"	0 0 3	0 0 6
(f) Fents, i.e., pieces under six - yards in length	"	0 0 6	0 1 0
(g) Blankets	"	0 0 1½	0 0 3
(h) American grey, commonly known as tent cloth ...	per sq. yd.	Free	0 0 1
(i) Pocket handkerchiefs ...	per doz.	0 0 2½	0 0 5
		or 20 per cent. <i>ad valorem</i> whichever is the higher.	or 40 per cent. <i>ad valorem</i> whichever is the higher.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		£ s. d.	£ s. d.
51. Cups, medals, shields and other trophies proved to the satisfaction of the Comptroller of Customs to be specially imported as prizes for competitions in racing, cricket, football, tennis, golf, shooting or any other form of sport or athletics, or at horticultural or agricultural exhibitions, or at musical festivals or contests. Provided that no advertisement shall be inscribed on or attached to any such article, and that this exemption shall not be extended to such goods when imported for purposes of trade	—	Free	Free
52. Currants, dried	per Cwt.	Free	0 2 0
53. Cutlery	—	15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
54. Dressings certified to be imported for free distribution by missionary societies	—	Free	Free
54a. Eggs, fresh	—	Free	Free
54b. Enamel wash basins	per 100 lb.	0 7 0	1 1 0
55. Filters and parts thereof and all appliances for the filtration of water	—	Free	10 per cent. <i>ad valorem</i>
56. Fire engines and fire-extinguishing implements and appliances, including accessories and spare parts, and uniforms, imported by the City Council of Freetown for the use of the Freetown Fire Brigade	—	Free	10 per cent. <i>ad valorem</i>
57. Firearms, ammunition and shooting equipment imported with the sanction of the Governor by the Secretary of any rifle club, the constitution and objects of which have been approved by the Governor	—	Free	10 per cent. <i>ad valorem</i>
58. Firearms for sporting purposes re-imported, provided that :— (i) they have been previously licensed ;	—	Free	10 per cent. <i>ad valorem</i>

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
58. Firearms, etc.— <i>cont.</i>		£ s. d.	£ s. d.
(ii) all duties have been paid thereon; and			
(iii) they have remained in the possession of the person re-importing the same since such licensing and payment of duties ...	—	Free	10 per cent. <i>ad valorem</i>
59. Fish:—			
(a) Canned or otherwise preserved in bottles or jars	per 100 lb.	0 6 3	0 12 6
(b) Caught by and prepared for food upon a trawler operating from the Colony or Protectorate: but not fish which is tinned or bottled or which has been prepared for food in any other way ...	—	Free.	Free
(c) Dried, salted, smoked or pickled, not in tins, jars or bottles	per 100 lb.	0 2 6	0 5 0
(d) Fresh, not preserved in any way	—	Free	Free
60. Fishing nets and gear	—	Free	10 per cent. <i>ad valorem</i>
60a. Fruit juices and other cordials and essences—non-alcoholic	per Imp. gall.	0 1 6	0 3 0
61. Fruits:—			
(a) Dried other than candied or crystallised	per 100 lb.	0 4 2	0 8 4
(b) Fresh, not preserved in any way	—	Free	Free
62. Glass bottles, lamp chimneys and table glassware	—	15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
63. Goods exported for alteration or repair. Provided that they are re-imported within one year of exportation and the prescribed conditions have been fulfilled ...	—	Free	Free
64. Grain and flour, pulse and preparations thereof:—			
(a) Grain:—			
(i) Rice	per 100 lb.	0 1 9	0 3 6
(ii) Other kinds	„	0 1 3	0 2 6
(b) Flour and meal:—			
(i) Flour	„	Free	0 1 0
(ii) Other kinds	„	0 2 1	0 4 2

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
64. Grain and flour, etc.— <i>cont.</i>		£ s. d.	£ s. d.
(c) Pulse :—			
(i) Beans and peas ...	per 100 lb.	0 2 1	0 4 2
(ii) Other kinds ...	"	0 2 1	0 4 2
(d) Other farinaceous preparations, including macaroni, vermicelli, arrowroot, corn-flour, tapioca and sago ...	"	0 4 2	0 8 4
65. Grease ...	"	0 8 4	0 16 8
66. Ground-nuts, decorticated and undecorticated ...	per lb.	Free	0 0 1
67. Hackles or combs for the dressing of piassava fibre ...	—	Free	10 per cent. <i>ad valorem</i>
67a. Hats — felt, velour and similar materials, other than old used hats	each	0 0 6 or 20 per cent. <i>ad valorem</i> whichever is the higher.	0 2 0 or 80 per cent. <i>ad valorem</i> whichever is the higher.
68. Hosiery :—			
(a) Cotton, other than children's	per pair	0 0 2 or 20 per cent. <i>ad valorem</i> whichever is the higher.	0 0 6 or 60 per cent. <i>ad valorem</i> whichever is the higher.
(b) Cotton, children's ...	"	0 0 1 or 20 per cent. <i>ad valorem</i> whichever is the higher.	0 0 3 or 60 per cent. <i>ad valorem</i> whichever is the higher.
(c) Artificial silk, other than children's ...	"	0 0 3 or 20 per cent. <i>ad valorem</i> whichever is the higher.	0 0 9 or 60 per cent. <i>ad valorem</i> whichever is the higher.
(d) Artificial silk, children's ...	"	0 0 1½ or 20 per cent. <i>ad valorem</i> whichever is the higher.	0 0 4½ or 60 per cent. <i>ad valorem</i> whichever is the higher.

Articles.	Rate of Duty.		
		British Prefer- ential Tariff.	General Tariff.
68. Hosiery— <i>cont.</i>			
(e) Silk	per pair	£ s. d. 0 0 6 or 20 per cent. <i>ad</i> <i>valorem</i> whichever is the higher.	£ s. d. 0 1 6 or 60 per cent. <i>ad</i> <i>valorem</i> whichever is the higher.
(f) Woollen, other than children's	"	0 0 3 or 20 per cent. <i>ad</i> <i>valorem</i> whichever is the higher.	0 0 6 or 40 per cent. <i>ad</i> <i>valorem</i> whichever is the higher.
(g) Woollen, children's	"	0 0 1½ or 20 per cent. <i>ad</i> <i>valorem</i> whichever is the higher.	0 0 3 or 40 per cent. <i>ad</i> <i>valorem</i> whichever is the higher.
69. Ice	—	Free	Free
70. Ice chests and refrigerators, and parts thereof	—	Free	10 per cent. <i>ad valorem</i>
71. Implements and tools :—			
(a) Agricultural, except matchets and cutlasses	—	Free	10 per cent. <i>ad valorem</i>
(b) Soldering	—	Free	10 per cent. <i>ad valorem</i>
72. Infants' foods, admitted as such by the Comptroller of Customs ...	—	Free	10 per cent. <i>ad valorem</i>
73. Instruments and appliances for :—			
(a) Scientific purposes and re- search	—	Free	Free
(b) Surveying and prospecting ...	—	Free	Free
(c) The professional use of sur- geons, oculists and dentists	—	Free	Free
74. Jams, jellies and preserved fruits :—			
(a) Canned and bottled, excluding candied and crystallised fruits... ..	per 100 lb.	0 6 3	0 12 6
(b) Other kinds, including candied and crystallised fruits ...	"	0 8 4	0 16 8
75. Lamps and lanterns	—	15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
76. Lard and lard substitutes	per 100 lb.	£ s. d. 0 8 4	£ s. d. 0 16 8
77. Lime	per ton	0 18 8	1 17 4
78. Machinery —			
(a) Agricultural	—	Free	10 per cent. <i>ad valorem</i>
(b) Electric lighting and power for industrial purposes ...	—	Free	10 per cent. <i>ad valorem</i>
(c) Marine	—	Free	10 per cent. <i>ad valorem</i>
(d) Mining and gold dredging ...	—	Free	10 per cent. <i>ad valorem</i>
(e) Other industrial and manufacturing	—	Free	10 per cent. <i>ad valorem</i>
(f) Railway and Tramway ...	—	Free	10 per cent. <i>ad valorem</i>
(g) Sewing machines	each	0 15 0	1 10 0
(h) Typewriters	„	1 5 0	2 10 0
(i) Water boring and pumping ...	—	Free	10 per cent. <i>ad valorem</i>
(j) For use in connection with the preparation of, or prospecting for, any natural product of West Africa, or the development of any industry in connection with such product	—	Free	10 per cent. <i>ad valorem</i>
(k) Accessories, appliances and plant (except those for use with sewing machines and typewriters), which the Comptroller of Customs is satisfied are for use exclusively in connection with any machinery detailed above...	—	Free	10 per cent. <i>ad valorem</i>

Note.—The term "Machinery" means machines consisting of a combination of moving parts and mechanical elements which may be put in motion by physical or mechanical force, admitted as such by the Comptroller of Customs.

Articles.	Rate of Duty.		
		British Prefer- ential Tariff.	General Tariff.
79. Manures of all kinds; insecticides, fungicides, vermin killers and disinfectants; and all other substances which the Comptroller of Customs is satisfied are imported exclusively for use as manures, or as remedies for diseases of, or preventives of insect attacks on plants and animals	—	£ s. d. Free	£ s. d. 10 per cent. <i>ad valorem</i>
80. Matches in boxes containing 80 matches or less. (Matches in boxes containing a greater quantity than 80 matches each to be charged in proportion)	per gross of boxes	0 1 6	0 3 6
81. Matchets and cutlasses	—	15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
82. Meat :—			
(a) Canned or bottled	per 100 lb.	0 10 5	1 0 10
(b) Fresh, including game and poultry	—	Free	Free
(c) Pickled or salted, not canned or bottled	per 100 lb.	0 2 1	0 4 2
(d) Smoked or cured, not canned or bottled	„	0 12 6	1 5 0
(e) Other, including extracts	„	0 16 8	1 13 4
83. Medicines and drugs, excluding quinine... ..	—	10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
84. Memorial tablets, memorial windows and tombstones, together with the necessary accessories	—	Free	Free
85. Metals :—			
(a) Corrugated iron sheets	per ton	4 0 0	8 0 0
(b) Lead in any form except shots, slugs and pellets	„	7 10 0	15 0 0
86. Milk, condensed or otherwise preserved	per 36 lb.	Free	0 4 0
87. Milk, fresh in bottles, imported on ice	—	Free	Free
88. Mosquito netting, including mosquito nets, made up of mesh not larger than 12 by 12 to the square inch; and mosquito-proof gauze, made up of mesh not larger than 18 by 18 to the square inch	—	Free	10 per cent. <i>ad valorem</i>

Articles.	Rate of Duty.		
		British Prefer- ential Tariff.	General Tariff.
88a. Musical instruments :—			
(a) Gramophones	each	£ s. d. 0 8 0 or 20 per cent. <i>ad</i> <i>valorem</i> whichever is the higher.	£ s. d. 1 4 0 or 60 per cent. <i>ad</i> <i>valorem</i> whichever is the higher.
(b) Gramophone records :—			
(i) Records in African dia- lects proved to the satisfaction of the Comptroller of Cus- toms to have been manufactured from wax discs prepared originally in Sierra Leone	"	0 0 3 or 20 per cent. <i>ad</i> <i>valorem</i> whichever is the higher.	0 0 6 or 40 per cent. <i>ad</i> <i>valorem</i> whichever is the higher.
(ii) All other records	"	0 0 6 or 20 per cent. <i>ad</i> <i>valorem</i> whichever is the higher.	0 1 6 or 60 per cent. <i>ad</i> <i>valorem</i> whichever is the higher.
88b. Nails—iron wire	per cwt.	0 3 6	0 7 0
89. Newspapers, old	"	0 5 0	0 10 0
90. Oil :—			
(a) Fuel	per Imp. gall.	0 0 2½	0 0 5
(b) Illuminating	"	0 0 4½	0 0 9
(c) Lubricating	"	0 0 6	0 1 0
(d) Motor spirit	"	0 0 5½	0 0 11
(e) Edible, other than Soya bean	"	0 0 2	0 0 8
(f) Soya bean	"	0 0 8	0 1 4
91. Onions and garlic	per lb.	Free	0 0 0½
92. Outer packing in which goods are packed and imported, such as packing cases, crates, or other covers, and such immediate or inner packings as may, in the opinion of the Comptroller of Cus- toms, be of no commercial value	—	Free	Free

Articles.	Rate of Duty		
		British Prefer- ential Tariff.	General Tariff.
		£ s. d.	£ s. d.
93. Packages, other than bags and sacks, ordinarily imported for the packing and transport of West African produce	—	Free	Free
94. Painters' colours and materials :—			
(a) Paints and colours	per 100 lb.	0 5 0	0 10 0
(b) Paint oil, polishes and varnishes	per Imp. gall.	0 0 9	0 1 6
(c) Turpentine and turpentine substitutes	"	0 0 9	0 1 6
95. Palm kernels, palm oil, kola nuts, piassava fibre and undressed hides and skins	—	Free	Free
96. Passengers' baggage, being wearing apparel articles of personal adornment, toilet requisites, and any portable articles imported in a passenger's baggage, or on his person, which he might reasonably be expected to carry with him for his own regular and private use, and which are passed as such by the Comptroller of Customs, and in which may be included spirits or perfumery not exceeding one reputed quart of each, cigars or cigarettes not exceeding one hundred of each, or any tobacco not exceeding one pound in weight ...	—	Free	Free
97. Patterns, samples and advertising materials of no commercial value admitted as such by the Comptroller of Customs... ..	—	Free	Free
98. Personal effects when satisfactory evidence is given that they are being re-imported after a previous importation	—	Free	Free
99. Personal effects, landed in the Colony or Protectorate within one month before or after the passenger's arrival, shall be regarded as accompanying the passenger. Provided that if such effects be delayed after shipment by circumstances beyond the control of the importer, the Comptroller of Customs may, in his discretion, extend the period	—	Free	Free

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
100. Personal effects, not being wares or merchandise, of natives of the Colony or Protectorate dying in places outside the limits of the jurisdiction	—	£ s. d. Free	£ s. d. Free
101. Plate glass	—	15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
102. Playing cards	Pack not exceeding 53 cards	0 0 3	0 0 6
103. Potatoes (including sweet potatoes and yams)	per lb.	0 0 0½	0 0 0½
104. Printing machines and all appliances (except printing paper) used in the process of printing, and printing ink	—	Free	10 per cent. <i>ad valorem</i>
105. Printed literary matter, including maps, charts, plans, scientific and technical works in all languages, code books and printed music; all trade catalogues and price lists <i>Professional robes of all Officers of the Colonial Service who are barristers-at-law or advocates of the Scottish Bar</i> } <i>see item 15.</i>	—	Free	Free
106. Quinine	—	Free	Free
107. Rubber tyres for vehicles, including inner tubes	per lb.	0 0 4	0 0 8
107a. Sacramental wine and wafers, on proof to the Comptroller of Customs that they are imported for use as such	—	Free	Free
108. Salt :— (a) Table (b) Other kinds	per 100 lb. per cwt.	0 1 8 0 1 0	0 3 4 0 2 9
109. Seeds, plants, bulbs, roots, shrubs and trees, imported for agricultural or horticultural purposes	—	Free	Free
110. Silk and artificial silk :— (a) Silk, artificial piece goods, including scarves (b) Silk, artificial, fents, i.e., pieces under six yards in length (c) Silk, natural, piece goods	per sq. yd. per lb. ,,	0 0 2 0 1 0 0 1 6	0 0 6 0 3 0 0 4 6
111. Soap :— (a) Toilet (b) Other kinds	per 100 lb. per cwt.	0 12 6 0 7 6	1 5 0 0 15 0
112. Specimens of natural history, mineralogy or botany	—	Free	Free

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
112a. Spectacles, eye-glasses and monacles containing optical lenses, spare parts thereof and the cases in which they are imported but not including sun-glasses containing plain glass or celluloid nor any spectacle cases imported separately	—	£ s. d. Free	£ s. d. 10 per cent. <i>ad valorem</i>
113. Spirits :— (a) Potable :— (i) Brandy, gin, rum, whisky and other spirits or strong waters the true degree or strength of which can be immediately ascertained by Tralles alcoholometer, of the strength of 50 degrees per centum of pure alcohol by such alcoholometer	per Imp. gall.	1 13 6	1 16 0
If of greater strength for every degree over 50 degrees per centum by such alcoholometer	..	0 0 8	0 0 8
If of less strength, for every degree below a strength of 50 degrees per centum by such alcoholometer, a reduction of duty of ...	..	0 0 4	0 0 4
Provided always that the duty shall in no case be less than ...	..	1 10 10	1 12 8
(ii) Spirits being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid ... ..	..	1 13 6	1 16 0
(b) Not potable :— (i) Methylated, when the Comptroller of Customs is satisfied that the spirit is intended solely for industrial purposes and is not intended for sale ... ..	..	0 1 0	0 2 0

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
113. Spirits— <i>cont.</i>		<i>£ s. d.</i>	<i>£ s. d.</i>
(b) Not potable— <i>cont.</i>			
(ii) Methylated, other ...	per Imp. gall.	1 4 10	1 6 0
(iii) Perfumed toilet preparations, washes and dentifrices ...	"	1 13 6	2 10 3
(iv) Other ...	"	0 1 0	0 2 0
<i>Notes.</i> —(A) Spirituous drugs and medicinal preparations containing alcohol provided that—			
(a) the importers are registered medical practitioners, registered dentists, licensed druggists or missionary societies ;			
(b) the Comptroller of Customs is satisfied that they are to be used in the Compounding of medicines only ; and			
(c) the Director of Medical and Sanitary Services gives a certificate that the importation is necessary and the quantity imported is reasonable ...	—	10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(B) Other spirituous drugs and medicinal preparations containing not more than 20 per centum by weight of pure alcohol ...	—	10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(C) All other spirituous drugs and medicinal preparations ...	per Imp. gall.	1 13 6	1 16 0
<i>Any liquor containing not more than 2 per centum by weight of pure alcohol shall be deemed to be non-alcoholic.</i>			
<i>When spirits are imported in cases of twelve bottles of the size known as reputed quarts, or twenty-four bottles of the size known as reputed pints, each case shall be deemed to contain two imperial gallons.</i>			
114. Starch ...	per 100 lb.	0 3 4	0 6 8

Articles.	Rate of Duty.		
		British Prefer- ential Tariff.	General Tariff.
115. Sugar :—		£ s. d.	£ s. d.
(a) Grown and manufactured in the British Empire ...	per lb.	0 0 ½	—
(b) Grown in foreign countries but manufactured in the British Empire ...	"	0 0 ½	—
(c) Grown and/or manufactured in foreign countries ...	"	—	0 0 1
116. Tea ...	"	0 0 4	0 0 8
117. Telegraph materials. All <i>bona fide</i> telegraph materials imported for the use of the Cables and Wireless, Limited ...	—	Free	Free
118. Tobacco :—			
(i) Unmanufactured ...	per lb.	0 1 2	0 1 6
(ii) Manufactured :—			
(a) Cigars ...	"	0 6 6	0 8 8
(b) Cigarettes :—			
1. Not exceeding a weight of 4½ ozs. per 100 :—			
(1) Manufactured in the British Empire from Empire grown tobacco ...	per 100	0 1 6	—
(2) Manufactured in the British Empire from foreign tobacco ...	"	0 2 0	—
(3) Manufactured in foreign countries ...	"	—	0 2 6
Provided that with respect to cigarettes manufactured in the British Empire which contain a blend of Empire and foreign tobacco, the duty thereon shall be at a rate proportioned to the percentage of each tobacco, the percentage of Empire and foreign grown tobacco being charge respectively at the rates under (1) and (2) ...			
2. Exceeding a weight of 4½ ozs. per 100.			
(1) Manufactured in the British Empire from Empire grown tobacco ...	per lb.	0 6 0	—

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
118. Tobacco— <i>cont.</i>			
(ii) Manufactured— <i>cont.</i>		£ s. d.	£ s. d.
(b) Cigarettes— <i>cont.</i>			
2. Exceeding, etc.— <i>cont.</i>			
(2) Manufactured in the British Empire from foreign tobacco ...	per lb.	0 8 0	—
(3) Manufactured in foreign countries ...	..	—	0 10 0
(c) Snuff ... ..	..	0 5 0	0 6 0
(d) Other manufactured tobacco:—			
(1) Manufactured in the British Empire from Empire grown tobacco ...	..	0 4 0	—
(2) Manufactured in the British Empire from foreign tobacco ...	..	0 5 0	—
(3) Manufactured in foreign countries ...	..	—	0 6 0
Provided that with respect to tobacco manufactured in the British Empire which contains a blend of Empire and foreign tobacco, the duty thereon shall be at a rate proportioned to the percentage of each tobacco, the percentage of Empire and foreign grown tobacco being charged respectively at the rates under (1) and (2).			
119. Umbrellas and parasols	each	0 0 8 or 20 per cent. <i>ad valorem</i> whichever is the higher.	0 2 0 or 60 per cent. <i>ad valorem</i> whichever is the higher.
<i>Uniforms—see item 15</i>			
120. Vegetables:—			
(a) Dried, canned or preserved ...	per 100 lb.	0 2 1	0 4 2
(b) Fresh, excluding sweet potatoes, potatoes, onions, garlic and yams	—	Free	Free

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		£ s. d.	£ s. d.
121. Vessels, including lighters, boats, canoes and steam and other launches, with their necessary fittings and tackle such as masts, oars, sails, anchors and chains. Materials for use in the construction of all such vessels when admitted as such by the Comptroller of Customs... ..	—	Free	10 per cent. <i>ad valorem</i>
122. Vinegar	per Imp. gall.	0 0 4	0 0 8
123. Water tanks and vats and ready made spare parts	—	Free	10 per cent. <i>ad valorem</i>
124. Wines :—			
(a) Sparkling	per Imp. gall.	0 5 0	0 10 0
(b) Still, excluding sacramental wine	"	0 3 0	0 6 0
<i>Note.—Any such liquor containing more than 20 per centum by weight of pure alcohol shall be charged duty as spirits.</i>			
125. Wood and timber, unmanufactured :—			
Lumber	per 1,000 sup. ft.	0 15 0	1 10 0
125a. Wool manufactures, piece goods ...	per sq. yd.	0 0 6 or 20 per cent. <i>ad valorem</i> whichever is the higher.	0 1 6 or 60 per cent. <i>ad valorem</i> whichever is the higher.
126. Works of art, drawings, engravings, photographs, also philosophical and scientific apparatus and appliances brought by professional persons for their personal use and not for sale or exchange	—	Free	Free
127. All edibles, groceries, provisions, condiments and other articles ordinarily used as food for human consumption, not otherwise mentioned in the schedule	—	10 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>

Articles.	Rate of Duty.	
	British Preferential Tariff.	General Tariff.
<p>128. All goods, wares and merchandise not included in any other item in this schedule</p> <p><i>Note.—In case of specific duties, the rates of duty shall be charged upon any greater or less quantity of such goods proportionately.</i></p> <p><i>Bottles containing wines, spirits and other beverages not measured on importation shall be taken to contain as follows:—</i> <i>Imperial quarts—a quarter of a gallon.</i> <i>Imperial pints—an eighth of a gallon.</i> <i>Reputed quarts—a sixth of a gallon.</i> <i>Reputed pints—a twelfth of a gallon.</i></p> <p><i>When bottles are measured on importation, measurements shall be taken to the .01 of a gallon, and duty charged accordingly.</i></p>	—	<p>£ s. d. 20 per cent. <i>ad valorem</i></p> <p>£ s. d. 40 per cent. <i>ad valorem</i></p>

RULES RELATING TO ENTRY OF GOODS UNDER THE BRITISH PREFERENTIAL TARIFF.

1. All invoices relating to imported goods subject to duties shall be in form A below.
2. All goods for which admission under the British Preferential Tariff is claimed shall be accompanied by a certificate of origin, which may be combined with the required certificate of value as in form C below or a form to the like effect.
3. All such combined certificates shall be duly completed, signed and witnessed as indicated in form C.
4. Goods shall not be deemed to have been manufactured in the British Empire unless the final process of manufacture takes place within the British Empire and the goods contain at least 25 per cent. of British Empire labour and material in the factory or works cost; and the term factory or works cost shall be held to include:—
 - (1) The cost of materials as received into factory but not including Customs or Excise or other duty paid or payable in respect of such materials in the British Empire.

- (2) Manufacturing wages.
- (3) Factory overhead expenses.
- (4) Inside containers.

Provided that in the case of fuel oils, illuminating oils, lubricating oils, motor spirit, tobacco and sugar, this rule shall apply thereto as though the figure " 10 " were substituted for the figure " 25 " in the fourth line.

5. If the Comptroller of Customs is doubtful as to whether any goods, for which admission is claimed under the British Preferential Tariff, are entitled to admission thereunder, he may require additional documentary evidence to be produced in order to substantiate the correctness of the particulars contained in the certificate of origin.

6. Upon failure of the importer to produce any document required under the preceding paragraph, the Comptroller of Customs may direct that the goods in question shall not be admitted under the British Preferential Tariff.

7. When goods entitled to be admitted under the British Preferential Tariff reach Sierra Leone before the arrival of the certificate of origin relating to the same, the Comptroller of Customs may authorise the delivery of such goods at the preferential rate of duty on the security of a deposit equal in amount to the difference in duty between the preferential and general rates. Deposits made under the provisions of this rule shall be carried to account under the appropriate head of revenue at the end of seven days after the expiration of the time allowed for the production of the certificate of origin.

8. When goods accompanied by certificates of origin are not in uniformity with the description borne on the certificates by reason of discrepancies as regards the marks or numbers of the packages, the number and description of the packages and description of the goods, or the quantity or value of the goods, they shall not be entitled to preferential treatment unless the Comptroller of Customs is satisfied that the differences are solely due to honest error.

9. Certificates of origin produced shall be retained by the Comptroller of Customs and shall be filed with the papers of the importing vessel. A note shall be made on the import entry at the time of passing of such entry that a certificate has been produced covering the preferential goods specified therein.

10. Goods certified for entry under the British Preferential Tariff shall be packed separately from other goods. The packages, however, may be enclosed with other goods, provided that the certificate of origin is endorsed accordingly.

11. Goods entitled to be admitted under the British Preferential Tariff shall not be entered on entries along with goods not so entitled.

12. Goods, the produce or manufacture of one part of the British Empire, when imported into Sierra Leone from another part of the British Empire, may be admitted to preference provided that they are accompanied by a certificate declared before the Customs authorities of the last port of shipment certifying that such goods were entered at such port as British Empire goods, and were supported by certificates of origin at the time of admission. Provided also that when the country from which such goods are finally exported is the United Kingdom or the Irish Free State, the person by whom the goods are finally exported or supplied may be regarded as the supplier for the purpose of signing the combined certificates set out in form C in the appendix.

13. Tea which is blended in bond in, or is exported under drawback from any part of the British Empire, shall be entitled to preference in respect of that proportion of the blend which is certified by the supplier to consist of tea grown within the British Empire and to have been supported by proper certificates of origin on importation into that part of the British Empire where it was blended. Provided that if such tea, either before or after blending, is transhipped or landed at any foreign port or place, then the provisions of rule 14 shall have effect.

13A. Cigarettes and tobacco which are blended in bond in, or are exported under drawback from, any part of the British Empire shall be entitled to preference in respect of that proportion of the blend which is certified by the proper officer of Customs or Excise to consist of tobacco grown within the British Empire and to have been supported by proper certificates of origin on importation into that part of the British Empire where it was blended. Provided that if such cigarettes or tobacco, either before or after blending, are transhipped or landed at any foreign port or place, then the provisions of rule 14 shall have effect.

14. Goods, the produce or manufacture of any part of the British Empire, consigned to Sierra Leone, which have been transhipped *en route* at a foreign port or have been shipped from a foreign port after overland transit from the British Empire country of origin, shall not be entitled to preference unless such goods have passed through such foreign country in bond and are accompanied by a through bill of lading or railway consignment note from the country of production to Sierra Leone in support of the certificates of origin. Where a through bill of lading or railway consignment note is not available, the ocean bill of lading from the foreign port of shipment must bear a certificate signed by the steamship company before the British Consul that the goods have passed through such foreign country in bond, giving the British Empire country of production and the number of the bonded car, in which case the certificate of origin shall also be attested by the British Consul.

15. Goods, the produce or manufacture of any part of the British Empire, imported or re-consigned from a foreign country, shall not be admitted to preference.

16. The following short form of certificate will, in general, be accepted as satisfactory evidence of origin for admitting at the preferential rate of duty in the case of postal parcels of small value arriving from British Empire countries, where the contents are not merchandise for sale:—

“ The contents of this package are not merchandise for sale, and every article herein to the extent of at least 25 per cent. of its present value is *bona fide* the produce or manufacture of.....

.....
 Dated at this day of 19..”

17. In exceptional circumstances, where an importer is unable at the time of entry to produce any document required by these Rules, the Comptroller of Customs shall have power:—

- (a) To admit under the British Preferential Tariff, or
- (b) to reduce the amount of the deposit provided for in paragraph 7 in respect of any goods which he is satisfied are of British Empire origin and which are not debarred from preference by paragraph 15.

18. Rule 4 so far as it relates to any class or description of goods set out in List I or List II at the end of this Part shall have effect as if in that rule the figure 50 or 75 respectively as the case may be were substituted for the figure 25 in the fourth line and rule 16 in a like case shall have effect as if the figure 50 or 75 respectively as the case may be were substituted for the figure 25 in the third line of the form of certificate.

19. Where any goods falling within a class or description of goods set out in a List are goods containing a dutiable component which does not fall within a class or description of goods set out in that List, rule 18 shall also apply in relation to such component as though it were included in the said List.

20. Where any goods not falling within a class or description of goods set out in a List are goods containing a dutiable component which does fall within such class or description, rule 18 shall not apply in relation to such component.

21. The Rules in this Part shall apply to any goods falling within any class or description of goods set out in a List notwithstanding that for the purpose of any Customs duty chargeable on the importation thereof such goods are treated as falling within some other class or description of goods not included in such List.

LIST I.

Aircraft and parts thereof.

Appliances, apparatus, accessories and requisites for sports, games, gymnastics and athletics (other than apparel and boots and shoes) and parts thereof.

Arc lamp carbons and amorphous carbon electrodes.

Arms and ammunition:—

- (i) Air guns and air rifles and air pistols and parts thereof.
- (ii) Loaded cartridges and empty cartridge cases.
- (iii) Military rifles and military carbines and parts thereof.
- (iv) Miniature rifles and carbines and cadet rifles and carbines and parts thereof.
- (v) Revolvers and pistols and parts thereof.
- (vi) Sporting guns, sporting rifles and sporting carbines and parts thereof.

Baths of iron or steel.

Boots, booties, shoes, overshoes, slippers and sandals of all descriptions and of whatever material, finished or unfinished, and shaped parts and laces therefor.

Brooms and brushes of all descriptions and parts thereof (other than prepared bristles and other prepared animal hair).

Buttons, snaps and slide fasteners, push buttons, studs, hooks and eyes.

Cellulose wrapping, transparent.

Clocks and clock cases.

Combs, hair.

Cutlery:—

- (i) Carving forks.
 - (ii) Hair clippers.
 - (iii) Knife sharpeners, wholly or partly of steel.
 - (iv) Knives with one or more blades, made wholly or partly of steel or iron.
 - (v) Razors, including safety-razors and blades therefor.
 - (vi) Scissors, including tailors' shears and scateurs, made wholly or partly of steel or iron.
 - (vii) Components parts of or blanks for any of the above-mentioned articles.
- Cycles (other than motor-cycles) and parts and accessories thereof.

Distempers, whether dry or not.

Electrical goods including:—

- (i) Batteries and accumulators.
- (ii) Electric bell apparatus.
- (iii) Electric carbons.
- (iv) Electric cooking and heating apparatus.
- (v) Electric lighting appliances and fittings.
- (vi) Electric meters.
- (vii) Electric wires and cables, insulated.
- (viii) Telegraph and telephone apparatus.
- (ix) Wireless apparatus.
- (x) Parts of, and accessories to, the above.

Furniture, made wholly or mainly of metal of the following descriptions:—

- (i) Bookcases and bookshelves.
- (ii) Cabinets, safes, cash and deed boxes, drawers and cupboards.
- (iii) Chairs, stools and seats.
- (iv) Lockers.
- (v) Office letter racks and letter trays.
- (vi) Shelving, storage bins and storage racks.
- (vii) Tables, bedsteads, wire mattresses, stands, desks and counters.
- (viii) Parts of any of the above-named articles.

Glass and glassware (excluding optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof):—

- (i) Domestic glassware, including cooking utensils, table glassware, toilet glassware and ornamental glassware.
- (ii) Glass bottles and glass jars, including glass stoppers.
- (iii) Illuminating glassware.
- (iv) Plate and sheet glass whether bevelled, silvered, or otherwise finished or not.

Hollow-ware of iron or steel (including tinned plate).

Implements and tools and parts thereof.

Iron and steel products of the following descriptions:—

- (i) Anchors and grapnels and parts thereof, chains and ships' cables.
- (ii) Bolts and nuts.
- (iii) Railway and tramway construction material of all kinds.
- (iv) Rivets and washers.
- (v) Screws (except screws for wood, other than screw hooks, screw rings and screw knobs), nails, tacks, studs and spikes.
- (vi) Screws for wood (other than screw hooks, screw rings and screw knobs) whether wholly of iron or steel, or of iron or steel coated or plated with some other metal or substance.
- (vii) Springs.
- (viii) Tubes, pipes and pipe and tube fittings of all kinds.
- (ix) Wagons for use on railways and parts of such wagons.
- (x) Wire, wire netting, wire nails, and cable and rope (except insulated telephone and telegraph cables).

Locks, padlocks, keys, bolts, latches, hasps and hinges of metal.

Locomotives and parts thereof.

Machinery and parts thereof (including ball bearings, roller bearings, and parts thereof, but excluding printing machines).

Machinery belting (including conveyor and elevator bands).

Magnetos, ignition, and permanent magnets.

Metal door and window frames and casements.

Motor cars, including motor bicycles and motor tricycles; accessories and component parts of motor cars, motor bicycles and motor tricycles.

Musical instruments (including gramophones, pianolas, and other similar instruments; accessories and component parts of musical instruments, and records and other means of producing music).

Needles (including hosiery latch needles) and pins.

Paints, painters' enamels, lacquers and varnishes.

Pen nibs, fountain pens, stylographic and other pens, propelling pencils, paper clips and fasteners, stationery, glassware and parts of any such articles.

Perambulators and mailcarts and parts thereof.

Photographic paper, sensitised, unexposed, cloth, plates and film (including cinematograph film) and spools therefor.

Pigments and extenders (whether dry or with oil or other medium) other than the following; natural dyes; synthetic organic dyestuffs, colours and colouring matters; dry earth colours, barytes, silica, graphite and carbon black from natural gas.

Pottery and all other clay products.

Rubber, balata or gutta percha (including vulcanite and ebonite) manufactures wholly or partly of.

Saddlery and harness (including horse boots) wholly or partly of leather.

Screws for wood of brass, copper or any alloy containing copper, whether coated with any other metal or other substance or not.

Stoves, grates and ranges for domestic cooking or heating and parts and fittings therefor.

The following articles manufactured wholly or partly of the metals aluminium, copper, lead, nickel, tin, zinc and alloys containing any of these metals:—

Sheets and strip, rods, plates, angles, shapes and sections, wire, tubes, foil and hollow-ware.

Toilet preparations (excluding essential oils) of the following descriptions:—

- (i) Bath salts and essences.
- (ii) Hair dyes.
- (iii) Lipstick, rouge and grease paint.
- (iv) Preparations for use in manicure or chiropody.
- (v) Preparations for use on the hair, face or body.
- (vi) Prepared fullers earth.
- (vii) Scented sachets.
- (viii) Smelling salts.
- (ix) Toilet cream.
- (x) Toilet paste or powder.
- (xi) Tooth past or powder and liquid preparations for dental purposes and mouth washes.
- (xii) Toilet soap.

Toilet requisites of the following descriptions:—

- (i) Denture bowls.
- (ii) Manicure sets.
- (iii) Nail clippers, nail cleaners and nail files.
- (iv) Nail polishers.
- (v) Powder bowls or boxes and powder puffs.
- (vi) Parts of the above articles.

Toys of all kinds and parts thereof of whatever material composed.

Trunks, bags, wallets, pouches and other receptacles made wholly or partly of leather or material resembling leather, whether fitted or not.

Twine of the following description:—

Hard fibre singles.

Wireless valves and similar rectifiers and vacuum tubes.

LIST II.

Optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof.

FORM A.

Country of Origin.	Marks and Numbers on packages.	Quantity and Description of goods.	Selling Price to Purchaser.	
			@	Amount.

FORM C.

I (i) of (iii) of (ii) manufacturer/supplier† of the goods
 specified in this invoice amounting to _____ hereby
 declare that I _____ [(iv) have the authority to make
 and sign this certificate on behalf of the said manufacturer/supplier and that I]
 have the means of knowing and do hereby certify as follows:—

1. That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.
2. That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation or in any manner whatever other than as fully shown in this invoice, or as follows (v).
3. (a) That all the goods mentioned in this invoice have been wholly produced or manufactured in (vi) † or
 (b) That all the goods mentioned in this invoice have been either wholly or partially produced or manufactured in (vi) †
4. As regards those goods only partially produced or manufactured in (vi)
 - (a) That the final process or processes of manufacture have been performed in that part of the British Empire.
 - (b) That the expenditure in material produced and/or labour performed in (vi) †, calculated subject to qualifications hereunder in the case of all such goods, is not less than (vii) per cent. of the factory or works costs of all such goods in their finished state.
5. That in the calculation of such proportion of material produced and/or labour performed in (vi) † none of the following items has been included or considered:

"Manufacturer's profit or remuneration of any trader, agent, broker, or other person dealing in the goods in their finished condition, royalties, cost of outside packages or any cost of packing the goods thereto; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture."

Dated at _____ this _____ day of _____ 19 ____
 (Signature)

(Signature of witness).

Dated at _____ this _____ day of _____ 19 ____

- (i) Here insert manager, chief clerk, or as the case may be.
- (ii) Here insert name of firm or company.
- (iii) Here insert name of city or country.
- (iv) These words should be omitted when the manufacturer or supplier himself signs the certificate.
- (v) Here insert particulars of any special agreement.
- (vi) Insert "United Kingdom" or name of other part of British Empire.
- (vii) Here insert the appropriate figure.

* The person making the declaration should be a principal or a manager, chief clerk, secretary, or responsible employee.

† The word "supplier" may be interpreted as including the actual exporter or consignor of the goods to Sierra Leone.

‡ Omit if inappropriate. Paragraphs 4 and 5 will only be required if paragraph 3 (b) is appropriate.

Issued by the Colonial Office

CUSTOMS TARIFFS

OF THE

COLONIAL EMPIRE

PART II—EASTERN,
MEDITERRANEAN, and PACIFIC

PART I—AFRICA, AND PART III—WEST
INDIES issued separately

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PREFACE

The Customs Tariffs of the various British Oversea Dependencies given in the following pages have been corrected in accordance with material available in the Colonial Office up to the beginning of June, 1937.

While responsibility cannot be assumed for the correctness of the information given in this compilation, no effort has been spared to make it as accurate as possible.

Particulars of the goods the import of which is either restricted or prohibited are not given separately for each Colony, etc. ; but a list of goods the importation of which is usually prohibited is given on page iv.

Leaflets showing the additions and amendments to the various tariffs included in this compilation will be published by His Majesty's Stationery Office from time to time. In addition, changes in Colonial, etc., customs tariffs are notified in the Board of Trade Journal (Published by His Majesty's Stationery Office, price 6*d.* weekly).

This compilation will be reprinted as soon as the additions and amendments to the various tariffs included in it are sufficiently numerous and important to render it desirable.

Enquiries relating to Colonial Customs and to changes made subsequent to the issue of this volume should be made to the Department of Overseas Trade (Tariff Section), Old Queen Street, S.W.1.

LIST OF GOODS THE IMPORTATION OF WHICH IS
USUALLY PROHIBITED

(See Preface)

1. All goods which if sold would be liable to forfeiture under the Merchandise Marks Ordinance, and also all goods of foreign manufacture bearing any name or trade mark being or purporting to be the name or trade mark of any manufacturer, dealer or trader in the Colony or the United Kingdom or any British Possession, unless such trade name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced.
 2. Articles of food intended for human consumption declared by the competent sanitary authority to be unfit for such consumption.
 3. Books wherein the copyright is subsisting, composed, written or printed in the United Kingdom, and printed in any other country, and named in any printed list of such books made by the Commissioners of His Majesty's Customs.
 4. Coin, legally current in the Colony or any money purporting to be such, not being of the established standard in weight and fineness.
 5. Coin, namely, base or counterfeit coin of any country.
 6. Goods bearing the Royal Arms of Great Britain or Arms so closely resembling the same as to be calculated to deceive unless the manufacturer of such goods holds His Majesty's authority to use them in connexion with his trade, business, calling or profession.
 7. Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings, or any other indecent or obscene articles.
 8. Infected cattle, sheep or other animals, or carcasses thereof, and hides, skins, horns, hoofs or any other part of cattle or other animals which may be prohibited in order to prevent the introduction or spread of any communicable disease.
 9. Machines for duplicating keys.
 10. Matches containing white (yellow) phosphorus.
 11. Prepared opium.
 12. Exhausted tea.
 13. Shaving brushes manufactured in or exported from the Empire of Japan.
 14. Immature spirits.
 15. Cannabis Sativa (known as Indian hemp or bhang).
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CUSTOMS TARIFFS OF THE COLONIAL EMPIRE

PART II

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EASTERN AND FAR EASTERN

ADEN

Number and Name of Articles.	Unit or Method of assessment.	Rate of Duty.
1. Ale, beer, porter, cider and other fermented liquors.	Imperial gallon (in barrels or other containers holding 27 oz. or more).	Rs. a. p. 0 11 0
	Bottle, less than 27 oz. but not less than 20 oz.	0 1 10
	Bottle, less than 13½ oz. but not less than 10 oz.	0 0 11
	Bottle, less than 6½ oz. but not less than 5 oz.	0 0 5½
	Imperial gallon (otherwise than as specified above).	0 15 0
2. Denatured spirit; provided that no duty shall be leviable on denatured spirit manufactured in the Bombay Presidency or imported into it from a British Indian Province or from an Indian State.	<i>Ad valorem</i> ..	9 per cent.
3. Perfumed spirits.. ..	Imperial gallon or six quart bottles.	45 0 0
4. Liqueurs, cordials, mixtures and other preparations containing spirit : (a) if entered in such a manner as to indicate that the strength is not to be tested (b) if tested	Imperial gallon or six quart bottles.	37 8 0
	Imperial gallon or six quart bottles of the strength of London proof.	28 2 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

Number and Name of Articles.	Unit or Method of assessment.	Rate of Duty.
5. All other sorts of spirit ..	Imperial gallon or six quart bottles of the strength of London proof.	Rs. a. p. 28 2 0 and at the reduced rate of Rs.19.4.0 per proof gallon when such spirits are :— (i) issued from any distillery established within the province of Aden ; or (ii) manufactured in the Bombay Presidency and the Indian States within its geographical limits or in other parts of British India and imported into the province of Aden in accordance with the provisions of sub-section (i) of section 9 or 10 of the said Act.
6. Wines :— Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or six quart bottles.	9 14 0
All other sorts of wines not containing more than 42 per cent. of proof spirit provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to " All other sorts of spirit."	Imperial gallon or six quart bottles.	5 10 0
7. Opium	per seer (1 seer = 2 lb.)	75 0 0
8. Hemp drugs :—		
Ganja	per seer	30 0 0
Bhang	per seer	4 0 0

BRUNEI

ASCERTAINMENT OF *AD VALOREM* DUTIES

The value of any article for the purpose of assessing ad valorem import duty shall be the value assigned thereto by the Proper Officer of Customs, and such valuation shall be presumed to be correct until the contrary is proved.

Description of Article.		Rates of Duty.	
		British Preferential Tariff.	General Tariff.
I. Intoxicating Liquors :—			
(a) Rectified spirit	per proof gallon.	\$ c. 14 00	\$ c. 14 00
(b) Brandy and any other intoxicating liquor not hereinafter provided for	per proof gallon.	10 50	14 00
(c) Brandy in bottles and accepted by the Proper Officer of Customs as not exceeding 81 per cent. of proof spirit	per gallon	8 00	10 00
(d) Whisky, rum and gin.. .. .	per proof gallon.	13 00	13 00
(e) Whisky, rum and gin in bottle and accepted by the Proper Officer of Customs as not exceeding 81 per cent. of proof spirit	per gallon	9 00	9 00
(f) Toddy arrack, saki, Chinese samsu including medicated samsu .. .. .	.. .. .	9 00	9 00
(g) Bitters and liqueurs .. .. .	.. .. .	10 00	10 00
(h) Sparkling wines .. .. .	.. .. .	5 00	6 00
(i) Still wines exceeding 26 per cent. proof spirit .. .. .	.. .. .	3 00	4 00
(j) Still wines not exceeding 26 per cent. proof spirit .. .. .	.. .. .	1 00	2 00
(k) Ale, beer, stout, porter, cider and perry.. .. .	.. .. .	1 00	1 10
II. Tobacco :—			
(a) Cigars and snuff	per pound	1 20	1 20
(b) Cigarettes .. .. .	.. .. .	0 90	1 00
(c) Chinese tobacco	per katty	1 00	1 00
(d) Sumatra, Palembang and other Native tobacco .. .. .	.. .. .	1 00	1 00
(e) Tobacco in tins	per pound	0 90	1 00
(f) Tobacco not otherwise provided for	.. .. .	0 80	0 80
III. Oils (other than edible) :—			
(a) Kerosene	per gallon	0 05	0 05
(b) Petrol .. .. .	.. .. .	0 20	0 20
(c) Not otherwise specified	<i>ad valorem</i>	10 per cent.	10 per cent.
IV. (a) Sugar, gula kachang, jaggery, molasses, treacle, golden syrup and sugar candy			
	per pikul	1 50	2 00

Description of Article.		Rates of Duty.	
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
IV.— <i>continued.</i>			
(b) Syrup and solutions containing more than 30 per cent. of sugar	per gallon	0 15	0 20
Provided that articles which are dutiable under any other paragraph shall not be dutiable under this paragraph also.			
V. Arms and Ammunitions :—			
(a) Rifles, guns, pistols and revolvers ..	each	5 00	5 00
(b) Cartridges, loaded or empty ..	per 1,000	Free	1 00
Import permit from the Police must be previously obtained.			
VI. Matches	per tin of 120 packages.	4 00	4 00
VII. Kachang and ground nut oil, coconut oil and lard	<i>ad valorem</i>	5 per cent.	5 per cent.
VIII. (a) Cement	per ton	3 00	6 00
(b) Cement manufactures, including tiles	<i>ad valorem</i>	5 per cent.	5 per cent.
IX. Cosmetics and perfumery	"	15 "	30 "
X. Textiles and Apparel :—			
(a) Piece-goods made of cotton, linen, artificial silk, and all mixtures made of cotton, linen, artificial silk, silk and, or, other materials ..	<i>ad valorem</i> or per yard.	5 per cent. or 1 cent per square yard whichever is higher.	10 per cent. or 2 cents per square yard whichever is higher.
(b) Cotton, linen, jute, silk or artificial silk, felt, flannel, woollen and all textile goods made from plant fibre, whether finished goods or not, other than yarn, thread, gunnies and waste, except as provided in (a) above	<i>ad valorem</i> or in the case of made up piece-goods.	5 per cent. or 2½ cents per square yard whichever is higher.	10 per cent. or 5 cents per square yard whichever is higher.
(c) Wearing apparel not otherwise provided for, including boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material finished or unfinished, other than articles specified in the next following item ..	<i>ad valorem</i>	5 per cent.	10 per cent.

Description of Article.		Rates of Duty.	
		British Preferential Tariff.	General Tariff.
		£ c.	£ c.
X. Textiles and Apparel— <i>continued.</i>			
(d) Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions made wholly or partly of rubber, balata or gutta-percha (except where the outer part of the uppers apart from stitchings, fastenings or ornaments is made entirely of leather or leather and elastic)	per pair	0 05	0 15
(e) Rubber soles	"	Free	0 10
XI. Cycles and Accessories:—			
(a) Cycles, complete	each	1 50	4 50
(b) Saddles	"	0 10	0 30
(c) Frames, complete	"	1 00	3 00
(d) Frames, parts of	per piece	0 05	0 15
(e) Rims	each	0 10	0 30
(f) Handlebars, with fittings and otherwise	"	0 10	0 30
(g) Chains	"	0 10	0 30
(h) Cycle pumps	per dozen	Free	0 30
(i) Cycle tyres (outer covers)	per cover	0 08	0 15
(j) Cycle inner tubes	per tube	0 03	0 06
XII. (a) Motor and motor-cycle tyres (outer covers)	<i>ad valorem</i>	Free	20 per cent.
(b) Motor and motor-cycle inner tubes	"	"	20 "
XIII. (a) Pianos	"	10 per cent.	10 "
(b) Other musical instruments, wireless receiving and transmitting sets and parts thereof including gramophones, electrical gramophones or reproducers, phonographs, records, needles, valves and other parts or accessories	"	5 "	10 "
XIV. Tea	per pound	0 03	0 05
XV. Ground nuts	per pikul	0 50	1 00
XVI. Manufactured brass, bronze and copper-ware	<i>ad valorem</i>	5 per cent.	5 per cent.
XVII. Machinery and electrical equipment exclusive of motor vehicles and parts thereof	"	5 "	5 "
XVIII. Building and house materials of all kinds	"	5 "	5 "
Provided that articles which are dutiable under any other paragraph of Schedule A shall not be dutiable under this paragraph also.			

Description of Article.		Rates of Duty.	
		British Preferential Tariff.	General Tariff.
XIX. Crockery, earthenware and glassware..	<i>ad valorem</i>	\$ c. 10 per cent.	\$ c. 10 per cent.
XX. Iron and ironware, including agricultural implements Provided that no motor vehicle or parts thereof shall be dutiable under this section.	"	5 "	5 "
XXI. Paint and painting materials	"	10 "	10 "
XXII. Timber	"	10 "	10 "
XXIII. Pigs	per head	5 00	5 00
XXIV. Dried fish	<i>ad valorem</i>	10 per cent.	10 per cent.
XXV. Dyestuffs	"	Free	100 "
XXVI. Clocks, watches, cameras and jewellery	"	5 per cent.	5 "
XXVII. Explosives, fireworks and crackers.. Import permit from the Police must be previously obtained.	"	25 "	25 "

EXEMPTIONS

1. A *bona fide* traveller entering the State may bring in duty free for his personal use or consumption and not for sale or trade :—

- (a) wine or spirit not exceeding half pint ;
- (b) beer or malt liquor not exceeding one quart ;
- (c) tobacco not exceeding half pound ;
- (d) matches not exceeding six boxes ;
- (e) sugar not exceeding two pounds ;
- (f) cosmetics and perfumery in open tins, bottles or other containers.

2. Textiles and wearing apparel, which have been used or worn before importation and are imported for the private use of the importer and not for sale or for trade purposes may be imported duty free.

3. Commercial travellers' samples or specimens in such small quantities as the Proper Officer of Customs shall consider reasonable may be admitted duty free.

Samples or specimens in excess of such small quantities shall be declared and the full duty leviable thereon shall be deposited. A rebate in respect of unsold goods will be granted if re-exported within ten days from the date of import.

4. The rates of duty appearing in Schedules A and B shall not be applicable to specified goods imported or exported by any person for the time being privileged to import or export such specified goods at rates lower than those appearing in the said Schedule.

PREFERENTIAL DUTIES

1. Where a preferential duty is specified in Schedule *A* in respect of a particular description of article, such preferential duty will be levied in lieu of the corresponding full duty only in respect of articles of that description which are shown to the satisfaction of the Superintendent, Trade and Customs, to have been either grown or produced or manufactured in and consigned directly from any place in the British Empire ;

Provided that the Superintendent, Trade and Customs, may in his absolute discretion levy duty at the preferential rate where any of such articles have been first consigned to the United Kingdom or to the Straits Settlements and are subsequently reconsigned to Brunei.

For the purpose of this Notification " the British Empire " means the United Kingdom of Great Britain and Northern Ireland, the Dominions, India, the territories administered by His Majesty's Governments in the Dominions under Mandate or otherwise, the British Colonies, the British Protectorates and Protected States, and the Mandated territories of Tanganyika, the Cameroons under British Mandate and Togoland under British Mandate.

2. No manufactured goods shall be entitled to the preferential rate unless at least twenty-five per cent. of their value is the result of labour within the British Empire.

CEYLON

ASCERTAINMENT OF AD VALOREM DUTIES

In all cases when the duties imposed upon the importation of articles are charged, not according to the weight, tale, gauge, or measure, but according to the value thereof, the respective value of each of such articles shall be stated in the entry, together with the description and quantity of the same, and such respective value shall be affirmed by the declaration of the importer of such articles or his known agent.

The "value" referred to is the true wholesale market value (vide section 43 of Ordinance No. 17 of 1869) and by section 2 of Ordinance No. 18 of 1896 (as amended by section 4 of Ordinance No. 13 of 1900); "true wholesale market value" is defined as follows:—

- (a) The wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation, without any abatement or deduction whatever except of the amount of the duties payable on the importation thereof; or
- (b) Where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place without any abatement or deduction except of the duties as aforesaid.

Articles.	Rate of Duty.				
		British Preferential Tariff.	General Tariff.		
		<i>Ad valorem</i> per cent.	<i>Rs. c.</i>	<i>Ad valorem</i> per cent.	<i>Rs. c.</i>
Acid, acetic	per demijohn of 44lb.	—	0 50	—	0 50
Acid, formic	"	—	0 70	—	0 70
Acid, other than acetic and formic	"	15	—	25	—
Agricultural implements, namely, alavangoes, axes, forks for digging, manuring or weeding, harrows, katties, knives for bud- ding, pruning or tapping, mam- oties, picks, ploughs and saws ..		5	—	15	—
Aluminium ware (other than tea chest linings)		15	—	25	—
Aluminium linings for tea chests ..		5	—	15	—
Aluminium foil for packing pro- duce for export		2½	—	12½	—
Arms:—					
Guns, single-barrel	each	—	5 0	—	5 0
Guns, double-barrel	"	—	10 0	—	10 0
Pistols, single-barrel, not maga- zine	"	—	2 25	—	2 25
Pistols, double-barrel, or maga- zine	"	—	4 50	—	4 50
Revolvers	"	—	4 50	—	4 50
Rifles and carbines:—					
Single-barrel, without maga- zine	"	—	5 0	—	5 0
Single-barrel, with magazine ..	"	—	10 0	—	10 0
Double-barrel	"	—	10 0	—	10 0
Air-guns, rifles, and pistols not being toys	"	—	5 0	—	5 0
Other	"	—	10 0	—	10 0
Asphalt	per cwt	—	0 60	—	0 60

Articles.	Rate of Duty.				
		British Preferential Tariff.		General Tariff.	
		<i>Ad valorem</i> per cent. Rs. c.		<i>Ad valorem</i> per cent. Rs. c.	
Beer, ale and porter and all other malt liquors	per gallon	—	1 0	—	1 25
Betel leaves		25	—	25	—
Biscuits and cakes		15	—	25	—
Boots and shoes, canvas, rubber soled		15	—	15	—
Boots and shoes, n.e.s.		15	—	25	—
Butter (tinned and frozen)		15	—	25	—
Cards, playing		30	—	40	—
Cement	per cwt.	—	0 50	—	0 50
Cereal foods (prepared)		15	—	25	—
Cheese		10	—	20	—
Chemicals, n.e.s., other than camphor, drugs and patent medicines		15	—	25	—
Chinaware and porcelainware		15	—	25	—
Cinematograph films (sound and silent)	per ft.	—	0 0 $\frac{2}{3}$	—	0 1
Clocks and watches, and parts thereof		20	—	30	—
Confectionery		15	—	25	—
Cotton, raw		Free	—	5	—
Chillies, dried	per cwt.	—	1 25	—	1 25
Coffee	per lb.	—	0 10	—	0 10
Copra, not being copra which— (a) is the produce of the Maldiv Islands, or (b) has been purchased outside Ceylon in any territory other than the Maldiv Islands on a forward contract proved to the satisfaction of a Collector of Customs to have been made and entered into prior to 26 Nov. 1935	per cwt.	—	2 25	—	2 25
Cream		15	—	25	—
Currants		—	1 25	—	1 25
Curios		15	—	15	—
Cutlery, knives, scissors, razors and other cutlery ware		15	—	25	—
Dangerous petroleum, as defined in section 3 of Ordinance No. 6 of 1887, including any inflammable hydrocarbon (including any mixtures of hydrocarbon and any liquid containing hydrocarbon) which is capable of being used for providing reasonably efficient motive power for a motor car	per gallon	—	0 65	—	0 65

Articles.	Rate of Duty.				
		British Preferential Tariff.		General Tariff.	
		<i>Ad valorem</i> per cent.	Rs. c.	<i>Ad valorem</i> per cent.	Rs. c.
Dyes and dye stuffs		5	—	15	—
Earthenware and stoneware		15	—	25	—
Eggs	per 100	—	3 0	—	3 0
Electric accumulators (except splash-proof accumulators for motor vehicles and dry cells), alternators, batteries, converters, dynamos, exciters, generators, motors, transformers, control and switch gear		10	—	20	—
Electric dry cell batteries	per gross	—	3 0	—	3 0
Electrical goods and apparatus not elsewhere specified		15	—	25	—
Exercise books in paper covers		5	—	15	—
Explosives, including percussion caps, fireworks, cartridges filled and empty, and propellant powders not elsewhere enumerated..		20	—	20	—
Fish, dried or salted	per cwt.	—	1 0	—	2 0
Fish, jadi	"	—	0 75	—	0 75
Fish, Maldiva	"	—	2 0	—	2 0
Fish oil, edible, except cod-liver oil and medicinal preparations of cod-liver oil	"	—	20 0	—	20 0
Fish, tinned, potted or preserved..		10	—	20	—
Flour, wheat	"	—	2 0	—	2 0
Fruit, fresh, apples and grapes		10	—	20	—
Fruit, fresh or dried, not elsewhere specified		15	—	25	—
Fruit (tinned, bottled or preserved).		15	—	25	—
Furniture		15	—	25	—
Gas mantles.. .. .		15	—	25	—
Ghee, animal	"	—	17 0	—	17 0
Ghee, vegetable	"	—	10 0	—	10 0
Ginger, raw or dried, except preserved ginger	"	—	5 0	—	5 0
Glass bangles, beads and imitation pearls		15	—	15	—
Grain (other than paddy and rice, and malt for brewing): wheat, gram, peas, beans, barley and other	"	—	0 50	—	1 0
Gunnies and gunny cloth		10	—	10	—
Gunpowder:—					
Fine (passing No. 10 standard mesh)	per lb.	—	0 30	—	0 30
Haberdashery and millinery (excluding manufactures of silk and artificial silk)		15	—	25	—

Articles.	Rate of Duty.				
		British Preferential Tariff.		General Tariff.	
		<i>Ad valorem</i> per cent. Rs. c.		<i>Ad valorem</i> per cent. Rs. c.	
Hosiery (other than silk and artificial silk)		15	—	25	—
Implements, tools and parts (except agricultural)		15	—	25	—
Instruments, scientific, surgical and mathematical		15	—	15	—
Ivory, manufactured		15	—	15	—
Jams, jellies and preserves		15	—	25	—
Jewellery and gold and silver-smith's wares, including gold and silver plate, wire and thread, but not including electroplated ware		15	—	15	—
Kapok		5	—	5	—
Kerosene oil, as defined in section 2 of Ordinance No. 26 of 1916 except dangerous petroleum as defined in section 3 of Ordinance No. 6 of 1887	per gallon	—	0 25	—	0 25
Lead, pig		Free	—	10	—
Leather and leather goods		15	—	25	—
Machine belting		15	—	25	—
Machinery for spinning or weaving cotton, and parts thereof		2½	—	12½	—
Machinery, n.e.s., and component parts thereof		15	—	25	—
Machinery, oil pressing and refining, and component parts thereof		15	—	15	—
Machine tools		15	—	25	—
Malt and hops		10	—	10	—
Manufactures of iron and steel, not elsewhere specified		15	—	25	—
Manures of all sorts, including castor seed poonac and refuse of saltpetre		5	—	5	—
Matches :—					
(1) In boxes containing not more than 75 matches	per gross of boxes	—	2 0	—	2 0
(2) In boxes containing more than 75 matches, for every 25 matches, or part thereof in each box		—	0 67	—	0 67
(3) Not in boxes	per 1,000 or part thereof	—	0 30	—	0 30

Articles.	Rate of Duty.				
		British Preferential Tariff.		General Tariff.	
		<i>Ad valorem</i> per cent.	Rs. c.	<i>Ad valorem</i> per cent.	Rs. c.
Matches— <i>continued.</i>					
Splints such as are ordinarily used for match making ..	per 1,000 or part thereof.	—	0 8	—	0 8
Veneers, such as are ordinarily used for making match boxes, including boxes and parts of boxes made from such veneers	per 100 sets or boxes or part thereof.	—	0 38	—	0 38
Meat, fish, poultry and game, frozen or refrigerated		15	—	25	—
Meat (tinned, potted or preserved)		15	—	25	—
Metals :—					
Brass, copper, gun metal, yellow metal, delta metal or bronze bars, rods, wires, tubes and pipes, sheets and plates, not fabricated		10	—	20	—
Hoop iron, strapping wire and other iron and wire specially prepared for strapping packages		Free	—	10	—
Iron and steel, plain plates and sheets, flat or corrugated, not fabricated		10	—	10	—
Iron and steel, galvanized or coated plates and sheets, not fabricated		10	—	20	—
Iron and steel drums and tanks, painted or galvanized ..		10	—	20	—
Iron and steel tubes and pipes, black or galvanized, not fabricated		10	—	20	—
Iron and steel, black or galvanized chains, bolts, nuts, rivets, washers and nails ..		10	—	20	—
Iron and steel, staples and wire nails		10	—	10	—
Iron and steel wire, barbed or plain, black or galvanized, wire ropes and shoot runners		10	—	20	—
Iron and steel bars and rods, slabs, including blister, jumper and tool steel, not fabricated		10	—	10	—
Iron and steel expanded metal and other materials for reinforcement, not fabricated ..		10	—	10	—

Articles.	Rate of Duty.			
	British Preferential Tariff.		General Tariff.	
	<i>Ad valorem</i> per cent. Rs. c.		<i>Ad valorem</i> per cent. Rs. c.	
<i>Metals—continued.</i>				
Iron and steel, rolled angles, bulbs, channels, shapes and sections, H iron, girders, tees, beams, joists, pillars, and rails, not fabricated	10	—	10	—
Iron and steel sheets and circles, declared to be imported for the purpose of manufacturing drums for the export of local produce	2½	—	2½	—
Iron and steel manufactures, not elsewhere specified	15	—	25	—
Tin sheets and plates not fabricated	10	—	20	—
Zinc, rolled sheets, plates and dishes, not fabricated	10	—	20	—
Motor cars (not including motor lorries) motor cycles and motor scooters, including engines and chassis for motor cars and cycles, magnetos, enclosed splash-proof accumulators for motor vehicles and accessories	20	—	27½	—
Motor lorries, motor vans, motor omnibuses, tractors, and trailers, and tram cars, including engines and chassis, and such accessories thereof not otherwise specified as are not also adapted for use as accessories of motor cars, motor cycles or motor scooters ..	15	—	22½	—
Motor vehicles, spare parts for all Musical instruments (including accessories and component parts, and gramophones, phonographs, pianolas and records)	15	—	22½	—
20	—	30	—	
<i>Non-ferrous metal manufacturers:—</i>				
Tea lead, solder and soldering fluid	5	—	15	—
Lead sheets and foil for packing produce for export	2½	—	12½	—
Oil, lubricating	—	0 40	—	0 60
Onions	—	0 20	—	0 20
Paddy	—	0 66	—	0 66
Paints and painters' colours (including enamels, distempers and varnishes) and materials ..	15	—	25	—

Articles.	Rate of Duty.			
		British Preferential Tariff.	General Tariff.	
		<i>Ad valorem</i> per cent. Rs. c.	<i>Ad valorem</i> per cent. Rs. c.	
Paper, plain, for writing and printing purposes, including plain envelopes and writing pads other than compendiums		2½ —	2½	—
Paper—mill board, straw board, card board, box board, cover paper, tissue paper and marble paper		5 —	15	—
Paper for lining tea chests		5 —	15	—
Paper—book covers, ruled or printed forms, letter paper with printed or embossed headings, printed or embossed envelopes, duplicating paper and all other paper not elsewhere specified		15 —	25	—
Pepper, whole	per cwt.	— 1 50	—	1 50
Perfumery, cosmetics, powder and toilet preparations (except perfumed spirits)		15 —	25	—
Photographic goods		15 —	25	—
Pig products, frozen and other		15 —	25	—
Poonac, gingly	„	— 0 35	—	0 35
Potatoes	„	— 1 0	—	1 0
Precious stones (including reconstructed or imitation stones) except stones uncut, and pearls unset, and stones the produce of Ceylon		15 —	15	—
Printing type		5 —	15	—
Rice	„	— 1 0	—	1 0
Rubber tyres intended for and adapted solely for use on bullock carts and either (a) fitted, on importation, to wheels of bullock carts, or (b) bearing an indelible indication that they are intended for use on wheels of bullock carts		5 —	5	—
Safes, iron and steel		15 —	25	—
Salt, unrefined	„	— 4 0	—	4 0
Sewing machines and parts thereof		10 —	20	—
Ships and other vessels for inland and harbour navigation, including steam, electric and motor launches, boats and barges, imported entire or in section		15 —	25	—

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
Soap, toilet, perfumed or medicated	per cwt.	<i>Ad valorem</i> per cent. Rs. c. 15 or 12 0 whichever is higher.	<i>Ad valorem</i> per cent. Rs. c. 35 or 40 0 whichever is higher.
Soap, other, including household and laundry soap	"	20 or 4 50 whichever is higher.	40 or 9 0 whichever is higher.
Spirits :—			
Spirits (not being sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes' hydrometer) for every gallon of the strength of proof by such hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon, provided that in no case shall the duty be less than Rs. 18·50 per gallon where the duty per proof gallon is Rs. 22, or less than Rs. 14 per gallon where the duty per proof gallon is Rs. 17·50, or less than Rs. 21 per gallon where the duty per proof gallon is Rs. 25.			
Brandy where a certificate is produced to the satisfaction of the Collector of Customs that the spirit is produced from the juice of the grape and has been matured for not less than 5 years			
	per proof gallon	— 17 50	— 17 50
All other brandy	"	— 22 0	— 22 0
Gin	"	— 22 0	— 25 0
Perfumed	per gallon	— 30 0	— 30 0
		or 30 per cent. <i>ad valorem</i> (whichever produces the higher duty).	or 30 per cent. <i>ad valorem</i> (whichever produces the higher duty).
Rum	per proof gallon	— 17 50	— 17 50

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		<i>Ad valorem</i> per cent. Rs. c.	<i>Ad valorem</i> per cent. Rs. c.
Spirits— <i>continued.</i>			
Whisky where a certificate is produced to the satisfaction of the Collector of Customs that the spirit has been matured for not less than 5 years	per proof gallon.	— 17 50	— 17 50
All other whisky	"	— 22 0	— 22 0
Unenumerated (excluding spirits denatured to the satisfaction of the Principal Collector) ..	"	— 17 50	— 17 50
Other spirits being sweetened or mixed so that the strength cannot be ascertained as aforesaid, namely:—			
Liqueurs and cordials	per gallon	— 18 0	— 18 0
Unenumerated	"	— 18 0	— 18 0
Sugar:—			
Refined and candy	per cwt.	— 5 50	— 5 50
Unrefined and jaggery	"	— 1 50	— 1 50
Tea	per lb.	— 0 25	— 0 37½
Tea chests, shooks and fittings ..		5 —	5 —
Textiles:—			
Cotton piece goods		5 —	10 —
Cotton yarn and twist		5 —	15 —
Lace and net		15 —	25 —
Mixed material, blankets, carpets, handkerchiefs, scarves, shawls, piece goods and others		15 —	25 —
Silk and artificial silk yarn ..		10 —	20 —
Silk and artificial silk (including any admixture thereof) and manufactures thereof, namely articles not elsewhere enumerated made wholly thereof and articles not elsewhere enumerated made partly thereof, in which the value of the silk and/or artificial silk exceeds 20 per cent. of the aggregate of the values of all the components of the article.. ..		15 —	25 —
Woollen and worsted manufactures (not elsewhere specified)		15 —	25 —
Timber, prepared and unprepared		15 —	25 —
Tobacco:—			
(1) Unmanufactured	per lb.	— 2 0	— 2 30
(2) Manufactured:—			
(a) Tobacco, n.e.s.	"	— 4 0	— 4 75
(b) Beedies	"	— 4 0	— 4 75
(c) Cigars	"	— 4 0	— 4 75

Articles.	Rate of Duty.			
		British Preferential Tariff.		General Tariff.
		<i>Ad valorem</i> per cent. Rs. c.	<i>Ad valorem</i> per cent. Rs. c.	
Tobacco— <i>continued.</i>				
(2) Manufactured— <i>continued.</i>				
(d) Cigarettes :—				
(i) Manufactured in the British Empire from Empire-grown tobacco :—				
(a) Sold wholesale at not more than Rs. 11 per lb. net	per lb.	— 5 0	— —	
(b) Sold wholesale at more than Rs. 11 per lb. net	"	— 6 0	— —	
(ii) Manufactured in the British Empire from foreign tobacco :—				
(a) Sold wholesale at not more than Rs. 11 per lb. net	"	— 5 50	— —	
(b) Sold wholesale at more than Rs. 11 per lb. net	"	— 6 50	— —	
(iii) Manufactured in the British Empire from Empire-grown and foreign tobacco at rates intermediate between (i) and (ii) above according to the certified proportion of Empire and foreign leaf content ..	"	— —	— —	
(iv) Manufactured in foreign countries	"	— —	— 7 0	
(3) Hooka and beedy tobacco	"	— 2 0	— 2 30	
(4) Snuff	"	— 3 0	— 3 50	
Toys and games (including athletic materials)		15 —	25 —	
Typewriters and parts thereof		10 —	20 —	
Umbrellas		10 —	15 —	
Vegetables, fresh or dried, not elsewhere specified	per cwt.	— 2 0	— 3 0	
Vegetables (preserved or tinned)		15 —	25 —	
Wax and tallow for candles		Free	10 —	
Wines :—				
Sparkling	per gallon	— 6 0	— 6 0	
Other, in wood	"	— 3 0	— 3 0	
Other, in bottle	"	— 3 50	— 3 50	
Wireless goods and apparatus		15 —	25 —	
All other goods, not otherwise charged with duty or prohibited, and not comprised in the Table of Exemptions hereinafter set forth				
		15 —	15 —	

EXEMPTIONS

Advertising matter, viz., trade circulars, trade catalogues, show cards, show plates and frames, not including name plates and sign boards.

Aeroplanes, airships and parts.

Animals, living of all sorts.

Apparatus, drugs, and chemicals certified as having been imported for the campaign against ankylostomiasis or for educational purposes or for research work.

Artificial dentures.

Artificial limbs and eyes.

Band instruments imported for the use of His Majesty's land and sea forces, including the Ceylon Defence Force, and the Ceylon Police Force.

Books printed, and manuscripts.

Bullion and coin.

Canes and rattans.

Casks, empty, shooks, and staves.

Cinematograph films of an educational character, whether developed negative or positive films (including gramophone records or other forms of sound reproduction complementary to such films or developed negative or positive sound tracks) which are certified by the Director of Education in Ceylon to be films of an educational character on the ground that they fall within one or more of the following classes :—

- (a) Films designed to supply information with regard to the work and aims of the League of Nations and other international organisations which are generally recognised by the High Contracting Parties to the International Convention of 1933 for Facilitating the International Circulation of Films of an Educational Character ;
- (b) films intended for use in education of all grades ;
- (c) films intended for vocational training and guidance, including technical films relating to industry and films relating to scientific management ;
- (d) films dealing with scientific or technical research or designed to spread scientific knowledge ;
- (e) films dealing with health questions, physical training, social welfare or relief.

Cinchona alkaloids and their salts and synthetic substances having a quinoline base, which are of recognised value in the treatment of malaria.

Coal.

Coke and patent fuel.

Copra and coconut oil.

Coriander seed.

Cotton seed, bran, and pollard.

Cumin seed.

Curry stuffs, other.

Earth and sand.

Explosives as follows :—

Blasting gelatine.

Gelignite.

Dynamite.

Fuse.

Detonators.

Blasting gunpowder.

- Fennel seed.
- Fish, caught by a fishing vessel operating from a Ceylon port and registered in Ceylon.
- Fish ova, living.
- Flowers, fresh.
- Garlic.
- Hides and skins, raw or salted.
- Maps, and charts.
- Mathe seed.
- Meat, fish, poultry, and game, fresh.
- Metals, unwrought, including any alloy or amalgam imported in blocks, ingots, cakes, or slabs.
- Milk, including refrigerated, condensed, sweetened or unsweetened, sterilized or powdered.
- Milk foods.
- Passengers' baggage as defined by the Customs regulations (*see* Note A below).
- Personal effects, other than spirits and tobacco, of soldiers and sailors who were British subjects and who lost their lives in the recent war.
- Petroleum, crude or liquid fuel with a flashing point of not under 150° F. Abel's close test.
- Plants and trees, roots, bulbs, and seeds for agricultural and horticultural purposes.
- Postage stamps, used and unused.
- Poppies imported for sale in aid of the Poppy Day Fund.
- Precious stones, the produce of Ceylon.
- Printed music.
- Raw rubber.
- Raw silk or cocoons.
- Regimental clothing, arms and accoutrements, imported for His Majesty's land and sea forces, including the Ceylon Defence Force.
- Scrap iron and steel, fit only for re-manufacture.
- Scrap, other metals, fit only for re-manufacture.
- Specimens illustrative of natural history and medals and antique coins.
- Stones, unworked, and precious stones uncut, and pearls, unset.
- Tamarind.
- Turmeric.
- Uniform and accoutrements appertaining thereto imported by or for a public servant for his personal use.
- Wool, raw.
- Works of art, namely, original oil paintings, original water colours, and original drawings.
- Articles of foreign production re-imported, upon which import duty has previously been paid subject to regulations made by the Principal Collector of Customs.

NOTE A

PASSENGERS' BAGGAGE

(For details of revised Passengers' Baggage Regulations see Appendix on page 257)

NOTE B

EXEMPTION FROM CUSTOMS DUTY OF CERTAIN ARTICLES IMPORTED OR PURCHASED OR EXPORTED FOR THE USE OF HIS MAJESTY'S REGULAR NAVAL AND MILITARY FORCES

The following articles are exempt from payment of import duties and export duties :—

- (a) Articles of every description imported or exported for the public use of His Majesty's Regular Naval and Military Forces in Ceylon or the Royal Air Force in Ceylon, and all articles sold for the public use of His Majesty's Regular Naval and Military Forces in Ceylon or the Royal Air Force in Ceylon, though not directly imported for that purpose ;
- (b) All wines, spirits, and stores which are imported or purchased or procured locally for the use of the Naval Commander-in-Chief when residing in the Island, or which are supplied from His Majesty's dockyard at Trincomalee for the use of his servants and of the sailors on duty at his place of residence ;
- (c) Articles, clothing, and materials for clothing imported for the use in athletic sports and games of His Majesty's Regular Naval and Military Forces in Ceylon ;
- (d) Articles imported, purchased, or procured or exported for the use of any mess or canteen of His Majesty's Regular Naval and Military Forces in Ceylon.

For the purposes of this section the expression " His Majesty's Regular Naval Forces " shall include any vessel or vessels of the Royal Fleet Auxiliary.

2. Upon the production of a certificate from such Naval or Military or Royal Air Force Officer as the Governor may from time to time authorize by notification in the *Government Gazette* to issue the same, the Collector of Customs shall pass free from duty the articles hereinbefore exempted or, in the event of the duty having been paid, he shall allow a rebate of such duty.

Provided that if such articles shall not be required for the use for which they were imported or purchased or exported as aforesaid, and shall be sold, the same shall be liable to and be charged with such and the same duties of Customs as may by law be payable or charged on the like articles ; and the officer in whose charge such articles may be shall furnish the Collector of Customs with the particulars of the sale thereof, and out of the proceeds of the same pay to the said Collector the duties which may be due thereon.

The rebate shall be paid out of the duties received by the Collector of Customs, anything in section 16 of the Ordinance No. 17 of 1869 to the contrary notwithstanding.

The certificate required by this section shall be in such form as the Principal Collector of Customs shall from time to time prescribe.

CONSULAR IMPORTS

Notification of 6th November, 1934

His Excellency the Governor, in exercise of the powers vested in him by section 16a of Ordinance No. 17 of 1869, intituled "An Ordinance for the General Regulations of Customs in the Island of Ceylon," has been pleased to revoke the orders under the said section specified in Schedule III hereof and to order that the grade of persons specified in paragraphs marked (a) in Schedules I and II hereof be exempted from payment of Customs duty in the class of goods specified in paragraph marked (b) in the respective schedules :—

SCHEDULE I

- (a) Grade of Persons : Consular Officers of all countries.
 (b) Class of Goods : All goods imported for the official use of such Consular Officers.

SCHEDULE II

(a) Grade of Persons : (1) *Consuls-General*, their families and suites of the following countries :—Argentina, Belgium, Brazil, Chile, China, Cuba, Denmark, Egypt, Estonia, Finland, France, Germany, Greece, Italy, Japan, Latvia, Liberia, Lithuania, Mexico, Netherlands, Norway, Panama, Persia, Poland, Roumania, Spain, Turkey, United States of America and Uruguay.

(2) *Consuls "de Carriere"*, their families and suites of the following countries :—Argentina, Belgium, Brazil, Chile, China, Denmark, Egypt, Estonia, Finland, France, Germany, Greece, Italy, Latvia, Lithuania, Mexico, Netherlands, Norway, Panama, Persia, Roumania, Spain, Turkey, United States of America and Uruguay.

(3) *Vice Consuls "de Carriere"*, their families, and suites of the following countries :—Brazil, Chile, China, Egypt, Estonia, Finland, France, Germany, Greece, Lithuania, Panama, Persia, Roumania, Spain, Turkey and United States of America.

(b) Class of Goods : Baggage and Personal effects on first arrival to take up appointment in the Island.

Notice to Importers in Ceylon and to Exporters in other parts of the British Empire. Title to preference : definition of British Empire

With a view to conferring a preference in the case of Empire products, certain goods are charged with Customs duty at reduced rates, or are admitted free of duty, provided that the goods are shown to the satisfaction of the Principal Collector of Customs, Ceylon, to have been (1) consigned from, and (2) grown, produced or manufactured in, the British Empire. For list of such goods *vide Government Gazette* No. 7965 of January 31, 1933.

The "British Empire" for this purpose means the United Kingdom of Great Britain and Northern Ireland, the Irish Free State, the Indian Empire, the Dominion

of Canada, Newfoundland, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa, Southern Rhodesia, one or other of the Imperial Crown Colonies or Protectorates, the Mandated Territory of Tanganyika, the Cameroons under British Mandate, or Togoland under British Mandate.

Manufactured Goods

Goods are not deemed to have been manufactured in the British Empire unless such proportion of their value as may be from time to time prescribed by the Principal Collector of Customs is the result of labour within the British Empire. As from March 1, 1936, the prescribed proportion is fixed at 50 per cent. subject to the exceptions :—

- (a) Of cigarettes and cinema films. The Tariff contains special rates applicable to cigarettes according to their proportion of Empire leaf content. Cinema films are entitled to be admitted at preferential rates only if they are wholly produced in an Empire studio and are registered as British or Imperial films.
- (b) On and after July 1, 1936, of lubricating oils, hams and bacon, for which the proportion will thereafter be 25 per cent.
- (c) On and after August 1, 1936, of sulphur dust for spraying on rubber trees, for which the proportion will thereafter be 25 per cent.

Each article is to be considered separately in applying the percentage test. The total value of an article shall be its cost to the manufacturer at the factory or works and shall include the value of containers and other forms of interior packing ordinarily sold with the article when it is sold retail, but shall not include the manufacturer's or exporter's profit or the cost of exterior packing, carriage to port and other charges incidental to the export of the goods subsequent to their manufacture.

In calculating the proportion of value which is the result of labour within the British Empire, there may be included under the head of labour the cost to the manufacturer of any materials of purely Empire origin entering into the composition of the article (including the interior packing specified above), the cost of manufacture including wages, factory overhead charges, and the cost of the labour of packing for retail sale.

The following may not be included in the proportion of value which is the result of Empire labour, namely, any materials or interior packing not entirely of Empire origin, manufacturer's profit or the profit or remuneration of any trader, agent, broker or other person dealing in the article in its finished condition, the expenses of placing the goods in outside packages for export and the cost of such packages, transportation charges, insurance and any other charges for services after the goods leave the place of production or manufacture.

The fact that goods manufactured outside the British Empire have been imported in bond into some place within the British Empire and exported thence will give them no title to preference.

Claims to Preference

The preferential rate of duty must be claimed by the importer at the time of making entry. He should be prepared to substantiate the declaration on the entry that the goods were consigned from a part of the British Empire by the production of the bill of lading, supplier's invoice, or in any other way, if called upon to do so by the Customs' officers.

As regards origin the importer will normally be required to produce a certificate from the British manufacturer (in the case of manufactured articles), or the grower, producer, or supplier (in the case of growth or produce), supplemented, if that person is not the exporter, by an additional certificate from the latter.

The preferential rates of duty should be shown in a separate column in the bill of entry against the items in respect of which preference is claimed and not entered in the same column as the general rate.

The following clauses should be added at the foot of the form of bill of entry over the signature of the importer :—

“ I claim that the goods against which preferential rates of duty have been entered be admitted at those rates. The necessary certificate, or documents in proof, of origin are annexed ”.

Certificate of Origin

Certificate of origin should be on the form “ A ” or “ B ” attached. The certificate that the dutiable articles in respect of which preference is claimed are the growth or produce of a specified country in the British Empire must be given by the grower, producer, or supplier.

By the term “supplier” is meant any person, who, though not the grower or producer, is the actual overseas owner of the goods at the time of export to Ceylon, provided that he has the requisite knowledge of the facts. Such persons should be careful to describe themselves on the certificate as “suppliers” and not as “exporters” merely.

Where, owing to local trade conditions, it is impracticable for certificates of origin for articles grown or produced in the British Empire to be signed by the up-country growers or producers there is no objection to the certificates being signed by their accredited agents in the country of origin having the necessary knowledge of the facts, provided that (1) the certificate clearly shows that the agent is authorized to sign on behalf of the grower or producer and (2) the certificate is a personal one signed by a responsible member of the issuing firm. This concession does not extend to agents for suppliers nor to agents acting merely as carrying agents.

In the case of manufactured goods the certificate must be given by the manufacturer so far as is practicable.

A supplementary certificate should be given by the actual exporter in cases where the grower, producer, manufacturer, or supplier who furnishes the certificate of origin, is not himself or by his agent the actual exporter, and is not in a position to give the particulars of shipment, destination and consignee required to render the certificate complete. This supplementary certificate is printed on the same form as the main certificate of origin.

Procedure where evidence is incomplete

If the Collector is satisfied by the production of the certificate he will forthwith admit the goods to entry as entitled to preference. The Collector may, in any case of doubt or of an incomplete or informal certificate, call for the production of invoices, bills of lading, or any such further evidence as he may require, but pending the production of such evidence he may, unless he has reason to suspect an attempted fraud, allow delivery of the goods on payment of the full rate of duty subject to adjustment, provided that satisfactory evidence of the title to preference is produced without undue delay. In the case of goods entered to be warehoused the Collector may allow the goods to be deposited in warehouse pending settlement of the rate of duty to which they may be decided to be liable.

The Collector may, on production of other satisfactory evidence, dispense with the requirements as to certificates of origin in the prescribed form until such time as may reasonably be needed for local importers to arrange for procuring such certificates of origin.

Goods imported prior to introduction of Preference

The preferential rates apply in the case of dutiable goods entered for warehousing, or already in bond, before midnight of January 31/February 1, 1933, and the particulars of consignment and origin as recorded on the official accounts will usually be accepted. It must be understood that where the official records are not sufficient to establish Empire consignment and origin the *onus* of proof rests on the importer.

Goods transhipped

Where Empire goods consigned to Ceylon have been transhipped *en route*, or have been shipped from a foreign port after overland transit from the Empire country of origin, the importer at the time of making entry will be required to produce the through bill of lading or railway consignment note from the country of production to Ceylon in support of the certificate of origin. When a through bill of lading or consignment note is not available, the invoice, local bill of lading or consignment note from the original point of origin, and a certificate of arrival or landing at, and exportation from, the port of transhipment will be required. Such certificates are to be signed by the proper Customs Officer at the port of transhipment, and in the case of the signature of a foreign Customs Officer this must be visaed by the British Consular Authority. It is essential to prove that the goods were consigned from a part of the Empire to Ceylon and not to a foreign country from which they were subsequently consigned to Ceylon.

Post Parcels

In the case of postal articles arriving from any part of the Empire admitted to preference, the following short form of certificate will in the absence of ground for suspicion be accepted as satisfactory evidence of origin for admission to preference :—

" The contents of this package are not merchandise for sale and every dutiable article herein is the growth or produce, or, if a manufactured article, is to the extent of at least one-fourth of its present value *bona fide* the manufacture of. "

Note.—This form of certificate may be issued by the sender of the post parcel arriving from a part of the Empire if the contents are not merchandise for sale and do not exceed £10 in value for any one addressee.

All other post parcels including all parcels containing tobacco will be subject to the ordinary rules of evidence of origin applicable to merchandise generally.

Forms

The prescribed forms of certificate of origin* are printed as Customs forms and may be purchased from H.M. Customs Office, Colombo.

The following forms will also be accepted instead of the forms printed below :—

- A. United Kingdom (Board of Trade) Forms 119 (Sale) for goods produced in the British Empire,
120A (Sale) for goods manufactured in and consigned from the British Empire,
121 (Sale) for cigarettes,
all of which are issued by His Majesty's Stationery Office, London.

- B. Indian Government Form A—(Form of combined certificate of value and origin to be written, typed or printed on invoices of goods for which entry into India is claimed at preferential rates of duty laid down in Parts VIII and IX of Schedule II to the Indian Finance Act, 1894).

* Reproduced below.

CEYLON

IMPERIAL PREFERENCE—CERTIFICATE OF ORIGIN A

For goods grown, produced or manufactured in the British Empire and consigned therefrom to Ceylon for admission to Preference.

Note.—This certificate must be given *personally* by the proprietor, or by a partner or principal official, of the firm or Company concerned or by an Assistant authorized to sign "per pro".

I,¹Proprietor/Partner/Principal Official/Authorized Assistant of.....¹Delete as necessary.
the grower, producer, supplier or manufacturer of the goods designated below, hereby certify :

- (1) that I have the means of knowing and am duly authorized to make and sign this certificate on behalf of the said⁽¹⁾ grower, producer, supplier or manufacturer ;

¹Delete as necessary.

- (2) that the merchandise designated below is of..... (country of manufacture) ¹growth, produce or manufacture;
- (3) that of the value of each and every manufactured article covered by this certificate in its finished condition as ascertained in accordance with the regulations appearing on the back of this certificate, not less than 25 per cent. is derived from materials grown or produced or from work done within a part of the British Empire.
- (4) ²that this merchandise is to be shipped to..... (port of ultimate destination) via from (port of shipment) consigned to (name and address of consignee).

³When the signatory to the main certificate cannot give the particulars at (4) the supplementary certificate below must be completed by the exporter of the goods.

Number and description of packages.	Marks and numbers.	Weight or quantity.	Total invoiced value.	Contents.

Dated at.....this.....day of....., 19.....
Signature.

SUPPLEMENTARY CERTIFICATE BY THE EXPORTER

Note.—This certificate is only required when (4) above is not completed. Where required it must be given *personally* by the proprietor, or by a partner or principal official, of the firm or Company exporting the goods, or by an Assistant authorized to sign "per pro".

¹Delete as necessary.

I,.....²Proprietor/Partner/Principal Official/Authorized Assistant of..... the exporter of the merchandise specified in the foregoing certificate hereby certify :

- (1) that I have the means of knowing and am duly authorized to make and sign this certificate on behalf of the said exporter ;
- (2) that the merchandise designated above is of.....(country of manufacture) ¹growth, produce or manufacture ;
- (3) that this merchandise is to be shipped to..... (port of ultimate destination) via from..... (port of shipment) consigned to (name and address of consignee).

Dated at.....this..... day of....., 19.....
Signature.

****1.** Where a number of separate articles are included in one parcel or shipment, each and every article shall be treated separately for the purpose of calculating the proportion of value derived from materials grown or produced or from work done within a part of the British Empire.

****2.** For the purposes of these regulations the value of manufactured goods shall be their cost to the manufacturer at the factory or works, including the value of containers and other forms of interior packing ordinarily sold with the article when it is sold retail but not including the manufacturer's or exporter's profit or the cost of exterior packing, carriage to port, and other charges incidental to the export of the goods subsequent to their manufacture.

****3.** The fact that goods manufactured outside the British Empire have been imported in bond into some place within the British Empire and exported thence will give them no title to preference.

****** These regulations are printed on the reverse of the above form.

CEYLON

IMPERIAL PREFERENCE—CERTIFICATE OF ORIGIN B

For *cigarettes manufactured* in the British Empire and consigned therefrom to Ceylon for admission at the preferential rate of duty.

Note.—This certificate must be given personally by the proprietor or by a partner or principal official of the firm or Company concerned, or by an Assistant authorized to sign “ per pro ”.

I,.....¹Proprietor/Partner/Principal Official/Authorized Assistant of.....¹Delete as necessary.
the manufacturer of the goods designated below hereby certify :

- (1) that I have the means of knowing and am duly authorized to make and sign this certificate on behalf of the said manufacturer ;
- (2) that the merchandise designated below was manufactured at.....
(name and address of factory).
- (3) that there has entered into the manufacture of the merchandise dutiable material of Empire origin to the extent specified in the last three columns of the Schedule below :
- (4) ² that this merchandise is to be shipped to..... (port of ultimate destination) via..... from..... (port of shipment) consigned to..... (name and address of consignee).

² When the signatory to the main certificate cannot give the particulars at (4) the supplementary certificate below must be completed by the exporter of the goods.

Number and description of packages.	Marks and numbers.	Weight or quantity.	Total invoiced value.	Contents.	Dutiable material of Empire origin used in manufacture.		
					Description.	Country or countries of origin.	Proportion of Empire dutiable materials to total dutiable material.

Dated at.....this.....day of....., 19.....

.....Signature.

SUPPLEMENTARY CERTIFICATE BY THE EXPORTER

Note.—This certificate is only required when (4) above is not completed. When required it must be given personally by the proprietor, or by a partner or principal official of the firm or Company exporting the goods or by an Assistant authorized to sign “ per pro ”.

I,.....¹Proprietor/Partner/Principal Official/Authorized Assistant of.....¹Delete as necessary.
the exporter of the merchandise specified in the foregoing certificate hereby certify :

- (1) that I have the means of knowing and am duly authorized to make and sign this certificate on behalf of the said exporter ;
- (2) that the merchandise designated above is of manufacture (country of manufacture).
- (3) that this merchandise is to be shipped to..... (port of ultimate destination) via..... from..... (port of shipment) consigned to..... (name and address of consignee).

Dated at.....this.....day of....., 19.....

.....Signature.

- 1. Where a number of separate articles are included in one parcel or shipment each and every article shall be considered separately for the purpose of calculating the proportion of value due to labour within the Empire.
- 2. The fact that goods manufactured outside the British Empire have been imported in bond into some place within the British Empire and exported thence will give them no title to preference.

HONG KONG

"The British Empire" includes the United Kingdom, the Dominion of Canada, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa, the Irish Free State, Newfoundland, India, including Burmah, any British Colony, any territory under His Majesty's protection, the Mandated territories of Tanganyika, or Cameroons under British Mandate, or Togoland under British Mandate.

TABLE

PART I

European Type Liquor

	<i>Per gallon. \$ c.</i>
On all liqueurs, and on all champagnes and other sparkling wines ..	13.00
On all brandy consigned from and grown or produced in the British Empire	5.00
On all other brandy and on gin, whisky and other spirituous liquors ..	10.00
On all port, sherry and madeira	6.00
On all other still wines	5.00
On cider and perry	0.80
On beer (as defined in the Ordinance, but exclusive of cider and perry) not exceeding 1055 degrees original gravity, that is to say the specific gravity of the worts before fermentation,	
(a) if brewed in the Colony	0.70
(b) if not brewed in the Colony	0.80
with the addition of \$0.02 per gallon for every degree by which the original gravity of the worts for such beer exceeds 1055 degrees as measured by the "Bates" standard saccharometer.	
On all other beer (as defined in the Ordinance, but exclusive of cider and perry) whether in concentrated form, or as ale basis, or malt and hops concentrate, or otherwise	0.80
with the addition of \$0.02 per gallon for every degree by which the original gravity exceeds 1045 degrees as measured by the "Bates" standard saccharometer.	
On all intoxicating liquors above the strength of 20 degrees under proof, for every degree above such strength in addition to the appropriate duty as above	0.12

PART II

Chinese Type Liquor

On all Chinese type spirits distilled in the Colony and containing not more than 25 per cent. of alcohol by weight	1.50
On all Chinese type spirits not distilled in the Colony and containing not more than 25 per cent. alcohol by weight	1.75
On all Chinese type spirits containing more than 25 per cent. alcohol by weight, for every one per cent. of additional alcoholic strength by weight	0.06

PART III

Japanese Type Liquor

On all sake containing not more than 25 per cent. of alcohol by weight ..	1.50
For every one per cent. of additional alcoholic strength by weight ..	0.06

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PART IV
Other Liquors

	<i>Per gallon. \$ c.</i>
On all spirituous liquors other than intoxicating liquors, but including spirits of wine or arrack, containing not more than 25 per cent. of alcohol by weight	1.50
For every one per cent. of additional alcoholic strength by weight ..	0.06

Provided that it shall be lawful for the Superintendent of Imports and Exports, in his discretion, to assess the duty on any intoxicating liquor not specifically mentioned in Part I, II and III above at such rate as is provided in any such Part for the liquor which the said Superintendent shall deem to approximate most nearly to such intoxicating liquor; and Provided also that it shall be lawful for the said Superintendent, in his discretion, to assess the duty on any spirituous liquors, imported in a consignment of less than two gallons at one time, at \$10.00 per gallon.

Scale of Tobacco Duties

	<i>Per lb. weight. \$ c.</i>
A.—On unmanufactured tobacco :—	
(1) If unstripped :—	
(a) Containing 10 lb. or more of moisture per 100 lb. weight thereof—	
(i) If of Empire origin	0.90
(ii) Other tobacco	1.10
(b) Containing less than 10 lb. of moisture per 100 lb. weight thereof—	
(i) If of Empire origin	1.00
(ii) Other tobacco	1.20
(2) If stripped :—	
(a) Containing 10 lb. or more of moisture per 100 lb. weight thereof—	
(i) If of Empire origin	1.05
(ii) Other tobacco	1.25
(b) Containing less than 10 lb. of moisture per 100 lb. weight thereof—	
(i) If of Empire origin	1.15
(ii) Other tobacco	1.35
B.—On manufactured tobacco :—	
(1) Cigars—	
(i) If of Empire origin and manufacture	2.00
(ii) If of Empire manufacture only	2.30
(iii) Other cigars	2.60
(2) Cigarettes—	
(i) If of Empire origin and manufacture	1.40
(ii) If of Empire manufacture only	1.60
(iii) Other cigarettes	1.80
(3) Other manufactured tobacco, including snuff and cigar cuttings—	
(i) If of Empire origin and manufacture	1.40
(ii) If of Empire manufacture only	1.60
(iii) On Chinese prepared tobacco	1.40
(iv) On other varieties	1.80

Tobacco shall be deemed to be of " Empire Origin " if it is proved to the satisfaction of the Superintendent of Imports and Exports to have been grown and consigned from the British Empire, which for the purposes of this Table shall be deemed the United Kingdom, the Dominion of Canada, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa, the Irish Free State, Newfoundland, India, Burmah and any British Colony, any territory under His Majesty's protection, the Mandated territories of Tanganyika, or Cameroons under British Mandate, or Togoland under British Mandate; and tobacco shall be deemed to be of " Empire Manufacture " if it is proved to the satisfaction of the Superintendent of Imports and Exports to have been substantially manufactured in and consigned from the British Empire, as defined above; Provided that no tobacco shall be deemed to be substantially manufactured within the British Empire unless, in the opinion of the Superintendent of Imports and Exports at least one-quarter of its value is the result of labour within such Empire.

The following tobacco is exempt from duty :

(a) Ships' stores.

(b) Tobacco imported in broken packages in passengers' baggage for private use and which does not exceed such quantity, weight, or value as may be allowed by the Superintendent or as may be appointed by regulations made under the Ordinance.

Light Oils

Duty at the rate of thirty cents per imperial gallon is payable on all light oils imported into the Colony, but light oils purchased or imported as ships' stores or on account of His Majesty's Government or the Government of the Colony are not subject to duty.

Light oils comprise :—

Light petroleum ether.

Motor spirit.

White spirit and special solvents.

Benzol.

Toluol.

Xylol.

Solvent naphthas.

Mineral naphthas.

Admiralty vapourising oil.

Light oils from distillation of coal.

Light oils from distillation of shale.

Light oils from distillation of low temperature tar.

Light oils from distillation by Bergius process.

Turpentine.

Rosin spirit.

Mixtures of any of the above.

Admixtures containing any one or more of the above.

Motor Cars

Under the Empire Preference Ordinance No. 32 of 1932, a duty of 20 per cent. on the c.i.f. value is levied on every motor vehicle which is not of British Empire manufacture upon first registration in the Colony.

" Motor Vehicle " includes motor car, motor lorry, motor omnibus, motor truck, motor bicycle and motor tricycle.

No vehicle shall be deemed to be manufactured within the British Empire unless, in the opinion of the Inspector-General of Police, at least one-half, or such other proportion as the Governor in Council may fix by Order, of its value is the result of labour within the British Empire.

MALAY STATES, FEDERATED

The Chief Secretary may from time to time by notification in the "Gazette," fix, for the purpose of levying duties, the values of any dutiable goods, and may from time to time alter any values so fixed.

Where the value of any dutiable goods has not been fixed (under Section 22) such value shall for the purposes of levying duty be deemed to be

- (a) The wholesale cash price, less trade discount for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation or exportation, as the case may be, without any abatement or deduction whatever except, in the case of goods imported, of the amount of the duty payable on the importation thereof; or
- (b) where such price is not ascertainable the cost at which goods of the like kind and quality could be delivered at such place without any abatement or deduction except as aforesaid. (Enactment No. 7 of 1932.)

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
1. Intoxicating liquors :—			
(a) Rectified spirit	per proof gallon	14 00	14 00
(b) Brandy and any other intoxicating liquor not hereinafter provided for . .	"	10 50	14 00
(c) Brandy in bottle and accepted by the Proper Officer of Customs as not exceeding 81 per cent. of proof spirit	per gallon	8 00	10 50
(d) Whisky, rum and gin	per proof gallon	13 00	13 00
(e) Whisky, rum and gin in bottle and accepted by the Proper Officer of Customs as not exceeding 81 per cent. of proof spirit	per gallon	9 50	9 50
(f) Toddy arrack, saki and samsu including medicated samsu	per proof gallon	12 00	12 00
(g) Bitters and liqueurs not exceeding 100 per cent. of proof spirit	per gallon	13 00	13 00
(h) Sparkling wines not exceeding 42 per cent. of proof spirit	"	5 00	6 00
(i) Still wines exceeding 26 per cent. but not exceeding 42 per cent. of proof spirit	"	3 90	4 50
(j) Still wines not exceeding 26 per cent. of proof spirit	"	0 90	1 50
(k) Ale, beer, stout, porter, cider and perry	"	1 20	1 30
2. Tobacco :—			
(a) Cigars and snuff	per pound	1 60	1 60
(b) Cigarettes	"	1 00	1 10
(c) Unmanufactured tobacco	"	0 70	0 70

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.	General Tariff.
		\$ c.	\$ c.
2. Tobacco— <i>continued</i> .			
(a) Manufactured tobacco excluding cigars, cigarettes and snuff :—			
(i) if imported for sale to the public in airtight tins or containers ..	per pound	1 00	1 10
(ii) not otherwise provided for ..	..	0 80	0 80
3. Petroleum :—			
(a) Kerosene with a flashing point higher than 73° F. but below 200° F. ..	per gallon	0 15	0 15
(b) Petrol .. .. .	..	0 35	0 35
4. (a) Sugar, including sucrose, saccharose, cane sugar, beet sugar, maple sugar, palm sugar, gula malacca, gula kabong, gula nipah, gula kachang, jaggery, sugar candy, sugar cane, molasses, treacle, golden syrup, maple syrup, dextrose, glucose, grape sugar, starch sugar, corn sugar, starch syrup, corn syrup, wheat syrup, wheat jelly, rice jaggery, lævulose, fructose, fruit sugar, invert sugar, honey, lactose, milk sugar, maltose and malt sugar	per pound	0 03	0 05
(b) Sweets, chocolates, confectionery, and any other products containing more than sixty parts per centum by weight of any one or more of the sugars enumerated under 4 (a) ..	..	0 03	0 05
(c) Syrups, cordials, fruit juices and other solutions containing more than forty parts per centum by weight of any one or more of the sugars enumerated under 4 (a)	per gallon	0 30	0 50
Exemptions :—			
(i) Sweets, chocolates and confectionery in manufacturers' unopened original tins, bottles, cartons or boxes containing not more than two pounds nett weight.			
(ii) Articles which are dutiable under any other paragraph of Table A.			
5. Cartridges other than such as are included in section 19 of the Explosives Enactment	per 1,000	Free	1 00

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
6. Matches :—			
Containers with :—			
(i) not more than 10 matches.. ..	per 100 containers	0 12	0 12
(ii) more than 10 but not more than 20 matches .. .. .	.. .. .	0 24	0 24
(iii) more than 20 but not more than 50 matches .. .. .	.. .. .	0 60	0 60
For every additional 25 matches or part of 25 matches over 50 in a container, a duty additional to the duty under (iii)	.. .. .	0 30	0 30
7. Edible oils and fats :—			
(a) (i) Kachang and ground-nut oil	per pound	0 01	0 04
(ii) Gingly oil .. .. .	.. .. .	Free	0 02
(b) Butter, tinned .. .. .	.. .. .	.. .. .	0 05
(c) frozen .. .. .	.. .. .	.. .. .	0 05
(d) Margarine .. .. .	.. .. .	.. .. .	0 05
8. Cement	per ton	6 00	12 00
9. Cement manufactures other than tiles .. .. .	.. .. .	2 00	2 00
10. Tiles :—			
(i) Roofing .. .. .	.. .. .	12 00	12 00
(ii) Flooring and wall .. .. .	.. .. .	10 00	12 00
11. Cosmetics and perfumery	<i>ad valorem</i>	Free	25 per cent.
12. Textiles and apparel :—			
(a) Piece goods made of silk, cotton, linen, artificial silk, and all mixtures made of cotton, linen, artificial silk, silk and, or, other materials	<i>ad valorem</i> or per yard	10 per cent. or 2½ cents per yard whichever is higher.	20 per cent. or 5 cents per yard whichever is higher.
(b) Cotton, linen, jute, silk or artificial silk, felt, flannel, woollen and all textile goods made from plant fibres, whether finished goods or not, other than yarn, thread, gunnies and waste, except as provided in (a) above	<i>ad valorem</i>	10 per cent.	20 per cent.
(c) Wearing apparel not otherwise provided for, including boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material finished or unfinished, other than articles specified in the next following item .. .. .	.. .. .	10 ..	20 ..

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
12. Textiles and apparel— <i>continued.</i>			
(d) Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions made wholly or partly of rubber, balata or guttapercha (except where the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic)	per pair	0 10	0 50
(e) Rubber soles	"	0 05	0 25
13. Tanned hides and skins, leather and imitation leather, leather and imitation leather manufactures other than fancy goods	<i>ad valorem</i>	Free	10 per cent.
14. Cycles and accessories:—			
(a) Cycles—complete	each	1 50	4 50
Saddles	"	0 10	0 30
Frames—complete	"	1 00	3 00
Frames—part of	per piece	0 05	0 15
Handlebars—with fittings and otherwise	each	0 10	0 30
Rims	"	0 10	0 30
Chains	"	0 10	0 30
Cycle pumps	per dozen	Free	0 30
(b) Cycle tyres (outer covers)	per cover	0 08	0 15
" inner tubes	per tube	0 03	0 06
(c) Motor and motor-cycle tyres (outer covers)	<i>ad valorem</i>	Free	20 per cent.
(d) Motor and motor-cycle inner tubes	"	"	20 "
15. Musical instruments other than pianos. Wireless receiving and transmitting sets and parts thereof including gramophones, electrical gramophones or reproducers, phonographs, records, needles, valves and other parts or accessories	"	"	10 "
16.			
17. Ground-nuts	per pound	"	0 00½
18. Milk (including cream), condensed, desiccated or preserved	for 100 lbs. nett weight	1 00	5 00
19. Fruits, jams, marmalade, vegetables, including mushrooms and all edible fungi, fish, meats and soups in metal, glass, or earthenware containers	<i>ad valorem</i>	Free	15 per cent.
20. Printing paper	"	"	10 "
21. Manufactured brass, bronze, and copperware	"	5 per cent.	15 "

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
22. (a) Batteries and parts thereof for electric torches or handlamps	<i>ad valorem</i>	5 per cent.	20 per cent.
(b) All other electric batteries and parts thereof	"	Free	15 "
23. Paraffin wax and articles made thereof	"	5 per cent.	15 "
24. Fish maws and sharks' fins	"	5 "	15 "
25. Umbrellas and lamp shades covered with silk, artificial silk or cotton	"	5 "	10 "
26. Tea	per pound	0 06	0 08
27. Saccharine	"	5 00	5 00
28. Fireworks and crackers	"	0 10	0 10
29.			
30.			
* Motor vehicles	—	—	—

* In addition to the fees prescribed in the Rules made under the Motor Vehicles Enactment, No. 3 of 1928, a fee equal to 20 per centum of the value of the motor vehicle shall be paid to the Registrar of Motor Vehicles before registration of a motor vehicle, unless the motor vehicle is proved to the satisfaction of the Registrar to have been manufactured in the British Empire, which for this purpose has the same meaning as that given under " Preferential Duties " below : such treatment is accorded only to motor vehicles having a 50 per cent. Empire content.

Provided that such fee shall not be paid on the registration of any motor vehicle which is proved to the satisfaction of the Registrar to have already been registered in or imported into the Colony or any Malay State under British protection before the 14th day of October, 1932, or in respect of any motor vehicle registered on or after the said 14th day of October, 1932, if it is proved to the satisfaction of the Registrar that such fee has already been paid on the registration of the motor vehicle in the Colony or in any Malay State under British protection.

PREFERENTIAL DUTIES

Where a preferential duty is specified in respect of a particular description of goods, such preferential duty shall be levied in lieu of the corresponding full duty only in respect of goods of that description which are shown to the satisfaction of the Commissioner to have been grown or produced or manufactured in and consigned direct from any place in the British Empire ; provided that the Commissioner may in his absolute discretion levy duty at the preferential rate where any of such goods have been first consigned to the Straits Settlements and are subsequently reconsigned to the Federated Malay States.

For the purposes of this notification the expression " the British Empire " means the United Kingdom of Great Britain and Northern Ireland, the Dominions, India, the territories administered by His Majesty's Governments in the Dominions under Mandate or otherwise, the British Colonies, the British Protectorates and Protected States, and the Mandated Territories of Tanganyika, the Cameroons under British Mandate and Togoland under British Mandate.

No manufactured goods shall be entitled to the preferential rate unless at least 25 per centum of their value is the result of labour within the British Empire.

No kachang or ground-nut oil shall be entitled to the preferential rate unless at least five per centum of the raw material used in manufacture has been grown in the British Empire.

EXEMPTIONS

1. Rectified spirit and petroleum ether imported by or on behalf of the Federated Malay States Agricultural Department ;
2. rectified spirit and medicinal spirits imported by or on behalf of the Federated Malay States Medical Department ;
3. British pharmacopoeial preparations containing more than two per centum of alcohol by weight ;
4. alcohol and petroleum ether imported by or on behalf of the Rubber Research Institute of Malaya ;
5. samples of tobacco sent by post addressed to the Agricultural Department, Kuala Lumpur ;
6. spirits of wine imported by or on behalf of the Federated Malay States Survey and Museums Departments ;
7. alcohol imported by or on behalf of the Forest Department, Federated Malay States ;
8. all dutiable goods imported for their own personal use by Their Highnesses the Sultans of Perak, Selangor and Pahang and the Yang-di-pertuan Besar of Negri Sembilan in respect of which a certificate signed by the Private Secretary to any of Their said Highnesses to the effect that such goods are intended for the personal use of His said Highness shall have been presented to a Proper Officer of Customs ;
9. petroleum imported by or on behalf of His Britannic Majesty's Navy or Air Force for the use of the said Navy or Air Force or sold to the said Navy or Air Force for the use thereof prior to or at the time of removal from a Customs warehouse ;
10. intoxicating liquors or tobacco imported by or on behalf of the proper authorities on account of officers and men of His Britannic Majesty's Air Force serving on full pay and being at the time in the Federated Malay States or on account of officers and men of His Britannic Majesty's Navy serving on full pay and being at the time in the Federated Malay States ; and it is expressly declared that all intoxicating liquors or tobacco sold to the proper authorities on the account aforesaid prior to or at the time of removal from a Customs warehouse shall for the purposes of this exemption be deemed to have been imported on behalf of the proper authorities aforesaid ;
11.

sugar	..	..	..	not exceeding 5 lb. at any one time ;
coffee	..	..	..	not exceeding 2 lb. at any one time ;
butter and cooking fats	..		..	not exceeding 3 lb. in the aggregate at any one time ;
jam and marmalade	..		..	not exceeding 3 tins or pots in the aggregate at any one time ;
matches	..	..	..	not exceeding 12 boxes at any one time ;
milk	..	..	..	not exceeding 12 tins at any one time ;

 imported on the restaurant cars of the Federated Malay States Railways for the *bona fide* consumption of passengers on the train ;
12. cloth cuttings *bona fide* imported as trade samples not for sale and declared to be cloth samples of no commercial value ;
13. sarongs made in the States of Kelantan or Trengganu which are consigned in unopened packages bearing the seal of the Customs Department of the State concerned, and are accompanied by a certificate of origin, signed by the British Adviser of such State, specifying therein the place of import ;

14. (i) dutiable articles which have been exported from the Federated Malay States for repairs and are subsequently re-imported, provided
- (a) that such articles are exported and re-imported by the same route,
 - (b) that the export and re-importation of such articles are registered by the Superintendent, Customs and Excise, at the place of export and import,
 - (c) that a Customs seal be placed upon each article on export and not broken or removed until such article is re-imported,
 - (d) that a certificate is produced from the repairer to the effect that new parts have not been added, or new parts have been added, as the case may be
- provided further that where new parts have been added the exemption hereby granted shall operate only in respect of the remaining original parts of the article re-imported and shall be contingent upon the certification by the repairer of the details and values of the individual new parts added and upon payment of the proper duty in respect of such added parts ;
- (ii) dutiable articles which have been imported into the Federated Malay States for repairs and are subsequently re-exported, provided
- (a) that such articles are imported and re-exported by the same route,
 - (b) that the import and re-exportation of such articles are registered by the Superintendent, Customs and Excise, at the place of import and export,
 - (c) that a Customs seal be placed upon each article on import and not broken or removed until such article is re-exported ;
15. traveller's samples provided that
- (a) the goods in respect of which exemption is claimed are proved to the satisfaction of the Commissioner to be genuine traveller's samples, and
 - (b) a bond, in the form Customs No. 42 of the schedule to the rules, is executed by the traveller at the time of importation ;
16. paraffin wax liable to the preferential duty imposed thereon by Notification No. 1822 of the 1st day of May, 1936, and imported by a licensee for use in the manufacture of matches in a licensed match factory ;
17. cartridges imported in bulk by the Commandant, Federated Malay States Volunteer Force, for the use of the Federated Malay States Volunteer Force Rifle Association and of the members engaged in target practice ;
18. goods passed by a Proper Officer of Customs as the personal baggage of passengers and which have been used or worn before importation ;
19. professional apparatus brought in by passengers for their own use ;
20. household effects not exceeding in value \$2,500 brought in for personal use and not for sale, and which have been in the use of the passenger for twelve months or more ;
21. sugar forming the sugar contents of tinned pineapples removed from any building registered under the Pineapple Industry Enactment ;
22. goods of Malayan handicraft imported under the auspices of the Malayan Arts and Crafts Society and bearing the certificate of the society on the package ;
23. goods imported for any of the following purposes :
- (a) exhibits at agricultural shows ;
 - (b) propaganda and demonstration purposes ;
 - (c) experimental purposes ;
- provided that such goods are accompanied by a certificate of the Adviser on agriculture, Federated Malay States, that they are required for such purposes ;
24. artificial poppies—the proceeds from the sale of which are for the benefit of the British Legion Fund ;

25. aviation spirit (petroleum) imported by, or uplifted for use in any aircraft belonging to an international aircraft operating company, as part of its fuel supply ;
26. petrol imported in the fuel tanks of motor cars and motor lorries ;
27. all sugar which is intended for use and which a Senior Customs Officer is satisfied will be used in the manufacture of spirits in a distillery licensed under the Excise Enactment and which on importation is transported direct to such licensed distillery and is stored and used therein.
28. all ordnance stores consigned to the Officer Commanding the Malay Regiment, Port Dickson, from the Ordnance Officer, Pulau Brani, or from Rangoon Arsenal Burma ;
29. all flags and banners ;
30. the following goods imported by a *bona fide* traveller for his personal use or consumption and not for sale or trade
 - (a) wine or spirits not exceeding $\frac{1}{2}$ pint ;
 - (b) beer or malt liquor not exceeding 1 quart ;
 - (c) tobacco not exceeding $\frac{1}{2}$ lb.;
 - (d) matches not exceeding 6 boxes ;
 - (e) sugar not exceeding 2 lb.;
 - (f) edible oils or fats not exceeding 1 lb.;
 - (g) cosmetics and perfumery in open tins, bottles or other containers ;
 - (h) milk not exceeding three 16 oz. tins ;
31. textiles, wearing apparel, leather and imitation leather goods, which have been used or worn before importation and are imported for the private use of the importer and not for trade purposes.
32. textiles manufactured in the British Empire and imported for use in the manufacture of goods by manufacturers in the Federated Malay States, under authority from the Commissioner.

**MALAY STATES, UNFEDERATED
JOHORE**

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.	General Tariff.
I. Intoxicating liquors :—		\$ c.	\$ c.
(a) Rectified spirit	per proof gallon.	14 00	14 00
(b) Brandy Provided that the duty on brandy in bottle and accepted by the proper Customs Officer as not exceeding 81 per cent. of proof spirit shall be	per gallon	10 50	14 00
(c) Any other intoxicating liquor not hereinafter provided for	per proof gallon.	8 00	10 50
(d) Whisky, rum and gin Provided that the duty on whisky, rum and gin in bottle and accepted by the proper Customs officer as not exceeding 81 per cent. of proof spirit shall be	per proof gallon.	14 00	14 00
(e) Toddy arrack, saki and samsu including medicated samsu	per proof gallon.	13 00	13 00
(f) Bitters and liqueurs not exceeding 100 per cent. of proof spirit	per gallon	9 50	9 50
(g) Sparkling wines not exceeding 42 per cent. of proof spirit	per proof gallon.	12 00	12 00
(h) Still wines exceeding 26 per cent. but not exceeding 42 per cent. of proof spirit	per gallon	13 00	13 00
(i) Still wines not exceeding 26 per cent. of proof spirit	per gallon	5 00	6 00
(j) Ale, beer, stout, porter, cider and perry	per gallon	3 90	4 50
	per proof gallon.	0 90	1 50
	per proof gallon.	1 20	1 30
II. Tobacco :—			
(a) Cigars and snuff	per lb.	1 60	1 60
(b) Cigarettes	per lb.	1 00	1 10
(c) Unmanufactured tobacco	per lb.	0 70	0 70
(d) Manufactured tobacco, excluding cigars, cigarettes and snuff :—			
(i) If imported for sale to the public in airtight tins or containers	per lb.	1 00	1 10
(ii) Not otherwise provided for	per lb.	0 80	0 80
III. Matches :—			
When the number of matches per box does not exceed 80	per 10,000 matches.	1 00	1 00
When the number of matches per box exceeds 80, then, in respect of the number up to 80	per 10,000 matches.	1 00	1 00

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
III. Matches— <i>continued</i> .			
And in respect of the number in excess of 80	per 10,000 matches.	0 75	0 75
IV. Petroleum :—			
Petroleum, other than petrol	per gallon	0 05	0 05
Petrol	"	0 35	0 35
V. Kachang, ground-nut and gingelly oil	per lb.	Free	0 04
VI. Cosmetics and perfumery	<i>ad valorem</i>	"	50 per cent.
VII. Cotton piece goods	<i>ad valorem</i> or per yd.	"	20 " or 5 cents per yd. whichever is higher.
VIII. (a) Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions made wholly or partly of rubber, balata or guttapercha (except where the outer part of the uppers, apart from stitchings, fastenings or ornaments is made entirely of leather or leather and elastic)	per pair	Free	0 50
(b) Rubber soles	"	"	0 25
IX. (a) Motor and motor-cycle tyres (outer covers)	<i>ad valorem</i>	"	20 per cent.
(b) Motor and motor-cycle inner tubes	"	"	20 "
X. Ground-nuts	per lb.	"	0 02
XI. Milk (including cream), condensed, desiccated, or preserved	per 100 lb. net weight.	"	5 00
XII. Fruits, jams, marmalade, fish, meats, soups and vegetables in metal, glass or earthenware containers	<i>ad valorem</i>	"	20 per cent.
XIII. Manufactured brass, bronze and copperware	"	"	15 "
XIV. Paraffin wax and articles made thereof	"	"	15 "
XV. Tanned hides and skins	"	"	15 "
XVI. Fish maws and sharks' fins	"	"	15 "

In addition to the fees prescribed in the Rules made under the Traction Engines and Motor Cars Enactment, No. 5 of 1914, a fee equal to 20 per centum of the value of the traction engine or motor car shall be paid unless the traction engine or motor car is proved to the satisfaction of the licensing officer to have been manufactured in the British Empire, which for this purpose has the same meaning as that given in Note (1) below :

such treatment is accorded only to motor vehicles having a 50 per cent. Empire content :

provided further that such additional fee shall not be paid if it is proved to the satisfaction of the licensing officer

(a) that an additional fee of not less than 20 per centum of the value of the traction engine or motor car has been paid on the licensing or registration

- of the traction engine or motor car in the State or the Colony or in any Malay State under British Protection, or
- (b) that the traction engine or motor car had been licensed or registered, whether still so licensed or registered or not, in the State or the Colony or in any Malay State under British Protection, on any date prior to the publication of this notification, or
 - (c) that the traction engine or motor car had been imported into the State or the Colony or any Malay State under British Protection on any date prior to the publication of this notification :

provided further that for the purpose of this sub-section the value of a traction engine or motor car, new or second hand, shall be determined, after making such inquiries, if any, as he thinks fit, by the licensing officer.

Definitions.—Kerosene, sometimes called paraffin oil, is a refined distillate of petroleum and includes similar distillates of hydrocarbons derived from coal shale or any other bituminous substance.

Petrol includes the liquid commonly known as petrol, gasoline, benzine and benzol.

NOTES

(1) When a preferential duty is specified in the Table of Import Duties in respect of a particular description of article, such preferential duty will be levied in lieu of the full duty only in respect of articles of that description which are shown to the satisfaction of the Commissioner, Trade and Customs, to have been either grown or produced or manufactured in the United Kingdom of Great Britain and Northern Ireland, the Dominions, India, the territories administered by His Majesty's Governments in the Dominions under Mandate or otherwise, the British Colonies, the British Protectorates and protected States, or the Mandated Territories of Tanganyika, the Cameroons under British Mandate or Togoland under British Mandate and consigned directly therefrom :—

provided that the Commissioner, Trade and Customs, may in his absolute discretion levy duty at the preferential rate where any of such articles have been consigned to the Straits Settlements and are subsequently re-consigned to Johore.

(2) Manufactured articles will not be eligible for the preferential duty unless twenty-five per cent. of their value is the result of labour within any one of the territories specified in Note 1 above.

(3) A *bona fide* traveller entering Johore may bring with him duty free for his personal use and consumption and not for purposes of trade—

- (a) wines or spirits not exceeding one pint ;
- (b) beer or malt liquor not exceeding one quart ;
- (c) tobacco not exceeding $\frac{1}{2}$ lb. ;
- (d) matches not exceeding 10 boxes ;
- (e) kachang, ground-nut or gingelly oil not exceeding 1 lb. ;
- (f) cosmetics not exceeding 6 oz. and perfumery not exceeding 6 oz. ;
- (g) milk not exceeding three 16-oz. tins.

(4) Dutiable articles forwarded as goods and registered through by rail, and dutiable articles contained in passengers' luggage registered through by rail, from a place outside Johore to another place outside Johore, shall not be liable to duty.

(5) Dutiable articles of food taken out of Johore by a passenger for his sustenance on the journey shall not be liable to duty.

(6) The following articles are exempt from payment of import duty :—

- (a) Articles passed by the proper customs' officer as the personal baggage of passengers and which have been worn or used before importation ;
- (b) household effects not exceeding in value \$2,500 brought in for personal use and not for sale, and which have been in the use of the passenger for at least one year.

(7) The duty payable on any intoxicating liquor whose alcoholic strength has been reduced after importation shall in no case be less than the duty which would be payable thereon if such reduction in strength had not been made.

KEDAH

The President of the State Council may from time to time by notification in the "Gazette" fix for the purpose of levying duties the values of any dutiable goods and may from time to time alter any values so fixed.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
The Tobacco and Liquor Duties are the same as for Johore.		\$ c.	\$ c.
Petrol :—			
Kerosene	per gallon	0 10	0 10
Petrol	"	0 35	0 35
Methylated spirit	"	0 05	0 05
Miscellaneous :—			
1. Sugar, including "gula batu," syrup, cordial and any solution containing not less than 30 parts of sugar per centum	per pound	Nil	0 03
2. Tea	"	0 06	0 08
3. Coffee, including coffee beans or fruits, coffee powder	per katty	Nil	0 04
4. Cartridges	per 1,000	"	11 00
5. Motor and motor cycle tyres and inner tubes	<i>ad valorem</i>	"	20 per cent.
6. Boots, bootees, shoes, sandals, slippers, and soles of all descriptions made wholly or partly from rubber	per pair	0 10	0 50
7. Milk, including cream, condensed, desiccated or preserved milk or cream	per 100 lbs. net weight.	1 00	5 00
8. Fruits and vegetables preserved in metal, glass or earthenware containers, including jam and marmalade	<i>ad valorem</i>	Nil	20 per cent.
9. Tanned hides and skins	"	"	10 "
10. Brassware, bronze and bronzeware, copper and copperware	"	5 per cent.	15 "
11. Perfumery and cosmetics	"	Nil	25 "
12. Ground-nuts	per pound	"	0 02
13. Piece goods	<i>ad valorem</i> or per yard.	10 per cent. or 2½ cents per yard whichever is higher.	20 per cent. or 5 cents per yard whichever is higher.
14. Silk, cotton, linen, jute, artificial silk, felt, flannel, woollen and all textile goods made from plant fibres, whether finished goods or not, other than gunnies, waste, yarn, thread and piece goods as above, to the value of the materials only	<i>ad valorem</i>	10 per cent.	20 per cent.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
15. Fish maws and shark fins	<i>ad valorem</i>	\$ c. 5 per cent.	\$ c. 15 per cent.
16. Ground nut oil, kachang and gingelly oil	per pound	Nil	0 04
17. Paraffin wax	<i>ad valorem</i>	5 per cent.	15 per cent.
18. Rice	per pikul	0 15	0 25
19. Padi	"	0 15	0 25
* Motor cars	—	—	—

* In addition to the fees prescribed in the Rules made under the Motor Cars Enactment, No. 13 of A.H.1343, a fee equal to 20 per cent. of the value of the motor car shall be paid when such motor car is first licensed in the State of Kedah unless the motor car is proved to the satisfaction of the licensing officer to have been manufactured in the British Empire; such treatment is accorded only to motor vehicles having a 50 per cent. Empire content.

Provided that such additional fee shall not be paid if it is proved to the satisfaction of the licensing officer that an additional fee of not less than 20 per cent. of the value of the motor car has been paid upon the licensing or registration of the motor car in any Malay State under British Protection or in the Colony.

EXEMPTIONS

(i) Spirits of wine and medicinal spirits imported by or on behalf of the Kedah Medical Department;

(ii) British pharmacopoeial preparations containing more than 2 per cent. of alcohol by weight, other than medicated wines;

(iii) All dutiable goods imported for their personal use by Their Highnesses the Sultan and the Regent in respect of which a certificate signed by the Private Secretary to Their Highnesses and countersigned by the Secretary to Government that such goods are intended for the personal use of Their Highnesses shall have been presented to the proper Officer of Customs;

(iv) Any dutiable article which is forwarded as goods and is registered through by rail in accordance with the provisions of the Railways Enactment, A.H.1334, or rules thereunder from a place outside the State to another place outside the State;

(v) Any dutiable goods contained in passengers' luggage which is registered through in accordance with the provisions of the Railways Enactment, A.H.1334, or rules thereunder from a place outside the State to another place outside the State;

(vi) Wines or spirits not exceeding $\frac{1}{2}$ pint, and tobacco not exceeding $\frac{1}{2}$ lb. brought into the State by a person for his own consumption;

(vii) Sugar not exceeding 2 lb. brought into the State by sea by a person for his own consumption.

Definition—"Petrol" includes the liquid commonly known as petrol, gasoline, benzine and benzol.

Definition—"Kerosene," sometimes called paraffin oil, is a refined distillate of petroleum, and includes similar distillates of hydrocarbons derived from coal shale or any other bituminous substance.

Tobacco and liquors shall not be imported into the State unless and until the import duty thereon has been paid at the Office of the Assistant Superintendent of Government Monopolies, Straits Settlements at Penang, to the said Assistant Superintendent or his deputy. Receipt of such import duty as aforesaid at any other place is hereby prohibited.

Provided that :—

(a) in the case of short collection of duty in Penang the balance of duty payable may be collected at the collecting station in Kedah if the officer in charge of such collecting station is satisfied that there has been no attempt to evade payment of duty.

(b) the duty payable on

(1) tobacco and liquors for personal consumption and not for sale, imported by rail or post from any place in the Federated Malay States or from any place in the colony other than Penang ;

(2) tobacco imported from Siam by rail may be paid and collected at the collecting station nearest to the residence of the consignee.

(c) the duty payable on tobacco manufactured in Siam and imported by sea at Kuah may be paid at the collecting station at Kuah.

(d) the duty payable on tobacco and liquors not exceeding the amounts specified hereunder brought into the State by any person for his own consumption and not for sale may be paid and collected at the collecting station nearest to the place of import.

Wines or spirits	Half a gallon.
Beer	One gallon.
Tobacco and cigars	6 lb.
Cigarettes	600.

PREFERENTIAL DUTIES

Preferential duties will be levied only in respect of articles which are shown to the satisfaction of the Superintendent, Monopolies and Customs, to have been either grown, or produced or manufactured, and in every case consigned from a part of the British Empire.

Manufactured articles will not be entitled to the preferential rates unless 25 per cent. of their value is the result of labour within the British Empire.

Provided that the duty payable upon any intoxicating liquor whose alcoholic strength has been reduced after importation shall in no case be less than the duty which would have been payable thereon if such reduction had not taken place.

In the case of post parcels arriving from a part of the British Empire, if the contents are not merchandise for sale and do not exceed £10 in value for any one addressee the following short form of certificate will, in the absence of ground for suspicion, be accepted as satisfactory evidence of origin for admission to Preference, except as regards manufactured tobacco :—

“ The contents of this package are not merchandise for sale, and every dutiable article herein is the growth or produce, or, if a manufactured article, is to the extent of at least one fourth of its present value *bona fide* the manufacture of (Empire country of origin).”

All other post parcels, including all parcels containing manufactured tobacco, will be subject to the ordinary rules of evidence of origin applicable to merchandise generally.

KELANTAN

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
1. Tobacco :—			
(a) Cigars and snuff	per lb.	1 60	1 60
(b) Cigarettes	"	1 00	1 10
(c) Unmanufactured tobacco	"	0 70	0 70
(d) Manufactured tobacco, excluding cigars, cigarettes and snuff :—			
(i) If imported for sale to the public in airtight tins or containers	"	1 00	1 10
(ii) Not otherwise provided for	"	0 80	0 80
(e) <i>Dawn Rokok</i>	per bundle of 1,000	—	0 20
2. Liquor :—			
(a) Rectified spirit	per proof gallon	14 00	14 00
(b) Brandy	"	10 50	14 00
(c) Brandy in bottle and accepted by the Superintendent as not exceeding 81 per cent. of proof spirit	per gallon	8 00	10 50
(d) Any other intoxicating liquor not hereinafter provided for	per proof gallon	14 00	14 00
(e) Whisky, rum and gin	"	13 00	13 00
(f) Whisky, rum and gin in bottle and accepted by the Superintendent as not exceeding 81 per cent. of proof spirit	per gallon	9 50	9 50
(g) Toddy arrack, Saki and Samsu, in- cluding medicated samsu	per proof gallon	12 00	12 00
(h) Bitters and liqueurs not exceeding 100 per cent. of proof spirit	per gallon	13 00	13 00
(i) Sparkling wines not exceeding 42 per cent. of proof spirit	"	5 00	6 00
(j) Still wines exceeding 26 per cent. but not exceeding 42 per cent. of proof spirit	"	3 90	4 50
(k) Still wines not exceeding 26 per cent. of proof spirit	"	0 90	1 50
(l) Ale, beer, stout, porter, cider and perry	"	1 20	1 30
3. Alum	<i>ad valorem</i>	15 per cent.	15 per cent.
4. Aluminium ware	"	5 "	5 "
5. Batteries :—			
(a) For electric torches and hand lamps	"	5 "	20 "
(b) Other electric batteries	"	Free	15 "
6. Biscuits not of European manufacture ..	"	5 per cent.	5 "

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.	General Tariff.
		\$ c.	\$ c.
7. Boats constructed of wood and propelled otherwise than by machinery	<i>ad valorem</i>	12 per cent.	12 per cent.
8. Books and stationery, not printed	"	5 "	5 "
9. Brassware and bronzeware	"	5 "	15 "
10. Butter :—			
(a) Tinned butter	per lb.	0 05	0 05
(b) Frozen butter	"	0 05	0 05
11. Cameras, photographic apparatus and accessories, excluding cinematograph films	<i>ad valorem</i>	10 per cent.	10 per cent.
12. Candles	"	5 "	5 "
13. Canned, bottled and preserved foodstuffs			
(a) Fruits, jams, marmalade, vegetables, fish, meats, soups in metal, glass or earthenware containers	"	5 "	20 "
(b) Other than (a) above	"	5 "	5 "
14. Cartridges	per 1,000	10 00	11 00
15. Cement	per ton	6 00	12 00
16. Chemical dyes	<i>ad valorem</i>	10 per cent.	10 per cent.
17. Chillies	"	15 "	15 "
18. Clocks and watches	"	10 "	10 "
19. Coconut oil	"	15 "	15 "
20. Coffee	per katty	0 03	0 04
21. Coir rope	<i>ad valorem</i>	15 per cent.	15 per cent.
22. Copperware	"	5 "	15 "
23. Dried fish and prawns	"	5 "	5 "
24. Enamel, paint, tar, varnish, linseed oil, turpentine and distemper	"	5 "	5 "
25. Firearms, ammunition, explosives, and fireworks	"	10 "	10 "
26. Fish maws	"	5 "	15 "
27. Furniture, cabinetware and manufactured articles of bamboo and rattan	"	10 "	10 "
28. Gambier	per basket	0 75	0 75
29. Gingelly oil	per lb.	0 02	0 04
30. Ground-nut oil	"	0 02	0 04
31. Ground-nuts	"	0 01	0 02
32. Jewellery, including precious stones and manufactured articles of or containing gold, silver or platinum	<i>ad valorem</i>	12 per cent.	12 per cent.
33. Joss stocks and paper	"	5 "	5 "
34. Lubricating oils	"	5 "	5 "
35. Machinery and manufactured articles of iron, steel or zinc, including boats or other vessels constructed of these materials or propelled by mechanical means, but not including machinery and implements for use in mining and agriculture	<i>ad valorem</i>	5 "	5 "

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
36. (a) Manufactured articles of glass, china or earthenware, including bricks ..	<i>ad valorem</i>	5 per cent.	5 per cent.
(b) Tiles :—			
(i) Roofing	per ton	12 00	12 00
(ii) Flooring and wall	per ton	10 00	12 00
37. Manufactured leather goods	<i>ad valorem</i>	5 per cent.	5 per cent.
38. Margarine	per lb.	0 05	0 10
39. Matches other than matches the import of which is prohibited :—			
(i) Containers with not more than 20 matches	per 100 containers.	Free	0 50
(ii) Containers with more than 20 matches but not more than 50 matches ..	..	..	1 00
For every additional 25 matches or part of 25 matches over 50 in a container, a duty additional to the duty in (ii)			0 50
40. Mats and matting	<i>ad valorem</i>	5 per cent.	5 per cent.
41. Milk, including cream, condensed, desiccated or preserved	per 100 lb. net weight.	1 00	5 00
42. (a) Motor vehicles	<i>ad valorem</i>	Free	20 per cent.
(b) (i) Cycles—complete	each	1 50	4 50
(ii) Cycle parts :—			
Saddles .. .. .	..	0 10	0 30
Frames—complete .. .. .	..	1 00	3 00
Frames—parts of	per piece	0 05	0 15
Handle bars—with fittings and otherwise	each	0 10	0 30
Rims .. .. .	..	0 10	0 30
Chains .. .. .	..	0 10	0 30
(iii) Cycle tyres :—			
Outer covers	per cover	0 08	0 15
Inner tubes	per tube	0 03	0 06
43. Motor car and motor cycle tyres :—			
(a) Outer covers	<i>ad valorem</i>	Free	20 per cent.
(b) Inner tubes .. .. .	..	..	20 ..
44. (a) Pianos .. .. .	..	10 per cent.	10 ..
(b) Other musical instruments, wireless receiving sets and parts thereof, including gramophones, electrical gramophones or reproducers, phonographs, records, needles, valves and other parts or accessories .. .. .	..	10 ..	20 ..
45. Paraffin wax and articles made thereof ..	..	5 ..	15 ..
46. Perfumes, powders, and other toilet preparations, except soaps and dentifrices ..	..	25 ..	50 ..

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
47. Petroleum :—			
(a) Non-dangerous	per gallon	0 15	0 15
(b) Dangerous	"	0 35	0 35
(Dangerous petroleum shall bear the meaning provided by "The Petroleum Enactment, 1929" and non-dangerous petroleum shall mean petroleum as defined by "The Petroleum Enactment, 1929," but excluding dangerous petroleum and petroleum residue)			
48. Playing cards	<i>ad valorem</i>	33½	33½
		per cent.	per cent.
49. Printing paper	"	Free	10 "
49A. Rice	per pikul	0 15	0 25
50. Rope, other than coir	"	5 per cent.	5 per cent.
51. Rubber :—			
(a) Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions made wholly or partly of rubber, balata, or gutta-percha (except where the outer part of the uppers, apart from stitchings, fastenings, or ornaments, is made entirely of leather or leather and elastic)	per pair	0 10	0 50
(b) Rubber soles	"	0 05	0 25
53. Sharks' fins	<i>ad valorem</i>	5 per cent.	15 per cent.
54. Stoneware	"	5 "	5 "
55. Sugar	per lb.	0 03	0 05
56. Sweets, not of European manufacture	<i>ad valorem</i>	5 per cent.	5 per cent.
57. Tanned hides and skins	"	5 "	15 "
58. Cocoa, and chocolate	"	5 "	5 "
58A. Tea	per lb.	0 06	0 08
59. Textiles and apparel :—			
(a) Piece goods made of cotton, linen, artificial silk, and all mixtures made of cotton, linen, artificial silk, silk, and, or, other materials	<i>ad valorem</i>	10 per cent. or 2½ cts. per yard whichever is higher.	20 per cent. or 5 cts. per yard whichever is higher.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
59. Textiles and apparel— <i>continued.</i>		\$ c.	\$ c.
(b) Cotton, linen, jute, silk or artificial silk, felt, flannel, woollen and all textile goods made from plant fibres, whether finished goods or not, other than yarn, thread, gunnies and waste except as provided in (a) above	<i>ad valorem</i>	10 per cent.	20 per cent.
(c) (i) Thread and yarn	"	Free	Free
(ii) Silk thread and yarn	"	"	"
60. Timber of all kinds except <i>kayu glam</i> ..	"	10 per cent.	10 "
61. Wearing apparel not otherwise provided for, including boots, bootees, shoes, overshoes, slippers, and sandals of all descriptions and of whatever material finished or unfinished, other than articles specified in Item 51	"	10 "	20 "
62. Woodenware of all kinds	"	10 "	10 "

PREFERENTIAL DUTIES

Where a preferential duty is specified such duty will be levied in lieu of the corresponding full duty only in respect of articles of that description which are shown to the satisfaction of the Superintendent of Customs to have been either grown, produced or manufactured in the United Kingdom, or in any British possession or protectorate or in any of the Mandated territories of Tanganyika, Cameroons or Togoland and consigned directly therefrom.

Provided that the Superintendent of Customs may in his absolute discretion levy duty at the preferential rate where any of such articles have been first consigned to the Straits Settlements or Federated Malay States or any Malay State under British Protection and are subsequently reconsigned to the State of Kelantan.

Manufactured articles will not be entitled to the preferential rates unless 25 per cent. (motor vehicles, 50 per cent.) of their value is the result of labour within any of the territories specified above.

EXEMPTIONS

1. A *bona fide* traveller entering the State may bring in duty free for his personal use or consumption and not for trade or sale:—

- (a) wine or spirits not exceeding half a pint.
- (b) beer or malt liquor not exceeding one quart,
- (c) tobacco not exceeding half a pound,
- (d) matches not exceeding six boxes.
- (e) sugar not exceeding two pounds,
- (f) edible oils or fats not exceeding one pound,
- (g) textiles, apparel, and leather and imitation leather goods which have been in use or worn before importation,
- (h) cosmetics and perfumery in open tins, bottles or other containers,
- (i) milk not exceeding three 16-ounce tins.

2. Molasses intended for use in the manufacture of spirits in a licensed distillery may be imported duty free.
3. No articles other than those mentioned in the Customs Tariff shall be liable to Customs Duty.
4. (i) Notwithstanding anything contained in the Customs Tariff Notification, His Highness the Sultan may in particular cases grant special exemption from any Customs Duty or from any restriction or prohibition of import or export imposed under that Notification or hereafter to be imposed under section 4 (i) of " The Customs Enactment, 1928."

(ii) Upon the grant of any exemption under sub-section (i) above the Superintendent shall give such instructions as may be necessary to give effect to such exemption.

5. Articles for use in estate hospitals, under certificate.

PERLIS

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
1. Intoxicating liquors :—			
(a) Rectified spirit	per proof gallon.	14 00	14 00
(b) Brandy and any other intoxicating liquor not hereinafter provided for	..	10 50	14 00
(c) Brandy in bottle and accepted by the Superintendent as not exceeding 81 per cent. of proof spirit	per gallon	8 00	10 50
(d) Whisky, rum and gin	per proof gallon.	13 00	13 00
(e) Whisky, rum and gin in bottle and accepted by the Superintendent as not exceeding 81 per cent. of proof spirit.	per gallon	9 50	9 50
(f) Toddy arrack, saki and samsu in- cluding medicated samsu	per proof gallon.	12 00	12 00
(g) Bitters and liqueurs not exceeding 100 per cent. of proof spirit	per gallon	13 00	13 00
(h) Sparkling wines not exceeding 42 per cent. of proof spirit .. .. .	..	5 00	6 00
(i) Still wines exceeding 26 per cent. but not exceeding 42 per cent. of proof spirit .. .. .	..	3 90	4 50
(j) Still wines not exceeding 26 per cent. of proof spirit .. .. .	..	0 90	1 50
(k) Ale, beer, stout, porter, cider and perry .. .. .	..	1 20	1 30
2. Tobacco : —			
(a) Cigars and snuff	per lb.	1 60	1 60
(b) Cigarettes .. .. .	..	1 00	1 10
(c) Unmanufactured tobacco .. .. .	..	0 70	0 70
(d) Manufactured tobacco excluding cigars, cigarettes and snuff :—			
(i) Imported for sale in airtight tins or containers .. .. .	..	1 00	1 10
(ii) Not otherwise provided for	..	0 80	0 80
3. Miscellaneous :—			
Brassware, bronze, and bronze copper and copperware	<i>ad valorem</i>	5 per cent.	15 per cent.
Cartridges	per 1,000	10 00	11 00
Coffee	per katty	0 03	0 04

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
3. Miscellaneous—continued.			
Piece goods made of silk, cotton, linen, artificial silk and all mixtures made of cotton, linen, artificial silk, silk and/or other materials . .	<i>ad valorem</i> or per yard	10 per cent. or 2½ cents per yard. whichever is higher.	20 per cent. or 5 cents per yard. whichever is higher.
Cotton, linen, jute, silk or artificial silk, felt, flannel, woollen and all textile goods made from plant fibres whether finished goods or not, other than yarn, thread, gunnies and waste, except as provided above	<i>ad valorem</i>	10 per cent.	20 per cent.
Fish maws and shark fins	"	5 per cent.	15 "
Ground-nuts	per lb.	0 01	0 02
Ground-nut oil, kachang and gingelly oil	"	0 02	0 04
Matches	per 10,000	1 00	1 00
Methylated spirit	per gallon	0 05	0 05
Milk (condensed and powdered) . .	per lb.	0 01	0 05
*Motor cars	—	—	—
Motor tyres and inner tubes	<i>ad valorem</i>	Free	20 per cent.
Paraffin wax	"	5 per cent.	15 "
Perfumery	"	25	50 "
Petrol	per gallon	0 35	0 35
Petroleum, other than petrol	"	0 10	0 10
Rubber boots and shoes, and canvas boots and shoes, shoes with rubber soles	per pair	0 10	0 50
Sugar and sugar mixed with water . .	per lb.	0 03	0 03
Tanned hides and skins	<i>ad valorem</i>	5 per cent.	15 per cent.
Tea	per lb.	0 06	0 08
Fruits, jams, marmalade, vegetables, fish, meats and soups in metal, glass or earthenware containers . .	<i>ad valorem</i>	5 per cent.	20 per cent.
Paddy	per pikul	0 15	0 25
Rice	"	0 15	0 25

* In addition to the fees prescribed in Section 10 of the Motor Cars Enactment, No. 9 of A.H.1335, a fee equal to 20 per cent. of the value of the motor car shall be paid when such motor car is first licensed in the State of Perlis unless the motor car is proved to the satisfaction of the Licensing Officer to have been manufactured in the British Empire (see note below) : such treatment is accorded only to motor vehicles having a 50 per cent. Empire content.

Provided that where such motor car shall have previously been registered in any Malay State under British protection or in the Straits Settlements, such additional fee shall not be payable if it is shown to the satisfaction of the Licensing Officer :—

- (a) that at the time of such previous registration an additional fee of not less than 20 per cent. of the value of the motor car was paid ; or
- (b) that such registration was previous to the 13th Jamadil Akhir, A.H.1351 (14th October, 1932).

(Note.—In the Motor Cars Enactment, A.H.1335, the term " Motor car " includes motor bicycles and all vehicles propelled by mechanical power other than vehicles constructed for use on fixed rails or specially prepared ways.)

Note.—The preferential duty specified above will be levied only in respect of those articles which are shown to the satisfaction of the Collector of Customs to have been grown or manufactured in and consigned from the United Kingdom of Great Britain and Northern Ireland, the Dominions, India, the territories administered by His Majesty's Governments in the Dominions under Mandate or otherwise, the British Colonies, the British Protectorates and Protected States and the Mandated territories of Tanganyika, the Cameroons under British Mandate and Togoland under British Mandate.

Manufactured articles will not be entitled to the preferential duty unless 25 per cent. of their value is the result of labour within any of the territories above named.

Definition.—“Petroleum” includes the liquids commonly known by the names of rock oil, Rangoon oil, Burmah oil, kerosene oil, paraffin oil, petrol, gasoline, benzol, benzoline, naphtha or any like inflammable liquid, whether a natural product or one that is made from petroleum, coal schist, shale or any other bituminous substance of from any products thereof (but does not include any liquid or substance which has a flashing point higher than 150 deg. Fahrenheit). “Petrol” includes the liquids commonly known by the names of petrol, gasoline and benzine.

EXEMPTIONS

1. A *bona fide* traveller entering the State of Perlis may bring in duty free for his personal use or consumption and not for sale or trade—
 - (a) Wine or spirits not exceeding $\frac{1}{2}$ pint.
 - (b) Beer or malt liquor not exceeding 1 quart.
 - (c) Tobacco not exceeding 1 lb.
 - (d) Matches not exceeding 6 boxes.
 - (e) Sugar not exceeding 2 lb.
 - (f) Ground-nut oil, kachang and gingelly oil not exceeding 1 lb.
 - (g) Personal wearing apparel which has been worn.
 - (h) Milk not exceeding three 16 oz. tins.
 - (i) Tea not exceeding 1 lb.
 - (j) Coffee not exceeding 1 katty.
 - (k) Fruits, jams, marmalade, vegetables, fish, meats and soups in metal, glass or earthenware containers, not exceeding 1 lb.

TRENGGANU

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
I. Intoxicating liquors :—			
(a) Arrack and brandy and any other intoxicating liquors not hereinafter provided for	per proof gallon.	10 50	14 00
(b) Brandy, imported in bottles and not exceeding 81 per cent. of proof spirit	per gallon	8 00	10 50
(c) Whisky, rum and gin	per proof gallon.	13 00	13 00
Provided that the duty on whisky, rum and gin imported in bottles and accepted by the Superintendent as not exceeding 81 per cent. of proof spirit shall be .. .. .	..	9 50	9 50
(d) Japanese saki and Chinese samsu including medicated samsu .. .. .	..	12 00	12 00
(e) Bitters and liqueurs not exceeding 100 per cent. of proof spirit ..	per gallon	13 00	13 00
(f) Sparkling wines not exceeding 42 per cent. of proof spirit .. .. .	..	5 00	6 00
(g) Still wines (including medicated wines) exceeding 26 per cent. but not exceeding 42 per cent. of proof spirit ..	..	3 90	4 50
(h) Still wines (including medicated wines) not exceeding 26 per cent. of proof spirit .. .. .	..	0 90	1 50
(i) Ale, beer, stout, porter, cider and perry	..	1 20	1 30
II. Tobacco :—			
(a) Cigars and snuff	per lb.	1 60	1 60
(b) Cigarettes .. .. .	..	1 00	1 10
(c) Unmanufactured tobacco .. .. .	..	0 70	0 70
(d) Manufactured tobacco, excluding cigars, cigarettes and snuff :—			
(i) If imported for sale to the public in airtight tins or containers ..	..	1 00	1 10
(ii) Not otherwise provided for ..	..	0 80	0 80
III. Matches :—			
(i) Containers with not more than 10 matches :—			
(a) Per packet of 10 containers ..		0 01	0 01
(b) Per tin of 120 containers ..		1 44	1 44
(c) Per case of 720 containers ..		8 64	8 64

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
III. Matches—continued.		\$ c.	\$ c.
(ii) Containers with more than 10 but not more than 20 matches :—			
(a) Per packet of 10 containers ..		0 02	0 02
(b) Per tin of 120 containers ..		2 88	2 88
(c) Per case of 720 containers ..		17 28	17 28
(iii) Containers with more than 20 but not more than 50 matches :—			
(a) Per packet of 10 containers ..		0 06	0 06
(b) Per tin of 120 containers ..		7 20	7 20
(c) Per case of 720 containers ..		43 20	43 20
For every additional 25 matches or part of 25 matches over 50 in a container, a duty additional to the duty under (iii) :—			
(a) Per packet of 10 containers ..		0 03	0 03
(b) Per tin of 120 containers ..		3 60	3 60
(c) Per case of 720 containers ..		21 60	21 60
IV. Miscellaneous :—			
(1) Alum	<i>ad valorem</i>	15 per cent.	15 per cent.
(2) Asbestos sheets	"	5 "	5 "
(3) Batteries :—			
(i) For electric torches	"	5 "	20 "
(ii) All other batteries	"	Free	15 "
(4) Cycles—complete	each	1 50	4 50
Saddles	"	0 10	0 30
Frames—complete	"	1 00	3 00
Frames—parts of	per piece	0 05	0 15
Handlebars—with fittings and otherwise	each	0 10	0 30
Rims	"	0 10	0 30
Chains	"	0 10	0 30
(5) Bicycle tyres (outer Covers)	per cover	0 08	0 15
(6) Bicycle tyres (inner tubes)	per tube	0 03	0 06
(7) Perahus and other boats constructed of wood and propelled otherwise than by machinery	<i>ad valorem</i>	12 per cent.	12 per cent.
(8) Books (blank) and stationery	"	5 "	5 "
(9) Cement	per ton	6 00	12 00
(10) Chemical dyes	<i>ad valorem</i>	10 per cent.	10 per cent.
(11) Clocks and watches	"	10 "	10 "
(12) Coal tar, paints and turpentine	"	5 "	5 "
(13) Cosmetics and perfumery	"	25 "	50 "
(14) Cameras and photographic goods, including cinematograph films	"	10 "	10 "

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
IV. Miscellaneous— <i>continued.</i>		\$ c.	\$ c.
(15) Cartridges	per 1,000	10 00	11 00
(16) Coffee, cocoa, chocolate and tea	<i>ad valorem</i>	5 per cent.	5 per cent.
(17) Coffee seeds	}	per lb. 0 03	0 03
(18) Daun Rokok		per pikul 4 00	4 00
		per 1,000 pieces 0 20	0 20
(19) Edible oils and fats :—			
(i) Ground-nut, Kachang and gingelly oil	per lb.	0 02	0 04
(ii) Butter, tinned	"	0 12	0 17
(iii) Butter, frozen	"	0 15	0 20
(iv) Margarine	"	0 05	0 10
(v) Coconut	<i>ad valorem</i>	15 per cent.	15 per cent.
(20) Firearms, explosives and fireworks	"	10 "	10 "
(21) Fish maws, shark fins	"	5 "	15 "
(22) Food stuffs in tins or other similar containers	"	5 "	20 "
(23) Furniture and cabinetware	"	10 "	10 "
(24) Gambier	per basket of 8 lb.	0 50	0 50
(25) Ground-nuts	per lb.	0 01	0 02
(26) Jewellery, including precious stones and manufactured articles of or containing gold or silver	<i>ad valorem</i>	12 per cent.	12 per cent.
(27) Joss sticks and paper	"	5 "	5 "
(28) Lamp shades (silk or cotton)	"	5 "	15 "
(29)*Machinery and manufactured articles of iron, steel, brass, copper and zinc including boats or other vessels constructed of these materials or propelled by machinery	"	5 "	5 "
(30) Manufactured leather goods	"	5 "	5 "
(31) Manufactured articles of glass, china or earthenware, including bricks and tiles (other than item 54)	"	5 "	5 "
(32) Manufactured brass, bronze and copperware	"	5 "	15 "

* Exempt from duty if of British manufacture for use in mining and agriculture only.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
IV. Miscellaneous— <i>continued.</i>		\$ c.	\$ c.
(33) Manufactured paper goods and rubber goods (other than specifically provided for)	<i>ad valorem</i>	5 per cent.	5 per cent.
(34) Mats and mattings	"	5 "	5 "
(35) Milk of all kinds	per 100 lb.	1 00	5 00
(36) Motor cars and motor cycles	<i>ad valorem</i>	Free	20 per cent.
(37) Motor car and motor cycle spare parts	"	10 per cent.	10 "
(38) Motor car and motor cycle (outer covers)	"	Free	20 "
(39) Motor car and motor cycle tyres (inner tubes)	"	"	20 "
(40) Musical instruments other than pianos	"	10 per cent.	20 "
(41) Paraffin wax and articles made thereof.	"	5 "	15 "
(42) Petroleum—Kerosene oil and methylated spirit	per gallon	0 12·5	0 12·5
Petroleum — Dangerous petroleum (petrol, benzine)	"	0 35	0 35
(43) Pigs (live)	each	2 00	2 00
(44) Playing cards	<i>ad valorem</i>	40 per cent.	40 per cent.
(45) Printing paper	"	Free	10 "
(46) Ropes :—			
(a) Other than coir ropes	"	5 per cent.	5 "
(b) Coir	"	15 "	15 "
(47) Salt	per pikul	0 40	0 40
(48) Stationery and blank books	<i>ad valorem</i>	5 per cent.	5 per cent.
(49) Stoneware	"	5 "	5 "
(50) Sugar	per lb.	0 03	0 05
(51) Tanned hides and skins	<i>ad valorem</i>	5 per cent.	15 per cent.
(52) Tea, coffee, cocoa and chocolate	"	5 "	5 "
(53) Textiles and apparel :—			
(a) Cotton, linen, felt, flannel, woollen and all textile goods made from plant fibre, whether finished goods or not, other than yarn, waste, silk thread, gunnies and wearing apparel	"	10 per cent. or 2½ cents per yard whichever is higher.	20 per cent. or 5 cents per yard whichever is higher.

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.	General Tariff.
IV. Miscellaneous— <i>continued</i> .			
(53) Textiles and apparel— <i>continued</i> .		\$ c.	\$ c.
(b) Silk or artificial silk	<i>ad valorem</i>	10 per cent.	20 per cent.
(c) Wearing apparel of all kinds	"	10 "	20 "
(d) Rubber boots and shoes and canvas shoes with rubber soles	per pair	0 10	0 50
(e) Rubber soles	"	0 05	0 25
(f) Boots and shoes	<i>ad valorem</i>	10 per cent.	20 per cent.
(54) Tiles—			
(a) Flooring and wall	per ton	10 00	12 00
(b) Tiles, roofing	per ton	12 00	12 00
(55) Timber of all kinds whether hewn or in bulk	<i>ad valorem</i>	5 per cent.	5 per cent.
(56) Umbrellas, made of silk or cotton or artificial silk	"	5 "	15 "
(57) Toys	"	10 "	10 "
(58) Cigarette papers	"	5 "	5 "
(59) Rice	per pikul	0 15	0 25

PREFERENTIAL DUTIES

Where a preferential duty is specified in respect of a particular description of article, such preferential duty will be levied in lieu of the corresponding full duty only in respect of articles of that description which are shown to the satisfaction of the Superintendent of Customs to have been either grown or produced or manufactured in the United Kingdom, or in any British possession or protectorate or in any of the mandated territories of Tanganyika, Cameroons or Togoland and consigned directly therefrom.

Provided that the Superintendent of Customs may in his absolute discretion levy duty at the preferential rate where any of such articles have been first consigned to the Straits Settlements and are subsequently reconsigned to Trengganu.

Manufactured articles will not be entitled to the preferential duty unless 25 per cent. (motor vehicles, 50 per cent.) of their value is the result of labour within any of the territories specified above.

The 20 per cent. *ad valorem* duty payable on motor cars and motor cycles will not be demanded on any motor car or motor cycle on which a payment of 20 per cent. of its value has been made to the Government of the Straits Settlements or to the Government of any Malay State under British protection. "Motor car" has the meaning assigned to it by the Motor Cars Enactment A.H.1340, i.e., it includes motor lorries, and motor omnibuses.

EXEMPTIONS

A *bona fide* traveller entering the State of Trengganu may bring in duty free for his personal use or consumption, and not for sale or trade—

- (a) tobacco not exceeding $\frac{1}{2}$ lb. ;
- (b) cigarettes or cigars not exceeding $\frac{1}{2}$ lb.
- (c) sugar not exceeding 2 lb.
- (d) cosmetics and perfumery in opened tins, bottles or other containers ;
- (e) food-stuffs in tins or other containers to a value not exceeding \$1.
- (f) liquor in not more than one opened bottle.
- (g) matches not exceeding 20 boxes.
- (h) so much cloth as shall suffice for the making of one sarong, one coat and one pair of trousers only.

MAURITIUS

ASCERTAINMENT OF AD VALOREM DUTIES

For the purpose of assessing ad valorem duty and for the purpose of the declaration and oaths which may at any time be required by law or regulation in relation to any question respecting such duty the value of the goods for purposes of such duty shall be taken to be the domestic value, as hereinafter defined, together with the extra cost of packing and packages for export, carriage to the port of shipment and all other expenses incidental to placing the goods on board the ship. Provided that in no case shall the value for purposes of duty be less than the cost of the goods to the importer at the port of exportation.

For the purposes of this article, the expression "domestic value" shall, in respect of imported goods, mean the market price at which, at the time of exportation, such or similar goods are offered for sale, for consumption in the country from which the goods are exported, to all purchasers in the usual wholesale quantities in the ordinary course of trade in the principal markets of such country, including the cost of packages ordinarily used in those markets, but not including excise duties payable in that country.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		Rs. c.	Rs. c.
1. Advertising articles of a non-marketable kind such as show cards, posters, signs, placards, calendars, etc. . . and similar articles, but not including such articles as matches, playing cards, stationery, pencils, penknives watches, clocks, glass-ware, porcelain, crockery, and other articles of any kind whatsoever which may be used in lieu of similar or other marketable articles liable to duty		Free	Free
2. Airships, aeroplanes, and other aircraft including parts and accessories		"	"
3. Ale, beer, porter, cider and perry :—			
(a) In bottles—			
(i) Not exceeding 1 litre ..	per dozen	2 75	2 75
(ii) Not exceeding $\frac{1}{2}$ litre ..	"	1 37	1 37
(iii) Not exceeding $\frac{1}{4}$ litre ..	"	0 71	0 71
(b) In bulk	per hecto-litre	17 60	17 60
4. Aluminium ware	ad valorem	20 per cent.	50 per cent.
5. Anchors.. .. .		Free	Free

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		Rs. c.	Rs. c.
6. Animals :—		Free	Free
(a) Dogs under 3 months ..	per head	11 00	11 00
(b) Dogs, 3 months and above ..	"	2 75	2 75
(c) Horses and mules	"	1 10	1 10
(d) Cattle and oxen	"	0 55	0 55
(e) Goats, sheep and pigs	"	1 10	1 10
(f) Asses	"	2 20	2 20
(g) Ponies	"	0 13	0 13
(h) Other live stock except poultry and birds	"		
7. Apparel, wearing (except boots and shoes) other than manufactures of silk or artificial silk	<i>ad valorem</i>	5 per cent.	26 per cent.
8. Articles for the official use of foreign Consulates including furniture of a Consul on his first arrival provided that the Consul is not engaged in any other profession or occupation		Free	Free
9. Articles re-imported after repairs on proof that they were sent from the Colony shall be charged duty on the value of repairs at the rate of duty chargeable on the material used	—	—	—
10. Articles received by post valued at less than 50 cents or on which the duty does not exceed 5 cents ..		Free	Free
11. Articles of civil, naval, military and police uniform or materials and equipment for same intended for the personal use of the importer ..		"	"
12. Articles of uniform or equipment imported by or on behalf of the Boy Scouts or Girl Guides Associations, on production of certificates from the President or Secretary of the Association		"	"
13. Asphaltum and bitumen and preparations thereof for road making		"	"
14. Bacon and hams :—			
(a) Not tinned	per 100 kilos.	10 00	20 00
(b) Tinned	<i>ad valorem</i>	11 per cent.	22 per cent.
15. Bags (gunny)	per 100 bags.	1 65	1 65
16. Bags and pockets other than gunny ..		Free	Free
17. Ballast consisting of sand or stone ..		"	"

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
18. Biscuits (ships') and bread		Rs. c. Free	Rs. c. Free
19. Biscuits and cakes	<i>ad valorem</i>	13·2 per cent.	27·5 per cent.
20. Bricks, fire or building	per 100	0 16	0 16
21. Brimstone and sulphur rolls refined..	per 100 kilos.	0 04	0 04
22. Brushes and brooms	<i>ad valorem</i>	13·2 per cent.	22 per cent.
23. Bullion and specie		Free	Free
24. Bung and corks	per 100	0 11	0 11
25. (a) Butter and ghee	per 100	22 00	22 00
(b) Margarine, butter substitutes and vegetable ghee	"	11 00	11 00
26. Camphor, crude and refined		Free	Free
27. Candles :—			
(a) Wax	per 100 kilos.	13 20	13 20
(b) Other sorts	"	4 40	4 40
28. Canvas, not treated in any way ..	"	4 40	8 80
29. Caps, percussion	per 1,000 caps.	0 33	0 33
30. Capsules, bottling, including Crown Corks	per 100 capsules.	0 17	0 17
31. Cards, playing	<i>ad valorem</i>	55 per cent.	55 per cent.
32. Cartridges :—			
(a) Empty, including wad	per 100 cartridges.	0 55	1 10
(b) Loaded	"	1 10	2 20
33. Empty casks, cases, crates, drums and kegs, empty tins or parts thereof..		Free	Free
34. Cement	per 100 kilos.	0 30	1 00
35. Charcoal	"	0 13	0 13
36. Charcoal (animal)		Free	Free
37. Cheese	per 100 kilos.	8 00	22 00
38. Chemicals, chemical preparations and substances (excluding tinctures and extracts containing alcohol) when proved to the satisfaction of the Collector of Customs to have been imported solely for use in the local manufactures specified in Item 106 or declared by Proclamation from time to time		Free	Free

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		Rs. c.	Rs. c.
39. Cinchona and its official preparations as defined in recognized pharmacopoeias	—	Free	Free
40. (a) Cinematograph films certified by the International Educational Cinematograph Institute to be of an educational nature ..		Free	Free
(b) Other cinematograph films ..	per metre of the standard width of 3.5 c.m.	..	0 04
41. Clay, pipe and fire	per 100 kilos.	1 10	1 10
42. Clocks, watches and parts thereof ..	<i>ad valorem</i>	11 per cent.	16.5 per cent.
43. Cloth, hessian	per 100 metres.	0 80	0 80
44. Coal, coke and patent fuel	per 100 kilos.	0 08	0 42
45. Cocoa and chocolate :—			
(a) Unsweetened	per kilo	0 11	0 22
(b) Other sorts for potable use ..	..	0 11	0 22
46. Coconuts	per 100	4 00	4 00
47. Coffee (raw)	per 100 kilos.	10 00	20 00
48. Confectionery, plain or fancy, of all kinds not elsewhere included, compounded, made or preserved with sugar	<i>ad valorem</i>	13.2 per cent.	27.5 per cent.
49. (a) Copra	per 100 kilos.	0 13	0 50
(b) Poonac and oil cake or meal ..	..	0 13	0 13
50. Cordage or rope :—			
(a) Coir .. .. .	..	2 64	2 64
(b) Coir, oiled .. .. .	..	5 50	5 50
(c) Hemp .. .. .	..	2 90	2 90
(d) Hemp, oiled or tarred .. ..	..	7 15	7 15
(e) All other sorts including manilla rope .. .. .	..	7 15	7 15
51. Cotton :—			
(a) Wool, unbleached .. .. .	..	2 53	2 53
(b) Waste .. .. .	..	2 64	2 64
(c) Wadding .. .. .	..	4 95	4 95
52. Cotton, wool or wadding, prepared for medical or surgical use	<i>ad valorem</i>	13.2 per cent.	13.2 per cent.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
53. Cotton manufactures :— (a) Other than piece goods .. (b) Piece goods* as in table following :—	<i>ad valorem</i>	Rs. c. 5 per cent.	Rs. c. 26 per cent.

Exceeding per square metre.	Not exceeding per square metre.	Rate of Duty.					
		General Tariff.			Preferential Tariff.		
		Grey (unbleached) per kilogramme.	White (bleached) per kilogramme.	Dyed, coloured or printed per kilogramme.	Grey (unbleached) per kilogramme.	White (bleached) per kilogramme.	Dyed, coloured or printed per kilogramme.
Grammes.	Grammes.	R. c.	R. c.	R. c.	} 5 per cent. <i>ad valorem</i> .		
—	50	0 56	0 78	1 02			
50	60	0 52	0 70	0 94			
60	70	0 48	0 64	0 86			
70	80	0 44	0 60	0 80			
80	90	0 42	0 56	0 74			
90	100	0 38	0 52	0 70			
100	125	0 34	0 44	0 58			
125	150	0 30	0 38	0 50			
150	175	0 28	0 34	0 44			
175	200	0 26	0 30	0 40			
200	225	0 26	0 28	0 38			
225	250	0 24	0 26	0 36			
250	—	0 24	0 26	0 34			
Or 26 per cent. <i>ad valorem</i> whichever is the higher.							

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
54. Cutlery	<i>ad valorem</i>	Rs. c. 5·5 per cent.	Rs. c. 27·5 per cent.
55. Cycles, accessories and component parts, including tyres and tubes fitted before importation ..	..	5·5 per cent.	16·5 per cent.

* Invoices for cotton piece goods should show the length, width and weight of each piece and the weight per square metre according to the metric system of weights and measures.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
56. Detonators	per 100	Rs. c. 0 83	Rs. c. 0 83
57. Disinfectants, when proved to the satisfaction of the Collector of Customs to have been imported for use as such	<i>ad valorem</i>	Free	13·2 per cent.
58. Dynamite	per 100 kilos.	18 70	18 70
59. Earthenware, including chinaware and other clay products not elsewhere included	<i>ad valorem</i>	11 per cent.	27·5 per cent.
60. Eggs		Free	Free
61. Electrical :—			
(a) Stoves and household appliances	<i>ad valorem</i>	13·2 per cent.	30 per cent.
(b) Bulbs (incandescent filament, not including surgical, flash, torch, radiator, projector, low voltage series burning, or motor-lamp bulbs) :—			
Not exceeding 60 watts ..	per bulb	0 06	0 10
Exceeding 60 watts, but not exceeding—			
75 .. 100	"	0 09	0 15
" 100 .. 150	"	0 11	0 18
" 150 .. 200	"	0 15	0 25
" 200 .. 300	"	0 21	0 35
" 300 .. 500	"	0 27	0 45
" 300 .. 500	"	0 39	0 65
and in addition for each 250 watts or fraction thereof, above 500 watts ..	"	0 12	0 20
(c) Goods of every other description (excluding bulbs dutiable under Item 61 (b))	<i>ad valorem</i>	13·2 per cent.	22 per cent.
62. Enamelled ware	"	5·5 per cent.	22 per cent.
63. Fibre of all sorts	per 100 kilos.	4 40	4 40
64. Firewood		Free	Free
65. Fireworks of all descriptions, excluding distress or signal lights for ships' use	<i>ad valorem</i>	55 per cent.	55 per cent.
66. Fish :—			
(a) Of all kinds, except salmon, in tins, including the weight of the tins	per 100 kilos.	5 50	11 00
(b) Salmon, in tins, including the weight of the tins	"	11 00	22 00
(c) Dried or salted	"	15 00	15 00
(d) Pickled	"	15 00	15 00

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
66. Fish— <i>continued.</i>		Rs. c.	Rs. c.
(e) Fish or other substances condemned by the Sanitary Authorities as unfit for food but which may be used as fertiliser	per 100 kilos.	0 05	0 05
67. Fruits :—			
(a) Fresh .. .. .	.. .. .	0 66	0 66
(b) Dried	<i>ad valorem</i>	27·5 per cent.	27·5 per cent.
68. Fungicides when proved to the satisfaction of the Collector of Customs to have been imported for use as such .. .. .	.. .. .	Free	13·2 per cent.
69. Gambier or cutch .. .. .	.. .. .	..	Free
70. Ginger, dry	per 100 kilos.	4 40	4 40
71. (a) Glassware, exclusive of sheet glass	<i>ad valorem</i>	11 per cent.	22 per cent.
(b) Optical glass and optical elements whether finished or not, field and opera glasses, theodolites, sextants, spectrosopes and other optical instruments and component parts thereof .. .. .	.. .. .	11 per cent.	22 per cent.
72. Glass bottles or jars imported empty or full (except ground or cut glass bottles or decanters and bottles containing goods liable to an <i>ad valorem</i> duty) .. .. .	.. .. .	Free	Free
73. Glue .. .. .	.. .. .	..	..
74. Goods :—			
(a) Which, having paid duty on their first importation into Mauritius, were exported without payment of drawback and are re-imported, provided that: (1) such goods shall be re-imported within two years from the date of their exportation; (2) they remain the property of the person by whom or on whose account they were exported; and (3) they are proved to the satisfaction of the Collector of Customs to be identical goods which were exported .. .. .	.. .. .	..	..

Articles.	Rate of Duty.	
	British Preferential Tariff.	General Tariff.
	Rs. c.	Rs. c.
74. Goods— <i>continued</i> . (b) The produce of Mauritius on being re-imported into Mauritius within one year from the date of exportation, provided that no drawback was paid on exportation ..	Free	Free
75. Goods and animals (except spirits and manufactured tobacco in any form) the produce of the Dependencies of Mauritius	"	"
76. Goods imported into Mauritius by the proper Naval and Military Authorities for the public use of His Majesty's Land and Sea Forces ..	"	"
77. Goods imported under the Transshipment Regulations	"	"
78. Goods imported by, or for presentation to, any religious body for use in public worship, on satisfactory proof being given to the Collector of Customs	"	"
79. (a) Goods for the public use of the Municipality of Port Louis or for the Boards of Townships, on production of a certificate to that effect from the Mayor or Chairman thereof, if imported from the United Kingdom or Dominions and Colonies benefiting by a preferential tariff	Free	—
(b) Goods and plant so imported for purposes of deriving revenue shall pay the full duty chargeable at the general tariff rate and half of the duty chargeable at the preferential tariff rate	—	—
80. Goods being electrical material imported for use in connection with the telegraph cables of the Eastern and South African Telegraph Company, Limited	Free	Free
81. Goods not otherwise enumerated and not specially exempted from duty	<i>ad valorem</i> 13·2 per cent.	13·2 per cent.
82. Grain excluding patent or proprietary foods :—		
(a) Choorah	per 100 kilos. 1 10	1 10
(b) Rice	" 0 63	0 63
(c) Lentils	" 0 75	0 75

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		Rs. c.	Rs. c.
82. Grain excluding patent or proprietary foods— <i>continued</i> .			
(d) Dhol of all kinds	per 100 kilos.	1 14	1 14
(e) Beans, emberic, peas	"	1 32	1 32
(f) Barley :—			
(i) In husk	"	1 38	1 38
(ii) Pearl	"	3 85	3 85
(g) Gram and oats	"	1 45	1 45
(h) Bran of all kinds	"	1 05	1 05
(i) Wheat	"	0 79	0 79
(j) Flour of all kinds	"	0 94	0 94
(k) Maize	"	4 00	4 00
83. Grapnels		Free	Free
84. Gum		"	"
85. Gunpowder :—			
(a) Sporting	per 100 kilos.	11 00	11 00
(b) Blasting	"	1 65	1 65
86. Haberdashery and Millinery, excluding manufactures of silk or artificial silk	<i>ad valorem</i>	13 per cent.	26 per cent.
87. Hair (horse)		Free	Free
88. Hardware, excluding cutlery and enamelled ware	<i>ad valorem</i>	11 per cent.	22 per cent.
89. Hay and straw		Free	Free
90. Hemp, undressed		"	"
91. Hides and skins :—			
(a) Tanned goat and sheep skins ..	per 100 kilos.	8 80	8 80
(b) Untanned bullock hides		Free	Free
(c) All other kinds	per 100 kilos.	6 60	6 60
92. Honey, jams, marmalades, fruit preserves, fruit jellies, jelly crystals and canned fruits	per kilo	0 45	900
93. Horns		Free	Free
94. Ice		"	"
95. India rubber, raw	per 100 kilos.	27 50	27 50
96. Indigo, prussian blue and ultramarine blue	per kilo	1 10	2 75
97. Insecticides when proved to the satisfaction of the Collector of Customs to have been imported for use as such	<i>ad valorem</i>	Free	13·2 per cent.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		Rs. c.	Rs. c.
98. Instruments and accessories for regimental bands		Free	Free
99. Iron and steel goods not elsewhere enumerated, including machinery not otherwise specified, bedsteads, safes, tools and cooking stoves, if composed wholly or mainly of iron or steel	<i>ad valorem</i>	11 per cent.	22 per cent.
100. Jewellery of all descriptions including imitation jewellery	"	16·5 "	27·5 "
101. Kapok :—			
(a) Raw	per 100 kilos.	2 53	2 53
(b) Prepared	"	4 95	4 95
102. Lard, beef fat, marrow and dripping of all kinds for use as foodstuffs ..	"	5 00	10 00
103. Leather manufactures, excluding boots and shoes	<i>ad valorem</i>	11 per cent.	22 per cent.
104. Leather, sole	per 100 kilos.	11 00	11 00
105. Lime		Free	Free
106. Machinery or apparatus and parts thereof by whomsoever imported, when such machinery or apparatus and parts thereof are proved to the satisfaction of the Collector of Customs to have been imported solely for use in a factory for the manufacture or preparation of sugar, aloe fibre, pistachio oil, vanilla pods, dairy produce, salt, copra, tanned leather, chocolate, cocoa, tobacco, pharmaceutical products, lime, bricks and earthenware, canned fruit, tapioca, rum, country liquor (produce of the Colony), matches, aloe fibre bags and wrappers and any other article made of aloe fibre, or any such produce of the Colony which may be added to the item by proclamation		1 45 per 1,000 kilos.	5·5 per cent. <i>ad valorem</i>
The following additions have been proclaimed—			
Soap			
Tea			

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
107. Manures and fertilizers :— (For details of items under this head see Appendix on page 259.)		Rs. c.	Rs. c.
108. Matches in boxes or in any other form of container containing :—			
(a) Not more than 60 matches ..	per gross of boxes.	1 65	1 65
(b) Over 60 and not more than 110 matches ..	"	3 30	3 30
(c) for every additional 60 matches or part of 60 matches ..	"	1 65	1 65
109. Meat (frozen, pickled or salted) of all sorts including sausages and tongues (not tinned) but not including bacon and hams ..	per 100 kilos.	5 50	5 50
110. Medals and decorations offered by any Government or Scientific body		Free	Free
111. Metals, and manufactures thereof :—			
(1) Brass and alloys of copper :—			
(a) Ingots, plates, sheets, bars, rods, bolts, nails, screws, nuts, wire, pipes and tubes, including flanges, sockets, tees, elbows and bends, rivets and washers	per 100 kilos.	6 60	6 60
(b) Old and scrap	"	4 40	4 40
(c) Manufactures of, not elsewhere included	<i>ad valorem</i>	16·5 per cent.	16·5 per cent.
(2) Copper :—			
(a) Ingots, plates, sheets, bars, rods, bolts, nails, screws, nuts, wire, pipes and tubes including flanges, sockets, tees, elbows and bends, rivets and washers ..	per 100 kilos.	13 20	13 20
(b) Old and scrap	"	4 40	4 40
(c) Manufactures of, not elsewhere included	<i>ad valorem</i>	16·5 per cent.	16·5 per cent.
(3) Iron and steel :—			
(a) Pig iron	per 100 kilos.	0 33	0 33
(b) Unwrought steel	"	3 02	3 02
(c) Wire netting, galvanised or not galvanised ..	"	4 40	4 40

Articles.	Rate of Duty.		
	British Preferential Tariff.	General Tariff.	
111. Metals, and manufactures thereof— <i>continued.</i>			
(3) Iron and steel— <i>continued.</i>			
(d) Bars, rods, angle irons of all kinds, hoops, nails, screws, bolts, nuts, ridging, plates, sheets, tubes and pipes including flanges, sockets, tees, elbows and bends, wire (including barbed wire and wire rope), rivets and washers, not specially shaped or prepared for constructional work, galvanised	per 100 kilos.	Rs. c. 1 65	Rs. c. 2 20
(e) Do. not galvanised .. .. .	.. .. .	1 10	1 65
(f) Constructional material partially or wholly shaped or prepared	<i>ad valorem</i>	13·2 per cent.	13·2 per cent.
(g) Plates and sheets, tinned	per 100 kilos.	2 20	2 20
(4) Lead :—			
(a) Sheets, ingots and pipes .. .. .	.. .. .	2 20	2 20
(b) Shot .. .. .	.. .. .	5 50	5 50
(5) Tin slabs .. .. .	.. .. .	12 10	12 10
(6) Marine engines, their component parts and accessories, including gears, tanks, piping, shafts, propellers, necessary for the propulsion of a vessel, provided that all parts are imported at the same time as a complete working unit, but not including spare parts and component parts imported separately	<i>ad valorem</i>	11 per cent.	22 per cent.
(7) Stationary engines, their component parts and accessories including boilers and permanent fixtures, cut and fashioned and forming part of the driving installation, provided that all components are imported at the same time as a complete working unit, but not including spare parts and component parts imported separately, or electric generators or other machinery to be driven by such engines .. .. .	.. .. .	11 ..	22 ..

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		Rs. c.	Rs. c.
112. Motor vehicles of all kinds, motor tractors not elsewhere included, motor cycles and sidecars, motor chassis, together with their appropriate initial equipment, spare parts and accessories therefor ..	<i>ad valorem</i>	5.5 per cent.	36½ per cent.
113. Motor tractors, when proved to the satisfaction of the Collector of Customs to have been imported exclusively for agricultural purposes		Free	Free
114. Musical instruments, including accessories and component parts ..	<i>ad valorem</i>	5.5 per cent.	22 per cent.
115. Nuts (excepting coconuts)	per 100 kilos.	1 65	1 65
116. Oakum		Free	Free
117. Objects and specimens (animal, mineral and vegetable) illustrative of natural history, including live plants and vegetable productions connected with the study of botany		"	"
118. Oils, other than pharmaceutical preparations and perfumed oils :—			
(1) Vegetable and animal oils :—			
(a) Olive oil	per 100 kilos.	9 90	9 90
(b) Gingelly and mustard ..	"	5 50	5 50
(c) Other vegetable and animal oils (excluding castor oil)	"	5 50	9 00
(2) Mineral oils :—			
(a) Motor spirit including substitutes therefor and other substances having a flash point of not more than 90° Fahrenheit ..	per hectol	14 00	14 00
(b) Illuminating and heating oils, not elsewhere included	"	5 28	5 28
(c) Heavy fuel oil	"	2 20	2 20
(d) Other mineral oils	"	4 40	8 00
(e) Lubricating greases ..	<i>ad valorem</i>	10 per cent.	20 per cent.
119. Paint (all sorts) including ochre ..	"	13.2 "	22 "

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		Rs. c.	Rs. c.
120. Paper :—			
(1) Cigarette, muslin or tissue of any shape or colour	<i>ad valorem</i>	27·5 per cent.	27·5 per cent.
(2) Old newspapers in bags or bales arriving as merchandise	per 100 kilos.	1 10	1 10
(3) News printing paper when proved to the satisfaction of the Collector of Customs to have been imported solely for the printing of newspapers	<i>ad valorem</i>	5·5 per cent.	13·2 per cent.
(4) All other paper (including stationery)	"	13·2 "	22 "
121. Paper goods, not otherwise enumerated	"	13·2 "	22 "
122. Passengers' baggage and effects which are the property of a passenger arriving in Mauritius and which are not intended for other persons or for sale, including :—			
(a) A reasonable quantity of used wearing apparel, jewellery and other personal effects		Free	Free
(b) Instruments for professional use, other than new instruments		"	"
(c) Furniture and household effects which have been in use by the passenger or passengers for at least 12 months prior to his or their embarkation and not exceeding a total value of Rs. 1,000 for each family		"	"
Provided that the baggage and effects arrive within 3 months before or after the arrival of the owner.			
123. (a) Perfumery and toilet preparations, excluding toilet soap, tooth pastes and tooth powders	<i>ad valorem</i>	22 per cent.	33 per cent.
(b) Tooth pastes and tooth powders	"	10 "	20 "
124. Photographs, portraits, family, unframed		Free	Free
125. Pitch and coal tar		"	"
126. Plaster of paris		"	"
127. Ploughs, agricultural, of all kinds		"	"
128. Poultry		"	"

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
129. Cage birds	each	Rs. c. 0 55	Rs. c. 0 55
130. Printed matter, including books, newspapers except those already specified, periodicals, catalogues, price lists, music, atlases, geographical, topographical and astronomical charts, globes, and maps, used private and commercial documents and registers, and printed matter relating to religious subjects including texts and mottoes ..		Free	Free
131. Provisions and stores of every description imported by or issued from bond for the use of the Colonial Government, or for the use of His Majesty's ships of war or under special authority from the Governor for the ships of war of foreign nations, provided that if any portion of such stores used or unused be sold or disposed of, the person so selling or disposing of such stores shall pay the duties thereon, at the rate leviable at the date of sale or disposal		"	"
132. Provisions, preserved, not otherwise enumerated	<i>ad valorem</i>	13·2 per cent.	22 per cent.
133. (a) Quinine salts either in crystalline form, in simple solution or in pill form, including sugar coated tablets whether bearing proprietary names or not, but not patent drugs containing quinine or official and proprietary preparations from salts of the alkaloid		Free	Free
(b) Plasmoquine and similar substances		"	"
134. Rattans	per 100 kilos.	0 77	0 77
135. Regimental plate, cutlery and mess requisites belonging to a regiment		Free	Free
136. Rosin	per 100 kilos.	0 99	0 99
137. Rubber tyres and tubes of all kinds ..	<i>ad valorem</i>	5·5 per cent.	36 $\frac{2}{3}$ per cent.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
138. Sago, tapioca, arrowroot and starch	per 100 kilos.	Rs. c. 1 32	Rs. c. 1 32
139. Salt, common	"	3 85	6 05
140. Sand of all kinds		Free	Free
141. Samples of no commercial value ..		"	"
142. Seeds :—			
(a) Aniseed and coriander ..	per 100 kilos.	5 50	5 50
(b) Acacia seeds from Rodrigues ..		Free	Free
(c) Seeds, bulbs, plants, trees and tubers for sowing and planting only, not including those ordinarily used for food or fodder		"	"
(d) All other sorts not elsewhere included, and including gingerly, melon and methyl seeds	per 100 kilos.	2 20	2 20
143. School materials for use of free schools on production of a certificate to that effect from the Education Authorities		Free	Free
144. Shingles, not exceeding 15 in. by 5 in.	per 1,000	4 40	4 40
145. Shoes, overshoes, boots, bootees, slippers and sandals of all descriptions :—			
(a) Made wholly or partly of rubber, balata or gutta percha (except where the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic)	<i>ad valorem</i>	5·5 per cent.	5·5 per cent. plus a specific duty of 70 cents per pair.
(b) Made wholly or partly of rubber, balata or gutta percha (where the outer part of the uppers is made entirely of leather or leather and elastic)	"	5·5 per cent.	5·5 per cent. plus a specific duty of R. 1.50 per pair.
(c) Other kinds	"	5·5 per cent.	16·5 per cent.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
146. Shooks		Rs. c. Free	Rs. c. Free
147. Silk manufactures, including artificial silk and articles containing 15 per cent. by weight or more of silk or artificial silk whichever is the higher of			
148. Slates and stones for building, paving and roofing, and tiles of all kinds	<i>ad valorem</i> per kilo	16·5 per cent. 0 55	55 per cent. 1 75
149. Soap :— (a) Common, as used for household purposes, including soft soap (b) All other soaps	{ either or <i>ad valorem</i> per 100 kilos.	11 per cent. 5 50	22 per cent. 5 50
150. Solder of all kinds		0 16	0 16
151. Spices, raw or prepared, except ginger and including cardamons, chillies, cloves, nutmegs, pepper, turmeric, mustard and tamarinds . . . . .	..	2 20	2 20
152. Spirits, excluding perfumery and toilet preparations containing spirits :— (a) Plain or compounded (b) Tinctures when not prepared according to the formulae of recognised Pharmacopoeias and when not proved to the satisfaction of the Collector of Customs that they are to be used as drugs (c) The following alchoolats prepared in accordance with any recognised Pharmacopoeia : Alchoolat de Garus and Alchoolat d'Anis and any other alchoolats which may be added to this sub-item by Proclamation (d) Methylated or denaturated	per litre at proof as ascertained by Sykes' hydrometer.	6 87 6 87 6 87 0 33	6 87 6 87 6 87 0 33
153. Stamps, postage, used or unused		Free	Free
154. Stump pullers (agricultural implements) . . . . .		..	..

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
155. Sugar :—		Rs. c.	Rs. c.
(a) Raw	per 100 kilos.	5 00	10 00
(b) Refined and sugar candy ..	..	5 00	10 00
(c) Molasses, glucose (except pharmaceutical glucose) and treacle .. .. .	..	1 65	1 65
(d) Substitutes for sugar—Saccharine and substances of a like nature or use .. ..	..	60 00	80 00
156. Tallow, including cart grease ..	per 100 kilos.	3 30	3 30
157. Tea	per kilo	0 60	0 90
158 Tobacco :—			
(a) Manufactured .. .. .	..	15 00	15 00
(b) Unmanufactured, butted or stemmed .. .. .	..	13 50	13 50
(c) Unmanufactured, not butted or stemmed .. .. .	..	12 50	12 50
(d) Grown and produced in any of the Dependencies (unmanufactured)		Free	Free
(e) Grown and produced in any of the Dependencies (manufactured)	per kilo	7 50	7 50
(f) Cigars, cigarettes and snuff ..	..	16 50	16 50
(g) Goorakoo and imitations or substitutes for tobacco ..	..	15 00	15 00
159. Toys and games, including athletic requisites	<i>ad valorem</i>	5·5 per cent.	22 per cent.
160. (a) Tramway locomotives, carriages, wagons and parts thereof.. ..	..	5·5 ..	16·5 ..
(b) Tramway rails, crossings, fish plates and other Tramway materials (not elsewhere specified)	..	5·5 ..	13·2 ..
161. Turpentine, commercial spirits of, of all sorts, and substitutes therefor	per hectol	Free	3 30
162. Twine of all sorts	per 100 kilos.	5 00	20 00
163. Vaniline	per kilo	110 00	110 00
164. Vanilla :—			
(a) Unprepared .. .. .	..	15 00	15 00
(b) Prepared .. .. .	..	25 00	25 00
165. Varnish, liquid, of all kinds ..	per hectol	7 70	9 90

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
166. Vegetables, fresh	per 100 kilos.	Rs. c. 0 66	Rs. c. 0 66
167. Vessels :—			
(a) Ocean going : normally employed in foreign trade or in trade with the Dependencies		Free	Free
(b) As enumerated in (a) when broken up, on the sale price thereof	<i>ad valorem</i>	13·2 per cent.	13·2 per cent.
(c) Wreckage, on the sale price thereof	"	13·2 "	13·2 "
(d) Vessels, other than those enumerated in (a) including lighters, launches, boats and parts thereof, but not including articles chargeable with duty under item 111 (6)	"	13·2 "	13·2 "
168. Vinegar :—			
(a) Not exceeding 8 degrees according to Selleron's acidimeter	per hectol	1 65	3 30
(b) For each additional degree or fraction thereof	"	0 16	0 33
169. Wax :—			
(a) Bees, including substitutes therefor	per 100 kilos.	8 80	8 80
(b) Bottling	"	3 30	3 30
170. Wines :—			
(1) Still :—			
(a) In cask or any vessel exceeding 1 litre in capacity :—			
(i) Up to 14 degrees by Gay Lussac's alcoholometer	per hectol	22 00	22 00
(ii) Over 14 degrees and not exceeding 15 degrees	"	82 50	82 50
(iii) Over 15 degrees and not exceeding 16 degrees	"	110 00	110 00
For each additional degree or fraction of a degree up to 22 degrees	"	6 60	6 60
Any such liquor containing more than 22 degrees shall pay duty as spirits.			

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
170. Wines— <i>continued</i> .		Rs. c.	Rs. c.
(1) Still— <i>continued</i> .			
(b) In bottles :—			
(i) Up to 14 degrees by Gay Lussac's alcoholometer ..	per litre	0 33	0 33
(ii) Over 14 degrees and not exceeding 15 degrees	"	0 82	0 82
(iii) Over 15 degrees and not exceeding 16 degrees	"	1 10	1 10
(iv) Over 16 degrees ..	"	1 32	1 32
Any such liquor containing more than 22 degrees shall pay duty as spirits.			
(2) Sparkling :—			
(i) In bottles not exceeding 2 litres	per dozen	33 00	33 00
(ii) In bottles not exceeding 1 litre	"	16 50	16 50
(iii) In bottles not exceeding $\frac{1}{2}$ litre	"	8 25	8 25
(iv) In bottles not exceeding $\frac{1}{4}$ litre	"	4 13	4 13
171. Woollen goods	<i>ad valorem</i>	5 per cent.	26 per cent.
172. Outer packages or coverings in which goods are usually imported, when containing such goods, except in the case of goods liable to <i>ad valorem</i> duty		Free	Free
Goods not otherwise enumerated and not specially exempted from duty		(see item 81)	

PREFERENTIAL CUSTOMS TARIFF REGULATIONS MADE BY THE GOVERNOR IN EXECUTIVE COUNCIL (1933)

In these Regulations the expression " Empire " shall mean the United Kingdom and any other part of the British Empire to which the Preferential Tariff of Customs duties shall have been declared by Proclamation to apply.

1. Whenever preferential tariff treatment is claimed in respect of any goods, there shall be produced to the Collector an invoice in the form of Schedule I.

2. For the purpose of assessing *ad valorem* duty and for the purpose of the declaration and oaths which may at any time be required by law or regulation in relation to any question respecting such duty, the value of the goods for purposes of such duty shall be taken to be the domestic value, as hereinafter defined, together with the extra cost of packing and packages for export, carriage to the port of

shipment and all other expenses incidental to placing the goods on board the ship. Provided that in no case shall the value for purposes of duty be less than the cost of the goods to the importer at the port of exportation.

For the purposes of this article, the expression "domestic value" shall, in respect of imported goods, mean the market price at which, at the time of exportation, such or similar goods are offered for sale, for consumption in the country from which the goods are exported, to all purchasers in the usual wholesale quantities in the ordinary course of trade in the principal markets of such country, including the cost of packages ordinarily used in those markets, but not including excise duties payable in that country.

3. A combined certificate of value and origin in the form of Schedule II shall be written, typed or printed on the back of invoices in respect of all goods, whether sold outright or shipped on consignment, for which preferential tariff treatment is claimed.

4. Goods shall not be deemed to be of Empire manufacture unless the final process of manufacture takes place within the Empire and the goods contain at least twenty-five per cent. of Empire labour and material in the factory or works cost; and the term factory or works cost shall be held to include :—

- (1) The cost of materials as received into factory but not including Customs or Excise or other duty paid or payable in respect of such materials in the Empire.
- (2) Manufacturing wages.
- (3) Factory overhead expenses.
- (4) The cost of inside containers.

Provided that in respect of goods of the classes or descriptions set out in Schedule III, the proportion of Empire labour and material in the factory or works costs shall be at least fifty per cent. (50%).

Provided further that in respect of goods of the classes or descriptions set out in Schedule IV, the proportion of Empire labour and material in the factory or works costs shall be at least seventy-five per cent. (75%).

5. Where any goods falling within a class or description of goods set out in Schedule III are goods containing a dutiable component which does not fall within a class or description of goods set out in that Schedule the proviso to article 4 shall also apply in relation to such component as though it were included in the said Schedule.

6. Where any goods not falling within a class or description of goods set out in Schedule III are goods containing a dutiable component which does fall within such class or description the proviso to article 4 shall not apply in relation to such component.

7. The proviso to article 4 and articles 5 and 6 shall apply to any goods falling within any class or description of goods set out in Schedule III notwithstanding that for the purpose or any duty of Customs chargeable on the importation thereof such goods are treated as falling within some other class or description of goods not included in the said Schedule.

8. Where a number of separate articles are included in one parcel or shipment, each and every article shall be considered separately for the purpose of calculating the percentage value therein of Empire labour and material.

9. In the calculation of such percentage value of Empire labour and material none of the following items, being charges incurred subsequent to the completion of the manufactured goods, shall be included :—

- (a) Manufacturer's profit or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its finished condition, or
- (b) Royalties, or
- (c) The cost of outside packages or any cost of packing the goods thereinto, or
- (d) Any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

10. The importer shall produce at the request of the Collector of Customs such documentary evidence relating to the goods as the Collector may require in order to substantiate the correctness of the particulars contained in the Certificate of Value and Origin.

11. (1) When goods, produced or manufactured in the Empire, are consigned to this Colony, but have been transhipped at a port not within the Empire, they shall not be entitled to preference unless the importer produces a through Bill of Lading in support of the Certificate of Origin. Failing production of this document the importer must produce the Invoice and Local Bill of Lading from the port of shipment in the country of origin and a certificate of landing at, and exportation from, the port of transhipment. Such certificates must be signed by the proper Officer of Customs whose signature, in the case of a foreign country, must be verified by the British Consular Authority.

In case such goods have been conveyed by land for shipment at a port not within the Empire, the railway consignment note must be produced together with a certificate of arrival at, and exportation from, the port of shipment. Such certificates must be signed by the proper Officer of Customs whose signature, in the case of a foreign country, must be verified by the British Consular Authority.

(2) When goods, the produce or manufacture of any part of the Empire, are imported into this Colony through any part of the Empire, the person by whom the goods are finally exported or supplied may be regarded as the manufacturer or supplier for the purpose of signing the combined Certificates of Value and Origin set out in Schedule II.

12. In every case where the full duty shall be payable on any goods owing to the non-production to the Collector of an invoice having printed, typed or written thereon a certificate in the prescribed form, and if at the time of entry the importer alleges, and the Collector has reason to believe that such goods are *bona fide* Empire production or manufacture, the following provisions shall apply :—

- (a) Any amount of duty so payable in excess of the duty payable upon the like goods of Empire production or manufacture may be held by the Collector on deposit pending the production of an invoice having printed, typed or written thereon a certificate in the prescribed form.
- (b) If the invoice endorsed as aforesaid is produced to the Collector within 6 months from the date of payment of the deposit, and the Collector is satisfied that the goods are entitled to be entered for duty under the Preferential Tariff, such deposit shall be returned to the importer, but, if such invoice is not so produced, the amount of the deposit shall be paid into the Revenue of the Colony as duty.

13. In the case of Empire goods received by parcel post or letter post, if the goods are not merchandise for sale and do not exceed £10 in value for any one addressee, the following short form of certificate accompanying the parcel shall be accepted as satisfactory evidence of origin for charging the preferential rate of duty :—

“ The contents of this package are not merchandise for sale and every dutiable article herein is to the extent of at least (*insert ' 25 per cent.' or ' 50 per cent.' or ' 75 per cent.'*, as the case may be, according to the provisions of the *Preferential Tariff Regulations, 1933*) of its present value *bona fide* the produce or manufacture of (*insert which part of the Empire*).

14. All Empire goods received by parcel or letter post being above £10 in value or being merchandise for sale shall be subject to the ordinary requirements or evidence of origin applicable to merchandise generally.

15. Passengers' baggage, ships' surplus stores and crew's stores may be delivered out of charge on the payment of the appropriate duty if the Collector of Customs is satisfied from the nature of the package and the voyage of the ship that the goods are of Empire origin, produce or manufacture.

SCHEDULE I

FORM OF INVOICE

Country of origin.	Marks and numbers on packages.	Quantity and description of goods.	Current Domestic Values in Currency of exporting country. (See paras. 3 and 4 of Certificate.)	Selling price to purchaser, at.....*
			@ Amount.	@ Amount.

* Factory, Warehouse, Place of Export, or Mauritius (C.I.F. or C.I.F.C.I.).

Enumerate the following charges and state whether each amount has been included in or excluded from the above current domestic value :—

	Amount in currency of exporting country.	State if included in current domestic value given above.
1. Value of outside packages		
2. Labour in packing the goods into outside packages		
3. Inland freight (rail, road or canal) and other charges to the dock area including inland insurance		
4. Cartage to rail $\frac{\text{and}}{\text{or}}$ to Docks		
5. Dock and shipping charges		
6. Sea freight and insurance		
7. If the goods are subject to any charge by way of royalty*		

* State full particulars of royalties below :—

SCHEDULE II

Combined certificate of Value and of Origin to be written, typed or printed on Invoices of goods for exportation to the Colony.

I (*Here insert Manager, Chief Clerk, or as the case may be*).....of
of (*Here insert name of firm or Company*).....manufacturer
(*Here insert name of City or Country*).....supplier
of the goods enumerated in this Invoice.....
hereby declare that I [have the authority to make and sign this certificate on behalf
of the aforesaid manufacturer and that I.....]
supplier
(*the words between brackets should be omitted where the manufacturer or supplier
himself signs the Certificate*) have the means of knowing and do hereby certify as
follows :—

VALUE

1. That this Invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

2. That no different invoice of the goods mentioned in the said Invoice has been or will be furnished to anyone; and that no arrangements or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser, or by anyone on behalf of either of them either by way of discount, rebate, compensation, or in any manner whatever other than as fully shown on this Invoice, or as follows (*Here insert particulars of any special arrangement*).

3. That the domestic values shown in the column headed "Current Domestic Values" are those at which the above-mentioned Firm or Company would be prepared to supply to any purchaser for home consumption in the country of exportation and at the date of exportation identically similar goods in equal quantities, at (*Here insert "warehouse," "factory," or "port of shipment"*) subject toper cent., cash discount, and that such values include the cost of
exclude
outside packages.

4. That the said domestic value includes any duty leviable in respect of the goods before they are delivered for home consumption, and that on exportation a drawback or remission of duty amounting to.....has been
will be
allowed by the Revenue Authorities in the country of exportation.

ORIGIN

[Delete whichever of 5(a) or 5(b) is not applicable. If 5(a) is used delete 6 and 7. If 5(b) is used insert required particulars in 6 and 7].

5.—(a) That every article mentioned in the said invoice has been wholly produced or manufactured in (*Insert which part of the Empire*).
5.—(b) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in (*Insert which part of the Empire*).

6. As regards those articles only partially produced or manufactured in (*Insert which part of the Empire*).

(a) That the final process or processes of manufacture have been performed in that part of the Empire.

(b) That the expenditure in material produced in (*Insert which part of the Empire*) and labour performed in (*Insert which part of the Empire*) or calculated subject to qualifications hereunder, in each and every article is not less than (*Insert 25%, 50% or 75% as the case may be*) of the factory or works costs of such article in its finished state. (*See note below.*)

7. That in the calculation is such proportion of produce or labour of the (*Insert which part of the Empire*).

None of the following items have been included or considered :—

“ Manufacturer’s profit or remuneration of any trader, agent, broker or other person dealing in the articles in their finished condition ; royalties ; cost of outside packages or any cost of packing the goods thereinto ; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.”

Note.—In the case of goods which have at some stage entered in the commerce of or undergone a process of manufacture in a foreign country only that labour and material which is expended on or added to the goods after their return to the Empire country shall be regarded as the produce or manufacture of the Empire Country in calculating the proportion of Empire Country labour and material in the factory or works costs of the finished articles.

Dated at.....this.....day of.....19.....

Witness.....Signature.....

SCHEDULE III

Goods to which fifty per cent. value shall be applicable

Pottery and all other clay products.

Glass and glassware (excluding optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof :—

Plate and sheet glass, whether bevelled, silvered, or otherwise finished or not. Illuminating glassware.

Domestic glassware, including cooking utensils, table glassware, toilet glassware and ornamental glassware.

Glass bottles and glass jars, including glass stoppers.

Beakers, flasks, burettes, measuring cylinders, thermometers, tubing and other scientific glassware and lamp-blown ware.

Furniture, made wholly or mainly of metal, of the following descriptions :—

- (i) Tables, bedsteads, wire mattresses, stands, desks, and counters.
- (ii) Chairs, stools, and seats.
- (iii) Bookcases and bookshelves.
- (iv) Cabinets, safes, cash and deed boxes, drawers and cupboards.
- (v) Shelving, storage bins and storage racks.
- (vi) Office letter racks and letter trays.
- (vii) Lockers.
- (viii) Parts of any of the above-named articles.

Hollow-ware of iron or steel (including tinned-plate).

Baths of iron or steel.

Metal door and window frames and casements.

Stoves, grates and ranges for domestic cooking or heating and parts and fittings therefor.

Iron and steel products of the following descriptions :—

- (i) Tubes, pipes and pipe and tube fittings of all kinds.
- (ii) Railway and tramway construction material of all kinds.
- (iii) Springs.
- (iv) Wire, wire netting, wire nails, and cable and rope (except insulated telephone and telegraph cables).
- (v) Screws (except screws for wood, other than screw hooks, screw rings and screw knobs), nails, tacks, studs and spikes.
- (vi) Rivets and washers.

- (vii) Bolts and nuts.
- (viii) Anchors and grapnels and parts thereof, chains and ships' cables.
- (ix) Screws for wood (other than screw hooks, screw rings and screw knobs) whether wholly of iron or steel, or of iron or steel coated or plated with some other metal or substance.
- (x) Wagons for use on railways and parts of such wagons.

The following articles manufactured wholly or partly of the metals, aluminium, copper, lead, nickel, tin, zinc, and alloys containing any of these metals :—

Sheets and strip, rods, plates, angles, shapes and sections, wire, tubes, foil and hollow-ware.

Screws for wood of brass, copper or any alloy, containing copper, whether coated with any other metal or other substance or not.

Cutlery :—

- (i) Knives with one or more blades made wholly or partly of steel or iron.
- (ii) Scissors, including tailors' shears and secateurs, made wholly or partly of steel or iron.
- (iii) Razors, including safety-razors and blades therefor.
- (iv) Hair clippers.
- (v) Carving forks.
- (vi) Knife sharpeners, wholly or partly of steel.
- (vii) Component parts of or blanks for any of the above-mentioned articles.

Locks, padlocks, keys, bolts, latches, hasps and hinges of metal.

Needles (including hosiery latch needles) and pins.

Implements and tools and parts thereof.

Galvanometers, pyrometers, electroscopes, barometers, analytical and other precision balances, and other scientific instruments and component parts thereof, gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms, whether for use in such shops or rooms or not (but not including microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof).

Unexposed sensitised photographic paper, cloth, plates and film (including cinematograph film) and spools therefor.

Electrical goods including :—

- Electric wires and cables, insulated.
- Telegraph and telephone apparatus.
- Wireless apparatus.
- Electric carbons.
- Electric lighting appliances and fittings.
- Batteries and accumulators.
- Electric bell apparatus.
- Electric cooking and heating apparatus.
- Electric meters.
- Parts of, and accessories to, the above.

Wireless valves and similar rectifiers and vacuum tubes.

Ignition magnetos and permanent magnets.

Arc lamp carbons and amorphous carbon electrodes.

Machinery and parts thereof (including ball bearings, roller bearings, and parts thereof).

Twine of the following description :—

Hard fibre singles.

Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material, finished or unfinished, and shaped parts and laces therefor.

Paints, painters' enamels, lacquers, varnishes and printers' inks.

Distempers, whether dry or not.

Pigments and extenders (whether dry or with oil or other medium) other than the following :—natural dyes ; synthetic organic dyestuffs, colours and colouring matters ; dry earth colours, barytes, silica, graphite and carbon black from natural gas.

Saddlery and harness (including horse boots) wholly or partly of leather.

Trunks, bags, wallets, pouches and other receptacles made wholly or partly of leather or material resembling leather, whether fitted or not.

Transparent cellulose wrapping.

Locomotives and parts thereof.

Aircraft and parts thereof.

Cycles (other than motor cycles) and parts and accessories thereof.

Perambulators and mailcarts and parts thereof.

Motor cars, including motor bicycles and motor tricycles ; accessories and component parts of motor cars, motor bicycles and motor tricycles.

Manufactures wholly or partly of rubber, balata, or guttapercha (including vulcanite and ebonite).

Arms and ammunition :—

- (i) Sporting guns, sporting rifles, and sporting carbines and parts thereof.
- (ii) Military rifles and military carbines and parts thereof.
- (iii) Miniature rifles and carbines and cadet rifles and carbines and parts thereof.
- (iv) Air guns and air rifles and air pistols and parts thereof.
- (v) Revolvers and pistols and parts thereof.
- (vi) Loaded cartridges and empty cartridge cases.

Toilet preparations (excluding essential oils) of the following descriptions :—

Toilet soap.

Toilet paste or powder and liquid preparations for dental purposes and mouth washes.

Toilet paste or powder.

Toilet cream.

Hair dyes.

Scented sachets.

Lipstick, rouge and grease paint.

Preparations for use in manicure or chiropody.

Preparations for use on the hair, face or body.

Bath salts and essences.

Smelling salts.

Prepared fullers earth.

Toilet requisites of the following descriptions :—

Powder bowls or boxes and powder puffs.

Nail polishers.

Nail clippers, nail cleaners and nail files.

Denture bowls.

Manicure sets.

Parts of the above articles.

Brooms and brushes of all descriptions and parts thereof (other than prepared bristles and other prepared animal hair).

Buttons, snap and slide fasteners, push buttons, studs, hooks and eyes.

Machinery belting (including conveyor and elevator bands).

Appliances, apparatus, accessories and requisites for sports, games, gymnastics and athletics (other than apparel and boots and shoes) and parts thereof.

Toys of all kinds and parts thereof of whatever material composed.

Pen nibs, fountain pens, stylographic and other pens, propelling pencils, paper clips and fasteners, stationery glassware and parts of any such articles.

Hair combs.

Musical instruments (including gramophones, pianolas, and other similar instruments; accessories and component parts of musical instruments, and records and other means of producing music).

Clocks and clock cases.

SCHEDULE IV

Goods to which seventy-five per cent. value shall be applicable :—

Optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof.

NORTH BORNEO

"Ad valorem duty" means the duty payable on the respective value of articles, such value being :—

- (a) As regards Imports the domestic value as hereinafter defined, plus the cost of packing and packages for export, carriage to the port of shipment, and all other expenses incidental to placing the goods on board the vessel or other carrier ready for exportation to the State, provided that in no case shall the value for purposes of duty be less than the f.o.b. price of the goods to the importer at final port of shipment to this State, including agent's or buying commission when in excess of 2½ per cent.

In this definition "domestic value" means the market price at which, at the time of exportation, such or similar goods are offered for sale for consumption in the country in which the goods are finally shipped or exported to this State to all purchasers in the usual wholesale quantities in the ordinary course of trade in the principal markets of such country, including the cost of containers and packages usually used in those markets, but not including Excise duties payable in that country.

The value of all outside and inside coverings or receptacles containing such goods, together with the value of all labels, wrappers, or other attachments, shall be deemed to be a portion of the domestic value of such goods, and shall be included in such value.

Where the f.o.b. price is not ascertainable and no satisfactory documentary evidence as to the value of the goods for purposes of duty is produced, the price at which goods of a like kind and quality could be delivered at the place of importation will be taken as the basis for the levying of ad valorem duty, subject to rebate on production of proof of f.o.b. value. In the event of invoices giving c.i.f. prices, duty shall be levied on the full c.i.f. costs subject to rebate on production of detailed invoices.

Provided that where the f.o.b. price of any goods, or, in the absence of satisfactory documentary evidence of such, the price at which goods of the like kind and quality could be delivered at the place of importation, is, in the opinion of the Customs Officer, lowered by the depreciation of the currency of the country of origin, the Customs Officer may assess the value of such goods for duty purposes at the value of similar goods of the like kind and quality imported from the United Kingdom or other countries. [G.N. 305 of 1933.]

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
Aerated waters	per gallon	\$ c. 0 25	\$ c. 0 25
Arms and Ammunition :—			
Rifles and guns	per barrel	5 00	5 00
Pistols and revolvers	each	3 00	3 00
Cartridges, loaded or empty	per 100	1 00	1 00
Automatic cigarette lighters	ad valorem	7½ per cent. (minimum duty 10 cents per unit).	15 per cent. (minimum duty 20 cents per unit).

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
Beads, buttons, toys, curios, artificial flowers, feathers, umbrellas, looking glasses, combs, tinsel wares and lacquered ware	<i>ad valorem</i>	10 per cent.	10 per cent.
Boots and shoes: <i>see</i> Textiles and Apparel.			
Boxes, Chinese and Japanese boxes, portmanteaux or trunks of any material	"	10 "	10 "
Building materials other than those specified in the Free List or otherwise specially taxed ..	"	5 "	5 "
Cards, playing cards or dominoes	per pack or set.	0 25	0 25
Cement	per 2,000 lb.	Free	5 00
Coal and coke	per ton	0 50	0 50
Coffee	per katty	0 25	0 25
Cutlery	<i>ad valorem</i>	7½ per cent.	10 per cent.
Dyes and chemicals not medicinal	"	7½ "	10 "
Earthenware, crockery and porcelain	"	7½ "	10 "
Electric lamps	"	10 "	25 per cent. plus 15 cents per bulb.
Empty bags and sacks except those made exclusively of jute fibre	"	10 "	10 per cent.
Empty bags and sacks made exclusively of jute fibre	"	2½ "	2½ "
Explosives other than fireworks, etc.	"	10 "	10 "
Fireworks, including squibs, crackers, bombs, etc.	per katty	0 25	0 25
Furniture	<i>ad valorem</i>	10 per cent.	10 per cent.
Glass-ware, unless otherwise specially taxed ..	"	7½ "	10 "
Gramophones	"	7½ "	10 per cent. with a minimum of \$3 a unit.
Jewellery, chains, rings, ornaments, gold and silver (not coin, except that intended for use as jewellery)	"	10 "	10 per cent.
Paper lanterns, fans, Joss stocks and papers ..	"	10 "	10 "
Lamps and lanterns unless otherwise specially taxed	"	10 "	10 "
Leather and paper goods or imitations thereof unless otherwise specially taxed	"	5 "	5 "
Machinery:—			
(a) Machinery, including electrical machinery and plant, unless otherwise specially taxed	"	7½ "	15 "
(b) Electrical fittings, appliances and parts, including insulated wires and cables ..	"	7½ "	15 "

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
Machinery— <i>continued.</i>		\$ c.	\$ c.
(c) Radio goods, including wireless receivers and parts, valve amplifiers and thermionic valves	<i>ad valorem</i>	7½ per cent.	15 per cent.
Matches or lights	per 900 matches	0 10	0 15
Metals, manufactured or unmanufactured unless otherwise specially taxed	<i>ad valorem</i>	7½ per cent.	15 per cent.
Musical instruments, other than gramophones	"	7½ "	10 "
Oils :—			
(a) Illuminating, including kerosene and other refined petrol burning oils ..	per 65 lb.	0 80	0 80
(b) Lubricating	<i>ad valorem</i>	10 per cent.	10 per cent.
(c) Motor spirit, including benzine, benzoline, gasoline, naphtha and petrol spirits generally	per gallon	0 25	0 25
(d) Not otherwise specified	"	0 05	0 05
Oils, kachang or bean oil	per katty	0 04	0 04
Oils, coconut oil	"	0 10	0 10
Paints and paint oils, tar, coal tar, compositions, etc.	<i>ad valorem</i>	10 per cent.	10 per cent.
Patent medicines unless exempted by the Principal Medical Officer	"	10 "	10 "
Perfumery and cosmetics	"	15 "	25 "
Personal effects, other than those named in the Free List	dutiable according to classification in Tariff.		
Photographic materials	<i>ad valorem</i>	10 per cent.	10 per cent.
Pictures	"	10 "	10 "
Provisions unless otherwise specially taxed ..	"	5 "	5 "
(a) Canned fruit and vegetables	"	5 "	15 "
(b) Condensed milk, milk powder, and other preserved milk and infant foods approved as such by the Commissioners of Customs	per 100 lb.	1 00	3 00
(c) Butter	<i>ad valorem</i>	5 per cent.	15 per cent.
(d) Confectionery	"	5 "	10 "
(e) Flour	per 50 lb.	Free	0 50
Rice (duty suspended until further notice) ..	per pikul	0 20 (suspended).	0 20 (suspended).
Shoes: <i>see</i> Textiles.			
Soap	<i>ad valorem</i>	20 per cent. or \$2 per pikul whichever is the greater.	20 per cent. or \$2 per pikul whichever is the greater.
Stationery for printing and writing and all kinds of books of account, etc.	"	5 per cent.	5 per cent.
Sugar and treacle	per katty	0 04	0 04
Tea and tea stick	"	0 04	0 04

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$. c.	\$ c.
Textiles and Apparel :—			
(a) Piece goods made of cotton, linen, artificial silk, and all mixtures made of cotton, linen, artificial silk, and/or other materials	<i>ad valorem</i>	7½ per cent.	15 per cent. with a minimum of 2 cents per yard
(b) Cotton, linen, jute, silk or artificial silk, felt, flannel, woollen and all textile goods made from plant fibres, whether finished goods or not, yarns, threads, and waste, except as elsewhere provided .. .. .	..	7½ ..	15 per cent.
(c) Wearing apparel, not otherwise provided for, including boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material finished or unfinished, other than articles specified below ..	..	7½ ..	15 ..
(d) Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions made wholly or partly of rubber, balata or gutta percha (except where the outer part of the uppers, apart from stitchings fastenings or ornaments, is made entirely of leather or leather and elastic) .. .. .	..	7½ ..	15 per cent. with a minimum of 40 cents a pair
(e) Ditto (Where the outer part of the uppers, apart from stitchings fastenings or ornaments, is made entirely of leather or leather and elastic) ..	..	7½ ..	15 per cent. plus 40 cents a pair.
(f) Rubber soles .. .. .	..	7½ ..	15 per cent. with a minimum of 20 cents a pair.
Timber, manufactured or unmanufactured ..	..	10 ..	10 per cent.
Timepieces .. .. .	..	7½ ..	10 ..
Tobacco : unmanufactured	per lb.	0 55	0 70

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
Tobacco : manufactured—		\$ c.	\$ c.
(a) Chinese : also Java, Sumatra, Palembang, Siam, Bulongan, or other similar tobacco	per lb.	0 75	0 75
(b) Imported in airtight tins or containers	"	1 20	1 60
(c) Not otherwise provided for	"	0 75	1 30
Cigars	"	1 20	1 60
Cigarettes	"	1 50	2 00
<p>Provided that with respect to tobacco, cigars and cigarettes which are qualified for British preferential rates the preferential duty thereon shall be a rate proportional to the percentage of British Empire tobacco and/or other British material, and/or British labour :</p> <p>Provided further that in the case of tobacco, cigars and cigarettes for which preferential rates are claimed by reason only of British labour and/or British material other than tobacco, then the proportion qualifying for preferential rates shall not exceed twenty-five per centum.</p>			
Tobacco pipes and smokers' articles, cigarette papers, etc.	<i>ad valorem</i>	10 per cent.	10 per cent.
Tyres and inner tubes for motor vehicles and ordinary cycles	"	10 "	30 "
Vehicles :—			
(a) Motor	"	10 "	30 "
(b) Spare parts and machinery for motor vehicles unless otherwise specially taxed	"	10 "	20 "
Vehicles other than motor vehicles	"	7½ "	10 per cent. (minimum duty \$3 per unit)
Bicycle frames, complete	"	7½ "	10 per cent. with a minimum of \$2.
Bicycle saddles	"	7½ "	10 per cent. with a minimum of 20 cents.
Chains	"	7½ "	"
Handlebars with fittings and otherwise	"	7½ "	"
Rims	"	7½ "	"
Vessels, boats and other craft	"	7½ "	10 per cent.

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.	General Tariff.
		\$ c.	\$ c.
Wines, spirituous and malt liquors, medicated or otherwise :—			
Sparkling wines	per gallon	5 00	6 00
Still wines	"	2 50	3 00
Liqueurs and bitters	"	10 50	10 50
Brandy	"	9 00	11 00
Whisky, gin and spirituous liquors not otherwise classified	"	9 00	9 00
All other fermented or distilled liquors (except arrack and samsu and Chinese and Japanese liquors) intended for use as a beverage and containing more than 2 per cent. of pure alcohol by weight	"	0 96	0 96
*Arrack and samsu, medicated or otherwise :—			
Chinese and Japanese liquors, indicating by Sykes Hydrometer at 60° F. 15 per cent. underproof or greater strength	per proof gallon.	9 00	9 00
Under 15 per cent. underproof to 30 per cent. underproof	per gallon	7 20	7 20
Under 30 per cent. underproof to 70 per cent. underproof, or lesser strength	"	4 50	4 50
Goods or other articles chiefly composed of manufactured timber and manufactured metal, or of either manufactured timber or manufactured metal, unless otherwise specially taxed	<i>ad valorem</i>	10 per cent.	10 per cent.
On any other article, animal or goods imported, not referred to or described herein and not entered in Free List	"	10 ..	10 ..

* The duty payable upon any such liquor whose alcoholic strength has been reduced after importation shall in no case be less than the duty which would have been payable thereon if such reduction had not taken place.

" Gallon " means the Imperial Gallon, or 6 reputed quart or 12 reputed pint bottles or 7½ katties by weight.

" Proof Gallon " means a gallon of proof spirit ; e.g. 100 gallons of Java Arrack, which is 60 to 70 per cent. overproof make roughly 160 to 170 proof gallons. 100 gallons of liquor 15 per cent. underproof equal 85 proof gallons.

BRITISH PREFERENCE

1. The preferential rates of import duty, as prescribed in the Customs Import Tariff, will apply in respect of articles which are shown to the satisfaction of the Customs Officer to have been either grown, produced, or manufactured in the British Empire.

2. In order to qualify for the preferential rates of duty the expenditure in material of British production or British labour or both shall be not less than :—

(a) 75 per cent. for the following articles :—

Optical glass and similar goods.

(b) 50 per cent. for the following articles :—

Automatic cigarette lighters.

Boots and shoes.

Cement.

Cutlery.

Earthenware, crockery and porcelain.

Electric lamps.

Gramophones.

Glassware, not elsewhere specified.

Machinery.

Metals, manufactured or unmanufactured.

Spare parts for motor vehicles.

Timepieces.

Tyres and inner tubes for motor vehicles and ordinary cycles.

Vehicles.

Vessels.

(c) 25 per cent. for the following articles :—

Brandy.

Butter.

Canned fruit and vegetables.

Cloth, cloth stuffs, silk stuffs, yarns and thread, etc., clothing and wearing apparel of all kinds including haberdashery.

Condensed milk, milk powder, and other preserved milk and infant foods approved as such by the Commissioner of Customs.

Confectionery.

Dyes and chemicals not medicinal.

Flour.

Matches and lights.

Perfumery and cosmetics.

Sparkling and still wines.

Tobacco, cigars, and cigarettes.

All other goods not specified in (a) or (b).

3. Invoices or postal declarations of articles on which the British preferential rate is to be claimed should state the percentage of British production or British labour against each separate article on such invoices or declarations.

4. Such goods when consigned direct from British Empire territory must be accompanied by a certificate of origin in the form A or B hereunder, or by one of the relevant British Imperial Preference Forms issued from the Customs House, London.

5. In the case of indirect imports the original certificate of origin or a certified copy thereof should, if possible, be sent. If not obtainable, the importer should support his claim by relevant documents or other evidence of origin.

6. No claim for preferential duty will be entertained after the goods or articles have been removed from the Customs House or Post Office.

FORM A

CERTIFICATE OF ORIGIN TO BE WRITTEN OR PRINTED ON, OR ATTACHED TO,
INVOICES OF GOODS FOR EXPORTATION TO NORTH BORNEO FOR WHICH ENTRY
IS CLAIMED AT BRITISH PREFERENTIAL TARIFF RATES

(i) I (full name of person signing the certificate), (the "manufacturer" or "supplier", as the case may be) of the articles included in this invoice, amounting to (value).....and dated.....of goods supplied to (name of

purchaser), do hereby declare that I have the means of knowing, and I hereby certify as follows :—

(ii) That this invoice is in all respects correct, and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity and description thereof.

(iii) That in regard to the articles in this invoice marked A in the column " Country of Origin " :—

(a) The final process or processes of manufacture have been performed in (name of country).....

(b) The expenditure in material of British Production or British Labour or both (calculated subject to the qualification hereunder) in each and every article is not less than the percentage as stated on this invoice of the factory or works cost of such article in the finished state.

(iv) That in the calculation of such proportion of British production or British labour none of the following items have been included or considered :—

Manufacturer's profit or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition ; cost of outside packages or any cost of packing the goods thereinto ; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

(v) CERTIFICATE OF AUTHORIZED AGENT.—When the certificate is signed by some person on behalf of a manufacturer or supplier, such person must state that he is duly authorized to do so. In such cases the certificate shall be in the following form :—

I (full name of person signing the certificate), hereby certify that I am (insert the words " partner," " manager," " chief clerk," or " principal official," giving rank, as the case may be) of (name and address of manufacturer or supplier), the (" manufacturer " or " supplier," as the case may be) of the articles included in this invoice amounting to (value)....., and dated....., of goods supplied to....., and do hereby declare that I am duly authorized to make and sign this certificate on behalf of the said (name of " manufacturer " or " supplier "), that I have the means of knowing and do hereby certify as follows :—(then as in Form A above).

7. *Postal Packages*.—In the case of postal packages not exceeding £10 in value, if the contents of such packages are not merchandise for sale, a certificate in the Form B hereunder will, in the absence of ground for suspicion, be accepted as satisfactory evidence of origin in order to qualify for the preferential rates of duty.

FORM B

CERTIFICATE TO BE ENDORSED ON POSTAL PACKAGES NOT EXCEEDING £10
IN VALUE, THE CONTENTS OF WHICH ARE NOT MERCHANDISE FOR SALE

The contents of this package are not merchandise for sale and every article herein to the extent of at least.....per cent. of the present value is bona fide the produce of.....(name of British Empire country).....

Dated at.....this.....day.....19....

Sender.....

Address in full

8. " The British Empire " means the United Kingdom of Great Britain and Northern Ireland, the Dominions, India, the territories administered by His Majesty's Governments, in the Dominions under Mandate or otherwise, the British Colonies, the British Protectorates and protected States, and the Mandated territories of Tanganyika, the Cameroons under British Mandate and Togoland under British Mandate."

FREE LIST REGULATIONS
IMPORTS

- All goods, not being contraband, for export through bond to other countries or other districts in the State, provided that such export to such countries and districts is approved by the Commissioner of Customs.
- All kinds of aircraft including spare parts and accessories such as magnetos, coils, sparking plugs and rubber tyres imported for use in aircraft.
- Bandages, lint, and cotton-wool, for medical purposes only.
- Barbed wire.
- Bran, crushed food and oil-cake.
- British printed advertising matter of no commercial or saleable value and not susceptible to use for purposes other than advertising, when admitted as such by the Customs Officer.
- Cattle, including sheep and goats.
- Coin and notes subject to restrictions below.
- Disinfectants.
- Domestic animals.
- Fire extinguishers or materials for extinguishing fires.
- Fungicides of British manufacture imported for agricultural purposes, as specified by the Director of Agriculture from time to time.
- Galvanized steel sheets, corrugated or flat. Iron and steel building frames. Expanded metal. Asbestos and other manufactured sheetings when imported for building purposes.
- Horses and ponies.
- Horse or cattle food.
- Insecticides.
- Liquors, tobacco, cigars and cigarettes for the Governor.
- Liquors, tobacco, cigars and cigarettes for officers and men of the British Army and Navy serving on full pay in the State.
- Literary publications.
- Manures, prepared.
- Materials and accessories required solely for Church purposes.
- Medicines, but not Patent Medicines.
- Medical and surgical appliances certified by a medical practitioner to be for hospital use, such certificate to be countersigned by the Principal Medical Officer.
- Personal effects, brought by ordinary travellers in their luggage for personal use of the following or similar kinds, viz. :—Wearing apparel, books, music, toilet requisites, bed and table linen, kitchen utensils, tools, cutlery, crockery, glassware, plate and jewellery; provided that duty shall be payable on fire-arms and bicycles and on any single article, other than plate, jewellery or wearing apparel of a value exceeding \$100.
- Poultry.
- Salt.
- School books and educational materials imported by and for the use of schools approved by the Government.
- Seeds and plants for agricultural purposes.
- Service arms and ammunition of officials holding substantive rank in the British Forces.
- Straits dollars or Straits small silver coin.
- Swine.
- Theatrical, cinematograph, circus, and other similar equipments imported temporarily for public entertainment.
- Tobacco, in quantities of less than 1 lb., and cigars and cigarettes in quantities of less than 100, brought by ordinary travellers, in their luggage for *bona fide* personal use.
- Tombstones.
-

SARAWAK

The value upon which duty is to be levied on ad valorem basis shall be that of the goods on arrival in the Sarawak port of importation and shall include cost, freight and insurance up to that point.

SCHEDULE A

Articles.	Rate of Duty.*
	\$ c.
Brandy, whisky, gin and other spirits	per dozen reputed quart bottles .. 18.00
Sparkling wines	" " .. 12.00
Still wines, including medicated wines	" " .. 4.80
Bitters and liqueurs	" " .. 18.00
Ale, beer, stout, porter, cider and perry	" " .. 1.50
Tobacco :—	
Chinese	per picul 70.00
Java, Palembang and other kinds	" 100.00
Pepper or " Bad "	" 20.00
Unmanufactured, being tobacco leaf containing the stem :—	
Chinese	" 52.00
Other kinds	" 75.00
In tins	per lb. 1.00
If imported in small quantities duty shall be levied as follows :—	
Reputed 2 oz. tins	per tin 0.13
" 4 "	" 0.25
" 8 "	" 0.50
Cigars	per lb. 1.50
Cigarettes, including wrappers and filter tips :—	
Not exceeding 2½ lb. weight the thousand ..	per 1,000 2.50
Exceeding 2½ lb., but not exceeding 2¾ lb. weight the thousand	" 2.75
Exceeding 2¾ lb., but not exceeding 3 lb. weight the thousand	" 3.00
Exceeding 3 lb. weight the thousand	per lb. 1.10

* For British Preferential Tariff, see Schedule D on page 97.

SCHEDULE B

Articles.	Rate of Duty.*
	\$ c.
Kerosene oil	per gallon 0.05
Petrol and methylated spirits	" 0.10
Liquid fuel	" 0.05
Lubricating oil	" 0.10
Fireworks and crackers	10 per cent. <i>ad valorem</i>
Matches, when packed in boxes containing on the average not more than 100 matches	per 100 boxes .. 0.50
Matches, when packed in boxes containing on the average more than 100 matches	per 100 boxes <i>plus</i> 0.50
For every 50 matches or portion thereof, in excess of 100, in each box	per 100 boxes .. 0.25
Guns and firearms (a permit to import must be obtained)	50 per cent. <i>ad valorem</i> (maximum \$20 per gun).
Ammunition :—	
Cartridges, loaded	per 100 2.00
Cartridges, unloaded	" 1.00
Shot, slugs and pellets	per lb. 0.10
Alum	per picul 15.00
Gypsum	" 20.00
Soap	10 per cent. <i>ad valorem</i>

SCHEDULE C

Articles.	Rate of Duty.*
	\$ c.
Salt, coarse	per picul 1.60
Salt, fine	" 2.00
Sugar	" 2.00
Flour	" 1.00
Coffee, raw	per lb. 0.05
Coffee, roasted or ground	" 0.10
Tea	" 0.10
Swine	per head 10.00

* For British Preferential Tariff, see Schedule D on page 97.

SCHEDULE D

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
Timber, including manufactures thereof, and furniture	<i>ad valorem</i>	10 per cent.	30 per cent.
Cycles, motor cycles, motor cars, motor lorries, tractors, trailers, parts and accessories thereof, including tyres and inner tubes..	"	10 "	30 "
Machinery, including boilers, auxiliaries and accessories, of all descriptions	"	10 "	30 "
Electrical and wireless apparatus	"	10 "	30 "
Metals, manufactured and unmanufactured ..	"	10 "	30 "
Cement, including weights of containers, and manufactures thereof	per ton	\$6.00	\$12.00
Milk, including cream, condensed, desiccated or preserved	per lb.	\$0.01	\$00.05

EXEMPTIONS

- Agricultural implements.
- Artizan's tools.
- Fire extinguishers.
- Clocks and watches.
- Toys.
- Jewellery and precious metals.
- Cutlery, electroplate and pewter ware.
- Stationery and office requisites, i.e., pens, pencils, pen racks, and paper clips, etc.
- Games equipment, i.e., tennis racquets, golf clubs.
- Rickshaws and parts thereof.
- Power-driven marine craft, built, fitted or reconditioned outside the State, exceeding 150 tons (gross).

NOTES

- (i) The value upon which duty is to be levied on an *ad valorem* basis shall be that of the goods on arrival in the Sarawak port of importation and shall include cost, freight and insurance up to that point.
- (ii) The rates of Customs duties set forth in the Preferential Tariff apply to such goods as are shown thereunder and which are proved to the satisfaction of the Commissioner of Trade and Customs to have been produced or manufactured within the British Empire.
- (iii) Goods shall not be deemed to be of British Empire manufacture unless the final process of manufacture takes place within the British Empire and the goods contain at least fifty per cent. of British labour and material in the factory or works cost.
- (iv) In calculating the above percentage value of goods none of the following items, being charges incurred subsequent to the completion of the manufactured goods, shall be included :—
 - (a) Manufacturer's profit or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its finished condition.
 - (b) Royalties.
 - (c) The cost of outside packages or any cost of packing the goods thereinto.
 - (d) Any cost on conveying, insuring or shipping the goods subsequent to their manufacture.

(v) "The British Empire" means the United Kingdom of Great Britain and Northern Ireland, the Dominions, India, the territories administered by His Majesty's Governments in the Dominions under Mandate or otherwise, the British Colonies, the British Protectorates and Protected States, and the Mandated territories of Tanganyika, the Cameroons under British Mandate and Togoland under British Mandate.

(vi) Subject to the provisions of subsection (vii) the rates of duty under the General Tariff shall be levied on goods in respect of which the rates of duty under the Preferential Tariff are claimed unless such goods :—

(a) (1) are imported into Kuching, Sibü, Sarikei, Binatang, Miri, Bintulu, Limbang or Lawas, and

(2) are accompanied by a certificate of origin substantially in the form shewn in Appendix A in the case of goods wholly or mainly manufactured or substantially in the form shewn in Appendix B in the case of other goods, mainly grown or produced ; or

(b) if imported by parcel post are accompanied by a declaration by the manufacturer or supplier substantially in the form shewn in Appendix C.

(vii) The Commissioner of Trade and Customs may in his absolute discretion :—

(a) In exceptional circumstances dispense with the provisions of subsection (vi) (a) (1) ;

(b) Levy duty at the rates under the Preferential Tariff on goods reconsigned to Sarawak from a part of the British Empire if he is satisfied by a certified copy of the certificate of origin prescribed in subsection (vi) (a) (2) or, in exceptional circumstances, such other evidence as may satisfy him that such goods were produced or manufactured within the British Empire.

(viii) A refund may be made of the difference, less 25 per cent., between the amount of duty payable under the General and Preferential Tariffs in respect of goods which are claimed at the time of import but not proved to have been produced or manufactured within the British Empire and on which the rates of duty under the General Tariff have been paid if within three months from the date of import of the said goods the claim is proved to the satisfaction of the Commissioner of Trade and Customs.

(ix) Goods wrongly declared to be of British Empire origin shall be charged with double the General Tariff rate of duty.

APPENDIX A

IMPERIAL PREFERENCE—CERTIFICATE OF ORIGIN

For goods manufactured in the British Empire and consigned therefrom to Sarawak for admission under the Preferential Tariff

Note.—This certificate and any supplementary certificate by an exporter must be given *personally* by the proprietor, or by a principal official, of the firm or Company concerned. A certificate given by a Company or "on behalf of," "per pro," "per," "for," etc., a person, firm or Company, will not be accepted.

I, (a)....., (b).....
of (c)..... of (d).....
the (g) manufacturer/supplier of the goods designated below hereby certify :—

- (1) that I have the means of knowing and am duly authorized to make and sign this certificate on behalf of the said (g) manufacturer/supplier.
- (2) That the goods designated below are of (e).....manufacture.
- (3) That of the value of each and every manufactured article covered by this certificate in its finished condition not less than..... per cent. is derived from materials grown or produced or from work done within a part of the British Empire.

(4) That in ascertaining the said value none of the following items has been included :—

- Manufacturer's profit or the profit or remuneration of any trader, agent, broker or other person dealing in the article in its finished condition;
- Royalties ;
- The cost of outside packages or any cost of packing the goods thereinto ;
- Any cost of conveying, insuring or shipping the goods subsequent to their manufacture.

(5) (f) that the goods are to be
 shipped.....(port of destination)
 via.....
 from.....(port of shipment)
 consigned to.....(name and address of consignee)

Marks and Nos. on Packages.	Description of Goods.	Weight or Quantity.	Total Invoiced Value.

Dated at.....
 the.....day of.....19.... Signature

SUPPLEMENTARY CERTIFICATE BY EXPORTER

Note.—If required further supplementary certificates may be entered on the back of the certificate.

I, (a).....(b).....
 of (c).....of (d).....
 the exporter of the goods specified in the foregoing certificate hereby certify :—

- (1) That I have the means of knowing and am duly authorized to make and sign this certificate on behalf of the said exporter ;
- (2) That the goods are to be
 shipped to.....(port of destination)
 via.....
 from.....(port of shipment)
 consigned to.....(name and address of consignee)

Dated at.....
 the.....day of.....19.... Signature.....

- (a) Name of individual signing.
- (b) Title of official signing.
- (c) Name of firm or company.
- (d) Name of city or place.
- (e) Name of country.
- (f) To be left blank if the manufacturer is not the exporter.
- (g) Delete as necessary.

APPENDIX B

IMPERIAL PREFERENCE—CERTIFICATE OF ORIGIN

For goods grown or produced in the British Empire and consigned therefrom to Sarawak for admission under the Preferential Tariff

Note.—This certificate and any supplementary certificate by an exporter must be given *personally* by the proprietor, or by a principal official, of the firm or Company concerned. A certificate given by a Company or "on behalf of," "per pro," "per," "for," etc., a person, firm or Company, will not be accepted.

I, (a), (b)
of (c)of (d)

the (e) { grower
producer } of the goods designated below hereby certify:—
supplier

(1) That I have the means of knowing and am duly authorized to make and sign this certificate on behalf of the

said (e) { grower
producer
supplier ;

(2) that the goods designated below are wholly of (f).....(g) { growth
produce ;

(3) that the goods are to be
shipped to.....(port of destination)
via.....
from.....(port of shipment)
consigned to.....(name and address of consignee)
.....

Marks and Nos. on Packages.	Description of Goods.	Weight or Quantity.	Total Invoiced Value.

Dated at.....

the.....day of.....19.... Signature



SUPPLEMENTARY CERTIFICATE BY EXPORTER

Note.—If required further supplementary certificates may be entered on the back of the certificate.

I, (a)(b)
of (c)of (d)
the exporter of the goods specified in the foregoing certificate hereby certify :—

- (1) That I have the means of knowing and am duly authorized to make and sign this certificate on behalf of the said exporter ;
- (2) That the goods are to be
shipped to.....(port of destination)
via.....
from.....(port of shipment)
consigned to.....(name and address of consignee)
.....

Dated at.....
the.....day of.....19.... Signature

-
- (a) Name of individual signing.
 - (b) Title of official signing.
 - (c) Name of firm or company.
 - (d) Name of city or place.
 - (e) Delete as necessary.
 - (f) Name of country.

APPENDIX C

IMPERIAL PREFERENCE—CERTIFICATE OF ORIGIN

For goods grown, produced or manufactured in the British Empire and sent therefrom by parcel post to Sarawak for admission under the Preferential Tariff.

The contents of this package are not merchandise for sale and every dutiable article herein is the growth or produce, or, if a manufactured article, is to the extent of at least.....per cent. of its present value, the manufacture of (a).....

Date..... Signature

- (a) Name of country of origin.
-

SEYCHELLES

A surtax of 10 per cent. of the duty is charged in respect of all goods subject to Customs duties.

ASCERTAINMENT OF AD VALOREM DUTIES

For the purpose of assessing ad valorem duty, the value of the goods shall be the domestic value in the country of origin at the time of exportation plus the extra cost of carriage to port of shipment. The domestic value shall be deemed to be the price at which the manufacturer or producer is prepared to supply similar goods in similar quantities to any purchaser for home consumption in the country of origin including the cost of the ordinary packing materials in which the goods are normally sold in that country.

The deduction of recognised trade and cash discounts shall be allowed if shown as such on the invoice, but any contingent discount or rebate or sample or introductory discount, or any deduction on account of any arrangement concerning the export or the inclusive right of sale of the goods, or any buying or selling commission or any other special consideration resulting in a reduction in the domestic value shall not be allowed.

The cost of outside packages used for the exportation of the goods, including cost of zinc linings, tarred paper and material (if any) in which the goods are packed for export, the cost of labour in packing the goods thereinto, the charges in the dock area at the port of shipment, and also any drawback or remission of duty granted in the country of exportation, may be deducted if specifically shown as included in the domestic value on the invoice (Ordinance No. 10 of 1932).

Package Tax :—

General—

On any packet when the value is less than Rs.100, 25c. of a rupee.

When the value is Rs.100 up to Rs.200, one rupee.

On every additional 100 rupees above 200 up to 1,000 rupees, one rupee.

When the value of the packet exceeds Rs.1,000 the tax to be Rs.20.

Specific—

Bricks and tiles, per 100, 25 cents.

Stoves and iron pots not being packed in packages, per 100 lb., 25 cents.

Onions and potatoes, per 100 lb. 25 cents.

Piping not packed in packages, per 100 ft. Re.1.

Railway track and accessories not being packed in packages, per ton Rs.1.50.

Coal and coke, per ton Re. 1.

(For exemptions from Package Tax see page 111.)

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
Ale, beer, porter, cider and perry :		Rs. c.	Rs. c.
In cask	per hecto-litre	15 00	20 00
In bottles :—			
(1) Not exceeding 1 litre	per doz.	2 10	3 00
(2) Not exceeding $\frac{1}{2}$ litre .. .. .	.. .. .	1 05	1 50
(3) Not exceeding $\frac{1}{4}$ litre .. .. .	.. .. .	0 55	0 75
Animals :—			
Horses, ponies, donkeys and mules	per head	3 00	3 00
Dogs .. .. .	.. .. .	10 00	10 00
Aluminium ware	ad valorem	15 per cent.	25 per cent.
Asbestos sheets and asbestos materials .. .. .	.. .. .	15 ..	25 ..

For customs duties surtax and package tax, see page 102.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		Rs. c.	Rs. c.
Biscuits and cakes	<i>ad valorem</i>	15 per cent.	20 per cent.
Bags (empty, new or old)—gunny, vacoa, madagascar or any other material	per bag	0 06	0 06
Boots and shoes	<i>ad valorem</i>	15 per cent.	25 per cent.
Bran, pollard, oats, gram and maize	per 100 kilos.	0 75	0 75
Beans (excepting the variety known as "Soya") and peas (not tinned)	"	1 25	1 25
Barley and wheat (in bags or casks)	"	0 50	0 50
Boilers, vats, cisterns and tanks (for local use not forming component parts of machines or machinery)	per hecto-litre of capacity.	1 00	1 50
Bottles (empty of all sizes except fancy bottles or decanters)	per bottle	0 01	0 01
Beef or pork, salted (not in tins)	per 100 kilos.	3 50	3 50
Casks (empty, old or new)	per cask	0 05	0 05
Cement	per 100 kilos.	1 0	1 50
Clocks and watches, and parts thereof.	<i>ad valorem</i>	15 per cent.	25 per cent.
Confectionery plain or fancy, of all kinds, compound, made or preserved with sugar, including chocolates	"	15 "	25 "
Cotton goods	"	15 "	25 "
Coals, coke and patent fuel	per 1,000 kilos.	2 00	2 00
Coffee	per 100 kilos.	8 00	8 00
Cutlery	<i>ad valorem</i>	15 per cent.	25 per cent.
Cycles, accessories and component parts, including tyres and tubes fitted on importation	"	15 "	30 "
Dholl and lentils	per " 100 kilos.	0 60	0 60
Earthenware, including chinaware and other clay products not elsewhere included	<i>ad valorem</i>	15 per cent.	25 per cent.
Enamelled ware	"	15 "	25 "
*Flour	per 100 kilos.	2 00	2 00
Furniture of all kinds	<i>ad valorem</i>	15 per cent.	25 per cent.
Glassware, exclusive of sheet glass	"	15 "	25 "
Haberdashery and millinery, excluding manufacture of silk, etc.	"	15 "	25 "

* Exempt from surtax.

For customs duties surtax and package tax, *see* page 102.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		Rs. c.	Rs. c.
Hardware, excluding cutlery and enamelled ware	<i>ad valorem</i>	15 per cent.	25 per cent.
Jewellery of all description, including imitation jewellery	"	15 "	30 "
Leather manufacture including boots and shoes	"	15 "	25 "
*Matches in boxes not exceeding 75 matches and Rs.2.00 per every additional 75 matches and parts thereof	per gross boxes.	2 00	2 00
Machinery or apparatus (and the component parts thereof) for the manufacture of sugar, rum, fibre, essential oils, coprah, citrate of lime, tobacco, cigars and cigarettes; for the preparation of vanilla or rubber; or machinery and apparatus used for motor boats or lathes including marine engines and electrical apparatus. .	<i>ad valorem</i>	3 per cent.	5 per cent.
<i>Definition</i>			
Machinery, i.e., prime movers and component parts thereof, including boilers and component parts thereof; does not include machinery worked by manual or animal power.			
The component parts of machinery are those articles which, owing to their shape or to other special quality, are not adapted for any other purpose.			
Metals and manufactures thereof :—			
(1) Brass and alloys of copper :—			
(a) Ingots, plates, sheets, bars, bolts, nails, screws, nuts, wire, pipes and tubes including flanges, sockets, tees and bends, rivets and washers	"	15 "	25 "
(b) Old and scrap	"	15 "	25 "
(c) Manufactures of, not elsewhere included	"	15 "	25 "
(2) Copper :—			
(a) Ingots, plates, sheets, bars, bolts, screws, nails, nuts, wire, pipes and tubes, including flanges, sockets, tees, bends, rivets and washers . .	"	15 "	25 "
(b) Old and scrap	"	15 "	25 "
(3) Iron and steel :—			
(a) Pig iron	"	15 "	25 "
(b) Unwrought steel	"	15 "	25 "
(c) Wire netting, galvanized and not galvanized	"	15 "	25 "

* Exempt from surtax.

For customs duties surtax and package tax, see page 102.

Articles.	Rate of Duty.		
		British Preferential. Tariff.	General Tariff.
Metals and Manufactures thereof— <i>continued.</i>		Rs. c.	Rs. c.
(3) Iron and steel— <i>continued.</i>			
(d) Bars, rods, angle iron of all kinds, hoops, nails, screws, bolts, nuts, rigging, plates, sheets, tubes and pipes, including flanges, sockets, tees and bends, wire (including barbed wire and wire rope) rivets and washers, not especially shaped or prepared for constructional work:—			
Galvanized	<i>ad valorem</i>	15 per cent.	25 per cent.
(e) Not galvanized	"	15 "	25 "
(f) Constructional material partially or wholly shaped or prepared including corrugated iron sheets ..	"	15 "	25 "
(g) Plates and sheets, tinned	"	15 "	25 "
(4) Lead:—			
(a) Sheets, ingots and plates	"	15 "	25 "
(b) Shot	"	15 "	25 "
(5) Tin slabs	"	15 "	25 "
Milk—full cream condensed of not less than 9 per cent. butter fat	per 100 lb.	5 50	9 50
and for every unit or part thereof of butter fat below 9 per cent., Rs. 1 extra per 100 lbs.			
Molasses	per 100 kilos.	75 00	75 00
Motor cars—omnibuses, motor cycles, side-cars, accessories and component parts, including tyres and tubes fitted on importation ..	<i>ad valorem</i>	15 per cent.	30 per cent.
Motor lorries—motor tractors not elsewhere included and accessories and component parts including tyres and tubes fitted on importation	"	15 "	30 "
Musical instruments of all kinds, including accessories and component parts	"	15 "	25 "
Gramophones, including accessories and gramophone records	"	15 "	25 "
Oil:—			
Crude	per hectolitre.	0 50	0 50
*Paraffin or kerosene	"	2 25	2 25
*Petrol, benzine or other motor spirit ..	"	5 00	5 00
Paper:—			
(a) Cards, playing, per packet not exceeding 53 cards	each	0 10	0 20
(b) Printing, writing and wrapping	<i>ad valorem</i>	15 per cent.	25 per cent.
(c) All other and manufactures thereof	"	15 "	25 "

* Exempt from surtax.

For customs duties surtax and package tax, see page 102.

Articles.	Rate of Duty.		
		British Preferential. Tariff.	General Tariff.
		Rs. c.	Rs. c.
Painters' colours and materials :—			
(a) Paints and colours	<i>ad valorem</i>	15 per cent.	25 per cent.
(b) Paint oils, varnishes and polishes ..	"	15 "	25 "
(c) Turpentine and turpentine substitutes	"	15 "	25 "
Pitch	per 100 kilos.	1 50	1 50
*Rice	"	2 00	2 00
Rice, paddy	"	0 50	0 50
Rubber tyres and tubes :—			
(a) Pneumatic	<i>ad valorem</i>	15 per cent.	30 per cent.
(b) Solid tyres, complete or in lengths ..	"	15 "	30 "
(c) India rubber goods	"	15 "	30 "
Salt, common	per 100 kilos.	1 00	1 50
Stationery, other than paper	<i>ad valorem</i>	15 per cent.	25 per cent.
Sewing machines	"	15 "	25 "
Shooks, per bundle containing not more than sufficient to make one barrel cask, or tierce	per bundle	0 05	0 05
Silk manufactures, including artificial silk and articles having principally silk or artificial silk worked thereon	<i>ad valorem</i>	15 per cent.	50 per cent.
*Spirit, plain or compounded, of any strength not exceeding proof according to Sykes' hydrometer, and a further proportional duty for any greater strength	per litre	3 50	4 00
(a) Rum, in bottles	"	3 75	4 00
(b) Rum, in casks	"	2 00	3 00
(c) Brandy, in bottles	"	3 75	4 00
(d) Brandy, in casks	"	2 75	3 00
Spirits, methylated	"	0 25	0 25
Sugar :—			
Refined or sugar candy	per 100 kilos.	5 00	5 00
*Other than refined and sugar candy ..	"	3 00	3 00
Tar :—			
Coal	"	2 00	2 00
Stockholm	"	3 00	3 00
Tea	per kilo	0 50	0 50
*Tobacco :—			
Unmanufactured	"	4 50	7 50
Manufactured—			
(a) Cigars	"	6 50	9 50
(b) Cigarettes—			
Not exceeding weight of 85 grams (3 oz.) per 100.			
(1) Manufactured in the British Empire from Empire grown tobacco ..	per 100	0 55	—

* Exempt from surtax.

For customs duties surtax and package tax, see page 102.

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.	General Tariff.
<i>*Tobacco—continued.</i>		Rs. c.	Rs. c.
Manufactured— <i>continued.</i>			
(b) Cigarettes— <i>continued.</i>			
(2) Manufactured in the British Empire from foreign tobacco	per 100	0 69	—
(3) Manufactured in foreign countries.. Exceeding the weight of 85 grams (3 oz.) per 100	..	—	0 83
(1) Manufactured in the British Empire from Empire grown tobacco	per kilo	6 50	—
(2) Manufactured in the British Empire from foreign tobacco .. .. .	..	8 13	—
(3) Manufactured in foreign countries.. Provided that with respect to cigar- ettes manufactured in the British Empire which contain a blend of Empire and foreign tobacco, the duty thereon shall be at a rate proportioned to the per- centage of each tobacco, the percentage of Empire and foreign grown tobacco being charged respectively at the rates under (1) and (2).	..	—	9 74
Other Manufactured tobacco and snuff :—			
(1) Manufactured in the British Empire from Empire grown tobacco .. .. .	..	6 50	—
(2) Manufactured in the British Empire from foreign tobacco .. .. .	..	8 00	—
(3) Manufactured in foreign countries .. Provided that with respect to tobacco manufactured in the British Empire which contains a blend of Empire and foreign tobacco, the duty thereon shall be at a rate proportioned to the per- centage of each tobacco, the percentage of Empire and foreign grown tobacco being charged respectively at the rates under (1) and (2).	..	—	9 50
Toys and games, including athletic requisites ..	<i>ad valorem</i>	15 per cent.	25 per cent.
Turmeric	per 100 kilos.	3 00	3 00
Wireless sets and parts	<i>ad valorem</i>	15 per cent.	25 per cent.

* Exempt from surtax.

For customs duties surtax and package tax, *see* page 102.

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.	General Tariff.*
		Rs. c.	Rs. c.
*Wines, still, in cask, or any vessel exceeding 1 litre in capacity :—			
(i) Up to 14 deg. by Dujardin Salleron's ebulliometer	per hecto- litre	20 00	20 00
(ii) Over 14 deg. and not exceeding 15 deg.	"	75 00	75 00
(iii) 15 deg. and not exceeding 16 deg. ..	"	100 00	100 00
For each additional degree or fraction of a degree up to 22 deg.	"	6 00	6 00
Any such liquor containing more than 22 deg. shall pay duty as spirits.			
Wines, in bottles	per dozen bottles, each bottle not to exceed 1 litre.	4 40	4 40
Wines, in bottles	per dozen bottles, each bottle not to exceed 5 deci- litres.	2 20	2 20
Wines, in bottles	per dozen bottles, each bottle not to exceed 2½ decilitres.	1 10	1 10
Wines, champagne, and other sparkling wines	per dozen bottles exceeding one litre but not exceeding 2 litres.	20 00	20 00
Wines, champagne, and other sparkling wines	per dozen bottles not ex- ceeding 1 litre.	10 00	10 00

* Exempt from surtax.

For customs duties surtax and package tax, *see* page 102.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
Wines, champagne, and other sparkling wines	per dozen half bottles not exceeding 5 deci-litres.	Rs. c. 5 00	Rs. c. 5 00
Wines, champagne, and other sparkling wines	per dozen quarter bottles not exceeding 2½ deci-litres.	2 50	2 50
All goods, wares, and merchandise, not otherwise charged with duty, and not mentioned above or especially exempted, shall be liable to an <i>ad valorem</i> duty of	—	15 per cent.	25 per cent.
All goods and wares imported through the "Parcel Post" shall be liable to a landing charge of	per parcel	0 10	—

EXEMPTIONS

1. Animals, and other live stock, except such as are enumerated under Schedule A.
2. Animal charcoal.
3. Articles of civil, naval, and military uniforms intended for the personal use of the importer; also articles imported by the clergy for use in or decoration of a church, but not for sale.
4. Articles exported for repair or alteration, and subsequently re-imported, provided that notice of export is given to the Collector of Customs at the time of exportation.
5. All goods (except shooks, casks and steel or iron drums for exporting oils) upon which the full amount of duty shall have been paid on their first importation into the colony and not refunded, legally exported thence and afterwards returned; provided such goods shall be returned within three years from the date of their exportation, and it be proved to the satisfaction of the Collector of Customs that they are the identical goods exported from the colony; and provided that the property of such goods continue in the person by whom or on whose account the same were exported.
6. Bread.
7. Bullion.

8. Ballast, when the same consists of sand or stone.
9. Charcoal.
- 9A. Cinematograph film which is certified by the Censorship Committee under the Customs Tariff Regulations, 1936.
10. Coins not prohibited by law (*see* Customs Ordinance No. 7 of 1899, Schedule II as amended by Ordinance No. 8 of 1907. Also section 19 of Ordinance No. 23 of 1903, Ordinance No. 4 of 1901, Ordinance No. 2 of 1912).
11. Consular effects, *i.e.*, official stores such as seals, coat of arms, flags, and official printed matter or forms sent by a foreign Government for the use of the Consulate.
12. Cases and tins used for the import of oil, paraffin or motor spirit and actually containing such oil, paraffin or motor spirit on arrival in the colony.
13. Eggs.
14. Firewood.
15. Fruits and vegetables, fresh (except onions, potatoes, ginger and garlic).
16. Glass bottles when imported full, except fancy bottles or decanter.
17. Goods exported from bond, goods landed at Victoria in transit for other ports, goods landed from vessels in distress and re-shipped, and goods in transit transhipped direct from vessel to vessel, also stores imported for the use of foreign-going ships not registered in Seychelles.
18. Gunny bags, imported for export of guano only.
19. Hay and straw.
20. Ice.
21. Instruments for regimental or collegiate bands and electrical instruments for Cable and Wireless Ltd.
22. Leeches.
23. Lime.
24. Manure of all sorts.
25. Objects and specimens (animal, mineral, and vegetable) illustrative of natural history, including live plants, and vegetable productions connected with the study of botany.
26. Poultry and birds.
27. Printed books (exclusive of account-books stationery, albums of any description, visiting cards, pictorial post cards and cards of greeting) ; printed music, paintings and pictures (exclusive of frames).
28. Provisions and stores of every description imported or supplied from bond for the use of His Majesty's Land and Sea Forces, or for the Colonial Government, or (under special authority from the Governor) for the use of ships of war of foreign nations.
29. Rat-traps.
30. Surgical instruments and appliances, drugs and chemicals for the exclusive use of duly qualified medical practitioners or dentists in their private practice but not for sale either retail or wholesale. Government Notice No. 121 of 1919 and Government Gazette No. 52 of 1919.
31. School materials and chemicals for the *bona fide* use of schools when imported through the manager, headmaster or mistress, and not for sale.
32. Seeds intended for agricultural and horticultural purposes.
33. Steel or iron drums for exporting oils.
34. Samples (*bona fide* not intended for sale) except those of spirits and tobacco unless imported by licensed traders.
35. Sprayers for insecticides ; utensils *bona fide* imported by agriculturists for the cultivation of rubber ; also substances imported by agriculturists to be solely used in the destruction of animals, vermin, insects, or other parasites prejudicial to agriculture.

36. The following substances, when imported for the sole purpose of being used in the manufacture of soap :—
- (i) Soda caustic.
 - (ii) Silicate of potash.
 - (iii) Silicate of soda.
 - (iv) Potash caustic.
 - (v) Talc.
 - (vi) Colouring matter.
 - (vii) Soda ash.
37. Tombstones.
38. Wire gauze, for screening guano.
39. Wearing apparel, arriving as baggage by steamers, but not by parcel post, baggage (exclusive of furniture), or any instrument intended for professional use, if it be the property of a person coming to the Colony, and for his personal use or if it arrives within three months before or after the arrival of such person.
40. Cast iron mills (provided such mills are to be worked by animal power and be used for crushing copra or oleagenous seeds for making oil).
41. Timber.
42. Printed advertising matter, *i.e.*, the produce of printing by any process such as catalogues of goods and prices, prospectuses, showcards, posters and printed propaganda of no commercial value intended to induce the public to buy goods, to visit countries or places, markets or exhibitions, to utilise services, provided such advertising matter is distributed free of charge.
43. Soya beans.
44. Wireless machinery or apparatus (including masts, poles, lines and their parts and materials) imported by the Cable and Wireless Ltd.: Provided (1) such machinery or apparatus is certified to be solely required for the improvement, maintenance or operation of the Company's wireless telegraph installation; and (2) that such machinery and apparatus is of British origin.

PACKAGE TAX EXEMPTIONS

Rice.

Flour.

Letters, postcards, catalogues, and newspapers.

Timber.

Printed matter and ordinary or registered packets received through letter mail.

CUSTOMS DUTIES REGULATIONS

1. Whenever preferential tariff treatment shall be claimed in respect of any goods imported into the Colony, there shall be produced to the Collector of Customs or Customs Officer, an invoice having printed, typed or written thereon a combined certificate of value and of origin as in form of Schedule 1. Such certificate shall be retained by the Customs department.

2. In every case where the full duty shall be payable on any goods owing to the non-production to the Collector of an invoice having printed, typed or written thereon a certificate in the prescribed form, and if at the time of entry the importer alleges, and the collector has reason to believe that such goods are *bona fide* the produce or manufacture of the British Empire, the following provisions shall apply :—

- (a) Any amount of duty so payable in excess of the duty payable upon the like goods being the produce or manufacture of the United Kingdom may be held by the Collector on deposit pending the production of an invoice having printed, typed or written thereon a certificate in the prescribed form.
- (b) If the invoice endorsed as aforesaid is produced to the Collector within six months from the date of payment of the deposit and the Collector is

satisfied that the goods are entitled to be entered for duty under the Preferential Tariff such deposit shall be returned to the Importer, but, if such invoice is not so produced, the amount of the deposit shall be paid into the revenue of the Colony as duty.

3. In the case of goods received by parcel post or letter post from the British Empire, if the goods are not merchandise for sale and do not exceed £10 in value for any one addressee, the following short form of certificate accompanying the parcel shall be accepted as satisfactory evidence of origin for charging the preferential rate of duty :—

“ The contents of this package are not merchandise for sale, and every dutiable article herein is to the extent of at least twenty-five per cent. of its present value *bona fide* the produce or manufacture of the British Empire except that fifty per cent. shall be required in the case of articles mentioned in Schedule 2 and seventy-five per cent. shall be required in the case of articles mentioned in Schedule 3 ”.

4. Passenger's baggage, ships' surplus stores and crews' stores may be delivered out of charge on the payment of the appropriate duty if the Collector of Customs is satisfied from the nature of the package and the voyage of the ship that the goods are brought from and are the produce or manufacture of the British Empire.

For the purposes of these Regulations, the British Empire shall include any country a member of the British Commonwealth of Nations or any other country, colony or protectorate owing allegiance to His Majesty, including the Empire of India.

SCHEDULE I

Combined Certificate of Value and of Origin and Invoice of Goods for Exportation to British Colonies

¹ Here insert Name, Chief Clerk or as the case may be. I,⁽¹⁾
of⁽²⁾⁽³⁾
manufacturer

² Here insert name of firm or company. supplier of the goods enumerated in this invoice amounting to hereby declare that I [⁽⁴⁾ have the authority to make and sign this certificate on behalf of the aforesaid manufacturer and that I] have the means of knowing and do

³ Here insert name of city or country. supplier hereby certify as follows :—

Value

- ⁴ These words should be omitted where the manufacturer or supplier himself signs the Certificate.
1. That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.
 2. That no arrangements or understanding affecting the purchase price of the said goods have been or will be made or entered into between the said exporter and purchaser, or by anyone on behalf of either of them either by way of discount, rebate, compensation or in any manner whatever other than as fully shown on this invoice, or as follows ⁽⁵⁾.....

⁶ Here insert particulars of any special arrangement.

Origin

(In the case of goods exported to Colonies not granting preference to British goods, the following portion of the Certificate dealing with Origin should be struck out.)

(Delete whichever of 3 (a) or 3 (b) is not applicable. If 3 (a) is used delete 4 and 5. If 3 (b) is used insert required particulars in 4 and 5.)

3. (a) That every article mentioned in the said invoice has been *wholly* produced or manufactured in ⁽⁶⁾.....
3. (b) That every article mentioned in the said invoice has been either *wholly or partially* produced or manufactured in ⁽⁶⁾.....

4. As regards those articles only partially produced or manufactured in
 (6).....^{*Insert "United Kingdom" or name of other part of British Dominion.}
- (a) That the final process or processes of manufacture have been performed in that part of the British Dominions.
- (b) That the expenditure in material produced in (6).....calculated and/or labour performed in (6).....subject to qualifications hereunder, in each and every article is not less than one-fourth of the factory or works costs of such articles in its finished state except that fifty per cent. shall be required in the case of articles mentioned in Schedule II and seventy-five per cent. shall be required in the case of articles mentioned in Schedule III (see Note †).
5. That in the calculation of such proportion of produce or labour of the
 (6).....none of the following items has been included or considered :—
- “ Manufacturer’s profit or remuneration of any trader, agent, broker or other person dealing in the articles in their finished condition ; royalties ; cost of outside packages or any cost of packing the goods thereinto ; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.”

Dated at.....this.....day of.....19.....
 Witness.....Signature

SCHEDULE I

(Place and Date).....19.....

INVOICE of.....Consigned.....^{ State here general nature or class of goods.}
 by.....of.....
 to.....of.....
 to be shipped per.....
 Order Number.....

Country of Origin.	Marks and numbers on packages.	Quantity and description of goods.	Selling price to purchaser.	
			@	Amount.

† Note.—In the case of goods which have at some stage entered into the commerce of, or undergone a process of manufacture in a foreign country, only that labour and material which is expended on or added to the goods after their return to the United Kingdom shall be regarded as the produce or manufacture of the United Kingdom in calculating the proportion of United Kingdom labour and material in the factory or works cost of the finished article.

SCHEDULE II

Goods to which the fifty per cent. value shall be applicable.

Pottery and all other clay products.

Glass and glassware (excluding optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof) :—

Plate and sheet glass, whether bevelled, silvered, or otherwise finished or not.
Illuminating glassware.

Domestic glassware, including cooking utensils, table glassware, toilet glassware and ornamental glassware.

Glass bottles and glass jars, including glass stoppers.

Beakers, flasks, burettes, measuring cylinders, thermometers, tubing and other scientific glassware and lamp-blown ware.

Furniture, made wholly or mainly of metal, of the following descriptions :—

- (i) Tables, bedsteads, wire mattresses, stands, desks and counters.
- (ii) Chairs, stools and seats.
- (iii) Bookcases and bookshelves.
- (iv) Cabinets, safes, cash and deed boxes, drawers and cupboards.
- (v) Shelving, storage bins and storage racks.
- (vi) Office letter racks and letter trays.
- (vii) Lockers.
- (viii) Parts of any of the above-named articles.

Hollow-ware of iron or steel (including tinned plate).

Baths of iron or steel.

Metal door and window frames and casements.

Stoves, grates and ranges for domestic cooking or heating and parts and fittings therefor.

Iron and steel products of the following descriptions :—

- (i) Tubes, pipes and pipe and tube fittings of all kinds.
- (ii) Railway and tramway construction material of all kinds.
- (iii) Springs.
- (iv) Wire, wire netting, wire nails, and cable and rope (except insulated telephone and telegraph cables).
- (v) Screws (except screws for wood, other than screw hooks, screw rings and screw knobs), nails, tacks, studs and spikes.
- (vi) Rivets and washers.
- (vii) Bolts and nuts.
- (viii) Anchors and grapnels and parts thereof, chains and ships' cable.
- (ix) Screws for wood (other than screw hooks, screw rings and screw knobs) whether wholly of iron or steel, or of iron or steel coated or plated with some other metal or substance.
- (x) Waggons for use on railways and parts of such waggons.

The following articles manufactured wholly or partly of metals aluminium, copper, lead, nickel, tin, zinc and alloys containing any of these metals :—

Sheets and strip, rods, plates, angles, shapes and sections, wire, tubes, foil and hollow-ware.

Screws for wood of brass, copper or any alloy containing copper, whether coated with any other metal or other substance or not.

Cutlery :—

- (i) Knives with one or more blades made wholly or partly of steel or iron.
- (ii) Scissors, including tailors' shears and secateurs, made wholly or partly of steel or iron.
- (iii) Razors, including safety-razors and blades therefor.
- (iv) Hair clippers.
- (v) Carving forks.
- (vi) Knife sharpeners, wholly or partly of steel.
- (vii) Component parts of or blanks for any of the above-mentioned articles.

Locks, padlocks, keys, bolts, latches, hasps and hinges of metal.

Needles (including hosiery latch needles) and pins.

Implements and tools and parts thereof.

Galvanometers, pyrometers, electroscopes, barometers, analytical and other precision balances, and other scientific instruments and component parts thereof, gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms, whether for use in such shops or rooms or not (but not including microscopes, field and opera glasses, theodolites, sextants, spectrosopes and other optical instruments and component parts thereof).

Unexposed sensitised photographic paper, cloth, plates and film (including cinematograph film) and spools thereof.

Electric goods including :—

Electric wires and cables, insulated.

Telegraphic and telephone apparatus.

Wireless apparatus.

Electric carbons.

Electric light appliances and fittings.

Batteries and accumulators.

Electric bell apparatus.

Electric cooking and heating apparatus.

Electric meters.

Parts of, and accessories to, the above.

Wireless valves and similar rectifiers and vacuum tubes.

Ignition magnetos and permanent magnets.

Arc lamp carbons and amorphous carbon electrodes.

Machinery, and parts thereof (including ball bearings, roller bearings, and parts thereof).

Twine of the following description :—

Hard fibre singles.

Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material, finished or unfinished, and shaped parts and laces thereof.

Paints, painters' enamels, lacquers, varnishes and printers' inks.

Distempers, whether dry or not.

Pigments and extenders (whether dry or with oil or other medium) other than the following :—natural dyes ; synthetic organic dyestuffs, colours and colouring matters ; dry earth colours, barytes, silica, graphite and carbon black from natural gas.

Saddlery and harness (including horse boots) wholly or partly of leather.

Trunks, bags, wallets, pouches and other receptacles made wholly or partly of leather or material resembling leather, whether fitted or not.

Transparent cellulose wrapping.

Locomotives and parts thereof.

Aircraft and parts thereof.

Cycles (other than motor cycles) and parts and accessories thereof.

Perambulators and mailcarts and parts thereof.

Motor cars, including motor bicycles and motor tricycles ; accessories and component parts of motor cars, motor bicycles and motor tricycles.

Manufactures wholly or partly of rubber, balata or gutta-percha (including vulcanite and ebonite).

Arms and Ammunition :—

(i) Sporting guns, sporting rifles and sporting carbines and parts thereof.

(ii) Military rifles and military carbines and parts thereof.

(iii) Miniature rifles and carbines and cadet rifles and carbines and parts thereof.

(iv) Air guns and air rifles and air pistols and parts thereof.

(v) Revolvers and pistols and parts thereof.

(vi) Loaded cartridges and empty cartridge cases.

Toilet preparations (excluding essential oils) of the following descriptions :—

- Toilet soap.
- Tooth paste or powder and liquid preparations for dental purposes and mouth washes.
- Toilet paste or powder.
- Toilet cream.
- Hair dyes.
- Scented sachets.
- Lipstick, rouge, and grease paint.
- Preparations for use in manicure or chiropody.
- Preparations for use on the hair, face, or body.
- Bath salts and essences.
- Smelling salts.
- Prepared fullers earth.

Toilet requisites of the following descriptions :—

- Powder bowls or boxes and powder puffs.
- Nail polishers.
- Nail clippers, nail cleaners, and nail files.
- Denture bowls.
- Manicure sets.
- Parts of the above articles.
- Brooms and brushes of all descriptions and parts thereof (other than prepared bristles and other prepared animal hair).
- Buttons, snap and slide fasteners, push buttons, studs, hooks and eyes.
- Machinery belting (including conveyor and elevator bands).
- Appliances, apparatus, accessories and requisites for sports, games, gymnastics and athletics (other than apparel and boots and shoes) and parts thereof.
- Toys of all kinds and parts thereof of whatever material composed.
- Pen nibs, fountain pens, stylographic and other pens, propelling pencils, paper clips and fasteners, stationery glassware and parts of any such articles.
- Hair combs.
- Musical instruments (including gramophones, pianolas, and other similar instruments ; accessories and component parts of musical instruments, and records and other means of producing music).
- Clocks and clock cases.

SCHEDULE III

Goods to which the seventy-five per cent. value shall be applicable

Optical glass and optical elements whether finished or not, microscope, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof.

Where any goods falling within a class or description of goods set out in any one of the Schedules are goods containing a dutiable component which does not fall within a class or description of goods set out in the said Schedule, the present Regulations shall also apply in relation to such component as though it were included in the said Schedule.

Where any goods not falling within a class or description of goods set out in any one of the Schedules hereto, are goods containing a dutiable component which does fall within such class or description, the present Regulations shall not apply in relation to such component.

STRAITS SETTLEMENTS*

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
Petroleum :—			
On all petroleum which is removed from a dutiable store, otherwise than for export :—			
(a) With a flashing point of 73° F. and above ascertained as provided by Ordinance No. 109 (Petroleum) ..	per gallon	0 05	0 05
(b) With a flashing point below 73° F. ..	..	0 35	0 35
Spirits, wines, etc. :—			
(a) Rectified spirit	per proof gallon.	14 00	14 00
(b) Brandy and any other intoxicating liquor not hereinafter provided for	..	10 50†	14 00
(c) Brandy in bottle and accepted by the Superintendent as not exceeding 81 per cent. of proof spirit	per gallon	8 00	10 50
(d) Whisky, rum and gin	per proof gallon.	13 00	13 00
(e) Whisky, rum and gin in bottle and accepted by the Superintendent as not exceeding 81 per cent. of proof spirit	per gallon	9 50	9 50
(f) Toddy arrack, saki, pineapple spirit, and samsu (including medicated samsu)	per proof gallon.	12 00	12 00
(g) Bitters and liqueurs not exceeding 100 per cent. of proof spirit	per gallon	13 00	13 00
(h) Sparkling wines not exceeding 42 per cent. of proof spirit .. .. .	..	5 00	6 00
(i) Still wines exceeding 26 per cent. but not exceeding 42 per cent. of proof spirit .. .. .	..	3 90	4 50
(j) Still wines not exceeding 26 per cent. of proof spirit .. .. .	..	0 90	1 50
(k) Ale, beer, stout, porter, cider and perry	..	1 20	1 30
The preferential rates specified will not be applicable unless any brandy specified in (bb) or any liquor specified in (c), (h), (i), (j) or (k) is proved to the satisfaction of the Superintendent to have been produced in, or consigned from, the United Kingdom of Great Britain and Northern Ireland, or any British Possession or any State under British Protection, or the Mandated Territories of Tanganyika, or Cameroons under British Mandate, or Togoland under British Mandate.			

* Includes Labuan, but not Christmas Island or the Cocos Islands.

† For Brandy only.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
<i>Spirits, wines, etc.—continued.</i>			
The duty payable upon intoxicating liquors distilled or fermented in any place licensed under the Liquors Revenue Ordinance, 1927, for the distillation or manufacture of intoxicating liquors shall be seven-tenths of the duty hereby imposed on intoxicating liquors produced and manufactured in and consigned from the United Kingdom of Great Britain and Northern Ireland, or any British Possession, or any State under British Protection, or the Mandated Territories of Tanganyika, or Cameroons under British Mandate, or Togoland under British Mandate.			
The duty leviable on intoxicating liquors imported into the Cocos Islands for consumption in the said Islands shall be nil.			
Tobacco :—			
(a) Cigars and snuff	per pound	1 60	1 60
(b) Cigarettes	"	1 00	1 10
(c) Unmanufactured tobacco	"	0 70	0 70
(d) Manufactured tobacco, excluding cigars, cigarettes and snuff :—			
(i) If imported for sale to the public in airtight tins or containers	"	1 00	1 10
(ii) Not otherwise provided for	"	0 80	0 80
No preferential rates above specified will be applicable unless 25 per cent. of the value of such cigarettes or such manufactured tobacco is the result of labour within the United Kingdom of Great Britain and Northern Ireland, or any British Possession, or any State under British Protection, or the Mandated Territories of Tanganyika, or Cameroons under British Mandate, or Togoland under British Mandate.			
† Motor cars and traction engines	—	—	—

† In addition to the fees prescribed in the Rules made under the Traction Engines and Motor Cars Ordinance No. 129, Revised Edition, 1926, a fee equal to 20 per centum of the value of the motor car or traction engine shall be paid unless the motor car or traction engine is proved to the satisfaction of the Registrar of Motor Vehicles to have been manufactured in the United Kingdom of Great Britain and Northern Ireland, or any British Possession, or any State under British Protection, or the Mandated Territories of Tanganyika, or Cameroons under British Mandate, or Togoland under British Mandate.

A motor car or traction engine will be considered to have been manufactured in the United Kingdom of Great Britain and Northern Ireland, or any British

Possession, or any State under British Protection or the Mandated territories of Tanganyika or Cameroons under British Mandate or Togoland under British Mandate, if not less than 50 per cent. of its value in the Colony is derived from all or any of the following sources :

- (a) materials grown or produced or work done within a part of the British Empire, as defined above ;
- (b) freight paid for the carriage of the vehicle or of any part thereof in a British ship from the place of manufacture to the Colony ; and
- (c) insurance paid to a British insurer to indemnify the owner, consigner or consignee against loss or damage to the vehicle or any part thereof in transit from the place of manufacture to the Colony.

Provided that such additional fee shall not be paid if it is proved to the satisfaction of the Registrar (a) that an additional fee of not less than 20 per centum of the value of the motor car or traction engine has been paid on the registration of the motor car or traction engine in any Malay State under British Protection, or (b) that the motor car or traction engine had been registered, whether still so registered or not, in or imported into the Colony or a Malay State under British Protection on any date prior to the publication of this notification.

For the purposes of this sub-section the value of a motor car or traction engine, new or second hand, shall be determined, after making such inquiries, if any, as he thinks fit, by the Registrar.

MEDITERRANEAN

CYPRUS

ASCERTAINMENT OF *AD VALOREM* DUTIES

Ad valorem import duties levied on goods imported shall be calculated on the value at the time and place of shipment or purchase of the goods imported, with the addition of the cost of transport, including insurance, necessary for the importation of the goods as far as the Customs warehouse or wharf of the port of final discharge.

For particulars of the Imports Municipal Toll see page 136.

Item No.	Description of Goods.	Rate of Import Duty.	
		British Preferential Tariff.	General Tariff.
		£ s. cp.	£ s. cp.
1	Ammunition and Explosives :—		
	(1) Blasting powder and blasting compound	per oke	0 0 5 0 2 2
	(2) Cartridges, shot gun :—		
	(a) Empty, 8 to 24 bore..	per 100	0 2 4 0 3 6
	(b) Loaded, 8 to 24 bore	..	0 10 0 0 15 0
	(c) Other, loaded or empty	<i>ad valorem</i>	20 per cent. 30 per cent.
	(3) Dynamite and similar explosive substances ..	per oke	0 0 5 0 0 7½
	(4) Gunpowder, sporting ..	..	0 12 0 0 18 0
	(5) Shot .. .. .	..	0 1 3 0 2 0
2	Apparel :—		
	(1) Hats :—		
	(a) Felt	<i>ad valorem</i>	16 per cent. 25 per cent. or 15s. the dozen whichever is the higher.
	(b) Other .. .. .	..	16 .. 25 per cent.
	(2) Hosiery :—		
	(a) Ladies' stockings ..	..	16 .. 25 per cent. or 3s. the dozen pairs whichever is the higher.
	(b) Men's socks and stockings, wool ..	..	16 .. 25 per cent. or 5s. the dozen pairs whichever is the higher.
	(c) Other .. .. .	..	16 .. 25 per cent.

For Imports Municipal Toll see page 136.

Item No.	Description of Goods.	Rate of Import Duty.		
			British Preferential Tariff.	General Tariff.
2	Apparel— <i>continued</i> .		£ s. cp..	£ s. cp.
	(3) Jerseys, cardigans and pull-overs :—			
	(a) Cotton	<i>ad valorem</i>	16 per cent.	25 per cent. or 5s. the dozen whichever is the higher.
	(b) Other .. ..	..	16 ..	25 per cent. or 9s. the dozen whichever is the higher.
	(4) Shirts, cotton and artificial silk .. ..	..	16 ..	25 per cent. or 10s. the dozen whichever is the higher.
	(5) Ties .. ..	..	16 ..	25 per cent. or 5s. the dozen whichever is the higher.
	(6) Vests, singlets and shorts (underwear) :—			
	(a) Cotton .. ..	..	16 ..	25 per cent. or 4s. the dozen whichever is the higher.
	(b) Other .. ..	..	16 ..	25 per cent. or 12s. the dozen whichever is the higher.
3	Arms :—			
	(1) Air guns, air rifles, air pistols, and parts .. ..	..	20 ..	30 per cent.
	(2) Guns, smooth bore, shot :—			
	(a) Automatic and repeating, 8 to 24 bore	each	5 0 0	7 10 0
	(b) Double-barrelled, 8 to 24 bore .. ..	..	4 0 0	6 0 0

Item No.	Description of Goods.	Rate of Import Duty.	
		British Preferential Tariff.	General Tariff.
3	Arms— <i>continued.</i>		£ s. cp.
	(2) Guns, smooth bore, shot— <i>continued.</i>		£ s. cp.
	(c) Single-barrelled, 8 to 24 bore	each 2 10 0	3 15 0
	(d) Other	<i>ad valorem</i> 20 per cent.	30 per cent.
	(3) Parts of guns	" 20 "	30 "
	(4) Pistols revolvers and rifles and parts	" 20 "	30 "
4	Bacon and ham	per oke 0 0 3	0 0 4½
5	Barley	per cwt. 0 0 3	0 0 4
6	Beans, roasted or otherwise	per oke 0 0 0½	0 0 0½
7	Bedsteads	<i>ad valorem</i> 16 per cent.	24 per cent.
8	Beer, ale, porter and all other malt liquors	per gallon 0 1 3	0 2 6
9	Bicycles :—		
	(a) Complete (exclusive of lamps and carriers)	each 0 16 0	1 4 0
	(b) Without tyres	" 0 14 0	1 1 0
	(c) Frames	" 0 8 0	0 12 0
	(d) Children's, complete	" 0 8 0	0 12 0
10	Bicycle lamps and carriers, and other parts	<i>ad valorem</i> 16 per cent.	24 per cent.
11	Bicycle tyres and tubes	" 16 "	24 "
12	Biscuits and bread	" 12 "	18 "
13	Bitumen paint	" 16 "	24 "
14	Blacking and polishes	" 16 "	24 "
15	Boots, shoes and sandals :—		
	(1) Made wholly or mainly of leather with leather soles :—		
	Children's sizes :—		
	(a) Size 0-3	per pair 0 0 2½	0 0 4
	(b) Size 3½-5½	" 0 0 4	0 0 6
	(c) Size 6-11½	" 0 0 6	0 1 0
	(d) Size 12-13	" 0 1 1	0 1 6
	Other than Children's sizes :—		
	(e) Size 1-2½	" 0 1 3	0 2 0
	(f) Size 3-4½	" 0 2 0	0 3 0
	(g) Size 5-6½	" 0 2 6	0 4 0
	(h) Size 7-11	" 0 3 3	0 5 0
	(2) Made wholly or mainly of leather with rubber soles :—		
	Children's sizes :—		
	(a) Size 0-3	" 0 0 2	0 1 2
	(b) Size 3½-5½	" 0 0 4	0 1 4
	(c) Size 6-11½	" 0 0 6	0 1 6
	(d) Size 12-13	" 0 1 1	0 2 1
	Other than Children's sizes :—		
	(e) Size 1-2½	" 0 1 3	0 3 3
	(f) Size 3-4½	" 0 2 0	0 4 0
	(g) Size 5-6½	" 0 2 6	0 4 6
	(h) Size 7-11	" 0 3 3	0 5 3

For Imports Municipal Toll see page 136.

Item No.	Description of Goods.	Rate of Import Duty.	
		British Preferential Tariff.	General Tariff.
15	Boots, shoes and sandals— <i>continued</i> .		
	(3) Made of cotton, linen, sateen, jute or hemp, with leather soles:—		
	Children's sizes:—		
	(a) Size 0-5½	per pair 0 0 2	0 0 3
	(b) Size 6-11½	" 0 0 2½	0 0 4
	(c) Size 12-13	" 0 0 3	0 0 5
	Other than Children's sizes:—		
	(d) Size 1-2½	" 0 0 4	0 0 6
	(e) Size 3-4½	" 0 0 6	0 1 0
	(f) Size 5-6½	" 0 1 0	0 1 4½
	(g) Size 7-11	" 0 1 3	0 2 0
	(4) Made of cotton, linen, sateen, jute or hemp, with rubber soles:—		
	Children's sizes:—		
	(a) Size 0-5½	" 0 0 1½	0 0 4½
	(b) Size 6-11½	" 0 0 2	0 0 6
	(c) Size 12-13	" 0 0 3	0 0 8
	Other than Children's sizes:—		
	(d) Size 1-2½	" 0 0 4	0 1 4
	(e) Size 3-4½	" 0 0 5	0 1 5
	(f) Size 5-6½	" 0 0 7	0 1 7
	(g) Size 7-11	" 0 1 0	0 2 0
	(5) Made of silk, artificial silk or satin, with leather soles:—		
	Other than Children's sizes:—		
	(a) Size 2-5	" 0 2 6	0 4 0
	(b) Size 5½-8	" 0 3 3	0 5 0
	(6) Football boots	" 0 1 3	0 2 6
	(7) Uppers for, whether wholly or partly prepared	per oke 1 4 0	1 16 0
16	Boots and shoes, not otherwise charged with duty, and top-boots, hip-boots, slippers and galoshes:—		
	(a) Made wholly or partly of rubber, balata or gutta-percha	<i>ad valorem</i> 20 per cent.	40 per cent.
	(b) Other	" 20	30
17	Bran	per cwt. 0 0 "2	0 0 "3
18	Brass manufactures, not otherwise specified	<i>ad valorem</i> 16 per cent.	24 per cent.
19	Bricks	per 1,000 1 13 3	2 0 0
20	Brooms	per 100 0 16 6	1 10 0
21	Butter:—		
	(a) Common	per oke 0 0 2	0 0 3
	(b) Fine, table	" 0 0 4	0 0 6
22	Butter substitutes (such as margarine and other vegetable and animal fat substitutes)	" 0 0 1	0 0 1½

For Imports Municipal Toll see page 136.

Item No.	Description of Goods.	Rate of Import Duty.		
			British Preferential Tariff.	General Tariff.
23	Candles	per oke	£ s. cp. 0 0 2½	£ s. cp. 0 0 4
24	Cement	per cwt.	0 0 2½	0 0 5
25	Cheese :—			
	(a) Kachkaval, touloum and other similar kinds	per oke	0 0 3	0 0 4½
	(b) Other, i.e., Gruyere, Dutch, Cheddar, Stilton, Brie, Gorgonzola, Parmesan, Roquefort, etc., and their imitations	"	0 0 6	0 1 0
26	Chemicals	ad valorem	7 per cent.	12 per cent.
27	Cider	per gallon	0 1 3	0 2 0
28	Cinematograph films, developed	ad valorem	10 per cent.	20 per cent.
29	Clocks and watches, and parts	"	12	20
30	Coal	per ton	0 2 4½	0 5 0
31	Cocoa and chicory	per oke	0 0 1½	0 0 2
32	Coffee :—			
	(a) Raw	"	0 0 4	0 0 4½
	(b) Roasted or ground	"	0 0 5	0 0 6
33	Confectionery, including chocolate, sweets, pastry goods, etc.	ad valorem	16 per cent.	24 per cent.
34	Copper sheets, bottoms, bars and nails	per 100 okes	1 5 0	1 13 0
35	Copper manufactures, not otherwise specified	ad valorem	16 per cent.	24 per cent.
36	Cordage, rope and twine	per 100 okes	1 7 0	1 16 0
37	Cotton goods :—			
	(1) Piece goods	ad valorem	12 per cent.	20 per cent.
	(2) Thread, finished	per 1,000 yards	0 0 0½	0 0 2½
	(3) Yarns :—			
	(a) Nos. 4 to 14	ad valorem	16 per cent.	25 per cent.
	(b) Other	"	12 "	20 "
	(4) Other, not otherwise specified	"	12 "	20 "
38	Currants	per cwt.	0 1 3	0 1 6
39	Cutlery	ad valorem	16 per cent.	24 per cent.
40	Drugs	"	7 "	12 "
41	Dyes, not otherwise specified	"	7 "	12 "
42	Earthenware and china	"	12 "	20 "
43	Electrical goods and appliances	"	16 "	24 "
44	Firebricks, not otherwise specified	"	12 "	20 "
45	Fish :—			
	(a) Dried, salted, or pickled	per oke	0 0 0½	0 0 1
	(b) Tinned, in oil or tomato paste	ad valorem	10 per cent.	15 per cent.
46	Flour of wheat, rye or maize and crushed wheat and semolina	per ton	1 0 0	4 0 0

For Imports Municipal Toll see page 136.

Item No.	Description of Goods.	Rate of Import Duty.		
		British Preferential Tariff.	General Tariff.	
			£ s. cp.	£ s. cp.
47	Fruit :—			
	(a) Almonds	per oke	0 0 0½	0 0 1
	(b) Nuts, dates and ground nuts	per	0 3 6	0 5 5
		100 okes.		
	(c) Olives	per oke	0 0 0½	0 0 0½
	(d) Other, fresh	<i>ad valorem</i>	10 per cent.	15 per cent.
48	Furniture	"	12 "	20 "
49	Glass and glassware	"	16 "	24 "
50	Glass, common, window, of natural colour	per	0 5 5	0 6 6
		100 okes.		
51	Greases	<i>ad valorem</i>	12 per cent.	20 per cent.
52	Gum, mastic	per oke	0 1 1	0 1 3
53	Haberdashery and millinery, not otherwise specified	<i>ad valorem</i>	12 per cent.	20 per cent.
54	Hardware	"	16 "	24 "
55	Hemp and jute manufactures and piece goods, not otherwise specified	"	16 "	24 "
56	Indigo	per oke	0 0 " 6	0 1 " 0
57	Iron :—			
	(a) Bars, rods, angle iron, joists and sheets (excluding galvanised)	per ton	1 4 0	1 16 0
	(b) Galvanised	<i>ad valorem</i>	16 per cent.	24 per cent.
	(c) Horse shoes	per	0 8 0	0 12 0
		100 okes.		
	(d) Nails, horse shoe	"	1 0 0	1 10 0
	(e) Nails, ordinary	"	0 6 0	0 9 0
	(f) Wire (excluding galvanised)	"	0 8 0	0 12 0
58	Iron and steel manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
59	Jams and jellies	"	12 "	18 "
60	Laundry blue	"	15 "	30 "
61	Lead sheets and piping and lead manufactures, not otherwise specified	"	16 "	24 "
62	Leather :—			
	(a) Dressed	"	16½ "	25 "
	(b) Sole	"	13½ "	20 "
63	Leather goods	"	12 "	20 "
64	Linen manufactures and linen piece goods	"	16 "	24 "
65	Linoleum and oilcloth	"	16 "	24 "
66	Macaroni and vermicelli	per oke	0 0 0½	0 0 1½
67	Matches :—			
	(a) For every gross of boxes of matches not exceeding 10,000 matches		0 2 6	0 4 0

For Imports Municipal Toll see page 136.

Item No.	Description of Goods.	Rate of Import Duty.		
			British Preferential Tariff.	General Tariff.
67	Matches— <i>continued</i> . (b) For every gross of boxes of matches exceeding 10,000 matches ; for 10,000 matches and so in proportion		£ s. cp.	£ s. cp.
68	Material intended for use in rendering cement or concrete waterproof ..	<i>ad valorem</i>	10 per cent.	15 per cent.
69	Medicines, not otherwise specified ..	"	7 "	12 "
70	Milk, preserved	per oke	0 0 1	0 0 1½
71	Motor cars, motor cycles, and parts thereof	<i>ad valorem</i>	10 per cent.	30 per cent.
72	Musical instruments, not otherwise specified	"	12 "	20 "
73	Oats	per cwt.	0 0 2½	0 0 3
74	Oils :— (1) Edible	per 100 okes.	0 8 0	0 12 0
	(2) Not edible :— (a) Benzine, petrol or motor spirit	per 4 gallons.	0 3 0	0 3 4½
	(b) Kerosene	"	0 0 4	0 0 4½
	(c) Linseed	per 100 okes.	0 14 0	1 1 0
	(d) Lubricating	"	0 8 0	0 12 0
	(e) Other, not otherwise specified	"	0 8 0	0 12 0
75	Paints, varnishes and colours (excluding Artist's colours) not otherwise specified	"	0 18 3	1 2 0
76	Peas, roasted or otherwise	per oke	0 0 0½	0 0 0½
77	Perfumery and perfumed spirits, cosmetics, hair oil, hair dyes and wash, pomades and toilet powder ..	<i>ad valorem</i>	20 per cent.	30 per cent.
78	Perambulators	"	16 "	24 "
79	Photographic cameras, undeveloped films and paper	"	16 "	24 "
80	Pianos	each	6 13 3	10 0 0
81	Playing cards	per pack	0 0 7½	0 1 2
82	Provisions, tinned, bottled, smoked, dried, etc., not otherwise specified ..	<i>ad valorem</i>	12 per cent.	18 per cent.
83	Pulley blocks and chain lifting apparatus	"	16 "	24 "
84	Rice	per 100 okes.	0 1 0	0 2 0
85	Rubber manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
86	Safes	"	16 "	24 "

For Imports Municipal Toll see page 136.

Item No.	Description of Goods.	Rate of Import Duty.		
			British Preferential Tariff.	General Tariff.
87	Sal-ammonic	per 100 okes.	£ s. cp. 0 10 0	£ s. cp. 0 12 2
88	Salt	per oke	0 0 3	0 0 4
89	Sesame	per 100 okes.	0 4 2	0 5 0
90	Silk (inclusive of artificial silk) goods and piece goods, not otherwise specified	<i>ad valorem</i>	25 per cent.	35 per cent.
91	Silver and silver manufactures, not otherwise specified	"	16 "	24 "
92	Soap :—			
	(a) Common	per oke	0 0 1½	0 0 4
	(b) Perfumed or toilet	<i>ad valorem</i>	10½ per cent.	30 per cent.
93	Spices	per 100 okes.	0 12 2	0 14 6
94	Spirits of all sorts, spirituous compounds, liqueurs and cordials :—			
	(a) In bottles	per gallon	0 15 0	1 10 0
	(b) In barrel	"	0 18 0	1 10 0
95	Starch	per 100 okes.	0 13 2	0 15 7
96	Stationery	<i>ad valorem</i>	12 per cent.	20 per cent.
97	Steel	"	16 "	24 "
98	Sugar and sugar candy	per oke	0 0 3	0 0 3½
99	Tea	"	0 0 4	0 0 6
100	Tiles :—			
	(a) Roofing	per 1,000	1 13 3	2 0 0
	(b) Glazed and flooring	<i>ad valorem</i>	12 per cent.	20 per cent.
101	Timber :—			
	(a) Planks, boards, logs, beams and rafters of mahogany, walnut, oak, teak and beech	per c. foot	0 0 4	0 0 6
	(b) Other planks, boards, logs, beams and rafters	"	0 0 2½	0 0 3½
	(c) Plywood	<i>ad valorem</i>	20 per cent.	30 per cent.
	(d) Other, not otherwise specified	"	20 "	30 "
102	Tin :—			
	(a) Bars and ingots	per 100 okes.	3 18 6	5 17 3
	(b) Plates (excluding embossed and coloured)	"	0 10 3	0 15 3
	(c) Plates, embossed or coloured	<i>ad valorem</i>	16 per cent.	24 per cent.
	(d) Manufactures, not otherwise specified	"	16 "	24 "
103	Tobacco :—			
	(a) Cigars and cigarettes	per oke	1 2 8	1 7 4½
	(b) Manufactured	"	0 14 5	0 17 4½
	(c) Snuff	"	0 8 3	0 10 0
	(d) Tumbeki	"	0 10 0	0 12 0
	(e) Unmanufactured	"	0 2 1	0 2 5

For Imports Municipal Toll see page 136.

Item No.	Description of Goods.	Rate of Import Duty.		
			British Preferential Tariff.	General Tariff.
104	Toys	<i>ad valorem</i>	£ s. cp. 16 per cent.	£ s. cp. 24 per cent.
105	Turpentine (including mineral turpentine)	"	16 " "	20 " "
106	Vetches	per cwt.	0 0 5	0 0 6
107	Wax :—			
	(a) Bees	per 100 okes.	1 19 0	2 7 0
	(b) Paraffin	"	0 12 4½	0 15 0
108	Wheat	per cwt.	0 1 0	0 1 4½
109	Wine in bottle :—			
	(a) Sparkling	per gallon	0 8 0	0 12 0
	(b) Other	"	0 6 0	0 9 0
110	Wine in wood	"	0 4 0	0 6 0
111	Wire manufactures, not otherwise specified	<i>ad valorem</i>	16 per cent.	24 per cent.
112	Woollen piece goods	"	15 "	30 per cent. or 1s. the square yard whichever is the higher.
113	Woollen manufactures, not otherwise specified	"	15 "	30 per cent.
114	Zinc and zinc manufactures, not otherwise specified	"	16 "	24 "
115	Articles of food and drink not otherwise charged with duty nor exempted from duty and not prohibited to be imported	"	12 "	15 "
116	Goods, not otherwise charged with duty nor exempted from duty and not prohibited to be imported.. .. .	"	16 "	24 "

EXTRACT FROM THE PREFERENTIAL CUSTOMS DUTIES REGULATIONS

Save as hereinafter provided, goods shall not be deemed, for the purposes of Section 2 of the Customs, Excise and Revenue Law, 1920, to have been manufactured in the British Empire unless at least 25 per cent. of their total value is the result of labour within the British Empire, except that in the case of optical glass and optical elements, whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts at least 75 per cent. of their total value must be the result of such labour, and except further that at least 50 per cent. of the total value of the articles set out in Schedule herewith is the result of labour within the British Empire.

In the case of manufactured tobacco the preferential rate of import duties shall be charged only in respect of such proportion of such tobacco as corresponds to the proportion of dutiable material used in its manufacture which is shown to the satisfaction of the Comptroller to have been grown or produced in the British Empire.

In the case of those classes of goods in respect of which an Order has been made by the High Commissioner in Council under section 2, sub-section (2) of the Customs, Excise, and Revenue Law, 1920, no part of the goods shall be deemed to have been manufactured in the British Empire unless at least 5 per cent. of the total value of the goods is the result of labour within the British Empire.

Where a number of separate articles are included in one parcel or shipment, each and every article shall be considered separately for the purpose of calculating the proportion of value due to labour within the Empire.

For the purposes of these Regulations the total value of an article shall be its cost to the manufacturer at the factory or works and shall include the value of containers and other forms of interior packing, ordinarily sold with the article when it is sold retail, but shall not include the manufacturer's exporter's profit or the cost of exterior packing, carriage to port and other charges incidental to the export of the goods subsequent to their manufacture.

In calculating the proportion of value which is the result of labour within the British Empire there may be included under the head of labour the cost to the manufacturer of any materials of purely Empire origin entering into the composition of the article (including the interior packing specified above) the cost of manufacture including wages, proportion of fuel, supervision and other factory expenses, and the cost of the labour of packing for retail sale.

The following may not be included in the proportion of value which is the result of Empire labour, namely, any materials or interior packings not entirely of Empire origin, manufacturer's profit or the profit or remuneration of any trader, agent, broker or other person dealing in the article in its finished condition, the expenses of placing the goods in outside packages for export and the cost of such packages, transportation charges, insurance and any other charges for services after the goods leave the place of production or manufacture.

SCHEDULE

Goods to which the fifty per cent. value shall be applicable

Pottery and all other clay products.

Glass and glassware (excluding optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof) :—

Plate and sheet glass, whether bevelled, silvered, or otherwise finished or not.

Illuminating glassware.

Domestic glassware, including cooking utensils, table glassware, toilet glassware and ornamental glassware.

Glass bottles and glass jars, including glass stoppers.

Beakers, flasks, burettes, measuring cylinders, thermometers, tubing and other scientific glassware and lamp-blown ware.

Furniture, made wholly or mainly of metal, of the following descriptions :—

- (i) Tables, bedsteads, wire mattresses, stands, desks and counters.
- (ii) Chairs, stools and seats.
- (iii) Bookcases and bookshelves.
- (iv) Cabinets, safes, cash and deed boxes, drawers and cupboards.
- (v) Shelving, storage bins and storage racks.
- (vi) Office letter racks and letter trays.
- (vii) Lockers.
- (viii) Parts of any of the above-named articles.

Hollow-ware of iron or steel (including tinned plate).

Baths of iron or steel.

Metal door and window frames and casements.

Stoves, grates and ranges for domestic cooking or heating and parts and fittings therefor.

Iron and steel products of the following descriptions :—

- (i) Tubes, pipes and pipe and tube fittings of all kinds.
- (ii) Railway and tramway construction material of all kinds.
- (iii) Springs.
- (iv) Wire, wire netting, wire nails, and cable and rope (except insulated telephone and telegraph cables).
- (v) Screws (except screws for wood, other than screw hooks, screw rings and screw knobs), nails, tacks, studs and spikes.
- (vi) Rivets and washers.
- (vii) Bolts and nuts.
- (viii) Anchors and grapnels and parts thereof, chains and ships' cables.
- (ix) Screws for wood (other than screw hooks, screw rings and screw knobs) whether wholly of iron or steel, or of iron or steel coated or plated with some other metal or substance.
- (x) Wagons for use on railways and parts of such wagons.

The following articles manufactured wholly or partly of the metals aluminium, copper, lead, nickel, tin, zinc and alloys containing any of these metals :—

Sheets and strip, rods, plates, angles, shapes and sections, wire, tubes, foil and hollow-ware.

Screws for wood of brass, copper or any alloy containing copper, whether coated with any other metal or other substance or not.

Cutlery :—

- (i) Knives with one or more blades made wholly or partly of steel or iron.
- (ii) Scissors, including tailors' shears and secateurs, made wholly or partly of steel or iron.
- (iii) Razors, including safety-razors and blades therefor.
- (iv) Hair clippers.
- (v) Carving forks.
- (vi) Knife sharpeners, wholly or partly of steel.
- (vii) Component parts of or blanks for any of the above-mentioned articles.

Locks, padlocks, keys, bolts, latches, hasps and hinges of metal.

Needles (including hosiery latch needles) and pins.

Implements and tools and parts thereof.

Galvanometers, pyrometers, electroscopes, barometers, analytical and other precision balances, and other scientific instruments and component parts thereof, gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms, whether for use in such shops or rooms or not (but not including microscopes, field and opera glasses, theodolites, sextants, spectrosopes, and other optical instruments and component parts thereof).

Unexposed sensitised photographic paper, cloth, plates and film (including cinematograph film) and spools therefor.

Electrical goods, including :—

- Electric wires and cables, insulated.
- Telegraph and telephone apparatus.
- Wireless apparatus.
- Electric carbons.
- Electric lighting appliances and fittings.

Electrical goods, including—*continued*.

- Batteries and accumulators.
- Electric bell apparatus.
- Electric cooking and heating apparatus.
- Electric meters.
- Parts of, and accessories to, the above.

Wireless valves and similar rectifiers and vacuum tubes.

Ignition magnetos and permanent magnets.

Arc lamp carbons and amorphous carbon electrodes.

Machinery and parts thereof (including ball bearings, roller bearings, and parts thereof).

Twine of the following description :—

Hard fibre singles.

Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material, finished or unfinished, and shaped parts and laces therefor.

Paints, painters' enamels, lacquers, varnishes and printers' inks.

Distempers, whether dry or not.

Pigments and extenders (whether dry or with oil or other medium) other than the following :—Natural dyes, synthetic organic dyestuffs, colours and colouring matters ; dry earth colours, barytes, silica, graphite and carbon black from natural gas.

Saddlery and harness (including horse boots) wholly or partly of leather.

Trunks, bags, wallets, pouches and other receptacles made wholly or partly of leather or material resembling leather, whether fitted or not.

Transparent cellulose wrapping.

Locomotives and parts thereof.

Aircraft and parts thereof.

Cycles (other than motor cycles) and parts and accessories thereof.

Perambulators and mailcarts and parts thereof.

Motor cars, including motor bicycles and motor tricycles ; accessories and component parts of motor cars, motor bicycles and motor tricycles.

Manufactures wholly or partly of rubber, balata or guttapercha (including vulcanite and ebonite).

Arms and ammunition :—

- (i) Sporting guns, sporting rifles and sporting carbines and parts thereof.
- (ii) Military rifles and military carbines and parts thereof.
- (iii) Miniature rifles and carbines and cadet rifles and carbines and parts thereof.
- (iv) Air guns and air rifles and air pistols and parts thereof.
- (v) Revolvers and pistols and parts thereof.
- (vi) Loaded cartridges and empty cartridge cases.

Toilet preparations (excluding essential oils) of the following descriptions :—

- Toilet soap.
- Tooth paste or powder and liquid preparations for dental purposes and mouth washes.
- Toilet paste or powder.
- Toilet cream.
- Hair dyes.
- Scented sachets.
- Lipstick, rouge and grease paint.
- Preparations for use in manicure or chiropody.

Toilet preparations, etc.—*continued*.

Preparations for use on the hair, face or body.
 Bath salts and essences.
 Smelling salts.
 Prepared fullers earth.

Toilet requisites of the following descriptions :—

Powder bowls or boxes and powder puffs.
 Nail polishers.
 Nail clippers, nail cleaners, and nail files.
 Denture bowls.
 Manicure sets.
 Parts of the above articles.

Brooms and brushes of all descriptions and parts thereof (other than prepared bristles and other prepared animal hair).

Buttons, snap and slide fasteners, push buttons, studs, hooks and eyes.

Machinery belting (including conveyor and elevator bands).

Appliances, apparatus, accessories and requisites for sports, games, gymnastics and athletics (other than apparel and boots and shoes) and parts thereof.

Toys of all kinds and parts thereof of whatever material composed.

Pen nibs, fountain pens, stylographic and other pens, propelling pencils, paper clips and fasteners, stationery glassware and parts of any such articles.

Hair combs.

Musical instruments (including gramophones, pianolas, and other similar instruments ; accessories and component parts of musical instruments, and records and other means of producing music).

Clocks and clock cases.

TABLE OF EXEMPTIONS

1. Aeroplanes and their parts : provided they are of British Empire Origin.
2. Agricultural, aboricultural, horticultural, poultry farming and bee-keeping tools and implements, their fittings, connections and gearings.
3. Anchors and chains (ships).
4. Animals and live-stock.
5. Appliances and equipment certified by the Chief Veterinary Officer as being imported for the humane slaughter of animals.
6. Archaeological instruments, scientific appliances and technical apparatus used for the purpose of archaeological excavations and archaeological study.
7. Artists' materials proved to the satisfaction of the Collector to be imported into the Colony by an individual for his own use and not for sale.
8. Atlases, plans and maps (including globes).
9. Baggage. *Bona fide* baggage of a passenger, the property of and accompanied by such passenger or arriving within six months prior to or after the arrival of such passenger.

Bona fide baggage shall consist of :—

- (a) wearing apparel and other personal effects ;
- (b) household effects (such as furniture, carpets, glassware, linen, cutlery crockery and plate) which are proved to the satisfaction of the Comptroller to be for the personal or household use of the passenger and not for sale : provided that no person shall be entitled to exemption on household effects other than upon arrival to enter upon an office or employment or upon first arrival as a permanent resident.

9. *Baggage—continued.*

Bona fide baggage shall not include the following articles :—

- Arms, ammunition, cigars and cigarettes exceeding 100, tobacco exceeding half a pound, wines and spirits exceeding one pint, perfumed spirits exceeding one pint, carriages, motor vehicles, bicycles, provisions, merchandise and piece goods.
10. Baskets for use in the export of fruit.
 11. Binder twine for agricultural purposes.
 12. Bitumen, asphalt, pitch and tar.
 13. Blind, articles for the education of the.
 14. Boats and ships and their parts.
 15. Boiler compositions and preparations for removing or preventing scale in boilers : provided they are of British Empire Origin.
 16. Books, printed ; printed matter and advertising material printed on paper.
 17. Borax for use as an insecticide.
 18. Boy Scouts or Girl Guides (including their officers), clothing or equipment of, imported for their use and duly certified by the Secretary of the Cyprus Boy Scout or Girl Guide Association as so imported.
 19. Carobs and carob seeds imported under licence of the Director of Agriculture.
 20. Casks, barrels, drums and vats and staves, bungs, hoops and hooping, for use in constructing casks, barrels, drums and vats.
 21. Chemical manures and fertilisers.
 22. Chemicals, other than talc, duly certified by the importer as being solely for use in the manufacture of soap.
 23. Cinematograph films, cultural or educational, imported by licence in writing previously obtained from the Cyprus Board of Film Censors and accompanied by a certificate to the effect that such films are cultural or educational.
 24. Cinematograph films depicting news : provided they are of British Empire Origin.
 25. Citric acid, metabisulphate, caustic soda, caustic potash, carbonate of potash, sulphuric acid and hydrochloric acid.
 26. Cloth for the manufacture of fumigation tents.
 27. Cylinders containing gas (the gas being dutiable).
 28. Dairy appliances and equipment, including containers and packages used in the distribution of milk and milk products.
 29. Demijohns, sealed on exportation, after identification.
 30. Disinfectants, insecticides and fungicides.
 31. Dutiable goods imported by Consuls and Consular Officers for exhibition purposes only.
 32. Dutiable goods re-imported into the Colony and so proved to the satisfaction of the Collector.
 33. Eggs which are certified as imported for incubation purposes.
 34. Firearms for the personal use of officers of His Majesty's Forces serving in the Colony.
 35. Fire engines and water sprinklers and parts for same imported by or for the use of Municipal Councils : provided they are of British Empire Origin.
 36. Fish, fresh, taken in the waters of the Colony.
 37. Flags, British : provided they are of British Empire Origin.
 38. Foundry coke : provided it is of British Empire Origin.
 39. Foundry fire bricks : provided they are of British Empire Origin, and for use in foundries.

40. Furniture for churches and mosques, and articles intended to be used in the building and fitting of churches and mosques, and vestments and other articles necessarily used for religious services and certified to be so imported or used, as the case may be, by the proper ecclesiastical authority.
41. Goods imported by or on behalf of the Governor or in the absence of the Governor, the Officer Administering the Government, for his use.
42. Goods imported by or for the use of the Government.
43. Goods and stores imported by and for the use of His Majesty's Forces duly certified as such by an officer thereof.
44. Gymnastic apparatus imported for the use of schools.
45. Hay and straw and other animal food imported under permit from the Director of Agriculture.
46. Hoops for fruit, egg and vegetable boxes.
47. Hospital appliances or equipment certified under the hand of the Director of Medical Services to be imported for the use of any Hospital.
48. Hotel furniture, *i.e.*, bedsteads and wire mattresses, baths and basins, sanitary apparatus, electric light installation, blankets, linen, cutlery, glass and china, forming the first equipment of a hotel, upon proof to the satisfaction of the Comptroller that the following conditions have been complied with :—
 - (a) That every article is to be used in a hotel for the construction of which a sum of not less than ten thousand pounds has been or is to be expended.
 - (b) That every article is marked with the name of the hotel and/or with the name of the proprietor of the hotel.
 - (c) That every article is of British Empire Origin or manufacture.
 - (d) That the proprietor of the hotel enters, at the time of importation, into a bond in such form and secured in such manner as the Comptroller may prescribe and require, conditioned that, if at any time any article which in virtue of this exemption has been imported free from duties of Customs is sold to any person or is found in the possession of any person other than the proprietor of the hotel such proprietor shall in respect of such article pay forthwith the duties of Customs which would have been payable thereon at the time of importation.
49. Household effects (including one motor car) and personal effects imported by the Consular Officer of a foreign country within twelve months of his first arrival : provided that a similar privilege is accorded by such foreign country to the British Consulates therein.
50. Iron hooping.
51. Iron piping, and piping other than iron piping, including hose, and angles, bends, cocks, taps and other connections, imported for irrigation purposes and water supplies.
52. Kastanean, quebracho, oak myrobolan and fichte, extract dry and liquid, for the purpose of being used in tanning.
53. Linen and cloth proved to the satisfaction of the Comptroller to be imported for embroidery and re-exportation.
54. Machinery and parts of machinery, their fittings, connections and gearings.
- 54A. Linen thread of British Empire origin.
55. Medals and decorations (Government) to be worn by persons in the Colony.
56. Medals, cups and shields or other trophies proved to the satisfaction of the Comptroller to have been won abroad as honorary distinctions or to have been sent by donors abroad for such purpose.
57. Medical, surgical and veterinary instruments and appliances.
58. Medicines, the following : atebnin, plasmoquine, quinine.
59. Microscopes and microscopical apparatus.
60. Mining lamps, mining hats and caps.
61. Military equipment imported by and for the use of any officer of His Majesty's Forces.
62. Military stores imported by His Majesty's Forces and duly certified as such by an officer thereof.

63. Mill stones and grinding stones.
64. Municipal poor-house appliances and equipment certified as specially imported for the purpose : provided they are of British Empire Origin.
65. Municipal and other public slaughter-house accessories : provided they are of British Empire Origin.
66. Paper and cellophane certified as imported for use in wrapping fruit or vegetables for export.
67. Peat moss : provided it is of British Empire Origin.
68. Personal effects of Cypriots or persons domiciled in Cyprus who have died abroad.
69. Petroleum products other than petrol, benzine, kerosene and mineral turpentine.
70. Pig iron : provided it is of British Empire Origin.
71. Playing cards, materials for the manufacture of.
72. Postage stamps, used or unused.
73. Printed tissue paper for wrapping fruit, eggs and vegetables and printed labels for fruit, eggs and vegetable boxes of a design approved by the Director of Agriculture.
74. Printing ink, printing material and printers type.
75. Printing paper, white or coloured, certified by the importer as being for use for printing newspapers, books, leaflets, pamphlets and posters.
76. Produce of Cyprus re-imported.
77. Professional robes of advocates entitled to practise in Cyprus.
78. Raffia.
79. Sacks and sacking material for oil presses.
80. Sacks, empty, and sacking material.
81. Salt, rock, for use as lick for cattle.
82. School instruments and appliances used for educational purposes, which are imported for the use of schools and are certified to be for such use.
83. Scientific instruments and appliances for the purpose of scientific investigation and research.
84. Seeds, not otherwise specified, for sowing purposes, including seed potatoes, bulbs, plants and cuttings : provided that in the case of wheat, barley, oats, beans and vetches a licence be first obtained from the Director of Agriculture.
85. Shovels.
86. Silkworm eggs.
87. Silkworm eggs, empty cardboard boxes and labels for use in connection with the raising of in the Colony.
88. Sponges taken by licensed boats in the Colony.
89. Sports requisites and gear and musical instruments imported by and for the use of His Majesty's Forces duly certified as such by an officer thereof.
90. Street lamps and their fittings imported by or for Municipal Councils to be used in the lighting of streets within municipal limits and duly certified as so imported : provided they are of British Empire Origin.
91. Sulphur.
92. Teeth, false, materials and apparatus for the manufacture of.
93. Telephone and telegraph poles.
94. Theatrical appliances and requisites accompanying a theatrical or show troupe and necessary for their performances in the Colony.
95. Timber imported into the Colony ready cut to size for the purpose of being used for the making of cases for packing fruit, vegetables or eggs.
96. Tin cans, flattened, together with their lids, used for the purpose of packing jam or fruit preserves, and duly certified by the importer as being solely for re-export.

97. Tombstones and memorial tablets.
98. Tools and implements used in handicraft.
99. Uniforms of any Foreign Government to be worn by persons entitled to wear them.
100. Uniforms of Foreign Consuls and Consular Officers and national flags imported for their use.
101. Uniforms of public officers and professional robes of legal or judicial officers in the employment of His Majesty's Government: provided that such uniforms or robes are introduced for the personal use only of such officers; and have been duly authorized.
102. Vermouth essence certified by the consignee to be solely for use in the manufacture of vermouth for export.
103. Windmills and other appliances for raising water.
104. Wine, appliances for use in the manufacture and examination of.
105. Wire nails certified to be imported for use for fruit, egg and vegetable boxes: provided they are of British Empire Origin.
106. Wood wool and paper shavings for use in packing eggs, fruit and vegetables for export.
107. Works of art, artistic collections, specimens or objects of archæological or historical interest imported into the Colony and—
 - (a) consigned to a public institution approved as such by the Governor, and
 - (b) proved to the satisfaction of the Comptroller to be imported solely for exhibition purposes, in, by, or on behalf of such institution and
 - (c) re-exported within such time as the Comptroller may determine.

IMPORTS MUNICIPAL TOLL LAW (Law No. 69 of 1932)

There shall be levied on all goods enumerated in the first column of the first schedule hereto upon importation into Cyprus, in respect of which any duties of customs are or shall be payable under the law for the time being in force, and in addition thereto, a toll to be known, and hereinafter in this law referred to, as the Imports Municipal Toll at the rates in the second column of the first schedule hereto.

FIRST SCHEDULE

Goods.	Rates of Imports Municipal Toll.
1. Petroleum, class A	Seven copper piastres for every four gallons or part thereof.
2. Petroleum, class B, and petroleum, class C..	Five and half copper piastres for every four gallons or part thereof.
3. Matches and German tinder	25s. for every 50 gross of small boxes or proportionally for smaller quantities.
4. Beans generally, flour and rice	One para for every oke.
5. Coffee	Three paras for every oke.
6. Sugar	Two paras for every oke.

Provided that, in respect of items 4, 5 and 6 hereof, for fractions under 20 paras the sum of 20 paras shall be collected.

"Petroleum class A" includes the products usually known as aviation spirit, benzine, gasolene, petrol, motor spirit, petrolene, mineral naphtha, artificial turpentine, turpene, drialene, crude petroleum, low flash distillates, and other petroleum having a flashpoint below 76° Fahrenheit.

"Petroleum class B" includes the products usually known as kerosene, illuminating oil, paraffin oil, lamp oil, and other petroleum having a flashpoint not below 76° but below 150° Fahrenheit.

"Petroleum class C" includes the products usually known as fuel oil, "Mazut" diesel oil, solar or gas oil, and other petroleum having a flashpoint not below 150° but below 300° Fahrenheit.

GIBRALTAR

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.	General Tariff.
		£ s. d.	£ s. d.
Wines :—			
In bottle	per gallon	0 2 0	0 3 0
Otherwise than in bottles .. .. .	..	0 0 10	0 1 0
Spirits, perfumed spirits, strong waters, liqueurs and cordials :—			
Spirits or strong waters (other than manu- factured spirits commonly known as brandy, gin, rum or whisky when imported in casks) of any strength not exceeding the strength of proof by Sykes' hydrometer and so in proportion for any greater strength than the strength of proof, whether introduced for the purpose of being infused with other liquid or not ..	..	0 10 0	0 12 0
Manufactured spirits commonly known as brandy, gin, rum and whisky when im- ported in casks and of any strength not exceeding the strength of proof by Sykes' hydrometer and so in proportion for any greater strength than the strength of proof, whether introduced for the purpose of being infused with other liquid or not ..	..	0 9 0	0 11 0
Liqueurs or cordials, irrespective of strength	..	0 15 0	0 18 0
Perfumed spirits, irrespective of strength ..	..	0 10 0 or 7½ per cent. <i>ad</i> <i>valorem</i> (whichever is the greater).	0 13 4 or 10 per cent. <i>ad</i> <i>valorem</i> (whichever is the greater).
Malt liquors :—			
In casks .. .. .	..	0 0 7	0 0 10
In bottle, a further duty :—			
For every one dozen imperial or reputed quart bottles		0 1 0	0 1 0
For every one dozen imperial or reputed pint bottles		0 0 6	0 0 6

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.	General Tariff.
		£ s. d.	£ s. d.
Tobacco :—			
Manufactured :—			
Cigarettes	per lb. With an additional duty per 100 cigar- ettes or part thereof..	0 1 0	0 1 6
Other manufactured tobacco, including chopped, pressed or packed, shredded, long cut, cut and rolled, plug, snuff, siftings and cigars	per lb.	—	0 0 5
Unmanufactured	per lb.	0 1 8	0 2 0
†Motor Spirits	per gallon*	0 0 4	0 0 5
		0 0 6	0 0 6

* One gallon shall be deemed as the equivalent of 4½ litres.

† Under Order No. 8 of 1932 the rate of duty on motor spirits imported is 6d. a gallon as from 1st July, 1932.

FREE GOODS

All goods, other than those enumerated above, are duty free.

MALTA

Authority : Ordinance No. 18 of 1934

ASCERTAINMENT OF AD VALOREM DUTIES

The cost of goods, for the purpose of ascertaining the amount of the ad valorem duty payable thereon shall be calculated :—

(a) if the goods have been purchased by the importer, on the price charged for the said goods by the vendor thereof as verified by the genuine invoice of such goods ;

(b) if procured otherwise than by bona fide purchase on the actual market value or wholesale price of such goods at the time of exportation to these Islands in the country from which such goods were imported ; with the addition in both cases of the cost of transport, including insurance, necessary for the importation into these Islands of the goods.

For Preferential Tariff Regulations see page 151.

TABLE OF SPECIFIC DUTIES

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
Beer of a specific gravity not exceeding 1055°	per hectolitre	£ s. d. 0 16 6	£ s. d. 0 16 6
Beer of a specific gravity exceeding 1055° but not exceeding 1060°	"	0 19 10	0 19 10
Beer of a specific gravity exceeding 1060° but not exceeding 1065°	"	1 3 2	1 3 2
Beer of a specific gravity exceeding 1065° but not exceeding 1070°	"	1 6 6	1 6 6
Beer of a specific gravity exceeding 1070° but not exceeding 1120°	"	3 2 0	3 2 0
Beer of a specific gravity exceeding 1120° but not exceeding 1140°	"	3 17 0	3 17 0
In the case of Beer of a specific gravity exceeding 1140° duty will be increased by 9d. per degree of specific gravity per hectolitre. The duty is to be levied on every Hogshead, English barrel (<i>Quarter cask</i>), Kilderkin or Firkin, as follows : Hogshead at 245 litres, English barrel (<i>Quarter cask</i>) at 163 litres, Kilderkin at 81 litres and Firkin at 40 litres, unless the importer elects to have the actual quantity of beer gauged and duty charged on actual quantity imported.			
Boots and shoes made of skin or leather (including sandals, slippers and clogs), <i>i.e.</i> , Boots, shoes, sandals, slippers and clogs made entirely of skin or leather, as well as those with uppers made entirely or partly of skin or leather and soles of some other material, or with uppers made of stuff, even if mixed with india rubber, and leather soles :—			
High boots	per pair	0 5 0	0 7 6
Boots, whether open in front or not, more than eighteen centimetres in height, measured at the back and including the heel.			

Articles.	Rate of Duty.			
		British Preferential Tariff.		General Tariff.
		£	s. d.	£ s. d.
Boots and shoes made of skin or leather, etc.— <i>continued.</i>				
Low boots	per pair	0	2 6	0 3 9
Men's and women's boots, whether open in front or not, not measuring more than eighteen centimetres in height, measured at the back and including the heel, and not less than twenty-four centimetres in length measured from the tip of the toe to the extreme edge of the heel.				
Men's and women's shoes including sandals, slippers and clogs	"	0	2 3	0 3 4
Men's and women's shoes, including sandals slippers and clogs, not less than twenty-four centimetres long, measured from the tip of the toe to the extreme edge of the heel.				
Boots and shoes, including sandals, slippers and clogs, for young people	"	0	1 0	0 1 6
Boots and shoes, including sandals, slippers and clogs, less than twenty-four centimetres in length, but not less than twenty centimetres measured from the tip of the toe to the extreme edge of the heel.				
Boots and shoes for children	"	0	0 1	0 0 1
Measuring less than twenty centimetres.				
Boots and shoes not made, wholly or in part, of skin or leather :—				
(i) With soles of indiarubber, guttapercha or components thereof in whatever proportion not less than 20 centimetres long measured from the tip of the toe to the extreme edge of the heel	"	0	0 8	0 0 8
(ii) Less than 20 centimetres	"	0	0 1	0 0 1
(iii) With soles of other materials	"	0	0 1	0 0 1
Dancing shoes without heels	"	0	0 6	0 0 9
Sandals made entirely of materials other than skin or leather	"	0	0 6	0 0 6
Slippers :—				
(i) With soles of rope and uppers of cloth	"	0	0 1	0 0 1
(ii) Not made wholly or in part of skin or leather, with soles of materials other than india rubber, guttapercha or components thereof	"	0	0 1	0 0 1
(iii) Of all kinds, less than 20 centimetres measured from the tip of the toe to the extreme edge of the heel	"	0	0 1	0 0 1
(iv) All other kinds not elsewhere enumerated	"	0	0 6	0 0 6

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
Clogs made wholly of wood	per pair	£ s. d. 0 0 1	£ s. d. 0 0 1
Old boots sold by the Navy, Army and Air Force	"	0 0 3	—
Bullocks and other animals of the kind, which, in the opinion of the Director of Government Veterinary Services, do not require further fattening	per 100 kilos.	1 0 0	1 0 0
Bullocks and other animals of the kind, requiring at least three months' fattening locally as certified by the Director of Government Veterinary Services	"	0 5 0	0 5 0
Where an animal, in respect of which a duty at the rate of 5s. per 100 kilos has been levied, be slaughtered before the lapse of three months from the day of its importation, the owner of the animal shall pay the difference between the duty so paid and that established at the rate of one pound sterling per 100 kilos according to the weight as ascertained at the time of importation and having regard to the remaining time for the completion of the period of three months.			
The said difference shall be paid before the slaughtering.			
Cement	per 1,000 kilos.	Free	0 4 0
Concentrated Grape Must	"	1 15 0	1 15 0
Eggs :—			
(i) Liquid eggs including liquid albumen and liquid yolk of eggs	per 100 kilos.	1 10 0	1 10 0
(ii) Frozen eggs not in shell including frozen egg albumen and frozen yolk of egg	"	1 10 0	1 10 0
(iii) Dried eggs including dried egg albumen	"	1 10 0	1 10 0
Fruits—fresh :—			
Apples, pears, and plums (released between the 1st July and the 31st October, both dates inclusive)	"	0 5 0	0 5 0
Bananas and grapes (all the year round)	"	0 5 0	0 5 0
Figs (released between 1st June and 31st October, both dates inclusive)	"	0 5 0	0 5 0
Lemons (released between 1st February and 31st August, both dates inclusive)	"	0 5 0	0 5 0
Peaches and nectarines (released between 1st May and 30th September, both dates inclusive)	"	0 5 0	0 5 0

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.	General Tariff.
Grain :—		£ s. d.	£ s. d.
Wheat	per 100 kilos.	0 3 9	0 3 9
Wheat if damaged so as to be unfit for the food of man commonly called <i>frumentazzo</i>	..	0 0 9	0 0 9
Grain—manufactured :—			
If damaged so as to be unfit for human food	..	0 2 6	0 3 2
Bran or pollard containing more than 5 per cent. of flour	per 100 kilos of flour con- tained in excess of 5 per cent.	0 7 7	0 9 7
The estimation of flour contained in brans and pollards shall be established :—(1) by sieving, or (2) by the quantity of gluten contained, according to the nature of the bran or pollard.			
In (1) sieves 40, 60 and 80 mesh per linear inch will be used, and the fractions—tops and tailings—of sieve 80 are taken as basis for estimation. In (2) 40 parts by weight of moist gluten will be taken to represent 100 parts by weight of flour.			
Biscuits (all kinds) puddings, cakes and pastry	per 100 kilos.	1 0 0	1 0 0
Flour and semola, including flour of malt ..	..	0 7 7	0 9 7
Macaroni, spaghetti and other manufactured grain of the same kind .. .. .	..	0 12 6	0 12 6
All other kinds of manufactured grain ..	..	0 12 6	0 12 6
Horses	per head	1 0 0	1 0 0
Malt	per 100 kilos.	0 6 4	0 6 4
Matches in boxes or in any other form of con- tainer :—			
When containers do not hold more than 20 matches	per gross containers.	0 0 4	0 0 4
When containers hold more than 20 matches Every 70 matches or part of 70 matches in each container shall be computed as a container.	..	0 1 0	0 1 0
Meat :—			
Fresh or frozen	per 100 kilos.	2 0 0	2 0 0
Frozen poultry, frozen rabbits and game ..	..	1 10 0	1 10 0
Ham, bacon, sausages, and other meat pro- ducts (except meat pastes) .. .. .	..	0 12 6	0 12 6

Articles.	Rate of Duty.						
		British Preferential Tariff.		General Tariff.			
Mules	per head	£	s.	d.	£	s.	d.
		1	0	0	1	0	0
Oils, Edible—With the exception of oils used as medicine, and of linseed oil and other oils intended for industrial purposes, being unfit for the food of man	per hectolitre.	0	2	5	0	2	5
Petroleum	"	0	1	10	0	1	10
Petrol spirit	"	0	7	4	0	7	4
Potatoes for table use	per 100 kilos.	0	4	0	0	4	0
Pulse—(Kidney-beans, lentils, peas and flour of pulse)	"	0	1	0	0	1	0
Saccharin—Including mixtures containing saccharin and substances of a like nature or use	per kilo	2	7	3	2	7	3
Subject to such restrictions as to importation, warehousing and release as may be imposed by the Governor by regulation.							
Salt—coarse	per 100 kilos.	0	0	8	0	0	8
Soap—laundry	"	Free		0	8	4	
Sheep	"	0	12	6	0	12	6
The word "sheep" includes ram, ewe, wether and lamb.							
Spirits or Strong Waters—including alcohol—of any strength not exceeding the strength of proof by Sykes hydrometer (London proof) and so in proportion for any strength greater than that of the said proof	per litre	0	3	4	0	4	4
Spirits and strong waters, whether perfumed or not, though mixed with any ingredient or ingredients and thereby coming under some other designation, shall be deemed to be spirits and be liable to duty as such.							
Spirits—Methylated	"	0	0	8	0	0	8
Methylated spirits are those enumerated in Section 3 of the Methylated Spirits Ordinance, 1936. Any methylated spirits which shall not contain the proportion of substances referred to in Section 3 of the Ordinance aforesaid, shall be deemed to be spirits and be liable to duty as such. Provided that the Collector of Customs may permit spirits to be mixed, under Customs supervision, with the substances as mentioned in the said Section or with other substances as he may approve, in which case the spirits shall be treated as methylated spirits.							

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		£ s. d.	£ s. d.
Sugar :—			
Refined.. .. .	per 100 kilos.	0 2 8	0 2 8
Raw .. .. .	..	0 0 8	0 0 8
†Swine (including boars) .. .. .	..	1 12 0	1 12 0
Tiles, cement, glazed or unglazed	per sq. metre.	0 0 9	0 0 9
Tobacco :—			
Cigars (not including wrapper)	per kilo	0 11 0	0 11 0
Cigarettes (not including wrapper) .. .. .	..	0 15 0	0 15 0
Cavendish or Negrohead .. .. .	..	0 5 0	0 5 0
Other manufactured tobacco .. .. .	..	0 5 0	0 5 0
Snuff .. .. .	..	0 3 9	0 3 9
Unmanufactured tobacco .. .. .	..	0 3 9	0 4 3
Tomatoes—sauce, extracts or otherwise pre- served	per 100 kilos.	0 10 0	0 10 0
Varnish containing spirits	per litre	0 0 3	0 0 3
Varnish containing spirits shall be deemed to be varnish for duty purposes, provided that it contains ten per centum of wood naphtha and half of one per centum of pyridine-bases and the Collector of Customs is satisfied that it is not potable. Where, in special cases, the Collector of Customs is satisfied that for trade reasons there are serious objections to the admixtures of pyridine-bases with varnish, he may sanction the substitution of not less than ten per centum by weight of shellac or other resin.			
Vegetables—fresh :—			
Onions (all the year round)	per 100 kilos.	0 5 0	0 5 0
Garlic (all the year round) .. .. .	..	0 5 0	0 5 0
Green peas (in pods) (all the year round) .. .. .	..	0 5 0	0 5 0
Green beans (in pods) (all the year round) .. .. .	..	0 5 0	0 5 0
Green kidney-beans (in pods) (all the year round) .. .. .	..	0 5 0	0 5 0
Tomatoes (released between 1st May and 31st December both dates inclusive) .. .. .	..	0 5 0	0 5 0
Vinegar	per hectolitre.	0 4 8	0 4 8

† The importation of swine, except for breeding or exhibition purposes, is at present prohibited.

Articles.	Rate of Duty.	
	British Preferential Tariff.	General Tariff.
Wine imported in casks not exceeding 13·2 per cent. of alcohol in 100 parts of dutiable liquid at 62° F.	per hectolitre	£ s. d. £ s. d.
" 14·2 " "	" "	0 9 3 0 15 0
" 15·2 " "	" "	0 11 7 0 15 0
" 16·2 " "	" "	0 13 11 0 19 0
" 17·2 " "	" "	1 7 9 1 7 9
" 18·2 " "	" "	2 5 2 2 5 2
" 19·2 " "	" "	3 2 6 3 2 6
" 20·2 " "	" "	3 19 11 3 19 11
" 21·2 " "	" "	4 17 3 4 17 3
" 22·2 " "	" "	5 14 7 5 14 7
" 23·2 " "	" "	6 12 0 6 12 0
Exceeding 23·2 " "	" "	11 11 7 11 11 7
Wine imported in bottles shall pay an additional duty, viz. :—		
Sparkling per dozen reputed	magnums	1 10 0 1 10 0
" " " " " "	litres	0 15 0 0 15 0
" " " " " "	$\frac{1}{2}$ -litres	0 7 6 0 7 6
Still	per litre	0 0 3 0 0 3
<p>The word "bottles" includes any receptacle immediately enclosing the liquid of a capacity not exceeding ten litres.</p> <p>The word "wine" includes lees of wine and mixtures containing wine.</p>		

TABLE OF "AD VALOREM" DUTIES.

Articles.	Rate of Duty.	
	British Preferential Tariff.	General Tariff.
Arms and ammunition	20 per cent.	30 per cent.
Articles of gold, silver or platinum	20 "	30 "
Bags (empty)	5 "	5 "
Boot, furniture and motor polish	15 "	25 "
Calculating machines, sewing machines and typewriters ..	5 "	10 "
Chassis of automobiles imported without bodies for industrial purposes (exclusive of parts thereof)	10 "	30 "
Cocoa-butter	5 "	5 "
Confectionery and chocolate	20 "	30 "
Cotton waste	5 "	5 "

Articles.	Rate of Duty.	
	British Preferential Tariff.	General Tariff.
Crown corks	15 per cent.	25 per cent.
Fowls and rabbits	20 "	20 "
Fruits, preserved	20 "	30 "
Furniture and cabinet ware	20 "	30 "
Gold, silver and electro-plated goods (including rolled-gold goods)	20 "	30 "
Jewellery and precious stones	20 "	30 "
Lace	20 "	30 "
Machinery and tools	Free	5 "
Mirrors, framed and unframed	20 per cent.	30 "
Metal polishes (liquids, pastes and powders) used exclusively for the cleaning and polishing of metals	15 "	25 "
Motor vehicles, including parts and accessories	15 "	35 "
Pianos, pianolas, organs, harmoniums, and gramophones	15 "	25 "
Threads and yarns :—		
(i) Woollen, cotton, silk and twists for sewing, knitting, embroidery and crochet	10 "	20 "
(ii) Cotton in hanks and wool in hanks or on bobbins or cones or in spools imported for weaving or for machine-knitting, invoiced as such, and supported by a declaration of the importer that it is imported for weaving or for machine-knitting only	Free	5 "
Vegetables, preserved	15 per cent.	25 "
Wireless sets and parts thereof	15 "	25 "
Woodwork, articles of, <i>i.e.</i> , doors, windows, venetian blinds, venetian shutters, roller blinds, roll shutters and similar wares with or without ironwork and locks, wooden casing for electrical installations, round and square blocks, toilet seats, candlesticks, table and piano lamps, table legs, seats, knobs and mouldings (without paste), deck-chairs, three-ply seats in sets and ice chests	20 "	30 "
Other goods unenumerated not appearing in the First or Third Schedule (but for duties on Japanese piece-goods in excess of the quota see page 158)	10 "	20 "

TABLE OF EXEMPTIONS

The following shall be the exemption list :—

Food and Drink

- Butter and butter substitutes.
- Cheese.
- Cocoa.
- Coffee and coffee substitutes, including chicory.
- Eggs in the shell.
- Fish, fresh, cured, dried or preserved by salt only.
- Food and drink for the use of Mendicant Religious Orders and Private Charitable Institutions.
- Fruits, dried.
- Fruits, fresh, not elsewhere enumerated.

Gluten-paste (including all kinds of gluten-paste, flour, semola, bread, biscuits and similar gluten products).

Grains :—

- Barley.
- Indian corn.
- Inferior grains.
- Saggina.

Hay and straw.

Hops.

Lard and lard substitutes.

Meal (meat, blood, bone, and fish) for feeding animals; cotton seed cake, cocoa cake, groundnut cake, linseed cake, palm-kernel cake, soya-bean cake, feeding treacle, cattle food condiments, poultry spices.

Meat, preserved by salt only.

Milk, fresh or preserved, dried or condensed containing any kind of sugar or starch or a mixture of both.

Olives preserved in brine.

Potable water.

Pulse :—

- Beans.
- Caravances.
- Chick peas.
- Lupins.
- Vetches.
- Unenumerated.

Rice and rice-flour.

Seeds :—

- Carob beans.
- Cotton seeds.
- Unenumerated seeds.

Tea.

Vegetables, fresh, not elsewhere enumerated.

Raw materials and Articles mainly unmanufactured

Animal bones.

Chalk, powdered, imported for industrial purposes.

Charcoal.

Cork.

Coal, coke, patent fuel, and fuel oil.

Crude clay intended for *bona-fide* manufacture of boot and shoe whiting and which has not been subjected to any process of manufacture.

Firewood.

Manure.

Marble, sand and stone, including plaster stone.

Oyster shell, crushed for feeding poultry.

Paraffin and stearine.

Rags.

Rush.

Seed potatoes (so certified by the Superintendent of Agriculture) imported for sowing purposes only and released between 15th November and the end of February, both dates inclusive.

Seeds (vegetable and flower) for sowing purposes, bulbs and live plants.

Silica imported for industrial purposes.

Sponges.

Vegetable fibre of all kinds.

Wood and timber, including wood and timber mainly unmanufactured, and cane rods and bamboo rods imported in their raw state and not cut up to specific sizes for making into furniture.

Such other articles enumerated as the Governor shall declare to be absolutely or conditionally exempt from duty by regulation published in the Government Gazette.

Manufactured Articles

Advertising matter, printed :—

Printed advertising matter refers to catalogues of goods and prices, prospectuses, posters, and printed propaganda which without commercial value proper is intended to induce the public to buy goods, to visit places, market or exhibitions, or to utilise services, in particular communication services, on condition that such advertising matter is distributed free of all charges and carries in print the name of the firm or undertaking advertised and on condition that its character of advertising matter shall be obvious.

Agricultural machines and implements, and farm accessories including wine making and dairy machines.

Angle and tee iron bars : semi-circle iron rods.

Books, printed, bound or unbound, pamphlets, magazines, newspapers, atlases and music.

Bottles, jars and demijohns, empty, and stoppers of any kind for casks, bottles, jars and demijohns (with the exception of "crown corks") imported for industrial purposes.

Brass rods and brass-cased tubes not less than 4 metres in length.

Cardboard and paperboard, in sheets.

Casings—hog, pig and sheep, imported for the local manufacture of sausages.

Chalices, ciboriums, pyxes, monstrances, thuribles, incense boats, crosses, candle-sticks, crucifixes, holy oil vessels, sanctuary lamps, Stations of the Cross, altar cards, cruets, reliquaries, organs, processional lanterns, tabernacles, and doors of tabernacles and exposition thrones, intended for divine worship and imported to be used exclusively in connection with such divine worship in churches, chapels or other localities intended solely for such worship ; Church canopies used in processions.

Chromo-lithographs to be over-printed locally for free distribution as articles of réclame.

Cinematographic films.

Cinematographic films, blank, provided that the films to be taken in Malta be subject to Government approval.

Cordages.

Dyes and bleaching chemicals imported for industrial purposes (subject to such safeguards as the Collector of Customs may impose).

Electrodes in rods for electric welding and soldering imported for industrial purposes.

Fishing tackle and implements, such as fishing line, fishing hooks, fishing nets and baskets, and other similar articles for the fishing industry.

Hessian (sacking) and other textiles specially used in the manufacture of bags, so long as the Collector of Customs is satisfied that the materials imported are of the kind usually used in the manufacture of bags, ready cut in lengths sufficient for the manufacture of not more than one sack, imported for the local manufacture of sacks on a declaration by the importer that the whole quantity imported in each instance is to be made up by him into sacks, and not to be disposed of in any other manner.

Incubators, brooders, poultry appliances and accessories.

Indigo and other colouring substitutes for dyeing yarns for use in weaving.

Insecticides which serve solely for agricultural purposes and fungicides ; chemical and organic products for the prevention or cure of diseases of plants or the destruction of weeds, subject to Customs approval.

Iron and steel in rods and bars, hoop iron and steel strip.

Leather.

Leather bands, ready cut ; small silk bows ; leather peaks ; ready cut linings ; steel wire cut in lengths not exceeding thirty-five inches ; three-ply buckram ; chin straps ; oakleaf braid not exceeding two inches in width ; sockets for steel wire ; lifters for steel wire ; eyelets ; intended for use in connection with the local manufacture of caps provided the Collector of Customs is satisfied that they are imported for this purpose.

Machinery and parts thereof for the production of cinematograph films.

Matrices and printing blocks : wood for block mounting.

Metals imported in block and sheets and scrap metal.

Metal containers (empty) imported for use in connection with the following industries:—

- (a) petroleum ;
- (b) locally manufactured beer ;
- (c) carbonic acid gas.

Metals in sheets, lithographed, to be manufactured locally into containers to be used for industrial purposes.

Muntz metal rods imported for industrial purposes.

Oil—coconut (copra), palm and sulphur olive, imported in connection with the soap-making industry.

Oxygen imported for industrial purposes.

Paper intended exclusively for the printing of newspapers, magazines, books, periodicals, posters and handbills invoiced as such and supported by a declaration of the importers that it is imported for that purpose only and not to include any water-marked or writing paper of any kind.

Paper, thick, used in connection with the manufacture of cigarettes by hand.

Paper shavings, corrugated paper and embossed paper imported in connection with the local manufacture of chocolate, etc.

Paper, wrapping.

Paper-board and cardboard boxes, cardboard in sheets, cigarette paper in reels and tubes for the manufacture of cigarettes imported for industrial purposes.

Paper in narrow strips, imported in connection with the manufacture of " crown corks."

Pipe vulcanite mouthpieces (unfinished) and raw vulcanite, unfinished pipebowls, and mounts of ordinary metals for pipes—imported in connection with the local pipe-making industry.

Postage stamps, used or unused.

Posters lithographed in colour imported in connection with local industries.

Pozzolana and fireclay.

Preparations imported solely for use in grafting vines and trees.

Printing ink, printing ink reducers and printing ink driers.

Samples of no commercial value.

Screw stoppers for metal polish tins imported for industrial purposes.

Showcards and advertising calendars.

Silk and linen yarns (exclusive of artificial silk-yarns) suitable only for lace-making.

Skins (raw)—sheep, lamb, goat and kid for local tanneries.

Stitching wire imported for industrial purposes.

Straw wrappers for bottles imported for industrial purposes.

Sulphate of copper for the treatment of vines and of other trees and plants.

Sulphur powder for the spraying of vines.

Sumac imported for use in connection with the tanning industry and for dyeing fishing implements.

" Tahina " and saponaria roots to be used in the local manufacture of " helva."

Tank plates.

Tin plates, lithographed and lacquered, imported for industrial purposes.

Tin and aluminium foil imported for industrial purposes.

Tins, empty, enamelled, decorated and/or embossed bearing the word "cigarettes" and the trade name of the cigarettes with which they are to be filled locally as part of their decoration.

Tubes, collapsible, for industrial purposes.

Twines.

"Uskide" or other similar substitutes for leather imported for the local manufacture of boots and shoes.

Waterproof packing cloth for packing locally manufactured articles for exportation.

Wax, eyelets and hooks, lasts, soles, buttons, nails, canvas linen and combined canvas and flanellette for shoemakers machine-threads, looping, shoe-felt, pegs, studs, hob-nails, spikes, elastic webs, iron heels, toe tips, heels and buckles of ordinary metals, imported in connection with shoemaking.

Wax imported in connection with local industries, and wicks used in the manufacture of candles.

Wine casks (new).

Miscellaneous and unclassified articles

Any dutiable article imported by the Civil Government, Naval, Air Force or Military Establishments for the public service.

Articles of civil, naval and military uniforms imported by members of these services for their personal use.

Articles of uniform and equipment imported for the exclusive use of the Boy Scouts Association or of the Girl Guides Association on the certificate to that effect of the respective Commissioners.

Bran, containing not more than five per cent. of flour.

Bullion and specie.

Cattle and swine accompanied by pedigree and health certificates to the satisfaction of the Superintendent of Agriculture.

Engravings, drawings and paintings representing Maltese views and subjects of local interest.

Fertilisers, natural and chemical, including soils.

Household effects, *i.e.*, articles of furniture which have been in use by a passenger or his family, who is removing his household from another place.

Passengers' baggage, including wearing apparel and personal effects, used, as the Collector of Customs in his discretion considers to be intended for the importers' personal use.

Poultry and rabbits of improved strains certified to by the Superintendent of Agriculture.

Samples of natural history.

Vegetable ivory.

DRAWBACKS

Manufactured Wheat

For every seventy-six kilogrammes of flour, semola, paste, biscuit, or other wheat manufactured in these Islands, which the owner thereof shall produce to the Collector of Customs and shall immediately thereafter export or ship as stores from these Islands, he shall receive the amount of duty upon 100 kilos.

Manufactured Tobacco

For every kilogramme of tobacco, or of cigars and cigarettes manufactured in these Islands from leaf tobacco in respect of which duty at the rate of 3s. 9d. or 4s. 3d. per kilogramme has been paid on importation and in the case of cigarettes

manufactured from imported cut tobacco, on being exported as merchandise, or as stores, or by parcel post, the exporter shall receive 3s. 9d. or 4s. 3d. per kilogramme according to the rate of duty paid.

Provided that the Collector of Customs is satisfied that the exporter does not take, or attempt to take, undue advantage of any extraneous matter in the manufactured tobacco or of any mixture of different qualities of tobacco which are subject to different duties, in which cases the Collector of Customs shall have power to make a proportionate deduction from, or to refuse payment of, the drawback.

Refined Sugar

For every one hundred kilogrammes of refined sugar on being exported as merchandise or ships' stores, or deposited in a bonded warehouse for shipment as ship's stores, the exporter or depositor shall receive 2s. 8d. provided that the Collector of Customs is satisfied that the goods are not damaged and that the exporter does not take or attempt to take undue advantage of any extraneous matter in the refined sugar in which case the Collector of Customs shall have power to make a proportionate deduction from or refuse payment of the drawback, provided that payment of drawback shall not be effected on quantities under one hundred kilogrammes, or, in the case of the sugar having been deposited, before the sugar has been shipped for exportation, provided also that in the opinion of the Government the supply of sugar is sufficient to provide for the ordinary needs of the population without increasing the price current at the time.

Imported Flour

For every one hundred kilogrammes of imported flour on being re-exported as merchandise or ships' stores or deposited in a bonded warehouse for shipment as ships' stores, the exporter or depositor shall receive an amount equal to that of the duty paid provided that the Collector of Customs is satisfied that the goods are not damaged and that the exporter does not take or attempt to take undue advantage of any extraneous matter in the imported flour or of any mixture of different qualities, in which cases the Collector of Customs shall have power to make a proportionate deduction from or to refuse payment of the drawback, provided that payment of drawback shall not be effected on quantities under one hundred kilogrammes, or, in the case of flour having been deposited, before the flour will have been shipped for exportation, and provided also that in the opinion of the Government the supply of flour is sufficient to provide for the ordinary needs of the population without increasing the price current at the time.

The Collector of Customs will require that bags containing imported flour, intended for re-exportation as merchandise or ships' stores, be sealed with leaden seals of identification by the Customs and before granting the refund of duty shall satisfy himself that the bags and seals have not been tampered with and will also grant the refund of duty on re-exported flour when he is satisfied that duty has been previously paid on such re-exported flour.

Store Bullocks

On the exportation of store bullocks the identity of which is clearly established to the satisfaction of the Collector of Customs an amount equal to that of the duty paid shall be refunded to the exporter.

PREFERENTIAL TARIFF REGULATIONS

All goods for which admission under the Empire Preferential Tariff is claimed shall be accompanied by a Certificate of Origin which may be combined with the Certificate of value as in Form D attached to these Regulations.

Provided such certificate may be dispensed with in the following cases, if the Collector of Customs is otherwise satisfied that imported articles comply with the conditions of these Regulations, so that they may be deemed to be the produce or manufacture of the British Empire, namely :—

- (a) articles declared as personal effects imported by passengers as part of their baggage ;
- (b) used motor vehicles imported for the importers personal use.

Where for any reason the Certificate of Origin is not printed, typed, or written on the invoice, a separate Certificate of Origin, as per Form E (on p. 157), may be produced.

2. All forms attached to these Regulations shall be duly completed and signed, and witnessed.

3. The following shall be the classes of goods which shall be deemed to be the produce or manufacture of the British Empire, the produce or manufactures of which are entitled to be entered for duty under the Empire Preferential Tariff :—

- (a) Goods wholly the produce of countries in the British Empire ;
- (b) Goods wholly manufactured within countries in the British Empire from materials produced in such countries ;
- (c) Goods wholly manufactured within such countries in which all manufacturing processes are performed in such countries ;
- (d) Goods partially produced or manufactured in such countries.

Provided that the final process or processes of manufacture have been performed in such countries, and also that the expenditure in material produced in such countries, and labour performed within such countries (calculated subject to the qualification hereunder) in each and every article are together not less than one-fourth of the factory or works cost of such article in its finished state.

4. In the calculation of such proportion of produce or labour of such countries, none of the following shall be included or considered :—

- (a) Manufacturer's profit or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its finished condition ; or
- (b) Royalties ; or
- (c) The cost of outside packages or any cost of packing the goods thereinto ; or
- (d) Any cost of conveying, insuring or shipping the goods subsequent to their manufacture.

5. Goods which after shipment from any countries in the British Empire have entered into the commerce of or been subjected to any process of manufacture in any country the produce or manufactures of which are not entitled to be entered for duty under the Empire Preferential Tariff shall not be deemed to be the produce or manufacture of countries the produce or manufactures of which are entitled to be admitted under the Empire Preferential Tariff.

6. For the purpose of assessing the duty payable upon any goods the Importer shall produce to the Collector of Customs the invoice for the goods and such invoice shall be in Form A and shall have printed, typed or written thereon a Certificate in Form B. Provided that such invoices may be accepted by the Collector as he may in any special case determine, if made out and certified in any other manner.

7. If the Collector of Customs is doubtful as to whether any goods for which admission is claimed under the Empire Preferential Tariff are entitled to admission thereunder, he may require additional documentary evidence to be produced in order to substantiate the correctness of the particulars contained in the Certificate of Origin.

8. Upon failure of the Importer to produce any document required in terms of these Regulations the Collector of Customs may direct that the goods in question shall not be admitted under the Empire Preferential Tariff.

9. When goods entitled to be admitted under the Empire Preferential Tariff reach Malta before the arrival of the Certificate of Origin relating to the same, the

Collector of Customs may authorize the delivery of such goods at the preferential rate of duty on the security of a deposit equal in amount to the difference of duty between the preferential and general rates. Deposits made under the provisions of this regulation shall be carried to account under the appropriate head of revenue at the end of seven days after the expiration of the time allowed for the production of the Certificate of Origin.

10. When goods accompanied by Certificates of Origin are not in uniformity with the description borne on the Certificates by reason of discrepancies as regards the marks or numbers of the packages, the number and description of the packages and description of the goods, or the quantity and value of the goods, they shall not be entitled to preferential treatment unless the Collector of Customs is satisfied that the differences are solely due to *bona fide* error.

11. Certificates of Origin produced shall be retained by the Collector of Customs and shall be filed with the papers of the importing vessel. A note shall be made on the import entry at the time of passing of such entry that a Certificate has been produced covering the preferential goods specified thereon.

12. Goods certified for entry under the Empire Preferential Tariff shall be packed separately from other goods and the Collector of Customs shall refuse to grant preferential treatment to goods not so packed. Such goods shall not be entered on entries along with goods not so entitled.

13. Goods the produce or manufacture of any part of the British Empire imported or re-consigned from a foreign country, and in respect of which duty has been paid in such foreign country shall not be admitted to preference.

14. The following short form of Certificate will in general be accepted by the Collector of Customs as satisfactory evidence of origin for admitting at the preferential rate of duty in the case of postal parcels of small value arriving from British Empire countries where the contents are not merchandise for sale :—

“ The contents of this package are not merchandise for sale, and every article herein to the extent of at least one-fourth of its present value is *bona fide* the produce or manufacture of.....”

Dated at.....this day of.....19.....

FORM “ A.”

FORM OF INVOICE.

(Here insert usual particulars including place and date, name and address of supplier, etc.)

Country of origin.	Marks and numbers on packages.	Quantity and description of goods.	Selling price to purchaser.
			Amount.

Enumerate the following charges and state whether such amount has been included or excluded from the selling price to purchaser.

	Amount in currency of exporting country.	State if included in above selling price to purchaser.
(1) Cartage to rail and/or to docks ..		
(2) Inland freight (rail or canal) and other charges to the dock area, including inland insurance		
(3) Labour in packing the goods into outside packages		
(4) Value of outside packages		
(5) If the goods are subject to any change by way of royalties		
(State full particulars of royalties below)		

NOTES—If all the goods shown on the invoice have the same country of origin such country need not be shown in a separate column, provided it is clearly indicated in a conspicuous place on the Invoice, *e.g.*, "Country of Origin—England".

Goods admissible under the Empire Preferential Tariff shall not be shown on the same invoice as goods of foreign origin.

FORM " B. "

CERTIFICATE OF VALUE TO BE WRITTEN, TYPED OR PRINTED ON INVOICES OF GOODS.

I. (1).....of (2).....of (3).....
manufacturer/supplier of the goods enumerated in this invoice amounting to £.....
hereby declare that I ((4) have the authority to make and sign this Certificate on
behalf of the aforesaid manufacturer/supplier and that I) have the means of knowing
and do hereby certify as follows :—

Value.

1. That this invoice is in all respects correct, and contains a true and full statement of the price actually paid or to be paid for the said goods and the actual quantity thereof.
2. That no arrangements or understanding affecting the purchase price of the said goods has been or will be made or entered into between said exporter and purchaser, or by any one on behalf of either of them, either by way of discount, rebate, compensation or in any manner whatever other than fully shown on this invoice or as follows (5) :—

NOTES.

- (1) Here insert Manager, Chief Clerk or as the case may be.
- (2) Here insert name of firm or company.
- (3) Here insert name of city or country.
- (4) These words should be omitted where the manufacturer or supplier himself signs the certificate.
- (5) Here insert particulars of any special arrangement.

FORM " C "

CERTIFICATE OF ORIGIN TO BE WRITTEN, TYPED OR PRINTED
ON INVOICES OF GOODS

Origin

1. I (1).....of (2).....of (3).....
 manufacturer/supplier of the goods enumerated in the invoices amounting to £.....
 hereby declare that I [(4) have the authority to make and sign this Certificate on
 behalf of the aforesaid manufacturer/supplier and that I] have the means of knowing
 and do hereby certify as follows :—

2. (a) That every article mentioned in the said invoice has been wholly produced or manufactured in (5).	2. (b) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in (5).
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(Delete whichever of 2 (a) or 2 (b) is not applicable. If 2 (a) is used delete 3 and 4.
 If 2 (b) is used insert required particulars in 3 and 4.)

3. As regards those articles only partially produced or manufactured in (5) :—

(a) That the final process or processes of manufacture have been performed
 in that part of the British Dominions.

(b) That the expenditure in material produced in (5).....and/or
 labour performed in (5).....calculated subject to
 qualifications hereunder in each and every article is not less than one-
 fourth of the factory or works cost of such article in its finished state.
 (See note.)

(NOTE.—In the case of goods which have at some stage entered into the commerce
 of or undergone a process of manufacture in a foreign country only that labour and
 British Empire material which is expended on or added to the goods after their
 return to the United Kingdom or other part of the British Empire shall be regarded
 as the produce or manufacture of the United Kingdom or other part of the British
 Empire in calculating the proportion of labour and material in the factory or works
 cost of the finished article.)

4. That in the calculation of such proportion of produce or labour of the (5).....
 none of the following items has been included or considered :—

“ Manufacturer's profit, or remuneration of any trader, agent, broker or other
 person dealing in the articles in their finished condition ; royalties ; cost of
 outside packages or any cost of packing the goods thereinto ; any cost of
 conveying, insuring or shipping the goods subsequent to their manufacture ”.

Dated at.....this.....day of.....19.....

Witness.

Signature.

(1) Here insert Manager, Chief Clerk or as the case may be.

(2) Here insert name of firm or company.

(3) Here insert name of city or country.

(4) These words should be omitted where the manufacturer or supplier himself
 signs the certificate.

(5) Insert “ United Kingdom ” or name of other part of British Dominions.

FORM " D "

COMBINED CERTIFICATE OF VALUE AND OF ORIGIN TO BE WRITTEN,
TYPED OR PRINTED ON INVOICE OF GOODS

I (1).....of (2).....of (3).....
 manufacturer/supplier of the goods enumerated in this invoice amounting to £.....
 hereby declare that I [(4) have the authority to make and sign this Certificate on
 behalf of the aforesaid manufacturer/supplier and that I] have the means of knowing
 and do hereby certify as follows :—

1. That this invoice is in all respects correct and contains a true and full statement
 of the price actually paid or to be paid for the said goods and the actual quantity
 thereof.

2. That no arrangements or understanding affecting the purchase price of the
 said goods has been or will be made or entered into between the said exporter and
 purchaser or by any one on behalf of either of them either by way of discount,
 rebate, compensation, or in any manner whatever other than as fully shown on
 this invoice or as follows (5) :—

Origin

3. Delete whichever of 3 (a) or 3 (b) is not applicable. If 3 (a) is used delete 4
 and 5. If 3 (b) is used insert required particulars in 4 and 5.

3. (a) That every article mentioned in the said invoice has been wholly pro- duced or manufactured in (6).	}	3. (b) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in (6).
--	---	---

4. As regards those articles only partially produced or manufactured in (6) :—

(a) That the final process or processes of manufacture have been performed
 in that part of the British Dominions ;

(b) That the expenditure in material produced in (6).....and/or
 labour performed in (6).....calculated subject to
 qualifications hereunder in each and every article is not less than one
 fourth of the factory or works cost of such article in its finished state.
 (See note.)

(NOTE.—In the case of goods which have at some stage entered into the commerce
 of or undergone a process of manufacture in a foreign country only that labour and
 British Empire material which is expended on or added to the goods after their
 return to the United Kingdom or other part of the British Empire shall be regarded
 as the produce or manufacture of the United Kingdom or other part of the British
 Empire in calculating the proportion of labour and material in the factory or works
 cost of the finished article.)

5. That in the calculation of such proportion of produce or labour of the (6).....
 none of the following items has been included or considered :—

“ Manufacturer's profit or remuneration of any trader, agent, broker or other
 person dealing in the articles in their finished condition ; royalties ; cost of
 outside packages or any cost of packing the goods thereto ; any cost of
 conveying, insuring or shipping the goods subsequent to their manufacture.”

Dated at.....this.....day of.....19.....

Witness.

Signature.

NOTES.

- (1) Here insert Manager, Chief Clerk or as the case may be.
- (2) Here insert name of firm or company.
- (3) Here insert name of city or country.
- (4) These words should be omitted where the manufacturer or supplier himself
 signs the certificate.
- (5) Here insert particulars of any special arrangement.
- (6) Insert “ United Kingdom ” or name of other part of British Dominions.

FORM " E "

CERTIFICATE OF ORIGIN TO ACCOMPANY INVOICES OF GOODS PRODUCED
OR MANUFACTURED IN THE BRITISH EMPIRE.

I (1).....of (2).....of (3).....
manufacturer or supplier of the goods enumerated in an invoice issued by my/our
firm dated.....for merchandise as designated below hereby declare that
I (4) (have the authority to make and sign this Certificate on behalf of the aforesaid
manufacturer or supplier and that I) have the means of knowing and do hereby
certify as follows :—

- | | |
|--|---|
| 2. (a) That every article mentioned in
the said invoice has been wholly produced
or manufactured in (5). | 2. (b) That every article mentioned in
the said invoice has been either wholly
or partially produced or manufactured
in (5). |
|--|---|

Delete whichever of 2 (a) or 2 (b) is not applicable. If 2 (a) is used delete 3 and 4.
If 2 (b) is used insert required particulars in 3 and 4.

3. As regards those articles only partially produced or manufactured in (5) :—
- (a) That the final process or processes of manufacture have been performed
in that part of the British Dominions.
 - (b) That the expenditure in material produced in (5).....and/or
labour performed in (5).....calculated subject to
qualifications hereunder in each and every article is not less than one-
fourth of the factory or works cost of such article in its finished state.
(See note.)

(NOTE.—In the case of goods which have at some stage entered into the commerce
of or undergone a process of manufacture in a foreign country only that labour and
British Empire material which is expended on or added to the goods after their
return to the United Kingdom or other part of the British Empire shall be regarded
as the produce or manufacture of the United Kingdom or other part of the British
Empire in calculating the proportion of labour and material in the factory or works
cost of the finished article.)

4. That in the calculation of such proportion of produce or labour of (5).....
none of the following items has been included or considered :—

“ Manufacturer’s profit or remuneration of any trader, agent, broker or other
person dealing in the articles in their finished condition ; royalties ; cost of
outside packages or any cost of packing the goods thereinto ; any cost of
conveying, insuring or shipping the goods subsequent to their manufacture.”

Number and description of packages.	Marks and number.	Weight or quantity.	Total invoiced value.	General description of contents.

Dated at.....this.....day of.....19.....

Witness.

Signature.

MALTA

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NOTES

- (1) Here insert Manager, Chief Clerk or as the case may be.
- (2) Here insert name of firm or company.
- (3) Here insert name of city or country.
- (4) These words should be omitted where the manufacturer or supplier himself signs the certificate.
- (5) Insert " United Kingdom " or name of other part of British Dominions.

Note :—

DUTIES ON JAPANESE PIECE-GOODS IN EXCESS OF THE QUOTA.

Piece-goods containing 50 per cent. or more of cotton	6d. per yard.
Piece-goods containing 50 per cent. or more of artificial silk or of cotton and artificial silk combined	1s. per yard.

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PALESTINE (MANDATED TERRITORY)

Note.—The Palestine and Trans-Jordan tariffs will be published as a separate volume in due course.

PACIFIC

BRITISH SOLOMON ISLANDS PROTECTORATE

ASCERTAINMENT OF AD VALOREM DUTIES

The value of any article for the purpose of ad valorem duty shall be the price which an importer would give for the article (including the cost of packing) delivered on board vessel at port of export and duty shall be paid on such value as fixed by the Collector of Customs. Provided that in the calculation of such value there shall not be included dock and port charges or storage but any commission charged for in excess of two-and-a-half per centum shall be included in such value.

SCHEDULE I

Article.		British Preferential Tariff.	General Tariff.
1. Ale, beer, porter, cider, perry, hop, ginger, and other beers	per gallon	3s. Free.	5s. Free.
2. Animals and birds, living			
3. Arms and accoutrements for any recognised rifle club or public institution	<i>ad valorem</i>	"	12½ per cent.
4. Articles, other than tobacco and spirits, arriving by post, being for personal use of addressee, when the duty thereon would not exceed 6 <i>d.</i> Provided that the Collector of Customs may, at his discretion, determine that more than one parcel addressed to the same or several persons may be treated as a single parcel and duty shall be assessed accordingly		"	Free.
5. Bags and sacks for exporting produce	"	"	12½ per cent.
6. Ballast, ships', stone or sand	"	"	Free.
7. Biscuits, hard and plain	"	"	12½ per cent.
8. Boats, launches, and vessels, not including engines, under 15 tons net register, punts, and lighters	"	12½ per cent.	25 per cent.
9. Boats, launches, and vessels of 15 tons or greater net register :—			
For the first 100 tons net or fraction thereof		Free.	60s.
For each additional ton or fraction thereof up to 150 tons net		"	20s.
Exceeding 150 tons net		"	Free.
10. Books and periodicals	"	"	12½ per cent.
11. Cartridges and cartridge cases, rifle and revolver	"	100 per cent.	125 ..
12. Cartridges and cartridge cases, sporting	"	25 ..	50 ..
13. Casks	"	Free.	12½ ..
14. Cement	"	"	12½ ..

Article.		British Preferential Tariff.	General Tariff.
15. Church materials, furniture, and requisites, imported by religious bodies, including materials for the erection, maintenance, or repair of any church, and articles for use in connection with the celebration of divine worship	<i>ad valorem</i>	Free	12½ per cent.
16. Cigarettes	per 1,000	15s.	20s.
17. Cigars, including wrappers	per lb.	7s. 6d.	10s.
18. Coal and coke		Free	Free
19. Coin of the Realm		"	"
20. Cylinders for importing ammonia or gas	<i>ad valorem</i>	"	12½ per cent.
21. Dental instruments and appliances other than furniture	"	"	12½ "
22. Diving apparatus and parts thereof	"	"	12½ "
23. Drainpipes, earthenware	"	"	12½ "
24. Drugs and medicinal substances (other than those containing spirits, including patent and proprietary medicines, pharmaceutical preparations, anaesthetics, emulsions, ointments, liniments, lotions, medicinal oils, chemicals, vaccines, vaccine lymph, and serums and other anti-toxins, tinctures of the British Pharmacopoeia, and appliances for surgical and medicinal purposes for actual use as such)	"	"	12½ "
25. Explosives, including dynamite, gelignite, blasting powder, and similar explosives, and ingredients for making such goods	per lb.	1s.	2s.
25A. Films for Kinematographs, Kinetoscopes and bioscopes:—			
(i) Educational		Free	Free
(ii) Other		"	12½ per cent <i>ad valorem.</i>
26. Fireworks (including squib, cracker, throw-down, serpent, rocket, maroon, lance, wheel, Chinese fire, Roman candle, or other article specially adapted for the production of pyrotechnic effects)	<i>ad valorem</i>	25 per cent.	37½ per cent.
27. Flour and sharps	"	Free	12½ "
28. Fruit, fresh		"	Free
29. Goods imported by and for the use of His Majesty's Government and Services		"	"
30. Guano		"	"
30A. Hospital furniture, equipment, and supplies imported by religious bodies for use in approved hospitals, if such goods otherwise imported would be dutiable at:—			
(a) <i>ad valorem</i> rates		"	12½ per cent. <i>ad valorem.</i>

Article.		British Preferential Tariff.	General Tariff.
30A. Hospital furniture, etc.— <i>continued.</i>			
(b) specific rates		Free	The difference between the " British Preferential Rate " and the " General Rate "
31. Iron, galvanised, plain or corrugated sheets	per ton	40s.	80s.
32. Machinery, machines, and implements, and components parts, as follow :—			
(a) Agricultural machines and implements, including ploughs, sowers, scoops, draining tools, harrows, scarifiers, cultivators, hoes, digging forks, scythes, spades, stump extractors, demerara shares, shovels, rakes, bottoming tools, sickles, and handles for the said machines and implements made of wood and not fitted	<i>ad valorem</i>	Free	12½ per cent.
(b) Industrial machines and implements including evaporators for fruit, copra, tea, cocoa, and like products, to include the building if an absolute part of the drier, fibre, cleaning, ginning, spinning, and weaving machines, shellers, mills, corn crackers, coffee pulpers, hullers, polishers, winnowers, scutchers, presses for baling produce, oil presses, motor tractors, horse or machine mowers, sprayers, and pumps	"	"	12½ "
(c) Engines and machinery including electrical, refrigerating, and sawing machines, steam engines, boilers, oil engines, hot air engines, and marine engines	"	"	12½ "
(d) Printing machinery, type, and lithographic appliances	"	"	12½ "

Article.		British Preferential Tariff.	General Tariff.
32. Machinery, machines and implements, etc.— <i>continued.</i>			
(e) Railway and tramway equipment, including rails, iron and steel sleepers, fish-plates, switches, crossings, turntables, and bolts and nuts imported with and belonging to such equipment	<i>ad valorem</i>	Free	12½ per cent.
(f) Such other machinery, machines, and implements as the High Commissioner may, by proclamation from time to time specify	"	"	12½ "
33. Manures and fertilizers	"	"	Free
34. Matches	"	25 per cent.	50 per cent.
35. Meats, including fish, poultry, and game, fresh or chilled		Free	Free
36. Medals and decorations, Government, to be worn by persons in the Protectorate	"	"	12½ per cent.
37. Music, printed	"	"	12 "
38. Oils:—			
(a) Benzine, petrol, or motor spirit conforming to such standard as the High Commissioner shall prescribe	per gallon	3d.	3d.
(b) Benzoline, naphtha, and similar oils conforming to such standard as the High Commissioner shall prescribe	"	3d.	3d.
(c) Crude or residual, such as may be used as fuel for Diesel or other engines conforming to such standard as the High Commissioner shall prescribe	"	¼d.	¼d.
(d) Kerosene, conforming to such standard as the High Commissioner shall prescribe	"	3d.	3d.
(e) Mineral distillate, for fuel purposes, not otherwise enumerated, conforming to such standard as the High Commissioner shall prescribe	"	1d.	1d.
(f) Oil consumed as fuel by foreign-going vessels while in the waters of the Protectorate		Free	Free
(g) Oils of all kinds in bottles, not otherwise enumerated	<i>ad valorem</i>	12½ per cent.	25 per cent.
(h) Oils of mineral origin, not in bottles and not otherwise enumerated	per gallon	3d.	3d.

Article.		British Preferential Tariff.	General Tariff.
38. Oils— <i>continued.</i> (i) Oils, other, not in bottles and not otherwise enumerated	per gallon	3d.	6d.
39. Packages and containers, inside and outside, in which goods subject to duty at specific rates or goods exempt from duty, or both, are ordinarily and actually packed for transport, provided that the Collector of Customs is satisfied that such packages or containers are of no substantial value for any other purpose		Free	Free
40. Packages and containers which have been used in the export of products of the Protectorate, when returned empty		"	"
41. Passenger's baggage and effects as prescribed in Proclamation No. 10 of 1929 or amendments thereof		"	"
42. Pictures, photographs, and works of art	<i>ad valorem</i>	"	12½ per cent.
43. Plants for cultivation		"	Free
44. Powder, sporting	per lb.	6d.	1s.
45. Produce, island, imported for re-export		Free	Free
46. Pyrethrum roseum	<i>ad valorem</i>	"	12½ per cent.
47. Rice	per ton	"	40s.
48. Rifles and revolvers, not otherwise enumerated	each	20s.	40s.
49. School materials, furniture, and requisites, imported by religious bodies, including materials for the erection, maintenance, or repair of any school, and articles imported for purposes of instruction in any school or for use in connection with the curriculum of any school or for free distribution or award to scholars	<i>ad valorem</i>	Free	12½ per cent.
50. Seeds for propagation and cultivation		"	Free
51. Show cards, patterns, cut samples, and advertising matter of no commercial value		"	"
52. Spirits of all kinds and spirituous mixtures of which the strength can be ascertained by Sykes's hydrometer or other approved method, proof or overproof	per proof gallon	26s.	39s.
53. Spirits of all kinds and spirituous mixtures of which the strength can be ascertained by Sykes's hydrometer or other approved method, under proof	per liquid gallon	26s.	39s.

Article.		British Preferential Tariff.	General Tariff.
54. Spirits and spirituous mixtures not otherwise enumerated (Case spirits : reputed contents of two, three, four, or more gallons shall be charged : Two gallons and under, as two gallons ; over two gallons and not exceeding three gallons, as three gallons ; over three gallons and not exceeding four gallons, as four gallons ; and so on for any greater quantity contained in any case). (The maturity and strength of spirits on importation must conform to certain standards prescribed by the High Commissioner—at present prescribed in Proclamation No. 5 of 1928).	per liquid gallon.	26s.	39s.
55. Spirits, methylated	per gallon	2s.	4s.
56. Spraying compounds		Free	12½ per cent.
57. Surgical instruments and appliances other than furniture		"	12½ "
58. Tobacco, cut	per lb.	5s.	7s. 6d.
59. Tobacco, stick, cake, or leaf	"	2s.	2s. 9d.
60. Tobacco stalks	"	Free	Free
61. Tombstones and memorials		"	12½ per cent.
62. Timber	<i>ad valorem</i>	12½ per cent.	25 "
63. Uniform fittings for Boy Scouts and Girl Guides being the property of and imported by their Associations, as follows :—Hats and caps, lanyards, whistles, knives, belts, scarfs, flags, banners and badges, knots, totems, and medals	"	Free	12½ "
64. Uniforms, official, civil, and for members of any recognised rifle club or public institution, and parts thereof		"	Free
65. Vegetables, fresh		"	"
66. Veterinary instruments and appliances other than furniture		"	12½ per cent.
67. Wines, still, containing less than 40 per cent. of proof spirit	per gallon	4s.	6s.
68. Wines, still, containing 40 per cent. or more of proof spirit	"	26s.	39s.
69. Wines, sparkling, containing less than 40 per cent. of proof spirit	"	10s.	15s.
70. Wines, sparkling, containing 40 per cent. or more of proof spirit	"	26s.	39s.
71. Goods not otherwise enumerated		12½ per cent.	25 per cent.

PREFERENTIAL REGULATIONS

The following shall be the classes of goods which shall be deemed for the purposes of this Regulation to be the produce or manufacture of the British Empire :—

- (a) Goods wholly the produce of the British Empire.
- (b) Goods wholly manufactured within countries in the British Empire from materials produced in such countries.
- (c) Goods wholly manufactured within such countries in which all manufacturing processes are performed in such countries.
- (d) Goods partially produced or manufactured in such countries.

Provided that goods shall not be deemed to be manufactured in the British Empire unless at least 25 per centum, or in the case of goods falling within a class or description of goods set out in Part I or Part II of Schedule 3 hereto at least 50 per centum or 75 per centum respectively of their value is derived from prescribed expenditure which has been incurred in the British Empire in respect of materials grown or produced or work done in the British Empire.

In the calculation of such proportion of produce or labour of such countries none of the following items shall be included or considered :—

- (a) Manufacturer's profit or the profit or remuneration of any trader agent broker or other person dealing in the article in its finished condition ; or
- (b) Royalties ; or
- (c) The cost of outside packages or any cost of packing the goods thereinto ; or
- (d) Any cost of conveying insuring or shipping the goods subsequent to their manufacture.

Goods which after shipment from any countries in the British Empire have entered into the commerce of or been subjected to any process of manufacture in any country the produce or manufactures of which are not entitled to be entered for duty under the British Preferential Tariff shall not be deemed to be the produce or manufacture of countries the produce or manufactures of which are entitled to be admitted under the British Preferential Tariff.

For the purposes of assessing the duty payable upon any goods the importer shall produce to the proper officer of Customs the invoice for the goods and such invoice shall be in Form 1 in Schedule 2 hereto and shall have printed or written thereon a certificate in Form 2 in the said Schedule. Provided that such invoices may be accepted by a Customs officer as he may in any special case determine if made out and certified in any other manner.

Before goods are admitted as being the produce or manufacture of the British Empire there shall be produced to the proper officer of Customs in respect of the goods a certificate in Form 3 in Schedule 2.

Where provision is made for the production to a Customs Officer of an invoice having printed thereon a certificate in Form 2 and also a certificate in Form 3 such certificates may be combined in one certificate in Form 4 in Schedule 2.

SCHEDULE 2

FORM 1

FORM OF INVOICE

[Here insert usual particulars including place and date, name and address of supplier, etc.]

Country of origin.	Marks and numbers on packages.	Quantity and description of goods.	Selling price to purchaser.
			Amount.

Enumerate the following charges, and state whether each amount has been included in or excluded from the selling price to purchaser :—

	Amount in currency of exporting country.	State if included in above selling price to purchaser.
(1) Cartage to rail and/or to docks		
(2) Inland freight (rail or canal) and other charges to the dock area, including inland insurance		
(3) Labour in packing the goods into outside packages		
(4) Value of outside packages		
(5) If the goods are subject to any charge by way of royalties		
[State full particulars of royalties below.]		

Notes.—(1) If all the goods shown on the invoice have the same country of origin, such country need not be shown in a separate column, provided it is clearly indicated in a conspicuous place on the invoice, e.g., "Country of Origin, England."

(2) Goods admissible under the British Preferential Tariff should not be shown on the same invoice as goods of foreign origin.

FORM 2

CERTIFICATE OF VALUE TO BE WRITTEN, TYPED, OR PRINTED ON INVOICES OF GOODS

I, (1) _____ of (2) _____ of (3) _____
manufacturer/supplier of the goods enumerated in this invoice amounting to
hereby declare that I (4) [have the authority to make and sign this certificate on
behalf of the aforesaid manufacturer/supplier, and that I] have the means of know-
ing and do hereby certify as follows :—

Value

1. That this invoice is in all respects correct, and contains a true and full state-
ment of the price actually paid or to be paid for the said goods, and the
actual quantity hereof.
2. That no arrangements or understanding affecting the purchase price of
the said goods has been or will be made or entered into between said
exporter and purchaser, or by anyone on behalf of either of them, either
by way of discount, rebate, compensation, or in any manner whatever
other than fully shown on this invoice or as follows (5).

Notes

- (1) Here insert manager, chief clerk, or as the case may be.
- (2) Here insert name of firm or company.
- (3) Here insert name of city or country.
- (4) These words should be omitted where the manufacturer or supplier himself
signs the certificate.
- (5) Here insert particulars of any special arrangement.

FORM 4

COMBINED CERTIFICATE OF VALUE AND OF ORIGIN TO BE WRITTEN, TYPED,
OR PRINTED ON INVOICES OF GOODS

I (1) of (2) of (3)
 manufacturer/supplier of the goods enumerated in this invoice amounting to
 hereby declare that I (4) [have the authority to make and sign this certificate on
 behalf of the aforesaid manufacturer/supplier and that I] have the means of know-
 ing and do hereby certify as follows:—

1. That this invoice is in all respects correct and contains a true and full state-
 ment of the price actually paid or to be paid for the said goods and the actual
 quantity hereof.

2. That no arrangements or understanding affecting the purchase price of the
 said goods has been or will be made or entered into between the said exporter and
 purchaser, or by anyone on behalf of either of them either by way of discount,
 rebate, compensation, or in any manner whatever other than as fully shown on
 this invoice, or as follows (5)
 :—

Origin

(Delete whichever of 3 (a) or 3 (b) is not applicable. If 3 (a) is used delete 4 and
 5. If 3 (b) is used insert particulars in 4 and 5.)

3. (a) That every article mentioned in the said invoice has been wholly pro-
 duced or manufactured in (6). 3. (b) That every article mentioned
 in the said invoice has been either
 wholly or partially produced or manu-
 factured in (6).

4. As regards those articles only partially produced or manufactured in (6) :—

(a) That the final process or processes of manufacture have been performed in
 that part of the British Dominions.

(b) That the expenditure in material produced in (6) and/or
 labour performed in (6) calculated subject to
 qualifications hereunder in each and every article is not less than (7)
 of the factory or works cost of such article in
 its finished state. (See note.)

(Note.—In the case of goods which have at some stage entered into the commerce
 of or undergone a process of manufacture in a foreign country only that labour
 and British Empire material which is expended on or added to the goods after
 their return to the United Kingdom or other part of the British Empire shall be
 regarded as the produce or manufacture of the United Kingdom or other part
 of the British Empire in calculating the proportion of labour and material in the
 factory or works cost of the finished article.)

5. That in the calculation of such proportion of produce or labour of the (6)
 none of the following items has been included or considered :—

“Manufacturer’s profit or remuneration of any trader, agent, broker or
 other person dealing in the articles in their finished condition; royalties;
 cost of outside packages or any cost of packing the goods thereinto; any
 cost of conveying, insuring or shipping the goods subsequent to their manu-
 facture.”

Dated at this day of , 19 .

Witness.

Signature.

Notes

- (1) Here insert manager, chief clerk, or as the case may be.
- (2) Here insert name of firm or company.
- (3) Here insert name of city or country.
- (4) These words shall be omitted where the manufacturer or supplier himself
 signs the certificate.
- (5) Here insert particulars of any special arrangement.
- (6) Insert “United Kingdom” or name of other part of British Dominions.
- (7) Insert proportion of Empire content.

SCHEDULE 3

PART I

Goods to which the fifty per cent. value shall be applicable

Aircraft and parts thereof.

Appliances, apparatus, accessories and requisites for sports, games, gymnastics and athletics (other than apparel and boots and shoes) and parts thereof.

Arc lamp carbons and amorphous carbon electrodes.

Arms and ammunition :—

- (i) Sporting guns, sporting rifles and sporting carbines and parts thereof.
- (ii) Military rifles and military carbines and parts thereof.
- (iii) Miniature rifles and carbines and cadet rifles and carbines and parts thereof.
- (iv) Air guns and air rifles and air pistols and parts thereof.
- (v) Revolvers and pistols and parts thereof.
- (vi) Loaded cartridges and empty cartridge cases.

Baths of iron or steel.

Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material, finished or unfinished, and shaped parts and laces thereof.

Brooms and brushes of all descriptions and parts thereof (other than prepared bristles and other prepared animal hair).

Buttons, snap and slide fasteners, push buttons, studs, hooks and eyes.

Clocks and clock cases.

Cutlery :—

- (i) Knives with one or more blades made wholly or partly of steel or iron.
- (ii) Scissors, including tailor's shears and secateurs, made wholly or partly of steel or iron.
- (iii) Razors, including safety-razors and blades therefor.
- (iv) Hair clippers.
- (v) Carving forks.
- (vi) Knife sharpeners, wholly or partly of steel.
- (vii) Component parts or blanks for any of the above-mentioned articles.

Cycles (other than motor cycles) and parts and accessories thereof.

Electrical goods including :—

- Electric wires and cables, insulated.
- Telegraph and telephone apparatus.
- Wireless apparatus.
- Electric carbons.
- Electric lighting appliances and fittings.
- Batteries and accumulators.
- Electric bell apparatus.
- Electric cooking and heating apparatus.
- Electric meters.
- Parts of, and accessories to, the above.

Evaporating dishes, crucibles, combustion boats and other laboratory porcelain.

Furniture, made wholly or mainly of metal, of the following descriptions :—

- (i) Tables, bedsteads, wire mattresses, stands, desks and counters.
- (ii) Chairs, stools and seats.
- (iii) Bookcases and bookshelves.
- (iv) Cabinets, safes, cash and deed boxes, drawers and cupboards.
- (v) Shelving, storage bins and storage racks.
- (vi) Office letter racks and letter trays.
- (vii) Lockers.
- (viii) Parts of any of the above-named articles.

Galvanometers, pyrometers, electroscopes, barometers, analytical and other precision balances, and other scientific instruments and component parts thereof, gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms, whether for use in such shops or rooms or not (but not including microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof).

Glass and glass ware (excluding optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof) :—

Plate and sheet glass, whether bevelled, silvered, or otherwise finished or not.

Illuminating glassware.

Domestic glassware, including cooking utensils, table glassware, toilet glassware and ornamental glassware.

Glass bottles and glass jars, including glass stoppers.

Beakers, flasks, burettes, measuring cylinders, thermometers, tubing and other scientific glassware and lamp-blown ware.

Hair combs.

Hollow-ware of iron or steel (including tinned plate).

Ignition magnetos and permanent magnets.

Implements and tools and parts thereof.

Iron and steel products of the following descriptions :—

- (i) Tubes, pipes and pipe and tube fittings of all kinds.
- (ii) Railway and tramway construction material of all kinds.
- (iii) Springs.
- (iv) Wire, wire netting, wire nails, and cable and rope (except insulated telephone and telegraph cables).
- (v) Screws (except screws for wood, other than screw hooks, screw rings and screw knobs), nails, tacks, studs and spikes.
- (vi) Rivets and washers.
- (vii) Bolts and nuts.
- (viii) Anchors and grapnels and parts thereof, chains and ships' cables.
- (ix) Screws for wood (other than screw hooks, screw rings and screw knobs) whether wholly of iron or steel, or of iron or steel coated or plated with some other metal or substance.
- (x) Wagons for use on railways and parts of such wagons.

The following articles manufactured wholly or partly of the metals aluminium, copper, lead, nickel, tin, zinc and alloys containing any of these metals :—

Sheets and strip, rods, plates, angles, shapes and sections, wire, tubes, foil and hollow-ware.

Locks, padlocks, keys, bolts, latches, hasps and hinges of metal.

Locomotives and parts thereof.

Machinery and parts thereof (including ball bearings, roller bearings, and parts thereof).

Machinery belting (including conveyor and elevator bands).

Manufactures wholly or partly of rubber, balata or gutta percha (including vulcanite and ebonite).

Metal door and window frames and casements.

Motor cars, including motor bicycles and motor tricycles; accessories and component parts of motor cars, motor bicycles and motor tricycles.

Musical instruments (including gramophones, pianolas, and other similar instruments; accessories and component parts of musical instruments, and records and other means of producing music).

- Needles (including hosiery latch needles) and pins.
- Paints, painters' enamels, lacquers, varnishes and printers' inks.
- Distempers, whether dry or not.
- Pigments and Extenders (whether dry or with oil or other medium) other than the following :—Natural dyes ; synthetic organic dyestuffs, colours and colouring matters ; dry earth colours, barytes, silica, graphite and carbon black from natural gas.
- Pen nibs, fountain pens, stylographic and other pens, propelling pencils, paper clips and fasteners, stationery, glassware and parts of any such articles.
- Perambulators and mailcarts and parts thereof.
- Pottery and all other clay products.
- Saddlery and harness (including horse boots) wholly or partly of leather.
- Screws for wood, of brass, copper or any alloy containing copper, whether coated with any other metal or other substance or not.
- Stoves, grates and ranges for domestic cooking or heating and parts and fittings therefor.
- Toilet preparations (excluding essential oils) of the following descriptions :—
- Toilet soap.
 - Tooth paste or powder and liquid preparations for dental purposes and mouth washes.
 - Toilet paste or powder.
 - Toilet cream.
 - Hair dyes.
 - Scented sachets.
 - Lipstick, rouge and grease paint.
 - Preparations for use in manicure or chiropody.
 - Preparations for use on the hair, face or body.
 - Bath salts and essences.
 - Smelling salts.
 - Prepared Fuller's Earth.
- Toilet requisites of the following descriptions :—
- Powder bowls or boxes and powder puffs.
 - Nail polishers.
 - Nail clippers, nail cleaners and nail files.
 - Denture bowls.
 - Manicure sets.
 - Parts of the above articles.
- Toys of all kinds and parts thereof of whatever material composed.
- Transparent cellulose wrapping.
- Trunks, bags, wallets, pouches and other receptacles made wholly or partly of leather or material resembling leather, whether fitted or not.
- Twine of the following description :—
- Hard fibre singles.
- Unexposed sensitised photographic paper, cloth, plates and film (including cinematograph film) and spools therefor.
- Wireless valves and similar rectifiers and vacuum tubes.

PART II

Goods to which the seventy-five per cent. value shall be applicable.

- Optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof.
- Tea and any blends of tea.
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FIJI

In addition to any Customs duties payable, there is levied on all goods, whether dutiable or free of duty, a Port and Service Tax at the rate of two per cent. on the value of such goods—Ordinance No. 45 of 1928 as amended.

ASCERTAINMENT OF AD VALOREM DUTIES

When the rate of duty imposed by this Ordinance on any article is a percentage of the value of the article that value shall notwithstanding anything in the Customs Ordinance, 1881, to the contrary, be taken as the price which an importer would give for the article (including the cost of packing) delivered on board vessel at port of export and duty shall be paid on such value as fixed by the Comptroller of Customs. Provided that in the calculation of such value there shall not be included dock and port charges or storage but any commission charged for in excess of two-and-a-half per centum shall be included in such value (Ordinance No. 47 of 1928).

Articles.		British Preferential Tariff.	General Tariff.
1. Aerated, effervescing and mineral waters . .	per gallon	1s.	1s. 6d.
2. Aircraft and all accessories	<i>ad valorem</i>	Free	20 per cent.
3. Ale, beer, porter, cider, perry, hop and other beers when containing more than 2 per cent. proof spirit, bottled	per gallon	2s. 6d.	4s. 6d.
4. Ale, beer, porter, cider, perry, hop and other beers when containing more than 2 per cent. proof spirit, in wood or jar . .	„	2s.	4s.
5. All materials imported by and for the use of the Amalgamated Wireless (Australia) Limited in its business and not for sale		Free	The difference between the British Preferential rate ordinarily payable and the General Rate.
6. Anchors, black or galvanised	<i>ad valorem</i>	20 per cent.	40 per cent.
7. Animals, birds, fish, living		Free	Free
8. Appliances, peculiarly adapted to correct a deformity of the human body, to afford support to an abnormal condition of the human body, or to substitute any part of such body	„	„	20 per cent.
9. Arrowroot	„	20 per cent.	40 „
10. Articles and materials for educational purposes, being chalks, white and coloured; compasses, pairs of; copy books, crayons, drawing books, exercise books, globes, maps, plasticene, reading sheets, rulers (1 foot), set squares, wood or metal, slates, slate pencils	„	Free	20 „

Articles.		British Preferential Tariff.	General Tariff.
11. Articles being <i>bona fide</i> presents for the use of patients and nursing staff of the Makogai Leper Asylum		Free	Free
12. Articles being the property of, imported by, and for the use of the Pacific Cable Board or Cable and Wireless, Limited referred to in the Imperial Telegraph Act 1929, as the Communications Company		"	"
13. Articles imported by the Western Pacific High Commission for official use ..		"	"
14. Articles, other than tobacco and spirits, arriving by post, being for personal use of addressee, when the duty thereon would not exceed 6d. Provided that the Comptroller of Customs may, at his discretion, determine that more than one parcel addressed to the same or several persons may be treated as a single parcel and duty shall be assessed accordingly.		"	"
15. Articles imported as the property of and for the use of the International Health Board of the Rockefeller Foundation, certified by the Chief Medical Officer as intended for use in such medical research and health measures as the Governor in Council may from time to time approve		"	"
16. Articles imported by the Boy Scouts and Girl Guides Association for the <i>bona fide</i> use of Scouts and Guides as members of the said Association	<i>ad valorem</i>	"	20 per cent.
17. Bacon and ham and cured pork	"	20 per cent.	40 "
18. Bacteriological products, sera and vaccines		Free	Free
19. Bags and sacks, 2 bushels and under including those which are second-hand or which have been used.	"	20 per cent.	40 per cent.
20. Bags and sacks, not otherwise enumerated	"	Free	20 "
21. Ballast, ships', stone or sand		"	Free
22. Baking powder	"	20 per cent.	40 per cent.
23. Barley	"	20 "	40 "
24. Beeswax	"	20 "	40 "
25. Bicycles	each or <i>ad valorem</i> whichever rate returns the higher duty.	15s.	30s.
26. Biscuits, sweetened or fancy	<i>ad valorem</i>	20 "	40 "
27. Biscuits, plain	"	20 "	40 "

Articles.		British Preferential Tariff.	General Tariff.
28. Blue	per lb. or <i>ad valorem</i> whichever rate returns the higher duty.	2d. 20 per cent.	4d. 40 per cent.
29. Books, printed, and periodicals, printed ..		Free	Free
30. Boots, bootees, shoes, overshoes, slippers, and sandals of all descriptions made wholly or partly of rubber, balata, or gutta percha (except where the outer part of the uppers, apart from stitchings, fastenings, or ornaments, is made entirely of leather or leather and elastic) :—			
Children's (sizes 0 to 13)	per pair	6d.	1s. 7½d.
Girls' (sizes 1 to 2)	"	9d.	1s. 10½d.
Boys' (sizes 1 to 5)	"	9d.	1s. 10½d.
Women's (sizes 3 to 9)	"	1s.	2s. 1½d.
Men's (sizes 6 to 12)	"	1s.	2s. 1½d.
	or <i>ad valorem</i> whichever rate returns the higher duty.	20 per cent.	40 per cent.
31. Boots, bootees, shoes, overshoes, slippers, and sandals of all descriptions with soles of rubber and uppers of leather :—			
Children's (sizes 0 to 13)	per pair	6d.	2s. 9½d.
Girls' (sizes 1 to 2)	"	9d.	3s. 1d.
Boys' (sizes 1 to 5)	"	9d.	3s. 1d.
Women's (sizes 3 to 9)	"	1s.	3s. 4½d.
Men's (sizes 6 to 12)	"	1s.	3s. 4½d.
	or <i>ad valorem</i> whichever rate returns the higher duty.	20 per cent.	40 per cent.
32. Boots, bootees, shoes, overshoes, slippers, and sandals, not otherwise enumerated	<i>ad valorem</i>	20 "	40 "
33. Boxes of wood made up or in shooks ..	"	15 "	35 "
34. Boxes of wood, made up or in shooks, to be used as containers of butter, the produce of the Colony	"	Free	20 "
35. Bran.. .. .	"	20 per cent.	40 "
36. Bread, Altar ; and bread, Passover, im- ported for religious purposes		Free	Free

Articles.		British Preferential Tariff.	General Tariff.
37. Butter, including cocoa or cacao butter, coconut butter, margarine and other vegetable and animal substitutes ..	per lb.	2d.	3d.
Provided that until 31st December, 1937, the duty on butter (exclusive of substitutes and exclusive of butter in hermetically sealed retail containers holding not more than 2 lb. in weight) shall be	"	4d.	8d.
38. Candles	<i>ad valorem</i>	20 per cent.	40 per cent.
39. Cans, partly made, for use as containers of a product of the Colony	"	Free	20 "
40. Canvas, sail, of a weight not less than that of British standard No. 6 and not exceeding 24 in. in width	per " pack	" 1s.	20 " 1s. 6d.
41. Cards, playing	<i>ad valorem</i>	Free	20 per cent.
42. Casks, made up or in shooks, for use as containers of oil the produce of the Colony	per cwt.	8d.	1s.
43. Cement, Portland and similar cements, and hydrated lime	<i>ad valorem</i>	20 per cent.	40 per cent.
44. Chains, anchor, black or galvanised ..	"	Free	20 "
45. Charts	"	20 per cent.	40 "
46. Cheese	"	Free	20 "
47. Coal and coke			
48. Coats of Arms, flags, office furniture, shields, stationery and other articles imported for official use in Consulates .. Officially sealed packets addressed to Consuls by their Governments or by their Superior Consular Officers upon application by the Principal Consular Officer of the country concerned in the Colony Personal baggage and effects of Consuls and their families and suites upon their first arrival in the Colony. Provided that this provision shall only apply to countries which grant the same facilities to British Consuls ..		"	Free
49. Cocoa and chocolate, whole or ground, or mixed with milk or other substance prepared for potable use	per lb.	3d.	4½d.
50. Coconuts		Free	Free
51. Coffee, whole or ground, or mixed with milk or other food substance prepared for potable use	"	3d.	4½d.
52. Coin of the Realm		Free	Free
53. Coin, not otherwise enumerated	<i>ad valorem</i>	20 per cent.	40 per cent.
54. Collections of antiques for public institutions		Free	Free

Articles.		British Preferential Tariff.	General Tariff.
55. Confectionery, being articles compounded, made or prepared with sugar or honey including puddings, cakes, comfits, lozenges other than medicated, candy, succades, icing sugar, candied and crystallised fruit and peels, preserved ginger and chow-chow, mince meats and sweet meats, and cocoa, chocolate and coffee, sweetened or unsweetened or mixed with milk or other substance for edible use	per lb.	3d.	6d.
And in addition	<i>ad valorem</i>	10 per cent.	30 per cent.
56. Containers, inside and outside, which have been exported from the Colony, when returned to the Colony empty and upon identification by Customs		Free	Free
57. Containers in which goods subject to duty at specific rates or goods exempt from duty are ordinarily and actually packed for transport provided that the Comptroller of Customs is satisfied that such containers are of no substantial value for any other purpose than as containers of the goods actually packed therein ..		"	"
58 Copra	per lb.	1d.	1½d.
59. Cordage and rope, marline or spun yarn ..	or <i>ad valorem</i>	20 per cent.	40 per cent.
	whichever rate returns the higher duty.		
60. Cordials and syrups containing not more than two per cent. of proof spirit ..	<i>ad valorem</i>	20	40
61. Cornflour	per lb.	1d.	1½d.
62. Cylinders, iron or steel, in which gas or ammonia is ordinarily and actually contained		Free	Free
63. Dhall and gram (whole or split)	per ton	60s.	90s.
63A. Diamonds uncut imported for use in drills		Free	Free
64. Drapery, as follows :—			
(a) Textile piece goods exceeding 36 inches in length and exceeding 12 inches in width but not exceeding 36 inches in width ..	per lineal yard or <i>ad valorem</i>	1d. 20 per cent.	2d. 40 per cent.
	whichever rate returns the higher duty.		

Articles.		British Preferential Tariff.	General Tariff.
64. Drapery, as follows— <i>continued</i> .			
(b) Textile piece goods exceeding 36 inches in length and exceeding 36 inches in width but not exceeding 72 inches in width ..	per lineal yard or <i>ad valorem</i> whichever rate returns the higher duty.	2d. 20 per cent.	4d. 40 per cent.
(c) Textile piece goods exceeding 36 inches in length and exceeding 72 inches in width	"	3d. 20 per cent.	6d. 40 per cent.
(d) Hats and caps of all kinds ..	each or <i>ad valorem</i> whichever rate returns the higher duty.	6d. 20 per cent.	1s. 40 per cent.
(e) Umbrellas, parasols and sunshades	"	6d. 20 per cent.	1s. 40 per cent.
(f) Shirts, blouses, cardigans, jumpers, jerseys, pullovers, sweaters and similar garments :— Sizes up to and including 14½ inches collar and 34 inches chest measurement	per doz.	4s.	8s.
Sizes exceeding 14½ inches collar or exceeding 34 inches chest measurement ..	per doz. or <i>ad valorem</i> whichever rate returns the higher duty.	6s. 20 per cent.	12s. 40 per cent.
(g) Singlets or undervests :— Sizes up to 28 inches	per doz.	1s.	2s.
Sizes exceeding 28 inches ..	per doz. or <i>ad valorem</i> whichever rate returns the higher duty.	2s. 20 per cent.	4s. 40 per cent.
(h) Towels, bath and face, exceeding 24 inches in length	"	2s. 20 per cent.	4s. 40 per cent.
(i) Drapery not otherwise enumerated	<i>ad valorem</i>	20 ..	40 ..

Articles.		British Preferential Tariff.	General Tariff.
65. Drugs and medicines: pharmaceutical preparations; patent and proprietary medicines and drugs and other medicinal preparations; anaesthetics; medicinal extracts, essences, juices, infusions, tinctures, solutions, emulsions, confections, syrups; pills; pilules; tabloids; soloids; ovids; tablets; capsules; cachets; suppositories; pessaries; poultices; salves; cerates; ointments; liniments; lotions; pastes and the like; medicinal waters and compounded medicinal oil; medicines for animals ..	<i>ad valorem</i>	20 per cent.	40 per cent.
Ditto ditto if containing more than 20 per cent. of proof spirit ..	per liquid gallon.	26s.	39s.
66. Electric lamp bulbs, incandescent filament, having, at the <i>marked voltage</i> , a power consumption:—	each	1d.	2d.
Not exceeding 8 watts	each	2d.	4d.
Exceeding 8 watts and not exceeding 80 watts	each	3d.	6d.
Exceeding 80 watts	or <i>ad valorem</i> whichever rate re- turns the higher duty.	20 per cent.	40 per cent.
67. Films for cinematographs for public exhibition. Provided that the rate for Educational Cinematograph Films certified by the Director of Education to be of an educational character shall be ..	per 100 ft.	Free	3d.
68. Fish	<i>ad valorem</i>	10 per cent.	30 per cent.
69. Flour, including seconds, thirds and fourths, but not including self-raising and similar flours	per ton of 2,000 lb.	40s.	60s.
69A. Sharps and pollard	"	30s.	50s.
70. Fruit and vegetables, dried or preserved	<i>ad valorem</i>	20 per cent.	40 per cent.
71. Fruit and vegetables, fresh	"	Free	20 "
72. Furniture, including organs and harmoniums, imported for churches	"	"	20 "
73. Gelatine	"	20 per cent.	40 "
74. Ghee made of pure clarified milk fat ..	per lb.	2d.	3d.
75. Ghee substitute, whether vegetable or animal and including tallon oil	"	6d.	9d.
76. Ginger, dried	"	1d.	1½d.
77. Glue	<i>ad valorem</i>	20 per cent.	40 per cent.
78. Golden syrup and treacle	"	20 "	40 "

Articles.		British Preferential Tariff.	General Tariff.
79. Grain as follows :—			
Oats, rye, and wheat	<i>ad valorem</i>	20 per cent.	40 per cent.
80. Grease, lubricating	"	20 "	40 "
81. Hay and chaff	"	20 "	40 "
82. Honey	"	20 "	40 "
83. Hops	per lb.	1s.	2s.
84. Infants' foods as follows :—			
Allenbury's No. 1; Allenbury's No. 2; Horlick's Malted milk; Carnick's soluble food; Neave's milk food; Glaxo (full cream), Prescription Glaxo, Cow and Gate; Trufood (humanised); Milkal; Lactogen; Dorsella, Mellin's Food; Cheltine Maltose Food; Glaxo Malted Food; Savory and Moore's Food; Benger's Food; Allenbury's Malted Food; Moseley's Food; Ridge's Food; Neave's Food; Ankorla; Plunkett Emulsion; Karilac; Kariol; Karil; Nestle's Malted Milk; and any other which the Governor in Council may from time to time specify	<i>ad valorem</i>	Free	20 per cent.
85. Insecticides for agricultural uses, tree washes, powdered pyrethrum flowers or Dalmatian powders	"	"	20 "
86. Iron, including mild steel, not having been turned, worked or fashioned in any manner, black, in bar, hoop, sheet and plate	per ton	30s.	45s.
87. Iron, including mild steel, not having been turned, worked or fashioned in any manner, galvanised, in bar, hoop, sheet, plate and corrugated	"	60s.	90s.
88. Iron, pig and scrap	"	30s.	45s.
89. Jams and jellies	<i>ad valorem</i>	10 per cent.	35 per cent.
90. Labels for canned pineapples	"	Free	20 "
91. Lard and dripping	"	20 per cent.	40 "
92. Liver extract and Insulin	"	Free	20 "
93. Macaroni and vermicelli	per lb.	2d.	3½d.
94. Machinery, machines and implements as follows :—			
(a) Demarara shares; Demarara shovels; digging forks; hoes; rakes; scythes; shovels; sickles; spades; including blubber spades; bottoming tools; and any other which the Governor in Council may from time to time specify, and component and fashioned parts thereof	<i>ad valorem</i>	10 per cent.	25 per cent.

Articles.		British Preferential Tariff.	General Tariff.
94. Machinery, etc.— <i>continued</i> .			
(b) Ploughs, excluding trace chains ; scarifiers ; cultivators ; scufflers ; harrows ; earth scoops ; hillers ; seed sowers ; lime sowers ; scrub mowers ; harvesting machines ; seed drills ; and any other which the Governor in Council may from time to time specify, and component and fashioned parts thereof ..	<i>ad valorem</i>	10 per cent.	25 per cent.
(c) Threshing machines ; corn crackers ; coffee pulpers ; fibre cleaning, ginning, spinning, and weaving machines ; winnowing machines ; scutchers ; shellers ; oil presses ; chaff cutters ; cheese presses ; stump extractors ; rubber sheet marking machines ; rubber crepeing machines ; baling presses ; and any other which the Governor in Council may from time to time specify, and component and fashioned parts thereof ..	..	15 ..	30 ..
(d) Milking machines ; butter making machines ; churns and cream separators other than for household use ; and any other which the Governor in Council may from time to time specify, and component and fashioned parts thereof ..	..	10 ..	25 ..
(e) Steam boilers ; engines, steam, oil, or gas, being marine or stationary ; propellers ; shafts ; locomotives ; road rollers ; power rock drills ; stone crushers ; tractors other than road tractors ; fire engines ; log haulers ; refrigerating compressors ; steam, copper and ammonia pipes and coils of an inside diameter of not less than 1 inch ; mechanical stokers ; pigmy excavators ; caterpillar mechanical excavators ; and any other which the Governor in Council may from time to time specify, and component and fashioned parts thereof ..	..	15 ..	30 ..

Articles.		British Preferential Tariff.	General Tariff.
<p>94. Machinery, etc.—<i>continued</i>.</p> <p>(f) Sugar-making machinery ; paper-making machinery ; can-making machinery ; fruit and meat canning machinery ; rice-milling machinery ; timber-milling sawing and planing machinery other than portable with the exception of circular saws of less than 30 inches in diameter ; electrical machinery for factory, workshop and Municipal installations as follows :—Motors, dynamos and generators of not less than 5 kilowatts including starters, resistances, transformers, switchboxes, rheostats, fuses, and fuseboxes, cut-outs and similar apparatus used in connection with same, switchboards, current measuring instruments, switches, insulators, copper transmission cables being single wires with a sectional area of not less than .0125 square inches or several wires cable laid the total sectional area of the wires being not less than .0125 square inches, and storage batteries ; water turbines of not less than 5 h.p. and such other as the Governor in Council may from time to time specify and necessary permanent mill fixtures for the installation of the above and component and fashioned parts thereof including bolts and nuts imported with and belonging to same . .</p> <p>(g) Fruit and produce dryers and dehydrators approved by the Governor including hot air pipes, steam coils, trays and rollers to be used for same and permanent fixtures cut and fashioned forming part of the installation. Provided that when a steam boiler forms part of a dryer or dehydrator such boiler shall be chargeable with duty at the rate specified under paragraph (e) of this item if such boiler is in the opinion of the Comptroller</p>	<p><i>ad valorem</i></p>	<p>15 per cent.</p>	<p>30 per cent.</p>

Articles.		British Preferen- tial Tariff.	General Tariff.
98. Matches and vestas— <i>continued.</i>			
Wax, in boxes containing over 60 for each 60 matches or vestas or fraction thereof contained in one box . .	per gross boxes.	7s.	10s. 6d.
Wooden, in boxes containing not more than 60 matches or vestas . . . .	..	4s. 6d.	6s. 9d.
Wooden, in boxes for every additional 20 matches or part thereof over 60 in any container an additional duty	..	1s. 6d.	2s. 3d.
Matches and vestas of any material other than wood or wax in boxes, a duty corresponding to the duty payable on wooden matches.			
Matches and vestas, not otherwise enumerated per 1,000 matches . .		7½d.	11½d.
Note.—Boxes made of gold, silver, metal, wood or composition of permanent value when empty shall be charged in addition to the duty payable on matches contained therein an <i>ad valorem</i> duty of		20 per cent.	40 per cent.
98A. Match boxes—wood veneer. (For items under this head see Appendix on page 259.)			
99. Meats, being beef, mutton or pork, fresh, chilled, dried, preserved or salted other than hams or bacon	per lb.	1d.	2d.
100. Medals and decorations, Government, to be worn by persons in Fiji		Free	Free
101. Milk, condensed, evaporated, dried and milk powder, sweetened or unsweetened	per lb. or <i>ad valorem</i> whichever rate returns the higher duty.	1d.	1½d.
		20 per cent.	40 per cent.
102. Mining requisites, the following:—Mercury ; cyanide ; and zinc shavings . .	<i>ad valorem</i>	20 ..	40 ..
103. Motor vehicles, including motor cycles, component parts and accessories thereof including tyres and tubes . . . .	..	20 ..	40 ..
104. Muntz metal and copper sheathing . . . .	..	Free	20 ..
105. Music, printed . . . . .	..	..	Free
106. Musical instruments, not otherwise enumerated . . . . .	..	20 per cent.	40 per cent.
107. Mustard, prepared . . . . .	..	20 ..	40 ..
108. Natural history specimens . . . . .	..	Free	Free
109. Nails and tacks	per cwt. or <i>ad valorem</i> whichever rate returns the higher duty.	3s.	6s.
		20 per cent.	40 per cent.

Articles.		British Preferen- tial Tariff.	General Tariff.
110. Nuts, edible, of all kinds except coconuts	per lb. or <i>ad valorem</i> whichever rate re- turns the higher duty.	2d. 20 per cent.	3½d. 40 per cent.
111. Oakum	<i>ad valorem</i>	Free	20 per cent.
112. Oars	per lineal foot or <i>ad valorem</i> whichever rate re- turns the higher duty.	2d. 20 per cent.	3½d. 40 per cent.
113. Oatmeal ; rolled oats ; crushed oats ; germea, and similar farinaceous foods . .	per lb.	1d.	1½d.
114. Oils :—			
Benzoline, naphtha and similar oils, conforming to such standard as the Governor in Council shall prescribe	per gallon	8d. 1s.	8d. 1s. 6d.
Mustard and other edible oils in con- tainers of not less than 1 gallon . .	"	1s.	1s. 6d.
Kerosene, illuminating, conforming to such standard as the Governor in Council shall prescribe	"	9d.	9d.
Kerosene, power, conforming to such standard as the Governor in Council shall prescribe	"	9d.	9d.
Benzine, petrol, or motor spirit, con- forming to such standard as the Governor in Council shall prescribe. Provided that the Governor in Council may allow a rebate of 3d. per gallon in respect of benzine, petrol or motor spirit used in a tractor or lorry in cases where it is proved to his satisfaction that such tractor or lorry is employed solely for purposes of agriculture . .	"	8d.	8d.
Crude and Diesel, conforming to such standard as the Governor in Council shall prescribe	"	Free	Free
Lubricating, in containers of not less than 1 gallon	"	1s.	1s. 6d.
Linseed	"	1s.	1s. 6d.
Not otherwise enumerated	<i>ad valorem</i>	20 per cent.	40 per cent.

Articles.		British Preferential Tariff.	General Tariff.
115. Opium and preparations containing or derived from opium—for each one per cent. of anhydrous morphine contained therein	per lb. or <i>ad valorem</i> whichever rate re- turns the higher duty.	20s. 20 per cent.	35s. 40 per cent.
Provided that the rate for tablets or opium prepared for hypodermic injection shall be	<i>ad valorem</i>	20 ..	40 ..
116. Paints in oil and dry colours	<i>ad valorem</i>	20 ..	40 ..
117. Passengers' baggage and effects, as under :			
(a) Passengers' baggage and effects including only wearing apparel and other personal effects that have been worn or are in use by persons arriving in the Colony..		Free	Free
(b) Used implements, instruments, and tools of trade, occupation or employment of persons arriving in the Colony not exceeding £100 in value and which are not intended for sale or for the use of any other person or persons ..		..	..
(c) Household effects which have been in use for twelve months prior to embarkation by the person or families bringing them to the Colony and which are not intended for sale or for the use of any other person or persons, not exceeding £100 in value for each adult passenger and £50 for each child, provided that the total value of the household effects so imported does not exceed £300 for the members of any one family, if imported within 12 months of the arrival in the Colony of the person or families by whom they have been used..		..	..
118. Paper wrapping, printed or unprinted ..	per cwt. or <i>ad valorem</i> whichever rate re- turns the higher duty.	5s. 20 per cent.	8s. 9d. 40 per cent.
119. Patterns and samples of no commercial value		Free	Free
120. Peas, dried	<i>ad valorem</i>	20 per cent.	40 per cent.

Articles.		British Preferen- tial Tariff.	General Tariff.
121. Personal effects of a resident of the Colony who may have died while absent therefrom, provided such effects are imported by a relative or the legal representative of the deceased person		Free	Free
122. Pianos	each or <i>ad valorem</i> whichever rate re- turns the higher duty.	£5 20 per cent.	£10 40 per cent.
123. Pianola records	<i>ad valorem</i>	20 "	40 "
124. Pictures, paintings, drawings Provided that any such shall be valued for duty purposes at not more than £5 plus the value of the frame or mounting.	"	20 "	40 "
125. Pipes, earthenware	"	10 "	35 "
126. Plants, live		Free	Free
127. Putty	per cwt. or <i>ad valorem</i> whichever rate re- turns the higher duty.	3s. 20 per cent.	5s. 3d. 40 per cent.
128. Rails ; crossings ; switches ; turntables ; sleepers, of iron or steel ; dog spikes and cradles ; sleeper clips and bolts ; fish-plates ; fish-bolts ; and sole plates	<i>ad valorem</i>	15 "	35 "
129. Resin	"	Free	15 "
130. Rice, dressed or broken Provided that if the cost of any rice, duty paid and landed in a Customs shed at a port of entry in the Colony, falls below £15 per ton, the duty shall be increased by such amount as shall bring such landed cost duty paid to £15 per ton.	per ton	40s.	60s.
131. Rifles and component parts thereof imported by and for the use of members of the Fiji Defence Force and Rifle Clubs, if approved by the Governor in Council	<i>ad valorem</i>	Free	15 per cent.
132. Sago and tapioca	"	20 per cent.	40 "
133. Salt, in bulk, including rock salt.. .. .	per cwt.	2s.	3s.
134. Salt, not otherwise enumerated	<i>ad valorem</i>	20 per cent.	40 per cent.
135. Seeds, garden		Free	Free
136. Seeds for propagation or cultivation, including maize, rice or other grain for planting purposes, subject to a declaration by the importer that the seeds are imported for propagation or cultivation		"	"

Articles.		British Preferential Tariff.	General Tariff.
137. Sewing machines, treadle	each or <i>ad valorem</i> whichever rate returns the higher duty.	30s. 20 per cent.	60s. 40 per cent.
138. Sewing machines, hand	"	15s. 20 per cent.	30s. 40 per cent.
139. Show-cards, printed advertising matter and printing blocks for advertising purposes		Free	Free
140. Soap, laundry, in bar or cake, and sand-soap	per lb.	1d.	2d.
141. Soap, not otherwise enumerated	<i>ad valorem</i>	20 per cent.	40 per cent.
142. Soda, caustic	"	20	40
143. Soda crystals	per cwt.	1s. 6d.	2s. 7½d.
144. Spark plugs	<i>ad valorem</i>	20 per cent.	40 per cent.
145. Spices of all kinds	per lb.	2d.	3½d.
146. Spirits, methylated	per gallon	4s.	6s.
<p><i>Note.</i>—Methylated spirits shall be deemed to be such spirits as are denatured to standard fixed by the Governor in Council provided that the Governor may permit the admission at the rate of duty specified of spirits which have not been denatured to the extent required by the standard so fixed when such spirits are imported for use in museums, hospitals, and similar institutions or for other scientific or educational purposes and in such quantities and under such conditions as he shall decide.</p>			
Spirits and spirituous mixtures, including essences, fruit ethers, aromas or flavours, fluid extracts and other fruit juices and fruit syrups, tinctures and infusions, not otherwise enumerated, the strength of which can be ascertained by Sykes' hydrometer or other approved method, of a strength exceeding 20 per cent. of proof spirit but not exceeding proof ..	per liquid gallon.	26s.	39s.
Spirits and spirituous mixtures, including essences, fruit ethers, aromas or flavours, fluid extracts and other fruit juices and fruit syrups, tinctures and infusions, not otherwise enumerated, the strength of which can be ascertained by Sykes' hydrometer or other approved method, when exceeding the strength of proof ..	per proof gallon.	26s.	39s.

Articles.		British Preferential Tariff.	General Tariff.
Spirits and spirituous mixtures in combination with other ingredients, not otherwise enumerated, shall pay the same duty as above.			
Spirits, perfumed and scented waters ..	per liquid gallon and in addition <i>ad valorem</i> or <i>ad valorem</i> whichever rate returns the higher duty.	26s. 10 per cent. 20 "	39s. 25 per cent. 40 "
Spirits for use as motor fuel when denatured in accordance with regulations prescribed for the purpose	per gallon	3d. Free	4d. Free
147. Stamps, postage, used and unused ..			
148. Starch	per lb. or <i>ad valorem</i> whichever rate returns the higher duty.	1d. 20 per cent.	1½d. 40 per cent.
149. Sugar	per lb.	¼d.	½d.
150. Sulphur	<i>ad valorem</i>	Free	20 per cent.
151. Tallow	"	"	15 "
152. Tar and bitumen	"	"	20 "
153. Tea	per lb.	6d.	9d.
154. Timber undressed over 2 inches in width	per 100 s.f.	2s.	4s.
155. Timber dressed over 2 inches in width ..	"	2s. 6d.	4s. 6d.
<i>Note.</i> —The duty on timber to be computed on a thickness of 1 inch and to be in proportion for any greater thickness. Any thickness under 1 inch to be reckoned as 1 inch.			
156. Timber, not otherwise enumerated ..	<i>ad valorem</i>	20 per cent.	40 per cent.
157. Tin plate	"	Free	20 "
158. Tobacco :—			
Unmanufactured	per lb.	2s.	3s.
Manufactured	"	7s.	10s. 6d.
Cigars	"	9s.	13s. 6d.
Cigarettes	"	8s.	12s.
Tobacco for sheep wash or insecticide after being rendered unfit for human consumption to the satisfaction of the Comptroller		Free	Free

Articles.		British Preferen- tial Tariff.	General Tariff.
159. Trophies won abroad, provided same shall on importation or before delivery from Customs bear engraved or otherwise indelibly marked thereon the occasion or purpose for which they were presented		Free	Free
160. Trophies and medals imported for presentation or prizes at examinations or exhibitions for excellence in art, industry, invention, manufacture, learning or science, or for bravery, humanity, honourable or meritorious public service, or sport, not having any advertisement thereon. Provided that such articles shall upon importation or delivery from Customs bear engraved or indelibly marked thereon the occasion or purpose for which they were presented or if it is proved to the satisfaction of the Comptroller of Customs that such articles are imported for the purpose aforesaid ..	<i>ad valorem</i>	Free	20 per cent.
161. Turpentine	per gallon	1s.	1s. 6d.
162. Twine	<i>ad valorem</i>	20 per cent.	40 per cent.
163. Uniforms, imported by a public servant for his own use .. .. .	..	Free	20 ..
164. Vessels having their own power trading or otherwise, imported or arriving in the Colony to be employed in any manner whatsoever within the waters of the Colony for any continuous period of one month and over as follows:—			
(a) Vessels not exceeding 50 tons (gross) .. .. .	..	20 per cent.	40 ..
(b) Vessels exceeding 50 tons (gross) .. .. .	..	Free	15 ..
(c) Vessels being yachts the property of Tourists visiting the Colony under such conditions as may be prescribed by the Governor .. .. .	..	..	Free
(d) Vessels of not less than 50 tons (gross) and capable of being driven under their own power imported in sections for the purpose of being assembled in the Colony: the term "sections" to include machinery and necessary navigational appliances such as ships' boats, anchors and anchor chain, and also fixtures, but to exclude spares and fittings and furniture other than fixtures .. .. .	..	..	15 per cent.

Articles.		British Preferential Tariff.	General Tariff.
165. Vinegar	per gallon or <i>ad valorem</i> whichever rate returns the higher duty.	6d. 20 per cent.	10½d. 40 per cent.
166. Weed killers, as follows :— Chlorate of sodium ; calcium chlorate ; Weedex ; atlacide ; and such other as the Governor in Council may from time to time specify ..	<i>ad valorem</i>	Free	20 per cent.
167. Wines, still, containing not more than 40 per cent. of proof spirit	per liquid gallon.	4s.	6s.
Wines, still, containing more than 40 per cent. proof spirit.	"	26s.	39s.
Wines, sparkling, containing not more than 40 per cent. proof spirit	"	10s.	15s.
Wines, sparkling, containing more than 40 per cent. of proof spirit	"	26s.	39s.
<i>Note.</i> —The term wine as applied to the tariff includes medicated wine and wine mixed with food.			
168. Wire netting and fencing, other than ornamental, galvanised, not less than 4-inch mesh	<i>ad valorem</i>	Free	20 per cent.
Wire, fencing, plain, galvanised, not less than No. 10 British gauge	"	"	20 "
Wire, fencing, barbed, galvanised, not less than No. 14 British gauge	"	"	20 "
Wire, staples, fencing, galvanised, not less than No. 14 British gauge ; fencing posts, gates and standards and droppers for fencing other than ornamental iron or steel	"	"	20 "
169. Woolpacks for use as outside wrappers or containers of goods for export from the Colony	"	"	20 "
170. Goods not otherwise enumerated	"	20 per cent.	40 "

IMPERIAL PREFERENCE REGULATIONS

(1) The following shall be the classes of goods which shall be deemed for the purposes of this Ordinance to be the produce or manufacture of the British Empire the produce or manufactures of which are entitled to be entered for duty under the British Preferential Tariff—

- (a) Goods wholly the produce of the British Empire ;
- (b) goods wholly manufactured within countries in the British Empire from materials produced in such countries ;
- (c) goods wholly manufactured within such countries in which all manufacturing processes are performed in such countries ;
- (d) goods partially produced or manufactured in such countries.

Provided that the final process or processes of manufacture have been performed in such countries and also that the expenditure in material produced in such countries and labour performed within such countries (calculated subject to the qualification hereunder) in each and every article are together not less than one-fourth of the factory or works cost of such article in its finished state.

And provided further that notwithstanding any provision of this section to the contrary no blended tea shall be admitted at the rate of duty under the British Preferential Tariff unless not less than seventy-five per centum of the leaf in such blended tea has been grown within the British Empire.

And provided further that notwithstanding any provision of this section to the contrary where any goods within any class or description of goods set out in Schedule 1 hereto are partially produced or manufactured within countries of the British Empire the expenditure in material produced in or labour performed within such countries (calculated subject to the qualification hereunder) in each article are together not less than fifty per centum of the factory or works cost of such article in its finished state ;

And provided further that notwithstanding any provision of this section to the contrary in the case of goods falling within a class or description of goods set out in Schedule 2 at least seventy-five per centum of their value is derived from prescribed expenditure which has been incurred in the British Empire in respect of materials grown or produced or work done in the British Empire.

SCHEDULE 1

Goods to which the fifty per cent. value shall be applicable

Aircraft and parts thereof.

Appliances, apparatus, accessories and requisites for sports, games, gymnastics and athletics (other than apparel and boots and shoes) and parts thereof.

Arc lamp carbons and amorphous carbon electrodes.

Arms and ammunition :—

- (i) Sporting guns, sporting rifles and sporting carbines and parts thereof.
- (ii) Military rifles and military carbines and parts thereof.
- (iii) Miniature rifles and carbines and cadet rifles and carbines and parts thereof.
- (iv) Air guns and air rifles and air pistols and parts thereof.
- (v) Revolvers and pistols and parts thereof.
- (vi) Loaded cartridges and empty cartridge cases.

Baths of iron or steel.

Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material, finished or unfinished, and shaped parts and laces thereof.

Brooms and brushes of all descriptions and parts thereof (other than prepared bristles and other prepared animal hair).

Buttons, snap and slide fasteners, push buttons, studs, hooks and eyes.

Clocks and clock cases.

Cutlery :—

- (i) Knives with one or more blades made wholly or partly of steel or iron.
- (ii) Scissors, including tailors' shears and secateurs, made wholly or partly of steel or iron.
- (iii) Razors, including safety-razors and blades therefor.
- (iv) Hair clippers.
- (v) Carving forks.
- (vi) Knife sharpeners, wholly or partly of steel.
- (vii) Component parts or blanks for any of the above-mentioned articles.

Cycles (other than motor cycles) and parts and accessories thereof.

Electrical goods including :—

- Electric wires and cables, insulated.
- Telegraph and telephone apparatus.
- Wireless apparatus.
- Electric carbons.
- Electric lighting appliances and fittings.
- Batteries and accumulators.
- Electric bell apparatus.
- Electric cooking and heating apparatus.
- Electric meters.
- Parts of, and accessories to, the above.

Furniture, made wholly or mainly of metal, of the following descriptions :—

- (i) Tables, bedsteads, wire mattresses, stands, desks and counters.
- (ii) Chairs, stools and seats.
- (iii) Bookcases and bookshelves.
- (iv) Cabinets, safes, cash and deed boxes, drawers and cupboards.
- (v) Shelving, storage bins and storage racks.
- (vi) Office letter racks and letter trays.
- (vii) Lockers.
- (viii) Parts of any of the above-named articles.

Galvanometers, pyrometers, electroscopes, barometers, analytical and other precision balances, and other scientific instruments and component parts thereof, gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms, whether for use in such shops or rooms or not (but not including microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and components parts thereof).

Glass and glassware (excluding optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof) :—

- Plate and sheet glass, whether bevelled, silvered, or otherwise finished or not.
- Illuminating glassware.
- Domestic glassware, including cooking utensils, table glassware, toilet glassware and ornamental glassware.
- Glass bottles and glass jars, including glass stoppers.
- Beakers, flasks, burettes, measuring cylinders, thermometers, tubing and other scientific glassware and lamp-blown ware.

Hair combs.

Hollow-ware of iron or steel (including tinned plate).

Ignition magnetos and permanent magnets.

Implements and tools and parts thereof.

Iron and steel products of the following descriptions :—

- (i) Tubes, pipes and pipe and tube fittings of all kinds.
- (ii) Railway and tramway construction material of all kinds.
- (iii) Springs.
- (iv) Wire, wire netting, wire nails, and cable and rope (except insulated telephone and telegraph cables).
- (v) Screws (except for wood, other than screw hooks, screw rings and screw knobs), nails, tacks, studs and spikes.
- (vi) Rivets and washers.
- (vii) Bolts and nuts.
- (viii) Anchors and grapnels and parts thereof, chains and ships' cables.
- (ix) Screws for wood (other than screw hooks, screw rings and screw knobs) whether wholly of iron or steel, or of iron or steel coated or plated with some other metal or substance.
- (x) Wagons for use on railways and parts of such wagons.

- The following articles manufactured wholly or partly of the metals aluminium, copper, lead, nickel, tin, zinc and alloys containing any of these metals :—
- Sheets and strip, rods, plates, angles, shapes and sections, wire, tubes, foil and hollow-ware.
- Locks, padlocks, keys, bolts, latches, hasps and hinges of metal.
- Locomotives and parts thereof.
- Machinery and parts thereof (including ball bearings, roller bearings, and parts thereof).
- Machinery belting (including conveyor and elevator bands).
- Manufactures wholly or partly of rubber, balata or gutta percha (including vulcanite and ebonite).
- Metal door and window frames and casements.
- Motor cars, including motor bicycles and motor tricycles ; accessories and component parts of motor cars, motor bicycles and motor tricycles.
- Musical instruments (including gramophones, pianolas, and other similar instruments ; accessories and component parts of musical instruments, and records and other means of producing music).
- Needles (including hosiery latch needles) and pins.
- Paints, painters' enamels, lacquers, varnishes and printers' inks.
- Distempers, whether dry or not.
- Pigments and extenders (whether dry or with oil or other medium) other than the following :—Natural dyes ; synthetic organic dyestuffs, colours and colouring matters ; dry earth colours, barytes, silica, graphite and carbon black from natural gas.
- Pen nibs, fountain pens, stylographic and other pens, propelling pencils, paper clips and fasteners, stationery, glassware and parts of any such articles.
- Perambulators and mailcarts and parts thereof.
- Pottery and all other clay products.
- Saddlery and harness (including horse boots) wholly or partly of leather.
- Screws for wood, of brass, copper or any alloy containing copper, whether coated with any other metal or other substance or not.
- Stoves, grates and ranges for domestic cooking or heating and parts and fittings therefor.
- Toilet preparations (excluding essential oils) of the following descriptions :—
- Toilet soap.
- Tooth paste or powder and liquid preparations for dental purposes and mouth washes.
- Toilet paste or powder.
- Toilet cream.
- Hair dyes.
- Scented sachets.
- Lipstick, rouge and grease paint.
- Preparations for use in manicure or chiropody.
- Preparations for use on the hair, face or body.
- Bath salts and essences.
- Smelling salts.
- Prepared Fuller's Earth.
- Toilet requisites of the following descriptions :—
- Powder bowls or boxes and powder puffs.
- Nail polishers.
- Nail clippers, nail cleaners and nail files.
- Denture bowls.
- Manicure sets.
- Parts of the above articles.
- Toys of all kinds and parts thereof of whatever material composed.
- Transparent cellulose wrapping.

Trunks, bags, wallets, pouches and other receptacles made wholly or partly of leather or material resembling leather, whether fitted or not.

Twine of the following description :—

Hard fibre singles.

Unexposed sensitised photographic paper, cloth, plates and film (including cinematograph film) and spools therefor.

Wireless valves and similar rectifiers and vacuum tubes.

SCHEDULE 2

Goods to which the seventy-five per cent. value shall be applicable

Optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectrosopes and other optical instruments and component parts thereof.

(2) In the calculation of such proportion of produce or labour of such countries none of the following items shall be included or considered :—

- (a) Manufacturer's profit or the profit or remuneration of any trader agent broker or other person dealing in the article in its finished condition ; or
- (b) royalties ; or
- (c) the cost of outside packages or any cost of packing the goods thereinto ; or
- (d) any cost of conveying insuring or shipping the goods subsequent to their manufacture.

Goods which after shipment from any countries in the British Empire have entered into the commerce of or been subjected to any process of manufacture in any country the produce or manufactures of which are not entitled to be entered for duty under the British Preferential Tariff shall not be deemed to be the produce or manufacture of countries the produce or manufactures of which are entitled to be admitted under the British Preferential Tariff.

For the purposes of assessing the duty payable upon any goods the importer shall produce to the Collector of a port the invoice for the goods and such invoice shall be in Form 1 and shall have printed or written thereon a certificate in Form 2. Provided that such invoices may be accepted by a Collector as he may in any special case determine if made out and certified in any other manner.

Before goods are admitted as being the produce or manufacture of the British Empire there shall be produced to the Collector in respect of the goods a certificate in Form 3.

Where provision is made in this Ordinance for the production to a Collector of an invoice having printed thereon a certificate in Form 2 and also a certificate in Form 3 such certificates may be combined in one certificate in Form 4.

FORM 1

FORM OF INVOICE

[Here insert usual particulars including place and date, name and address of supplier, etc.]

Country of origin.	Marks and numbers on packages.	Quantity and description of goods.	Selling price to purchaser.
			Amount.

Enumerate the following charges, and state whether each amount has been included in or excluded from the selling price to purchaser :—

	Amount in currency of exporting country.	State if included in above selling price to purchaser.
(1) Cartage to rail and/or to docks		
(2) Inland freight (rail or canal) and other charges to the dock area, including inland insurance		
(3) Labour in packing the goods into outside packages		
(4) Value of outside packages		
(5) If the goods are subject to any charge by way of royalties		
[State full particulars of royalties below.]		

Notes.—(1) If all the goods shown on the invoice have the same country of origin, such country need not be shown in a separate column, provided it is clearly indicated in a conspicuous place on the invoice, e.g., "Country of Origin, England."

(2) Goods admissible under the British Preferential Tariff should not be shown on the same invoice as goods of foreign origin.

FORM 2

CERTIFICATE OF VALUE TO BE WRITTEN, TYPED, OR PRINTED ON INVOICES OF GOODS.

1. (1) _____ of (2) _____ of (3) _____
manufacturer/supplier of the goods enumerated in this invoice amounting to
hereby declare that I (4) [have the authority to make and sign this certificate on
behalf of the aforesaid manufacturer/supplier, and that I] have the means of
knowing and do hereby certify as follows :—

Value

1. That this invoice is in all respects correct, and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity hereof.
2. That no arrangements or understanding affecting the purchase price of the said goods has been or will be made or entered into between said exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation, or in any manner whatever other than fully shown on this invoice or as follows (5).

Notes

- (1) Here insert manager, chief clerk, or as the case may be.
- (2) Here insert name of firm or company.
- (3) Here insert name of city or country.
- (4) These words should be omitted where the manufacturer or supplier himself signs the certificate.
- (5) Here insert particulars of any special arrangement.

FORM 3

CERTIFICATE OF ORIGIN TO BE WRITTEN, TYPED, OR PRINTED ON INVOICES OF GOODS

Origin

1. (1) _____ of (2) _____ of (3) _____
 manufacturer/supplier of the goods enumerated in the invoices amounting to hereby declare that I (4) [have the authority to make and sign this certificate on behalf of the aforesaid manufacturer/supplier and that I] have the means of knowing and do hereby certify as follows :—

(Delete whichever of 2 (a) or 2 (b) is not applicable. If 2 (a) is used delete 3 and 4. If 2 (b) is used insert required particulars in 3 and 4.)

2. (a) That every article mentioned in the said invoice has been wholly produced or manufactured in (5).
 2. (b) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in (5).

3. As regards those articles only partially produced or manufactured in (5) :—

(a) That the final process or processes of manufacture have been performed in that part of the British dominions.

(b) That the expenditure in material produced in (5) _____ and/or labour performed in (5) _____ calculated subject to qualifications hereunder in each and every article is not less than (6) _____ of the factory or works cost of such article in its finished state.

(See note.)

(Note.—In the case of goods which have at some stage entered into the commerce of or undergone a process of manufacture in a foreign country only that labour and British Empire material which is expended on or added to the goods after their return to the United Kingdom or other part of the British Empire shall be regarded as the produce or manufacture of the United Kingdom or other part of the British Empire in calculating the proportion of labour and material in the factory or works cost of the finished article.)

4. That in the calculation of such proportion of produce or labour of the (5) none of the following items has been included or considered :—

“ Manufacturer's profit or remuneration of any trader, agent, broker or other person dealing in the articles in their finished condition ; royalties ; cost of outside packages or any cost of packing the goods thereinto ; any cost of conveying, insuring or shipping the goods subsequent to their manufacture.”

Dated at _____ this _____ day of _____ 19 _____

Witness.

Signature.

Notes

- (1) Here insert manager, chief clerk, or as the case may be.
- (2) Here insert name of firm or company.
- (3) Here insert name of city or country.
- (4) These words should be omitted where the manufacturer or supplier himself signs the certificate.
- (5) Insert “ United Kingdom ” or name of other part of British dominions.
- (6) Insert proportion of Empire content.

COMBINED CERTIFICATE OF VALUE AND OF ORIGIN TO BE WRITTEN, TYPED, OR
PRINTED ON INVOICES OF GOODS

I (1) of (2) of (3)
manufacturer/supplier of the goods enumerated in this invoice amounting to
hereby declare that I (4) [have the authority to make and sign this certificate on
behalf of the aforesaid manufacturer/supplier and that I] have the means of knowing
and do hereby certify as follows :—

1. That this invoice is in all respects correct and contains a true and full statement
of the price actually paid or to be paid for the said goods and the actual quantity
hereof.

2. That no arrangements or understanding affecting the purchase price of the
said goods has been or will be made or entered into between the said exporter and
purchaser, or by anyone on behalf of either of them either by way of discount,
rebate, compensation, or in any manner whatever other than as fully shown on this
invoice, or as follows (5) :—

Origin

(Delete whichever of 3 (a) or 3 (b) is not applicable. If 3 (a) is used delete 4
and 5. If 3 (b) is used insert required particulars in 4 and 5.)

3. (a) That every article mentioned in the said invoice had been wholly pro-
duced or manufactured in (6). 3. (b) That every article mentioned in
the said invoice has been either wholly
or partially produced or manufactured
in (6).

4. As regards those articles only partially produced or manufactured in (6) :—

(a) That the final process or processes of manufacture have been performed in
that part of the British dominions.

(b) That the expenditure in material produced in (6) and/or
labour performed in (6) calculated subject to
qualifications hereunder in each and every article is not less than (7)
of the factory or works cost of such article in its finished state.

(See note.)

(Note.—In the case of goods which have at some stage entered into the commerce
of or undergone a process of manufacture in a foreign country only that labour and
British Empire material which is expended on or added to the goods after their
return to the United Kingdom or other part of the British Empire shall be regarded
as the produce or manufacture of the United Kingdom or other part of the British
Empire in calculating the proportion of labour and material in the factory or works
cost of the finished article.)

5. That in the calculation of such proportion of produce or labour of the (6)
none of the following items has been included or considered :—

“Manufacturer’s profit or remuneration of any trader, agent, broker or other
person dealing in the articles in their finished condition ; royalties ; cost of
outside packages or any cost of packing the goods therein, any cost of
conveying, insuring or shipping the goods subsequent to their manufacture.”

Dated at this day of 19 .

Witness.

Signature.

Notes

- (1) Here insert manager, chief clerk, or as the case may be.
- (2) Here insert name of firm or company.
- (3) Here insert name of city or country.
- (4) These words shall be omitted where the manufacturer or supplier himself
signs the certificate.
- (5) Here insert particulars of any special arrangement.
- (6) Insert “ United Kingdom ” or name of other part of British dominions.
- (7) Insert proportion of Empire content.

GILBERT AND ELLICE ISLANDS

ASCERTAINMENT OF AD VALOREM DUTIES

The value of any article for the purpose of ad valorem duty shall be the price which an importer would give for the article (including cost of packing) delivered on board vessel at port of export, and duty shall be paid on such value as fixed by the Collector of Customs. Provided that in the calculation of such value there shall not be included dock and port charges or storage but any commission charged for in excess of two and a half per centum shall be included in such value.

SCHEDULE 1

Articles.		British Preferential Tariff.	General Tariff.
1. Aerated, effervescing, and mineral waters	<i>ad valorem</i>	12½ per cent.	25 per cent.
2. Ale, beer, porter, cider, perry, hop, ginger and other beers	per gallon	3s.	6s.
3. Anchors and chains, black or galvanised	per pound	½d.	1d.
4. Animals and birds		Free	Free
5. Articles, other than tobacco and spirits, arriving by post, being for personal use of addressee, when the duty thereon would not exceed 6d. Provided that the Collector of Customs may, at his discretion, determine that more than one parcel addressed to the same or several persons may be treated as a single parcel and duty shall be assessed accordingly			
6. Bags and sacks ordinarily used for exporting copra	<i>ad valorem</i>	"	"
7. Ballast, ships' (stone or sand)		"	12½ per cent.
8. Bicycles and motor cycles (includes accessories and component parts) [<i>see Gazette, 23/10/35</i>]		"	Free
9. Books and periodicals		15 per cent.	30 per cent.
10. Cards, playing		Free	Free
11. Cement	per pack	1s.	2s.
12. Church materials, furniture and requisites, imported by religious bodies, including materials for the erection, maintenance or repair of any church, and articles for use in connection with the celebration of Divine worship	per cwt.	8d.	1s. 4d.
13. Cigarettes	<i>ad valorem</i>	Free	12½ per cent.
14. Cigars (including wrappers)	per pound	6s.	9s.
15. Coal and coke	"	7s. 6d.	11s. 3d.
16. Coconuts		Free	Free
17. Coin of the Realm and Currency Notes		"	"
18. Copra		"	"
19. Cylinders, iron or steel, in which gas or ammonia are usually contained		"	"
20. Drugs, medicines and surgical appliances, imported by religious bodies solely for free distribution in connection with the work of such bodies	<i>ad valorem</i>	"	12½ per cent.

Articles.		British Preferential Tariff.	General Tariff.
21. Dynamite, gelnite, blasting powder and similar explosives, including ingredients for making such goods ..	per pound <i>ad valorem</i>	6d. 12½ per cent.	1s. 25 per cent.
22. Electrical goods, not being machinery ..	"	Free	Free
23. Films for kinematographs, kinoscopes and bioscopes .. (i) Educational .. (ii) Other ..	"	Free	12½ per cent. Free
24. Flags	"	"	Free
25. Flour, including seconds, thirds and fourths, sharps, pollard and wheat-meal, but not including self-raising and similar flours	"	"	12½ per cent.
26. Foodstuffs suitable for infants, namely:— Arrowroot, cornflour, patent foods labelled as suitable for infants, and any others which the High Commissioner may from time to time specify by notice in the Gazette	"	"	12½ "
27. Fruit, fresh, tinned, or in glass or other sealed containers, dehydrated or pressed, but not including crystallized or candied fruits	"	"	12½ "
28. Goods imported by and for the use of His Majesty's Government and Services	"	"	Free
29. Goods imported by Cable and Wireless Limited, for use in the business of that Company	<i>(For details see Appendix, page 260).</i>		
30. Guano	"	Free	Free
31. Iron, including mild steel, black, in bar, hoop, rod, sheet or plate	per ton	30s.	60s.
32. Iron, including mild steel, galvanised, in bar, hoop, rod, sheet or corrugated..	"	60s.	120s.
33. Iron, pig or scrap	"	20s.	40s.
34. Jewellery	<i>ad valorem</i>	20 per cent.	40 per cent.
35. Machinery, printing and bookbinding, and appliances, type and lithograph appliances, and component parts thereof, imported by religious bodies for use solely in the production of books, periodicals and other printed matter of a religious or educational nature	"	Free	12½ "
36. Machinery and component parts, including electrical, refrigerating, mining and sawing machinery, steam engines and boilers, oil engines, gas engines and hot-air engines, rails, fishplates, switches, crossings, turntables, railway sleepers of iron or steel, railway cars, etc.	"	10 per cent.	20 "
37. Manures	"	Free	12½ "
38. Medals and decorations, Government, to be worn by persons in the Colony ..	"	"	Free
39. Milk, tinned	"	"	12½ per cent.

Articles.		British Preferential Tariff.	General Tariff.
40. Mosquito netting made of cotton ..	<i>ad valorem</i>	Free	12½ per cent.
41. Musical instruments and appliances ..	"	15 per cent.	30 "
42. Music, printed	"	Free	Free
43. Oils :—			
(a) Benzine, petrol or motor spirit ..	per gallon	4d.	4d.
(b) Benzoline, naptha and similar oils	"	4d.	4d.
(c) Crude or residual and Diesel ..	"	4d.	4d.
(d) Kerosene, if of 100 degrees or more closed flash test	"	3d.	3d.
(e) Kerosene, if less than 100 degrees closed flash test	"	6d.	6d.
(f) Linseed and other paint oils ..	"	6d.	1s.
(g) Oils, mineral, of all kinds, in bulk, not otherwise enumerated ..	"	6d.	6d.
(h) Oils, other than mineral, in bulk, not otherwise enumerated ..	"	6d.	1s.
(i) Oils of all kinds in bottles not otherwise enumerated	<i>ad valorem</i>	12½ per cent.	25 per cent.
44. Oysters, living		Free	Free
45. Paints and colours	per cwt.	4s.	8s.
46. Passengers' baggage and effects as prescribed in Proclamation No. 10 of 1923 or amendments thereof ..		Free	Free
47. Perfumery, including pomades, hair oils, shampoo and other toilet powders, scented soaps, etc.	<i>ad valorem</i>	15 per cent.	30 per cent.
48. Pictures and photographs, unframed ..		Free	Free
49. Printed matter other than stationery ..		"	"
50. Prizes engraved for the Ocean Island and Fanning Island Rifle Clubs	<i>ad valorem</i>	"	12½ per cent.
51. Putty	per cwt.	3s.	6s.
52. Rice	<i>ad valorem</i>	Free	12½ per cent.
53. Rifles and component parts imported by and for the use of Rifle Clubs ..		"	12½ "
54. Sailcloth of a texture and weight utilised for canoes and small boats	"	"	12½ "
55. Salt for manure	"	"	12½ "
56. School materials, furniture and requisites, imported by religious bodies, including materials for the erection, main- tenance or repair of any school, and articles imported for purposes of instruction in any school or for use in connection with the curriculum of any school or for free distribution or award to Scholars	"	"	12½ "
57. Seeds for propagation and cultivation ..	"	"	Free
58. Sewing machines	"	12½ per cent.	25 per cent.
59. Show cards, patterns, cut samples and advertising matter of no commercial value		Free	Free

Articles.		British Preferential Tariff.	General Tariff.
60. Soap, plain, hard or soft, not including toilet, fancy or medicated	<i>ad valorem</i>	Free	12½ per cent.
61. Spirits, methylated	per gallon	2s.	4s.
62. Spirits of all kinds and spirituous mixtures of which the strength can be ascertained by Sykes's hydrometer or other approved method, proof or overproof	per proof gallon.	26s.	39s.
63. Spirits of all kinds and spirituous mixtures of which the strength can be ascertained by Sykes's hydrometer or other approved method, underproof..	per liquid gallon.	26s.	39s.
64. Spirits and spirituous mixtures not otherwise enumerated, including spirituous perfumes (Case spirits: reputed contents of two, three, four or more gallons shall be charged; two gallons and under, as two gallons; over two gallons and not exceeding three gallons, as three gallons; over three gallons and not exceeding four gallons, as four gallons; and so on for any greater quantity contained in any case.) (The maturity and strength of spirits on importation must conform to certain standards prescribed by the High Commissioner—at present prescribed in Proclamation No. 8 of 1928.)	..	26s.	39s.
65. Stamps, postage, used and unused ..		Free	Free
66. Sugar	<i>ad valorem</i>	..	12½ per cent.
67. Surgical instruments and appliances other than furniture .. .. .	..	..	12½ ..
68. Tanks, iron	each	10s.	20s.
69. Timber, dressed or surfaced, over two inches wide	per hundred feet superficial	2s.	4s.
70. Timber, undressed (The duty on timber to be computed on a thickness of one inch and to be in proportion for any greater thickness. Any thickness under one inch to be reckoned as one inch.)	..	1s. 6d.	3s. 0d.
71. Tobacco, manufactured, in packets or plugs	per pound	3s.	4s. 6d.
72. Tobacco, manufactured, in tins.. ..	..	5s.	7s. 6d.
73. Tobacco, stick, twist, or leaf .. ..	..	2s.	2s.

Articles.		British Preferential Tariff.	General Tariff.
74. Uniform fittings for Boy Scouts and Girl Guides being the property of and imported by their Associations, as follows:—Hats and caps, lanyards, whistles, knives, belts, scarfs, flags, banners and badges, knots, totems and medals	<i>ad valorem</i>	Free	12½ per cent.
75. Uniforms, official		"	Free
76. Vaccine lymph and other antitoxins ..		"	"
77. Vegetables, fresh, tinned, or in glass or other sealed containers, or dehydrated but not including pickled vegetables, or vegetables in powdered forms suitable for soups, etc.	"	"	12½ per cent.
78. Watches	"	12½ per cent.	12½ "
79. Wines, sparkling, containing less than 40 per cent. of proof spirit	per liquid gallon	10s.	15s.
80. Wines, sparkling, containing 40 per cent. or more of proof spirit	"	26s.	39s.
81. Wines, still, containing less than 40 per cent. of proof spirit	"	4s.	6s.
82. Wines, still, containing 40 per cent. or more of proof spirit	"	26s.	39s.
83. Wire rope	per ton	60s.	120s.
84. Goods not otherwise enumerated	<i>ad valorem</i>	12½ per cent.	25 per cent.

PREFERENTIAL REGULATIONS

The following shall be the classes of goods which shall be deemed for the purposes of this Ordinance to be the produce or manufacture of the British Empire the produce or manufactures of which are entitled to be entered for duty under the British Preferential Tariff:—

- (a) goods wholly the produce of the British Empire ;
- (b) goods wholly manufactured within countries in the British Empire from materials produced in such countries ;
- (c) goods wholly manufactured within such countries in which all manufacturing processes are performed in such countries ;
- (d) goods partially produced or manufactured in such countries.

Provided that goods shall not be deemed to be manufactured in the British Empire unless at least 25 per centum or in the case of goods falling within a class or description of goods set out in Part I or Part II of Schedule 2 hereto at least 50 per centum or 75 per centum respectively of their value is derived from prescribed expenditure which has been incurred in the British Empire in respect of materials grown or produced or work done in the British Empire.

In the calculation of such proportion of produce or labour of such countries none of the following items shall be included or considered:—

- (a) manufacturer's profit or the profit or remuneration of any trader agent broker or other person dealing in the article in its finished condition ; or
- (b) royalties ; or
- (c) the cost of outside packages or any cost of packing the goods thereinto ; or
- (d) any cost of conveying insuring or shipping the goods subsequent to their manufacture.

Goods which after shipment from any countries in the British Empire have entered into the commerce of or been subjected to any process of manufacture in any country the produce or manufactures of which are not entitled to be entered for duty under the British Preferential Tariff shall not be deemed to be the produce or manufacture of countries the produce or manufactures of which are entitled to be admitted under the British Preferential Tariff.

For the purposes of assessing the duty payable upon any goods the importer shall produce to the Customs officer the invoice for the goods and such invoice shall be in Form 1 in Schedule 3 hereto and shall have printed or written thereon a certificate in Form 2 in the said Schedule. Provided that such invoices may be accepted by a Customs officer as he may in any special case determine if made out and certified in any other manner.

Before goods are admitted as being the produce or manufacture of the British Empire there shall be produced to the Customs officer in respect of the goods a certificate in Form 3 in Schedule 3.

SCHEDULE 2

PART I

Goods to which the fifty per cent. value shall be applicable

Aircraft and parts thereof.

Appliances, apparatus, accessories and requisites for sports, games, gymnastics and athletics (other than apparel and boots and shoes) and parts thereof.

Arc lamp carbons and amorphous carbon electrodes.

Arms and ammunition :—

- (i) Sporting guns, sporting rifles and sporting carbines and parts thereof.
- (ii) Military rifles and military carbines and parts thereof.
- (iii) Miniature rifles and carbines and cadet rifles and carbines and parts thereof.
- (iv) Air guns and air rifles and air pistols and parts thereof.
- (v) Revolvers and pistols and parts thereof.
- (vi) Loaded cartridges and empty cartridge cases.

Baths of iron or steel.

Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material, finished or unfinished, and shaped parts and laces thereof.

Brooms and brushes of all descriptions and parts thereof (other than prepared bristles and other prepared animal hair).

Buttons, snap and slide fasteners, push buttons, studs, hooks and eyes.

Clocks and clock cases.

Cutlery :—

- (i) Knives with one or more blades made wholly or partly of steel or iron.
- (ii) Scissors, including tailors' shears and secateurs, made wholly or partly of steel or iron.
- (iii) Razors, including safety-razors and blades therefor.
- (iv) Hair clippers.
- (v) Carving forks.
- (vi) Knife sharpeners, wholly or partly of steel.
- (vii) Component parts or blanks for any of the above-mentioned articles.

Cycles (other than motor cycles) and parts and accessories thereof.

Electrical goods including :—

- Electric wires and cables, insulated.
- Telegraph and telephone apparatus.
- Wireless apparatus.
- Electric carbons.
- Electric lighting appliances and fittings.
- Batteries and accumulators.
- Electric bell apparatus.

Electrical goods including—*continued.*

- Electric cooking and heating apparatus.
- Electric meters.
- Parts of, and accessories to, the above.

Evaporating dishes, crucibles, combustion boats and other laboratory porcelain.

Furniture, made wholly or mainly of metal, of the following descriptions :—

- (i) Tables, bedsteads, wire mattresses, stands, desks and counters.
- (ii) Chairs, stools and seats.
- (iii) Bookcases and bookshelves.
- (iv) Cabinets, safes, cash and deed boxes, drawers and cupboards.
- (v) Shelving, storage bins and storage racks.
- (vi) Office letter racks and letter trays.
- (vii) Lockers.
- (viii) Parts of any of the above-named articles.

Galvanometers, pyrometers, electroscopes, barometers, analytical and other precision balances, and other scientific instruments and component parts thereof, gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms, whether for use in such shops or rooms or not (but not including microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof).

Glass and glassware (excluding optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof) :—

- Plate and sheet glass, whether bevelled, silvered or otherwise finished or not.
- Illuminating glassware.
- Domestic glassware, including cooking utensils, table glassware, toilet glassware and ornamental glassware.
- Glass bottles and glass jars, including glass stoppers.
- Beakers, flasks, burettes, measuring cylinders, thermometers, tubing and other scientific glassware and lamp-blown ware.

Hair combs.

Hollow-ware of iron or steel (including tinned plate).

Ignition magnetos and permanent magnets.

Implements and tools and parts thereof.

Iron and steel products of the following descriptions :—

- (i) Tubes, pipes and pipe and tube fittings of all kinds.
- (ii) Railway and tramway construction material of all kinds.
- (iii) Springs.
- (iv) Wire, wire netting, wire nails, and cable and rope (except insulated telephone and telegraph cables).
- (v) Screws (except screws for wood, other than screw hooks, screw rings and screw knobs), nails, tacks, studs and spikes.
- (vi) Rivets and washers.
- (vii) Bolts and nuts.
- (viii) Anchors and grapnels and parts thereof, chains and ships' cables.
- (ix) Screws for wood (other than screw hooks, screw rings and screw knobs) whether wholly of iron or steel, or of iron or steel coated or plated with some other metal or substance.
- (x) Wagons for use on railways and parts of such wagons.

The following articles manufactured wholly or partly of the metals aluminium, copper, lead, nickel, tin, zinc and alloys containing any of these metals :—

- Sheets and strip, rods, plates, angles, shapes and sections, wire, tubes, foil and hollow-ware.

Locks, padlocks, keys, bolts, latches, hasps and hinges of metal.

Locomotives and parts thereof.

Machinery and parts thereof (including ball bearings, roller bearings, and parts thereof).

Machinery belting (including conveyor and elevator bands).

- Manufactures wholly or partly of rubber, balata or gutta percha (including vulcanite and ebonite).
- Metal door and window frames and casements.
- Motor cars, including motor bicycles and motor tricycles ; accessories and component parts of motor cars, motor bicycles and motor tricycles.
- Musical instruments (including gramophones, pianolas, and other similar instruments ; accessories and component parts of musical instruments, and records and other means of producing music).
- Needles (including hosiery latch needles) and pins.
- Paints, painters' enamels, lacquers, varnishes and printers' inks.
- Distempers, whether dry or not.
- Pigments and extenders (whether dry or with oil or other medium) other than the following :—Natural dyes, synthetic organic dyestuffs, colours and colouring matters, dry earth colours, barytes, silica, graphite and carbon black from natural gas.
- Pen nibs, fountain pens, stylographic and other pens, propelling pencils, paper clips and fasteners, stationery, glassware and parts of any such articles.
- Perambulators and mailcarts and parts thereof.
- Pottery and all other clay products.
- Saddlery and harness (including horse boots) wholly or partly of leather.
- Screws for wood, of brass, copper or any alloy containing copper, whether coated with any other metal or other substance or not.
- Stoves, grates and ranges for domestic cooking or heating and parts and fittings therefor.
- Toilet preparations (excluding essential oils) of the following descriptions :—
- Toilet soap.
 - Tooth paste or powder and liquid preparations for dental purposes and mouth washes.
 - Toilet paste or powder.
 - Toilet cream.
 - Hair dyes.
 - Scented sachets.
 - Lipstick, rouge and grease paint.
 - Preparations for use in manicure or chiropody.
 - Preparations for use on the hair, face or body.
 - Bath salts and essences.
 - Smelling salts.
 - Prepared Fuller's Earth.
- Toilet requisites of the following descriptions :—
- Powder bowls or boxes and powder puffs.
 - Nail polishers.
 - Nail clippers, nail cleaners and nail files.
 - Denture bowls.
 - Manicure sets.
 - Parts of the above articles.
- Toys of all kinds and parts thereof of whatever material composed.
- Transparent cellulose wrapping.
- Trunks, bags, wallets, pouches, and other receptacles made wholly or partly of leather or material resembling leather, whether fitted or not.
- Twine of the following description :—
- Hard fibre singles.
- Unexposed sensitised photographic paper, cloth, plates and film (including cinematograph film) and spools therefor.
- Wireless valves and similar rectifiers and vacuum tubes.

PART II

Goods to which the seventy-five per cent. value shall be applicable

Optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectrosopes and other optical instruments and component parts thereof.

Tea and any blends of tea.

SCHEDULE 3

(Section 8)

FORM 1

FORM OF INVOICE

[Here insert usual particulars including place and date, name and address of supplier, etc.]

Country of origin.	Marks and numbers on packages.	Quantity and description of goods.	Selling price to purchaser.
			Amount

Enumerate the following charges, and state whether each amount has been included in or excluded from the selling price to purchaser :—

	Amount in currency of exporting country.	State if included in above selling price to purchaser.
(1) Cartage to rail and/or to docks		
(2) Inland freight (rail or canal) and other charges to the dock area, including inland insurance		
(3) Labour in packing the goods into outside packages		
(4) Value of outside packages		
(5) If the goods are subject to any charge by way of royalties		
[State full particulars of royalties below.]		

Notes.—(1) If all the goods shown on the invoice have the same country of origin, such country need not be shown in a separate column, provided it is clearly indicated in a conspicuous place on the invoice, e.g., "Country of Origin, England."

(2) Goods admissible under the British Preferential Tariff should not be shown on the same invoice as goods of foreign origin.

FORM 2

CERTIFICATE OF VALUE TO BE WRITTEN, TYPED, OR PRINTED ON INVOICES
OF GOODS

I (1) of (2) of (3)
 manufacturer/supplier of the goods enumerated in this invoice amounting to
 hereby declare that I (4) [have the authority to make and sign this certificate on
 behalf of the aforesaid manufacturer/supplier, and that I] have the means of knowing
 and do hereby certify as follows :—

Value

1. That this invoice is in all respect correct, and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity hereof.
2. That no arrangements or understanding affecting the purchase price of the said goods has been or will be made or entered into between said exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation, or in any manner whatever other than fully shown on this invoice or as follows (5).

Notes

- (1) Here insert manager, chief clerk, or as the case may be.
- (2) Here insert name of firm or company.
- (3) Here insert name of city or country.
- (4) These words should be omitted where the manufacturer or supplier himself signs the certificate.
- (5) Here insert particulars of any special arrangement.

FORM 3

CERTIFICATE OF ORIGIN TO BE WRITTEN, TYPED, OR PRINTED ON INVOICES
OF GOODS*Origin*

I (1) of (2) of (3)
 manufacturer/supplier of the goods enumerated in the invoices amounting to
 hereby declare that I (4) [have the authority to make and sign this certificate on
 behalf of the aforesaid manufacturer/supplier and that I] have the means of knowing
 and do hereby certify as follows :—

(Delete whichever of 2 (a) or 2 (b) is not applicable. If 2 (a) is used delete 3 and 4.
 If 2 (b) is used insert required particulars in 3 and 4.)

- | | |
|--|--|
| 2. (a) That every article mentioned in the said invoice has been wholly produced or manufactured in (5). | 2. (b) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in (5). |
|--|--|

3. As regards those articles only partially produced or manufactured in (5).
 - (a) That the final process or processes of manufacture have been performed in that part of the British dominions.
 - (b) That the expenditure in material produced in (5) and/or labour performed in (5) calculated subject to qualifications hereunder in each and every article is not less than (6) of the factory or works cost of such article in its finished state. (See note.)

(Note.—In the case of goods which have at some stage entered into the commerce of or undergone a process of manufacture in a foreign country only that labour and British Empire material which is expended on or added to the goods after their return to the United Kingdom or other part of the British Empire shall be regarded as the produce or manufacture of the United Kingdom or other part of the British Empire in calculating the proportion of labour and material in the factory or works cost of the finished article.)

4. That in the calculation of such proportion of produce or labour of the (5) none of the following items has been included or considered :—

“Manufacturer’s profit or remuneration of any trader, agent, broker or other person dealing in the articles in their finished condition ; royalties ; cost of outside packages or any cost of packing the goods thereinto ; any cost of conveying, insuring or shipping the goods subsequent to their manufacture.”

Dated at this day of , 19 .
 Witness. Signature.

Notes

- (1) Here insert manager, chief clerk, or as the case may be.
- (2) Here insert name of firm or company.
- (3) Here insert name of city or country.
- (4) These words should be omitted where the manufacturer or supplier himself signs the certificate.
- (5) Insert “ United Kingdom ” or name of other part of British Dominions.
- (6) Insert proportion of Empire content.

FORM 4

COMBINED CERTIFICATE OF VALUE AND OF ORIGIN TO BE WRITTEN, TYPED, OR PRINTED ON INVOICES OF GOODS

I (1) of (2) of (3) manufacturer supplier of the goods enumerated in this invoice amounting hereby declare that I (4) [have the authority to make and sign this certificate on behalf of the aforesaid manufacturer supplier and that I] have the means of knowing and do hereby certify as follows :—

1. That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods and the actual quantity hereof.

2. That no arrangements or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser, or by anyone on behalf of either of them either by way of discount, rebate, compensation, or in any manner whatever other than as fully shown on this invoice, or as follows (5), :—

Origin

(Delete whichever of 3 (a) or 3 (b) is not applicable. If 3 (a) is used delete 4 and 5. If 3 (b) is used insert required particulars in 4 and 5.)

3. (a) That every article mentioned in the said invoice has been wholly produced or manufactured in (6). 3. (b) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in (6).

4. As regards those articles only partially produced or manufactured in (6) :—

(a) That the final process or processes of manufacture have been performed in that part of the British Dominions.

(b) That the expenditure in material produced in (6) and/or labour performed in (6) calculated subject to qualifications hereunder in each and every article is not less than (7) of the factory or works cost of such article in its finished state. (See note.)

(Note.—In the case of goods which have at some stage entered into the commerce of or undergone a process of manufacture in a foreign country only that labour and British Empire material which is expended on or added to the goods after their return to the United Kingdom or other part of the British Empire shall be regarded as the produce or manufacture of the United Kingdom or other part of the British Empire in calculating the proportion of labour and material in the factory or works cost of the finished article.)

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ASCERTAINMENT OF AD VALOREM DUTIES

The value of the article shall be taken as the price which an importer would give for the article (including the cost of packing) delivered on board vessel at port of export, and duty shall be paid on such value as fixed by the Controller of Customs. Provided that in the calculation of such value there shall not be included dock and port charges, or storage, but any commission charged for in excess of two-and-a-half per centum shall be included in such value.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
Advertising matter, patterns and samples, of no commercial value		Free	Free
Ale, beer and porter	per gallon	1s. 6d.	2s.
Articles previously exported for repairs, on the value of the repairs		12½ per cent.	20 per cent.
Articles imported by and for the use of the Government		Free	Free
Articles imported as the property of and for the use of the reigning Sovereign ..		"	"
Articles imported by the British Agent and Consul for official use		"	"
Bags or sacks, new, for copra	per doz.	"	1s. 6d.
Ballast, ship's, stone suitable for road metal		"	Free
Barrels and kegs and similar articles imported empty which are intended to contain produce of the Kingdom		"	12½ per cent.
Books, pamphlets and periodicals, printed.		"	Free
Newspapers imported for reading ..		"	Free
Benzine, gasoline or other motor spirit ..	per gallon	4d.	4d.
Calendars, and cards, greeting, arriving by post and not imported for sale		Free	Free
Cards, playing	per pack	6d.	1s.
Cider or hop beer	per gallon	1s.	1s. 6d.
Cigars and cigarettes	per lb.	8s.	10s.
Coal and coke	per ton	Free	2s.
Coin		"	Free
Containers in which goods subject to duty at specific rates or goods exempt from duty are ordinarily and actually packed for transport provided that the Controller of Customs is satisfied that such containers are of no substantial value for any purpose than as containers of the goods actually packed therein		"	"
Copra-driers and component parts thereof, when certified and approved by the Inspector of Agriculture		"	"
Cylinders in which gas or ammonia is ordinarily and actually contained ..		"	"

Articles.	Rate of Duty.	
	British Preferential Tariff.	General Tariff.
Dynamite, lithofracteur, blasting powder and similar explosives	Free	Free
Dynamite caps and detonators	"	"
Eggs of domestic fowls of all kinds imported for hatching only, subject to a signed declaration by the importer to the Customs authorities that the eggs are imported for that purpose	"	"
Films :—		
(a) For cinematographs, bioscopes, etc., if exported within six months, for each thousand feet thereof	"	4d.
(b) Of a scientific or educational nature imported from countries which are parties to the International Convention of 1933 for facilitating the International Circulation of Films, subject to such conditions as the Controller may prescribe	"	Free
Flour	per 150 lb. 2s. 3d.	4s. 6d.
Fruit cases and shooks	Free	Free
Goods imported in special circumstances for objects of a general public character or an enterprise deemed to be beneficial to the Kingdom with the approval of His Majesty in Council	"	"
Ice	"	"
Insecticides or fungicides, any substance used as such in agriculture, subject to a signed declaration by the importer to the Customs authorities that it is imported solely for use as an insecticide or fungicide.. .. .	"	12½ per cent.
Kerosene, of 150 deg. or over, closed flash test	per gallon 3d.	3d.
Kerosene, under 150 deg., closed flash test.. .. .	" 1s. 6d.	1s. 6d.
Kerosene, for industrial purposes, subject to a signed declaration by the importer to the Customs authorities that the kerosene is imported solely for such purposes	" 3d.	3d.
Live stock, including domestic fowls of all sorts	Free	12½ per cent.
Machinery and implements, agricultural and component parts thereof, namely:— Cultivators, harrows, harvesting machines, hillers, lime sowers, ploughs (excluding trace or plough chains), plough shares, scarifiers, scythes, seed sowers, stump extractors, tractors used for tilling the soil	"	10 ..

Articles.	Rate of Tariff.		
		British Preferential Tariff.	General Tariff.
Machinery and component parts thereof, namely:—Butter making machines, churns, milking machines, separators, coffee pulpers, rice hullers and polishers, timber milling machinery and other machines considered by Privy Council to be useful for the establishment or development of local industries, manufactures or products		Free	10 per cent.
Machinery and plant for public electric lighting purposes		”	12½ ”
Methylated spirits	per gallon	2s.	3s.
Manures		Free	Free
Meat, fresh, frozen or preserved by cold process		”	”
Music, printed		”	”
Palings	per 100	2s.	3s.
Personal luggage, professional apparatus and tools or implements of trade of passengers arriving in the Kingdom		Free	Free
Photographs, pictures and engravings, exclusive of frames		”	”
Powder, sporting	per lb.	1s.	1s.
Seeds, garden		Free	Free
Seeds for propagation or cultivation, including maize, rice or other grains for planting purposes, subject to a signed declaration by the importer to the Customs authorities that the seeds are imported solely for propagation or cultivation		”	”
Shingles	per 1,000	2s.	2s.
Spirits of all kinds, the strength of which can be ascertained by Sykes' hydrometer and which is proof or overproof	per proof gallon.	28s.	34s.
Spirits of all kinds, the strength of which can be ascertained by Sykes' hydrometer, and which is underproof	per liquid gallon.	23s.	29s.
Spirits of all kinds, the strength of which cannot be ascertained by Sykes' hydrometer	”	23s.	29s.
Stage fittings, appliances, and animals imported by proprietors of circuses or other entertainments, if exported within four months		Free	Free
Sugar	per lb.	½d.	1d.
Textile fabrics:—Piece goods, cotton, wool or silk (including artificial or imitation silk or mixtures thereof with any other material)		12½ per cent.	20 per cent.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
Timber, undressed	per 100 ft. superficial	1s. 6d.	2s.
Timber, dressed or surfaced	"	2s.	2s. 6d.
<i>Note.</i> —The duty on timber to be computed on a thickness of 1 in. and to be in proportion for greater thickness. Any thickness under 1 in. to be reckoned 1 in.			
Tobacco, manufactured	per lb.	5s.	7s.
Tobacco, unmanufactured	"	2s. 6d.	4s. 6d.
Trophies awarded abroad, provided same shall on importation or before delivery from Customs bear engraved or otherwise indelibly marked thereon the occasion or purpose for which they were presented ..		Free	Free
Trophies or medals imported for presentation or prizes at examinations or exhibitions for excellence in art, industry, invention, manufacture, learning or science, or for bravery, humanity, honourable or meritorious public service, or sport, not having any advertisement thereon, upon allowance by the Privy Council ; provided that such articles shall upon importation or delivery from the Customs bear engraved or indelibly marked thereon the occasion or purposes for which they were presented ..		"	12½ per cent.
Up to one hundred pounds in value of the household furniture of any person on his arrival to take up an appointment in the Government service		"	Free
Wax vestas		25 per cent.	50 per cent.
Wines :—			
(a) Still, including vermouth	per gallon	2s.	3s.
(b) Sparkling	"	8s.	12s.
Wireless receiving sets and wireless component parts other than batteries ..		Free	20 per cent.
All articles and goods not otherwise enumerated		12½ per cent.	20 ..

BRITISH PREFERENTIAL AND GENERAL REGULATIONS

1. (1) The following shall be the classes of goods which shall be deemed for the purposes of this Act to be the produce or manufacture of the British Empire the produce or manufactures of which are entitled to be entered for duty under the British Preferential Tariff—

- (a) Goods wholly the produce of the British Empire ;
- (b) Goods wholly manufactured within countries in the British Empire from materials produced in such countries ;

- (c) Goods wholly manufactured within such countries in which all manufacturing processes are performed in such countries ;
- (d) Goods partially produced or manufactured in such countries.

Provided that the final process or processes of manufacture have been performed in such countries and also that the expenditure in material produced in such countries and labour performed within such countries (calculated subject to the qualification hereunder) in each and every article are together not less than one-fourth of the factory or works cost of such article in its finished state except in the cases of the articles set out in Part I and II of the Schedule hereto, where the proportion in question shall be one-half and three-fourths respectively. Provided further that it shall be lawful for Privy Council by Order published in the Gazette to increase the amount of one-fourth aforesaid in respect of any class or description of goods.

(2) In the calculation of such proportion of produce or labour of such countries none of the following items shall be included or considered :—

- (a) Manufacturer's profit or the profit or remuneration of any trader agent, broker or other person dealing in the article in its finished condition ; or
- (b) Royalties ; or
- (c) The cost of outside packages or any cost of packing the goods thereinto ; or
- (d) any cost of conveying insuring or shipping the goods subsequent to their manufacture.

2. Goods which after shipment from any countries in the British Empire have entered into the commerce of or been subjected to any process of manufacture in any country the produce or manufactures of which are not entitled to be entered for duty under the British Preferential Tariff shall not be deemed to be the produce or manufacture of countries the produce of manufactures of which are entitled to be admitted under the British Preferential Tariff.

3. For the purposes of assessing the duty payable upon any goods the importer shall produce to the Collector of a port the invoice for the goods and such invoice shall be in Form I hereto and shall have printed or written thereon a certificate in Form II. Provided that such invoices may be accepted by a Collector as he may in any special case determine if made out and certified in any other manner.

4. Before goods are admitted as being the produce or manufacture of the British Empire there shall be produced to the Collector in respect of the goods a certificate in Form III.

5. Where provision is made in this Act for the production to a Collector of an invoice having printed thereon a certificate in Form II and also a certificate in Form III such certificates may be combined in one certificate in Form IV.

6. In every case where the full duty under the General Tariff is payable on any goods owing to the non-production to the Collector of an invoice having printed or written thereon a certificate in the prescribed form or other document and at the time of entry of the goods the importer alleges and the Collector has reason to believe that such goods may be bona fide the produce or manufacture of a country the produce or manufactures of which are entitled to be entered for duty under the British Preferential Tariff and that non-production is due to oversight or accident the following provisions shall apply :—

- (a) any amount of duty payable in excess of the duty payable upon the like goods being the produce or manufacture of a country the produce or manufactures of which are entitled to be entered for duty under the British Preferential Tariff may be held by the Collector at the port of entry on deposit pending the production of an invoice having printed or written thereon a certificate in the prescribed form ;
- (b) if the invoice having written or printed thereon a certificate as aforesaid or other document is produced to the Collector within nine months from the date of payment of the deposit and the Controller is satisfied that the goods are the produce or manufacture of a country the produce

or manufacture of which are entitled to be entered for duty under the British Preferential Tariff such deposit shall be returned to the importer but if such invoice or other document is not so produced and accepted the amount of the deposit shall be paid into general revenue as duty payable under this Act.

7. Whenever outside containers of goods are of a commercial or permanent value and the Controller of Customs is satisfied upon declaration by importer that such packages are but temporarily imported and will be exported from the Kingdom when empty he may upon receiving suitable bond that such containers will not be used in the Kingdom except as temporary containers of the goods originally imported therein and that such packages will be exported from the Kingdom within a period fixed by him not exceeding twelve months from the date of importation he may admit the packages to entry free of duty. Provided that should importers fail in giving effect to the terms of the bond duty shall be payable upon demand of the Controller.

8. (1) In the case of spirits, wine, beer and other beverages, subject to specific duty which are packed in bottles the contents of a bottle shall for the purpose of Customs duty be deemed to be :—

- (a) one-fourth of a gallon if the bottle contains more than twenty-seven ounces and not more than forty ounces ;—
- (b) one-sixth of a gallon if the bottle contains more than twenty ounces and not more than twenty-seven ounces ;
- (c) one-eighth of a gallon if the bottle contains more than thirteen and a half ounces and not more than twenty ounces ;
- (d) one-twelfth of a gallon if the bottle contains more than ten ounces and not more than thirteen and a half ounces ;
- (e) one-sixteenth of a gallon if the bottle contains more than seven and a half ounces and not more than ten ounces ;
- (f) one-twentieth of a gallon if the bottle contains smaller quantities.

(2) Spirits in cases containing two gallons or under shall be charged duty as two gallons. Provided that small bottles or phials of spirits intended as samples may be entered at actual measurement. Provided also that when it is proved to the satisfaction of a Collector of Customs that any breakages or ullage have occurred in transit to the Kingdom or in landing with resulting loss of spirits duty shall not be charged on the contents of the bottle so broken or missing.

FORM I

FORM OF INVOICE

[Here insert usual particulars including place and date, name and address of suppliers, etc.]

Country of origin.	Marks and numbers on packages.	Quantity and description of goods.	Selling price to purchaser.
			Amount.

Enumerate the following charges, and state whether each amount has been included in or excluded from the selling price to purchaser :

	Amount in currency of exporting country.	State if included in above selling price to purchaser.
(1) Cartage to rail and/or to docks		
(2) Inland freight (rail or canal) and other charges to the dock area, including inland insurance.. .. .		
(3) Labour in packing the goods into outside packages		
(4) Value of outside packages		
(5) If the goods are subject to any charge by way of royalties (State full particulars of royalties below.)		

Notes.—(1) If all the goods shown on the invoice have the same country of origin, such country need not be shown in a separate column, provided it is clearly indicated in a conspicuous place on the invoice, e.g., "Country of Origin, England."

(2) Goods admissible under the British Preferential Tariff should not be shown on the same invoice as goods of foreign origin.

FORM II

CERTIFICATE OF VALUE TO BE WRITTEN, TYPED, OR PRINTED ON INVOICES OF GOODS

I (1) _____ of (2) _____ of (3) _____
manufacturer/supplier of the goods enumerated in this invoice amounting to
hereby declare that I (4) [have the authority to make and sign this certificate on
behalf of the aforesaid manufacturer/supplier, and that I] have the means of know-
ing and do hereby certify as follows :—

Value

1. That this invoice is in all respects correct, and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity hereof.
2. That no arrangements or understanding affecting the purchase price of the said goods has been or will be made or entered into between said exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation, or in any manner whatever other than fully shown on this invoice or as follows (5).

Notes

- (1) Here insert manager, chief clerk, or as the case may be.
- (2) Here insert name of firm or company.
- (3) Here insert name of city or country.
- (4) These words should be omitted where the manufacturer or supplier himself signs the certificate.
- (5) Here insert particulars of any special arrangement.

FORM III

CERTIFICATE OF ORIGIN TO BE WRITTEN, TYPED, OR PRINTED ON INVOICES
OF GOODS*Origin*

I (1) _____ of (2) _____ of (3) _____
 manufacturer/supplier of the goods enumerated in the invoices amounting to
 hereby declare that I (4) [have the authority to make and sign this certificate on
 behalf of the aforesaid manufacturer/supplier and that I] have the means of know-
 ing and do hereby certify as follows :—

(Delete whichever of 2 (a) or 2 (b) is not applicable. If 2 (a) is used delete 3 and 4.
 If 2 (b) is used insert required particulars in 3 and 4.)

2. (a) That every article mentioned in the said invoice has been wholly pro-
 duced or manufactured in (5) _____ 2. (b) That every article mentioned
 in the said invoice has been either
 wholly or partly produced or manu-
 factured in (5) _____

3. As regards those articles only partially produced or manufactured in (5) :—

(a) That the final process or processes of manufacture have been performed in
 that part of the British Dominions.

(b) That the expenditure in material produced in (5) _____ and/or
 labour performed in (5) _____ calculated subject to
 qualifications hereunder in each and every article is not less than (6)
 of the factory or works cost of such article in its
 finished state. (See note.)

(Note.—In the case of goods which have at some stage entered into the commerce
 of or undergone a process of manufacture in a foreign country only that labour and
 British Empire material which is expended on or added to the goods after their
 return to the United Kingdom or other part of the British Empire shall be regarded
 as the produce or manufacture of the United Kingdom or other part of the British
 Empire in calculating the proportion of labour and material in the factory or works
 cost of the finished article.)

4. That in the calculation of such proportion of produce or labour of the (5)
 none of the following items has been included or considered :—

“ Manufacturer's profit or remuneration of any trader, agent, broker or other
 person dealing in the articles in their finished condition ; royalties ; cost of
 outside packages or any cost of packing the goods therein ; any cost of
 conveying, insuring or shipping the goods subsequent to their manufacture.”

Dated at _____ this _____ day of _____ 19 _____ .

Witness.

Signature.

Notes

- (1) Here insert manager, chief clerk, or as the case may be.
 - (2) Here insert name of firm or company.
 - (3) Here insert name of city or country.
 - (4) These words should be omitted where the manufacturer or supplier himself
 signs the certificate.
 - (5) Insert “ United Kingdom ” or name of other part of British Dominions.
 - (6) Insert proportion of Empire content.
-

SCHEDULE

PART I

Aircraft and parts thereof.

Appliances, apparatus, accessories and requisites for sports, games, gymnastics and athletics (other than apparel and boots and shoes) and parts thereof.

Arc lamp carbons and amorphous carbon electrodes.

Arms and ammunition :—

- (i) Sporting guns, sporting rifles and sporting carbines and parts thereof.
- (ii) Military rifles and military carbines and parts thereof.
- (iii) Miniature rifles and carbines and cadet rifles and carbines and parts thereof.
- (iv) Air guns and air rifles and air pistols and parts thereof.
- (v) Revolvers and pistols and parts thereof.
- (vi) Loaded cartridges and empty cartridge cases.

Baths of iron or steel.

Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions and of whatever material, finished or unfinished, and shaped parts and laces thereof.

Brooms and brushes of all descriptions and parts thereof (other than prepared bristles and other prepared animal hair).

Buttons, snap and slide fasteners, push buttons, studs, hooks and eyes.

Clocks and clock cases.

Cutlery :—

- (i) Knives with one or more blades made wholly or partly of steel or iron.
- (ii) Scissors, including tailors' shears and secateurs, made wholly or partly of steel or iron.
- (iii) Razors, including safety-razors and blades therefor.
- (iv) Hair clippers.
- (v) Carving forks.
- (vi) Knife sharpeners, wholly or partly of steel.
- (vii) Component parts or blanks for any of the above-mentioned articles.

Cycles (other than motor cycles) and parts and accessories thereof.

Electrical goods including :—

- Electric wires and cables, insulated.
- Telegraph and telephone apparatus.
- Wireless apparatus.
- Electric carbons.
- Electric lighting appliances and fittings.
- Batteries and accumulators.
- Electric bell apparatus.
- Electric cooking and heating apparatus.
- Electric meters.
- Parts of, and accessories to the above.

Evaporating dishes, crucibles, combustion boats and other laboratory porcelain.

Furniture, made wholly or mainly of metal, of the following descriptions :—

- (i) Tables, bedsteads, wire mattresses, stands, desks and counters.
- (ii) Chairs, stools and seats.
- (iii) Bookcases and bookshelves.
- (iv) Cabinets, safes, cash and deed boxes, drawers and cupboards.
- (v) Shelving, storage bins and storage racks.
- (vi) Office letter racks and letter trays.
- (vii) Lockers.
- (viii) Parts of any of the above-named articles.

Galvanometers, pyrometers, electroscopes, barometers, analytical and other precision balances, and other scientific instruments and component parts thereof, gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms, whether for use in such shops or rooms or not (but not including microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof).

Glass and glassware (excluding optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectrosopes and other optical instruments and component parts thereof).

Plate and sheet glass, whether bevelled, silvered, or otherwise finished or not.

Illuminating glassware.

Domestic glassware, including cooking utensils, table glassware, toilet glassware and ornamental glassware.

Glass bottles and glass jars, including glass stoppers.

Beakers, flasks, burettes, measuring cylinders, thermometers, tubing and other scientific glassware and lamp-blown ware.

Hair combs.

Hollow-ware of iron or steel (including tinned plate).

Ignition magnetos and permanent magnets.

Implements and tools and parts thereof.

Iron and steel products of the following descriptions :—

- (i) Tubes, pipes and pipe and tube fittings of all kinds.
- (ii) Railway and tramway construction material of all kinds.
- (iii) Springs.
- (iv) Wire, wire netting, wire nails, and cable and rope (except insulated telephone and telegraph cables).
- (v) Screws (except screws for wood, other than screw hooks, screw rings and screw knobs), nails, tacks, studs and spikes.
- (vi) Rivets and washers.
- (vii) Bolts and nuts.
- (viii) Anchors and grapnels and parts thereof, chains and ships' cables.
- (ix) Screws for wood (other than screw hooks, screw rings and screw knobs) whether wholly of iron or steel, or of iron or steel coated or plated with some other metal or substance.
- (x) Wagons for use on railways and parts of such wagons.

The following articles manufactured wholly or partly of the metals aluminium, copper, lead, nickel, tin, zinc and alloys containing any of these metals :—

Sheets and strip, rods, plates, angles, shapes and sections, wire, tubes, foil and hollow-ware.

Locks, padlocks, keys, bolts, latches, hasps and hinges of metal.

Locomotives and parts thereof.

Machinery and parts thereof (including ball bearings, roller bearings, and parts thereof).

Machinery belting (including conveyor and elevator bands).

Manufactures wholly or partly of rubber, balata or guttapercha (including vulcanite and ebonite).

Metal door and window frames and casements.

Motor cars, including motor bicycles and motor tricycles ; accessories and component parts of motor cars, motor bicycles, and motor tricycles.

Musical instruments (including gramophones, pianolas, and other similar instruments ; accessories and component parts of musical instruments, and records and other means of producing music).

Needles (including hosiery latch needles) and pins.

Paints, painters' enamels, lacquers, varnishes and printers' inks.

Distempers, whether dry or not.

Pigments and extenders (whether dry or with oil or other medium) other than the following :—

Natural dyes ; synthetic organic dyestuffs, colours and colouring matters ; dry earth colours, barytes, silica, graphite and carbon black from natural gas.

Pen nibs, fountain pens, stylographic and other pens, propelling pencils, paper clips and fasteners, stationery, glassware and parts of any such articles.

- Perambulators and mailcarts and parts thereof.
- Pottery and all other clay products.
- Saddlery and harness (including horse boots) wholly or partly of leather.
- Screws for wood of brass, copper or any alloy containing copper whether coated with any other metal or other substance or not.
- Stoves, grates and ranges for domestic cooking or heating and parts and fittings therefor.
- Toilet preparations (excluding essential oils) of the following descriptions :—
- Toilet soap.
 - Tooth paste or powder and liquid preparations for dental purposes and mouth washes.
 - Toilet paste or powder.
 - Toilet cream.
 - Hair dyes.
 - Scented sachets.
 - Lipstick, rouge and grease paint.
 - Preparations for use in manicure or chiropody.
 - Preparations for use on the hair, face or body.
 - Bath salts and essences.
 - Smelling salts.
 - Prepared Fuller's Earth.
- Toilet requisites of the following descriptions :—
- Powder bowls or boxes and powder puffs.
 - Nail polishers.
 - Nail clippers, nail cleaners and nail files.
 - Denture bowls.
 - Manicure sets.
 - Parts of the above articles.
- Toys of all kinds and parts thereof of whatever material composed.
- Transparent cellulose wrapping.
- Trunks, bags, wallets, pouches and other receptacles made wholly or partly of leather or material resembling leather, whether fitted or not.
- Twine of the following description :—
- Hard fibre singles.
- Unexposed sensitised photographic paper, cloth, plates and film (including cinematograph film) and spools therefor.
- Wireless valves and similar rectifiers and vacuum tubes.

PART II

- Optical glass and optical elements whether finished or not, microscopes, field and opera glasses, theodolites, sextants, spectroscopes and other optical instruments and component parts thereof.
- Tea and any blends of tea.

NEW HEBRIDES (CONDOMINIUM)

Articles.	Rate of Duty.
Ales, beer, porter	per quart of 114
	centilitres .. 0 0 3
	per pint of 57 centi-
	litres .. 0 0 1½
	per half pint of 28·5
centilitres .. 0 0 1	
per bottle of 75	
centilitres .. 0 0 2	
Wines or spirits of all kinds, with the exception of denatured alcohol :—	
(i) Containing less than 15° alcohol ..	5 per cent. <i>ad valorem</i>
(ii) Containing 15° alcohol but not more than 20°	12 per cent. <i>ad valorem</i>
(iii) Containing more than 20° alcohol ..	30 per cent. <i>ad valorem</i>
Tobaccos of all kinds, including cigars and cigarettes	50 per cent. <i>ad valorem</i>
Benzine or motor spirit	10 per cent. <i>ad valorem</i>
Kerosene	6 per cent. <i>ad valorem</i>
Other combustible and lubricating oils ..	10 per cent. <i>ad valorem</i>
Building material	10 per cent. <i>ad valorem</i>
Dynamite and other explosives used in lieu thereof	per kilogramme .. 0 4 0
Detonators	100 per cent. <i>ad valorem</i>
Fuses	per coil of 24 feet .. 0 0 6
Arms of precision, rifles, and the like, and ammunition for same	20 per cent. <i>ad valorem</i>
Shot guns and ammunition for same	100 per cent. <i>ad valorem</i>
Revolvers and ammunition for same	20 per cent. <i>ad valorem</i>
All other firearms and ammunition for same ..	100 per cent. <i>ad valorem</i>
Gramophones, phonographs and accessories and records	20 per cent. <i>ad valorem</i>
Confectionery	12 per cent. <i>ad valorem</i>
Electrical goods and wireless apparatus ..	12 per cent. <i>ad valorem</i>
Lace	20 per cent. <i>ad valorem</i>
Silk and embroideries	10 per cent. <i>ad valorem</i>
Perfumery	20 per cent. <i>ad valorem</i>

Articles.	Rate of Duty.
Jewellery	12 per cent. <i>ad valorem</i>
Matches and vestas, mechanical lighters and accessories	30 per cent. <i>ad valorem</i>
Coffee, raw	per 100 kilogrammes net 4 0 0
Cacao, raw	per 100 kilogrammes net 1 10 0
Vanilla (in pod)	per 100 kilogrammes net 10 0 0
Allspice (Pimento)	per 100 kilogrammes net 5 0 0
All other articles not specified with the exception of those contained in the list of exemptions ..	12 per cent. <i>ad valorem</i>

Note.—Import Duties may be paid in either British or French currency at rate of exchange prevailing on date of ship's entry.

EXEMPTIONS

- Animals, living.
 - Books, periodicals and other printed matter (including atlases, plans, charts, maps and music).
 - Biscuits, ship's.
 - Coal.
 - Coin.
 - Drugs and medicines (exclusive of patent medicines).
 - Flour, rice, seeds and cereals for propagation, cultivation and food purposes including maize, beans, wheat, barley, oats, millet, rye, potatoes, onions, etc.
 - Luggage, personal.
 - Manures and fertilizers.
 - Medical appliances imported by qualified medical officers for use in hospitals.
 - Microscopes.
 - Plants, living (imported for purposes of cultivation subject to the provisions of Joint Regulation No. 7 of 1914).
 - Show cards, patterns, cut samples and advertising material of no commercial value.
 - Uniforms, official.
 - Vaccine, lymph and other anti-toxins.
 - Vegetables, fresh, and fruit, fresh.
- All articles imported or purchased out of bond for the use of :—
- (1) the British or French Administration.
 - (2) the Condominium Government.
 - (3) British or French Ships-of-War.

APPENDIX

The following additions and alterations to the Customs Tariffs or Regulations indicated were received in the Colonial Office too late to be incorporated in the foregoing pages.

CEYLON

The following information relates to Note A, Passengers' Baggage (*see* p. 19).

Customs Regulations regarding Passengers' Baggage

Passengers' Baggage

1. Passengers' baggage as hereafter defined is exempt from import duty.
2. Passengers' baggage is hereby defined to mean the *bona fide* baggage of a passenger accompanying him or arriving in Ceylon within one month before or after his arrival or within such further period as the Collector of Customs shall in the circumstances deem reasonable.
3. *Bona fide* baggage shall mean and include wearing apparel and personal effects provided that the articles are the property of and imported for the personal use of the passenger or the members of his family travelling with him. Passengers' baggage shall not include articles imported for sale or on behalf of other persons or for gifts to other persons.
4. Subject to the above regulations *bona fide* baggage may include—
 - (1) Used instruments, apparatus, and appliances intended for professional use.
 - (2) One carpet of a size not exceeding 35 square feet if in use as part of bedding or in lieu of bedding or of a deck chair.
 - (3) Bedding and travelling rugs (not floor rugs or carpets).
 - (4) Two tennis rackets with 2 presses.
 - (5) Two cricket bats with bag.
 - (6) Two hockey sticks.
 - (7) Two badminton rackets with two presses.
 - (8) One set of golf clubs.
 - (9) Twenty polo sticks.
 - (10) Two fishing rods.
 - (11) One set table tennis.
 - (12) One portable musical instrument (excludes pedal harmonium).
 - (13) 100 gramophone records.
 - (14) A used bicycle.
 - (15) Two used saddles and a bridle.
 - (16) Two used cameras (one of them may be a cinema camera).
 - (17) One small cinematograph projector as ordinarily used only in houses.
 - (18) A deck chair.
 - (19) A used typewriter.
 - (20) Small folding table.
 - (21) Uniform cases, trunks, suit cases, fitted dressing cases, a trouser press, and the like.
 - (22) Camp bed.
 - (23) A magic lantern.
 - (24) A photo apparatus with a reasonable quantity of films.
 - (25) A reasonable amount of provisions for immediate use on arrival.
 - (26) Articles of silver, plated or glassware, when of really personal use will not be counted for the allowance under regulation 6, *e.g.*, a cigarette case, a lady's silver-backed mirror or a scent bottle, a glass or silver tooth-brush case, a dressing case with fittings and the like.
 - (27) Three clocks and time pieces but not large wall clocks or clocks of grandfather pattern. Silver clocks if within the allowance for silverware (*vide* regulation 6).

- (28) One pair of binoculars and the like.
 (29) Two woollen blankets.
 (30) Jewellery for personal use brought by passengers in reasonable quantity according to the condition in life and rank of the passenger.
 (31) Sewing machine if accompanied by a lady passenger.
 (32) A perambulator
 (33) A baby's cot
 (34) Toys and toy carts } if accompanied by a child.
 (35) Personal effects of a passenger or seaman who dies on the voyage to Ceylon.

5. *Bona fide* baggage shall not be held to include the following articles on which duty must be paid in all cases :—

- (a) Arms and ammunition ;
 (b) Alcoholic liquor exceeding two quarts, and perfumed spirits exceeding one pint ;
 (c) Cigars and cigarettes exceeding a total of 50 and 100 in number respectively, whether in opened or unopened boxes, and other tobacco exceeding $\frac{1}{2}$ lb. in weight ;
 (d) Pianos, pianolas, harmoniums, gramophones and phonographs and records therefor except as laid down in regulation 4 (items 12 and 13), carriages, motor cars, motor cycles, and side cars ;
 (e) Articles for household use such as furniture, pictures, carpets, glassware, crockery, cutlery, cooking utensils, household linen, lamps, house furnishings, curios, food-stuffs, silver and plated ware except such articles (other than furniture, lamps, house furnishings, curios, and carpets) as shall appear to be required for the personal use of the passenger whilst travelling or immediately upon arrival at his destination.

6. The following articles under regulation 5 (e) may be passed free of duty up to the limit of value shown against each item :—

	Rs.	c.
Pictures	60	0
Glassware and crockery	200	0
Cutlery	250	0
Silver and plated ware	600	0
Household linen	400	0
Cooking utensils	100	0

The above free allowances shall be granted only once to each passenger in respect of any one voyage.

7. Free allowances will be granted to each adult passenger provided that not more than two such allowances will be granted to any one family travelling together unless the third member can prove he is going to live in a separate establishment, in which case he should make a separate declaration and claim a separate allowance.

8. Passengers' baggage may be passed either after examination by a Charges Officer (at the Baggage Office or in the warehouse as the case may be) or on a declaration made before a Charges Officer, provided that in the latter case an examination of the baggage may be made whenever a Customs Officer considers it advisable.

9. If the baggage is on the ship's manifest, a document of title must be produced before delivery is allowed.

10. Under section 16 (b) (3) of the Customs Ordinance and subject to any special regulations appertaining thereto, visitors to the Island may obtain a refund of full duty on motor cars and motor cycles, and $\frac{1}{2}$ of the duty paid by them on easily identifiable articles imported for their personal use. To obtain such refund the articles must be re-exported within twelve months from the date of importation, and this period will in no circumstances be extended. If it is intended to claim this concession, the intention should be stated at the time of importation and the articles should be then shown to a Customs Officer for identification.

MAURITIUS

The following are the rates of duty on manures and fertilizers, head 107 of the Mauritius Customs Tariff (*see* page 68).

Articles.		Rate of Duty.	
		British Preferential Tariff.	General Tariff.
		Rs. c.	Rs. c.
107. Manures and fertilizers :—			
(a) Synthetic sodium nitrate ..	per 100kilos	0·11	1·10
(b) Ammonium sulphate, ammonium nitrate, ammonium sulphate nitrate, and mixtures of ammonium nitrate with ammonium sulphate or other materials ..	„	0·11	1·10
(c) All ammonium phosphates, such as ammophos, nicifos, superazote	„	0·11	1·10
(d) Compound or mixed fertilizers, containing ammoniacal and/or nitrate nitrogen, phosphorus and potassium in varying proportions	„	0·11	1·10
(e) Other sorts, except fish and other substances dutiable under Item 66 (e)	„	—	0·11

FIJI

The following additions should be made to the Fiji Customs Tariff (*see* page 216).

Articles		British Preferential Tariff.	General Tariff.
98A. Match boxes—wood veneer :—			
(a) Inner and outer with striking solution on sides of outer, labelled and containing 50 splints without heads	per gross boxes	3s. 6d.	5s. 3d.
(b) Inner and outer with striking solution on sides of outer, labelled	„	2s. 0d.	3s. 0d.
(c) Inner and outer, with striking solution on sides of outer and containing 50 splints without heads	„	3s. 0d.	4s. 6d.
(d) Inner and outer, with striking solution on sides of outer ..	„	1s. 6d.	2s. 3d.

GILBERT AND ELLICE ISLANDS

The following are the details of items under head 29 of the Gilbert and Ellice Islands Tariff (*see* page 232).

Articles.		British Preferential Tariff.	General Tariff.
29. Goods imported by Cable and Wireless, Limited for use in the business of that Company :—			
(a) Oils, fuel and lubricating ..		Free	Free
(b) Other goods		Free	The differ- ence between the British Preferential rate and the General rate.

Issued by the Colonial Office

CUSTOMS TARIFFS

OF THE

COLONIAL EMPIRE

PART III—WEST INDIES

PART I—AFRICA, and PART II—EASTERN,
MEDITERRANEAN, and PACIFIC, issued
separately.

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1937

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PREFACE

The Customs Tariffs of the various British Oversea Dependencies given in the following pages have been corrected in accordance with material available in the Colonial Office up to the end of March, 1937.

While responsibility cannot be assumed for the correctness of the information given in this compilation, no effort has been spared to make it as accurate as possible.

Particulars of the goods the import of which is either restricted or prohibited are not given separately for each Colony, etc. ; but a list of goods the importation of which is usually prohibited is given on page iv.

Leaflets showing the additions and amendments to the various tariffs included in this compilation will be published by His Majesty's Stationery Office from time to time. In addition, changes in Colonial, etc., customs tariffs are notified in the Board of Trade Journal (Published by His Majesty's Stationery Office, price 6*d.* weekly).

This compilation will be reprinted as soon as the additions and amendments to the various tariffs included in it are sufficiently numerous and important to render it desirable.

Enquiries relating to Colonial Customs and to changes made subsequent to the issue of this volume should be made to the Department of Overseas Trade (Tariff Section), Old Queen Street, S.W.1.

LIST OF GOODS THE IMPORTATION OF WHICH IS
USUALLY PROHIBITED

(See Preface)

1. All goods which if sold would be liable to forfeiture under the Merchandise Marks Ordinance, and also all goods of foreign manufacture bearing any name or trade mark being or purporting to be the name or trade mark of any manufacturer, dealer or trader in the Colony or the United Kingdom or any British Possession, unless such trade name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced.
 2. Articles of food intended for human consumption declared by the competent sanitary authority to be unfit for such consumption.
 3. Books wherein the copyright is subsisting, composed, written or printed in the United Kingdom and printed in any other country, and named in any printed list of such books made by the Commissioners of His Majesty's Customs.
 4. Coin, legally current in the Colony or any money purporting to be such, not being of the established standard in weight and fineness.
 5. Coin, namely, base or counterfeit coin of any country.
 6. Goods bearing the Royal Arms of Great Britain or Arms so closely resembling the same as to be calculated to deceive unless the manufacturer of such goods holds His Majesty's authority to use them in connexion with his trade, business, calling or profession.
 7. Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings, or any other indecent or obscene articles.
 8. Infected cattle, sheep or other animals, or carcasses thereof, and hides, skins, horns, hoofs or any other part of cattle or other animals which may be prohibited in order to prevent the introduction or spread of any communicable disease.
 9. Machines for duplicating keys.
 10. Matches containing white (yellow) phosphorus.
 11. Prepared opium.
 12. Exhausted tea.
 13. Shaving brushes manufactured in or exported from the Empire of Japan.
 14. Immature spirits.
 15. Cannabis Sativa (known as Indian hemp or bhang).
-

CUSTOMS TARIFFS OF THE COLONIAL EMPIRE

PART III

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WEST INDIES (including FALKLAND ISLANDS)

BAHAMAS

For Preferential and other Rebates and Drawbacks, see pages 6 and 7

ASCERTAINMENT OF AD VALOREM DUTIES

The value of any article for the purpose of ad valorem duty is the price which an importer would give if the article were delivered, freight and insurance paid, in bond at the port of importation.

(FIRST SCHEDULE)

Articles.	Rate of Duty.
Alcohol	per proof £ s. d. gallon 0 5 0
Ale	per gallon .. 0 1 0
Asphalt, cut back (for road use only)	12½ per cent.
Asphalt, heavy flux (for road use only)	12½ per cent. <i>ad valorem</i>
Asses	each 0 10 0
Bay rum	per proof gallon 0 6 0
Beer	per case of six gallons 0 6 0 plus 5s. surtax.
Boots and shoes, of rubber, and canvas boots and shoes, rubber soled	per pair .. 0 1 0 (and 20 per cent. <i>ad valorem</i>).
Bran, dairy feed	per 100 lb. .. 0 1 0
Brandy, in bottles	per dozen re- puted quarts 0 12 0 plus 5s. surtax.
Bunker oil	12½ per cent. <i>ad valorem</i>
Butter	per lb. .. 0 0 3
Candles, tallow	" .. 0 0 1
Candles, other	" .. 0 0 2
Capstans	7½ per cent. <i>ad valorem</i>
Cement	per 100 lb. .. 0 0 6
Chicken feed	" .. 0 1 0
Cider	per gallon .. 0 0 9
Cigars	25 per cent. <i>ad valorem</i>
Cigarettes	50 per cent. <i>ad valorem</i> Plus an inland tax of 6d. per 100
Coffee, raw	per lb. .. 0 0 2
Coffee, roasted or prepared, but not concentrated	" .. 0 0 3

For Preferential and other Rebates and Drawbacks, see pages 6 and 7

Articles.	Rate of Duty.
Colts	each $\begin{matrix} \text{£} & \text{s.} & \text{d.} \\ & 1 & 0 & 0 \end{matrix}$
Compasses and cards, ship or marine	$7\frac{1}{2}$ per cent.
Cordials containing not more than 40 per cent. of spirits	<i>ad valorem</i> per dozen reputed quarts 0 12 0 plus 5s. surtax.
Cotton duck, for making sails, not lighter than 8 oz. ..	$7\frac{1}{2}$ per cent.
Dairy feed	<i>ad valorem</i> per 100 lb. .. 0 1 0
Dogs	each 0 10 0
Fillies	" 1 0 0
Fish, dried or salted	per lb. .. 0 0 1
Flour, rye or wheat	per barrel .. 0 3 0
Gasoline, British	per gallon .. 0 0 4
Gasoline, other than British	" the British duty plus 25%
Geldings	each 1 0 0
Gin :—	
Underproof, in bottles	per dozen reputed quarts 1 12 0 plus 5s. surtax.
Underproof, in bulk	per liquid gallon 1 0 0 plus 2s. 6d. surtax.
Overproof, in bulk	per proof gallon 1 0 0 plus 2s. 6d. surtax.
Gunpowder	per lb. .. 0 0 3
Hay	per 100 lb. .. 0 1 0
Hosiery of cotton or artificial silk	per pair .. 0 0 6 (and 20 per cent. <i>ad valorem</i>)
Hosiery, silk	per pair .. 0 0 9 (and 20 per cent. <i>ad valorem</i>)
Lard, lard substitutes and lard compound	per lb. .. 0 0 $1\frac{1}{2}$
Liqueurs, containing not more than 40 per cent. of spirits	per dozen reputed quarts 0 12 0 plus 5s. surtax.
Lumber	per 1,000 feet mill measurement .. 0 7 0 each 1 0 0
Mares	per 100 lb. .. 0 4 0
Meat, dried, salted or cured, in units not less than five pounds net	per gallon .. 0 0 3
Molasses, in units not less than five gallons	
Motor boats (the maximum amount of duty in respect of each boat not to exceed £10)	$2\frac{1}{2}$ per cent. <i>ad valorem</i>

For Preferential and other Rebates and Drawbacks, see pages 6 and 7

Articles.	Rate of Duty.
	£ s. d.
Motor vehicles and tyres	30 per cent. <i>ad valorem</i>
Motor vehicles, parts	20 per cent. <i>ad valorem</i>
Motor cycles	25 per cent. <i>ad valorem</i>
Mules	each .. 0 10 0
Nails, iron, of all kinds	per 100 lb. .. 0 4 0
Naphtha	per gallon .. 0 0 3
Oats, other than cereals	per 100 lb. .. 0 1 0
Oils, lard, linseed, lubricating, sperm, in units of not less than one gallon	per gallon .. 0 1 0
Outboard motors	12½ per cent. <i>ad valorem</i>
Petrol, British	per gallon .. 0 0 4
Petrol, other than British	„ the British duty plus 25%
Petroleum, crude	12½ per cent. <i>ad valorem</i>
Pistols	each .. 1 0 0
Porter	per gallon .. 0 2 6
Revolvers	each .. 1 0 0
Rice	per 100 lb. .. 0 2 0
Rope, other than metal	„ .. 0 5 0
Rope, metal	10 per cent. <i>ad valorem</i>
Rum :—	
Underproof, in bottles	per dozen re- puted quarts 0 12 0 plus 5s. surtax.
Underproof, in bulk	per liquid gallon 0 8 0
Overproof, in bulk	per proof gallon 0 8 0 „ 0 8 0
In wood	„ „
Sewing machines, hand or power	12½ per cent. <i>ad valorem</i>
Shingles, of wood	per 1,000 lineal in. 0 0 6
Soap, common washing	per lb. .. 0 0 0½
Spars	7½ per cent. <i>ad valorem</i>
Spun yarn	„ „
Stout	per gallon .. 0 1 0
Sugar, white	per 100 lb. .. 0 7 0
Sugar, other than white	„ .. 0 2 6
Syrup, in not less than five gallon units	per gallon .. 0 0 3
Tea	per lb. .. 0 0 6
Tobacco, unmanufactured	„ .. 0 0 3
Tobacco, manufactured, other than fine cut	„ .. 0 0 9
Tobacco, manufactured, fine cut	50 per cent. <i>ad valorem</i>
Turpentine, in units not less than one gallon	per gallon .. 0 1 0

For Preferential and other Rebates and Drawbacks, see pages 6 and 7

Articles.	Rate of Duty.
Wheat	per 100 lb. .. £ s. d. 0 1 0
Whisky, overproof, in bulk	per proof gallon 0 12 0 plus 2s. 6d. surtax.
Whisky, underproof, in bottles	per dozen re- puted quarts 1 4 0 plus 5s. surtax on cases not exceeding 3 gallons.
Windlasses	7½ per cent. <i>ad valorem</i>
Wines of all kinds	25 per cent. <i>ad valorem</i> plus 5s. surtax per case of not more than 12 litres.
Any liquors imported under the name of wines, cordials or liqueurs and containing more than 40 per cent. of spirits shall be rated for duty of customs as un- enumerated spirits	per gallon .. 0 10 0
Articles not enumerated in this or the second or fourth schedules nor exempted from duty of customs under any Act	20 per cent. <i>ad valorem</i>

(SECOND SCHEDULE—PART I)

Articles.	Rate of Duty.
	Minimum. Maximum.
Agricultural products* :-	£ s. d. £ s. d.
Avocado pears	per 100 .. 0 4 0 1 0 0
Bananas	per stem .. 0 2 0 0 10 0
Beans	per 100 lb. .. 0 2 0 1 0 0
Cabbages .. .. .	.. 0 2 0 1 0 0
Cattle (cows and oxen)	each .. 1 0 0 5 0 0
Coconuts	per 100 .. 0 4 0 †1 0 0
Corn, hominy, in units not less than 98 lb.	per 98 lb. .. 0 1 6 0 10 0
Corn meal, in units not less than 98 lb. .. .. .	.. 0 1 6 0 10 0
Corn, whole or cracked, but other than hominy	per 100 lb. .. 0 1 0 0 10 0
Fresh meat, all kinds .. .. .	.. 0 8 0 2 0 0
Goats	each .. 0 4 0 1 0 0
Grape fruit	per 100 .. 0 2 0 0 10 0
Guavas, preserved in any form	per lb. gross shipping weight 0 0 2 0 0 6
Lemons	per 100 .. 0 2 0 ‡0 10 0

* Maximum duty may be imposed by Order-in-Council.

† Maximum duty imposed by Order-in-Council, 17th July, 1935.

‡ Maximum duty imposed by Order-in-Council, 15th July, 1936.

(SECOND SCHEDULE—PART I)

Articles.	Rate of Duty.					
	Minimum.		Maximum.			
	£	s.	d.	£	s.	d.
Agricultural products*—continued.						
Limes	per 100	0	1	0	0	4
Onions	per 100 lb.	0	2	0	0	12
Oranges	per 100	0	2	0	0	10
Peas	per 100 lb.	0	2	0	1	0
Pineapples, preserved in any form ..	per lb. gross shipping weight	0	0	2	0	0
Pineapples,† fresh	each ..	0	0	2	0	0
Plantains	per stem ..	0	1	0	0	4
Poultry, cocks and hens	each ..	0	1	0	0	5
Poultry, turkeys	" ..	0	2	0	0	12
Poultry, dressed	per 100 lb.	0	8	0	2	0
Poultry, eggs	per dozen ..	0	0	3	0	1
Potatoes	per 100 lb.	0	2	0	0	10
Potatoes, sweet	" ..	0	4	0	1	0
Sheep	each ..	0	4	0	1	0
Swine	" ..	0	8	0	1	10
Tomatoes,‡ preserved	per lb. gross shipping weight	0	0	0½	0	0
Tropical fruits, unenumerated ..	<i>ad valorem</i> ..	12½%		50%		
Vegetables, unenumerated	" ..	12½%		50%		
(SECOND SCHEDULE—PART II)						
Artificial silk underwear	<i>ad valorem</i> ..	20%		20%		and 1s. per garment.
Blankets	" ..	20%		75%		
Cotton shirts	" ..	20%		20%		and 2s. each.
Cotton underwear	" ..	20%		20%		and 1s. per garment.
Household furnishings of cotton or linen ..	" ..	20%		75%		
Linen piece goods	" ..	20%		20%		and 9d. per yard.
Linen suits	" ..	20%		75%		
Piece goods containing 50% or more of cotton or of artificial silk or of cotton and silk combined.	" ..	20%		20%		and 6d. per yard.
Sweaters and pullovers	" ..	20%		20%		and 2s. each.
Woollen piece goods	" ..	20%		20%		and 2s. 6d. per yard.
Woollen suits	" ..	20%		20%		and 10s. per garment.

* Maximum duty may be imposed by Order-in-Council.

† Maximum duty imposed by Order-in-Council of 12th May, 1932. (Suspended until 1st May, 1934—Order-in-Council No. 22 of 1933.)

‡ Maximum duty imposed by Order-in-Council of 17th June, 1931.

§ Maximum duty imposed by Order-in-Council of 14th December, 1934.

|| Maximum duty imposed by Order-in-Council of 6th June, 1936.

Under the Tariff Act, 1936

Goods other than alcohol, ale, brandy, cider, cigarettes, cigars, cordials, gin, liqueurs, porter, rum, stout, tobacco, whisky and wines when not originally shipped with the intention of being brought into the Colony are charged 10 per cent. in addition to any duty to which they would otherwise be liable. Goods exempted from duty of customs when not originally shipped with the intention of being brought into the Colony and sold at public auction are liable to a duty of customs of 5 per cent. on the gross amount realised. (Sections 5 and 6.)

Under the Tariff Act, 1936

An *ad valorem* duty of one-half of one per cent. in addition to any duties levied is collected on all goods bonded. (Section 8 (1).)

Under the Tariff Act, 1936

Alcohol or neutral or cologne spirits when imported for use in compounding, blending or mixing with any other spirits to extend the volume of any such spirits, shall be liable to the same duty as that imposed upon the particular kind of spirits with which it is intended to be blended or mixed. (Section 23.)

**PREFERENTIAL AND OTHER REBATES AND DRAWBACKS OF
CUSTOMS DUTIES**

The Tariff Act, 1936

Notwithstanding the duties of customs imposed, chargeable, leviable, collectable, and payable under subsection 1 (a) and (b) of section 2 of the Tariff Act, 1936, upon the goods, wares and merchandise therein enumerated, described or referred to, there shall be allowed to every person who imports and enters any such goods, wares or merchandise, being the produce or manufacture of any part of the British Empire, a drawback of 50 per centum of any such duties of customs except in the case of the goods, wares, and merchandise appearing in Part I of the second schedule the drawback in respect of which shall be 25 per centum :

Provided that :—

- (a) the specific duties imposed in the first schedule to this Act upon rubber boots and shoes, and canvas boots and shoes, rubber soled ; and upon hosiery of cotton or artificial silk, and hosiery of silk, and any duties of customs in excess of the minimum duties upon the goods, wares, and merchandise described in Part II of the second schedule shall not be imposed upon any such goods, wares or merchandise being the produce or manufacture of any part of the British Empire ;
- (b) The drawback on motor vehicles and tyres shall be two-thirds of the *ad valorem* duties levied thereon ;
- (c) the drawback on motor vehicle parts shall be the whole of the *ad valorem* duty levied thereon ;
- (d) the drawback on a barrel or bag of flour of 196 lb. (avoirdupois) shall be not less than 2s. and the refund on wine shall not exceed 15 per centum ;
- (e) there shall not be any drawback in respect of alcohol, malt liquors, spirits (other than brandy, gin and whisky), spirituous liquors, liquid medicines and articles containing alcohol, and cigars ;
- (f) there shall not be any drawback in respect of any surtax that may be imposed on any article or commodity ;
- (g) there shall not be any drawback or any preferential treatment in respect of petrol or gasoline other than that enumerated in the first schedule.

Motor cars and motor boats may be permitted to be entered free of duty if brought in for temporary use only, with the permission of the Comptroller and subject to certain conditions. (Section 2 (3).)

The Tariff Act, 1936

Rebates are allowed in the following cases :—

- (1) Upon all goods or other articles supplied and delivered for the use of any department of His Majesty's Service. Provided that in the case of goods subjected to an *ad valorem* duty the rebate shall be allowed on one-half of the contract price. (Section 10 (1).)
- (2) Upon all tobacco used in the manufacture of cigars for export a drawback of fourpence halfpenny on every 100 cigars. (Section 10 (2).)

The Customs Formalities Regulation Act (Chapter 163)

The duty on samples and specimens imported by manufacturers or traders, either in person or through the agency of commercial travellers, shall be refunded upon exportation thereof, subject to the deduction of the duties payable in respect of samples or specimens not produced for exportation.

Under the Tariff Act, 1936

A drawback of 80 per cent. is allowed on the exportation from the Colony of any alcohol, ale, brandy, cordials, gin, porter, rum, stout, whisky and wines, provided proof is produced that the said spirits have been legally landed at a port without the Colony or have been lost in transit through the Act of God. Provided also the person applying therefor has imported into the Colony other spirits the import duties on which are equivalent in amount to the import duties on the spirits exported, and has paid or satisfactorily secured the duties on the subsequent importation. Provided also that no drawback shall be allowed unless the subsequent exportation shall be within one year from the date of importation in respect of which the drawback is claimed. (Section 22 (2).)

Under the Tariff Act, 1936

No customs duty shall be charged on educational cinematograph films which have been certified by the Board of Education. (Section 24.)

DUTY FREE IMPORTS

The Tariff Act, 1936

Advertising matter, if of no commercial value and intended for free public distribution.

All goods, wares and merchandise imported or taken out of bond for the use of :—

- (1) The person appointed under the Royal Sign Manual to be Governor of the Colony when personally imported.
- (2) The Imperial or Colonial Government.
- (3) His Majesty's Army or Navy.

Any animal or thing imported into the Colony for some temporary purpose approved by the Governor in Council, if satisfactory bond be given for the re-exportation thereof within ninety days and for the payment of a duty of Customs of one and one-half per cent. *ad valorem*.

Any animal or thing imported by the Agricultural and Marine Products Board for agricultural purposes.

Baggage, passengers', including wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the Colony ; but this exemption shall include only such articles as were actually owned by them and in their possession abroad at the time of or prior to their departure from a foreign country, and as are necessary and appropriate for the wear and use of such persons and are intended for such wear and use, and shall not be held to apply to merchandise or articles intended for other persons (whether as presents or otherwise) or for sale : Provided, that in case of residents of the Colony returning from abroad all wearing apparel, personal and household effects taken by them out of the Colony to foreign countries shall be admitted

free of duty of Customs, without regard to their value, upon their identity being established under appropriate rules to be prescribed by the Comptroller: Provided further, that up to but not exceeding twenty pounds in value of articles acquired abroad by such residents of the Colony for personal use or as souvenirs or curios in any one year, but not bought on commission or for other persons (whether as presents or otherwise) or intended for sale, shall be admitted free of duty of Customs.

Provided also, that up to but not exceeding twenty pounds in value of articles acquired abroad by any Bahamian returning to the Colony after an absence of over one year and owned by such person for over one year, shall be admitted free of duty of Customs.

Bank notes.

Bees and bee supplies.

Books, printed, bound or unbound, not being account books or for manuscript additions; music, newspapers, pamphlets, periodicals, unframed photographs, almanacs, school globes, atlases, charts, maps, plans, trade catalogues and advertising circulars of no commercial value, used postage stamps and used post-cards, but not including printed labels, printed forms and Christmas cards.

Bulbs, not edible.

Bullion.

Cameras and all parts thereof.

Cargo of vessels in distress, if satisfactory bond be given for re-exportation and payment of export duty of Customs.

Coal.

Cotton gins.

Crate ends and laths.

Educational cinematograph films.

Empty cigar boxes.

Fertilizers.

Flags of the British Empire.

Flying machines and all parts thereof, and oils and gasoline imported solely for their use.

Insecticides.

Laths for crates.

Machetes.

Machines and all parts thereof for use in agricultural, marine and printing industries.

Manures.

Marine engines and all parts thereof.

Mineralogical specimens.

Natural history specimens.

Newsprint.

Oil, kerosene.

Orange sizers.

Packages for the exportation of native produce.

Photographs.

Picture post-cards, representing persons, scenes or products of the Colony.

Plants.

Roots, not edible.

Scientific instruments and apparatus (if passed by Governor in Council as imported for purposes of scientific research).

Seeds, not edible.

Shrubs.

Specie.

Specimens of botany, mineralogy and natural history.

Staves, heads and hoops for construction of barrels and other packages for packing.
 Tins, if empty and for re-exportation.
 Tortoise shell.
 Trees.
 Turtle, not preserved.
 Vessels, lighters or other craft brought into the Colony for repairs and not intended for use in the Colony after such repairs have been effected.
 Vessels, lighters or other craft, whether registered or not, brought into the Colony for the exclusive purpose of and used exclusively in lightering the imports and exports of the Colony.
 Wheeled invalid chairs.
 Windmill pumps.
 Wire fencing.

The Tariff Act, 1936

Official goods and supplies for the use of foreign consulates in certain cases are exempted from payment of duties (Section 19).

The Manufactories and Hotels Act (Chapter 227—Section 4)

The following articles may be imported or taken out of bond without payment of import duties ; provided that a bond shall have been entered into to the effect that all such articles shall not be used or applied otherwise than for the purposes specified in the bond :—

- (1) All machinery, tools, fixtures or supplies which may from time to time be required for the purpose of the processes carried on at the factory.
- (2) All materials necessary for the purposes of the building, erection, alteration, repair or equipment of such factory, or for the adaptation of such building as a factory.
- (3) All materials to be used in the building, erection, alteration or repair of a hotel or for the adaptation of such building as a hotel.
- (4) All furniture and fittings to be used for the hotel.

The Spirits and Beer Manufacture Act (Chapter 122—Section 18 (1))

The following articles may be imported into New Providence or taken out of bond without payment of import duties by any licensee under the Act :—

- (a) All raw material (including grain, sugar, starch, molasses and oils), machinery, tools, fixtures, equipment or supplies which may from time to time be required for the purpose of the processes carried on at any distillery or brewery.
- (b) All raw material necessary for the purposes of the construction, alteration, repair, improvement or equipment of any building or buildings as a distillery or brewery.

PREFERENTIAL TARIFF REGULATIONS

The Preferential Tariff Regulations of the Bahamas follow generally those in force in the United Kingdom.

BARBADOS

A surtax of 10 per cent. of the duty is charged in respect of all goods subject to Customs duties.

ASCERTAINMENT OF AD VALOREM DUTIES

The cost of goods, for the purpose of ascertaining the amount of the ad valorem duty payable thereon, shall be calculated if the goods have been purchased by the importer or consignor thereof on the price charged for the said goods by the vendor thereof, as verified by the genuine invoice of such goods, and, if procured otherwise than by bona fide purchase, calculated on the actual market value or wholesale price of such goods at the time of exportation to this Colony in the principal markets of the country whence such goods were imported.

No discounts or deductions from the value of any goods chargeable with ad valorem duty shall be allowed unless such discount or deduction be clearly shown to the satisfaction of the Comptroller or other proper Officer on the original invoice or unless the same be verified by the signature of the manufacturer, merchant or person from whom the goods set forth or described in the invoice were purchased, and by whom such discount or deduction has been or purports to have been actually allowed (Act No. 20 of 1931).

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
1. Aerated and mineral waters ..	per doz. reputed pints	0 0 6	0 1 0
2. Animals and birds, living :—			
Asses	per head	0 5 0	0 10 0
Calves, sucking .. .. .	..	0 3 0	0 6 0
Cattle .. .. .	..	0 3 0	0 15 0
Dogs .. .. .	..	0 5 0	0 10 0
Foals .. .. .	..	0 9 0	0 18 0
Goats .. .. .	..	0 1 0	0 2 0
Horses under fourteen hands ..	..	0 9 0	0 18 0
Horses, other .. .. .	..	1 10 0	3 0 0
Kids and sucking lambs .. .. .	..	0 1 0	0 2 0
Mules .. .. .	..	0 15 0	1 10 0
Sheep .. .. .	..	0 1 0	0 2 0
Swine .. .. .	..	0 1 0	0 2 0
Poultry, game and other kinds		Free	Free
3. Apparel :—			
(a) Hosiery (socks and stockings)—			
(i) Of a first cost not exceeding 1s. 6d. per pair	per pair	0 0 1	0 0 10
(ii) Of a first cost exceeding 1s. 6d. per pair and not exceeding 2s. per pair .. .. .	..	0 0 3	0 1 0
(iii) Of a first cost exceeding 2s. per pair .. .. .	..	0 0 6	0 1 3
(b) Other kinds		10 per cent. ad valorem	20 per cent. ad valorem

* Applies to goods the growth, produce or manufacture of the British Empire.

A surtax of 10 per cent. of the duty is charged in respect of all goods subject to Customs duties.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
4. Arms, ammunition and explosives :—			
Arms—			
(a) Swords, bayonets and similar weapons ..		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
Firearms—			
(b) Fowling pieces ..		"	"
(c) Other kinds, including air guns	each	0 10 0	1 0 0
Ammunition (all kinds) ..		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
Explosives		"	"
5. Asphalt, all kinds, including pitch, tar and resin		"	"
6. Bags and sacks (empty) not including paper bags :—			
(a) Not exceeding 40 in. by 20 in.	per 100	0 4 2	0 8 4
(b) Exceeding 40 in. by 20 in. but not exceeding 44 in. by 26½ in.	"	0 8 4	0 16 8
(c) Exceeding 44 in. by 26½ in. . .	"	0 12 6	1 5 0
7. Bags (travelling and tool), trunks and valises		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
8. Baskets, all kinds		"	"
9. Beer, ale, stout and porter :—			
(a) In bottle	per reputed gallon.	0 0 7	0 0 9
(b) In wood	per gallon	0 0 5	0 0 7
10. Biscuits, bread and cakes :—			
(a) Unsweetened, in barrels ..	per 100 lb.	0 1 0	0 2 0
(b) Unsweetened, in tins	"	0 7 6	0 15 0
(c) Other kinds	"	0 15 0	1 10 0
11. Blacking and polishes		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
12. Blue		"	"
13. Books, printed		See Second	Schedule

* Applies to goods the growth, produce or manufacture of the British Empire.

A surtax of 10 per cent. of the duty is charged in respect of all goods subject to Customs duties.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
14. Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions :—			
(a) Wholly or partly of rubber, balata or gutta-percha (except where the outer part of the uppers apart from stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic). For children in sizes up to and including size one		12½ per cent. <i>ad valorem</i>	0 1 1½ per pair or 30 per cent. <i>ad valorem</i> whichever is higher.
(b) Wholly or partly of rubber, balata or gutta-percha (except where the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic). In sizes over size one	per pair	0 0 3 or 10 per cent. <i>ad valorem</i> whichever is higher.	0 1 3 or 30 per cent. <i>ad valorem</i> whichever is higher.
(c) Alpargatas. In sizes up to and including size one ..		12½ per cent. <i>ad valorem</i>	0 1 1½ per pair or 30 per cent. <i>ad valorem</i> whichever is higher.
(d) Alpargatas. In sizes over size one	per pair	0 0 3 or 10 per cent. <i>ad valorem</i> whichever is higher.*	0 1 3 or 30 per cent. <i>ad valorem</i> whichever is higher.

* Applies to goods the growth, produce or manufacture of the British Empire.

A surtax of 10 per cent. of the duty is charged in respect of all goods subject to Customs duties.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
14. Boots, &c.— <i>continued.</i>		£ s. d.	£ s. d.
(e) Other kinds. In sizes up to and including size one ..		12½ per cent. <i>ad valorem</i>	0 2 3 per pair or 30 per cent. <i>ad valorem</i> whichever is higher.
(f) Other kinds. In sizes over size one	per pair	0 0 6 or 10 per cent. <i>ad valorem</i> whichever is higher.	0 2 6 or 30 per cent. <i>ad valorem</i> whichever is higher.
15. Bricks and tiles	per 1,000	0 5 0	0 10 0
16. Brooms and brushes		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
17. Buckets, pails and tubs			
18. Bullion and coin		See "Second	" Schedule
19. Butter and butter substitutes :—			
(a) Butter	per 100 lb.	0 7 6	1 0 0
(b) Ghee	"	0 7 6	1 0 0
(c) Butter substitutes, including butterine and oleo margarine	"	0 2 6	0 7 6
20. Candles :—			
(a) Tallow	"	0 4 2	0 8 4
(b) Other kinds	"	0 8 4	0 16 8
21. Carriages, carts and wagons :—			
(a) Bicycles and tricycles, other than motor		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(b) Bicycles and tricycles, other than motor, parts		"	"
(c) Motor vehicles, parts and tyres		"	30 per cent. <i>ad valorem</i>
(d) All other vehicles and parts		"	20 per cent. <i>ad valorem</i>
22. Cattle and other animal food :—			
(a) Bran and pollard	per 100 lb.	0 0 7	0 1 2
(b) Oilmeal and oilcake	"	0 0 6	0 1 0
(c) Other kinds	"	0 0 6	0 1 0
23. Cement	per 400 lb.	0 1 6	0 4 6
24. Cheese	per 100 lb.	0 8 4	1 5 0

* Applies to goods the growth, produce or manufacture of the British Empire.

A surtax of 10 per cent. of the duty is charged in respect of all goods subject to Customs duties.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
25. Chemicals :—			
(a) Calcium carbide	per 100 lb.	0 2 0	0 4 0
(b) Sulphuric acid	"	0 0 8	0 1 4
(c) Other kinds	"	10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
26. Chinaware, porcelain, earthenware and pottery		8 per cent. <i>ad valorem</i>	18 per cent. <i>ad valorem</i>
27. Cider and perry :—			
(a) In wood	per gallon	0 0 5	0 0 7
(b) In bottles	"	0 0 7	0 0 9
28. Clocks and parts thereof		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
29. Coal, coke and patent fuel	per ton	0 0 3	0 0 6
30. Cocoa :—			
(a) Raw	per 100 lb.	0 4 2	0 8 4
(b) Prepared, except sweetmeats	"	Free	0 8 4
31. Coffee :—			
(a) Raw	"	0 4 2	0 8 4
(b) Prepared, including substitutes and chicory	"	0 8 4	0 16 8
32. Confectionery, including chocolate creams and sweetmeats of all kinds		10 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
32A. Copra	per ton	0 2 6	0 5 0
33. Cordage and Twine :—			
(a) Cordage	per 100 lb.	0 3 0	0 9 0
(b) Twine	"	10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
34. Cork manufactures		"	"
35. Cotton :—			
(a) Manufactures of piece goods—			
(i) Of a first cost not exceeding 1s. per yard		6 per cent. <i>ad valorem</i>	"
(ii) Of a first cost exceeding 1s. per yard		10 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(b) Other kinds		"	20 per cent. <i>ad valorem</i>
36. Cutlery		"	"
37. Electrical apparatus		"	25 per cent. <i>ad valorem</i>

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
38. Films, cinematograph	per 100 feet	£ s. d. 0 0 5	£ s. d. 0 0 10
39. Fish :—			
(a) Canned or preserved in jars or bottles		10 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
(b) Fresh, including fresh fish in cold storage and turtle ..		See Second Schedule	
(c) Pickled trout or salmon ..	per barrel of 200 lb.	0 4 2	0 12 6
(d) Pickled, other than trout or salmon	"	0 1 3	0 3 9
(e) Other kinds, dried, salted or smoked	per 112 lb.	0 1 6	0 4 6
39A. Flags :—			
(a) Flags of a duty value not exceeding 5s. each ..		10 per cent. <i>ad valorem</i>	10 per cent. <i>ad valorem</i> plus 6d. each
(b) Other flags		"	20 per cent. <i>ad valorem</i>
40. Fruits and nuts :—			
(a) Fresh apples	per barrel	Free	0 2 1
(b) Dried, including currants, figs, prunes and raisins, other than candied or crystallised fruit and fruit in liquid		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(c) Nuts, edible, other than coconuts		See "Second Schedule"	"
(d) Coconuts	per ton	0 2 6	0 5 0
(e) Copra			
41. Glass and glassware		6 per cent. <i>ad valorem</i>	16 per cent. <i>ad valorem</i>
42. Grain, flour, pulse and preparations thereof :—			
Grain—			
(a) Corn (maize), barley, wheat	per 100 lb.	0 0 6	0 1 0
(b) Oats	"	0 0 7	0 1 4
(c) Rice	"	0 1 0	0 2 0
(d) Other kinds		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
42. Grain, &c.— <i>continued.</i>			
Flour and meal—			
(e) Wheaten or rye	per 196 lb.	0 3 9	0 5 9
(f) Maize or cornmeal .. ..	.. ..	0 0 7½	0 1 3
(g) Oatmeal .. ..	.. ..	5 per cent.	10 per cent.
(h) Other kinds .. ..	.. ..	<i>ad valorem</i>	<i>ad valorem</i>
(i) Other kinds .. ..	.. ..	10 per cent.	20 per cent.
(k) Other kinds .. ..	.. ..	<i>ad valorem</i>	<i>ad valorem</i>
Pulse—			
(i) Beans and peas, whole or split	per 100 lb.	0 0 6	0 1 0
(j) Other kinds .. ..	.. ..	10 per cent.	20 per cent.
(k) Other kinds .. ..	.. ..	<i>ad valorem</i>	<i>ad valorem</i>
Farinaceous preparations—			
(k) Arrowroot .. ..	.. ..	0 1 0	0 3 6
(l) Other kinds (including cornflour, macaroni, rolled oats, sago, tapioca, vermicelli and other cereal foods) .. ..	.. ..	5 per cent.	10 per cent.
43. Grease, all kinds .. ..	.. ..	<i>ad valorem</i>	<i>ad valorem</i>
44. Gums .. ..	.. ..	10 per cent.	20 per cent.
45. Haberdashery and millinery .. ..	.. ..	<i>ad valorem</i>	<i>ad valorem</i>
46. Hardware :—			
(a) Cash registers, casket hardware, house, office, cabinet or store furniture of iron or other metal, typewriters, etc. .. ..	.. ..	.. ..	.. ..
(b) Other kinds .. ..	.. ..	.. ..	.. ..
47. Hats and bonnets .. ..	.. ..	.. ..	.. ..
48. Hay	per 100 lb.	0 0 3	0 0 6
49. Hemp and hemp manufactures .. ..	.. ..	10 per cent.	20 per cent.
50. Hides and skins, raw .. ..	.. ..	<i>ad valorem</i>	<i>ad valorem</i>
51. Horns and bones .. ..	.. ..	See Second Schedule	See Second Schedule
52. Implements and tools :—			
(a) Agricultural .. ..	.. ..	See Second Schedule	See Second Schedule
(b) Other kinds .. ..	.. ..	10 per cent.	20 per cent.
53. India rubber and gutta-percha manufactures	<i>ad valorem</i>	<i>ad valorem</i>
54. Instruments, scientific

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
55. Jams, jellies and preserved fruits:—			
(a) Jams, jellies and marmalade		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(b) Canned and bottled fruits ..		"	"
(c) Other kinds, including candied and crystallised fruit and peel		"	"
56. Jewellery		"	"
57. Jute and jute manufactures ..		"	"
58. Lard and lard substitutes ..	per 100 lb.	0 2 1	0 8 4
59. Leather and manufactures thereof, excluding boots, shoes, saddlery and harness		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
60. Lime—Temper		"	"
61. Linen and linen manufactures ..		"	"
62. Machinery, and apparatus of all kinds and all parts for the same, except such machinery as is exempted from duty in the Second Schedule of this Act ..		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
Sewing machines		See Second	Schedule
63. Manures and fertilizers:—			
(a) Raw, of horses, mules, sheep or cattle or any other animal, but not including guano	per ton	Free	0 1 0
(b) Other kinds, including dried blood	"	"	0 8 4
64. Matches:—			
(a) In boxes containing 60 matches or less	per gross boxes	0 0 8	0 1 4
(b) In boxes of more than 60 matches each		In proportion	In proportion
65. Meat:—			
(a) Salted or cured (other than bacon and hams)	per 100 lb.	0 1 0	0 4 2
(b) Canned	"	0 4 2	0 8 4
(c) Bacon and hams	"	0 4 2	0 8 4
(d) Fresh, including poultry and game	"	0 1 9	0 3 6
(e) Other kinds, including extracts		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
66. Medicines and drugs :—			
(a) Opium and gange	per lb.	0 15 0	1 10 0
(b) Other kinds		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
67. Metals, new, and manufactures of, not elsewhere enumerated ..		"	"
Metals, old : brass, copper, iron, lead and pewter		"	"
68. Milk, condensed, or otherwise preserved containing not less than 9 per cent. butter fat ..	per case of 48lb.	Free	0 2 0
Milk, condensed, or otherwise preserved containing less than 9 per cent. butter fat	"	0 10 0	1 0 0
69. Musical instruments :—			
(a) Pianos and organs		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(b) Other		"	"
70. Oil :—			
(a) Edible, including coconut oil	per gallon	0 0 2	0 0 4
(b) Crude petroleum	per ton	0 12 6	0 15 0
(c) Motor spirits, including benzine, benzoline, gaso- lene, naphtha and petro- leum spirits generally ..	per gallon	0 0 3	0 0 6
(d) Kerosene and other illumina- ting oils with flash point not less than 83° F. ..	"	0 0 2	0 0 4
(e) Gas, solar, Diesel and other petroleum oil distillates not mentioned in (c) and (d)	per ton	0 2 6	0 5 0
(f) Residuum and petroleum oil residues yielding no distillate below 500° F. ..	"	0 2 6	0 5 0
(g) Lubricating and paint oils, including crude castor oil and linseed oil	per gallon	0 0 3	0 0 6
(h) All other kinds, including medicinal, perfumed and essential oils not enumer- ated elsewhere		10 per cent. <i>ad valorem</i>	10 per cent. <i>ad valorem</i>
71. Oilcloth and linoleum		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
72. Painters' colours and materials :—			
(a) Paints and colours	per 100 lb.	0 2 6	0 5 0
(b) Polishes and varnishes	per gallon	0 1 0	0 2 0
(c) Turpentine and turpentine substitutes	„	0 0 6	0 1 0
73. Paper :—			
(a) Cards, playing, per pack not exceeding 53 cards	per pack	0 0 2	0 0 4
(b) Printing, writing and wrap- ping		See Second	Schedule
(c) All other and manufactures of		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
74. Perfumery		„	„
75. Pickles, condiments and sauces ..		„	„
76. Pictures, engravings, statues, and other works of art		See Second	Schedule
77. Plants, seeds and bulbs		See Second	Schedule
78. Plate and plated ware		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
79. Saddlery and harness		„	„
80. Salt :—			
(a) Fine salt	per ton	0 4 0	1 0 0
(b) Coarse and rock salt	„	0 4 0	0 8 0
(c) Table salt		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
81. Seeds, beans and nuts for express- ing oil therefrom	„	0 2 6	0 5 0
82. Ships, boats and launches		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
83. Silk and silk manufactures		„	„
84. Soap :—			
(a) Common, including laundry polishing and soft soap	per 100 lb.	0 1 6	0 3 0
(b) Fancy, including medicated and perfumed for toilet purposes		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
85. Spices		„	„

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
86. Spirits :—			
(a) Brandy and whisky—			
Not exceeding the strength of proof	per gallon	0 15 0	1 0 0
Exceeding the strength of proof	per proof gallon.	0 15 0	1 0 0
(b) Gin and rum—			
Not exceeding the strength of proof	per gallon	0 10 0	0 12 6
Exceeding the strength of proof	per proof gallon.	0 10 0	0 12 6
(c) Cordials and liqueurs, including bitters—			
Not exceeding the strength of proof	per gallon	0 15 0	0 17 6
Exceeding the strength of proof	per proof gallon.	0 15 0	0 17 6
Perfumed spirits :—			
(d) Bay rum—			
Not exceeding the strength of proof	per gallon	0 5 0	0 7 6
Exceeding the strength of proof	per proof gallon.	0 5 0	0 7 6
(e) Other, to be used as perfumery only		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
Unenumerated spirits :—			
(f) Potable or not potable—			
Not exceeding the strength of proof	per gallon	0 10 0	0 12 6
Exceeding the strength of proof	per proof gallon.	0 10 0	0 12 6
87. Starch	per 100 lb.	0 2 6	0 5 0
88. Stationery, other than paper ..		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
89. Stones and slates		"	"
90. Sugar :—			
(a) Refined	"	0 8 4	0 16 8
(b) Unrefined	"	0 2 0	0 4 0
(c) Molasses and syrup	per gallon	0 0 1	0 0 2

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Articles.	Rate of Duty.		
		British Preferential Tariff*.	General Tariff.
91. Tallow	per 100 lb.	£ s. d. 0 1 0	£ s. d. 0 2 0
92. Tea	per lb.	0 0 3	0 0 6
93. Tobacco and snuff :—			
(a) Unmanufactured—			
Tobacco leaf, unstemmed	.. .. .	0 2 0	0 4 0
Tobacco leaf, stemmed ..	.. .. .	0 3 0	0 5 6
(b) Manufactured—			
Plug, stick or twist ..	.. .. .	0 3 0	0 4 0
Cigars, cheroots and ciga- rettes .. .. .	.. .. .	0 6 0	0 10 0
(c) Snuff .. .. .	.. .. .	0 1 0	0 1 6
(d) Other manufactured tobacco	.. .. .	0 3 0	0 5 6
94. Toys and games		8 per cent. <i>ad valorem</i>	18 per cent. <i>ad valorem</i>
95. Umbrellas and parasols		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
96. Vegetables :—			
(a) Canned, dried or preserved	per 100 lb.	0 2 1	0 4 2
(b) Fresh .. .. .	.. .. .	0 0 6	0 2 6
And on all beets, cabbages, carrots, string beans and tomatoes imported during the period 1st August to 31st March, an additional duty of .. .. .	.. .. .	0 16 8	1 11 10
97. Vinegar		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
98. Watches and parts thereof ..		..	..
99. Wines :—			
(a) Sparkling	per gallon	0 10 0	0 12 6
(b) Other .. .. .	.. .. .	0 2 4	0 3 0
100. Wood and Timber :—			
(i) Unmanufactured—			
(a) Pitch pine—			
(1) Undressed	1,000 sup. ft. of 1 in. or less in thickness	0 2 6	0 12 6
(2) Wholly or partly dressed	(and exceed- ing 1 in. pro rata).	0 3 0	0 13 0

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
100. Wood and Timber— <i>continued.</i>			
(i) Unmanufactured— <i>continued.</i>			
(b) Other kinds except greenheart, purple heart, bullet wood, fustic and locust—			
(1) Undressed	1,000 sup. ft. of 1 in. or less in thickness (and exceeding 1 in. pro rata).	0 2 6	0 12 6
(2) Wholly or partly dressed		0 3 0	0 13 0
(c) Greenheart, purple heart, bullet wood, fustic and locust	100 cu. ft.	0 6 0	0 16 0
(d) Hoops, coiled or straight ..		2½ per cent. <i>ad valorem</i>	10 per cent. <i>ad valorem</i>
(e) Naves, felloes, spokes and unsquared posts		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(f) Shingles	1,000	0 1 6	0 5 0
(g) Staves and shooks		5 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(h) Oxbows	dozen	0 0 3	0 0 6
(i) Truss hoops	set of 9	0 1 0	0 2 0
(j) Headings		9 per cent. <i>ad valorem</i>	18 per cent. <i>ad valorem</i>
(ii) Manufactured — including doors, sashes and blinds, and house, office, cabinet or store furniture		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
101. Wool and woollen manufactures..		"	"
All other articles not in this Schedule particularly enumerated or in the Second Schedule particularly exempted		"	"

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EXEMPTIONS

All articles for the use of the Governor of the Island.

The Governor purchasing any articles whatsoever, shall be entitled to have the duty refunded to him out of the Public Treasury on the warrant of the Governor-in-Executive Committee on the certificate that he is entitled to the refund.

Where horses are purchased by the Governor direct from the Importer within six months after the date of import the duty shall be allowed him on the warrant of the Governor-in-Executive Committee on the certificate that he is entitled to the refund.

- All articles and things whatsoever imported or purchased out of bond by the local Government for the Police or for public institutions.
- All articles specially imported for the use or decoration or building or repairing of any place of worship and not imported for sale on the certificate to that effect of the officiating minister.
- All articles and things of every description imported for his use and accommodation by any officer, non-commissioned officer or man on full pay in His Majesty's Naval or Military Service on the certificate to that effect of the officer so importing, and in the case of a non-commissioned officer or man, on the certificate to that effect of his commanding officer.
- All articles and things of every description imported as general military or naval stores for the use of His Majesty's Military and Naval Forces, and building materials and supplies, imported or taken out of bond or under the authority of His Majesty's Treasury, for Military and Naval Services, under certificate from the Head of the Department concerned. Chargers imported by and *bona fide* the property of field officers or departmental officers of relative rank, or of staff officers or adjutants of regiments and necessary for the proper discharge of their military duties, under a certificate from the Assistant Adjutant General.
- Articles of personal and horse equipment necessary for the performance of military duty under a certificate from the head of the department concerned.
- Horses imported for the use of the Army or purchased for the use of the Army within six months of their being imported under a certificate from the head of the department concerned.
- All silver, plate, glass, lamps, china, crockery, linen and cutlery the property of the officers' and sergeants' mess of any of His Majesty's Regiments arriving in this Colony; provided that should any of such articles be sold or otherwise disposed of in this Colony the duty thereon shall be paid to the Comptroller of Customs.
- All *bona fide* official supplies sent for the use of any Consular or other officer by his Government if the Governor-in-Executive Committee, on proof that such Government accords to British Consular or other such officers within its territory similar treatment, thinks fit as a matter of courtesy, to exempt such supplies from customs duties, provided always that such officer before receiving such supplies free of duty, shall make a declaration before the Comptroller that such supplies are sent by his Government for his official use; and provided also that any such exemption shall not exempt such officer from customs duties generally.
- The baggage, personal and household effects of Consuls and Consular Officers not engaged in any other business or profession, if the Governor-in-Executive Committee is satisfied that the Government, by which any such Consul or Consular Officer is accredited, accords to British Consuls or Consular Officers within its territory similar treatment.
- All rifles, parts of rifles, rifle accessories, and all rifle ammunition specially imported exclusively for the objects and purposes of the Barbados Rifle Association by or for the use of any member thereof, on the certificate to that effect of the Secretary for the time being of such association.
- All articles except intoxicating liquor, which shall be imported into this Island which shall be proved to the satisfaction of the Comptroller of Customs to have been sent to this Island as *bona fide* gifts for prisoners of war.
- All articles specially imported by the Vestry of the Parish of St. Michael for the use of the Queen's house and grounds and for the conversion of the latter into a public park, on the certificate to that effect of the Churchwarden of the said parish.
- All instruments imported for the equipment of the Weather Bureau of the United States Department of Agriculture.
- All articles imported by the Education Board for use in first grade, second grade or elementary schools.
- All chemicals and apparatus for use in the Laboratory of any first or second grade school imported by the Governing Body of such school on the certificate to that effect of the Secretary of such Governing Body.

- All articles imported by the Central Council of the Barbados Women's Social Welfare League or any member thereof exclusively for the objects and purposes of the said League on the certificate to that effect of the Secretary for the time being of the said League.
- All articles of uniform and equipment imported for the exclusive use of the Boy Scouts Association or any member thereof on the certificate to that effect of the District Scout Master, the Secretary or other responsible officer of the Association.
- All articles of uniform and equipment imported for the exclusive use of the Girl Guides Association or any member thereof on the certificate to that effect of the Commissioner, the Secretary, or other responsible officer of the Association.
- Animals and birds living, not enumerated in the First Schedule.
- Artificial limbs and surgical or mechanical appliances for use of men disabled in the war in connection with their disability.
- Blubber, heads and offals of fish.
- Books printed, bound or unbound, not being account books ; music, newspapers, pamphlets, periodicals, unframed photographs, almanacs, school globes, atlases, charts, maps, plans, trade catalogues and advertising matter of no commercial value, bank notes, used postage stamps, and used postcards, but not including printed labels, printed forms and Christmas cards.
- Bullion and coin.
- Coconuts.
- Cotton, raw.
- Eggs.
- Fish, fresh, including fresh fish in cold storage and turtle.
- Fruit, fresh.
- Fuel, firewood and charcoal.
- Hides and skins, raw.
- Horns and bones.
- Horses brought into the Island by equestrian companies provided the same are taken away by them on leaving, and race horses, on every occasion after the first importation thereof, provided no drawback had been claimed thereon on exportation.
- Ice.
- Implements and tools, agricultural, including hoesticks.
- Lemon and lime juice.
- Machinery and apparatus imported for the purpose of manufacturing bricks, tiles, cements, pipes and other articles of the like nature, and for renewing the same as it shall from time to time become worn and useless.
- Machinery and apparatus imported for the purpose of reaping or manufacturing sugar or rum and for the control of such manufacture, provided such machinery or apparatus be not imported for sale, on the certificate to that effect of the person so importing, the certificate also stating the plantation, factory or sugar company for which such machinery or apparatus is imported.
- Machinery and apparatus imported for use in the construction and establishment of ice factories and for the manufacture of ice.
- Machinery and apparatus imported for the purpose of boring for oil or petroleum or for mining asphalt (commonly called manjak) or other minerals.
- Machinery and apparatus imported for the purpose of refining oil or petroleum or for manufacturing any article of commerce from oil obtained in this colony or for manufacturing fuel from manjak.
- Machinery and apparatus imported for the purpose of manufacturing matches.
- Machinery and apparatus imported for the purpose of manufacturing tobacco or cocoa.

- Machinery, implements and apparatus required for the purpose of manufacturing and manipulating cotton, cotton seed, and all the by-products of cotton seed.
- Machinery and apparatus required for the purpose of manufacturing and manipulating copra, coconuts and all the by-products of copra and coconuts.
- In the preceding paragraph the term "cotton" shall mean the soft downy substance attached to or separated from the seed of the cotton plant; and the term "cotton seed" shall mean the seed of the plant producing "cotton."
- Machinery and apparatus imported for the purpose of manufacturing hard bread and crackers from imported flour.
- Machinery, implements and apparatus and all other articles and materials required for the construction and working of their system by the Barbados Telephone Company, Limited.
- Paper for printing and writing and wrapping paper.
- Patterns and samples of no commercial value.
- Personal baggage of passengers containing apparel and articles of personal use and professional apparatus.
- Pictures, engravings, statues and other works of art.
- Printing machinery and parts and accessories thereof, printing ink, type and type metal.
- Puzzolana.
- Rags.
- Sand, earth, peat, soil, gravel and stones in the rough, not including precious stones.
- Sawdust.
- Seeds, bulbs, roots, cuttings of plants or shrubs of all kinds for cultivation or propagation.
- Sewing machines.
- Specimens illustrative of natural history.
- Straw.
- Tablets and tombstones and all the appurtenances thereto imported specially for immediate erection and not for sale, on certificate of the person for whom imported.
- Turtle and turtleshell:

OTHER ACTS AFFECTING THE CUSTOMS TARIFF OF BARBADOS

British West Indian Telegraph Act, 1925

as amended by

Imperial and International Communications Company Act, 1932

- 1925-32. (Section 4 (1).) All cables, wires, instruments and apparatus, and all materials imported for the construction or working of the telegraphs, or the erection or repair of necessary buildings or structures of the Board shall be exempt from import duties.
- 1932-6. (Section 2.) Substitutes Imperial and International Communications, Limited, for the Pacific Cable Board in 1925-32 4 (1) above.
- 1935-44. (Section 2.) Substitutes "Cable and Wireless, Ltd." for "Imperial and International Communications, Ltd."

Barbados General Hospital

- 1910-3. (Section 5.) All goods imported by the directors or purchased in bond by them shall be free of duty.

Trade Act

- 1910-6. (Section 175.) Chemists, druggists, and registered medical practitioners dispensing their own prescriptions shall be allowed to import a limited quantity of spirits as hereinafter mentioned of any degree of strength to be used by them exclusively in their trade in the preparation of medicines, at the same duty per

proof gallon as is payable on a proof gallon of rum distilled in this Island, such spirits to be kept in no other place than their business premises and to be accounted for to the satisfaction of the Comptroller. The quantities so to be imported shall be fixed by the Governor-in-Executive Committee, who shall either restrict or extend such quantities so to be imported whenever it shall seem necessary to him to do so. Any chemist or druggist who shall keep or have any such spirits in any other place than his business premises, or who shall use or apply, or suffer to be used or applied, any such spirits for any purpose whatever other than the bona fide preparation of medicine in the due course of his trade, shall be guilty of an offence, and be liable on conviction to a penalty of not more than twenty pounds, or less than five pounds.

The British Union Oil Company Oil Station Act

1919-41. (Section 10.) The company are authorised to import, duty free, petroleum and petroleum products used as fuel in steamships and in their own works.

The Rum Duty (Amendment) Act

1923-8. (Section 2.) Bay oil imported for the purpose of being used in converting spirits manufactured in this Island into bay rum shall be free of import duty.

Cremation Act

1907-2. (Section 14.) All machinery and articles imported by any person, company or Vestry for the erection of a Crematorium, shall be free from import duty.

Bridgetown Electric Lighting and Power Order

1907-7. (Section 63.) All ironwork, machinery, motors, locomotives, tramway carriages, or material or stores of any sort required in constructing and making, and all ironwork, machinery, motors, locomotives, and tramway carriages, required in working, any electric lighting or tramway system, or other works contemplated by this Order, shall be free of any duty whatsoever imposed by any law of this Island.

Gas Works Act

1911-13. (Section 40.) All pipes, ironwork, meters, and other machinery and fittings (exclusive of lamps and gas stoves), required in the reconstructing, repairing, making, maintaining and working of the undertaking of the Barbados Gas Company, Limited, under this Act, and all or any of the hereinbefore mentioned articles supplied or to be supplied to customers for use under the provisions of this Act and imported since the ninth day of February nineteen hundred and nine, shall be free of all duty whatsoever thereon imposed by any law of this Island. Provided always that none of the articles mentioned shall be sold for any other purpose unless the duty thereon shall have been paid.

Railway Act, 1917

1917-38. (Section 7.) All goods and chattels imported for the purposes of the railway or any extension of it shall be exempted from all duties and imposts.

Petroleum (Amendment) Act, 1928, No. 2.

1928-25. (Section 2.) Provides an additional charge of 3*d.* per gallon on all volatile petroleum used locally.

Revenue in Aid Act, 1929

1929-16. (Sections 2 and 3.) Provides a surtax of 10 per cent. on all Customs duties laid down in the Tariff Acts.

PREFERENTIAL TARIFF REGULATIONS

The preferential tariff regulations of Barbados follow generally those in force in the United Kingdom. The proportion of Empire content necessary to enable goods to qualify for preferential treatment is 25 per cent. except for those classes of goods specified in United Kingdom Statutory Rules and Orders Nos. 760 and 761 of 1933 for which the percentages are the same as in the United Kingdom.

BERMUDA

A surtax of 25 per cent. of the duty is charged in respect of all goods subject to duty but goods which are produced or manufactured in any part of the British Empire are not liable to the surtax.

On all alcohol, arrack, brandy, cordials, gin, peppermint water, whisky, rum, shrub, wine, malt liquors, cider and perry, cigars, cigarettes and tobacco, however, produced or manufactured in any part of the British Empire, a surtax of 22½ per cent. of the duty is payable instead of a surtax at the full rate of 25 per cent. of the duty.

ASCERTAINMENT OF AD VALOREM DUTIES

Where the duties payable on any goods imported into these Islands, or taken out of bond from any bonding warehouse, are charged according to the value thereof, such value shall be ascertained by the declaration of the importer, or his agent, made or subscribed before the proper officer of the Revenue Department, and shall include the invoice cost of the goods, the cost of all barrels, cases, crates, boxes, sacks, and other external packages and coverings of every kind, and all other costs, charges and expenses incurred in placing such goods in condition for shipment in the country from which the same were directly or indirectly imported (Act No. 16 of 1898).

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
1. Living animals :—		£ s. d.	£ s. d.
* (1) Bulls	each	0 4 0	0 4 0
* (2) Calves	"	0 4 0	0 4 0
* (3) Cows	"	0 4 0	0 4 0
* (4) Dogs	"	0 4 0	0 4 0
(5) Donkeys	"	0 4 0	0 4 0
* (6) Heifers	"	0 4 0	0 4 0
(7) Horses	"	1 0 0	1 0 0
(8) Mules	"	1 0 0	1 0 0
* (9) Oxen	"	0 4 0	0 4 0
(10) Pigs (registered stock for breeding)	"	0 4 0	0 4 0
(11) Poultry (except baby chicks)	"	0 1 0	0 1 0
(12) Sheep	"	0 1 0	0 1 0
2. Food, drink and tobacco :—			
(a) Grain, flour and animal feeds—			
(1) Bran	per 100 lb.	0 0 3	10 per cent. <i>ad valorem</i>
(2) Cassava flour— <i>see</i> Farina.			
(3) Corn	per bushel of 56 lb.	0 0 2	0 0 2
(4) Cornmeal	per 100 lb.	0 0 3	0 0 3
(5) Farina or Cassava flour ..	per lb.	0 0 3	0 0 3
(6) Feeds, mixed (for horses, cattle, swine and poultry) ..	per 100 lb.	0 0 3	0 0 3

Goods marked (*) are not subject to refund or drawback of duty.

For Customs duties surtax, see page 27

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
2. Food, drink and tobacco— <i>continued.</i>		£ s. d.	£ s. d.
(a) Grain, flour and animal feeds— <i>continued.</i>			
(7) Flour from wheat or rye ..		Free	10 per cent. <i>ad valorem</i>
(8) Gluten meal	per 100 lb.	0 0 3	0 0 3
(9) Hay	"	0 0 3	10 per cent. <i>ad valorem</i>
(10) Middlings, pollard or shorts ..	"	0 0 3	10 per cent. <i>ad valorem</i>
(11) Oats	per bushel of 32 lb.	0 0 1	10 per cent. <i>ad valorem</i>
(12) Oilmeal.	per 100 lb.	0 0 3	0 0 3
(13) Pollard, middlings or shorts ..	"	0 0 3	10 per cent. <i>ad valorem</i>
(14) Shorts, pollard or middlings ..	"	0 0 3	10 per cent. <i>ad valorem</i>
(15) Wheat	"	0 0 3	10 per cent. <i>ad valorem</i>
(b) Agricultural and pastoral products:—			
(1) Bananas	per bunch	0 10 0	0 10 0
(2) Beans, string, fresh, during April, May, June, Novem- ber and December	per lb.	0 0 2	0 0 2
(3) Beets, fresh, during January, February, March, April, May and December	"	0 0 2	0 0 2
(4) Broccoli, fresh, during Janu- ary, February, March, April, May and December	"	0 0 2	0 0 2
(5) Bulbs, of the <i>Lilium Longi- florum</i> type, except those imported under Certificate of the Director of Agricul- ture	per 1,000	10 0 0	10 0 0
(6) Butter		10 per cent. <i>ad valorem</i>	0 0 1½ per lb. and 10 per cent. <i>ad valorem</i>
(7) Cabbage, fresh, during Janu- ary, February, March, April, May, June and December ..	per 100 lb.	0 6 0	0 6 0
(8) Carrots, fresh (if allowed to be imported by Board of Agri- culture)	per lb.	0 0 2	0 0 2
(9) Celery, fresh, during March, April, May and June ..	per dozen plants	0 2 6	0 2 6
(10) Citrus fruit		Free	5 per cent. <i>ad valorem</i>

For Customs duties surtax, see page 27

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
2. Food, drink and tobacco— <i>continued.</i>		£ s. d.	£ s. d.
(b) Agricultural and pastoral products— <i>continued.</i>			
(11) Cream, fresh	per quart	0 0 6	0 0 6
(12) Cucumbers, fresh, during May, June and July	per dozen	0 2 6	0 2 6
(13) Eggs, during January, Febru- ary, March, April and May ..	„	0 0 5	0 0 7
(14) Eggs, during June, July, August, September, October, November and December ..	„	0 0 2	0 0 4
(15) Fruit, fresh, except citrus fruit of foreign origin, bananas and watermelons		Free	Free
(16) Fruit, canned or bottled ..		5 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(17) Lettuce, fresh, during January, February, March, April and December	per dozen	0 2 6	0 2 6
(18) Milk, fresh	per quart	0 0 6	0 0 6
(19) Onions, fresh, during April, May, June and July	per bushel of 56 lb.	0 2 0	0 2 0
(20) Peas, fresh, during January, February, March, April, May, June and December ..	per lb.	0 0 2	0 0 2
(21) Potatoes, Irish (other than certified seed potatoes) the whole year	per bushel of 60 lb.	0 4 0	0 4 0
(22) Potatoes, sweet (other than certified seed potatoes) the whole year	per 100 lb.	0 8 0	0 8 0
(23) Potatoes, certified as seed by the Director of Agriculture, on production of a bond satisfactory to the Colonial Treasurer that they will be used for seed purposes only		Free	Free
(24) Rice		„	„
(25) Spinach, fresh, during Janu- ary, February, March, April and December	per lb.	0 0 2	0 0 2
(26) Sugar	per 100 lb.	0 0 10	0 1 0
(27) Tea		Free	Free
(28) Tomatoes, fresh	per lb.	0 0 2	0 0 2
(29) Turnips, fresh, during Janu- ary, February, March, April, May and December	per lb.	0 0 1	0 0 1

For Customs duties surtax, see page 27

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
2. Food, drink and tobacco— <i>continued.</i>		£ s. d.	£ s. d.
(b) Agricultural and pastoral products— <i>continued.</i>			
(30) Vegetables, canned or bottled		10 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(31) Watermelons	each	0 1 0	0 1 0
(c) Fish and meats :—			
(1) Bacon		10 per cent. <i>ad valorem</i>	0 0 0½ per lb. and 10 per cent. <i>ad valorem</i>
(2) Beef, fresh	per lb.	0 0 0½	0 0 0½
(3) Fish, fresh, during May, June, July, August and September	"	0 0 2	0 0 2
(4) Fish, salted, smoked or pickled (not canned or bottled) . .		Free	10 per cent. <i>ad valorem</i>
(5) Hams, including shoulders . .		10 per cent. <i>ad valorem</i>	0 0 0½ per lb. and 10 per cent. <i>ad valorem</i>
(6) Meat, canned or bottled . .		5 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(7) Mutton	"	0 0 0½	0 0 0½
(8) Pork, fresh		20 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(9) Shoulders, <i>see</i> Ham		10 per cent. <i>ad valorem</i>	0 0 0½ per lb. and 10 per cent. <i>ad valorem</i>
(d) Liquors :—			
(1) Alcohol	per gallon	0 10 0 and 25 per cent. <i>ad valorem</i>	0 10 0 and 25 per cent. <i>ad valorem</i>
(2) Arrack	"	0 11 0 and 25 per cent. <i>ad valorem</i>	0 11 0 and 25 per cent. <i>ad valorem</i>
(3) Brandy	"	2 0 0	2 0 0
(4) Cider	per hogshead of 54 gallons	2 0 0	2 0 0
(5) Cider in bottles commonly called quart bottles . .	per dozen quarts	0 3 0	0 3 0

For Customs duties surtax, see page 27

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
2. Food, drink and tobacco— <i>continued.</i>		£ s. d.	£ s. d.
(d) Liquors— <i>continued.</i>			
(6) Cordials	per gallon	0 11 0 and 25 per cent. <i>ad valorem</i>	0 11 0 and 25 per cent. <i>ad valorem</i>
(7) Gin	"	"	"
(8) Malt liquor, cider and perry ..	per hogshead of 54 gallons	2 0 0	2 0 0
(9) Malt liquor, cider and perry, in bottles commonly called quart bottles	per dozen quarts.	0 3 0	0 3 0
(10) Peppermint water	per gallon	0 11 0 and 25 per cent. <i>ad valorem</i>	0 11 0 and 25 per cent. <i>ad valorem</i>
(11) Perry, <i>see under</i> Malt liquor.	"	0 10 0 and 25 per cent. <i>ad valorem</i>	0 10 0 and 25 per cent. <i>ad valorem</i>
(12) Rum	"	0 11 0 and 25 per cent. <i>ad valorem</i>	0 11 0 and 25 per cent. <i>ad valorem</i>
(13) Shrub	"	0 11 0 and 25 per cent. <i>ad valorem</i>	0 11 0 and 25 per cent. <i>ad valorem</i>
(14) Whisky	"	"	"
(15) Wine	"	25 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(16) Other potable spirits	"	0 11 0 and 25 per cent. <i>ad valorem</i>	0 11 0 and 25 per cent. <i>ad valorem</i>
(e) Tobaccos :—			
(1) Cigars, at option of importer	per 1,000	1 0 0 or lb. 2s. and 10 per cent. <i>ad valorem</i>	1 0 0 or lb. 2s. and 10 per cent. <i>ad valorem</i>
(2) Cigarettes	per lb.	0 3 0 and 10 per cent. <i>ad valorem</i>	0 3 0 and 10 per cent. <i>ad valorem</i>
(3) Cigarettes, made in the Empire entirely of tobacco grown within the Empire	"	0 2 0 and 10 per cent. <i>ad valorem</i>	—

For Customs duties surtax, see page 27

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
2. Food, drink and tobacco— <i>continued.</i>		£ s. d.	£ s. d.
(e) Tobaccos— <i>continued.</i>			
(4) Snuff	per lb.	0 0 9 and 10 per cent. <i>ad valorem</i>	0 0 9 and 10 per cent. <i>ad valorem</i>
* (5) Tobacco, unmanufactured, unstemmed	„	0 0 6	0 0 6
(6) Tobacco, manufactured in the Empire entirely of tobacco grown within the Empire ..	„	0 1 0 and 10 per cent. <i>ad valorem</i>	—
(7) Tobacco, other than cigars and cigarettes	„	0 1 6 and 10 per cent. <i>ad valorem</i>	0 1 6 and 10 per cent. <i>ad valorem</i>
(f) Miscellaneous food and drink :—			
(1) Provisions, wines, spirits, malt liquors, tobacco, cigars and cigarettes, as specified in section 36 (3) and (4) of The Revenue Act, 1898 ..		Free	Free
3. Miscellaneous :—			
(1) Aircraft and accessories thereto		„	10 per cent. <i>ad valorem</i>
(2) Apparatus and mechanical plant, including material for repairs thereto, imported by the owners of ships regularly trad- ing to these Islands for the purpose of facilitating the handling of cargo and pas- sengers		„	Free
(3) Articles imported in connection with the construction of the Air Base and/or for the main- tenance of the Air Service to be provided under The Air Base Act, 1934		„	„
(4) Artificial limbs and eyes ..		„	„

Goods marked (*) are not subject to refund or drawback of duty.

For Customs duties surtax, see page 27

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		£ s. d.	£ s. d.
3. Miscellaneous—continued.			
(5) Baggage consisting of the wearing apparel and personal effects of a passenger, including articles for the personal use of such passenger, brought with such passenger for his personal use whilst travelling, but exclusive of goods intended for sale and goods not the property of such passenger; provided that duty shall not be charged on any spirits, wines, tobacco, cigars or cigarettes brought by a passenger as part of his baggage, and not intended for sale, not exceeding one quart of spirits, one quart of wine, one pound of tobacco, one hundred cigars and one hundred cigarettes		Free	Free
Bona fide baggage entering these Islands within thirty days before or after the arrival of passengers, at the discretion of the Colonial Treasurer ..		"	"
(6) Bells, for churches or schools ..		"	10 per cent. <i>ad valorem</i>
(7) Bicycles, with wheels of not less than 18 inches in diameter	each	0 5 0	0 5 0
(8) Books excepting those for accounting purposes		Free	Free
(9) Books and forms in blank for use in connection with freight and passenger business of Steamship Lines trading regularly to this Colony		"	"
(10) Bootees, <i>see</i> Boots.			
(11) Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions made wholly or partially of rubber, balata or gutta-percha (except when the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic)		10 per cent. <i>ad valorem</i>	0 1 0 per pair and 10 per cent. <i>ad valorem</i>

For Customs duties surtax, see page 27

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		£ s. d.	£ s. d.
3. Miscellaneous— <i>continued</i> .			
(12) Box material to be used for the exportation of produce grown in these Islands		Free	Free
(13) Bullion	each	2 " 0	2 " 0
(14) Carriages			
(15) Cartridges, balls for pistols or revolvers	per 100	0 3 0	0 3 0
(16) Cedar goods, goods made wholly or partially of <i>Juniperis Bermudiensis</i> or any goods which in the opinion of the Colonial Treasurer could be sold as an imitation thereof, except goods which in the opinion of the Colonial Treasurer cannot be made commercially locally ..		100 per cent. <i>ad valorem</i>	100 per cent. <i>ad valorem</i>
* (17) Cinematograph films (excluding undeveloped films)	per 100 ft.	0 0 1	0 0 6
(18) Coal, from Great Britain		Free	—
* (19) Coal, other than from Great Britain	per ton	0 2 0	0 2 0
(20) Coin		Free	Free
(21) Cooperage stock, consisting of staves, heads, hoops and lining strips		"	"
(22) Costumes and theatrical apparatus, on satisfactory bond to the Colonial Treasurer that such goods will be exported within six months		"	"
(23) Cylinders in which carbonic acid or other gas is imported ..		"	"
(24) Electrical appliances:—		"	"
(a) Appliances and apparatus fitted for operation by electricity, including radios, and radio parts			
(b) Bulbs, lamps, and radio valves or tubes, fitted for or capable of operation by electricity ..		10 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(c) Fittings or fixtures used in wiring for electrical supply			

Goods marked (*) are not subject to refund or drawback of duty.

For Customs duties surtax, see page 27

Articles.	Rate of Duty.	
	British Preferential Tariff.	General Tariff.
	£ s. d.	£ s. d.
3. Miscellaneous— <i>continued.</i>		
(25) Electric cable and electric cable machinery and apparatus imported into these Islands by any Company or persons under contract with His Majesty's Government with the view to establishing and maintaining telegraphic communication with places beyond the seas ..	Free	Free
(26) Electric generating machinery, including the prime mover ..	10 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(27) Empty barrels	Free	Free
(28) Engravings, on paper or parchment	"	"
(29) Fertilizers	"	"
(30) Fire engines, and other fire fighting equipment and supplies imported by the Corporation of Hamilton or the Corporation of St. George's ..	"	10 per cent. <i>ad valorem</i>
(31) Fungicides, approved by the Director of Agriculture ..	"	Free
(32) Furniture, of all materials ..	10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(33) Gasolene	per gallon 0 0 1½	0 0 1½
(34) Goods, imported into these Islands for the use of His Majesty's Land or Sea Forces or any department of His Majesty's Service, being the property of His Majesty, on satisfactory proof being furnished to that effect, and the horses of military officers imported into these Islands as a necessary part of their military equipment on satisfactory proof being furnished to that effect, on compliance by the proper officer or officers of His Majesty's Government to any regulations made by the Governor-in-Council with respect to such importations	Free	Free

For Customs duties surtax, see page 27

Articles.	Rate of Duty.	
	British Preferential Tariff.	General Tariff.
	£ s. d.	£ s. d.
3. Miscellaneous— <i>continued.</i>		
(35) Goods, imported into these Islands by or for the use of His Excellency the Governor and/or the Naval Commander-in-Chief on the Station and intended for use or consumption in their establishments or family in these Islands ..	Free	According to nature of goods.
(36) Goods imported by the Government of these Islands, being the property of the public ..	"	"
(37) Goods imported by the Corporation of Hamilton for the purpose of establishing and maintaining a sewerage system	"	"
(38) Goods the property of any British or Foreign Government imported into these Islands for use at or in connection with any establishment or institution in these Islands maintained by such Government solely for scientific purposes, on proof to the satisfaction of the Colonial Treasurer that such goods have been so imported	"	Free
(39) Goods imported into these Islands by or under the authority of the proper officer of His Majesty's Service to be appropriated as prizes for competition by His Majesty's Land and Sea Forces at the annual Army and Navy rifle meetings ..	"	According to nature of goods
(40) Goods to be appropriated as prizes for :—		
(a) Ocean races finishing at or off these Islands ..		
(b) International yacht races within the waters of these Islands.	"	Free
(c) Members of Conventions visiting Bermuda ..		

For Customs duties surtax, see page 27

Articles.	Rate of Duty.	
	British Preferential Tariff.	General Tariff.
3. Miscellaneous— <i>continued.</i>	£ s. d.	£ s. d.
(41) Goods to be appropriated as prizes for golf competitions to be competed for by members of golf organisations visiting these Islands under the auspices of the Trade Development Board	Free	Free
(42) Gymnastic apparatus and goods for use in games by men under his command imported by the Commanding Officer of any of His Majesty's ships, or of the Royal Naval barracks, or of any Military Unit in these Islands	..	10 per cent. <i>ad valorem</i>
(43) Hardware :— The following articles if made wholly or partially of metal, whether coated with other material or not :— Bars, basins, baths, boat fittings, bolts. Chain, clasps, closets, cutlery. Fencing, fish hooks. Gratings. Hinges, hollow-ware, household utensils. Lamps, lanterns, latches, laundry tubs, locks. Nails, netting, nuts. Pipes, pipe-fittings. Railings, rivets, rods. Screws, sheets, sinks, swivels. Tacks, tapes, tools. Urinals. Washers, wedges, window-fittings, wire	10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(44) Hosiery of cotton and/or of artificial silk .. .. .	..	0 0 6 per pair and 10 per cent. <i>ad valorem</i>
(45) Hosiery of silk .. .. .	..	0 0 9 per pair and 10 per cent. <i>ad valorem</i>

For Customs duties surtax, see page 27

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		£ s. d.	£ s. d.
3. Miscellaneous— <i>continued.</i>			
(46) Insecticides, approved by the Director of Agriculture ..		Free	Free
(47) Magazines		"	"
(48) Motor boats and sailing yachts, for competing in races at or off these Islands under the aus- pices of the Trade Development Board: provided that such boats shall be liable to import duty if not exported within six months		"	"
(49) Motor vehicles and parts includ- ing tyres		10 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
(50) Musical instruments and orches- tral apparatus belonging to any passenger who is a member of an orchestra of a locally licensed hotel, on satisfactory bond to the Colonial Treasurer that the same will be exported within six months		Free	Free
(51) Newspapers		"	"
* (52) Oil, bunker, fuel and diesel ..	per ton	0 5 0	0 5 0
(53) Oil, kerosene	per gallon	0 0 0½	0 0 0½
(54) Organs and their accessories, for churches or schools		Free	10 per cent. <i>ad valorem</i>
(55) Overshoes, <i>see</i> Boots.			
(56) Paintings and photographs, ex- cept such as portray scenes or events in Bermuda made or executed subsequent to the year 1900		"	Free
(57) Personal effects of inhabitants of these Islands dying abroad and not intended for sale ..			
(58) Pistols	each	1 0 0	1 0 0
(59) Poppies, artificial, imported for sale under the auspices of the Bermuda War Veterans As- sociation		Free	Free
(60) Printed paper wrappers for ship- ment of tomatoes		"	"

Goods marked (*) are not subject to refund or drawback of duty.

For Customs duties *surtax*, see page 27

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
3. Miscellaneous—<i>continued</i>.		£ s. d.	£ s. d.
(61) Regimental plate, furniture, table linen, glass, china, cutlery or band instruments the joint property of any Regimental Mess, or of the Officers of any of His Majesty's Forces stationed in these Islands ..		Free	According to nature of goods
(62) Revolvers.	each	1 0 0	1 0 0
(63) Sandals, <i>see</i> Boots.			
(64) School furniture, stationery and other supplies for the use of any school on the certificate of the Director of Education that they are for actual use by such school		Free	According to nature of goods
(65) Scientific apparatus imported by the Biological Station for its own use and not for resale ..		"	Free
(66) Scientific apparatus and goods which in the opinion of the Colonial Treasurer are imported into these Islands for scientific or demonstration purposes only and not for use otherwise or for sale, and which are intended to be subsequently exported		"	"
(67) Sculpture, monumental ..		"	"
(68) Sheet music		"	"
(69) Shoes, <i>see</i> Boots.			
(70) Slippers, <i>see</i> Boots.			
(71) Specimens of Natural History ..		"	"
(72) Trees, plants, bulbs and shrubs for planting, except cut flowers and such as are subject to specific duty under this or any other Act		"	"

For Custom duties surtax, see page 27

Articles.	Rate of Duty.	
	British Preferential Tariff.	General Tariff.
	£ s. d.	£ s. d.
3. Miscellaneous— <i>continued</i> .		
(73) Uniforms, naval, military or civil, that is to say the special dress of naval, military or colonial officers indicating their rank and profession, including the necessary arms, badges, decorations and ornaments proper thereto, and imported by naval, military or colonial officers for their own personal use	Free	10 per cent. <i>ad valorem</i>
(74) Uniforms and equipment imported by any of the following Associations or Organisations, namely: St. John Ambulance Brigade, Boy Scouts, Sea Scouts, Wolf Cubs, Girl Guides and Brownies, The Life Saving Guards, The Life Saving Sunbeams, The Life Saving Scouts, The Life Saving Chums, upon the production of a certificate signed by a Commissioner, or other Officer in charge of the Association or Organisation, to the effect that the articles in respect of which exemption is claimed are bona fide articles of uniform or equipment for the Association or Organisation	"	"
(75) Uniforms for officers of the Mercantile Marine, that is to say the special dress of such officers indicating their rank and profession, including the necessary badges, decorations and ornaments thereto, on proof to the satisfaction of the Colonial Treasurer that such uniforms are to be used by officers in ships trading regularly between these Islands and places abroad	"	"

For Customs duties surtax, see page 27

Articles.	Rate of Duty.	
	British Preferential Tariff.	General Tariff.
	£ s. d.	£ s. d.
3. Miscellaneous—continued.		
(76) Vessels built out of and coming into these Islands under their own sail or power and their appurtenances for the time being forming part of such vessels	Free	Free
(77) Water, fresh, in bulk	"	"
(78) Windows, stained glass, for churches or schools	"	10 per cent. <i>ad valorem</i>
(79) Yachts, motor or sail, not for commercial use	"	5 0 0 each
4. General :—		
All other goods not included under any other heading in the tariff ..	10 per cent. <i>ad valorem</i>	10 per cent. <i>ad valorem</i>

BRITISH PREFERENTIAL TARIFF REGULATIONS

1. Goods shall not be deemed to be of British Empire origin unless at least 25 per cent. of their total value is from produce or manufacture within the British Empire.

2. The importer shall produce at the request of the Colonial Treasurer such documentary evidence relating to the goods as the Colonial Treasurer may require to be presented in order to substantiate the correctness of the particulars contained in the Certificate of Origin required by the Regulations made under the Revenue Act, 1898.

3. Upon failure of the importer to present any document required under the preceding Regulation the Colonial Treasurer may direct that the goods shall not be admitted under the British Preferential Tariff.

4. When goods entitled to be admitted under the British Preferential Tariff reach the Colony before the arrival of the Certificate of Origin relating to the same the Colonial Treasurer may authorise the delivery of such goods at the preferential rate of duty on the security of a deposit equal in amount to the difference in duty between the preferential and general rates.

Deposits made under the provisions of this regulation shall be carried to account under the appropriate head of revenue at the end of seven days after the expiration of the time allowed for the production of the Certificate of Origin.

5. When goods accompanied by Certificates of Origin are not in conformity with the description borne on the Certificate by reason of discrepancies as regards

the marks or numbers of the packages, the numbers and description of the packages and description of the goods or the quantity or value of the goods, they shall not be entitled to preferential treatment unless the Colonial Treasurer is satisfied that the differences are not made with intent to defraud.

6. Certificates of Origin produced shall be retained by the Revenue Department and shall be filed with the manifest of the importing vessel. A note shall be made on the import entry at the time of passing such entry that a certificate has been produced covering the preferential goods specified therein.

In the case of goods imported by Parcel Post, Certificates of Origin produced shall also be retained and filed with the appropriate Parcel Bills.

7. Goods certified for entry under the British Preferential Tariff shall be packed separately from other goods. The packages, however, may be enclosed with other goods, provided the Certificate of Origin is endorsed accordingly.

8. Goods entitled to preferential treatment shall not be entered on the same entry as non preferential goods.

9. Tea which is blended in bond in, or is exported under drawback from, any part of the Empire shall be entitled to preference in respect of that proportion of the blend which is certified by the proper officer of the Customs or Excise to consist of tea grown within the Empire and to have been supported by proper certificates of origin on importation into that part of the Empire where it was blended.

10. In exceptional circumstances, where an importer is unable at the time of entry to produce any document required by these Regulations, the Colonial Treasurer shall have power :—

- (a) to admit at the preferential rate of duty, or
- (b) to reduce the amount of the deposit provided for in Clause 4 of these Regulations in respect of any goods which he is satisfied are of British origin.

INVOICES OF GOODS SUBJECT TO A BRITISH PREFERENTIAL TARIFF

1. Goods entitled to a British Preferential Tariff shall be accompanied by an invoice and a certificate of origin in the form in the Appendices A and B hereto.

2. Goods, claimed to be the produce or manufacture of one part of the Empire when imported into Bermuda from another part of the Empire, shall be accompanied by a certificate declared before the Customs authorities of the last port as Empire goods and were supported by a Certificate of Origin at the time of admission.

Provided that when the country from which such goods are finally exported is the United Kingdom or the Irish Free State, the person by whom the goods are finally exported or supplied may be regarded as the supplier for the purpose of signing the certificate in Appendices A and B hereto.

3. The following short form of Certificate will, in general, be accepted as satisfactory evidence of origin for admitting at the preferential rate of duty of postal parcels of small value arriving from Empire Countries, where the contents are not merchandise for sale :—

“ The contents of this package are not merchandise for sale and every article herein to the extent of at least one-fourth of its present value is bona fide the produce or manufacture of

Dated atthis

day of 19

APPENDIX A
FORM OF INVOICE

Country of Origin*.	Marks and Numbers on Package.	Quantity and Description of Goods.	Selling Price to Purchaser.	
			at	Amount

* To be completed only where preferential rates of duty are claimed.

APPENDIX B

Combined Certificate of Value and of Origin to be written typed or printed on invoices of Goods for exportation to British Colonies, etc.,

I (1).....of (2)..... of (3) manufacturer/supplier of the goods enumerated in this invoice amounting to hereby declare that I (4) have the authority to make and sign this certificate on behalf of the aforesaid manufacturer/supplier and that I have the means of knowing and do hereby certify as follows :—

VALUE

1. That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods and the actual quantity thereof.

2. That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by anyone on behalf of either of them, either by way of discount, rebate, compensation, or in any manner whatever other than as fully shown on this invoice, or as follows (5)

ORIGIN

In the case of goods exported to Colonies not granting preference to British goods the following portion of the certificate dealing with origin should be struck out.

(Delete whichever of 3 (a) or 3 (b) is not applicable. If 3 (a) is used delete (4) and (5). If 3 (b) is used insert required particulars in (4) and (5).)

3. (a) That every article mentioned in the said invoice has been wholly produced or manufactured in (6)

3. (b) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in (6).....

4. As regards those articles only partially produced or manufactured in (6)

(a) That the final process or processes of manufacture have been performed in that part of the British Dominions.

(b) That the expenditure in material produced in (6) and/or labour performed in (6) calculated subject to qualifications hereunder, in each and every article is not less than one-fourth of the factory or works cost of such article in its finished state. (See note.†)

† Note :—In the case of goods which have at some stage entered into the commerce of or undergone a process of manufacture in a foreign country only that labour and material which is expended on or added to the goods after their return to the United Kingdom shall be regarded as the produce or manufacture of the United Kingdom in calculating the proportion of United Kingdom labour and material in the factory or works cost of the finished article.

5. That in the calculation of such proportion of produce or labour of the (6) none of the following items has been included or considered.

“ Manufacturer’s profit or remuneration of any trader, agent, broker, or other person dealing in the articles in their finished condition ; royalties ; cost of outside packages or any cost of packing the goods thereinto ; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.”

Dated at..... this day of 19....

Witness Signature

- (1) Here insert manager, chief clerk, or as the case may be.
- (2) Here insert the name of firm or company.
- (3) Here insert name of city or country.
- (4) These words should be omitted where the manufacturer or supplier himself signs the certificate.
- (5) Here insert particulars of any special arrangement.
- (6) Insert “ United Kingdom ” or name of other part of British Dominions.

BRITISH GUIANA

A surtax of 30 per cent. of the duty is charged in respect of all goods subject to Customs duties included in the First Schedule (except on Matches, Gold, Bullion, Diamonds, Balata, Rubber, and other substances of like nature and logs of Crabwood or Cedar coming from Venezuela or Brazil) and a surtax of 25 per cent. on the duty on Wheaten Flour and Petroleum Oil. (Item 33 (1).)

A Bill of Entry Tax at the rate of 3 per cent. on the value of all imported goods, including those imported by post, is payable in respect of articles included in the First and Second Schedules. "Value" for this purpose includes the amount of the freight, shipping charges and the insurance premium. This tax is due to expire on the 31st December, 1936, unless specifically renewed. See page 69 for list of exemptions from this tax.

ASCERTAINMENT OF AD VALOREM DUTIES

The duty on goods rated ad valorem shall be calculated on the value of the goods, including therein the value of all packages, receptacles, coverings, wrappings, or other packing material, and all charges made in respect of the packing and preparation for shipment of the goods at the place of exportation.

The value of any goods for the purposes of this section shall be taken to be the price they would fetch on a sale in the open market at the time of importation, freight and insurance having been paid but no duties of customs, and duty shall be paid on that value as fixed by the Comptroller of Customs.

FIRST SCHEDULE

Table of Specific Duties

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
1. Aerated and mineral waters†	(a) per dozen bottles	\$ c. 0 16	\$ c. 0 32
	(b) per dozen splits ‡	0 08	0 16
2. Animals, living :—			
(a) Oxen, bulls and cows, with or without calves	per head	5 00	10 00
(b) Dogs	"	3 00	6 00
(c) Donkeys	"	1 00	2 00
(d) Goats	"	0 50	1 00
(e) Horses	"	5 00	10 00
(f) Mules	"	2 50	5 00
(g) Sheep	"	0 50	1 00
(h) Swine	"	0 50	1 00

* Applies to goods the growth, produce or manufacture of the British Empire.

† Subject to a maximum allowance of 5 per cent. for breakage.

‡ A split shall contain not more than eight fluid ounces.

For Customs duties surtax and bill of entry tax, see page 45

Articles.	Rate of Duty.		
		British Preferen- tial Tariff*	General Tariff.
3. Arms, ammunition and explosives :—		\$ c.	\$ c.
(a) Arms—			
Guns, muzzle-loading	each	1 00	2 00
Pistols and revolvers .. .. .	..	5 00	10 00
(b) Ammunition—			
Percussion caps	per 100	0 04	0 08
Shot	per lb.	0 02	0 04
(c) Explosives—			
(i) dynamite and preparations of nitro-glycerine certified by the Government Analyst to contain less than 75% of nitro-gly- cerine, blasting gelatine, gela- tine dynamite or gelignite, gun- cotton, and all other explosives admitted by the Comptroller of Customs as explosives for blasting purposes	per lb.	0 02	0 04
(ii) Gunpowder, rackarock and fuses, admitted by the Comptroller of Customs as explosives for blasting purposes	per 100 lb.	0 50	1 00
(iii) Gunpowder not admitted by the Comptroller of Customs as ex- plosives for blasting purposes	per lb.	0 10	0 20
(iv) All other explosives other than fireworks not admitted by the Comptroller of Customs as ex- plosives for blasting purposes .. .. .	..	0 20	0 40
4. Beer, ale, stout or porter :—			
(a) In bulk	per gallon	0 45	0 57
(b) In bottle† .. .. .	..	0 48	0 60
5. Biscuits, bread and cakes :—			
(a) Unsweetened and in barrels or boxes not containing small internal pack- ages	per 100 lb.	0 60	1 20
(b) Unsweetened and in tins .. .. .	..	2 00	4 00
(c) All other kinds .. .. .	..	4 00	8 00
6. Bricks for building purposes and common fire-bricks not elsewhere enumerated ..	per 1,000	2 00	4 00

* Applies to goods the growth, produce or manufacture of the British Empire.

† Subject to a maximum allowance of 5 per cent. for breakage.

For Customs duties surtax and bill of entry tax, see page 45

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
7. (a) Butter†	per 100 lb.	\$ c. 1 50	\$ c. 4 50
(b) Ghi	"	1 00	2 00
(c) Phalkaghi	"	0 50	1 00
(d) Other butter substitutes	"	0 50	1 00
8. Candles :—			
(a) Tallow	per lb.	0 01	0 02
(b) All other kinds	"	0 05	0 10
9. Cards, playing	per pack not exceeding 60 cards.	0 16	0 32
10. Cattle and other animal foods :—			
(a) Oilcakes and oilmeal, including cotton seed meal	per 100 lb.	0 07	0 14
(b) Bran, pollard and schumaker feed	"	0 25	0 50
11. Cement—Portland†	per 400 lb.	0 25	1 05
12. Cheese†	per 100 lb.	1 50	4 50
13. Chemicals :—			
(a) Acetic acid—			
(i) Containing 66% and upwards of the real acid	per lb.	0 12	0 24
(ii) Containing less than 66% and more than 10% of the real acid	per gallon	0 60	1 20
(iii) Vinegar, and substitutes for vinegar, containing not more than 10% of the real acid	"	0 10	0 20
(b) Brimstone and sulphur	per lb.	0 01	0 02
(c) Calcium carbide	per 100 lb.	0 80	1 60
14. Cider and Perry :—			
(a) In bulk	per gallon	0 20	0 40
(b) In bottle†	"	0 24	0 48
15. Coal, coke, etc. :—			
(a) Coal	per ton	0 25	0 50
(b) Patent fuel and coke	"	0 50	1 00
16. Cocoa—raw and prepared, including chocolate prepared otherwise than as confectionery†	per lb.	0 08	0 24
17. Coffee :—			
(a) Raw or kiln dried	"	0 08	0 16
(b) Roasted, and all imitations of and substitutes for it, including chicory, dandelion, and taraxacum (excepting essence of coffee in liquid form)	"	0 08	0 16

* Applies to goods the growth, produce or manufacture of the British Empire.

† Subject to a maximum allowance of 5 per cent. for breakage.

‡ Items thus marked are subject to special preferences, in accordance with the Canada-West Indies Trade Agreement, 1925.

For Customs duties surtax and bill of entry tax, see page 45

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		\$ c.	\$ c.
18. Copra	per 100 lb.	2 00	4 00
19. Cordage †	"	1 00	3 00
20. Fish † :—			
(a) Tinned or canned or preserved in jars or bottles	"	1 00	3 00
(b) Morocut—smoked, dried, salted or fresh when imported in cold storage	per cwt.	0 08	0 50
(c) All other—smoked, dried, salted or fresh when imported in cold storage	"	0 75	2 25
(d) Mackerel and salmon, pickled ..	per barrel of 200 lb.	1 00	3 00
(e) All other sorts, pickled	"	0 50	1 50
21. Fruit :—			
(a) Apples, not preserved †	per barrel of 160 lb.	0 50	1 50.
(b) Currants	per lb.	0'01	0 02
(c) Nuts used in the opinion of the Comptroller of Customs as fruit	"	0 01	0 02
(d) Other, dried, canned, or preserved, including crystallized fruit (excepting crystallized ginger)	per 100 lb.	1 50	3 00
22. Grain and Flour and preparations thereof :—			
(a) Flour of wheat or other grain † ..	per bag of 196 lb.	1 00	1 39
(b) Grain of all kinds unenumerated ..	per 100 lb.	0 25	0 50
(c) Beans, peas and pulse, all kinds ..	"	0 25	0 50
(d) Rice	"	0 50	1 00
(e) Arrowroot	"	0 20	0 80
(f) Other farinaceous preparations, such as cornflour, macaroni, sago and tapioca, not being animal feeding stuffs or patent or proprietary foods	"	0 50	1 00
23. Hay and chaff	"	0 05	0 10
24. Jams and jellies †	per lb.	0 06	0 18

* Applies to goods the growth, produce or manufacture of the British Empire.

† Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

For Customs duties surtax and bill of entry tax, see page 45

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
25.† (a) Lard	per 100 lb.	\$ c. 2 40	\$ c. 7 20
(b) Lard compounds and substitutes, including any article certified as such by the Government Analyst ..	..	4 80	14 40
26. Leather, undressed	per lb.	0 05	0 15
27. Lime, all kinds, unenumerated	per ton	1 00	2 00
28. Lubricants, grease and other, whether of animal, vegetable or mineral origin ..	per lb.	0 02	0 04
29. Matches :—			
(a) In boxes containing not more than 100 matches each (Matches in boxes containing any greater quantity than 100 matches each to be charged in proportion.)	per gross of boxes.	1 00	2 00
(b) Other than in boxes	per 100 gross	1 10	2 20
(c) Vestas .. .. .	..	1 50	3 00
(d) Match splints, in cases containing each equal to 100 gross of matches of the ordinary length	per case	0 75	1 50
30. Meats :—			
†(a) Beef and pork, pickled or salted ..	per barrel of 200 lb.	0 50	2 00
(b) Canned	per 100 lb.	1 50	3 00
(c) Fresh, including poultry and game ..	..	1 50	3 00
(d) Other kinds, including bacon, hams and tongues, unenumerated ..	..	2 00	4 00
31. Metals : Iron or Steel :—			
(a) Hoop	per cwt.	0 15	0 30
(b) Galvanized, in bars, rods, sheets, or corrugated .. .. .	..	0 50	1 00
(c) Black, in bars, rods, sheets, or plates other than boiler plates .. .. .	..	0 30	0 60
(d) Nails and spikes, other than horseshoe nails .. .. .	..	0 25	0 50
(e) Bolts, nuts, washers and chains ..	..	0 40	0 80
32.† Milk, condensed, including milk powder which, in the opinion of the Government Analyst, has been prepared wholly or in part from skimmed milk	per 48 lb.	4 80	14 40

* Applies to goods the growth, produce or manufacture of the British Empire.

† Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

For Customs duties surtax and bill of entry tax, see page 45

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
33. Oil :—		\$ c.	\$ c.
(1) Petroleum, shale oil, and their products, when tested in the Abel-Pensky apparatus in the manner laid down in the second schedule in the Petroleum and Inflammable Liquids Ordinance 1930 :—			
†(a) Petroleum oil whether manufactured by refining or otherwise which has a specific gravity of between .780 and .885 compared with water at 60° Fahrenheit and with a minimum flash point of 85° Fahrenheit..	per gallon	0 25	0 29
†(b) Petrol, including gasolene, mineral naphtha, benzine, and petroleum spirit, whether manufactured by refining or otherwise, which has a specific gravity of .780 or under compared with water at 60° Fahrenheit .. .. .	..	0 20	0 24
(c) Oil fuel, including gas oil and intermediate oils other than lubricants whether manufactured by refining or otherwise which has a specific gravity of .885 or over but not more than .930 compared with water at 60° Fahrenheit	per 100 gallons.	0 75	1 00
If imported in bulk for storage in tanks .. .. .	..	0 50	1 00
(d) Crude petroleum and residual oils other than lubricants whether manufactured by refining or otherwise and which have a specific gravity of over .930 compared with water at 60° Fahrenheit .. .. .	..	0 25	0 50
If imported in bulk for storage in tanks .. .. .	..	0 16	0 32
(2) Edible, of all kinds, except mustard oil and olive oil	per gallon	0 60	1 20
(3) All other, not elsewhere enumerated, including castor oil, but not including other medicinal, perfumed and essential oils .. .. .	..	0 13	0 26

* Applies to goods the growth, produce or manufacture of the British Empire.

† Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

For Customs duties surtax and bill of entry tax, see page 45

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
34. Opium :—		\$ c.	\$ c.
(a) Raw opium and medicinal opium as defined in the Dangerous Drugs Ordinance, 1929	per lb.	6 00	12 00
(b) Extract of opium	„	12 00	24 00
(c) Official tincture of opium	per gallon	0 80	1 60
35. Pickles and sauces	„	0 60	1 20
36. Pitch	per 200 lb.	0 50	1 00
37. Rosin	„	0 50	1 00
38. Saccharine	per oz.	2 40	4 80
39. Salt :—			
(a) Coarse or rock	per ton	1 50	3 00
(b) Fine, including table salt not imported in small internal packages so passed by the Comptroller of Customs	per 100 lb.	0 50	1 00
(c) Fine, including table salt packed in small internal packages	„	0 75	1 50
40. Seeds, including black pepper, except seeds for propagation	per lb.	0 01	0 02
41. Silver, raw	per oz. troy	0 12	0 24
42. Soap, common, including polishing and soft soap	per 100 lb.	0 75	1 50
43. Spices :—			
(a) Raw ginger and turmeric, ground or unground	per lb.	0 01	0 02
(b) All other kinds (including ground mustard and pepper)	„	0 02	0 04
44. Spirits and strong waters :—			
(1) Enumerated spirits—			
(Which shall be held exclusively to be spirits as defined in the first schedule of the Sale of Food and Drugs (Consolidation) Ordinance.)			
†(a) Brandy of a strength not exceeding 85 per cent. of proof spirit	per liquid gallon.	3 32	4 25
†(b) Brandy of a strength exceeding 85 per cent. of proof spirit	per proof gallon.	4 57	5 50
†(c) Whisky of a strength not exceeding 85 per cent. of proof spirit	per liquid gallon.	4 50	4 97

* Applies to goods the growth, produce or manufacture of the British Empire.

† Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

For Customs duties surtax and bill of entry tax, see page 45

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.*	General Tariff.
		\$ c.	\$ c.
44. Spirits and strong waters— <i>continued.</i>			
(1) Enumerated spirits— <i>continued.</i>			
†(d) Whisky of a strength exceeding 85 per cent. of proof spirit ..	per proof gallon.	5 70	6 17
†(e) Gin of a strength not exceeding 85 per cent. of proof spirit ..	per liquid gallon.	4 28	4 75
†(f) Gin of a strength exceeding 85 per cent. of proof spirit. ..	per proof gallon.	5 53	6 00
†(g) Rum .. .. .	..	5 00	10 00
(2) Other spirituous preparations—			
†(a) Liqueurs, bitters and cordials, admitted as such by the Comptroller of Customs, not over proof	per liquid gallon.	5 13	5 60
†(b) Liqueurs and cordials, over proof	per proof gallon.	5 13	5 60
†(c) Flavouring essences	per liquid gallon.	5 13	5 60
(d) Perfumed spirits (including bay rum and other spirituous toilet preparations and dentifrices), being in the opinion of the Comptroller not potable when not over proof .. ..	..	3 00	6 00
†(e) Perfumed spirits (including bay rum and other spirituous toilet preparations and dentifrices) over proof .. .. .	..	4 00	8 00
(f) Wood naphtha or methanol, not purified so as to be potable ..	..	0 25	0 50
(g) Methylated spirit, certified by the Government Analyst to contain not less than 10 per cent. of wood naphtha and three-eighths of 1 per cent. of Dippel's oil or of mineral naphtha .. .. .	..	0 50	1 00

* Applies to goods the growth, produce or manufacture of the British Empire.

† Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

For Customs duties surtax and bill of entry tax, see page 45

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
44. Spirits and strong waters— <i>continued.</i>		\$ c.	\$ c.
(2) Other spirituous preparations— <i>continued.</i>			
(h) Spirituous medicinal compounds, being preparations recognised by either the British Pharmacopoeia, or the British Pharmaceutical Codex, which the Comptroller is satisfied are to be used as medicines or in compounding medicines only	per liquid gallon.	0 60	1 20
(i) Spirituous medicinal compounds, not being preparations recognised either by the British Pharmacopoeia, or the British Pharmaceutical Codex, containing more than 50 per cent. of proof spirit	per proof gallon.	2 50	3 10
(Note.—For “ Spirituous medicinal compounds, not being preparations recognised either by the British Pharmacopoeia, or the British Pharmaceutical Codex, containing not more than 50 per cent. of proof spirit,” see Second Schedule.)			
(3) Unenumerated spirits and unenumerated preparations containing spirits	..	5 00	10 00
45. Starch (laundry, including arrowroot)—			
(a) Arrowroot	per 100 lb.	0 20	0 80
(b) Other than arrowroot .. .. .	..	0 80	1 60
46. Sugar (of all kinds) .. .. .	..	3 00	6 00
47. Tea	per lb.	0 16	0 32
48. Tobacco :—			
Manufactured, namely—			
(a) Cigars .. .. .	..	2 10	3 00
(b) Cigarettes—			
(i) Manufactured in the British Empire entirely from Empire grown tobacco .. .. .	..	1 83	—
(ii) Manufactured in the British Empire entirely from foreign grown tobacco .. .. .	..	2 20	—

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax and bill of entry tax, see page 45

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
48. Tobacco— <i>continued</i> .		\$ c.	\$ c.
Manufactured, namely— <i>continued</i> .			
(b) Cigarettes— <i>continued</i> .			
(iii) Manufactured in foreign countries	per lb.	—	3 00
Provided that with respect to cigarettes manufactured in the British Empire which contain a blend of Empire and foreign tobacco the duty thereon shall be at a rate proportioned to the percentage of each tobacco, the percentage of Empire and foreign grown tobacco being charged respectively the rates under (i) and (ii).			
(c) Other manufactured and snuff—			
(i) Manufactured in the British Empire entirely from Empire grown tobacco.. ..	.. ..	1 18	—
(ii) Manufactured in the British Empire entirely from foreign grown tobacco.. ..	.. ..	1 55	—
(iii) Manufactured in foreign countries	..	—	2 60
Provided that with respect to tobacco and snuff manufactured in the British Empire which contain a blend of Empire and foreign tobacco the duty thereon shall be at a rate proportioned to the percentage of each tobacco, the percentage of Empire and foreign grown tobacco being charged respectively the rates under (i) and (ii).			
In leaf—			
(d) If in packages containing not less than 400 lb. :—Containing not less than 25 lb. and not more than 38 lb. of moisture in every 100 lb. weight thereof .. ..	.. ..	0 50	0 60
(e) .. Containing less than 25 lb. of moisture in every 100 lb. weight thereof..	..	0 86	0 96

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax and bill of entry tax, see page 45

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.*	General Tariff.
48. Tobacco— <i>continued</i> .		\$ c.	\$ c.
In leaf— <i>continued</i> .			
(f) If in packages containing less than 400 lb. :—Containing not less than 25 lb. and not more than 38 lb. of moisture in every 100 lb. weight thereof	per lb.	0 60	0 70
(g) " Containing less than 25 lb. of moisture in every 100 lb. weight thereof..	"	0 96	1 06
49. Turpentine :—			
(a) Crude	per barrel	0 50	1 00
(b) Spirits of, and substitutes therefor as so passed by the Comptroller of Customs	per gallon	0 18	0 36
50. Twine, including cotton twine	per lb.	0 02	0 04
51. Varnish and polish of a character similar to varnish, not including varnish stains packed in packages of less than 10 ounce content :—			
(a) Not containing spirits	per gallon	0 09	0 18
(b) Containing spirits	"	0 50	1 00
52. Vegetables :—			
(a) Dried, canned or preserved	per 100 lb.	1 00	2 00
(b) Garlic	"	0 40	0 80
(c) Onions†	"	0 50	1 00
(d) All other (including ground provisions)†	"	0 40	0 80
53. †Wine :—			
(1) Sparkling	per gallon	1 32	2 25
(2) Still, in bottle and containing not more than 26 per centum of proof spirit..	"	0 90	1 27

* Applies to goods the growth, produce or manufacture of the British Empire.

† Subject to an allowance of 12½ per cent. for deterioration on voyage in lieu of any allowance for survey.

‡ Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

For Customs duties surtax and bill of entry tax, see page 45

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
53. †Wine— <i>continued</i> .		\$ c.	\$ c.
(3) Still, in bulk and containing not more than 30 per centum of proof spirit.	per gallon	0 52	0 80
And for each degree or fraction of a degree of strength of still wine in excess of 26 or 30 per centum (as the case may be) of proof spirit as aforesaid an additional duty of 9 cents per gallon under the British Preferential Tariff and of 10 cents per gallon under the General Tariff up to 42 per centum of proof spirit.			
54. Wood and timber :—			
(a) Lumber, undressed†	per 1,000 ft. board measure.	2 40	4 25
(b) Lumber, dressed†	"	4 00	5 85
(c) Shingles, wooden, of all kinds†	per 1,000	0 40	1 20

SECOND SCHEDULE

Table of Ad Valorem Duties

For bill of entry tax, see page 45

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
1. Apparel :—	Per cent.	Per cent.
(a) Pyjamas	15	30 plus 36 cents per suit.
(b) Shirts	15	30 plus 24 cents each.
(c) Men's and boys' under-pants and combination underwear	15	30 plus 18 cents each.

* Applies to goods the growth, produce or manufacture of the British Empire.

† Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

For bill of entry tax, see page 45

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
	Per cent.	Per cent.
1. Apparel— <i>continued</i> .		
(d) Men's and boys' singlets and under-vests	15	30
(e) Neckties, cravats and scarves	15	30 plus 18 cents each.
(f) Collars	15	30 plus 4 cents each.
†(g) Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions :—		
(i) Made wholly or partly of rubber, balata or gutta-percha (except where the outer part of the uppers, apart from the stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic) ..	16½	50 plus 24 cents per pair.
(ii) Other kinds	10	30 plus 48 cents per pair.
(h) Hats, caps and other headgear	15	30
(i) Hosiery—socks and stockings :—		
(i) Cotton	10	10 plus 12 cents per pair or 30% (which- ever is greater).
(ii) Artificial silk	16½	16½ plus 12 cents per pair or 33½% (which- ever is greater).

* Applies to goods the growth, produce or manufacture of the British Empire.

† Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

For bill of entry tax, see page 45

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
	Per cent.	Per cent.
1. Apparel— <i>continued</i> .		
(i) Hosiery—socks and stockings— <i>continued</i> .		
(iii) Silk	16½	16½ plus 18 cents per pair or 33½% (whichever is greater).
(iv) Woollen	16½	33½
(j) All articles of apparel whatsoever which have been previously worn, not exceeding at one importation twenty-five dollars in value, and which the Comptroller is satisfied are solely for the personal use of the importer or his family	15	30
(k) Other kinds not elsewhere enumerated, including such minor articles of apparel as belts, braces, garters, suspenders, etc.	15	30 plus 36 cents each (or per pair if ordinarily so sold).
2. Articles, ordinarily merchantable, bearing an advertising device, not enumerated in the first schedule and not exempt in the fourth schedule	8½	16½
3. Confectionery†	20 or 5 cents per lb. (whichever is the greater).	60 or 15 cents per lb. (whichever is the greater)
4. Cotton piece goods of a yardage value not exceeding 1s., but excluding any woven fabric, which, although in piece lengths, have a marked point for cutting, so that a distinctive article may be produced	15	30
5. Cotton piece goods, other	16½	33½
6. Agricultural and industrial implements and tools	Free	5
7. Jewellery	20	40

* Applies to goods the growth, produce or manufacture of the British Empire.

† Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

For bill of entry tax, see page 45

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
8. Machinery (including parts, accessories, and appliances therefor) :—	Per cent.	Per cent.
(1) Machinery :—		
Agricultural	} Free	7½
Sugar		
Mining		
Electric lighting and power for industrial purposes		
Railways and tramways		
Other industrial and manufacturing		
Marine		
Sewing machines		
Printing		
Fire engines		
The term "machinery" shall be held to mean machines consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, together with their complementary stationary members.		
(2) Accessories and appliances, being articles for use in direct connection with machinery for their greater efficiency	Free	7½
(3) Other articles, materials and appliances hereunder enumerated, viz. :—		
(a) Kilns	} Free	7½
(b) Chimneys and smoke stacks, including lining bricks, wire-rope, and all other materials necessary for the construction of chimneys and smoke stacks		
(c) Cane-carrier, lifter, and elevator chains		
(d) Iron bridges for erection in factories in which any machinery admissible under this item is housed		
(e) Iron cane punts, and parts thereof		
(f) Grating bars and steam fittings of every description		
(g) Tanks, chemicals, and other substances employed in cyaniding.		
(h) Trucks and rails, wire cable, wheels and pulleys, ore buckets, battery perforated metal screens, belt conveyors, automatic samplers, amalgamation plates, pipes, and drill steel		
(i) Gasometers, pipes and retorts for the construction of gas works		
(j) Quicksilver for use in gold mining, when so admitted by the Comptroller		
(k) Belting for machinery		

* Applies to goods the growth, produce or manufacture of the British Empire.

For bill of entry tax, see page 45

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
8. Machinery, &c.—continued.	Per cent.	Per cent.
(3) Other articles, &c.—continued.		
(l) Wire for electric lighting, electric cables and poles for carrying the wire, including their supports and integral parts, but excluding electric lamps	} Free	7½
(m) Pans, tanks, teaches and other vessels used exclusively in the manufacture of sugar . .		
(n) Tanks, pumps, pipes and similar articles to be used exclusively for handling molasses in bulk		
(o) Tanks for storing oil fuel in bulk		
(p) Steam boilers of every description, also steam boiler plates, fittings, mountings, tubes and lagging, for the construction of steam boilers		
(q) Locks and sluices for sea defence, water supply or drainage		
(r) Pipes to be used exclusively for the sinking of artesian wells or for the conveyance of water from artesian wells		
(s) Hose and couplings for use with any machinery admitted under this item . .		
(t) Sewing machine needles		
(u) All materials for the purpose of mining, storing, packing and handling oils, which are refined or imported for refining in the colony		
9. Milk†, condensed, including milk powder, which in the opinion of the Government Analyst, has been prepared from whole milk	5	15
10. Motor cars, motor-car parts, accessories and appliances, including all other motor vehicles and their parts, accessories and appliances, not elsewhere enumerated	20	40
11. Paints	6	12
12. Plate and plated ware including electroplate and silver gilt	20	40
13. Spirituous medicinal compounds not being preparations recognised either by the British Pharmacopoeia or the British Pharmaceutical Codex, containing not more than 50 per cent. of proof spirit	16½	33½
14. All other goods not in this, nor in the first and third schedules particularly mentioned, nor in the fourth schedule particularly exempted	16½	33½

And, in addition to any duty payable under this schedule, a surtax, in respect of all goods imported by parcels post, of 5 per cent. thereon.

* Applies to goods the growth, produce or manufacture of the British Empire.

† Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

THIRD SCHEDULE

Table of Ad Valorem Duties

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
	Per cent.	Per cent.
1. Bags and sacks, empty, and not of paper, canvas, or cotton	2	5
2. Cartons, boxes, tins, drums and similar containers; bottles suitable and intended for bottling preserves; paper bags whereon is printed the name of the article to be packed therein; wood, tin, and iron sheets and plates, and other materials intended to be used solely in the manufacture of containers; capsules, labels, tinfoil, and other packing material, not including wrapping paper; all when imported solely for the purpose of packing, or of making containers for goods of local manufacture or production, on proof to the satisfaction of the Comptroller that they will be used solely for those purposes	2	5
3. Chemicals and materials, including logs for making splints, but not including splints, used in the manufacture and packing of matches	2	5
4. (i) Manures—sulphate of ammonia, nitrates of lime, potash and soda, and guano	2	12
(ii) Manures, all other, vermin killers and insecticides, including Paris green, arsenite of soda and other substances which the Comptroller is satisfied are imported for use as manure, or in the production of manure from waste vegetable matter, or as remedies for diseases of plants, or preventives of attacks by rats or other vermin, or by insects on plants and animals	2	5
5. Materials and articles for the initial equipment of any hospital approved by the Surgeon-General	2	5
6. Packages and containers of the following description :— casks and other packages, empty, suitable and intended for containing spirits or molasses in bulk ..	2	5
7. Pipes, clay, for smoking tobacco	2	5

* Applies to goods the growth, produce or manufacture of the British Empire.

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
	Per cent.	Per cent.
8. Printing paper ordinarily used for the printing of newspapers, posters, printed books, and the like ; printers' cards ; paper used for book-binding or book covers, and paper used for printing forms supplied under contract to the Government ; printing ink and printing ink reducers and driers, used exclusively for letter-press printing ; composition ; book-binding sundries, including leather, canvases and cloths, straw boards, gold leaf, glue and thread ; all when imported by or on behalf of the conductor of any newspaper or printing establishment for the exclusive purpose of being used by him in the course of his trade as that conductor ..	2	5
9. Materials necessary for the production of art calendars within the Colony	2	5
10. Shooks, bungs, wooden headings and wooden iron hooping for making puncheons, hogsheads, or barrels, for holding rum or molasses	2	5
11. Shooks, wooden headings and wooden hooping for making barrels and drums for holding locally manufactured biscuits	2	5

And, in addition to any duty payable under this schedule, a surtax in respect of all goods imported by parcels post, of 5 per cent. thereof.

FOURTH SCHEDULE

Table of Exemptions from Duty

1. Goods imported for use as hereinafter laid down, to the satisfaction of the Comptroller :—
 - (1) Of all kinds, imported by or on behalf of the Government of the Colony and the Transport and Harbour Board.
 - (2) Of all kinds, including provisions, when imported by His Majesty's Government for the use of His Majesty's naval or military forces.
 - (3) Of all kinds of British manufacture or production imported by or on behalf of the Mayor and Town Council of Georgetown, or of the Mayor and Town Council of New Amsterdam, or to be used for the maintenance or upkeep of any village or country district worked under the Local Government Board, for municipal purposes.
 - (4) Of all kinds, imported by or on behalf of the Georgetown Sewerage and Water Commissioners for use in or about the sewerage system and waterworks vested in the said Commissioners.

* Applies to goods the growth, produce or manufacture of the British Empire.

- (5) Of all kinds, subject to the sanction of the Governor, when imported for the official use of the consulate of any foreign country or place, if a similar privilege in respect of similar articles is accorded by the laws and customs of the foreign country or place to His Majesty's Consulate therein.
- (6) Of all kinds, imported by the West India and Panama Telegraph Company, Limited, for official purposes.
- (7) Of all kinds, sent to the colony for repair or improvement and subsequent re-exportation.
- (8) Of all kinds, imported exclusively for the Georgetown Free Library, and library appliances imported exclusively for any library from time to time approved by the Governor.
- (9) For use in railways or other special works, which in the opinion of the Governor in Council, may be useful in the development of the resources of the colony.
- (10) Uniforms, naval, military, civil or consular, also uniforms, arms, ammunition, accoutrements, and prizes imported by or for the use of His Majesty's naval or military forces, the colonial militia or the police force, or any volunteer force or rifle association sanctioned by the Governor.
- (11) Of all kinds, purchased as gifts by public subscriptions for public exhibition or use.
- (12) Furniture and ornaments of a non-consumable nature, imported for any place of worship of the Christian religion in the colony.
- (13) Stores landed from an immigrant vessel for the purpose of feeding the immigrants conveyed thereby, in terms of contract of conveyance, and subsequently certified by the Immigration Agent-General to have been so used.
- (14) Equipment for Girl Guides and Boy Scouts when imported by, or on behalf of a *bona fide* Girl Guides' or Boy Scouts' Association, also for any recognised local organisation working in conjunction with the St. John Ambulance Brigade or Association.
- (15) School hatbands and recognition badges imported by or on behalf of any school approved by the Director of Education.
- (16) Medals of gold, silver, copper, bronze or other metallic substance to be competed for, or presented as rewards, or tokens of recognition; war decorations; cups, shields, and similar sporting trophies, duly engraved and presented, or for presentation as prizes; all when not for sale or exchange.
- (17) Bullion and coin, other than raw silver, Venezuelan and Brazilian gold bullion and Mexican dollars.
- (18) Bees, and implements and supplies for bee culture, so passed by the Comptroller.
- (19) Marl and other roadmaking material.
- (20) Mosquito-proof netting and mosquito-proof gauze.
- (21) Patterns and samples, subject to any regulations made by the Governor in Council.
- (22) Packages and containers, not elsewhere enumerated, in which goods not liable to an *ad valorem* rate of duty are imported, except the following, namely, trunks, canisters, pails and buckets, and packages of a fancy description, which, in the opinion of the Comptroller, are in themselves marketable commodities; packages and bags returned empty, after having been previously exported filled with produce.

- (23) Poultry and incubators, brooders, and other apparatus for employment in poultry rearing ; also eggs for hatching with a view to improvement of local poultry stock passed as such by the Director of Agriculture.
 - (24) Seeds, bulbs, roots, trees, plants, and vines of all kinds, for propagation or cultivation.
 - (25) Specimens illustrative of natural history.
 - (26) Advertising articles of no commercial or marketable value, including showcards, calendars, and the like, for free distribution.
 - (27) Books and other paperware of the following description : printed books save as otherwise provided, illustrated picture books and alphabetical cards for educational purposes ; almanacs ; bank notes, signed ; maps and plans ; photographs (not including frames therefor) ; postage stamps, used or unused ; used postcards.
 - (28) Dunnage mats.
 - (29) Cinematograph films.
 - (30) Fish, fresh, not imported in cold storage.
 - (31) Fruits, not preserved and not enumerated in the first schedule.
 - (32) Ice.
 - (33) Such plant, machinery, tools, implements, materials, equipment and apparatus required for use in the cultivation, canning, and preparation for the market of pineapples, as may be approved by the Governor in Council from time to time : Provided that the provisions of this sub-item shall apply only to goods of British manufacture or production imported by any person, or company, or corporate body, approved of from time to time by the Governor in Council.
 - (34) Aircraft, parts thereof, tools therefor, and aviation spirit for use in aircraft.
 - (35) All instruments, apparatus and materials imported by West India and Panama Telegraph Company, Limited, which are necessary for the repair, extension and maintenance of the wireless telegraph station.
 - (36) Barbed wire.
 - (37) Cattle foods of high protein content approved by the Director of Agriculture.
2. Goods not exempt from duty, which in any particular case may be exempted by order of the Governor in Council, provided the list of all the exemptions be laid before the Legislative Council each year at its annual session.
3. Baggage and furniture :—
- The *bona fide* baggage of a passenger, the property of and accompanied by the passenger. *Bona fide* baggage consists of necessary and appropriate wearing apparel, and such articles as in the opinion of the Comptroller may be passed as personal effects ; binoculars and photographic cameras that have been used by the passenger ; articles of household use, such as furniture (not including musical instruments), carpets, pictures, glass, linen, cutlery, crockery, silver and plated ware, which are proved to the satisfaction of the Comptroller of Customs to have been in household use by the passenger, and are not for sale ; instruments and tools for the professional use of passengers ; articles which in any particular instance are admitted as baggage by the Governor in Council. *Bona fide* baggage landed at any Customs port within six months of the arrival of a passenger, or any further period the Governor allows, may be included in this exemption.
4. Cattle (bulls, cows and calves), horses, donkeys, sheep, goats, and swine approved by the Director of Agriculture for breeding purposes.

5. Chemicals, drugs, medicines, medical appliances, and other materials of the following descriptions, to the satisfaction of the Comptroller as to their description and use, namely :—
- (1) Animal charcoal.
 - (2) Artificial limbs, crutches, invalid vehicles, and similar aids to physical disablement.
 - (3) For use in the preparation of rubber.
 - (4) Thymol, carbon tetrachloride, quinine and its salts, any other drugs or preparations approved by the Surgeon-General for use exclusively in the diagnosis and treatment of ankylostomiasis, malaria and venereal diseases ; vaccine lymph, medicinal serums and culture media.
 - (5) Drugs, medicines, appliances and other materials imported by, or for the use of, the Society for the Prevention and Treatment of Tuberculosis, and for the Infant Welfare and Maternity League.
 - (6) Electrical appliances designed for the treatment of disease and approved by the Surgeon-General.
 - (7) Materials for use in the manufacture of candles, soap and edible oils, viz., tallow, stearine, caustic soda, silicate of soda, rosin, soda ash, paper boxes, fuller's earth, alum and dyes.
 - (8) Surgical instruments and appliances, when imported by medical practitioners, dentists, or veterinary surgeons, for their professional use.
 - (8a) Optical instruments to the satisfaction of the Surgeon-General for use exclusively in connection with the testing and treatment of the eye by registered opticians.
 - (9) Sulphur, tin crystals, muriatic acid, alum, phosphoric acid, stannine and bloomer, when imported by or on behalf of a manufacturer of white and yellow sugars and which the Comptroller is satisfied are to be used solely in the manufacture of such sugars.
 - (10) Materials for use in the curing and packing of meat, viz. :—Saltpetre, ammonia, Prague salt, sodium nitrate, and calcium chloride.
 - (11) Chemicals and other substances of British origin or manufacture for use in the tanning of hides.
 - (12) Medicines and cattle dips approved by the Director of Agriculture for use exclusively in the prevention and treatment of diseases of cattle.
6. Instruments and apparatus (scientific) and educational supplies :—
- (1) All apparatus, utensils, instruments, materials and preparations, including absolute alcohol for preserving purposes, which are imported by or on behalf of any college, academy, school, or seminary of learning approved by the Director of Education, and which the Director of Education is satisfied are to be used exclusively for educational purposes, or for the purpose of prosecuting scientific investigation, and are not for sale or exchange.
 - (2) Optical, chemical and other scientific instruments and apparatus of British manufacture, which, in the opinion of the Director of Agriculture, the Surgeon-General, the Government Analyst, or the Commissioner of Lands and Mines, are imported exclusively for the purpose of scientific, medical, or technical research, or for topographical, geological, or other technical surveys, and are not for sale or exchange.
 - (3) Typewriting machines specially designed for the purpose of recording data obtained by the use of instruments employed in topographical geological, or other technical surveys.
 - (4) All efficient and recognised special apparatus and instruments, and their accessories, which are used to increase the sense of hearing.
 - (5) Telegraphic instruments and other materials imported by telegraph companies and necessary for the construction and use of their works, offices and stations in the colony.
 - (6) Telephones and materials necessary for the construction of telephones.
 - (7) Fire extinguishers, parts thereof, and charges therefor.

PREFERENTIAL TARIFF REGULATIONS

1. All goods entitled to Preference under the British Preferential Tariff shall be accompanied by an Invoice in the form set forth in Schedule A hereto and having on the back thereof, written, typed or printed, a certificate of value and of origin in the form set forth in Schedule B hereto.
2. Goods shall not be deemed to be manufactured in the British Empire unless at least 25 per cent. of their total value is the result of expenditure on material produced, and/or of labour performed within the British Empire : provided, however, that, as regards the goods falling within a class or description of goods enumerated in Schedules C and D hereto, the percentage of their total value which is the result of British Empire material and/or labour shall be 50 per cent. and 75 per cent., respectively.
3. The importer shall produce at the request of the Comptroller of Customs such documentary evidence relating to the goods as the Comptroller of Customs may require to be presented in order to substantiate the correctness of the particulars contained in the Certificate of Origin.
4. Upon failure of the importer to present any document required under the preceding regulation, the Comptroller of Customs may direct that the goods shall not be admitted under the British Preferential Tariff. Any dispute as to the duty payable may be decided by action in the manner provided by section 22 of the Customs Ordinance, and the procedure therein laid down shall be followed.
5. When goods entitled to be admitted under the British Preferential Tariff reach the Colony before the arrival of the Certificate of Origin relating to the same, the Comptroller of Customs may authorise the delivery of such goods at the preferential rate of duty on the security of a deposit equal in amount to the difference in duty between the Preferential and General rates. Deposits made under the provisions of this regulation shall be carried to account under the appropriate head of revenue at the end of seven days after the expiration of the time allowed for the production of the Certificate of Origin.
6. When goods accompanied by Certificates of Origin are not in uniformity with the description borne on the Certificates, by reason of discrepancies as regards the marks or numbers of the packages, the number and description of the packages and description of the goods or the quantity or value of the goods, they shall not be entitled to preferential treatment unless the Comptroller of Customs is satisfied that the differences are solely due to error.
7. Certificates of Origin produced shall be retained by the Comptroller of Customs and shall be filed with the papers of the importing vessel. A note shall be made on the import entry at the time of passing of such entry that a certificate has been produced covering the preferential goods specified therein.
8. Goods certified for entry under the British Preferential Tariff *shall be packed separately from other goods*. The packages, however, may be enclosed with other goods, provided the Certificate of Origin is endorsed accordingly.
9. Goods entitled to preferential treatment shall not be entered on entries along with non-preferred goods.
10. Goods, the produce or manufacture of one part of the Empire, when imported into the Colony from another part of the Empire, may be admitted to preference, provided that the goods are accompanied by a certificate declared to before the Custom authorities at the last port of shipment certifying that such goods were entered at such port as Empire goods, and were supported by Certificates of Origin at the time of admission : Provided that when the country from which such goods are finally exported is the United Kingdom or the Irish Free State, the person by whom the goods are finally exported or supplied may be regarded as the supplier for the purpose of signing the certificates set forth in Schedules A and B hereto.
11. Tea which is blended in bond in, or is exported under drawback from, any part of the Empire shall be entitled to preference in respect of that proportion of the blend which is certified by the proper Officer of Customs or Excise to consist of tea grown within the Empire and to have been supported by proper certificates

of origin on importation into that part of the Empire where it was blended : Provided that if such tea, either before or after blending, is transhipped or landed at any foreign port or place, then the general regulations dealing with goods ordinarily transhipped or landed at such port or place shall have effect.

12. Goods, the produce or manufacture of any part of the Empire, consigned to the Colony which have been transhipped *en route* at a foreign port, or have been shipped from a foreign port after overland transit from the Empire Country of origin, shall not be entitled to preference unless such goods have passed through such foreign country in bond and are accompanied by a through Bill of Lading or Railway Consignment Note from the country of production to the Colony in support of the Certificate of Origin. Where a through Bill of Lading or Railway Consignment Note is not available, the Ocean Bill of Lading from the Foreign Port of Shipment must bear a certificate signed by the Steamship Company before the British Consul that the goods have passed through such foreign country "in bond," giving the Empire Country of production and the number of the bonded car, in which case the Certificate of Origin should also be attested by the British Consul.

13. Goods, the produce or manufacture of any part of the Empire, imported or re-consigned from a foreign country, shall not be admitted to preference.

14. The following short form of certificate will, in general, be accepted as satisfactory evidence of origin for admitting at the preferential rates of duty in the case of post parcels of small value arriving from Empire Countries, where the contents are not merchandise for sale :—

"The contents of this package are not merchandise for sale, and every article herein to the extent of at least _____ of its present value is *bona fide* the produce or manufacture of.....
Dated at..... the _____ day of _____ 19 _____"

15. In exceptional circumstances, where an importer is unable at the time of entry to produce any document required by these Regulations, the Comptroller of Customs shall have power—

- (a) to admit at the preferential rate of duty, or
- (b) to reduce the amount of the deposit provided for in clause 6 of these Regulations in respect of any goods which he is satisfied are of Empire origin and which are not debarred from preference by clause 14 of these Regulations.

SCHEDULE A

FORM OF INVOICE

Country of Origin.*	Marks and Numbers on Packages.	Quantity and Description of goods.	Selling Price to Purchaser.	
			@	Amount.

* To be completed only where preferential rates of duty are claimed.

SCHEDULE B

Combined Certificate of Value and of Origin to be written, typed or printed on Invoices of Goods for exportation to British Colonies.

I (1).....of (2).....of (3).....
.....manufacturer/supplier of the goods enumerated in this invoice amounting to.....hereby declare that I [(4) have the authority to make and sign this certificate on behalf of the aforesaid manufacturer/supplier and that I] have the means of knowing and do hereby certify as follows :—

VALUE

1. That this invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods and the actual quantity thereof.

2. That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser, or by anyone on behalf of either of them, either by way of discount, rebate, compensation, or in any manner whatever other than as fully shown on this invoice, or as follows :—

(5).....

ORIGIN

In the case of goods exported to Colonies not granting preference to British goods the following portion of the certificate dealing with origin should be struck out.

(Delete whichever of 3 (a) or 3 (b) is not applicable. If 3 (a) is used delete 4 and 5. If 3 (b) is used insert required particulars in 4 and 5.)

3. (a) That every article mentioned in the said invoice has been wholly produced or manufactured in (6).....
3. (b) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in (6).....

4. As regards those articles only partially produced or manufactured in (6).....

(a) That the final process or processes of manufacture have been performed in that part of the British Dominions.

(b) That the expenditure in material produced in (6)..... and/or labour performed in (6)..... calculated subject to qualifications hereunder, in each and every article is not less than [(7)] of the factory or works cost of such article in its finished state. (See Note.)*

* Note.—In the case of goods which have at some stage entered into the commerce of or undergone a process of manufacture in a foreign country only that labour and material which is expended on or added to the goods after their return to United Kingdom shall be regarded as the produce or manufacture of the United Kingdom in calculating the proportion of United Kingdom labour and material in the factory or works cost of the finished article.

5. That in the calculation of such proportion of produce or labour of the (6).... none of the following items has been included or considered.

“Manufacturer’s profit or remuneration of any trader, agent, broker or other person dealing in the articles in their finished condition ; royalties ; cost of outside packages or any cost of packing the goods thereinto ; any cost of conveying, insuring or shipping the goods subsequent to their manufacture.”

Dated at.....this.....day of.....19.....

Witness..... Signature.....

- (1) Here insert manager, chief clerk, or as the case may be.
(2) Here insert the name of the firm or company.

- (3) Here insert name of city or country.
- (4) These words should be omitted where the manufacturer or supplier himself signs the certificate.
- (5) Here insert particulars of any special arrangement.
- (6) Insert " United Kingdom " or name of other part of British Dominions.
- (7) Here insert percentage of qualification

Note.—Schedules C and D comprise the lists of goods which are required to contain 50 per cent. and 75 per cent. respectively of British Empire labour and material. These schedules are not reproduced, as the lists of goods referred to are the same as those contained in the corresponding regulations of the United Kingdom published as Statutory Rules and Orders Nos. 760 and 761 of 1933.

LIST OF EXEMPTIONS FROM THE BILL OF ENTRY TAX

- (a) Goods imported by or for the use of the Government, the Mayors and Town Councils of the City of Georgetown and the City of New Amsterdam, the Georgetown Sewerage and Water Commissioners and for the maintenance or upkeep of any village or country district under the Local Government Board.
- (b) The articles and materials enumerated in the Third Schedule to the Customs Duties Ordinance.
- (c) All instruments, apparatus and materials imported by the West India and Panama Telegraph Company, Limited, which are necessary for the repair, extension and maintenance of the Wireless Telegraph Station.
- (d) Articles and materials imported for the official use of the consulate of any foreign country or place in cases where such articles and materials are exempt from duty under the Customs Duties Ordinance.
- (e) Goods on which the tax has been paid on first importation thereof and which are subsequently exported and re-imported into the Colony.
- (f) Any other articles and materials which may from time to time be exempted by order of the Governor in Council.

BRITISH HONDURAS

A package tax of 10 cents on every package is charged on all goods, etc., imported into the Colony (except the bona fide baggage and effects of passengers). (Ordinance 2 of 1935.)

ASCERTAINMENT OF AD VALOREM DUTIES

The value of any imported goods, for the purpose of ascertaining the amount of the ad valorem duty payable thereon shall be the price which an importer would give for the article on a purchase in the open market if the goods were delivered to him at the port of importation, freight, insurance, commission and all other costs, charges and expenses incidental to the purchase and delivery at that port (except any duties of Customs) having been paid, and duty shall be paid on that value as fixed by the Collector of Customs : provided that buying commission shall be excluded only to the extent by which it exceeds 5 per centum of the amount on which such commission is calculated : and provided also that where primage charges are included in any Bill of Lading, if the Collector is satisfied that a refund of the whole or any portion thereof will be granted at a subsequent date, he shall deduct such charges or portion thereof from the total value upon which duty is leviable.

The value shall include the value of all packages, receptacles, coverings, wrappings or other packing material, and all charges made in respect of packing and preparing the article for shipment.

In determining the value of any goods for the purpose of this Ordinance the Collector may have regard not only to the value of the goods as declared by an importer, but to all relevant considerations and in particular—

- (a) to the price which at the time of importation of the goods of which the value is to be ascertained (in this sub-section referred to as "the said goods") is being paid by other importers for goods of the like class or description and quality ; or
- (b) if the price aforesaid cannot be determined to the satisfaction of the Collector, then to the price at which the said goods or imported goods of the like class or description and quality, are being freely offered for sale in this Colony to purchasers in the ordinary course of trade, less an allowance in respect of duties of customs and reasonable merchanting expenses and profits incidental to the marketing of the goods after importation ; or
- (c) if the last-mentioned price cannot be determined as aforesaid, then to the price at which goods of the like class for description and quality wholly or partly manufactured or produced in this Colony are being freely offered for sale in this Colony to purchasers in the ordinary course of trade, less an allowance in respect of duties of customs which that price would include if the goods had been imported and in respect of reasonable merchanting expenses and profits incidental to the marketing of the goods.

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
1. Advertising matter of a non-marketable description admitted as such by the Collector of Customs, excluding playing cards, penknives and such like articles which replace ordinary articles of commerce	Free	Free

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
2. Aerated and mineral waters, natural and artificial		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
3. Aircraft, including parts and accessories		Free	Free
4. Animals and birds, living :—			
(a) Asses, dogs, goats, horses, mules and sheep .. ..		..	..
(b) Cattle—			
(1) For breeding purposes	per head	..	..
(2) Other kinds	per head	\$4.00	\$6.00
(c) Swine—			
(1) For breeding purposes	per head	Free	Free
(2) Other kinds	per head	\$1.00	\$2.00
(d) Poultry, game and other animals and birds, n.e.i. ..		Free	Free
5. Apparel :—			
(a) Neckties and collars ..		12½ per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i> plus 50 cents per dozen.
(b) Shirts, vests, singlets and other articles of men's underwear .. ..		..	12½ per cent. <i>ad valorem</i> plus \$2 per dozen.
(c) Other kinds n.e.i. .. ..		..	33½ per cent. <i>ad valorem</i>
6. Arms, ammunition and explosives :			
(1) Arms—			
(a) Swords, bayonets and similar weapons ..		20 ..	30 ..
(2) Firearms—			
(a) Fowling pieces	each	\$1.50	\$2.50
(b) Air guns		15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
(c) Other kinds	each	\$4.00	\$6.00
(3) Ammunition and explosives :			
(a) All kinds n.e.i. ..		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(4) Arms, ammunition and explosives imported by, or for the use of H.M. Naval and Military Forces, Police and Defence Forces, Fire Brigade or any rifle association approved by the Governor		Free	Free

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
7. Articles re-imported after repair, on proof that they were exported from this Colony, shall be charged duty on the value of the repairs at the rate of duty chargeable on the article which had been repaired	—	—	—
8. Articles and materials of all kinds, proved to the satisfaction of the Collector of Customs to have been imported under the conditions as hereinafter laid down :—			
(1) Imported by, or on behalf of, or taken out of bond for the use of—			
(a) The Colonial Government.			
(b) Any Town or District Board, or Public Institution provided that the articles or materials for such Boards or Institutions are of Empire origin, and that if such articles or materials are sold for consumption in the Colony the unpaid duty in respect thereof shall be paid by such bodies.			
(c) Any office or bureau for meteorological observations approved by the Governor.			
(d) His Majesty's Naval and Military Forces on the signed declaration of the officer for the time being in command of such Forces		Free	Free
(2) Re-imported into the Colony within 1 year of a previous importation the duty having already been paid		"	"

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Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
8. Articles and materials—continued.		
(3) Imported for repair or improvement and subsequent re-exportation	Free	Free
(4) Imported by individuals, or at the cost of public subscription, for presentation to the public or for competition in sporting events provided the articles are engraved or otherwise indelibly marked for the occasion	"	"
(5) Imported specially for the construction, repair, furnishing, decoration or improvement of any church building which is used or is intended to be used for public worship, including electroliers and lamps imported for use in the lighting of the Church, and organs, harmoniums, vestments and sacramental wine imported specially for use in the conduct of public worship in any Church : on the signed declaration of the Head of the Religious Denomination for which such articles as aforesaid have been imported	"	"
(6) Imported for immediate use in the construction, extension or repair of any building used or intended to be used exclusively as a school, including electroliers and lamps for the lighting of any denominational school as certified by the head of the school	"	"

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Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
8. Articles and materials— <i>continued.</i>		
(7) Imported as equipment, furniture, prizes and medals specially for a school ..	Free	Free
(8) Imported for the official use of the Consulates of any foreign country or place ..	"	"
(9) Imported as the personal or household effects of Consular Officers " de carriere " of any foreign country or place provided such foreign country or place grants similar privileges to H.M. Consular Officers	"	"
(10) Uniforms, accoutrements and prizes imported by, or for the use of, H.M. Naval and Military Forces, the Civil Service, the Police or the Defence Forces, the Fire Brigade, or any Rifle Association approved by the Governor	"	"
(11) Horses, baggage and furniture of officers on Imperial Service in H.M. Naval and Military Forces	"	"
(12) Produce of the Colony re-imported within one year of the date of exportation ..	"	"
(13) Lantern slides and cinematograph films imported for educational and/or religious purposes	"	"
(14) Samples and patterns imported for trade purposes, but not for sale, and being of a less aggregate value than one dollar (excluding wines, spirits, tobacco and perfumery)	"	"

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Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
8. Articles and materials— <i>continued.</i>		
(15) Packages and containers including crates, barrels, boxes, bags and sacks (empty) except paper bags, box linings, labels and materials for making such packages and containers, including assembling and sealing machines when imported specially to be used for packing the agriculture, marine and forest produce of the Colony	Free	Free
(16) Imported by a licensee for use in searching for, gathering or preparing Sponges ..	"	"
(17) Specimens illustrative of natural history	"	"
(18) Uniform and equipment imported by or for the use of the Boy's Brigade, Boy Scouts or Girl Guides ..	"	"
(19) Imported specially by, or on behalf of, the British Honduras Citrus Association in connection with the buildings for housing machinery and offices, including the special trucks used in connection with the plant of that Company	"	"
(20) Imported by any person or corporation in pursuance of any agreement with the Government of the Colony wherein it is stipulated that such articles may be imported free of Customs duty	"	"
9. Asphalt of all kinds, including asphaltum, bitumen and preparations thereof, and pitch and tar	"	"
10. Baggage and furniture of passengers; arriving within six months of the arrival of the passenger, or within such further		

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Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
10. Baggage, etc.— <i>continued</i> . period as the Collector of Customs may allow, and which are not intended for other persons or for sale, including :— (a) Wearing apparel, jewellery and personal effects, as may be considered necessary and appropriate by the Collector of Customs, including binoculars and cameras which have been in use by the passenger, articles of household use such as furniture, carpets, pictures, glassware, linen, cutlery, crockery, silver and plated ware, proved to the satisfaction of the Collector of Customs to have been in household use by the passenger for at least one year ; (b) Instruments and tools, other than new, for the professional use of the passenger ; (c) Personal effects, not being merchandise, of persons domiciled in the Colony who have died abroad ..	Free	Free
11. Bags (travelling and tool), trunks and valises	12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
12. Baskets of all kinds .. ..	..	..
13. Beer and ale, stout and porter, cider and perry and all malted liquors	per gallon 50 cents	75 cents
14. Bees, beehives and beekeeping apparatus	Free	Free
15. Biscuits, bread and cakes	10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
16. Blacking and polishes, excluding woodwork polishes	12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
17. Blue

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
18. Books, printed, bound or unbound, not being account books ; printed envelopes used by congregations for enclosing contributions or offerings made to a church ; music, newspapers, pamphlets, periodicals, unframed photographs, almanacs, school globes, atlases, charts, maps, plans, trade catalogues and advertising calendars ; circulars of no commercial value, bank notes, postage stamps and used postcards ; but not including printed labels, printed forms and Christmas cards ..		Free	Free
19. Boots, shoes, bootees, overshoes, slippers and sandals of all descriptions :—			
(a) Made wholly of rubber, balata or gutta-percha	per pair	25 cents	50 cents
(b) Made partly of rubber, balata or gutta-percha, except where outer part of the uppers, apart from stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic ..	..	10 cents	35 cents
(c) Of leather or leather and elastic or imitations thereof with rubber soles		12½ per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i> plus 50 cents per pair.
(d) Other kinds .. .. .		..	12½ per cent. <i>ad valorem</i> plus 75 cents per pair.
20. Bricks and tiles		Free	10 per cent. <i>ad valorem</i>
21. Brooms and brushes (household) ..		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
22. Buckets, pails and tubs		Free	Free
23. Bullion and coin		Free	Free
24. Butter and butter substitutes :—			
(a) Butter	per lb.	4 cents	10 cents
(b) Butter substitutes including butterine and oleomargarine	2 cents	4 cents

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
25. Candles :—			
(a) Tallow	per lb.	1 cent	2 cents
(b) Other kinds .. .. .	..	2 cents	4 cents
26. Carriages, carts and wagons :—			
(a) Railway and tramway rolling stock and material and parts and accessories imported for same		Free	Free
(b) Tractors and trailers and carts and wagons and parts and accessories for agricultural purposes .. .. .		..	..
(c) Trucks, tractors and trailers and parts and accessories thereof imported for use in connection with chicle and mahogany operations .. .. .		..	..
(d) Fire engines including parts and accessories thereof .. .. .		..	..
(e) Bicycles or tricycles other than motor and other than toys admitted as such by the Collector of Customs	each	\$2.50	\$5.00
(f) Bicycles or tricycles, motor .. .. .	..	\$10.00	\$20.00
(g) Motor cars and motor vehicles, n.e.i.		10 per cent. <i>ad valorem</i> or \$30 each whichever be the greater.	30 per cent. <i>ad valorem</i> or \$90 each whichever be the greater.
(h) Motor tyres and motor parts and accessories		10 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
(i) Other kinds and parts and accessories, n.e.i.		15 per cent. <i>ad valorem</i>	..
27. Cattle and other animal foods :—			
(a) Bran and pollard		Free	10 per cent. <i>ad valorem</i>
(b) Linseed oil cake and linseed oil cake meal		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(c) Other kinds admitted as such by the Collector of Customs

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
28. Cement	per 400 lb.	25 cents	75 cents
29. Cheese	per lb.	2 cents	4 cents
30. Chemicals, chemical preparations and substances :—			
(a) Calcium carbide	per 100 lb.	50 cents	\$1.00
(b) Chemicals used for charging fire extinguishers		Free	Free
(c) Insecticides, fungicides, vermin killers and other substances which the Collector of Customs is satisfied are imported for preventatives of insect attacks on plants and animals or as remedies for diseases of plants		"	"
(d) Agricultural manures and fertilizers	per ton	\$3	\$3
(e) Weed killer		Free	Free
(f) Carbonate of soda, sal ammoniac and washing soda, powdered sulphur, eucalyptus oil, oil of cloves, concentrated lye, lime, colourings, carbolic acid, ammonia, turpentine, bismuth, boric acid, resin and tallow—imported specially for use in connection with the manufacture of soap			
(g) Other kinds		12½ " per cent. <i>ad valorem</i>	25 " per cent. <i>ad valorem</i>
31. Chinaware, porcelain, earthenware and pottery :—			
(a) Lavatories and water closets		Free	Free
(b) Other kinds		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
32. Clocks and watches and parts thereof		15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
33. Coal, coke and patent fuel		Free	Free
34. Cocoa :—			
(a) Raw	per lb.	2 cents	4 cents
(b) Ground or otherwise prepared, except sweetmeats	"	3 cents	6 cents

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
35. Coffee :—			
(a) Raw	per lb	4 cents	6 cents
(b) Ground or otherwise prepared	"	5 cents	10 cents
(c) Coffee substitutes, extracts and essences		15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
36. Confectionery of all kinds, includ- ing flavouring syrups		"	"
37. Cordage and twine		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
38. Cork manufactures		"	"
39. Cotton :—			
(a) Raw		Free	Free
(b) Manufactures, n.e.i.		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
40. Cutlery		15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
41. Eggs	per dozen	3 cents	5 cents
42. Electrical apparatus, other than machinery :—			
(a) Electrical dental apparatus ..		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(b) Radio sets, including parts and accessories		"	"
(c) Other kinds		"	"
43. Films, cinematograph, of the stan- dard width of 1¼ inches or such width as may be admitted by the Collector of Customs as the standard width	per 100 feet.	Free	15 cents
44. Firewood and charcoal		Free	Free
45. Fireworks	per lb.	50 cents	\$1.00
46. Fish :—			
(a) Fresh, including fresh fish in cold storage, turtle, and oysters (not preserved) ..		Free	5 per cent. <i>ad valorem</i>
(b) Canned, or preserved in jars or bottles		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(c) Other kinds, dried, salted, smoked or pickled		"	"

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
47. Fruit and nuts (edible) :—			
(a) Fruit, fresh		Free	5 per cent. <i>ad valorem</i>
(b) Dried, including currants, figs, prunes and raisins, other than candied or crystallised fruit and fruit in liquid ..		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(c) Coconuts and cohune nuts ..		Free	Free
(d) Nuts, edible, n.e.i.		15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
48. Glass and glassware :—			
(a) Jars, including metal caps and/or corks for same, imported for use in putting up toilet articles, cosmetics, or confectionery manufactured in the Colony ..		Free	Free
(b) Other kinds, n.e.i.		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
49. Grain, flour, pulse, and preparations thereof :—			
(1) Grain—			
(a) Rice	per cwt.	25 cents	50 cents
(b) Other kinds		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(2) Flour and meal—			
(a) Wheaten	per 196 lb.	25 cents	\$1.00
(b) Maize, or corn, or oatmeal	per 100 lb.	10 cents	50 cents
(c) Other kinds	"	"	"
(3) Pulse—			
(a) Beans and peas, whole and split, and dholl ..	"	50 cents	\$1.00
(b) Other kinds		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(4) Farinaceous preparations—			
(a) Arrowroot, cornflour, macaroni, sago, tapioca and starch ..		"	"
(b) Other cereal foods ..		"	"
50. Grease, of all kinds		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
51. Gums :—			
(a) Balata, chicle and raw rubber ..		Free	Free
(b) Other kinds		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
52. Haberdashery and millinery ..		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
53. Hardware, n.e.i.		"	"
54. Hats, caps and bonnets		"	"
55. Hay and chaff	per cwt.	7 cents	30 cents
56. Hemp and hemp manufactures, n.e.i.		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
57. Hides and skins, raw		Free	Free
58. Horns and bones		"	"
59. Hosiery :—			
(a) Cotton		12½ per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i> plus 13 cents per pair.
(b) Silk and artificial silk and hosiery of which the chief component of value is silk or artificial silk		"	12½ per cent. <i>ad valorem</i> plus 20 cents per pair.
60. Ice		Free	Free
61. Implements :—			
(a) Agricultural—harrows, hoes, ploughs, rakes and forks and other agricultural implements by whomsoever imported when proved to the satisfaction of the Collector of Customs to have been imported specially for agricultural use		"	"
(b) Including materials for use on poultry farms and proved to the satisfaction of the Collector of Customs to have been imported specially for such purposes		"	"
(c) Other kinds, n.e.i.		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
62. India rubber and gutta percha manufactures, n.e.i.		15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>

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Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
63. Instruments and appliances (scientific and surgical) :—		
(a) Instruments and appliances, imported exclusively for the prosecution of scientific investigation, as proved to the satisfaction of, and subject to such conditions as may be prescribed by, the Collector of Customs ..	Free	Free
(b) Appliances for the relief of bodily disablements including artificial limbs and crutches	"	"
(c) X-ray appliances and parts and accessories thereof ..	"	"
64. Jams and jellies and preserved fruits :—		
(a) Jams and jellies including honey and marmalade ..	15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
(b) Candied and crystallised fruits	"	"
(c) Canned and bottled fruits ..	"	"
65. Jewellery, including imitation jewellery	12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
66. Jute and jute manufactures, n.e.i.	\$1.00	\$2.00
67. Lard and lard substitutes ..	per 100 lb.	
68. Leather and leather manufactures, n.e.i.	12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
69. Linen and linen manufactures, n.e.i.	"	"
70. Machinery of the following kinds, including parts and accessories proved to the satisfaction of the Collector of Customs to have been imported for use in connection therewith :—		
(a) Agricultural, including drainage and irrigation ..	Free	Free
(b) Railway and tramway ..	"	5 per cent. <i>ad valorem</i>
(c) Sugar manufacturing, including rum distillation ..	"	"
(d) Mining, including oil-mining	"	"

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
70. Machinery, &c.— <i>continued</i>			
(e) Electric lighting and power generation, including material and equipment for same but excluding fans, stoves and irons and similar articles for domestic use		Free	5 per cent. <i>ad valorem</i>
(f) Other industrial and manufacturing		"	"
(g) Marine		"	"
(h) Water and sewage		"	"
(i) Printing		"	"
(j) Sewing machines		"	"
(k) Pumping machinery, including hose, proved to the satisfaction of the Collector of Customs to have been imported specially for agricultural use and not for sale		"	Free
The term "machinery" shall mean machines consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, and admitted as such by the Collector of Customs.			
71. Matches	per gross of containers not exceeding 60 matches each (a greater quantity to be charged proportionately).	10 cents	25 cents
72. Meat :—			
(a) Fresh, including game and poultry, and fresh meat, game and poultry in cold storage		Free	5 per cent. <i>ad valorem</i>

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
72. Meat—continued			
(b) Beef and pork, pickled or salted, other than mess pork	per 100 lb.	60 cents	\$1.20
(c) Mess pork	"	40 cents	80 cents
(d) Canned		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(e) Smoked or cured, including bacon and ham	per 100 lb.	\$2.00	\$4.00
(f) Other kinds, including extracts		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
73. Medicines and drugs :—			
(a) Medicines, drugs and appliances as approved by the Governor and imported specially :—			
(1) For the relief of ankylostomiasis and tuberculosis		Free	Free
(2) By, or on behalf of, the Roman Catholic Mission for free distribution to indigent persons		"	"
(b) Quinine, being sulphate of quinine, and all alkaloids or salts of cinchona bark but not including quinine compounded with other drugs		"	"
(c) Vaccine lymph		"	"
(d) Serums and radium		"	"
(e) Opium and ganja (Indian hemp)	per lb.	\$4.00	\$6.00
(f) Other kinds, not including medicinal oils		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
74. Metal manufactures :—			
(a) Iron and steel nails, spikes, rivets, clinches, wire, metal gates, other than railway and tramway material		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(b) Barbed wire, woven wire and hog fencing, including staples for same		Free	5 per cent. <i>ad valorem</i>

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Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
74. Metal Manufactures— <i>continued</i>		
(c) Rafting, draft and lashing chains, and timber dogs ..	Free	Free
(d) Galvanised iron roofing, including guttering, ridging, elbows, and down pipes ..	10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(e) Porcelain enamelled iron baths and lavatories excluding piping ..	Free	Free
(f) Printing type, including electrotype ..	"	"
(g) Mosquito proof wire gauze ..	"	"
(h) Fire extinguishers and parts	"	"
(i) Baking pots, camp ovens and covers, negro pots, Dutch stoves, cassada plates, and parts thereof ..	per lb. 1 cent	2 cents
(j) Rails, crossings, fish plates and other railway and tramway material, n.e.i. ..	Free	5 per cent. <i>ad valorem</i>
(k) Other metal manufacturers, n.e.i. ..	12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
75. Milk :—		
(1) Condensed, sweetened or unsweetened :—		
(a) Containing not less than 8 per cent. butter fat	Free	5 per cent. <i>ad valorem</i>
(b) Containing less than 8 per cent. butter fat	25 per cent. <i>ad valorem</i>	50 per cent. <i>ad valorem</i>
(2) Preparations including dried milk, milk powder, natural sterilized and evaporated milk :—		
(a) Containing not less than 8 per cent. butter fat	5 per cent. <i>ad valorem</i>	10 per cent. <i>ad valorem</i>
(b) Containing less than 8 per cent. butter fat	25 per cent. <i>ad valorem</i>	50 per cent. <i>ad valorem</i>
76. Musical instruments of all kinds, not being toys ..	12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>

* Applies to goods the growth, produce or manufacture of any part of the British Empire.

For package tax, see page 70

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
77. Nuts and kernels other than food :—			
(a) Copra and tonka beans ..		Free	Free
(b) Other kinds		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
78. Oil :—			
(a) Edible.. .. .		"	"
(b) Fuel oil for use in internal combustion engines ..	per gallon	3 cents	6 cents
(c) Fuel oil for use in furnaces (bunker oil)		Free	Free
(d) Illuminating, including kerosene and other refined petroleum burning oils—			
(1) flashing at 150° F. and over by Abel's test..	per gallon	3 cents	4 cents
(2) flashing at below 150° F.	"	"	6 cents
(e) Lubricating	"	"	"
(f) Motor spirit, including benzine, benzoline, gasoline, naphtha, and petrol spirits generally	"	5 cents	10 cents
(g) Raw and boiled linseed ..	"	10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(h) Perfumed oils	"	15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
(i) Other kinds, including essential and medicinal oils ..	"	"	"
79. Oilcloth and linoleum		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
80. Painters' colours and materials of all kinds, n.e.i., including varnishes and woodwork polishes ..		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
81. Paper and paper manufactures, not including stationery :—			
(a) Playing cards (not exceeding 53 cards in a pack) ..	per pack	15 cents	25 cents
(b) Exercise and copy books ..		Free	Free
(c) Newsprint		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(d) Other kinds, n.e.i.		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
82. Perfumery and toilet preparations, excluding perfumed spirits ..		15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
83. Pickles, condiments and sauces ..		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>

* Applies to goods the growth, produce or manufacture of any part of the British Empire.

For package tax, see page 70

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
84. Pictures, excluding unframed photographs		15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
85. Plants, seeds and bulbs :—			
(a) Plants, seeds and bulbs for cultivation and propagation, including maize, beans or other grain for planting purposes, proved to the satisfaction of the Collector of Customs to have been imported specially for such cultivation and propagation		Free	Free
(b) Other kinds, n.e.i.		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
86. Plate and plated ware of all kinds		15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
87. Poultry food and medicine ..		Free	10 per cent. <i>ad valorem</i>
88. Provisions, unenumerated ..		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
89. Saddlery and harness		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
90. Salt :—			
(a) Coarse, fine and rock ..	per 100 lb.	Free	20 cents
(b) Table		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
91. Seeds, for expressing oil therefrom		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
92. Silk and artificial silk manufactures, n.e.i.		"	"
93. Soap :—			
(a) Common, including laundry, polishing and soft soap ..	per 100 lb.	50 cents	\$1.00
(b) Fancy, including medicated and perfumed soaps for toilet purposes		15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
94. Spices		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>

* Applies to goods the growth, produce or manufacture of any part of the British Empire.

For package tax, see page 70

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
95. Spirits :—			
(a) Brandy, gin, rum, whisky and cordials and liqueurs of all kinds, including bitters and flavouring extracts containing spirits—			
(1) Not exceeding the strength of proof as ascertained by Sykes' hydrometer	per gallon	\$6.00	\$7.50
(2) exceeding the strength of proof	per proof gallon.	\$6.00	\$7.50
(b) Methylated spirits and methylated or denatured alcohol admitted by the Collector of Customs as such ..		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(c) Medicinal spirits admitted as such by the Collector of Customs		25 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(d) Absolute alcohol for preserving purposes subject to such regulations as may be prescribed by the Collector of Customs		Free	Free
(e) Perfumed spirits—			
(1) Bay rum—			
(a) not exceeding the strength of proof ..	per gallon	\$4.50	\$6.00
(b) exceeding the strength of proof ..	per proof gallon.	\$4.50	\$6.00
(2) All others, including dentifrices, toilet preparations and washes		15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
(f) Unenumerated spirits—			
(1) Potable or non-potable—			
(a) not exceeding the strength of proof ..	per gallon	\$4.50	\$6.00
(b) exceeding the strength of proof ..	per proof gallon.	\$4.50	\$6.00
96. Stationery other than paper :—			
(a) Slate pencils		Free	Free
(b) Printing ink		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(c) Other kinds, n.e.i.			

* Applies to goods the growth, produce or manufacture of any part of the British Empire.

For package tax, see page 70

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
97. Stones and slates, sand and earth :—			
(a) Stones in the rough, excluding precious stones		Free	Free
(b) Slate tablets, framed in wood		"	"
(c) Sand and earth		"	"
(d) For building purposes or for tombstones		"	5 per cent. <i>ad valorem</i>
(e) All other kinds, excluding precious stones		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
98. Sugar :—			
(a) Refined or unrefined	per 100 lb.	\$1.50	\$2.50
(b) Molasses and syrup, excluding flavouring syrup		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
99. Tanning and dyeing materials :—			
(a) Divi-divi, logwood and man- grove bark		Free	Free
(b) Other kinds		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
100. Tea	per lb.	8 cents	12 cents
101. Tobacco :—			
(1) Unmanufactured—			
(a) Leaf, black, commonly known in the trade as Black Tiger, Black Lion and similar brands, passed by the Collector of Customs as such	"	15 cents	25 cents
(b) Leaf, other kinds	"	45 cents	75 cents
(2) Manufactured—			
(a) Cigars and cigarillos	"	60 cents	80 cents
(b) Cigarettes, including weight of the paper covering	"	\$2.00	\$2.50
(c) Snuff	"	50 cents	\$1.00
(d) Other manufactured tobacco	"	75 cents	\$1.50
102. Tortoise shell (unmanufactured) ..		Free	Free
103. Toys and games		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
104. Umbrellas and parasols		"	"

* Applies to goods the growth, produce or manufacture of any part of the British Empire.

For package tax, see page 70

Articles	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
105. Vats or tanks and parts thereof (including hoops, rivets and patent lugs) for storing water or any product of the Colony ..		Free	Free
106. Vegetables :—			
(a) Dried, canned or preserved..		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(b) Onions, potatoes and garlic..	per 100 lb.	50 cents	\$1.00
(c) Other, fresh		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
107. Vessels, boats and launches, of all kinds		Free	Free
108. Vinegar		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
109. Wax, bees' and vegetable ..		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
110. Wine :—			
(a) Sparkling	per gallon	\$1.00 (plus 25 per cent. <i>ad valorem</i>)	\$2.00 (plus 25 per cent. <i>ad valorem</i>)
(b) Still .. .. .	..	50 cents (plus 15 per cent. <i>ad valorem</i>)	\$1.00 (plus 15 per cent. <i>ad valorem</i>)
(c) Non-alcoholic		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
111. Wood and timber :—			
(1) Timber (except pine) and dye-woods, being indigenous to the Colony		Free	Free
(2) Unmanufactured—			
(a) Lumber, sawn or hewn, undressed	per 1,000 ft.	\$1.50	\$3.00
(b) Lumber, sawn or hewn, wholly or partly dressed, including compositions such as prestwood, masonite, gyproc, poillite, celotex, sheet rock, beaver board, and wall board		\$2.00	\$4.00
(c) Shingles	per 1,000 shingles not exceeding 15 in. x 5 in.	\$1.00	\$2.00

* Applies to goods the growth, produce or manufacture of any part of the British Empire.

For package tax, see page 70

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
111. Wood and timber— <i>continued</i> .		
(2) Unmanufactured— <i>continued</i> .		
(d) Other kinds, n.e.i. ..	12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(3) Manufactured, all kinds ..	"	"
112. Wool and woollen manufactures, n.e.i.	"	"
113. Goods not otherwise enumerated and not specially exempted from duty	"	"

* Applies to goods the growth, produce or manufacture of any part of the British Empire.

PREFERENTIAL TARIFF REGULATIONS

The preferential tariff regulations of British Honduras follow generally those in force in the United Kingdom. The proportion of Empire content necessary to enable goods to qualify for preferential treatment is 25 per cent., except for those classes of goods specified in United Kingdom Statutory Rules and Orders Nos. 760 and 761 of 1933, for which the percentages are the same as in the United Kingdom.

JAMAICA

ASCERTAINMENT OF AD VALOREM DUTY

The assessment for ad valorem rates of duty is ascertained in accordance with the following :—

In all cases where an ad valorem duty is imposed on any goods according to the true and real value thereof, such value shall be taken to be the market value thereof at the time the contract of sale is entered into in the market whence, or in the principal markets of the country whence, the same were imported, and shall be ascertained by the declaration of the importer of such articles (Section 2 (1) of Law No. 20 of 1912).

Costs of carriage from the place at which an importer purchased to the place of shipment shall not be included in the "market value," but where the cost of goods at the place of purchase includes cost of carriage and other charges to such place of purchase such costs of carriage and other charges shall be deemed to be a portion of the market value (Section (11) of Law No. 20 of 1912).

In respect of goods liable to duty on the value thereof, the value of all outside and inside coverings or receptacles containing such goods, together with the value of all labels, wrappers or other attachments, shall be deemed to be a portion of the value of such goods for duty, and shall be included in such value (Law No. 4 of 1925).

For package tax, see page 103

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		£ s. d.	£ s. d.
1. Animals and birds, living :—			
(a) Asses	per head	1 0 0	1 6 8
(b) Cattle	"	2 0 0	2 13 4
(c) Goats	"	0 10 0	0 13 4
(d) Horses	"	3 0 0	4 0 0
(e) Mules	"	3 0 0	4 0 0
(f) Sheep	"	0 10 0	0 13 4
(g) Swine	"	0 10 0	0 13 4
No duty to be charged on these animals when under two months old imported with the dam.			
2. Ammunition and explosives :—			
Ammunition—			
(a) Cartridges	per 100	0 3 0	0 4 0
(b) Shot	per 100 lb.	0 9 0	0 12 0
Explosives—			
(c) Gunpowder for sporting purposes ..	per lb.	0 1 6	0 2 0
(d) Gunpowder for blasting purposes ..	"	0 0 9	0 1 0
(e) Other explosives	"	0 0 9	0 1 0
3. Beer and ale, stout and porter	per gallon	0 1 9	0 2 6
4. Biscuits, bread, cakes : unsweetened :—			
In bulk, i.e., packed in barrels or boxes not containing small internal packages	per 100 lb.	0 3 1	0 5 2
Otherwise packed	per lb.	0 0 1½	0 0 2½

For package tax, see page 103

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
5. Butter and butter substitutes :—		£ s. d.	£ s. d.
(a) Butter	per 100 lb.	0 15 0	1 10 0
(b) Butter substitutes, including butterine and oleo-margarine .. .. .	..	0 15 0	1 10 0
6. Candles :—			
(a) Tallow .. .. .	..	0 6 3	0 8 4
(b) Other kinds .. .. .	..	0 18 9	1 5 0
7. Cattle and other animal foods :—			
Bran and middlings .. .. .	..	0 1 10½	0 2 6
8. Cement, i.e., Portland cement :—			
(a) Which conforms to such standards as may be fixed by the Governor in Privy Council and published in the Jamaica Gazette	per 400 lb.	0 1 0	0 1 4
(b) Other than that included in (a) .. .. .	..	0 3 0	0 4 0
9. Cheese	per 100 lb.	0 8 4	0 16 8
10. Chicory	per lb.	0 1 0	0 1 4
11. Cider and perry	per gallon	0 1 6	0 2 0
12. Cocoa : Raw	per 100 lb.	0 15 0	1 0 0
13. Coffee* :—			
(a) Raw .. .. .	..	0 15 0	1 0 0
(b) Roasted or ground .. .. .	..	1 10 0	2 0 0
14. Cotton Piece-goods		10 per cent.	20 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
15. Fish :—			
(a) Salmon and trout dried, salted, smoked or pickled .. .. .	..	0 5 0	0 10 0
(b) Alewives, herrings and mackerel dried, salted, smoked or pickled .. .. .	..	0 2 0	0 4 0
(c) Other kinds, dried, salted, smoked or pickled	per 100 lb.	0 3 6	0 7 0
(d) Canned		10 per cent.	20 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
(e) Fresh		"	"
16. Fruit :—			
(1) Fresh : apples		"	"
(2) Dried		15 per cent.	30 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
17.			

* The importation of foreign coffee is prohibited by law.

For package tax, see page 103

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.	General Tariff.
18. Grain, flour, pulse and preparations thereof :-		£ s. d.	£ s. d.
(a) Corn (maize)	per 100 lb.	0 2 0	0 4 0
(b) Oats	"	0 1 6	0 2 0
(c) Rice	"	0 2 3	0 3 0
(d) Rice, undressed	"	0 1 3	0 1 8
(e) Wheat	"	0 1 6	0 2 0
(f) Other kinds, not to include pearl barley	"	0 0 3	0 0 4
Flour and meal :-			
(g) Wheaten and rye	per 196 lb.	0 7 0	0 9 0
(h) Other kinds	"	0 1 6	0 2 0
Pulse—			
(i) Beans and peas, whole (per 60 lb.) and split peas (per 70 lb.) ..		0 0 9	0 1 0
(j) Dholi	per 100 lb.	0 1 3	0 1 8
(k) Other kinds	"	0 1 3	0 1 8
Farinaceous preparations—			
(l) Arrowroot and corn flour	"	0 3 1	0 4 2
19. Lard and lard substitutes	"	0 6 3	0 12 6
20. Matches :-			
(a) In containers containing 50 matches or less (any greater quantity to be charged in proportion)	per gross of 12 dozen containers	0 3 0	0 4 0
(b) In bulk or otherwise than in such containers	per 1,000 matches	0 0 5	0 0 6½
21. Meats :-			
(a) Fresh		15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
(b) Canned, or contained in jars, bottles or other similar vessels		10 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(c) Beef, pork and tongues, pickled, salted or cured	per 100 lb.	0 5 8	0 11 4
(d) Smoked or dried	"	0 12 6	1 5 0
(e) Bacon	"	0 12 6	1 5 0
(f) Ham	"	0 12 6	1 5 0
(g) Sausages, dry or pickled	"	0 12 6	1 5 0
22. Medicines and drugs :-			
Opium, not including medicinal pre- parations and medicinal compounds of opium	per lb.	1 0 0	1 6 8

For package tax, see page 103

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
23. Milk :—		£ s. d.	£ s. d.
(a) Condensed, as defined in Section 2 of Law 18 of 1926 (weight of the tin to be included in the weight for duty)	per 48 lb.	0 1 6	0 3 0 or 0 1 6 plus 10 per cent. <i>ad valorem</i> whichever is the higher
(b) Skimmed as referred to in Section 9 of Law 25 of 1908 (weight of tin to be included in the weight for duty)	"	0 16 8	1 13 4
(c) Powdered or preserved	"	15 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
24. Oils :—			
(a) Edible	per gallon	{ 0 1 0 0 4 9*	0 1 4 0 6 9*
(b) Illuminating, including kerosene and other refined petroleum burning oils	"	0 0 3	0 0 4
(c) Lubricating	"	0 0 3½	0 0 5
(d) Motor spirit, including benzene, benzoline, gasoline, naphtha and petrol spirits generally	"	0 0 6	0 0 8
(e) Other kinds, excluding essential, medicinal and perfumed oils	"	0 0 4½	0 0 6
25. Paper :—			
Cards, playing (not exceeding 54 cards per pack)	per pack	0 0 4½	0 0 6
26. Potatoes	per lb.	0 0 1	0 0 2
27. Salt :—			
(a) Rock	per ton	0 11 3	0 15 0
(b) All other, including table	per 100 lb.	0 1 0	0 1 4
28. Soap : Common, laundry, not including flaked, powdered and similar soaps	"	0 3 6	0 4 8

* These duties represent the maximum duties which may be imposed by Proclamation under the Coconut Industry Aid Law, No. 23, of 1931.

For package tax, see page 103

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		£ s. d.	£ s. d.
29. Spirits :—			
(a) Brandy, (b) Gin	per gallon of proof spirit as ascertained by Syke's or Sike's Hydrometer (provided that in the cases of (a), (b), (c), (d), and (e) in no case shall the duty be less per liquid gallon than as follows : (a), (b), (d) and (e) Preferential 24/- General 29/8; (c) Preferential 24/- General 32/2.	1 8 3	1 14 4
(c) Whisky		1 8 3	2 1 0
(d) Spirits of wine and (e) Alcohol (including absolute alcohol and British colonial rum*)		1 8 3	1 14 4
(f) Cordials and liqueurs— All kinds, including bitters and flavouring extracts containing 40 per cent. proof spirit		per liquid gallon.	1 8 3	1 14 4
Unenumerated spirits: not to include bay rum and dentifrices, toilet preparations and washes—			
(g) Potable, perfumed, if tested	per proof gallon (provided that in no case should the duty be less per liquid gallon than 21/- Preferential and 23/8 General Tariff).	1 4 9	1 7 6
(h) Potable, perfumed, if not tested	per liquid gallon	1 4 9	1 7 6
(i) Spirituous compounds not being methylated spirits, nor perfumery nor medicines recognised by the British Pharmacopoeia or the United States Pharmacopoeia, nor medicinal spirits and not otherwise enumerated containing 40 per cent. of proof spirit .. .. .	..	1 8 3	1 14 4
30. Sugar :—			
(a) Refined	per 100 lb.	0 6 3	0 8 4
(b) Unrefined .. .. .	..	0 6 3	0 8 4
31. Tea	per lb.	0 1 0	0 1 4
32. Tobacco and snuff :—			
Unmanufactured—			
(a) Leaf (not elsewhere enumerated) .. .. .	..	0 4 3	0 5 8

* The importation of foreign rum is prohibited by law.

For package tax, see page 103

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
32. Tobacco and snuff— <i>continued.</i>		£ s. d.	£ s. d.
Manufactured—			
(b) Cigars	per lb.	0 10 0	0 13 4
(c) (1) Cigarettes manufactured within the British Empire containing not less than 50 per cent. of British Empire tobacco (the weight of the cigarettes to include the paper covering) .. .. .	..	0 9 0	—
(2) Cigarettes manufactured within the British Empire and containing less than 50 per cent. of British Empire tobacco (the weight of the cigarettes to include the paper covering) .. .. .	..	0 10 0	—
(3) Cigarettes not otherwise specified (the weight of the cigarettes to include the covering) .. .. .	..	—	0 12 0
(d) Snuff .. .. .	..	0 3 6	0 4 8
(e) Other manufactured tobacco .. .. .	..	0 4 8	0 6 4
33. Vinegar	per gallon	0 1 0	0 1 4
34. Wine :—			
Of all kinds, including medicated wines, in bulk or bottle, containing not more than 40 per cent. proof spirit (wines containing a greater proportion of proof spirit to be classed as spirituous compound)—			
(a) Of a value of 12s. per gallon and under and not exceeding 18s. ..	per gallon	0 6 0	0 10 0
(b) Of a value per gallon of over 18s. and upwards .. .. .	..	0 12 0	0 17 0
35. Wood and timber :—			
Unmanufactured—			
(a) Lumber, sawn or hewn, undressed, by superficial measurement of 1 inch thick	per 1,000 ft.	0 6 9	0 6 9 (plus 10 per cent. <i>ad valorem</i>)
(b) Lumber, sawn or hewn, wholly or partly dressed, by superficial measurement of 1 inch thick ..	..	0 10 6	0 10 6 (plus 10 per cent. <i>ad valorem</i>)

For package tax, see page 103

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
35. Wood and timber— <i>continued</i> . Unmanufactured— <i>continued</i> .		£ s. d.	£ s. d.
(c) Shingles, Cypress, more than 12 in. in length	per 1,000	0 4 6	0 4 6 (plus 10 per cent. <i>ad valorem</i>)
(d) Shingles, wallaba	„	0 4 6	0 4 6 (plus 10 per cent. <i>ad valorem</i>)
(e) Shingles, boston chips and all shingles not otherwise enumerated or described	„	0 3 0	0 3 0 (plus 10 per cent. <i>ad valorem</i>)
36. Cordage, not including string and twine ..	per lb.	0 0 2½	0 0 3½
37. (1) Saccharin, including substances of a like nature or use	per oz.	0 2 6	0 3 4
(2) Liquid preparations containing more than 1 per cent. of saccharin (in- cluding substances of a like nature and use to saccharin) for each part of saccharin or similar substance per cent. or fraction thereof	per liquid gallon.	0 4 0	0 5 4
38. Sauce		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
40. Confectionery		15 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
41. Bay rum	per proof gallon.	0 9 0	0 12 0
42. Boots, shoes, bootees, overshoes, slippers and sandals of all descriptions :—			
(a) Made wholly or partly of rubber, balata or gutta-percha (except where the outer part of the uppers, apart from stitchings, fastenings or ornaments is made entirely of leather or leather and elastic) ..		15 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i> (plus 1s. per pair)
(b) Rubber soled with uppers of leather or imitations thereof		„	25 per cent. <i>ad valorem</i> (plus 3s. per pair)

For package tax, see page 103

Articles.	Rate of Duty.	
	British Preferential Tariff.	General Tariff.
	<i>£ s. d.</i>	<i>£ s. d.</i>
42. Boots, &c.— <i>continued.</i> (c) Made wholly or partly of leather or imitations thereof not elsewhere included	15 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i> (plus 3s.6d. per pair)
43. Hosiery :— (1) Cotton	10 per cent. <i>ad valorem</i>	10 per cent. <i>ad valorem</i> (plus 6d. per pair)
(2) Silk and artificial silk and hosiery of which the chief component of value is silk, or artificial silk ..	..	10 per cent. <i>ad valorem</i> (plus 9d. per pair)
44. Shooks of all kinds also wood hoops, truss hoops, staves and heading	Free	10 per cent. <i>ad valorem</i>
45. Apparel :— (a) Collars	15 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i> (plus 1s. per doz. collars)
(b) Ties .. .. .	..	25 per cent. <i>ad valorem</i> (plus 6s. per doz. ties)
(c) Shirts, singlets and shorts (underwear) .. .. .	..	25 per cent. <i>ad valorem</i> (plus 7s. 6d. per doz. articles)

For package tax, see page 103

Articles.	Rate of Duty.	
	British Preferential Tariff.	General Tariff.
45. Apparel— <i>continued.</i>		
(d) (i) Apparel of all kinds (not to include articles of wearing apparel, which in the opinion of the proper Officer of Customs are <i>bona fide</i> worn clothing sent by persons abroad as gifts to persons in this Island for their personal use and not for sale) complete or incomplete, not particularly enumerated in this Schedule	15 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i> (plus 12s. per doz. articles)
(ii) Articles of wearing apparel which in the opinion of the proper Officer of Customs are <i>bona fide</i> worn clothing sent by persons abroad as gifts to persons in this Island for their personal use and not for sale..	..	25 per cent. <i>ad valorem</i>
46. Hardware .. .. .	..	..
47. Jams, jellies and preserved fruits .. ..	..	30 per cent. <i>ad valorem</i>
48. Motor vehicles, including component parts and accessories	10 per cent. <i>ad valorem</i>	..
49. Rubber tyres and tubes for motor vehicles	..	..
50. Articles not particularly enumerated or particularly exempted	15 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
In the case of specific duties these rates to be charged upon any greater or less quantity of such goods, wares and merchandise respectively.		

The articles enumerated below pay duty at the rate of 5 per cent. *ad valorem*, provided that if they are the growth, produce or manufacture of the British Empire, such articles are admitted free of duty.

1. Flags of the British Empire.
2. Locomotives, tractors, railway rolling stock and parts thereof, rails, railway ties and all materials and appliances to be used exclusively for construction and equipment of railways and tramways.
3. Machinery, including parts, viz. :—
 - (a) Steam engines, boilers, prime motor engines of all kinds, electrical motors, machines, and machinery whether stationary or portable worked by

power or by hand for cultivating, manufacturing or preparing for market salt, camphor, the agricultural and mineral products of the Colony, including sugar, rum, coffee, cocoa, pimento, ginger, kola, annatto, coconuts, tobacco, cassava, fruits of all descriptions, vegetables of all descriptions, woods of all descriptions, fibres; and for raising water for the development manufacture or preparation of the agricultural or mineral products aforesaid.

(b) Sewing machines.

4. Models of invention and of other improvements in the arts and industries, but no article shall be deemed a model which can be fitted for use otherwise.
5. Scientific apparatus, utensils, instruments and preparations, including absolute alcohol for preserving purposes, imported exclusively for the purpose of prosecuting scientific investigations on behalf of any college, academy, school or seminary of learning, and not for sale or exchange, subject to such regulations as the Collector General shall prescribe.
Whenever any local merchant shall have supplied any of the above articles to the managing body or person in charge of such college, academy, school or seminary of learning for the equipment thereof, the purchaser shall be entitled to a refund of the duty proved to have been paid on the first importation of such goods, provided they have been imported within the limit of time fixed as the limit within which drawbacks may be claimed on goods exported.
6. Aircraft.
7. Articles imported specially for the use, furnishing and decoration of churches used for public worship, on the signed declaration of the head of the denomination that such articles are specially imported for those purposes.
8. Articles necessary for generating, storing, conducting, converting into power or light and measuring electricity which the Collector of Customs at the port of importation is satisfied are imported by and are solely for the use of the Jamaica Public Service Company in constructing new works and renewals of existing works. Provided, however, that if any such articles so imported by the company are sold by the company in the island, the company shall notify the Collector of Customs, and shall pay the duty thereon to him. A monthly return shall be furnished by the company to the Collector of Customs of each and every article so sold.
9. Agricultural implements, artisans' tools⁹ and implements; the implements and tools being such as shall be approved from time to time by the Governor in Privy Council.
10. Pans for boiling sugar of not less than 10 gallons' capacity.
11. Stills and parts thereof.
12. Telephones and telephones switchboard.

The articles enumerated below when imported into the island for temporary use either by an owner or by an exhibitor but not for sale, provided that the articles enumerated in items 2 and 3 had been in use abroad, are admitted on the security of a deposit of 30 per cent. of the duties leviable on similar articles if imported for island use, such deposit to be refunded on the exportation of the articles by the owner or exhibitor within two months of importation. Should the articles not be exported within two months of importation the Collector can withhold a sum equal to 5 per cent. of the duty payable at time of importation for each month or part of a month during which such articles are kept in the island beyond the specified period of two months up to the limit of eight months. But if not exported within eight months of the date of importation, the articles are deemed to have been finally imported for island use and are entered and the duty thereon paid in the manner prescribed by Sections 48 and 49 of Law 18 of 1877, or by any law passed in amendment thereof or substitution therefor, allowance being made for any deductions already taken and brought to account from the amount deposited.

1. Animals brought into the island temporarily for the purposes of exhibition or competition for prizes offered by an agricultural or racing association, and wild animals intended for exhibition in zoological collections.
2. Theatrical scenery, properties, apparel and other paraphernalia brought by proprietors or managers of theatrical or other exhibitions.
3. Professional implements, instruments and tools of trade, occupation or employment in the actual possession of persons coming to the island, but not to settle. This item not to be construed to include machinery or other articles imported for use in any manufacturing establishment.
4. Works of art, drawings, engravings, photographs, philosophical and scientific apparatus and appliances brought by professional artists, lecturers or scientists arriving from abroad for use by themselves temporarily for exhibition and in illustration, promotion and encouragement of art, science or industry in the island and not for sale.
5. Microscopic slides imported for temporary use by students of natural science.

PACKAGE TAX

(This tax is in force until the 31st March, 1937, and will then expire unless specifically renewed)

Schedule

	<i>£</i>	<i>s.</i>	<i>d.</i>
On every package	0	1	0
Kerosene oil		Free	
Condensed milk		Free	
Flour per 98 lb.	0	0	6
Lumber, on every 1,000 feet, or less quantity superficial measurement	0	2	6
Shingles of any kind, on every 1,000, or any less number	0	1	0
Iron, unmanufactured		Free	
Coal		Free	
Bricks, tiles and slates (per 1,000)	0	2	6
Ironware, pewter, copper, lead, tin and brass of every description (per cwt.)	0	1	0
Stoves, iron pots, and other hollow ware, not being packed in packages (per cwt.)	0	1	0
Oars and hand spikes (per dozen)	0	1	0
Paint for every 112 lb. or part thereof	0	1	0
Gasolene in containers per 50 gallons or less	0	0	6
Gasolene in bulk per 50 gallons	0	0	6
Salt		Free	
Spades, shovels and forks		Free	
Cutlasses		Free	
Factory and also agricultural machinery which, in the opinion of the Governor in Privy Council, is imported for the purpose of improving, economically, the manufacture of exports out of local products ..		Free	

EXEMPTIONS FROM CUSTOMS DUTY

1. Arms, ammunition, uniforms, accoutrements and prizes imported by, or for the use of His Majesty's Naval or Military Forces, the Civil Service, the Police Force or any Militia or Volunteer Force or Rifle Association sanctioned by the Governor.
2. Articles for the Navy, Army or Militia as specified below, viz. :—
 - (a) Mess plate, furniture and band instruments for use of the Navy, Army or Militia, on the certificate of the Military or Naval Commanding Officer.
 - (b) Provisions and stores, arms, equipment and uniforms, imported for the use of His Majesty's Navy, Army or Militia, on the certificate of the

Officer Commanding the Navy or the Troops that they have been solely imported for the use of the Navy or Army or Militia as aforesaid.

- (c) Provisions, wines, spirits and malt liquors imported for the use of the naval staff and naval messes in this island, consigned by bills of lading to any naval officer or the president of a naval mess on the production of the bills of lading and the certificate of the officer, such certificate being countersigned by the Officer Commanding the Naval Forces, that they have been solely imported for the use of such officer or naval mess, and an undertaking that they shall not be sold in the island without special permission to be given only on payment of the duty. This exemption shall also extend to similar goods withdrawn from a bonded warehouse on production of a certificate of a naval officer countersigned by the Officer Commanding the Naval Forces that such goods are for the sole use of such officer or naval mess and on an undertaking as aforesaid that they will not be sold in this island without the payment of duty.
3. Articles imported by, or taken out of bond for the use of, the Governor and household as provided by law, the Colonial Government for the public service, and stores, tools and materials for the Kingston and St. Andrew Corporation, the Spanish Town Water Works Commissioners, or for any parochial board for any public or parochial service, on the certificate of the Revenue Commissioner. Whenever any local merchant or trader shall have supplied to the Colonial Government or to the Kingston and St. Andrew Corporation, or to any parochial board for any public or parochial service, any goods which would otherwise have been entitled to come in free under this section, the purchaser, on production of a certificate from the Revenue Commissioner shall be entitled to a refund of the duty proved to have been paid on the first importation of such goods: Provided they have been imported within the limit of time fixed as the limit within which the drawback may be claimed on goods exported.
 4. Articles imported by, or for the use of, any office or bureau for meteorological observations approved by the Governor.
 5. Articles reimported into the Colony and so proved to the satisfaction of the Collector of Customs: Provided that duty shall be paid on the cost of any repairs or additions.
 6. Articles for the official use of any foreign Consulate, or the luggage and personal effects of the Consular representative of any foreign country, or his family or suite if such Consular representative is not engaged in any other business or profession in this Colony provided that a similar privilege is accorded by such foreign country to the British Consulate therein.
 7. Articles the growth and produce of the Pedro and Morant Cays.
 8. Artificial limbs, crutches and other appliances for the relief of bodily disablement.
 9. Bees, beehives and all accessories for apiaries.
 10. Books, printed, bound or unbound, manuscripts, music, newspapers, pamphlets, periodicals, unframed photographs, almanacs, trade catalogues, bank notes, used and unused postage stamps, and used postcards; but not account books, printed labels, printed forms, or Christmas cards.
 11. Bullion and coin.
 12. Coal, coke and patent fuel.
 13. Fuel oil or bunker fuel, being petroleum imported for use as fuel only to the satisfaction of the Collector of Customs, which flashes above 150° F. by Abel's test.
 14. Horses, baggage and furniture of officers on Imperial Service in His Majesty's Naval and Military Forces. If sold in the island the Collector of Customs for Kingston to be notified and duty to be collected.

15. Lymph for human vaccination, vaccines, serums and antitoxins for human and animal diseases.
16. Manures, all kinds, insecticides, fungicides, coal-tar disinfectants when in liquid form including carbolic acid, cyllin, and Jeyes. Also vermin killers, and other substances including sulphate of ammonia, nitrate of soda, lime and other substances, which the Collector of Customs is satisfied are imported for use as manures, or remedies for diseases of, or preventatives of insect attacks on plants and animals or destruction of vermin.
17. Medicines—the remedy known as “606” Salvarsan (dioxo-diamido-arsenobenzol) and similar preparations and quinine, sulphate of, and all alkaloids or salts of cinchona bark; quinine as here described does not include quinine compounded with other drugs, also insulin.
18. Wrapping paper for fruit stamped as such.
19. Packages and bags, exported with produce and returned empty, also bags and sacks made of fibre, and containers, of metal, glass or cardboard, or waxed paper, used for putting up or containing island produce.
20. Parts of articles free under the Tariff. The component parts of any article which is free under the tariff shall be also admitted free of duty; provided such parts of free things cannot be used for any other purpose than for making up or completing any article which is itself free, and provided such parts have been specially prepared and manufactured to replace or fit such free things.
21. Patterns and samples of no commercial value.
22. Paper intended exclusively for the printing of newspapers, magazines or periodicals, invoiced as such and supported by a declaration of importer that such paper is imported for that purpose only, and not to include any sized, water-marked or writing paper of any kind.
23. Articles passed by the Collector of Customs as the personal baggage of passengers; household effects brought in for personal use and not for sale and which have been in the use of the passenger for at least six months and personal effects, not being merchandise, of natives of Jamaica or of persons domiciled in Jamaica who have died abroad.
24. School requisites, namely, slates and slate pencils, globes, atlases, charts, copy-books and maps.
25. Professional plans and specifications.
26. Pure-bred horses, asses, cattle, sheep, pigs, goats, rabbits and poultry imported for breeding purpose and approved of by the Director of Agriculture.
27. White oak staves and headings for the manufacture of vats, puncheons, hogs-heads, or barrels to be used as containers for Island produce.
28. Tortoise shell and turtle shell, unmanufactured.
29. Trees, plants, bulbs, cuttings, vines, seeds and grain of all kinds for propagation or cultivation.
30. War medals and war decorations; also medals of gold or silver or copper and other metallic articles actually bestowed as or to be competed for as trophies or prizes and received and accepted as honorary distinctions. This to include shields and cups and the exemption not to extend to persons stocking such articles for purposes of trade.
31. Wire for fencing, fencing staples and tying wire for fastening the fences.
32. Iron and steel hoops and iron or steel cut into lengths for making iron and steel hoops.
33. Caustic soda, silicate of soda, rosin and washing soda, when imported by a soap manufacturer for use in his trade as such.

34. Leaf tobacco, suitable and intended for cigar wrapping.
35. Uniform and equipment imported by and for the use of the Jamaica Boy Scouts and Girl Guides Associations on the production of a certificate by a Commissioner of either association.
36. Placards and posters designed for no other purpose and use than for advertising.
37. Palm bark for use as containers for native tobacco leaf.
38. Wire screen cloth.
39. Glucose and all forms of invert sugar.
40. Films, catalogued, described as educational films, including biological and medical films, when imported by recognized educational authority, and projectors for showing such films when approved by the Governor.

PREFERENTIAL TARIFF REGULATIONS

Every Importer of Goods shall produce to the Collector of Customs the Certificate of Value and Origin and Form of Invoice made at the place of manufacture or of supply by the Manufacturer or Supplier respectively of such goods, or by the Manager or Chief Clerk of such Manufacturer or Supplier, in accordance with the form prescribed by Schedule I hereto; and in addition thereto such documentary evidence in his possession relating to such goods, or such evidence as the Collector of Customs may require to be produced in order to ascertain the correct value and origin of such goods.

2. If the Importer shall fail to produce such documents or evidence as required by the preceding Regulation, the Collector of Customs may direct that the goods shall not be admitted under the Preferential Rate but shall pay the rates of duty in the column headed "General Tariff" of the First Schedule to the Tariff Law, 1925 (Law 4 of 1925), or any Law in amendment thereof (hereinafter referred to as "The said Schedule").

3. If on the arrival of any goods the Importer is unable to produce the Certificate of Value and Origin in respect of such goods, the Importer shall pay the rate of duty set forth in the column headed "General Tariff" of the said Schedule in order to obtain delivery of such goods, or he may enter such goods to be warehoused at the rate of duty set forth in the column headed "General Tariff" of the said Schedule. Provided nevertheless the difference in the rates of duty between the columns headed "Preferential Tariff" and "General Tariff" respectively shall be refunded or in the case of goods entered to be warehoused entry for duty at the preferential rate shall be allowed, on production within six months after the first entry of such goods of the Certificate of Value and Origin, and satisfactory evidence to the Collector of Customs as may be required under Regulation 1 of these Regulations that such goods were entitled to be admitted under the rate of duty in the column headed "Preferential Tariff" of the said Schedule.

4. When the marks or numbers on any package of goods or the quantity, description or value of such goods shall not correspond with the marks or numbers, or the quantity, description or value of such goods contained in the Certificate of Value and Origin and the Invoice in respect of such goods, then the Importer shall pay the rate of duty set forth in the column headed "General Tariff" of the said Schedule in order to obtain delivery of such goods. Provided nevertheless that if the Collector of Customs shall be satisfied that such misdescription in the marks, numbers of such package or of the quantity, description or value of such goods was due to error or mistake only then such goods may be admitted at the rate of duty set forth in the column headed "Preferential Tariff" of the said Schedule.

5. The Certificate of Value and Origin and Form of Invoice produced in respect of any goods shall be retained by the Collector of Customs and shall be filed with the papers of the Importing Vessel. A note shall be made on the Import Entry at the time of the making of such Entry that a Certificate of Value and Origin has been produced in respect of such goods.

6. Goods intended for entry under the "Preferential Tariff" of the said Schedule shall be packed separately from goods not so intended. Such package, however,

may be included in a package of other goods, provided that in the Form of Invoice to the Certificate of Value and Origin the same shall be so stated.

7. The Entry for goods entitled to pay the rate of duty under the column headed " Preferential Tariff " in the said Schedule shall be made separately from and shall not include any goods liable to pay the rate of duty set forth in the column headed " General Tariff " of the said Schedule.

8. Goods the produce or manufacture of one part of the British Empire when imported into the Colony from another part of the Empire may be admitted to preference ; provided that the goods are accompanied by a Certificate declared to before the Customs Authorities of the last port of shipment certifying that such goods were entered at such port and were supported by Certificates of Origin at the time of admission showing that the same were the produce or manufacture of a part of the British Empire (name such part), or alternatively, in the case of goods imported via Great Britain that the goods are accompanied by a certificate of origin signed by the exporter in Great Britain.

9. Goods being the produce or manufacture of the British Empire and consigned to this Colony and which have been transhipped *en route* at a foreign port, or have been shipped from a foreign port after overland transit from any part of the British Empire, not including the Dominion of Canada, shall not be entitled to preference unless such goods shall have passed through such foreign country in bond and are accompanied by a through Bill of Lading or Railway Consignment Note from the country of production or manufacture in support of the Certificate of Value and Origin.

Where a through Bill of Lading or Railway Consignment Note is not available the Ocean Bill of Lading from the foreign Port of Shipment shall be accompanied by a certificate signed by the steamship carriers attested by the British Consul at such Port that the goods have passed through such foreign country " in bond " and that the United Kingdom or other part of the British Empire (as the case may be), not including the Dominion of Canada, is the country of production or manufacture, and the number of the bonded car and in such case the Certificate of Value and Origin shall also be attested by such British Consul.

10. Goods, the produce or manufacture of the British Empire, imported or re-consigned from a foreign country other than in manner permitted by the immediately preceding Regulation shall not be entitled to or be admitted to pay the rate of duty set forth in the column headed " Preferential Tariff " of the said Schedule.

11. Products of Canada imported into Jamaica shall be entitled to the benefit of the Preferential Tariff only if they shall have been conveyed without transshipment direct from a Canadian Port or have been imported from a country to which preference is granted without transshipment at a foreign port.

12. Goods shall not be deemed to have been manufactured in the British Empire unless the final process of manufacture has taken place within the Empire and unless they contain at least 25 per cent., or in the case of goods falling within a class or description as set out in Schedule II at least 50 per cent., or in case of goods falling within a class or description as set out in Schedule III at least 75 per cent. of British Empire labour and material in the factory or works cost. The term factory or works cost shall be held to include :—

- (1) The cost of materials as received into the factory but not including the Customs or Excise or other duty paid or payable in respect of such materials in that part of the British Empire from which the goods are consigned.
- (2) Manufacturing wages.
- (3) Factory overhead expenses.
- (4) Inside containers.

13. Where a number of separate articles are included in one parcel or shipment, each and every article shall be considered separately for the purpose of calculating the percentage value therein of British Empire labour and material.

14. In the calculation of such percentage value none of the following items being charges incurred subsequent to the completion of the manufactured goods shall be included :—

- (a) Manufacturer's profit or the profit or remuneration of any trader, agent, broker or other person dealing in the article in its finished condition, or
- (b) Royalties, or
- (c) The cost of outside packages or any cost of packing the goods thereinto, or
- (d) Any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

15. Where any goods falling within a class or description of goods set out in a Schedule hereto are goods containing a dutiable component which does not fall within a class or description of goods set out in that Schedule these Regulations shall apply to that component as though it were included in that Schedule.

16. Where any goods not falling within a class or description of goods set out in a Schedule hereto are goods containing a dutiable component which falls within such class or description these Regulations shall apply to that component as though it were not within such class or description.

17. Any goods falling within a class or description of goods set out in a Schedule hereto shall for the purpose of these Regulations be treated as within that class or description notwithstanding that for the purpose of any duty of Customs chargeable on the importation thereof such goods are treated as falling within such other class or description of goods.

18. In the case of goods imported by Parcels Post, the following Form of Certificate, in addition to the existing Form of Customs Declaration required to be attached to each Post Parcel, may, in the absence of any ground for suspicion, be accepted as evidence of Origin in lieu of the Certificate of Value and Origin in the Schedule hereto, and the Preferential Rate of Duty be accepted in respect of such goods if the same are the growth or manufacture of any part of the British Empire :—

I, the undersigned, do hereby declare that to the best of my knowledge and belief the contents of this package are :—

- (a) (If not a manufactured article.) The growth or produce of.....
 - (b) (If a manufactured article.) At least (*.....) of the present value of the goods is bona fide the manufacture ofand that the final process of manufacture has been performed at..... aforesaid.
- Dated the..... day of.....19..
- (Signature).....
- Witness.....

* Here insert " three-fourths," " one-half," or " one-fourth," as the case may be.

19. If the Manufacturer or Supplier of the goods contained in any Post Parcel shall neglect or omit to make the Certificate in accordance with the provisions of the immediately preceding Regulation, then there shall be paid and collected the rate of Duty in the column headed " General Tariff " to the said Schedule in respect of such Goods.

Provided nevertheless that the difference in the rates of duty between the columns headed " Preferential Tariff " and " General Tariff " respectively shall be refunded on production, within three months after the collection of such Duty as aforesaid, of the Certificate of the Manufacturer or Supplier required by the immediately preceding Regulation, and also satisfactory evidence to the Collector of Customs as may be required by him, that such goods were entitled to be admitted under the rule of Duty in the column headed " Preferential Tariff " of the said Schedule.

SCHEDULE I

Combined Certificate of Value and of Origin to be Written, Typed or Printed on the Invoice of Goods

I, (1)
of (2)
of (3)
manufacturer of the Goods enumerated in this Invoice amounting to.....
supplier
Hereby Declare (4) (that I have the authority to make and sign this Certificate on
behalf of the aforesaid manufacturer and) that I have the means of knowing and do
supplier
certify as follows :—

VALUE

1. That this Invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

2. That no arrangements or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said Exporter and Purchaser, or by anyone on behalf of either of them either by way of discount, rebate, compensation, or in any manner whatever other than as fully shown in this invoice, or as follows :—(5).....

- (1) Insert Manager or Chief Clerk (as the case may be).
- (2) Name of Firm or Company.
- (3) Name of City or Country.
- (4) Words bracketed should be omitted where the Manufacturer, or Supplier himself signs the Certificate.
- (5) Insert particulars of any special arrangement.

ORIGIN

(Delete whichever of 3 (a) or 3 (b) is not applicable. If 3 (a) is used delete 4 and 5. If 3 (b) is used insert required particulars in 4 and 5.)

<p>3. (a) That every article mentioned in the said invoice has been wholly produced or manufactured in (6).....</p>	<p>3. (b) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in (6).....</p>
---	---

4. As regards those articles only partially produced or manufactured in (6)

- (a) That the final process or processes of manufacture have been performed in that part of the British Dominions.
- (b) That the expenditure in material produced in (6).....and/or labour performed in (6).....calculated subject to qualifications hereunder in each and every article is not less than (7)..... of the factory or works cost of such article in its finished state.

5. That in the calculation of such proportion of produce or labour of the (6).....none of the following items has been included or considered :—

“ Manufacturer’s profit or remuneration of any Trader, Agent, Broker, or other person dealing in the articles in their finished condition ; royalties ; cost of outside packages or any cost of packing the goods thereinto ; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.”

Dated at.....this.....day of.....19....

(6) Insert name of part of British Empire.

(7) Insert “ three-fourths,” “ one-half ” or “ one-fourth ” as the case may be.

Signature.....

Witness.....

INVOICE

(Place and Date).....19....

Invoice of.....consigned by.....

.....of.....to.....

of.....to be shipped per.....

Order Number.....

Country of Origin.	Number of Packages.	Marks and Numbers on Packages.	Quantity and Description of Goods.	Market value in currency of exporting country.		C.I.F. value.	
				At	Amount	At	Amount

Enumerate the following charges and state whether each amount has been included in or excluded from the above market value :—

	Amount in currency of exporting country.	State if included.
1. Cartage to rail and to Docks or
2. Inland freight and other charges
3. Labour in packing the goods into outside packages
4. Value of outside packages
5. If the goods are subject to any charge by way of royalty

State full particulars of royalties below :—

Note.—Schedules II and III comprise the lists of goods which are required to contain 50 per cent. and 75 per cent. respectively of British Empire labour and material. These schedules are not reproduced as the lists of goods referred to are similar to those contained in the corresponding regulations of the United Kingdom published as Statutory Rules and Orders Nos. 760 and 761 of 1933.

CAYMAN ISLANDS

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
1. Aerated waters		12½ per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
2. Ale and beer, and other malt liquors, cider and perry	per gallon	0 1 6	0 3 0
3. Bay rum and bay water	"	0 6 0	0 12 0
4. Butter and margarine		12½ per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
5. Carriages and bicycles		"	"
6. Cement		"	"
7. Hardware		7½ per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
8. Perfumery		12½ per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
9. Roofing, iron		"	"
10. Spirits :— Alcohol, brandy, gin, rum, whisky and other potable spirits	per gallon	0 9 0	0 18 0
11. Spirits, methylated, and other non- potable spirits	"	0 0 4	0 0 6
12. Tea		12½ per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
13. Tobacco, leaf and plug	per lb.	0 0 3	0 0 4
14. Tobacco, cigarettes	per 1,000	0 4 0	0 5 0
15. Tobacco, cigars		10 per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
16. Wines and cordials	per gallon	0 3 0	0 8 0
17. All other articles not particularly en- umerated or in the list of exemptions particularly exempted		12½ per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>

* Applies to goods the growth, produce or manufacture of the United Kingdom or the Dominion of Canada or any other part of the British Empire.

EXEMPTIONS

- Arms, ammunition, uniforms, accoutrements and prizes imported by, or for the use of His Majesty's Naval, Military or Air Forces, the Civil Service, the Police Force or any Militia or Volunteer Force or Rifle Association sanctioned by the Governor or Commissioner.
- Articles for the Navy, Army, Air Force or Militia as specified below, viz. :—
 - Mess plate, furniture and band instruments for use of the Navy, Army, Air Force or Militia, on the certificate of the Military, Air Force or Naval Commanding Officer.
 - Provisions and stores, arms, equipment and uniforms, imported for the use of His Majesty's Navy, Army, Air Force or Militia on the certificate

of the Officer Commanding the Navy, the Troops or the Air Force that they have been solely imported for the use of the Navy, Army, Air Force or Militia as aforesaid.

- (c) Provisions, wines, spirits and malt liquors imported for the use of the Naval or Air Staff and Naval or Air Messes in these Islands, consigned by bills of lading to any naval or air officer or the president of a naval or air mess on the production of the bills of lading and the certificate of the officer, such certificate being countersigned by the Officer Commanding the Naval or Air Forces, that they have been solely imported for the use of such officer or naval or air messes, and an undertaking that they shall not be sold in the islands without special permission to be given only on payment of the duty. This exemption shall not extend to similar goods withdrawn from a bonded warehouse on production of a certificate of a naval or air officer countersigned by the Officer Commanding the Naval or Air Forces on an undertaking as aforesaid that they will not be sold in these Islands without the payment of duty.
3. Articles imported by, or taken out of bond for the use of the Governor and household, or by the Commissioner for the use of his household, or by himself as Commissioner and the Government of the Dependency for the public service.
 4. Articles imported by, or for the use of, any officer or bureau for meteorological observations approved by the Governor.
 5. Articles reimported into the Dependency and so proved to the satisfaction of the Collector of Customs.
 6. Artificial limbs, crutches and other appliances for the relief of bodily disablement.
 7. Articles imported for the relief of the poor on the production of a certificate furnished by the Commissioner.
 8. Advertising material and placards and posters designed for no other purpose and use than advertising.
 9. Books, printed, bound or unbound, manuscripts, music, newspapers, pamphlets, periodicals, unframed photographs, almanacs, trade catalogues, bank notes, used and unused postage stamps, and used postcards, but not account books, printed labels, printed forms, or Christmas cards.
 10. Bullion and coin.
 11. Fuel oil or bunker oil, being petroleum imported for use as fuel only to the satisfaction of the Collectors of Customs which flashed above 170° F. by Abel's Test.
 12. Horses, baggage and furniture of Officers on Imperial Service in His Majesty's Naval, Military or Air Forces. If sold in these Islands the Collectors of Customs for the Cayman Islands to be notified and duty to be collected.
 13. Lymph for human vaccination, vaccines, serums, and antitoxins for human and animal diseases.
 14. Manures, all kinds, insecticides, fungicides, coal-tar disinfectants when in liquid form including carbolic acid, cyllin and Jeyes. Also vermin killers, which the Collector of Customs is satisfied are imported for use as manures, or remedies for diseases of, or preventives of insect attacks on plants and animals or destruction of vermin.
 15. The remedy known as "606" Salvarsan (dioxy-diamido-asseno benzol) and similar preparations and quinine, sulphate of, and all alkaloids or salts of cinchona bark (quinine as here described does not include quinine compound with other drugs) and insulin.
 16. Packages and bags, exported with produce and returned empty, also bags and sacks made of fibre, and containers, of metal, glass or cardboard, or waxed paper, used for putting up or containing Island produce.

- 17. Parts of articles free under the Tariff. The component parts of any article which is free under the tariff shall also be admitted free of duty ; provided such parts of free things cannot be used for any other purpose than making up or completing any article which is itself free, and provided such parts have been specially prepared and manufactured to replace or fit such free things.
- 18. Patterns and samples of no commercial value.
- 19. Paper intended exclusively for the printing of newspapers, magazines or periodicals, invoiced as such and supported by a declaration of importer that such paper is imported for that purpose only, and not to include any sized, watermarked or writing paper of any kind.
- 20. Personal effects, not being merchandise, of natives of the Cayman Islands or others domiciled in the Cayman Islands who have died abroad.
- 21. Professional plans and specifications.
- 22. School requisites, namely, slates and slate pencils, globes, atlases, charts, copy-books and maps.
- 23. Telephone and telephone switches.
- 24. Tortoise shell and turtle shell, unmanufactured.
- 25. Trees, plants, bulbs, cuttings, vines, seeds and grain of all kinds for propagation or cultivation.
- 26. Uniform and equipment imported by and for the use of the Cayman Islands Boy Scouts and Girl Guides Association on the production of a certificate by a Commissioner of either Association.
- 27. War medals and war decorations, tomb-stones and memorial tablets ; also medals of gold or silver or copper and other metallic articles actually bestowed as or to be competed for as trophies or prizes and received and accepted as honorary distinctions. This to include shields and cups and the exemption not to extend to persons stocking such articles for purposes of trade.
- 28. Wire screen cloth and mosquito netting.
- 29. Wrapping paper for fruit stamped as such.

CERTIFICATE OF ORIGIN UNDER THE BRITISH PREFERENTIAL
TARIFF

*Combined Certificate of Value and of Origin, to be written, typed or printed on
Invoices of Goods*

I,(1).....
of (2).....
of (3).....
Manufacturer/Supplier of the goods enumerated in this Invoice amounting to
.....hereby declare that I (4)
(have the authority to make and sign this certificate on behalf of the aforesaid
Manufacturer/Supplier and that I) have the means of knowing and do hereby
certify as follows :—

VALUE

- 1. That this Invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.
 - 2. That no different Invoice of the goods mentioned in the said Invoice has been or will be furnished to anyone ; and that no arrangements or understandings affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser, or by anyone on behalf of either of them either by way of discount, rebate, compensation or in any manner whatever other than as fully shown on this Invoice, or as follows :—
- (5)
-

ORIGIN

(Delete whichever of 3 (a) or 3 (b) is not applicable. If 3 (a) is used delete 4 and 5. If 3 (b) is used insert required particulars in 4 and 5).

<p>3. (a) That every article mentioned in the said Invoice has been <i>wholly</i> produced or manufactured in (6).....</p>	<p>3. (b) That every article mentioned in the said Invoice has been either <i>wholly</i> or <i>partially</i> produced or manufactured in (6).....</p>
--	---

4. As regards those articles only partially produced or manufactured in (6)—

(a) That the final process or processes of manufacture have been performed in that part of the British Dominions.

(b) That the expenditure in material produced in

(6) calculated subject to qualification hereunder, in each and every article is not less than one-fourth of the Factory or Works costs of such article in its finished state.

5. That in the calculation of such proportion of purchase or labour of the (6)..... none of the following items has been included or considered :—

“Manufacturer's profit or remuneration of any trader, agent or broker or other person dealing in the articles in their finished condition; royalties; cost of outside packages or any cost of packing the goods thereinto; or any cost of conveying, insuring or shipping the goods subsequent to their manufacture.”

Dated at.....this.....day of.....19

Signature.....

Witness.....

TURKS AND CAICOS ISLANDS

ASCERTAINMENT OF AD VALOREM DUTIES

The cost of goods for the purpose of ascertaining the amount of the ad valorem duty payable thereon shall be calculated, if the goods have been purchased by the importer or consignee thereof, on the price charged for the said goods by the vendor thereof as verified by the genuine invoice of such goods, and, if procured otherwise than by bona fide purchase, calculated on the actual market value or wholesale price of such goods at the time of exportation to this Dependency in the principal markets of the country whence such goods were imported.

No discounts or deductions from the value of any goods chargeable with ad valorem duty shall be allowed unless such discount or deduction be clearly shown to the satisfaction of the Collector of Customs on the original invoice or unless the same be verified by the signature of the manufacturer, merchant or person from whom the goods set forth or described in the invoice were purchased, and by whom such discount or deduction has been or purports to have been actually allowed.

FIRST SCHEDULE

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
1. Aerated and mineral waters, natural and artificial	per dozen reputed pints	£ s. d. 0 0 6	£ s. d. 0 0 9
2. Animals and birds, living :—			
(a) Asses	per head	0 4 0	0 6 0
(b) Cattle	"	0 6 0	0 9 0
(c) Dogs	"	0 8 0	0 12 0
(d) Goats	"	0 2 0	0 3 0
(e) Horses	"	1 0 0	1 10 0
(f) Mules	"	1 0 0	1 10 0
(g) Sheep	"	0 2 0	0 3 0
(h) Swine	"	0 2 0	0 3 0
(i) Poultry, game and other kinds ..		10 per cent.	15 per cent.
3. Arms, ammunition and explosives ..		ad valorem	ad valorem
4. Beer and ale, stout and porter	per gallon	20 per cent.	30 per cent.
5. Butter and butter substitutes	per 100 lb.	ad valorem	ad valorem
6. Cattle and other animal foods :—			
Bran and middlings	"	0 1 0	0 1 6
7. Cement	per 400 lb.	0 2 0	0 3 0
8. Cheese	per 100 lb.	0 8 4	0 12 6
9. Cider and perry	per gallon	0 1 0	0 1 6

* Applies to goods the growth, produce or manufacture of the United Kingdom, the Dominion of Canada or Jamaica, or of any part of the British Empire—vide Section 4 (a) of Ordinance No. 3 of 1932.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
10. Grain, flour and preparations thereof :—			
Grain—			
(a) Corn (maize)	per 100 lb.	0 0 6	0 0 9
(b) Oats	"	0 1 6	0 2 0
(c) Rice	"	0 1 6	0 2 0
(d) Other kinds	"	0 1 6	0 2 0
Flour and meal—			
(e) Wheaten and rye	per 196 lb.	0 3 0	0 4 6
(f) Maize or cornmeal, including hominy and corn-grits	"	0 1 0	0 1 6
11. Lard and lard substitutes	per 100 lb.	0 4 2	0 6 3
12. Meats :—			
(a) Fresh	"	0 8 4	0 12 6
(b) Beef, pork and tongues, pickled or salted	"	0 4 2	0 6 3
(c) Smoked, dried or cured, including bacon and hams	"	0 12 6	0 16 8
(d) Sausages, dry or pickled	"	0 12 6	0 16 8
13. Oils :—			
(a) Fuel	per gallon	0 0 1	0 0 2
(b) Illuminating, including kerosene and other refined petroleum burning oils	"	0 0 2	0 0 3
(c) Motor spirit, including benzine, benzoline, gasoline, naphtha and petrol spirits generally	per gallon	0 0 4	0 0 6
14. Soap :—			
(a) Common—Plain yellow, brown, blue mottled and similar soaps	per 100 lb.	0 3 0	0 4 6
(b) Other kinds		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
15. Spirits :—			
(a) Alcohol	per proof gallon	1 1 0	1 4 0
(b) Brandy and whisky cordials and liqueurs, including bitters— Not exceeding the strength of proof	per gallon	0 18 0	1 1 0
Exceeding the strength of proof	per proof gallon	0 18 0	1 1 0
(c) Gin (in cask or drum)— Not exceeding the strength of proof	per gallon	0 10 0	0 12 0
Exceeding the strength of proof	per proof gallon	0 10 0	0 12 0

* Applies to goods the growth, produce or manufacture of the United Kingdom, the Dominion of Canada or Jamaica, or of any part of the British Empire—*vide* Section 4 (a) of Ordinance No. 3 of 1932.

Articles.	Rate of Tariff.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
15. Spirits— <i>continued.</i>			
(d) Gin (not in cask or drum)—			
Not exceeding the strength of proof	per gallon	0 15 0	0 18 0
Exceeding the strength of proof	per proof gallon	0 15 0	0 18 0
(e) Rum (in wood)—			
Not exceeding the strength of proof	per gallon	0 6 0	0 8 0
Exceeding the strength of proof	per proof gallon	0 6 0	0 8 0
(f) Rum (not in wood)—			
Not exceeding the strength of proof	per gallon	0 10 0	0 12 0
Exceeding the strength of proof	per proof gallon	0 10 0	0 12 0
(g) Unenumerated spirits—			
Not exceeding the strength of proof	per gallon	0 15 0	0 18 0
Exceeding the strength of proof	per proof gallon	0 15 0	0 18 0
Perfumed spirits :—			
(h) Bay rum	per gallon	0 4 0	0 5 0
(i) All other, including dentifrices, toilet preparations and washes		15 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
16. Sugar	per 100 lb.	0 3 0	0 4 6
17. Tea	per lb.	0 0 6	0 0 9
18. Tobacco :—			
Unmanufactured—			
(a) Leaf .. .. .	..	0 0 4	0 0 6
Manufactured—			
(b) Plug or cake .. .. .	..	0 0 4	0 0 6
(c) Cigars .. .. .	..	0 4 0	0 6 0
(d) Cigarettes .. .. .	..	0 4 0	0 6 0
(e) Other manufactured tobacco .. .. .	..	0 3 0	0 4 6
19. Wine, containing less than 42 per cent. of proof spirit :—			
(a) Sparkling	per gallon	0 10 0	0 12 0
(b) Still .. .. .	..	0 5 0	0 6 0
(c) Vermouth .. .. .	..	0 5 0	0 6 0
(d) Medicated wines .. .. .	..	0 5 0	0 6 0

* Applies to goods the growth, produce or manufacture of the United Kingdom, the Dominion of Canada or Jamaica, or of any part of the British Empire—*vide* Section 4 (a) of Ordinance No. 3 of 1932.

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
	<i>£ s. d.</i>	<i>£ s. d.</i>
20. Wrecks, hulls, and materials of vessels wrecked, stranded or condemned, not otherwise exempted	10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
21. All other articles not in this schedule particularly enumerated nor in the Second Schedule particularly exempted In the case of specific duties, these rates to be charged upon any greater or less quantity of such goods, wares and merchandise respectively.	"	"

SECOND SCHEDULE

EXEMPTIONS

1. Arms, ammunition, uniforms, accoutrements and prizes imported by, or for the use of His Majesty's Naval or Military Forces, the Civil Service, the Police Force, or the Fire Brigade.
2. Articles for the use of any foreign Consulate, or the luggage and personal effects of the Consular representative of any foreign country or his family or suite if such Consular representative is not engaged in any other business or profession in this Dependency, provided that a similar privilege is accorded by such foreign country to the British Consulate therein.
3. Articles imported by, or for the use of, any office, or bureau for meteorological observations approved by the Commissioner.
4. Articles imported by, or taken out of bond for the use of, the Government of the Dependency.
5. Articles re-imported into the Dependency and so proved to the satisfaction of the Collector of Customs: Provided that duty shall be paid on the cost of any repairs or additions.
6. Artificial limbs, crutches, and other appliances for the relief of bodily disablement.
7. Beans and peas (not preserved in tin or glass).
8. Books, printed, bound or unbound, manuscripts, music, newspapers, pamphlets, periodicals, unframed photographs, almanacs, trade catalogues, banknotes, used and unused postage stamps, and used post cards; but not account books, printed labels, printed forms, or Christmas cards.
9. Bullion and coin.
10. Dental machinery, equipment, instruments, appliances and supplies imported by a duly qualified dentist for exclusive use in his regular practice and passed by the Collector of Customs as such.

* Applies to goods the growth, produce or manufacture of the United Kingdom the Dominion of Canada or Jamaica, or of any part of the British Empire—*vide* Section 4 (a) of Ordinance No. 3 of 1932.

11. Empty bags, sacks and burlap imported solely for use in the exportation of salt or other produce of this Dependency and passed by the Collector of Customs as such.
12. Fruits and nuts, fresh (not preserved).
13. Ice.
14. Locomotives, tractors, railway rolling stock and parts thereof, rails, railway ties and all materials and appliances to be used exclusively for the construction and equipment of railways and tramways.
15. Lymph for human vaccination, vaccines, serums and antitoxins for human and animal diseases.
16. Machinery, including parts, namely :—
 Steam engines, boilers, prime motor engines of all kinds, electrical motors, machines and machinery, whether stationary or portable, worked by power or by hand, for cultivating, manufacturing or preparing for market, salt or any other product of the Dependency.
17. Motor trucks, traction engines and trailers imported for exclusive use in the transportation of salt or other produce of this Dependency.
18. Packages and bags, exported filled with produce and returned empty, passed as such by the Collector of Customs.
19. Packages or coverings in which any articles are imported, and which are, in the opinion of the Collector of Customs, the usual or proper packages or coverings.
20. Paper, i.e., paper intended exclusively for the printing of newspapers, magazines or periodicals, invoiced as such and supported by a declaration of the importer that such paper is imported for that purpose only, and not to include any sized, water-marked or writing paper of any kind.
21. Passengers' personal effects, not being merchandise.
22. Patterns and samples for trade purposes, and not for sale, passed by the Collector of Customs as such.
23. Printing type, including electrotypes and printing ink.
24. Produce of the Dependency, re-imported within one year from the date of exportation and so proved to the satisfaction of the Collector of Customs.
25. Quinine, being sulphate of quinine and all alkaloids or salts of cinchona bark, but not including quinine compounded with other drugs.
26. Salt.
27. School equipment, furniture, prizes and medals specially imported for any school.
28. School requisites, namely, slates and slate pencils, exercise and copy books, globes, atlases, charts and maps.
29. Stores imported by, or for the use of, the Imperial or Colonial Services.
30. Trees, plants, bulbs, cuttings, vines, seeds, and grain of all kinds for propagation or cultivation.
31. Vegetables, fresh (not preserved), including onions and garlic.
32. Vessels, boats and launches of all kinds, and oars and boat spars.
33. Other articles not exempt from duty which may be exempted by a resolution of the Legislative Board.

PREFERENTIAL TARIFF REGULATIONS

1. Every Importer of Goods intended for Entry under the " Preferential Tariff " in the First Schedule to the Customs Tariff (Amendment) Ordinance, 1932 (Ordinance No. 3 of 1932), shall produce to the Collector of Customs the Certificate of Value and Origin and Form of Invoice made at the place of manufacture or of supply by the Manufacturer or Supplier respectively of such goods, or by the Manager or Chief Clerk of such Manufacturer or Supplier, in accordance with the form prescribed

by the Schedule hereto ; or such documentary evidence in his possession relating to such goods, or such evidence as the Collector of Customs may require to be produced in order to ascertain the correct value and origin of such goods.

2. If the Importer shall fail to produce such document or evidence as required by the preceding Regulation, the Collector of Customs may direct that the goods shall not be admitted under the Preferential Rate, but shall pay the rates of duty in the column headed " General Tariff " of the said First Schedule.

3. If on the arrival of any goods intended for Entry under the " Preferential Tariff " in the said First Schedule the Importer is unable to produce the Certificate of Value and Origin in respect of such goods, the Importer shall pay the rate of duty set forth in the column headed " General Tariff " of the said First Schedule in order to obtain delivery of such goods. Provided nevertheless the difference in the rates of duty between the columns headed " Preferential Tariff " and " General Tariff " respectively shall be refunded on production within three months after the entry of such goods of the Certificate of Value and Origin, and satisfactory evidence to the Collector of Customs as may be required under Regulation 1 of these Regulations that such goods were entitled to be admitted under the rate of duty in the column headed " Preferential Tariff " of the said First Schedule.

4. When the marks or numbers on any package of goods intended for Entry under the " Preferential Tariff " in the said First Schedule or the quantity, description or value of such goods shall not correspond with the Marks or Numbers, or the quantity, description or value of such goods contained in the Certificate of Value and Origin and the Invoice in respect of such goods, then the Importer shall pay the rate of duty set forth in the column headed " General Tariff " of the said First Schedule in order to obtain delivery of such goods. Provided nevertheless that if the Collector of Customs shall be satisfied that such mis-description in the marks, numbers of such package or of the quantity, description or value of such goods was due to error or mistake only, then such goods may be admitted at the rate of duty set forth in the column headed " Preferential Tariff " of the said First Schedule.

5. The Entry for goods entitled to pay the rate of duty under the column headed " Preferential Tariff " in the said First Schedule shall be made separately from and shall not include any goods liable to pay the rate of duty set forth in the column headed " General Tariff " of the said First Schedule.

SCHEDULE

Combined Certificate of Value and of Origin to be Written, Typed, or Printed on the Invoice of Goods

I, (1)
of (2)
of (3)
Manufacturer
Supplier of the Goods enumerated in this Invoice amounting to.
Hereby Declare (4) (that I have the authority to make and sign this Certificate on behalf of the aforesaid Manufacturer and) that I have the means of knowing and do
Supplier
Certify as follows :—

VALUE

1. That this Invoice is in all respects correct and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

2. That no arrangements or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said Exporter and Purchaser, or by anyone on behalf of either of them either by way of discount, rebate, compensation, or in any manner whatever other than as fully shown in this Invoice, or as follows : (5)

ORIGIN

(Delete whichever of 3 (a) or 3 (b) is not applicable. If 3 (a) is used delete 4 and 5. If 3 (b) is used insert required particulars in 4 and 5.)

3. (a) That every article mentioned in the said Invoice has been wholly produced or manufactured in (6).....

3. (b) That every article mentioned in the said Invoice has been either wholly or partially produced or manufactured in (6).....

4. As regards those articles only partially produced or manufactured in (6).....

(a) That the final process or processes of manufacture have been performed in that part of the British Dominion.

(b) That the expenditure in material produced in (6).....and/or labour performed in (6).....calculated subject to qualifications hereunder in each and every article is not less than one-fourth of the Factory or Works costs of such article in its finished state.

5. That in the calculation of such proportion of produce or labour of the (6).....none of the following items has been included or considered :—

“ Manufacturer’s profit or remuneration of any Trader, Agent, Broker, or other person dealing in the articles in their finished condition ; royalties ; cost of outside packages or any cost of packing the goods thereinto ; and cost of conveying, insuring, or shipping the goods subsequent to their manufacture.”

Dated atthis.....day of.....19....

(Signature).....

Witness.....

-
- (1) Insert Manager or Chief Clerk (as the case may be).
 - (2) Name of Firm or Company.
 - (3) Name of City or Country.
 - (4) Words bracketed should be omitted where the Manufacturer or Supplier himself signs the Certificate.
 - (5) Insert particulars of any special arrangement.
 - (6) Insert “ United Kingdom ” or name of other part of British Empire.

LEEWARD ISLANDS—ANTIGUA

A surtax of 20 per cent. of the duty is charged in respect of all goods subject to Customs duties, with the exception of items 38 (c), (d) and (e), 41 (e) and (f), 83, and 96, which are charged surtax at the rate of 10 per cent.

Parcels Post Tax.—A tax of 3d. is charged on each parcel of goods imported by parcels post.

ASCERTAINMENT OF AD VALOREM DUTIES

The value of any article for the purpose of ad valorem duty shall be the net invoice price which an importer would pay in the country of origin, and duty shall be paid on that value as fixed by the Collector of Customs.

Any dispute arising as to the proper rate of duty, shall so far as any question of value is concerned be referred to the Governor in Council, and the decision of the Governor in Council shall be final.

Articles.	Rate of Duty.		
		British Preferential Tariff*.	General Tariff.
		£ s. d.	£ s. d.
1. Aerated and mineral waters, natural and artificial	per dozen reputed pints	0 0 6	0 0 9
2. Animals and birds, living :—			
(a) Asses	per head	0 4 0	0 6 0
(b) Cattle (horned) .. .. .	..	0 6 0	0 9 0
(c) Dogs .. .. .	..	0 4 0	0 6 0
(d) Goats .. .. .	..	0 0 6	0 0 9
(e) Horses .. .. .	..	0 10 0	0 15 0
(f) Mules .. .. .	..	0 10 0	0 15 0
(g) Sheep .. .. .	..	0 1 0	0 1 6
(h) Swine .. .. .	..	0 1 0	0 1 6
(i) Poultry and game, all kinds .. .. .	..	Free	Free
3. Apparel (i.e., personal attire or clothing not otherwise specified) :—			
(a) Shirts		10 per cent. ad valorem	25 per cent. ad valorem
(b) Shorts and vests, men's underwear .. .. .		.. ..	.. ..
(c) Neckties, bows, cravats and similar articles .. .. .		.. ..	20
(d) Other kinds .. .. .		.. ..	.. ..
4. Arms, ammunition and explosives :—			
Arms—			
(a) Swords, bayonets and similar weapons .. .. .		.. ..	15
Firearms—			
(b) Fowling pieces	each	1 0 0	1 10 0
(c) All other kinds .. .. .	..	0 10 0	0 15 0
Ammunition—			
All kinds, including unloaded cartridges		15 per cent. ad valorem	25 per cent. ad valorem
Explosives—			
(d) Gunpowder .. .. .		.. ..	.. ..

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 122

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
5. Asphalt, all kinds, including pitch and tar		£ s. d. 10 per cent. <i>ad valorem</i>	£ s. d. 15 per cent. <i>ad valorem</i>
6. Bags and sacks :—			
(a) Other than for the exportation of produce		" "	" "
(b) For the exportation of produce ..		1 per cent.	2½ per cent.
7. Bags (travelling and tool), trunks and valises		" "	" "
8. Baskets, all kinds		" "	" "
9. Beer and ale, stout and porter :—			
(a) In bottle	per reputed gallon	0 1 4	0 2 0
(b) In wood	per gallon	0 1 4	0 2 0
10. Biscuits, bread and cakes :—			
(a) Unsweetened, in barrels	per 100 lb.	0 1 4	0 2 0
(b) Unsweetened, in tins or packages other than barrels	" "	0 8 4	0 12 6
(c) Other kinds	" "	0 12 6	0 18 9
11. Blacking and polishes		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
12. Blue		" "	" "
13. Boots, shoes and slippers :—			
(a) Boots, bootees, shoes and overshoes, slippers and sandals of all descriptions made wholly or partly of rubber, balata, or gutta-percha (except where the outer parts of the uppers, apart from stitchings, fastenings, or ornaments, is made entirely of leather or partly of leather and elastic)		" "	10 per cent. <i>ad valorem</i> (plus 1s. per pair)
(b) Rubber soled shoes with leather upper parts, apart from stitchings, fastenings, or ornaments, or partly of leather or elastic		" "	10 per cent. <i>ad valorem</i> (plus 2s. per pair)
(c) Other kinds		" "	20 per cent. <i>ad valorem</i>
14. Bricks and tiles	per 1,000	0 8 4	0 12 6

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 122

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
15. Brooms and brushes		£ s. d. 10 per cent. <i>ad valorem</i>	£ s. d. 15 per cent. <i>ad valorem</i>
16. Buckets, pails and tubs		" "	" "
17. Butter and butter substitutes :—			
(a) Butter	per 100 lb.	0 8 4	1 0 10
(b) Ghee	" "	0 8 4	0 15 0
(c) Butter substitutes, including but- terine and oleomargarine	" "	0 7 0	0 10 6
18. Candles :—			
(a) Tallow candles	" "	0 8 4	0 12 6
(b) Other kinds	" "	1 5 0	1 17 6
Cards, playing. (See Paper.)			
19. Carriages, carts and waggons :—			
(a) Bicycles and tricycles, and parts thereof, other than motor		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(b) Motor bicycles and tricycles and parts thereof, including tyres		" "	30 " "
(c) Motor cars and motor vehicles and parts thereof, including tyres		" "	" "
(d) Other kinds and parts thereof		" "	" "
(e) Railway and tramway rolling stock and materials for permanent way		Free	Free
20. Cattle and other animal foods :—			
(a) Bran and pollard	per 100 lb.	0 1 4	0 2 0
(b) Linseed oil cake, and linseed oil cake meal	" "	0 1 4	0 2 0
(c) Other kinds, admitted as such by the Collector of Customs	" "	0 1 4	0 2 0
21. Cement	per 400 lb.	0 2 0	0 4 0
22. Cheese	per 100 lb.	0 8 4	0 15 0
23. Chemicals :—			
(a) Calcium carbide	" "	0 2 0	0 3 0
(b) Other kinds	" "	10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
24. Chinaware, porcelain, earthenware and pottery			
25. Cider and perry	per gallon	0 " 1 " 4	0 " 2 " 0
26. Clocks and parts thereof		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
27. Coal, coke and patent fuel	per ton	0 1 8	0 2 6

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 122

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
28. Cocoa :—			
(a) Raw	per 100 lb.	0 12 6	0 18 9
(b) Ground or otherwise prepared except sweetmeats	per lb.	0 0 2	0 0 4
29. Coffee :—			
(a) Raw	per 100 lb.	0 12 6	0 18 9
(b) Roasted, ground or otherwise prepared, including coffee substitutes	per lb.	0 0 2	0 0 4
30. Confectionery, including chocolate creams and sweetmeats of all kinds		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
31. Cordage and twine		" "	" "
32. Cork manufactures		" "	15 " "
33. Cotton manufactures (except hosiery and all goods made from Sea Island cotton and bearing the trade mark of the West Indian Sea Island Cotton Association)		" "	" "
34. Cutlery		" "	" "
35. Electrical apparatus		" "	" "
36. Films, cinematograph	per 100 ft.	0 0 6	0 0 9
37. Fireworks		15 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
38. Fish :—			
(a) Fresh		Free	Free
(b) Canned or preserved in tins, jars or bottles	per 100 lb.	0 8 4	0 12 6
(c) Herrings and alewives, dried, salted, smoked or pickled	" "	0 2 0	0 4 0
(d) Salmon, trout and mackerel, dried, salted, smoked or pickled	" "	0 2 0	0 4 0
(e) Other kinds, salted, smoked or pickled	" "	0 1 6	0 3 0
39. Fruits and nuts :—			
(a) Fruit, fresh, except apples		Free	Free
(b) Apples	per barrel	"	0 2 1
(c) Dried, including currants, figs, prunes and raisins, other than candied or crystallised fruit and fruit in liquid	per lb.	0 0 2	0 0 3
(d) Nuts, edible, other than coconuts and peanuts	"	0 0 2	0 0 3
40. Glass and glassware		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 122.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
41. Grain, flour, pulse and preparations thereof :—			
Grain—			
(a) Corn (maize)	per 100 lb.	0 1 0	0 1 6
(b) Oats	" "	0 1 0	0 1 6
(c) Rice	" "	0 3 0	0 4 6
(d) Other kinds	" "	0 1 0	0 1 6
Flour and meal—			
(e) Wheaten	per 196 lb.	0 7 0	0 9 0
(f) Maize or cornmeal	" "	0 2 0	0 3 0
(g) Other kinds	per 100 lb.	0 3 0	0 4 6
Pulse—			
(h) Beans and peas, whole or split	" "	0 1 0	0 1 6
(i) Dhall	" "	0 1 0	0 1 6
(j) Other kinds	" "	0 1 0	0 1 6
Farinaceous preparations—			
(k) Arrowroot	" "	0 4 0	0 6 0
(l) Other kinds, including corn-flour, macaroni, oatmeal, rolled oats, sago, tapioca, vermicelli, and other cereal foods	" "	0 4 0	0 6 0
42. Grease, all kinds	10 per cent.		15 per cent.
	<i>ad valorem</i>		<i>ad valorem</i>
43. Gums, all kinds	" "		" "
44. Haberdashery and millinery (except hosiery)	" "		" "
45. Hardware	" "		20 " "
46. Hats, caps and bonnets	" "		15 " "
47. Hay and chaff	per 100 lb.	0 1 0	0 1 6
48. Hemp and hemp manufactures	10 per cent.		15 per cent.
	<i>ad valorem</i>		<i>ad valorem</i>
48a. Hosiery :—			
(a) Cotton and artificial silk	15 " "		10 per cent. <i>ad valorem</i> (plus 6d. per pair)
(b) Silk	" "		10 per cent. <i>ad valorem</i> (plus 9d. per pair)
(c) Other kinds	" "		15 per cent. <i>ad valorem</i>
49. Implements and tools :—			
(a) Agricultural	" "		10 " "
(b) Other kinds	" "		" "
50. Indiarubber and gutta-percha manufactures	" "		" "

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 122

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
51. Jams, jellies and preserved fruits :—			
(a) Jams, jellies and marmalade ..	per 100 lb.	0 12 6	0 18 9
(b) Canned and bottled fruits ..	„ „	0 12 6	0 18 9
(c) Other kinds, including candied and crystallised fruit and peel ..	„ „	0 12 6	0 18 9
52. Jewellery		10 per cent.	15 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
53. Jute and jute manufactures, other than empty bags and sacks		„ „	„ „
54. Lard and lard substitutes	„ „	0 4 2	0 12 6
55. Leather and manufactures of, except boots and shoes		10 per cent.	15 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
56. Lime		„ „	„ „
57. Linen and linen manufactures		„ „	„ „
58. Machinery :—			
(1) Machinery and parts thereof admitted as such by the Collector of Customs, viz. :—			
(a) Agricultural, including drainage and irrigation		„ „	„ „
(b) Sugar manufacturing, including rum distillation		„ „	„ „
(c) Mining		„ „	„ „
(d) Electrical lighting and power for industrial purposes		„ „	„ „
(e) Marine		„ „	„ „
(f) Sewing machines		„ „	„ „
(g) Water and sewerage		„ „	„ „
(h) Printing		„ „	„ „
(i) Other kinds		„ „	„ „
(The term “ Machinery ” shall mean machines consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, admitted as such by the Collector of Customs.)			
(2) Machinery accessories, appliances and apparatus which the Collector of Customs is satisfied are for use in connection with any machinery detailed above		„ „	„ „

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 122

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
59. Matches :—			
(a) In boxes containing 80 matches or less. (Matches in boxes containing a greater quantity than 80 matches each to be charged in proportion)	per gross boxes	0 1 0	0 1 6
60. Meats :—			
(a) Beef and pork, pickled or salted ..	per 100 lb.	0 6 0	0 9 0
(b) Canned	" "	0 8 4	0 12 6
(c) Smoked or cured, including bacon and hams	" "	0 12 6	0 18 9
(d) Other kinds, including extracts of meat, game and poultry		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(e) Fresh		Free	Free
61. Medicines and drugs		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
62. Metals :—			
(a) Iron and steel nails, spikes, rivets, clinches and similar articles, wire (including barbed wire), woven wire fencing and metal gates ..		" "	" "
(b) Barrels and drums for export of produce		Free	5 " "
(c) Other metal manufactures, not elsewhere enumerated		10 per cent. <i>ad valorem</i>	15 " "
63. Milk :—			
(a) Condensed or otherwise preserved, containing not less than 7 per cent. of butter fat	per 48 lb.	0 6 0	0 9 0
(b) Condensed or otherwise preserved containing less than 7 per cent. of butter fat	" "	0 12 0	0 18 0
(c) Other kinds		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
64. Musical instruments		" "	" "
65. Nuts and kernels other than food ..		" "	" "
66. Oils :—			
(a) Edible		" "	" "
(b) Fuel for internal combustion engines	per gallon	0 0 1	0 0 2
(c) Fuel for furnaces		5 per cent. <i>ad valorem</i>	10 per cent. <i>ad valorem</i>
(d) Illuminating, including kerosene, and other refined petroleum burning oils	" "	0 0 2	0 0 3

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 122

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
66. Oils— <i>continued</i>			
(e) Lubricating	per gallon	0 0 4	0 0 6
(f) For mixing paints	" "	0 0 6	0 0 9
†(g) Motor spirit, including benzine, benzoline, gasoline, naphtha and petrol spirits generally	" "	0 0 8	0 0 10½
(h) Other kinds, including essential, medicinal and perfumed oils		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
67. Oilcloth and linoleum		" "	" "
68. Painters' colours and materials :—			
(a) Paints, colours and putty		" "	" "
(b) Polishes and varnishes		" "	" "
(c) Turpentine and turpentine substitutes	per gallon	0 0 6	0 0 9
69. Paper :—			
(a) Cards, playing		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(b) Paper of all kinds and manufactures of paper		" "	" "
70. Perfumery and toilet preparations, not containing perfumed spirits		20 " "	30 " "
71. Pickles, condiments, and sauces		10 " "	15 " "
72. Pictures, except unframed photographs		" "	" "
73. Plants, seeds and bulbs		Free	Free
74. Plate and plated ware		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
75. Provisions, unenumerated		" "	" "
76. Saddlery and harness		" "	" "
77. Salt :—			
(a) Coarse and rock salt	per ton	Free	0 10 0
(b) Fine, including table salt	per 100 lb.	" "	0 2 1
78. Seeds for expressing oil therefrom	" "	0 1 0	0 1 6
79. Ships :—			
(a) Ships, boats and launches		5 per cent. <i>ad valorem</i>	7½ per cent. <i>ad valorem</i>
(b) Spars and oars		" "	" "
80. Silk and silk manufactures (except hosiery)		10 " "	15 " "

* Applies to goods the growth, produce or manufacture of the British Empire.

† Exempt from surtax.

For Customs duties surtax, see page 122

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
81. Soap:—			
(a) Common, including medicated (not intended for toilet purposes), laundry, polishing and soft soap . .	per 100 lb.	0 6 0	0 9 0
(b) Fancy, including medicated and perfumed soaps for toilet purposes . .		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
82. Spices		10 " "	15 " "
83. Spirits:—			
(a) Brandy	per proof gallon or under	0 15 0	0 17 6
(b) Gin	" "	0 9 0	0 12 0
(c) Whisky	" "	0 14 0	0 17 6
(d) Rum	" "	0 12 6	0 15 0
(e) Cordials, liqueurs, and flavouring extracts containing spirits . .	per gallon	0 15 0	0 17 6
(f) Bitters and falernum	" "	0 4 0	0 6 6
(g) Medicinal spirits, admitted as such by the Collector of Customs, including potable spirits, <i>viz.</i> : spiritus vini rec. as defined by the British Pharmacopoeia, when imported by a licensed medical practitioner or veterinary surgeon residing and practising in the Presidency, or by any recognised druggist carrying on business in the Presidency on a certificate that such importation is to be used specifically for the purpose of making up or compounding prescriptions or for the purpose of sterilization or for use with a sterilizer	" "	0 3 0	0 6 0
(h) Methylated spirits and methylated alcohol, admitted as such by the Collector of Customs	" "	0 6 0	0 9 0
Perfumed spirits—			
(i) Bay rum	" "	0 3 6	0 4 6
(j) All other, including dentifrices, toilet preparations and washes . .		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
Unenumerated spirits—			
(k) Potable	per proof gallon or under	0 11 0	0 13 6

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 122

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
83. Spirits— <i>continued</i> .		£ s. d.	£ s. d.
Unenumerated spirits— <i>continued</i> .			
(b) Not potable (Spiritus vini rec.):			
(i) as defined by the British Pharmacopœia, when imported by a licensed medical practitioner or veterinary surgeon residing and practising in the Presidency, or by any recognised druggist carrying on business in the Presidency, on a certificate that such importation is to be used specifically for the purpose of making up or compounding prescriptions or for the purpose of sterilization or for use with a sterilizer	per gallon	0 3 0	0 6 0
(ii) Not potable, other	" "	0 6 0	0 8 6
84. Starch		10 per cent.	15 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
85. Stationery, other than paper		" "	" "
86. Stones and slates		" "	" "
87. Sugar :—			
(a) Refined	per 100 lb.	0 2 0	0 8 4
(b) Unrefined	" "	0 1 6	0 8 4
(c) Molasses and syrup—			
(i) Muscovado	per 100 gallons	0 8 4	0 16 8
(ii) Vacuum pan			
(iii) Cane syrup			
88. Tea	per lb.	0 0 6	0 0 9
89. Tobacco and snuff :—			
Unmanufactured—			
(a) Leaf	"	0 1 0	0 1 6
Manufactured—			
(b) Cigars if over the value of 6s. per 100	"	0 7 6	0 10 0
Cigars if of and under the value of 6s. per 100	"	0 4 2	0 6 3
(c) Cigarettes	"	0 6 3	0 8 4
(d) Snuff	"	0 6 3	0 8 4
(e) Other manufactured tobacco	"	0 5 0	0 7 6
90. Toys and games		10 per cent.	15 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
91. Umbrellas and parasols		" "	" "
92. Vegetables :—			
(a) Fresh. Other kinds		Free	Free
(b) Dried, canned or preserved.. .. .	per 100 lb.	0 6 0	0 9 0
(c) Onions and garlic	" "	0 2 0	0 3 0
(d) Potatoes, other than sweet.. .. .	" "	0 2 0	0 3 0

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 122

Articles.	Rate of Duty		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
93. Vinegar :—			
(a) In wood	per gallon	0 0 2	0 0 3
(b) In bottle		10 per cent.	15 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
94. Watches and parts thereof		" "	" "
95. Wax		" "	" "
96. Wine, containing less than 42 per cent. of proof spirit	per gallon	0 0 9	0 1 0
		(plus	(plus
		10 per cent.	10 per cent.
		<i>ad valorem</i>)	<i>ad valorem</i>)
97. Wood and timber :—			
Unmanufactured—			
(a) Lumber, pitch pine, white pine, spruce, fir, hemlock per superficial measurement of one inch thick ..	per 1,000 feet	0 6 8	0 16 8
(b) Oak, beech, elm, mahogany and all other hard woods	" "	0 16 8	1 5 0
(c) Shingles, cedar and pine	per 1,000	0 3 4	0 5 0
Cypress and wallaba	" "	0 6 8	0 10 0
(d) Shooks, staves and headings		5 per cent.	7½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
(e) Barrels, casks, hogsheads, pipes and puncheons, empty, for the exportation of produce		Free	5 " "
(f) Shooks, staves, headings and wood hoops		" "	" "
(g) Other kinds		10 per cent.	15 " "
		<i>ad valorem</i>	
Manufactured—			
(a) House, office, cabinet or store furniture, coffins, caskets, doors, sashes and blinds		" "	" "
(b) Other kinds		" "	" "
98. Wool and woollen manufactures (except hosiery)		" "	" "
99. All other articles not in this Schedule particularly enumerated or in the List of Exemptions particularly exempted ..		" "	" "

Note.—In the case of specific duties these rates to be charged upon any greater or less quantity of such goods respectively.

* Applies to goods the growth, produce or manufacture of the British Empire.

EXEMPTIONS

1. Animals and birds, living, exclusive of those specified in the tariff.
- 1a. † Apparatus for spraying livestock or plants with insecticides and fungicides.
2. Arms, ammunition, uniforms and prizes imported by, or for the use of His Majesty's Naval or Military Forces, the Civil Service, the Police Force, or any Militia or Defence Force or Rifle Association sanctioned by the Governor, and all goods, imported or taken out of bond for the use of His Majesty's Naval or Military Forces on the signed declaration of the officer, for the time being, in command of such forces.
3. Articles sent to the Presidency for repairs and improvements and so proved to the satisfaction of the Collector of Customs.
4. Articles imported at the cost of public subscribers as gifts to the public.
5. Articles passed by the Collector of Customs as the personal baggage of passengers; professional apparatus and workmen's tools brought in by passengers for their own use, and household effects not exceeding in value £250, brought in for personal use and not for sale and which have been in the use of the passenger for at least one year, and personal effects, not being merchandise, of natives or others domiciled in the Presidency who have died abroad.
6. Articles imported especially for the furnishing, decoration, construction and repair of churches used for public worship on the signed declaration of the head of the denomination, and of *bona fide* schoolhouses.
7. Articles imported by, or taken out of bond for the use of, the Government.
8. Articles imported by, or for the use of, any office or bureau for meteorological observations approved by the Governor.
9. Articles re-imported into the Presidency on which duty has been paid on a previous importation and so proved to the satisfaction of the Treasurer; provided that duty shall be payable on the cost or value of any alterations or repairs or improvements made to such articles between the dates of exportation and re-importation.
10. Articles for the official use of any foreign Consulate, or the luggage and personal effects of the Consular representative of any foreign country, or his family, or suite, if such Consular representative is not engaged in any other business or profession in the Presidency, provided that a similar privilege is accorded by such foreign country to the British Consulate therein.
11. Articles imported or taken out of bond by or on behalf of any district board, public library, or public institution, provided that if such articles are sold for use or consumption in the Presidency, the unpaid duty in respect thereof shall be paid by such bodies.
Articles, except spirituous liquors and tobacco in any form, imported from any other Presidency of the Colony not exceeding £2 in value of any one bale, package, parcel or other container, provided Customs duty has already been paid in one Presidency of the Colony on such goods: and further that the importer makes a written and signed declaration to the satisfaction of the Treasurer that the contents of the bale, package, parcel, or container contains such goods to a value not exceeding £2 and that such goods are imported solely for the personal use of the importer and are not for sale or for the purpose of any trade or business.
12. Artificial limbs.
- 12a. Bay oil; caramel spirit colouring; prune wine and malt extract used for blending purposes, provided that the importer shall prove to the satisfaction of the Collector of Customs that they are imported solely for the purpose of manufacturing produce upon which either export or excise duty will become payable when the process of manufacture shall have been completed.
13. Bees, bee-hives, and bee-keeping apparatus.

14. Books, printed, bound or unbound, not being account books ; music, newspapers, pamphlets, periodicals, unframed photographs, almanacs, school globes, atlases, charts, maps, plans, trade catalogues and advertising circulars of no commercial value, banknotes, used postage stamps and used postcards, but not including printed labels, printed forms, and Christmas cards.
15. British aircraft and accessories.
16. Bullion and coin.
- 16a. Cotton Sea Island.—all goods made therefrom and bearing the trade-mark of the West Indian Sea Island Cotton Association.
- 16b. Cups, challenge, and other trophies presented for competition by any recognised cricket, football or other sporting club, provided that such articles bear engraved or indelibly marked thereon the occasion or purpose for which they are presented.
17. Drugs and appliances imported with the approval of the Governor for the relief and control of any disease.
18. Eggs.
19. Fish, fresh, including fresh fish in cold storage and turtle.
- 19a. Formalin.
20. Fruits and Nuts : Fruit, fresh, including apples, the growth of the British Empire, coconuts and peanuts.
21. Firewood and charcoal.
22. Horses, baggage and furniture of officers on Imperial Service in His Majesty's Naval and Military Forces.
23. Ice.
24. Manures, all kinds, insecticides, fungicides, vermin killers, sulphate of ammonia, nitrate of soda, lime and other substances, which the Collector of Customs is satisfied are imported for use as manures, or as remedies for diseases of or preventives of insect attacks on plants and animals.
25. Meat, fresh, including game and poultry, and fresh meat, game and poultry in cold storage.
26. Packages or coverings in which any articles are imported and which are, in the opinion of the Collector of Customs, the usual or proper packages or coverings.
27. Packages and bags, exported filled with produce and returned empty, passed as such by the Collector of Customs.
28. Patterns of no commercial value.
29. Plants, seeds and bulbs for cultivation or propagation.
- 29a.*Poppies for sale for the benefit of Earl Haig's fund for ex-service men.
30. Produce of the Presidency, reimported into the Presidency within one year from date of exportation, and so proved to the satisfaction of the Collector of Customs.
- 30a.†Quinine, its salts and derivatives and other similar drugs (such as *atebrin* or *plasonoquin*) used in the medical treatment of malaria.
31. Railway and tramway rolling stock and materials for permanent way.
32. Salt, the produce of the British Empire.
33. Samples not of a commercial value, of manufactured or other goods and all articles intended for exhibition only.
34. Scientific apparatus, utensils, instruments and preparations, including absolute alcohol for preserving purposes, imported exclusively for the purpose of prosecuting scientific investigations on behalf of any college, academy, school or seminary of learning, and not for sale or exchange, and so proved to the satisfaction of the Collector of Customs.
35. Specimens illustrative of natural history.

* S.R. & O. 1927, No. 20.

† S.R. & O. 1928, No. 21.

36. Sulphuric acid, which the Collector of Customs is satisfied is imported for the manufacture of citric acid.
37. Surgical instruments and appliances, imported for his use by a medical practitioner in actual practice, value not exceeding £100 ; or by a licensed veterinary practitioner or dentist, value not exceeding £20, for use in their professions.
38. Tanning and dyeing materials : Divi divi, logwood, mangrove and other bark.
39. Tombstones, tablets and railings for graves.
- 39a. †Uniforms and equipment for use by boy scouts and girl guides subject to an undertaking in writing in each case by the head of the religious denomination in control that such articles are imported for the use of the boy scouts and girl guides in that capacity and for parade or patrol purposes.
40. Vaccine lymph, medical serums and radium.
41. Vegetables, fresh, except garlic, onions, and potatoes other than sweet.
42. Wine, imported for the purpose of administering the Sacrament, on the signed declaration of the head of the denomination for which such wine is intended.
43. Wireless apparatus and all articles imported for the use of the West India and Panama Telegraph Co., Ltd., for their undertaking.

PREFERENTIAL TARIFF REGULATIONS

The preferential tariff regulations of Antigua follow generally those in force in the United Kingdom. The proportion of Empire content necessary to enable goods to qualify for preferential treatment is 25 per cent., except for those classes of goods specified in United Kingdom Statutory Rules and Orders Nos. 760 and 761 of 1933 for which the percentages are the same as in the United Kingdom.

† S.R. & O. 1928, No. 4.

LEEWARD ISLANDS—DOMINICA

A surtax of 15 per cent. of the duty is charged in respect of all goods subject to Customs duties.

ASCERTAINMENT OF AD VALOREM DUTY

The value of any article for the purpose of ad valorem duty shall be the price charged for the said goods by the vendor thereof as verified by the invoice of such goods or, if the importer has no invoice, the actual market value or wholesale price of such goods at the time of exportation in the principal markets of the country whence such goods were imported.

No discounts or deductions from the value of any goods chargeable with ad valorem duty shall be allowed, unless such discount or deduction be clearly shown to the satisfaction of the Treasurer on the original invoice, and unless the same be verified by the signature of the manufacturer, merchant or person from whom the goods set forth or described in the invoice were purchased and by whom such discount or deduction has been or purports to have been actually allowed (Ordinance No. 8 of 1921 as amended).

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
1. Aerated and mineral waters, natural and artificial	per dozen reputed pints	£ s. d. 0 0 6	£ s. d. 0 1 0
1a. Alcohol admitted by the Collector of Customs as being imported specially for the manufacture of bay rum	per liquid gallon	0 0 6	0 5 0
2. Animals and birds, living :—			
(a) Asses	per head	0 6 0	0 9 0
(b) Cattle (horned)	"	0 8 0	0 12 0
(c) Dogs	"	0 6 0	0 9 0
(d) Goats	"	Free	0 3 0
(e) Horses	"	2 0 0	3 0 0
(f) Mules	"	2 0 0	3 0 0
(g) Sheep	"	Free	0 3 0
(h) Swine	"	"	0 3 0
3. (a) Shirts		10 per cent. ad valorem	0 1 0 each
(b) Vests (men's underwear)		" "	0 0 6 each
(c) Neckties, bows, cravats and similar articles		" "	20 per cent. ad valorem
(d) Other kinds		" "	" "
4. Arms, ammunition and explosives :—			
Arms—			
(a) Swords, bayonets and similar weapons		" "	15 " "

* Applies to goods the growth, produce or manufacture of the British Empire.

A surtax of 15 per cent. of the duty is charged in respect of all goods subject to Customs duties.

Articles.	Rate of Duty.		
		British Preferential Tariff*	General Tariff.
4. Arms, &c.—continued.		£ s. d.	£ s. d.
Firearms—			
(b) Fowling pieces	each	1 0 0	1 10 0
(c) All other kinds, including air guns ..	"	1 0 0	1 10 0
Ammunition—all kinds, including unloaded cartridges		16 per cent. <i>ad valorem</i>	24 per cent. <i>ad valorem</i>
Explosives—			
(d) Gunpowder for sporting purposes ..		14 " "	21 " "
5. Asphalt, all kinds, including pitch and tar		10 " "	15 " "
6. Bags and sacks, other than for the exportation of produce		" "	" "
7. Bags (travelling and tool), trunks and valises		" "	" "
8. Baskets, all kinds		" "	" "
9. Beer and ale, stout and porter :—			
(a) In bottle	per gallon	0 1 4	0 2 0
(b) In wood	"	0 1 4	0 2 0
10. Biscuits, bread and cakes :—			
(a) Unsweetened, in barrels	per 100 lb.	0 5 0	0 7 6
(b) Unsweetened, in tins	"	0 8 4	0 12 6
(c) Other kinds	"	0 12 6	0 18 9
11. Blacking and polishes		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
12. Blue		" "	" "
13. Boots, shoes and slippers :—			
(a) Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions made wholly or partly of rubber, balata or gutta percha (except where the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic)		" "	10 per cent. <i>ad valorem</i> (plus 1s. per pair)
(b) Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions with leather upper parts		" "	10 per cent. <i>ad valorem</i> (plus 2s. per pair)
(c) Other kinds		" "	20 per cent. <i>ad valorem</i>

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
14. Bricks and tiles	per 1,000	£ s. d. 0 8 4	£ s. d. 0 12 6
15. Brooms and brushes		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
16. Buckets, pails and tubs		" "	" "
17. Butter and butter substitutes :—			
(a) Butter	per 100 lb.	0 8 4	1 0 10
(b) Ghee	" "	0 7 0	0 12 6
(c) Butter substitutes, including but- terine and oleomargarine	" "	0 7 0	0 12 6
18. Candles :—			
(a) Tallow candles	" "	0 8 4	0 12 6
(b) Other kinds	" "	0 16 8	1 5 0
19. Carriages, carts and wagons :—			
(a) Bicycles or tricycles, other than motor		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(b) Bicycles or tricycles, motor, and parts thereof, including tyres		" "	30 " "
(c) Motor cars and motor vehicles, and parts thereof, including tyres		" "	30 " "
(d) Other kinds and parts		" "	15 " "
20. Cattle and other animal foods :—			
(a) Bran and pollard	" "	0 2 1	0 3 1½
(b) Linseed oil cake and linseed oil cake meal	" "	0 2 1	0 3 1½
(c) Other kinds, admitted as such by the Collector of Customs, except poultry food	" "	0 2 1	0 3 1½
21. Cement	per 400 lb.	0 2 0	0 4 0
22. Cheese	per 100 lb.	0 8 4	0 15 0
23. Chemicals :—			
(a) Calcium carbide	" "	0 2 0	0 3 0
(b) Other kinds	" "	10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
24. Chinaware or porcelain, earthenware and pottery			
25. Cider and perry	per gallon	0 " 1 " 8	0 " 2 " 6
26. Clocks and parts thereof		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
27. Coal, coke and patent fuel :—			
(a) Bituminous	per ton	0 1 0	0 1 6
(b) Other	" "	0 1 0	0 1 6
(c) Coke	" "	0 1 0	0 1 6
(d) Patent fuel	" "	0 1 0	0 1 6
28. Cocoa :—			
Ground or otherwise prepared, except sweatmeats	per lb.	0 0 4	0 0 6

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
29. Coffee :—			
(a) Raw	per lb.	0 0 6	0 0 9
(b) Roasted, ground or otherwise prepared and including coffee substitutes, extracts and essences ..	"	0 0 8	0 1 0
30. Confectionery, including chocolate creams and sweetmeats of all kinds		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
31. Cordage and twine :—			
(a) Cordage		" "	" "
(b) Twine		" "	" "
32. Cork manufactures		" "	15 " "
33. Cotton manufactures (except hosiery, shirts, vests and ties)		" "	" "
34. Cutlery		" "	" "
35. Electrical apparatus		" "	" "
36. Films, cinematograph	per 100 ft.	0 0 6	0 0 9
37. Fireworks		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
38. Fish :—			
(a) Canned or preserved in jars or bottles	per 100 lb.	0 8 4	0 12 6
(b) Salmon, trout and mackerel, dried, salted, smoked or pickled ..	" "	0 4 2	0 6 3
(c) Other kinds, dried, salted, smoked or pickled	" "	0 2 1	0 4 2
39. Fruits and nuts :—			
(a) Dried, including currants, figs, prunes and raisins, other than candied or crystallized fruit and fruit in liquid	per lb.	0 0 2	0 0 3
(b) Nuts, edible, other than coconuts ..	"	0 0 2	0 0 3
(c) Apples	per barrel	Free	0 2 1
40. Glass and glassware :—			
(a) Glass bottles, lamp chimneys, and table glassware		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(b) Other kinds		" "	" "
41. Grain, flour, pulse and preparations thereof :—			
Grain—			
(a) Corn (maize)	per 100 lb.	0 1 0	0 1 6
(b) Oats	" "	0 1 0	0 1 6
(c) Rice	" "	0 2 1	0 3 1½
(d) Other kinds	" "	0 1 0	0 3 1½

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
41. Grain, flour, pulse and preparations thereof— <i>continued.</i>		£ s. d.	£ s. d.
Flour and meal—			
(e) Wheaten	per 196 lb.	0 7 4	0 9 4
(f) Maize or cornmeal	" "	0 2 0	0 3 0
(g) Other kinds	per 100 lb.	0 2 0	0 3 0
Pulse—			
(h) Beans and peas, whole or split	" "	0 1 0	0 1 6
(i) Dhol	" "	0 1 0	0 1 6
(j) Other kinds	" "	0 1 0	0 1 6
Farinaceous preparations—			
(k) Arrowroot	" "	0 4 2	0 6 3
(l) Other kinds, including cornflour macaroni, oatmeal, rolled oats, sago, tapioca, vermicelli, and other cereal foods	" "	0 8 4	0 12 6
42. Grease, all kinds		10 per cent.	15 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
43. Gums		" "	" "
44. Haberdashery and millinery (except hosiery, shirts, vests and ties)		" "	" "
45. Hardware		" "	20 " "
46. Hats and bonnets		" "	15 " "
47. Hay and chaff	" "	0 1 0	0 1 6
48. Hemp and hemp manufactures		10 per cent.	15 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
48a. Hosiery :—			
(a) Cotton and artificial silk		" "	10 per cent. <i>ad valorem</i> (plus 6d. per pair)
(b) Silk		" "	10 per cent. <i>ad valorem</i> (plus 9d. per pair)
(c) Other kinds		" "	15 per cent. <i>ad valorem</i>
49. Implements and tools, other than agricultural		" "	" "
50. Indiarubber and gutta-percha manufactures		" "	" "
51. Jams, jellies and preserved fruits :—			
(a) Jams, jellies and marmalade	per 100 lb.	0 16 8	1 5 0
(b) Canned and bottled fruits	" "	0 16 8	1 5 0
(c) Other kinds, including candied and crystallized fruit and peel	" "	1 5 0	1 17 6

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
52. Jewellery		£ s. d. 20 per cent. <i>ad valorem</i>	£ s. d. 30 per cent. <i>ad valorem</i>
53. Jute and jute manufactures, other than empty bags and sacks		10 " " "	15 " " "
54. Lard and lard substitutes	per 100 lb.	9 4 2	0 10 6
55. Leather and manufactures of, not includ- ing boots and shoes and saddlery and harness		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
56. Lime for building purposes	per 200 lb.	0 0 6	0 0 9
57. Linen and linen manufactures		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
58. (1) Machinery, including parts, viz. :—			
(a) Agricultural, including drainage and irrigation	}	Free	5 " "
(b) Sugar manufacturing, including rum distillation			
(c) Mining			
(d) Electrical lighting and power for industrial purposes			
(e) Railway and tramway			
(f) Other industrial and manufacturing			
(g) Marine			
(h) Sewing machines			
(i) Water and sewerage.. .. .			
(j) Fire engines			
(k) Printing			
(l) Other kinds		10 per cent. <i>ad valorem</i>	15 " "
(The term "machinery" shall mean machines consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, admitted as such by the Collector of Customs.)			
(2) Machinery accessories, appliances and apparatus which the Collector of Customs is satisfied are for use in connec- tion with any machinery detailed above, except "(l) other kinds"		Free	5 " "
59. Matches :—			
(a) In boxes containing 80 matches or less (matches in boxes containing a greater quantity than 80 matches each to be charged in proportion)	per gross of boxes	0 2 0	0 3 0

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
60. Meat :—			
(a) Beef and pork, pickled or salted ..	per 100 lb.	0 2 1	0 5 6
(b) Canned	" "	0 8 4	0 12 6
(c) Smoked or cured, including bacon and hams	" "	0 8 4	0 12 6
(d) Other kinds, including extracts of meat, game and poultry	" "	0 8 4	0 12 6
61. Medicines and drugs :—			
(a) Opium and ganja (Indian hemp) ..	per lb.	1 5 0	1 17 6
(b) Other kinds		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
62. Metals :—			
(a) Iron and steel nails, spikes, rivets, clinches, wire (including barbed wire), woven-wire fencing, metal gates		" "	" "
(b) Barrels and drums		5 "	7½ "
(c) Other metal manufactures, not elsewhere enumerated, except barrels, and drums for the exportation of produce		10 "	15 "
63. Milk :—			
(a) Condensed or otherwise preserved, containing not less than 7 per cent. of butter fat	per 48 lb.	0 1 4	0 2 4
(b) Other kinds	" "	0 2 8	0 4 0
64. Musical instruments and all musical apparatus and accessories, except printed or manuscript music		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
65. Nuts and kernels other than food ..		" "	" "
66. Oil :—			
(a) Edible	per gallon	0 0 8	0 1 0
(b) Fuel	" "	0 0 4	0 0 6
(c) Illuminating, including kerosene, and other refined petroleum burning oils	" "	0 0 4	0 0 6
(d) Lubricating and paint oils	" "	0 0 6	0 0 9
(e) Motor spirit, including benzene, benzoline, gasoline, naphtha and petrol spirits generally	" "	0 0 6	0 0 9
(f) Other kinds, including essential, medicinal, and perfumed oils	" "	0 1 8	0 2 6
67. Oilcloth and hnoleum		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
68. Painters' colours and materials :—			
(a) Paints and colours	per 100 lb.	0 4 2	0 6 3
(b) Polishes and varnishes	per gallon	0 1 0	0 1 6
(c) Turpentine and turpentine substitutes	" "	0 0 8	0 1 0
69. Paper :—			
(a) Cards, playing (per pack not exceeding 53 cards)	per pack	0 0 4	0 0 6
(b) Paper of all kinds and manufactures of paper		10 per cent.	15 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
70. Perfumery and toilet preparations, not containing perfumed spirits		20 " "	30 " "
71. Pickles, condiments and sauces		10 " "	15 " "
72. Pictures, except unframed photographs		" " "	" " "
73. Plate and plated ware		20 " "	30 " "
74. Provisions, unenumerated		10 " "	15 " "
75. Saddlery and harness		" " "	" " "
76. Salt :—			
(a) Coarse and rock salt	per ton	1 3 4	1 15 0
(b) Fine, including table salt	per 100 lb.	0 2 1	0 3 1½
77. Seeds for expressing oil therefrom	" "	0 1 0	0 1 6
78. Ships, boats and launches		10 per cent.	15 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
79. Silk and silk manufactures (except hosiery, shirts, vests and ties)		" " "	" " "
80. Soap :—			
(a) Common, including medicated (not intended for toilet purposes), laundry, polishing and soft soap	per 100 lb.	0 4 2	0 6 3
(b) Fancy, including medicated and perfumed soaps for toilet purposes	" "	0 16 8	1 5 0
81. Spices		10 per cent.	15 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
82. Spirits :—			
(a) Brandy	per gallon	0 6 0	0 9 0
(b) Gin—			
Not exceeding the strength of proof	" "	0 6 0	0 9 0
Exceeding the strength of proof	per proof gallon	0 6 0	0 9 0
(c) Whisky—			
Not exceeding the strength of proof	per gallon	0 11 0	0 13 6
Exceeding the strength of proof	per proof gallon	0 11 0	0 13 6

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
82. Spirits— <i>continued.</i>		£ s. d.	£ s. d.
(d) Rum—			
Not exceeding the strength of proof	per gallon	0 9 0	0 11 6
Exceeding the strength of proof ..	per proof gallon	0 9 0	0 11 6
(e) Cordials, liqueurs, and flavouring extracts containing spirits ..	per liquid gallon	0 7 6	0 10 0
(f) Bitters and falernum	" "	0 4 0	0 6 0
(g) Medicinal spirits, admitted as such by the Collector of Customs ..	" "	0 6 0	0 8 6
(h) Methylated spirits and methylated alcohol, admitted as such by the Collector of Customs	" "	0 2 6	0 5 0
Perfumed spirits :—			
(i) Bay rum	" "	0 3 0	0 5 6
(j) All others, including dentifrices, toilet preparations and washes ..		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
Unenumerated spirits—			
(k) Potable—			
Not exceeding the strength of proof	per gallon	0 11 0	0 13 6
Exceeding the strength of proof ..	per proof gallon	0 11 0	0 13 6
(l) Not potable	per liquid gallon	0 2 6	0 5 0
83. Starch	per 100 lb.	0 2 1	0 3 1½
84. Stationery, other than paper		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
85. Stones and slates		" "	" "
86. Sugar :—			
(a) Refined	per 100 lb.	0 12 6	0 16 8
(b) Unrefined	" "	0 4 2	0 6 3
(c) Molasses and syrup	per gallon	0 0 4	0 0 6
87. Tea	per lb.	0 0 8	0 1 0
88. Tobacco and snuff :—			
Unmanufactured—			
(a) Leaf—			
(i) In packages of less than 200 lb.	"	0 2 6	0 3 9
(ii) In other packages	"	0 1 6	0 2 3
Manufactured—			
(b) Cigars	"	0 6 0	0 9 0
(c) Cigarettes	"	0 5 6	0 8 3
(d) Snuff	"	0 3 0	0 4 6
(e) Other manufactured tobacco	"	0 4 0	0 6 0
89. Toys and games		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
90. Umbrellas and parasols		" "	" "

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
91. Vegetables :—		£ s. d.	£ s. d.
(a) Dried, canned or preserved.. ..	per 100 lb.	0 8 4	0 12 6
(b) Onions and garlic	" "	0 2 1	0 3 1½
92. Vinegar	per gallon	0 0 6	0 0 9
93. Watches and parts thereof		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
94. Wax		" "	" "
95. Wine :—			
(a) Sparkling	" "	0 8 0	0 10 0
(b) Still—other than claret, Vin de Bordeaux and Vin de Cot—			
In bottles containing less than 42 per cent. of proof spirit	" "	0 2 0	0 2 6
In wood, under 42 degrees	" "	0 1 8	0 2 1
(c) Claret, Vin de Bordeaux, Vin de Cot	" "	0 0 1	0 0 3
(d) Vermouth	" "	0 0 8	0 1 0
(e) Medicated wines	" "	0 2 6	0 3 1
96. Wood and timber :—			
Unmanufactured—			
(a) Lumber, white pine, spruce, fir and hemlock per superficial measurement of 1 inch thick	per 1,000 ft.	0 12 6	1 0 10
(b) Lumber, pitch pine, per superficial measurement of 1 inch thick	" "	0 12 6	1 0 10
(c) Oak, beech, elm, mahogany and all other hard woods	" "	0 16 8	1 5 0
(d) Shingles	per 1,000	0 4 2	0 6 3
(e) Puncheons, pipes, hogsheads, casks, and barrels (empty) other than for the exportation of produce		5 per cent. <i>ad valorem</i>	7½ per cent. <i>ad valorem</i>
(f) Other kinds		10 " "	15 " "
Manufactured—			
(g) House, office, cabinet or store furniture, coffins, caskets, doors, sashes and blinds		" "	" "
(h) Other kinds		" "	" "
97. Wool and woollen manufactures (except hosiery, shirts, vests and ties)		" "	" "
98. All other articles not in this Schedule particularly enumerated, or in the List of Exemptions particularly exempted		" "	" "

Note.—In the case of specific duties, these rates to be charged upon any greater or less quantity of such goods, wares and merchandise respectively.

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EXEMPTIONS

1. Animals and birds, living, exclusive of those specified in the tariff.
2. Arms, ammunition, uniforms and prizes imported by, or for the use of, His Majesty's Naval or Military Forces, the Civil Service, the Police Force or any Militia or Volunteer Force or Rifle Association, Boy Scouts and Girl Guides uniforms and equipment sanctioned by the Governor, and all goods, wares and merchandise imported or taken out of bond for the use of His Majesty's Naval or Military Forces on the signed declaration of the Officer, for the time being, in command of such Forces.
3. Articles sent to the Presidency for repairs and improvements and so proved to the satisfaction of the Collector of Customs.
4. Articles imported at the cost of public subscribers as gifts to the public.
5. Articles passed by the Collector of Customs as the personal baggage of passengers; professional apparatus and workmen's tools brought in by passengers for their own use, and household effects including pianos, gramophones and other musical instruments not exceeding in value £250, brought in for personal use and not for sale, and which have been in the use of the passenger for at least one year, and personal effects not being merchandise, of natives or others domiciled in the Presidency who have died abroad.
6. Articles imported especially for the furnishing, decoration, construction and repair of churches used for public worship, on the signed declaration of the head of the denomination for which they are intended.
7. Articles imported by, or taken out of bond for the use of, the Colonial Government.
8. Articles imported by, or for the use of, any office or bureau for meteorological observations approved by the Governor.
9. Articles reimported into the Presidency on which duty has been paid on a previous importation and so proved to the satisfaction of the Collector of Customs; provided that duty shall be payable on the cost or value of any repairs or improvements made to such articles between the dates of exportation and reimportation.
10. Articles for the official use of any foreign Consulate, or the luggage and personal effects of the Consular representative of any foreign country, or his family, or suite, if such Consular representative is not engaged in any other business or profession in this Presidency, provided that a similar privilege is accorded by such foreign country to the British Consulate therein.
11. Articles imported or taken out of bond by or on behalf of any District Board, Public Library, or public institution, provided that if such articles are sold for use or consumption in the Presidency, the unpaid duty in respect thereof shall be paid by such bodies.
- 11A. Goods (except spirituous liquors or tobacco in any form) contained in any bale, package, etc., imported from any other Presidency of the Colony not exceeding £2 in value, provided that the importer makes a written and signed declaration to the satisfaction of the Treasurer that the contents of such bale, etc, contains such goods to a value not exceeding £2 and are imported solely for the use of the importer and are not for sale or for the purpose of any trade or business.
12. Artificial limbs.
13. Artificial poppies for sale in connection with Earl Haig's Fund for Disabled Soldiers.
14. Bags and sacks (empty) for the exportation of produce.
15. Bees, beehives, bee-keeping apparatus.
16. Books, printed, bound or unbound, not being account books; music, newspapers, pamphlets, periodicals, unframed photographs, almanacs, school

globes, atlases, charts, maps, plans, trade catalogues and advertising circulars of no commercial value, banknotes, used postage stamps and used postcards ; but not including printed labels, printed forms, and Christmas cards.

17. British aircraft and accessories, imported into this Presidency.
18. Bullion and coin.
19. Carriages, carts and wagons : Railway rolling stock.
20. Clothing for free distribution to the poor inhabitants of the Island of Dominica imported on the recommendation of the Chairman of the Poor Relief Committee.
21. Cocoa, raw.
22. Cotton, raw.
23. Drugs and appliances imported with the approval of the Governor for the relief and control of ankylostomiasis and tuberculosis.
24. Drugs and appliances imported with the approval of the Governor for an institute for the blind.
25. Eggs.
26. Empty bottles, jars and containers, imported for filling and export.
27. Fish, fresh, including fresh fish in cold storage, and turtle.
28. Fruits and nuts :—Fruits, fresh, which are entitled to British Preferential Tariff ; coconuts.
29. Fuel :—Firewood and charcoal.
30. Gums :—Balata, chicle and raw rubber.
31. Gunpowder, except for sporting purposes, and other explosives.
32. Hides and skins, raw.
33. Horns and bones.
34. Horses, baggage and furniture of officers on Imperial Service in His Majesty's Naval and Military Forces.
35. Ice.
36. Implements and tools :—Agricultural.
37. Lime, whiting and chalk, which the Collector of Customs is satisfied is imported for use in the manufacture of citrate of lime.
38. Manures, all kinds, insecticides, fungicides, vermin killers, sulphate of ammonia, nitrate of soda, lime and other substances, which the Collector of Customs is satisfied are imported for use as manures, or as remedies for diseases of or preventives of insect attacks on plants and animals.
39. Meat, fresh, including game and poultry, and fresh meat, game and poultry in cold storage.
40. Metal barrels and metal drums (empty) for the exportation of produce.
41. Nuts and kernals :—Copra.
42. Packages or coverings in which any articles are imported, and which are, in the opinion of the Collector of Customs, the usual or proper packages or coverings.
43. Packages and bags, exported filled with produce and returned empty, passed as such by the Collector of Customs.
44. Patterns and samples of no commercial value.
45. Petroleum :—Crude, for use as fuel.
46. Plants, seeds and bulbs for cultivation or propagation.
47. Poultry incubators, brooders and other poultry-rearing appliances, and poultry food, admitted as such by the Collector of Customs.

48. Printing ink.
49. Produce of the Presidency, reimported into the Presidency within one year from date of exportation, and so proved to the satisfaction of the Collector of Customs.
50. Salvarsan, neosalvarsan, novarsonobillon, neokharsivan, and other arsenical preparations used in the treatment of disease.
51. Sand, earth and stone in the rough, not including precious stones.
52. Scientific apparatus, utensils, instruments and preparations, including absolute alcohol for preserving purposes, imported exclusively for the purpose of prosecuting scientific investigations on behalf of any college, academy, school or seminary of learning, and not for sale or exchange, and so proved to the satisfaction of the Collector of Customs.
53. Shooks, staves, headings and wood hoops for the exportation of produce.
54. Specimens illustrative of natural history.
55. Sulphuric acid, which the Collector of Customs is satisfied is imported for the manufacture of citric acid.
56. Surgical instruments and appliances, imported for his use by a medical practitioner in actual practice, value not exceeding £100; or by a licensed veterinary practitioner or dentist, value not exceeding £20, for use in their professions.
57. Tanning and dyeing materials :—Divi-divi, logwood and mangrove and other bark.
58. Tombstones, grave railings and mural tablets.
59. Tonga beans.
60. Vaccine lymph, medical serums and radium.
61. Vegetables, fresh, except garlic and onions.
62. Wine, imported for the purpose of administering the Sacrament, on the signed declaration of the head of the denomination for which such wine is intended.
63. Wireless apparatus and all articles imported for the use of Cable and Wireless Ltd., for their said undertaking.
64. Wooden puncheons, pipes, hogsheads, casks and barrels (empty), for the exportation of produce.
65. Yeast, imported in bottles and used for the purposes of distilling.
66. All goods, except rum, sugar, syrup, molasses and tobacco, being the growth, produce or manufacture of, or raised in any of the islands composing the Colony of the Leeward Islands, if accompanied by a certificate of origin signed by the Collector of Customs of the exporting Presidency.
67. Everything of whatsoever description which the importer shall prove to the satisfaction of the Collector of Customs to be imported solely for the purpose of manufacturing produce upon which either export or Excise duty will become payable when the process of manufacture shall have been completed, including paper for the wrapping and packing of fruit for export and ecuelling pans.
68. Motor cars, cycle cars and motor cycles brought in by visitors for temporary use only, on certain specified conditions.

PREFERENTIAL TARIFF REGULATIONS.

The preferential tariff regulations of Dominica follow generally those in force in the United Kingdom. The proportion of Empire content necessary to enable goods to qualify for preferential treatment is 25 per cent., except for those classes of goods specified in United Kingdom Statutory Rules and Orders Nos. 760 and 761 of 1933 for which the percentages are the same as in the United Kingdom.

LEEWARD ISLANDS—MONTERRAT

A surtax of 25 per cent. of the duty is charged in respect of all goods subject to Customs duties, with the exception of items 38 (c), (d) and (e), 41 (e) and (f), 83, and 96, which are charged surtax at the rate of 10 per cent.

ASCERTAINMENT OF AD VALOREM DUTY

The value of any article for the purpose of ad valorem duty shall be the net invoice price which an importer would pay in the country of origin, and duty shall be paid on that value as fixed by the Treasurer (Ordinance No. 7 of 1928).

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.*	General Tariff.
		£ s. d.	£ s. d.
1. Aerated and mineral waters, natural and artificial	per dozen reputed pints	0 0 6	0 0 9
2. Animals and birds, living :—			
(a) Asses	per head	0 4 0	0 6 0
(b) Cattle	"	0 6 0	0 9 0
(c) Dogs	"	0 4 0	0 6 0
(d) Goats	"	0 0 6	0 0 9
(e) Horses	"	0 10 0	0 15 0
(f) Mules	"	0 10 0	0 15 0
(g) Sheep	"	0 1 0	0 1 6
(h) Swine	"	0 1 0	0 1 6
(i) Poultry and game, all kinds		Free	Free
3. Apparel, all kinds		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
4. Arms, ammunition and explosives :—			
Arms—			
(a) Swords, bayonets and similar weapons		" "	" "
Firearms—			
(b) Fowling pieces	each	1 0 0	1 10 0
(c) All other kinds	"	0 10 0	0 15 0
Ammunition—			
All kinds, including unloaded cartridges		15 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
Explosives—			
(d) Gunpowder		10 " "	15 " "
5. Asphalt, all kinds, including pitch and tar		10 " "	15 " "
6. Bags and sacks, empty, not including paper bags		" "	" "
7. Bags (travelling and tool), trunks and valises		" "	" "
8. Baskets, all kinds		" "	" "
9. Beer and ale, stout and porter :—			
(a) In bottle	per reputed gallon	0 1 10	0 2 6
(b) In wood	per gallon	0 1 10	0 2 6

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 149

Articles.	Rate of Duty.			
		British Preferential Tariff.*		General Tariff.
		£	s. d.	£ s. d.
10. Biscuits, bread and cakes :—				
(a) Unsweetened, in barrels	per 100 lb.	0	1 4	0 2 0
(b) Unsweetened, in tins or packages other than barrels	" "	0	2 1	0 4 2
(c) Other kinds	" "	0	8 4	0 12 6
11. Blacking and polishes		10 per cent. <i>ad valorem</i>		15 per cent. <i>ad valorem</i>
12. Blue		"	"	" "
13. Boots, shoes and slippers :—				
(a) Boots, bootees, shoes and overshoes, slippers and sandals of all descriptions made wholly or partly of rubber, balata, or gutta percha (except where the outer parts of the uppers, apart from stitchings, fastenings or ornaments, is made entirely of leather or partly of leather and elastic)		"	"	10 per cent. <i>ad valorem</i> (plus 1s. per pair)
(b) Rubber soled shoes with leather upper parts, apart from stitchings, fastenings or ornaments, or partly of leather or elastic		"	"	10 per cent. <i>ad valorem</i> (plus 2s. per pair)
(c) Other kinds		"	"	20 per cent. <i>ad valorem</i>
14. Bricks and tiles	per 1,000	0	4 2	0 6 3
15. Brooms and brushes		10 per cent. <i>ad valorem</i>		15 per cent. <i>ad valorem</i>
16. Buckets, pails and tubs		"	"	" "
17. Butter and butter substitutes :—				
(a) Butter	per 100 lb.	0	8 4	1 0 10
(b) Ghee	" "	0	8 4	0 15 0
(c) Butter substitutes, including but-terine and oleomargarine	" "	0	7 0	0 10 6
18. Candles :—				
(a) Tallow candles	" "	0	8 4	0 12 6
(b) Other kinds	" "	0	12 6	0 13 9
Cards, playing. (See Paper.)				

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 149

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.*	General Tariff.
		£ s. d.	£ s. d.
19. Carriages, carts and wagons :—			
(a) Bicycles and tricycles, and parts thereof, other than motor ..		10 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(b) Motor bicycles and tricycles and parts thereof, including tyres ..		" "	30 " "
(c) Motor cars and motor vehicles and parts thereof, including tyres ..		" "	" "
(d) Other kinds and parts thereof ..		" "	25 " "
(e) Railway and tramway rolling stock and materials for permanent way		Free	Free
20. Cattle and other animal foods :—			
(a) Bran and pollard	per 100 lb.	0 1 4	0 2 0
(b) Linseed oil cake, and linseed oil cake meal	" "	0 1 4	0 2 0
(c) Other kinds, admitted as such by the Treasurer	" "	0 1 4	0 2 0
21. Cement	per 400 lb.	0 2 0	0 4 0
22. Cheese	per 100 lb.	0 8 4	0 17 6
23. Chemicals :—			
(a) Calcium carbide	" "	0 2 0	0 3 0
(b) Other kinds	" "	10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
24. Chinaware, porcelain, earthenware and pottery			20 " " 0
25. Cider and perry	per gallon	0 " 1 " 4	0 " 2 " 0
26. Clocks and parts thereof		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
27. Coal, coke and patent fuel	per ton	0 1 8	0 2 6
28. Cocoa :—			
(a) Raw	per 100 lb.	0 12 6	0 18 9
(b) Ground or otherwise prepared, except sweetmeats	per lb.	0 0 2	0 0 4
29. Coffee :—			
(a) Raw	per 100 lb.	0 8 4	0 12 6
(b) Roasted, ground or otherwise prepared, including coffee substitutes	per lb.	0 0 2	0 0 4
30. Confectionery, including chocolate creams and sweetmeats of all kinds		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
31. Cordage and twine		" "	" "
32. Cork manufactures		" "	15 " "

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 149

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
33. Cotton—manufactures of (except hosiery)		£ s. d. 10 per cent. <i>ad valorem</i>	£ s. d. 15 per cent. <i>ad valorem</i>
34. Cutlery		" "	" "
35. Electrical apparatus		" "	" "
36. Films, cinematograph	per 100 ft.	0 " 6	0 " 9
37. Fireworks		15 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
38. Fish :—			
(a) Fresh		Free	Free
(b) Canned or preserved in tins, jars or bottles	per 100 lb.	0 8 4	0 12 6
(c) Herrings and alewives dried, salted, smoked or pickled	" "	0 2 1	0 4 2
(d) Salmon, trout and mackerel, dried, salted, smoked or pickled	" "	0 4 2	0 6 3
(e) Other kinds, salted, smoked or pickled	" "	0 2 1	0 4 2
39. Fruits and nuts :—			
(a) Fruit, fresh, except apples		Free	Free
(b) Apples	per barrel	"	0 2 1
(c) Dried, including currants, figs, prunes and raisins, other than candied or crystallized fruit and fruit in liquid	per lb.	0 0 2	0 0 3
(d) Nuts, edible, other than coconuts and peanuts	"	0 0 2	0 0 3
40. Glass and glassware		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
41. Grain, flour, pulse and preparations thereof :—			
Grain—			
(a) Corn (maize)	per 100 lb.	0 1 0	0 1 6
(b) Oats	" "	0 1 0	0 1 6
(c) Rice	" "	0 3 0	0 4 6
(d) Other kinds	" "	0 1 0	0 1 6
Flour and meal—			
(e) Wheaten	per 196 lb.	0 7 0	0 9 0
(f) Maize or cornmeal	" "	0 2 0	0 3 0
(g) Other kinds	per 100 lb.	0 3 0	0 4 6
Pulse—			
(h) Beans and peas, whole or split	" "	0 1 0	0 1 6
(i) Dhall	" "	0 1 0	0 1 6
(j) Other kinds	" "	0 1 0	0 1 6
Farinaceous preparations—			
(k) Arrowroot	" "	0 4 0	0 6 0
(l) Other kinds, including cornflour, macaroni, oatmeal, rolled oats, sago, tapioca, vermicelli and other cereal foods	" "	0 6 3	0 8 4

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 149.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
42. Grease, all kinds		£ s. d. 10 per cent. <i>ad valorem</i>	£ s. d. 15 per cent. <i>ad valorem</i>
43. Gums, all kinds		" "	" "
44. Haberdashery and millinery (except hosiery)		" "	" "
45. Hardware		" "	20 " "
46. Hats, caps and bonnets		" "	15 " "
47. Hay and chaff	per 100 lb.	0 1 0	0 1 6
48. Hemp and hemp manufactures		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
48a. Hosiery :—			
(a) Cotton and artificial silk		" "	10 " " (plus 6d. per pair)
(b) Silk		" "	10 per cent. <i>ad valorem</i> (plus 9d. per pair)
(c) Other kinds		" "	15 per cent. <i>ad valorem</i>
49. Implements and tools :—			
(a) Agricultural		" "	" "
(b) Other kinds		" "	" "
50. Indiarubber and gutta percha manufactures		" "	" "
51. Jams, jellies and preserved fruits :—			
(a) Jams, jellies and marmalade	per 100 lb.	0 12 6	0 18 9
(b) Canned and bottled fruits	" "	0 12 6	0 18 9
(c) Other kinds, including candied and crystallized fruit and peel	" "	0 12 6	0 18 9
52. Jewellery		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
53. Jute and jute manufactures, other than empty bags and sacks	" "	" "	" "
54. Lard and lard substitutes	" "	0 4 2	0 10 5
55. Leather and manufactures of, except boots and shoes		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
56. Lime	per 200 lb.	0 0 6	0 0 9
57. Linen and linen manufactures		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
58. Machinery		Free	Free
59. Matches :—			
(a) In boxes containing 80 matches or less. (Matches in boxes containing a greater quantity than 80 matches each to be charged in proportion)	per gross of boxes	0 1 0	0 1 6

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 149

Articles.	Rate of Duty.			
		British Preferential Tariff.*	General Tariff.	
		£ s. d.	£ s. d.	
60. Meats :—				
(a) Beef and pork, pickled or salted ..	per 100 lb.	0 6 0	0 9 0	
(b) Canned	" "	0 8 4	0 12 6	
(c) Smoked or cured, including bacon and hams	" "	0 12 6	0 18 9	
(d) Other kinds, including extracts of meat, game and poultry		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>	
(e) Fresh		Free	Free	
61. Medicines and drugs		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>	
62. Metals and manufactures of, not elsewhere enumerated		" "	" "	
63. Milk :—				
(a) Condensed or otherwise preserved, containing not less than 7 per cent. of butter fat	per 48 lb.	0 6 0	0 9 0	
(b) Condensed or otherwise preserved, containing less than 7 per cent. of butter fat	" "	0 12 0	0 18 0	
(c) Other kinds		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>	
64. Musical instruments		" "	" "	
65. Nuts and kernels other than food ..		" "	" "	
66. Oils :—				
(a) Edible	per gallon	0 0 1	0 0 2	
(b) Fuel for internal combustion engines ..		5 per cent. <i>ad valorem</i>	10 per cent. <i>ad valorem</i>	
(c) Fuel for furnaces		0 0 2	0 0 3	
(d) Illuminating, including kerosene and other refined petroleum burning oils	" "	0 0 4	0 0 6	
(e) Lubricating	" "	0 0 6	0 0 9	
(f) For mixing paints	" "	0 0 4	0 0 6	
(g) Motor spirit, including benzine, benzoline, gasoline, naphtha and petrol spirits generally	" "	10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>	
(h) Other kinds, including essential, medicinal and perfumed oils ..		" "	" "	
67. Oilcloth and linoleum		" "	" "	
68. Painter's colours and materials :—				
(a) Paints, colours and putty		" "	" "	
(b) Polishes and varnishes		" "	" "	
(c) Turpentine and turpentine substitutes	per gallon	0 0 6	0 0 9	

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 149

Articles.	Rate of Duty.		
		British Preferential Tariff*.	General Tariff.
		£ s. d.	£ s. d.
69. Paper :—			
(a) Cards, playing		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(b) Paper of all kinds and manufactures of paper		" "	" "
70. Perfumery and toilet preparations, not containing perfumed spirits		20 " "	30 " "
71. Pickles, condiments and sauces		10 " "	15 " "
72. Pictures, except unframed photographs		" "	" "
73. Plants, seeds and bulbs		Free	Free
74. Plate and plated ware		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
75. Provisions, unenumerated		" "	" "
76. Saddlery and harness		" "	" "
77. Salt :—			
(a) Coarse and rock salt	per ton	Free	0 10 0
(b) Fine, including table salt	per 100 lb.	"	0 2 1
78. Seeds for expressing oil therefrom		"	Free
79. Ships :—			
(a) Ships, boats and launches		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(b) Spars and oars		5 " "	7½ " "
80. Silk and silk manufactures (except hosiery)		10 " "	15 " "
81. Soap :—			
(a) Common, including medicated (not intended for toilet purposes), laundry, polishing and soft soap	per 100 lb.	0 6 0	0 9 0
(b) Fancy, including medicated and perfumed soaps for toilet purposes		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
82. Spices		10 " "	15 " "
83. Spirits :—			
(a) Brandy	per proof gallon or under	0 11 0	0 13 6
(b) Gin	" "	0 9 0	0 12 0
(c) Whisky	" "	0 14 0	0 16 6
(d) Rum	" "	0 10 6	0 13 0

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 149

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
83. Spirits— <i>continued.</i>			
(e) Cordials, liqueurs and flavouring extracts containing spirits ..	per gallon	0 11 0	0 13 6
(f) Bitters and falernum	" "	0 3 4	0 5 0
(g) Medicinal spirits, admitted as such by the Treasurer	" "	0 6 0	0 9 0
(h) Methylated spirits and methylated alcohol, admitted as such by the Treasurer	" "	0 6 0	0 9 0
Perfumed spirits—			
(i) Bay rum	" "	0 2 0	0 3 0
(j) All others, including dentifrices, toilet preparations and washes ..		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
(k) Alcohol for the manufacture of bay rum, admitted as such by the Treasurer	per liquid gallon	0 0 6	0 5 0
Unenumerated spirits—			
(l) Potable	per proof gallon or under	0 11 0	0 13 6
(m) Not potable	per gallon	0 6 0	0 8 6
84. Starch		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
85. Stationery, other than paper		" "	" "
86. Stones and slates		" "	" "
87. Sugar :—			
(a) Refined	per 100 lb.	0 2 0	0 8 4
(b) Unrefined	" "	0 0 9	0 8 4
(c) Molasses and syrup—			
(i) Muscovado	per 100 gallons	0 8 4	0 16 8
(ii) Vacuum pan	" "	0 4 2	0 8 4
(iii) Cane syrup	" "	0 8 4	0 16 8
88. Tea	per lb.	0 0 6	0 0 9
89. Tobacco and snuff :—			
Unmanufactured—			
(a) Leaf	" "	0 1 0	0 1 6

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For Customs duties surtax, see page 149

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
89. Tobacco and snuff— <i>continued.</i>		£ s. d.	£ s. d.
Manufactured—			
(b) Cigars if over the value of 6s. per 100	per lb.	0 3 0	0 4 6
Cigars if of and under the value of 6s. per 100	" "	0 2 6	0 3 0
(c) Cigarettes	" "	0 4 0	0 6 0
(d) Snuff	" "	0 3 4	0 5 0
(e) Other manufactured tobacco	" "	0 4 0	0 6 0
90. Toys and games		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
91. Umbrellas and parasols		" "	" "
92. Vegetables :—			
(a) Fresh. Other kinds		Free	Free
(b) Dried, canned or preserved	per 100 lb.	0 6 0	0 9 0
(c) Onions and garlic	" "	0 2 0	0 3 0
(d) Potatoes, other than sweet	" "	0 2 0	0 3 0
93. Vinegar :—			
(a) In wood	per gallon	0 0 2	0 0 3
(b) In bottle		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
94. Watches and parts thereof		" "	" "
95. Wax		" "	" "
96. Wine, containing less than 42 per cent. of proof spirit :—			
(a) Sparkling	per gallon	0 6 0	0 8 0
(b) Still	" "	0 3 0	0 4 0
(c) Vermouth	" "	0 1 0	0 2 0
(d) Medicated wines	" "	0 3 6	0 5 0
97. Wood and timber :—			
Unmanufactured—			
(a) Lumber, white pine, spruce, fir and hemlock, per superficial measurement of one inch thick	per 1000 ft.	0 6 8	0 12 0
(b) Lumber, pitch pine, per superficial measurement of one inch thick	" "	0 8 4	0 12 6
(c) Oak, beech, elm, mahogany and all other hard woods	" "	0 16 8	1 5 0
(d) Shingles, cedar and pine	" "	0 3 4	0 5 0
Cypress and wallaba	" "	0 6 8	0 12 0
(e) Shooks, staves and headings		5 per cent. <i>ad valorem</i>	7½ per cent. <i>ad valorem</i>
(f) Wood hoops		" "	" "
(g) Wooden packages imported for the export of produce		" "	" "
(h) Other kinds		15 " "	10 " "

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 149.

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
	£ s. d.	£ s. d.
97. Wood and timber— <i>continued</i> . Manufactured—		
(a) House, office, cabinet or store furniture, coffins, caskets, doors, sashes and blinds	10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(b) Other kinds	" "	" "
98. Wool and woollen manufactures (except hosiery)	" "	" "
99. All other articles not in this Schedule particularly enumerated, or in the List of Exemptions particularly exempted . .	" "	" "
<i>Note</i> .—In the case of specific duties, these rates to be charged upon any greater or less quantity of such goods respectively.		

* Applies to goods the growth, produce or manufacture of the British Empire.

EXEMPTIONS.

1. Animals and birds, living, exclusive of those specified in the tariff but inclusive of all sucking animals not exceeding six months.
2. Arms, ammunition, uniforms and prizes imported by, or for the use of His Majesty's Naval or Military Forces, the Civil Service, the Police Force or any Militia or Defence Force or Rifle Association sanctioned by the Governor, and all goods imported or taken out of bond for the use of the Governor, and for His Majesty's Naval or Military Forces on the signed declaration of the Officer, for the time being, in command of such forces. All articles imported or supplied for the use of the Governor.
3. Articles sent to the Presidency for repairs and improvements and so proved to the satisfaction of the Treasurer.
4. Articles imported at the cost of public subscribers as gifts to the public.
5. Articles passed by the Treasurer as the personal baggage of passengers; professional apparatus and workmen's tools brought in by passengers for their own use, and household effects not exceeding in value £250, brought in for personal use and not for sale, and which have been in the use of the passenger for at least one year, and personal effects, not being merchandise of natives or others domiciled in the Presidency who have died abroad.
6. Articles of British Empire origin imported especially for the use in and for furnishing, decorating, construction and repair of churches used for public worship on the signed declaration of the head of the denomination and of all *bona fide* schoolhouses. Provided that the restriction as regards British Empire origin shall not apply to pitch pine lumber.

7. Articles imported by, or taken out of bond, for the use of the Government.
8. Articles imported by, or for the use of, any office or bureau for meteorological observations approved by the Governor.
9. Articles exported for repair or alteration, or which are exported for the purpose of being made into wearing apparel and subsequently reimported, provided that notice of the intention to export such articles is given to the Treasurer at the time of exportation.
10. Articles for the official use of any foreign Consulate, or the luggage and personal effects of the Consular representative of any foreign country, or his family, or suite, if such Consular representative is not engaged in any other business or profession in the Presidency, provided that a similar privilege is accorded by such foreign country to the British Consulate therein.
11. Articles imported or taken out of bond by or on behalf of any district board, public library, or public institution, provided that if such articles are sold for use or consumption in the Presidency, the unpaid duty in respect thereof shall be paid by such bodies.
12. Articles imported in exchange for similar previously imported articles which have been exported within three months of their importation on which duty has been paid. Notice to be given to the Treasurer at time of exportation.
13. Articles imported in small quantities for use in experiments connected with some local industry or proposed industry. Subject to the approval of the Governor.
14. Artificial limbs.
15. Asphalt and crude oil for repairs of estate roads.
16. Bees, beehives and bee-keeping apparatus.
17. Blasting powder for making and repairing estate roads.
18. Books, printed, bound or unbound, not being account books ; music, newspapers, pamphlets, periodicals, unframed photographs, almanacs, school globes, atlases, charts, maps, plans, trade catalogues and advertising circulars of no commercial value, banknotes, used postage stamps and used postcards, but not including printed labels, printed forms, and Christmas cards.
19. British aircraft and accessories.
20. Bullion and coin.
21. Chalk, whitening, lime, caustic soda, fuller's earth to be used in the manufacture of products to the satisfaction of the Treasurer.
22. Drugs and appliances imported with the approval of the Governor for the relief and control of any disease.
23. Eggs.
24. Fish, fresh, including fresh fish in cold storage and turtle.
25. Fruits and nuts :—Fruits, fresh ; including apples, the growth of the British Empire, and coconuts, and peanuts.
26. Firewood and charcoal.
27. Horses, baggage and furniture of officers on Imperial Service in His Majesty's Naval and Military Forces.
28. Ice.
29. Machinery, including parts :—
 - (a) Multiple effect machinery for manufacturing sugar and materials required to erect, enlarge or improve a factory wherein a multiple effect is or is to be installed ; provided that such materials are to form an integral part of such factory, and provided that this exemption shall not be deemed to include materials imported for the erection, enlargement, improvement or repair of any buildings used or to be used by the employees of a factory as dwelling-houses.

(b) Machinery, whether stationary or portable, for agriculture, irrigation or mining, or for the manufacture of any product of the Presidency, or for the ginning or baling of cotton, including steam engines, oil engines, gas engines, steam pipes, boilers, boiler-tubes, firebars and ploughs.

Provided that the articles in this exemption enumerated under heads (a) and (b) shall not be free of duty when imported for sale and that the term "machinery" shall mean machines consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, admitted as such by the Treasurer.

30. Manures, all kinds, insecticides, fungicides, vermin-killers, sulphate of ammonia, nitrate of soda, lime and other substances, which the Treasurer is satisfied are imported for use as manures, or as remedies for diseases of or preventives of insect attacks on plants and animals. Apparatus for spraying livestock or plants with insecticides and fungicides.
31. Meat, fresh, including game and poultry, and fresh meat, game and poultry in cold storage.
32. Packages :—Boxes, barrels, crates and inner packages of all kinds, also packages and coverings (except butts, puncheons, hogsheads, tierces and trunks) in which goods are actually imported, if usual and proper for the purpose, and every empty package imported into this Presidency which shall be proved to the satisfaction of the Treasurer to have been exported from this Presidency with produce therein or which shall be proved to the satisfaction of the Treasurer to have been brought from any port or place without this Presidency in exchange for a package exported from this Presidency with produce.
33. Patterns of no commercial value.
34. Plants, seeds and bulbs for cultivation or propagation.
35. Produce of the Presidency, reimported into the Presidency within one year from date of exportation, and so proved to the satisfaction of the Treasurer.
36. Railway and tramway rolling stock and materials for permanent way.
37. Salt, the produce of the British Empire.
38. Samples, not of a commercial value, of manufactured or other goods and all articles intended for exhibition only.
39. Scientific apparatus, utensils, instruments and preparations, including absolute alcohol for preserving purposes, imported exclusively for the purpose of prosecuting scientific investigations on behalf of any college, academy, school or seminary of learning, and not for sale or exchange, and so proved to the satisfaction of the Treasurer.
40. Specimens illustrative of natural history.
41. Sulphuric acid, which the Treasurer is satisfied is imported for the manufacture of citric acid.
42. Surgical instruments and appliances, imported for his use by a medical practitioner in actual practice, value not exceeding £100 ; or by a licensed veterinary practitioner or dentist, value not exceeding £20, for use in their professions.
43. Tanning and dyeing materials :—Divi divi, logwood, mangrove and other bark.
44. Tombstones, tablets and railings for graves.
45. Uniforms and equipment imported for use by Boy Scouts and Girl Guides subject to an undertaking in writing being given, in each case, by the head of the Boy Scouts or Girl Guides that such articles are imported for the use of Boy Scouts or Girl Guides in that capacity and for use for parade or patrol purposes.
46. Vaccine lymph, medical serums and radium.
47. Vegetables, fresh, except garlic, onions and potatoes other than sweet.
48. Wine, imported for the purpose of administering the Sacrament, on the signed declaration of the head of the denomination for which such wine is intended.

49. Wireless apparatus and all articles imported for the use of the Pacific Cable Board for their undertaking.
50. Goods—except spirituous liquors and tobacco in any form—imported from any other Presidency of the Colony, not exceeding £2 in value of any one bale, package, etc., provided customs duty has already been paid in one Presidency of the Colony on such goods and provided further that the importer makes a written and signed declaration to the satisfaction of the Treasurer that the contents of such bale, etc., contains such goods to a value not exceeding £2 and are imported solely for the personal use of the importer and are not for sale or for the purpose of any trade or business.

PREFERENTIAL TARIFF REGULATIONS

The preferential tariff regulations of Montserrat follow generally those in force in the United Kingdom. The proportion of Empire content necessary to enable goods to qualify for preferential treatment is 25 per cent., except for those classes of goods specified in United Kingdom Statutory Rules and Orders Nos. 760 and 761 of 1933 for which the percentages are the same as in the United Kingdom.

LEEWARD ISLANDS—ST. CHRISTOPHER-NEVIS.

A surtax of 25 per cent. of the duty is payable on all goods subject to Customs duties.

ASCERTAINMENT OF AD VALOREM DUTIES

The cost of goods, for the purpose of ascertaining the amount of the ad valorem duty payable thereon shall be calculated, if the goods have been purchased by the importer or consignor thereof, on the price charged for the said goods by the vendor thereof as verified by the genuine invoice of such goods, and, if procured otherwise than by bona fide purchase calculated on the actual market value or wholesale price of such goods at the time of exportation to this Presidency in the principal markets of the country whence such goods were imported.

No discounts or deductions from the value of any goods chargeable with ad valorem duty shall be allowed unless such discount or deduction be clearly shown to the satisfaction of the Collector or other proper officer of Customs on the original invoice or unless the same be verified by the signature of the manufacturer, merchant or person from whom the goods set forth or described in the invoice were purchased, and by whom such discount or deduction has been or purports to have been actually allowed (Ordinance No. 6, of 1927).

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.*	General Tariff.
		£ s. d.	£ s. d.
1. Aerated and mineral waters, natural and artificial	per dozen reputed pints	0 0 6	0 0 9
2. Animals and birds, living :—			
(a) Asses	per head	0 4 0	0 6 0
(b) Cattle (horned)	"	0 6 0	0 9 0
(c) Dogs	"	0 4 0	0 6 0
(d) Goats	"	0 0 6	0 0 9
(e) Horses	"	0 10 0	0 15 0
(f) Mules	"	0 10 0	0 15 0
(g) Sheep	"	0 1 0	0 1 6
(h) Swine	"	0 1 0	0 1 6
(i) Poultry and game, all kinds		Free	Free
3. Apparel, all kinds		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
4. Arms, ammunition and explosives :—			
Arms—			
(a) Swords, bayonets, and similar weapons		" "	" "
Firearms—			
(b) Fowling pieces	each	1 0 0	1 10 0
(c) All other kinds	"	0 10 0	0 15 0
Ammunition—all kinds, including un- loaded cartridges		15 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
Explosives—			
(d) Gunpowder		" "	" "
5. Asphalt, all kinds, including pitch and tar		10 " "	15 " "
6. Bags and sacks, empty, not including paper bags		" "	" "

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 162

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
7. Bags (travelling and tool), trunks and valises		£ s. d. 10 per cent. <i>ad valorem</i>	£ s. d. 15 per cent. <i>ad valorem</i>
8. Baskets, all kinds		" "	" "
9. Beer and ale, stout and porter			
(a) In bottle	per reputed gallon	0 2 3	0 3 0
(b) In wood	per gallon	0 2 2	0 3 0
10. Biscuits, bread and cakes :—			
(a) Unsweetened, in barrels	per 100 lb.	0 1 4	0 2 0
(b) Unsweetened, in tins	" "	0 2 1	0 4 2
(c) Other kinds	" "	0 12 6	0 18 9
11. Blacking and polishes		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
12. Blue		" "	" "
13. Boots, shoes and slippers :—			
(a) Boots, bootees, shoes and overshoes, slippers and sandals of all descriptions made wholly or partly of rubber, balata, or gutta percha (except where the outer parts of the uppers, apart from stitchings, fastenings, or ornaments, is made entirely of leather or partly of leather and elastic)		" "	10 per cent. <i>ad valorem</i> (plus 1s. per pair)
(b) Rubber soled shoes with leather upper parts, apart from stitchings, fastenings, or ornaments, or partly of leather or elastic		" "	10 per cent. <i>ad valorem</i> (plus 2s. per pair)
(c) Other kinds		" "	20 per cent. <i>ad valorem</i>
14. Bricks and tiles	per 1,000	0 8 4	0 12 6
15. Brooms and brushes		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
16. Buckets, pails and tubs		" "	" "
17. Butter and butter substitutes :—			
(a) Butter	per 100 lb.	0 8 4	1 0 10
(b) Chee	" "	0 8 4	0 15 0
(c) Butter substitutes, including but-terine and oleomargarine	" "	0 7 0	0 10 6
18. Candles :—			
(a) Tallow candles	" "	0 8 4	0 12 6
(b) Other kinds	" "	1 5 0	1 17 6

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 162

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
Cards, playing, <i>see</i> Paper.		£ s. d.	£ s. d.
19. Carriages, carts and wagons :—			
(a) Bicycles and tricycles, and parts thereof, other than motor ..		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(b) Motor bicycles and tricycles, and parts thereof, including tyres ..		" "	30 " "
(c) Motor cars and motor vehicles and parts thereof, including tyres ..		" "	25 " "
(d) Other kinds and parts		" "	" "
(e) Railway and tramway rolling stock and material for permanent way ..		5 " "	7½ " "
20. Cattle and other animal foods :—			
(a) Bran and pollard	per 100 lb.	0 1 4	0 2 0
(b) Linseed oil cake and linseed oil cake meal	" "	0 1 4	0 2 0
(c) Other kinds, admitted as such by the Collector of Customs	" "	0 1 4	0 2 0
21. Cement	per 400 lb.	0 2 0	0 4 0
22. Cheese	per 100 lb.	0 8 4	0 15 0
23. Chemicals :—			
(a) Calcium carbide	" "	0 2 0	0 3 0
(b) Other kinds	" "	10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
24. Chinaware, porcelain, earthenware and pottery		" " "	" " "
25. Cider and perry	per gallon	0 " 1 3	0 " 2 0
26. Clocks and parts thereof		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
27. Coal, coke and patent fuel	per ton	0 1 8	0 2 6
28. Cocoa :—			
(a) Raw	per 100 lb.	0 12 6	0 18 9
(b) Ground or otherwise prepared, except sweetmeats	per lb.	0 0 2	0 0 4
29. Coffee :—			
(a) Raw	per 100 lb.	0 8 4	0 12 6
(b) Roasted, ground or otherwise prepared, including coffee substitutes	per lb.	0 0 2	0 0 4
30. Confectionery, including chocolate creams and sweetmeats of all kinds		10 per cent. <i>ad valorem</i>	17 per cent. <i>ad valorem</i>
31. Cordage and twine†		" "	" "
32. Cork manufactures		" "	15 " "
33. Cotton—manufactures of, except hosiery ..		" "	" "
34. Cutlery		" "	" "
35. Electrical apparatus		" "	" "

* Applies to goods the growth, produce or manufacture of the British Empire.

† But see schedule of exemptions.

For Customs duties surtax, see page 162

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
36. Films, cinematograph	per 100 ft.	£ s. d. 0 0 6	£ s. d. 0 0 9
37. Fireworks		15 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
38. Fish :—			
(a) Fresh		Free	Free
(b) Canned or preserved, in tins, jars, or bottles	per 100 lb.	0 8 4	0 14 0
(c) Herrings and alewives, dried, salted, smoked or pickled	" "	0 1 8	0 3 4
(d) Salmon, trout and mackerel, dried, salted, smoked or pickled	" "	0 2 6	0 4 6
(e) Other kinds salted, smoked or pickled	" "	0 1 6	0 3 6
39. Fruits and nuts :—			
(a) Fruit, fresh, except apples		Free	Free
(b) Apples	per barrel	"	0 2 1
(c) Dried, including currants, figs, prunes and raisins, other than candied or crystallized fruit in liquid	per lb.	0 0 2	0 0 3
(d) Nuts, edible, other than coconuts	"	0 0 2	0 0 3
40. Glass and glassware		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
41. Grain, flour, pulse and preparations thereof :—			
Grain—			
(a) Corn (maize)	per 100 lb.	0 1 0	0 1 6
(b) Oats	" "	0 1 0	0 1 6
(c) Rice	" "	0 2 10	0 4 3
(d) Other kinds	" "	0 1 0	0 1 6
Flour and meal—			
(e) Wheaten	per 196 lb.	0 7 0	0 9 0
(f) Maize or cornmeal	" "	0 2 0	0 3 0
(g) Other kinds	per 100 lb.	0 3 0	0 4 6
Pulse—			
(h) Beans and peas, whole or split	" "	0 1 0	0 1 6
(i) Dhol	" "	0 1 0	0 1 6
(j) Other kinds	" "	0 1 0	0 1 6
Farinaceous preparations—			
(k) Arrowroot	" "	0 4 0	0 6 0
(l) Other kinds, including cornflour, macaroni, oatmeal, rolled oats, sago, tapioca, vermicelli and other cereal foods	" "	0 4 0	0 6 0
42. Grease, all kinds		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
43. Gums, all kinds		" "	" "

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 162

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
	£ s. d.	£ s. d.
44. Haberdashery and millinery (except hosiery)	10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
45. Hardware	" "	20 " "
46. Hats, caps and bonnets	" "	15 " "
47. Hay and chaff	per 100 lb. 0 1 0	0 1 6
48. Hemp and hemp manufactures	10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
48a. Hosiery :—		
(a) Cotton and artificial silk	" "	10 per cent. <i>ad valorem</i> (plus 6d. per pair)
(b) Silk	" "	10 per cent. <i>ad valorem</i> (plus 9d. per pair)
(c) Other kinds	" "	15 per cent. <i>ad valorem</i>
49. Implements and tools :—		
(a) Agricultural	" "	" "
(b) Other kinds	" "	" "
50. Indiarubber and gutta percha manufactures	" "	" "
51. Jams, jellies and preserved fruits :—		
(a) Jams, jellies and marmalade	per 100 lb. 0 12 6	0 18 9
(b) Canned and bottled fruits	" " 0 12 6	0 18 9
(c) Other kinds, including candied and crystallized fruit and peel	" " 0 12 6	0 18 9
52. Jewellery	10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
53. Jute and jute manufactures, other than empty bags and sacks	" "	" "
54. Lard and lard substitutes	" " 0 4 2	" " 0 10 5
55. Leather and manufactures of	10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
56. Lime, building	per 200 lb. 0 0 6	0 0 9
57. Linen and linen manufactures	10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
58. Machinery :—		
(1) Machinery and parts thereof admitted as such by the Collector of Customs, viz. :—		
(a) Agricultural, including drainage and irrigation	5 " "	7½ " "
(b) Sugar manufacturing, including rum distillation	" "	" "
(c) Mining	" "	" "
(d) Electrical lighting and power for industrial purposes	" "	" "

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 162

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
58. Machinery— <i>continued</i> .		
(1) Machinery and parts thereof admitted as such by the Collector of Customs, viz.— <i>continued</i> .		
(e) Marine	5 per cent. <i>ad valorem</i>	7½ per cent. <i>ad valorem</i>
(f) Sewing machines	10 " "	15 " "
(g) Water and sewerage	5 " "	7½ " "
(h) Printing	10 " "	15 " "
(i) Other kinds	" "	" "
(j) Fruit or vegetable manufacturing or preserving	Free	Free
(The term "machinery" shall mean machines consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force admitted as such by the Collector of Customs.)		
(2) Machinery accessories, appliances and apparatus which the Collector of Customs is satisfied are for use in connection with any machinery detailed above ..	5 per cent. <i>ad valorem</i>	7½ per cent. <i>ad valorem</i>
59. Matches :—		
(a) In boxes containing 80 matches or less. (Matches in boxes containing a greater quantity than 80 matches each to be charged in proportion)	per gross of boxes	
	0 1 0	0 1 6
60. Meat :—		
(a) Beef and pork, pickled or salted ..	per 100 lb.	
	0 6 0	0 9 2
(b) Canned	" "	0 12 6
(c) Smoked or cured, including bacon and hams	" "	0 18 9
(d) Other kinds, including extract of meat, game and poultry	" "	
	10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(e) Fresh	Free	Free
61. Medicines and drugs :—		
† All kinds	10 per cent.	15 per cent.
62. Metals and manufactures of, not elsewhere enumerated	" "	" "
63. Milk :—		
(a) Condensed or otherwise preserved, containing not less than 7 per cent. of butter fat	per 48 lb.	
	0 6 0	0 9 0

* Applies to goods the growth, produce or manufacture of the British Empire.

† See the Dangerous Drugs Ordinance, No. 3 of 1927.

For Customs duties surtax, see page 162.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
63. Milk— <i>continued</i> .		£ s. d.	£ s. d.
(b) Condensed or otherwise preserved, containing less than 7 per cent. of butter fat	per 48 lb.	0 12 0	0 18 0
(c) Other kinds		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
64. Musical instruments		" "	" "
65. Nuts and kernels other than food.. .. .		" "	" "
66. Oils :—			
(a) Edible		" "	" "
(b) Fuel for internal combustion engines	per gallon	0 0 1	0 0 2
(c) Fuel for furnaces	" "	0 0 1	0 0 2
(d) Illuminating, including kerosene, and other refined petroleum burning oils	" "	0 0 2	0 0 3
(e) Lubricating oil	" "	0 0 4	0 0 6
(f) Paint oils	" "	0 0 6	0 0 9
(g) Motor spirit, including benzine, benzoline, gasoline, naphtha and petrol spirits generally	" "	0 0 5	0 0 7
(h) Other kinds, including essential medicinal and perfumed oils		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
67. Oilcloth and linoleum		" "	" "
68. Painters' colours and materials :—			
(a) Paints, colours and putty	per 100 lb.	0 4 2	0 6 3
(b) Polishes and varnishes	per gallon	0 1 0	0 1 6
(c) Turpentine and turpentine substitutes	" "	0 0 6	0 0 9
69. Paper :—			
(a) Cards, playing		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(b) Paper of all kinds and manufactures of paper		" "	" "
70. Perfumery and toilet preparations, not containing perfumed spirits		15 " "	25 " "
71. Pickles, condiments and sauces		10 " "	15 " "
72. Pictures, except unframed photographs		" "	" "
73. Plants, seeds and bulbs		Free	Free
74. Plate and plated ware		10 per cent.	15 per cent.
75. Provisions, unenumerated		" "	" "
76. Saddlery and harness		" "	" "
77. Salt :—			
(a) Coarse and rock salt	per ton	Free	1 15 0
(b) Fine, including table salt	per 100 lb.	"	0 2 1

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 162

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
78. Seeds, for expressing oil therefrom ..	per 100 lb.	£ s. d. 0 1 0	£ s. d. 0 1 6
79. Ships :—			
(a) Ships, boats and launches		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(b) Spars and oars		5 " " "	7½ " " "
80. Silk and silk manufactures (except hosiery)		10 " " "	15 " " "
81. Soap :—			
(a) Common, including medicated (not intended for toilet purposes), laundry, polishing and soft soap ..	" "	0 6 0	0 9 0
(b) Fancy, including medicated and perfumed soaps for toilet purposes ..		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
82. Spices		10 " " "	15 " " "
83. Spirits :—			
(a) Brandy	per gallon	0 12 6	0 16 0
(b) Gin—			
Not exceeding the strength of proof	" "	0 8 6	0 10 0
Exceeding the strength of proof ..	per proof gallon	0 8 6	0 10 0
(c) Whisky—			
Not exceeding the strength of proof	per gallon	0 14 0	0 17 0
Exceeding the strength of proof ..	per proof gallon	0 14 0	0 17 0
(d) Rum—			
Not exceeding the strength of proof	per gallon	0 10 0	0 12 6
Exceeding the strength of proof ..	per proof gallon	0 10 0	0 12 6
Exceeding the strength of proof when imported by any recognised druggist carrying on business as a druggist or by any duly qualified medical practitioner practising in the Presidency ..	per gallon	0 6 0	0 8 6
(e) Cordials, liqueurs and flavouring extracts containing spirits	" "	0 7 6	0 10 0
(f) Bitters and falernum	" "	0 4 0	0 6 6
(g) Medicinal spirits, admitted as such by the Collector of Customs ..	" "	0 6 6	0 9 0
(h) Methylated spirits and methylated alcohol, admitted as such by the Collector of Customs	" "	0 1 0	0 3 6
Perfumed spirits—			
(i) Bay rum	" "	0 1 6	0 2 6
(j) All others, including dentifrices, toilet preparations and washes ..		15 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 162

Articles.	Rate of Duty.		
		British Preferen- tial Tariff.*	General Tariff.
83. Spirits— <i>continued</i> .		£ s. d.	£ s. d.
Unenumerated spirits—			
(k) Potable—			
Not exceeding the strength of proof	per gallon	0 6 0	0 8 6
Exceeding the strength of proof ..	per proof gallon	0 6 0	0 8 6
(l) Not potable	per gallon	0 6 0	0 8 6
(m) Exceeding the strength of proof when imported by any recognised druggist carrying on business as a druggist in the Presidency or by any duly qualified medical practi- tioner residing and practising in the Presidency	" "	0 6 0	0 8 6
84. Starch	" "	10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
85. Stationery, other than paper		" "	" "
86. Stones and slates		" "	" "
87. Sugar :—			
(a) Refined	per 100 lb.	0 2 0	0 4 2
(b) Unrefined	" "	0 1 6	0 4 2
(c) Molasses and syrup—			
(i) Muscovado	per 100 gallons	0 8 4	0 16 8
(ii) Vacuum pan	" "	0 4 2	0 8 4
(iii) Cane syrup	" "	0 8 4	0 16 8
88. Tea	per lb.	0 0 6	0 0 9
89. Tobacco and snuff :—			
Unmanufactured—			
(a) Leaf	" "	0 0 10	0 1 2
Manufactured—			
(b) Cigars if over the value of 6s. per 100 Cigars if of and under the value of 6s. per 100	" "	0 5 6	0 7 0
(c) Cigarettes	" "	0 4 2	0 5 0
(d) Snuff	" "	0 3 9	0 5 0
(e) Other manufactured tobacco	" "	0 4 2	0 5 0
90. Toys and games		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
91. Umbrellas and parasols		" "	" "
92. Vegetables :—			
(a) Fresh. Other kinds		Free	Free
(b) Dried, canned or preserved	per 100 lb.	0 6 0	0 9 0
(c) Onions and garlic	" "	0 2 0	0 3 0
(d) Potatoes, other than sweet	" "	0 1 4	0 2 0

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 162

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
93. Viñegar :—		£ s. d.	£ s. d.
(a) In wood	per gallon	0 0 2	0 0 3
(b) In bottle		10 per cent.	15 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
94. Watches and parts thereof		" "	" "
95. Wax		" "	" "
96. Wine, containing less than 42 per cent. of proof spirit—			
(a) Sparkling, the cost of which does not exceed 20s. per gallon f.o.b.	per gallon	0 4 0	0 6 0
(b) Sparkling, the cost of which exceeds 20s. per gallon, f.o.b.	" "	0 8 0	0 10 0
(c) Still, the cost of which does not exceed 5s. per gallon, f.o.b.	" "	0 1 0	0 1 6
(d) Still, the cost of which does not exceed 10s. per gallon, f.o.b.	" "	0 2 6	0 3 0
(e) Still, the cost of which exceeds 10s. per gallon, f.o.b.	" "	0 4 0	0 5 0
(f) Vermouth	" "	0 3 0	0 3 6
(g) Medicated wines	" "	0 4 0	0 5 0
97. Wood and timber :—			
Unmanufactured—			
(a) Lumber, white pine, spruce, fir and hemlock, per superficial measurement of 1 inch thick	per 1,000 ft	0 6 8	0 12 0
(b) Lumber, pitch pine, per superficial measurement of 1 inch thick	" "	0 8 4	0 12 6
(c) Oak, beech, elm, mahogany and all other hard woods	" "	0 16 8	1 5 0
(d) Shingles—			
(i) Cypress and wallaba	per 1,000	0 5 0	0 8 4
(ii) Cedar and pine	" "	0 3 4	0 6 0
(e) Shooks, staves and headings		5 per cent.	7½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
(f) Wood hoops		" "	" "
(g) Wooden packages imported for the export of produce		" "	" "
(h) Other kinds		10 " "	15 " "
Manufactured—			
(a) House, office, cabinet or store furniture, coffins, caskets, doors, sashes and blinds		" "	" "
(b) Other kinds		" "	" "

* Applies to goods the growth, produce or manufacture of the British Empire.

For Customs duties surtax, see page 162

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
98. Wool and woollen manufactures (except hosiery)	£ s. d. 10 per cent. <i>ad valorem</i>	£ s. d. 15 per cent. <i>ad valorem</i>
99. All other articles not in this Schedule particularly enumerated, or in the List of Exemptions particularly exempted ..	" "	" "
<p><i>Note.</i>—In the case of specific duties, these rates to be charged upon any greater or less quantity of such goods respectively.</p>		

* Applies to goods the growth, produce or manufacture of the British Empire.

EXEMPTIONS

1. Animals and birds, living, exclusive of those specified in the tariff.
2. Arms, ammunition, uniforms and prizes imported by, or for the use of His Majesty's Naval or Military Forces; the Civil Service, the Police Force, or any Militia or Defence Force or Rifle Association sanctioned by the Governor, and all goods, imported or taken out of bond for the use of His Majesty's Naval or Military Forces on the signed declaration of the Officer, for the time being, in command of such Forces.
3. Articles sent to the Presidency for repairs and improvements and so proved to the satisfaction of the Collector of Customs.
4. Articles imported at the cost of public subscribers as gifts to the public.
5. Articles passed by the Collector of Customs as the personal baggage of passengers; professional apparatus and workmen's tools brought in by passengers for their own use, and household effects not exceeding in value £250, brought in for personal use and not for sale, and which have been in the use of the passenger for at least one year, and personal effects, not being merchandise, of natives or others domiciled in the Presidency who have died abroad.
6. Articles imported especially for the furnishing, decoration, construction and repair of churches used for public worship, and for duly certified school-houses on the signed declaration of the head of the denomination for which they are intended.
7. Articles imported by, or taken out of bond for the use of the Government.
8. Articles imported by, or for the use of, any office or bureau for meteorological observations approved by the Governor.
9. Articles exported for repair or alteration, or which are exported for the purpose of being made into wearing apparel and subsequently reimported, provided that notice of the intention to export such articles is given to the Collector of Customs at the time of exportation.

10. Articles for the official use of any foreign Consulate, or the luggage and personal effects of the Consular representative of any foreign country, or his family, or suite, if such Consular representative is not engaged in any other business or profession in the Presidency, provided that a similar privilege is accorded by such foreign country to the British Consulate therein.
11. Articles imported or taken out of bond by or on behalf of any public board, public library, or public institution, provided that if such articles are sold for use or consumption in the Presidency, the unpaid duty in respect thereof shall be paid by such bodies.
12. Artificial limbs.
- 12a. Barrels, boxes, bottles, crates and all packages and containers or materials for making packages or containers when the same are imported to be used for packing fruit or vegetables and their products for exportation.
13. Bees, beehives and bee-keeping apparatus.
14. Books, printed, bound or unbound, not being account books ; music, newspapers, pamphlets, periodicals, unframed photographs, almanacs, school globes, atlases, charts, maps, plans, trade catalogues and advertising circulars of no commercial value, banknotes, used postage stamps and used postcards, but not including printed labels, printed forms and Christmas cards.
15. British aircraft and accessories.
16. Bullion and coin.
- 16a. Cord, twine, rope and wire when the same are imported to be used in growing any fruit or vegetables for exportation.
17. Drugs and appliances imported with the approval of the Governor for the relief and control of any disease.
18. Eggs.
19. Fish, fresh, including fresh fish in cold storage, and turtle.
20. Fruits and nuts : Fruits, fresh ; including apples, the growth of the British Empire, and coconuts.
21. Firewood and charcoal.
22. Horses, baggage and furniture of officers on Imperial Service in His Majesty's Naval and Military Forces.
23. Ice.
24. Manures, all kinds, insecticides, fungicides, vermin-killers, sulphate of ammonia, nitrate of soda, lime and other substances, which the Collector of Customs is satisfied are imported for use as manures, or as remedies for diseases of or preventives of insect attacks on plants and animals.
25. Meat, fresh, including game and poultry, and fresh meat, game and poultry in cold storage.
26. Packages or coverings in which any articles are imported and which are, in the opinion of the Collector of Customs, the usual or proper packages or coverings.
27. Packages and bags, exported, filled with produce and returned empty, passed as such by the Collector of Customs.
Bales, parcels, packages, or other containers containing goods not exceeding £2 in value (excepting spirits and tobacco) which have paid duty in any other Presidency shall be free of customs duty when imported from any Presidency of the Colony : provided that the importer makes a written and signed declaration to the satisfaction of the Treasurer that the contents of such bale, package, parcel or other container contains such goods to a value not exceeding £2 and that such goods are imported solely for the personal use of the importer and are not for sale or for the purpose of any trade or business.
28. Patterns of no commercial value.
29. Plants, seeds and bulbs for cultivation or propagation.
- 29a. Poppies imported for sale for Earl Haig's Fund for Ex-service Men.
30. Salt, the produce of the British Empire.

31. Samples not of a commercial value, of manufactured or other goods, and all articles intended for exhibition only.
32. Scientific apparatus, utensils, instruments and preparations, including absolute alcohol for preserving purposes, imported exclusively for the purpose of prosecuting scientific investigations on behalf of any college, academy, school or seminary of learning, and not for sale or exchange, and so proved to the satisfaction of the Collector of Customs.
33. Specimens illustrative of natural history.
34. Sulphuric acid, which the Collector of Customs is satisfied is imported for the manufacture of citric acid.
35. Surgical instruments and appliances imported for his use by a medical practitioner in actual practice, value not exceeding £100 ; or by a licensed veterinary practitioner or dentist, value not exceeding £20, for use in their professions.
36. Tanning and dyeing materials : Divi-divi, logwood, mangrove and other bark.
37. Tombstones, tablets and railings for graves.
- 37a. Uniforms and equipment imported for the use of Boy Scouts, subject to an undertaking in writing being given, in each case, by the head of the religious denomination in control that such articles are imported for the use of the boy scouts in that capacity and for use for parade or patrol purposes. (S.R. & O., 1928, No. 13.)
- 37b. Uniforms and equipment imported for use by Girl Guides, subject to an undertaking in writing being given, in each case, by the Girl Guides' Commissioner, that such articles are imported for the use of the Girl Guides in that capacity and for use for parade or patrol purposes. (S.R. & O. 1935, No. 7.)
38. Vaccine lymph, medical serums and radium.
- 38a. Vestments imported solely for use in divine worship.
39. Vegetables, fresh, except garlic, onions and potatoes other than sweet.
40. Wine, imported for the purpose of administering the Sacrament, on the signed declaration of the head of the denomination for which such wine is intended.
41. Wireless apparatus and all articles imported for the use of Cable and Wireless, Ltd., for their undertaking.
42. Articles imported in exchange for similar articles previously imported : Provided that (a) the duty on the articles previously imported has been paid, and (b) the articles previously imported have been exported within three months of their importation, and (c) notice in writing of such exportation has been given to the Treasurer at the time of such exportation : Provided also that, if there is any difference between the amount of duty paid upon the articles previously imported and the amount of duty payable upon the articles imported in exchange, such difference shall be paid by or to the importer as the case may require.
43. Any article exempted from the payment of duty by resolution of the Legislative Council.

PREFERENTIAL TARIFF REGULATIONS

The preferential tariff regulations of St. Christopher and Nevis follow generally those in force in the United Kingdom. The proportion of Empire content necessary to enable goods to qualify for preferential treatment is 25 per cent., except for those classes of goods specified in United Kingdom Statutory Rules and Orders Nos. 760 and 761 of 1933 for which the percentages are the same as in the United Kingdom.

LEEWARD ISLANDS—VIRGIN ISLANDS

A surtax of 2 per cent. of the duty is charged in respect of all goods subject to Customs duties,

ASCERTAINMENT OF AD VALOREM DUTIES

The value of any article for the purpose of ad valorem duty shall be the net invoice price which an importer would pay in the country of origin, and duty shall be paid on that value, as fixed by the Collector of Customs (Ordinance No. 9 of 1927).

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
1. Aerated and mineral waters, natural and artificial	per doz. reputed pints	0 0 6	0 0 9
2. Animals and birds, living :—			
(a) Asses	per head	0 4 0	0 6 0
(b) Cattle (horned)	"	0 8 0	0 12 0
(c) Dogs	"	0 4 0	0 6 0
(d) Goats	"	0 0 6	0 0 9
(e) Horses	"	0 10 0	0 15 0
(f) Mules	"	0 5 0	0 7 6
(g) Sheep	"	0 1 0	0 1 6
(h) Swine	"	0 1 0	0 1 6
(i) Poultry and game, all kinds.. .. .		Free	Free
3. Apparel, all kinds		8 per cent. <i>ad valorem</i>	12 per cent. <i>ad valorem</i>
4. Arms, ammunition and explosives :—			
Arms—			
(a) Swords, bayonets and similar weapons		" "	" "
Firearms—			
(b) Fowling pieces	each	1 0 0	1 10 0
(c) All other kinds	"	1 0 0	1 10 0
Ammunition—all kinds including unloaded cartridges		16 per cent. <i>ad valorem</i>	33½ per cent. <i>ad valorem</i>
Explosives—			
(d) Gunpowder		" "	" "
5. Asphalt, all kinds, including pitch and tar		8 " "	15 " "
6. Bags and sacks, empty, not including paper bags		" "	12 " "
7. Bags (travelling and tool), trunks and valises		" "	15 " "
8. Baskets, all kinds		" "	12 " "

* Applies to goods the growth, produce or manufacture of the British Empire. The Preferential Regulations in force and the form of Certificate of Origin required are similar to those which follow the Bermuda tariff.

A surtax of 2 per cent. of the duty is charged in respect of all goods subject to Customs duties.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
9. Beer and ale, stout and porter :—		£ s. d.	£ s. d.
(a) In bottle	per reputed gallon	0 0 6	0 0 8
(b) In wood	per gallon	0 0 6	0 0 8
10. Biscuits, bread and cakes :—			
(a) Unsweetened, in barrels	per 100 lb.	0 1 0	0 1 6
(b) Unsweetened, in tins or packages other than barrels.. .. .	" "	0 2 0	0 3 0
(c) Other kinds	" "	0 10 0	0 15 0
11. Blacking and polishes		8 per cent. <i>ad valorem</i>	12 per cent. <i>ad valorem</i>
12. Blue		" "	" "
12A. Boats, ships and launches.. .. .		" "	" "
13. Boots, shoes and slippers :—			
(a) Boots, bootees, shoes and overshoes, slippers and sandals of all descriptions made wholly or partly of rubber, balata or gutta-percha (except where the outer part of the uppers, apart from stitchings, fastenings, or ornaments, is made entirely or partly of leather and elastic)		10 " "	10 per cent. <i>ad valorem</i> (plus 1s. per pair)
(b) Rubber soled shoes with leather upper parts, apart from stitchings, fastenings, or ornaments, or partly of leather or elastic		" "	10 per cent. <i>ad valorem</i> (plus 2s. per pair)
(c) Other kinds		" "	20 per cent. <i>ad valorem</i>
14. Bricks and tiles	per 1,000	0 6 8	0 12 6
15. Brooms and brushes		8 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
16. Buckets, pails and tubs		" "	12 " "

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A surtax of 2 per cent. of the duty is charged in respect of all goods subject to Customs duties.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
17. Butter and butter substitutes :—			
(a) Butter	per 100 lb.	0 4 2	0 16 8
(b) Ghee	" "	0 5 0	0 7 6
(c) Butter substitutes, including butterine and oleomargarine ..	" "	0 3 4	0 5 0
18. Candles :—			
(a) Tallow candles	" "	0 4 2	0 6 3
(b) Other kinds	" "	0 16 8	1 5 0
Cards, playing, <i>see</i> Paper.			
19. Carriages, carts and wagons :—			
(a) Bicycles and tricycles, and parts thereof, other than motor ..		8 per cent.	15 per cent.
(b) Motor bicycles and tricycles and parts thereof		<i>ad valorem</i>	<i>ad valorem</i>
(c) Motor cars and motor vehicles and parts thereof		" "	28 " "
(d) Other kinds and parts thereof ..		" "	15 " "
(e) Railway and tramway rolling stock and materials for permanent way		Free	Free
20. Cattle and other animal foods :—			
(a) Bran and pollard	per 100 lb.	0 1 6	0 2 3
(b) Linseed oil cake and linseed oil cake meal	" "	0 1 6	0 2 3
(c) Other kinds, admitted as such by the Collector of Customs ..	" "	0 1 6	0 2 3
21. Cement	per 400 lb.	Free	0 2 0
22. Cheese	per 100 lb.	0 4 2	0 6 3
23. Chemicals :—			
(a) Calcium carbide		0 2 0	0 3 0
(b) Other kinds		8 per cent.	15 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
24. Chinaware, porcelain, earthenware and pottery		" "	12 " "
25. Cider and perry	per gallon	0 0 6	0 2 0
26. Clocks and parts thereof		8 per cent.	15 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
27. Coal, coke and patent fuel	per ton	0 2 6	0 3 9

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A surtax of 2 per cent. of the duty is charged in respect of all goods subject to Customs duties.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
28. Cocoa :—			
(a) Raw	per 100 lb.	0 4 2	0 6 3
(b) Ground or otherwise prepared, except sweetmeats	per lb.	0 0 2	0 0 4
29. Coffee :—			
(a) Raw	per 100 lb.	0 8 4	0 12 6
(b) Roasted, ground or otherwise prepared, including coffee substitutes	per lb.	0 0 2	0 0 4
30. Confectionery, including chocolate creams and sweetmeats of all kinds		6 per cent. <i>ad valorem</i>	12 per cent. <i>ad valorem</i>
31. Cordage and twine		" "	" "
32. Cork manufactures		8 " "	15 " "
33. Cotton, manufactures of (except hosiery) ..		" "	12 " "
34. Cutlery		" "	" "
35. Electrical apparatus		" "	15 " "
36. Films, cinematograph	per 100 ft.	0 0 6	0 1 0
37. Fireworks		16 per cent. <i>ad valorem</i>	33½ per cent. <i>ad valorem</i>
38. Fish :—			
(a) Fresh		Free	Free
(b) Canned or preserved in tins, jars or bottles	per 100 lb.	0 8 4	0 12 6
(c) Herrings and alewives, dried, salted, smoked or pickled	" "	0 4 2	0 8 4
(d) Salmon, trout and mackerel, dried, salted, smoked or pickled	" "	0 4 2	0 8 4
(e) Other kinds, salted, smoked or pickled	" "	0 4 2	0 8 4
39. Fruits and nuts :—			
(a) Fruit, fresh, except apples		Free	Free
(b) Apples	per barrel	"	0 2 1
(c) Dried, including currants, figs, prunes and raisins, other than candied or crystallized fruit and fruit in liquid	per lb.	0 0 2	0 0 3
(d) Nuts, edible, other than coconuts and peanuts	"	0 0 2	0 0 3

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A surtax of 2 per cent. of the duty is charged in respect of all goods subject to Customs duties.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
40. Glass, glassware and stoneware :—		Free	Free
(a) Bottles		8 per cent.	12 per cent.
(b) Other		<i>ad valorem</i>	<i>ad valorem</i>
41. Grain, flour, pulse and preparations thereof :—			
Grain—			
(a) Corn (maize)	per 100 lb.	0 1 0	0 1 6
(b) Oats	" "	0 0 8	0 1 0
(c) Rice	" "	0 2 0	0 3 6
(d) Other kinds	" "	0 0 8	0 1 0
Flour and meal—			
(e) Wheaten, in packages of 50 lb. and over	per 196 lb.	0 3 0	0 5 0
(f) Maize or cornmeal, in packages of 50 lb. and over	" "	0 2 0	0 3 0
(g) Wheaten, in packages of less than 50 lb.	per lb.	0 0 0½	0 0 0½
(h) Maize or cornmeal, in packages of less than 50 lb.	" "	0 0 0½	0 0 0½
Pulse—			
(i) Beans and peas, whole or split	per 100 lb.	0 1 0	0 1 6
(j) Dhol	" "	0 1 0	0 1 6
(k) Other kinds	" "	0 1 0	0 1 6
Farinaceous preparations—			
(l) Arrowroot	" "	0 2 0	0 3 0
(m) Other kinds, including cornflour, macaroni, oatmeal, rolled oats, sago, tapioca, vermicelli and other cereal foods	" "	0 4 2	0 6 3
42. Grease, all kinds		8 per cent.	12 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
43. Gums, all kinds		" "	15 " "
44. Haberdashery and millinery (except hosiery)		" "	12 " "
45. Hardware		" "	18 " "
46. Hats, caps and bonnets		" "	12 " "
47. Hay and chaff	" "	0 1 0	0 1 6
48. Hemp and hemp manufactures		8 per cent.	12 per cent.
		<i>ad valorem</i>	<i>ad valorem</i>

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A surtax of 2 per cent. of the duty is charged in respect of all goods subject to Customs duties.

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
	£ s. d.	£ s. d.
48A. Hosiery :—		
(a) Cotton and artificial silk	8 per cent. <i>ad valorem</i>	8 per cent. <i>ad valorem</i> (plus 6d. per pair)
(b) Silk	" "	8 per cent. <i>ad valorem</i> (plus 9d. per pair)
(c) Other kinds	" "	12 per cent. <i>ad valorem</i>
49. Implements and tools :—		
(a) Agricultural	Free	Free
(b) Other kinds	8 per cent. <i>ad valorem</i>	12 per cent. <i>ad valorem</i>
50. Indiarubber and gutta-percha manufactures	" "	" "
51. Jams, jellies and preserved fruits :—		
(a) Jams, jellies and marmalade	per 100 lb. 0 6 0	0 9 0
(b) Canned and bottled fruits	" " 0 8 4	0 12 6
(c) Other kinds, including candied and crystallized fruit and peel	" " 0 8 4	0 12 6
52. Jewellery	8 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
53. Jute and jute manufactures, other than empty bags and sacks	" "	" "
54. Lard and lard substitutes	" " 0' 2 " 1	0' 6 " 3
55. Leather and manufactures of, except boots and shoes	8 per cent. <i>ad valorem</i>	12 per cent. <i>ad valorem</i>
56. Lime :—		
(a) Building	Free	Free
(b) Other	per 200 lb. 0 0 6	0 0 9
57. Linen and linen manufactures	8 per cent. <i>ad valorem</i>	12 per cent. <i>ad valorem</i>
58. Machinery :—		
(1) Machinery and parts thereof admitted as such by the Collector of Customs, viz.—		
(a) Agricultural, including drainage and irrigation	5 " "	7½ " "

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A surtax of 2 per cent. of the duty is charged in respect of all goods subject to Customs duties.

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
	£ s. d.	£ s. d.
58. Machinery—continued.		
(b) Sugar manufacturing, including rum distillation	5 per cent. <i>ad valorem</i>	7½ per cent. <i>ad valorem</i>
(c) Mining	" "	" "
(d) Electrical lighting and power for industrial purposes	" "	" "
(e) Marine	" "	" "
(f) Sewing machines	" "	" "
(g) Water and sewerage.. .. .	" "	" "
(h) Printing	" "	" "
(i) Other kinds	" "	" "
(The term "machinery" shall mean machines consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, admitted as such by the Collector of Customs.)		
(2) Machinery accessories, appliances and apparatus which the Collector of Customs is satisfied are for use in connection with any machinery detailed above, other than for 58(a) (b) and (c)	" "	" "
(3) Machinery accessories, appliances and apparatus which the Collector of Customs is satisfied are for use in connection with any machinery detailed in 58(a) (b) and (c).. .. .	Free	Free
59. Matches :—		
In boxes containing 80 matches or less. (Matches in boxes containing a greater quantity than 80 matches each to be charged in proportion)	per gross of boxes	0 0 4 0 0 6
60. Meats :—		
(a) Beef and pork, pickled or salted	per 100 lb.	0 4 2 0 6 3
(b) Canned	" "	0 6 8 0 10 0
(c) Smoked or cured, including bacon and hams	" "	0 8 4 0 12 6

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A surtax of 2 per cent. of the duty is charged in respect of all goods subject to Customs duties.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
60. Meats— <i>continued.</i>			
(d) Other kinds, including extracts of meat, game and poultry		8 per cent. <i>ad valorem</i>	12 per cent. <i>ad valorem</i>
(e) Fresh		Free	Free
61. Medicines and drugs		8 per cent. <i>ad valorem</i>	12 per cent. <i>ad valorem</i>
62. Metals and manufactures of, not elsewhere enumerated		" "	" "
63. Milk :—			
(a) Condensed or otherwise preserved, containing not less than 7 per cent. of butter fat	per 48 lb.	0 4 0	0 6 0
(b) Condensed or otherwise preserved, containing less than 7 per cent. of butter fat	" "	0 8 0	0 12 0
(c) Other kinds	" "	8 per cent. <i>ad valorem</i>	12 per cent. <i>ad valorem</i>
64. Musical instruments		" "	15 " "
65. Nuts and kernels other than food		" "	12 " "
66. Oils :—			
(a) Edible		" "	" "
(b) Fuel for internal combustion engines	per gallon	0 0 2	0 0 3
(c) Fuel for furnaces		6 per cent. <i>ad valorem</i>	9 per cent. <i>ad valorem</i>
(d) Illuminating, including kerosene and other refined petroleum burning oils	" "	0 0 2	0 0 3
(e) Lubricating	" "	0 0 4	0 0 6
(f) For mixing paints	" "	0 0 6	0 0 9
(g) Motor spirit, including benzine, benzoline, gasoline, naphtha and petrol spirits generally	" "	0 0 2	0 0 3
(h) Other kinds, including essential, medicinal and perfumed oils		8 per cent. <i>ad valorem</i>	12 per cent. <i>ad valorem</i>
67. Oilcloth and linoleum		" "	" "
68. Painters' colours and materials :—			
(a) Paints, colours and putty		" "	" "
(b) Polishes and varnishes		" "	" "
(c) Turpentine and turpentine substitutes	per gallon	0 0 6	0 0 9

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A surtax of 2 per cent. of the duty is charged in respect of all goods subject to Customs duties.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
69. Paper :—			
(a) Cards, playing		8 per cent. <i>ad valorem</i>	12 per cent. <i>ad valorem</i>
(b) Paper of all kinds and manufactures of paper		" "	" "
70. Perfumery and toilet preparations, not containing perfumed spirits		10 " "	15 " "
71. Pickles, condiments and sauces		8 " "	12 " "
72. Pictures, except unframed photographs		" "	" "
73. Plants, seeds and bulbs		Free	Free
74. Plate and plated ware		8 per cent.	12 per cent.
75. Provisions, unenumerated		" "	" "
76. Saddlery and harness		" "	15 " "
77. Salt :—			
(a) Coarse and rock salt	per ton	Free	1 15 0
(b) Fine, including table salt	per 100 lb.	"	0 2 1
78. Seeds for expressing oil therefrom	" "	0 1 0	0 1 6
79. Ships :—			
(a) Ships, boats and launches		Free	Free
(b) Spars		" "	" "
(c) Oars		4 per cent. <i>ad valorem</i>	6 " cent. <i>ad valorem</i>
80. Silk and silk manufactures (except hosiery)		8 " "	12 " "
81. Soap :—			
(a) Common, including medicated (not intended for toilet purposes), laundry, polishing and soft soap	per 100 lb.	0 4 2	0 6 3
(b) Fancy, including medicated and perfumed soaps for toilet purposes		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
82. Spices		8 " "	12 " "
83. Spirits :—			
(a) Brandy	per proof gallon or under	0 2 0	0 3 0
(b) Gin	" "	0 2 0	0 3 0
(c) Whisky	" "	0 2 0	0 8 0
(d) Rum	" "	0 5 0	0 7 6
(e) Cordials, liqueurs and flavouring extracts containing spirits	per gallon	0 1 6	0 2 6
(f) Bitters and falernum	" "	0 2 0	0 4 0
(g) Medicinal spirits, admitted as such by the Collector of Customs	" "	0 3 0	0 5 6

* Applies to goods the growth, produce or manufacture of the British Empire. The Preferential Regulations in force and the form of Certificate of Origin required are similar to those which follow the Bermuda tariff.

A surtax of 2 per cent. of the duty is charged in respect of all goods subject to Customs duties.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
83. Spirits— <i>continued</i> .		£ s. d.	£ s. d.
(h) Methylated spirits and methylated alcohol, admitted as such by the Collector of Customs	per gallon	0 3 0	0 5 6
Perfumed spirits—			
(i) Bay rum	" "	0 2 0	0 3 0
(j) All others, including dentifrices, toilet preparations and washes ..		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
Unenumerated spirits—			
(k) Potable	per proof gallon or under	0 7 0	0 9 6
(l) Not potable	per gallon	0 3 0	0 5 6
84. Starch		8 per cent. <i>ad valorem</i>	12 per cent. <i>ad valorem</i>
85. Stationery, other than paper		" "	" "
86. Stones and slates		" "	" "
87. Sugar :—			
(a) Refined	per 100 lb.	0 2 0	0 4 0
(b) Unrefined	" "	0 1 6	0 3 6
(c) Molasses and syrup—			
(i) Muscovado	per 100 gallons	0 8 4	0 16 8
(ii) Vacuum pan	" "	0 4 2	0 8 4
(iii) Cane syrup	" "	0 8 4	0 16 8
88. Tea	per lb.	0 0 6	0 0 9
89. Tobacco and snuff :—			
Unmanufactured—			
(a) Leaf	" "	0 0 6	0 0 9
Manufactured—			
(b) Cigars if over the value of 6s. per 100	" "	0 3 0	0 4 6
Cigars if of and under the value of 6s. per 100	" "	0 2 0	0 3 0
(c) Cigarettes	" "	0 1 4	0 2 0
(d) Snuff	" "	0 1 6	0 2 3
(e) Other manufactured tobacco	" "	0 1 6	0 2 3
90. Toys and games		8 per cent. <i>ad valorem</i>	12 per cent. <i>ad valorem</i>
91. Umbrellas and parasols		" "	" "
92. Vegetables :—			
(a) Dried, canned or preserved	per 100 lb.	0 8 4	0 12 6
(b) Onions and garlic	" "	0 2 0	0 3 0
(c) Potatoes, other than sweet	" "	0 2 0	0 3 0
(d) Fresh, other than in (b) and (c) ..	" "	Free	Free

* Applies to goods the growth, produce or manufacture of the British Empire. The Preferential Regulations in force and the form of Certificate of Origin required are similar to those which follow the Bermuda tariff.

A surtax of 2 per cent. of the duty is charged in respect of all goods subject to Customs duties.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
93. Vinegar :—		£ s. d.	£ s. d.
(a) In wood	per gallon	0 0 2	0 0 3
(b) In bottle		8 per cent. <i>ad valorem</i>	12 per cent. <i>ad valorem</i>
94. Watches and parts thereof		" "	15 " "
95. Wax		" "	12 " "
96. Wine, containing less than 42 per cent. of proof spirit :—			
(a) Sparkling	" "	0 1 6	0 2 6
(b) Still	" "	0 1 6	0 2 0
(c) Vermouth	" "	0 1 0	0 1 6
(d) Medicated wines	" "	0 1 6	0 2 0
97. Wood and timber :—			
Unmanufactured—			
(a) Lumber, pitch pine, white pine, spruce, fir and hemlock, per super- ficial measurement of one inch thick	per 1,000 ft.	0 6 0	0 12 0
(b) Oak, beech, elm, mahogany and all other hard woods	" "	0 16 8	1 5 0
(c) Shingles—			
Cedar and pine	per 1,000	0 3 4	0 5 0
Cypress and wallaba	" "	0 6 8	0 10 0
(d) Shooks, staves and headings		3 per cent. <i>ad valorem</i>	6 per cent. <i>ad valorem</i>
(e) Wood hoops		" "	" "
(f) Wooden packages imported for the export of produce		" "	" "
(g) Other kinds		8 " "	12 " "
Manufactured—			
(a) House, office, cabinet or store furni- ture, coffins, caskets, doors, sashes, and blinds		" "	" "
(b) Other kinds		" "	" "
98. Wool and woollen manufactures (except hosiery)		" "	" "
99. All other articles not in this Schedule par- ticularly enumerated, or in the List of Exemptions particularly exempted		" "	" "

Note.—In the case of specific duties, these rates to be charged upon any greater or less quantity of such goods respectively.

* Applies to goods the growth, produce or manufacture of the British Empire. The Preferential Regulations in force and the form of Certificate of Origin required are similar to those which follow the Bermuda tariff.

EXEMPTIONS

1. Agricultural tools and implements.
2. Animals and birds, living, exclusive of those specified in the tariff.
3. Arms, ammunition, uniforms and prizes imported by, or for the use of, His Majesty's Naval or Military Forces, the Civil Service, the Police Force, or any Militia or Defence Force or Rifle Association sanctioned by the Governor, and all goods imported or taken out of bond for the use of His Majesty's Naval or Military Forces on the signed declaration of the Officer, for the time being, in command of such forces.
4. Articles sent to the Presidency for repairs and improvements and so proved to the satisfaction of the Collector of Customs.
5. Articles imported at the cost of public subscribers as gifts to the public.
6. Articles passed by the Collector of Customs as the personal baggage of passengers ; professional apparatus and workmen's tools brought in by passengers for their own use, and household effects not exceeding in value £250, brought in for personal use and not for sale, and which have been in the use of the passenger for at least one year, and personal effects, not being merchandise of natives or others domiciled in the Presidency who have died abroad.
7. Articles imported especially for the furnishing, decoration, construction and repair of churches used for public worship on the signed declaration of the head of the denomination and of bona fide schoolhouses.
8. Articles imported by, or taken out of bond, for the use of the Government.
9. Articles imported by, or for the use of, any office or bureau for meteorological observations approved by the Governor.
10. Articles exported for repair or alteration, or which are exported for the purpose of being made into wearing apparel and subsequently reimported, provided that notice of the intention to export such articles is given to the Collector of Customs at the time of exportation.
11. Articles for the official use of any foreign Consulate, or the luggage and personal effects of the Consular representative of any foreign country, or his family, or suite, if such Consular representative is not engaged in any other business or profession in the Presidency, provided that a similar privilege is accorded by such foreign country to the British Consulate therein.
- 11A. Any bale, package, parcel or other container imported from any other Presidency of the Colony in which customs duty has already been paid and contains goods (except spirituous liquors or tobacco in any form) not exceeding £2 in value, and the importer makes a written and signed declaration to the satisfaction of the Treasurer that the contents of such bale, package, parcel or other container contains such goods to a value not exceeding £2 and that such goods are imported solely for the personal use of the importer and are not for sale or for the purpose of any trade or business.
12. Articles imported or taken out of bond by or on behalf of any District Board, Public Library, or Public Institution, provided that if such articles are sold for use or consumption in the Presidency, the unpaid duty in respect thereof shall be paid by such bodies.
13. Artificial limbs.
14. Bees, beehives and bee-keeping apparatus.
15. Blasting powder imported for use in the making or repairing of roads or railroads.
16. Spars, canvas, materials and parts for the building or repair of boats.
17. Bones and horns.

18. Books, printed, bound or unbound, not being account books ; music, newspapers, pamphlets, periodicals, unframed photographs, almanacs, school globes, atlases, charts, maps, plans, trade catalogues and advertising circulars of no commercial value, banknotes, used postage stamps and used postcards ; but not including printed labels, printed forms, and Christmas cards.
19. Bottles of glass or stoneware.
20. British aircraft and accessories.
21. Bullion and coin.
22. Cement of British origin.
23. Drugs and appliances imported with the approval of the Governor for the relief and control of any disease.
24. Eggs.
25. Fish, fresh, including fresh fish in cold storage and turtle.
26. Fruits and nuts :—Fruits, fresh, including apples, the growth of the British Empire and coconuts and peanuts.
27. Firewood and charcoal.
28. Horses, baggage and furniture of Officers on Imperial Service in His Majesty's Naval and Military Forces.
29. Ice.
30. Lime for building purposes.
- 31.
32. Manures, all kinds, insecticides, fungicides, vermin killers, sulphate of ammonia, nitrate of soda, lime and other substances, which the Collector of Customs is satisfied are imported for use as manures, or as remedies for diseases of or preventives of insect attacks on plants and animals.
33. Marble and alabaster in the rough or squared work or carved for building purposes or monuments.
34. Meat, fresh, including game and poultry, and fresh meat, game and poultry in cold storage.
- 35.
36. Packages or coverings in which any articles are imported and which are, in the opinion of the Collector of Customs, the usual or proper packages or coverings.
37. Packages and bags, exported filled with produce and returned empty, passed as such by the Collector of Customs.
38. Patterns of no commercial value.
39. Plants, seeds and bulbs for cultivation or propagation.
40. Produce of the Presidency, reimported into the Presidency within one year from date of exportation, and so proved to the satisfaction of the Collector of Customs.
41. Railway and tramway rolling stock and materials for permanent way.
42. Salt, the produce of the British Empire.
43. Samples, not of a commercial value, of manufactured or other goods and all articles intended for exhibition only.
44. Scientific apparatus, utensils, instruments and preparations, including absolute alcohol for preserving purposes, imported exclusively for the purpose of prosecuting scientific investigations on behalf of any college, academy, school or seminary of learning, and not for sale or exchange, and so proved to the satisfaction of the Collector of Customs.

45. Specimens illustrative of natural history.
46. Sulphuric acid, which the Collector of Customs is satisfied is imported for the manufacture of citric acid.
47. Surgical instruments and appliances, imported for his use by a medical practitioner in actual practice, value not exceeding £100; or by a licensed veterinary practitioner or dentist, value not exceeding £20, for use in their professions.
48. Tanning and dyeing materials :—Divi divi, logwood, mangrove and other bark.
49. Tombstones, tablets and railings for graves.
50. Vaccine lymph, medical serums and radium.
51. Vegetables fresh, except garlic, onions, and potatoes other than sweet.
52. Wine, imported for the purpose of administering the Sacrament, on the signed declaration of the head of the denomination for which such wine is intended.
53. Wireless apparatus and all articles imported for the use of Cable and Wireless, Ltd., for their undertaking.

TRINIDAD AND TOBAGO

A surtax of 15 per cent. of duty is payable on all tariff items with the exception of those marked †.

ASCERTAINMENT OF AD VALOREM DUTIES

The value of any article, for the purpose of ascertaining the amount of the ad valorem duty payable thereon, shall be the price which an importer would give for the article if the article were delivered, freight and insurance paid, in bond at the port of importation and duty shall be paid on that value as fixed by the Collector of Customs and Excise.

The value shall include the value of all packages, receptacles, coverings, wrappings, or other packing material, and all charges made in respect of packing and preparing the article for shipment (Ordinance No. 2 of 1932).

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
†1. Aerated and mineral waters, natural and artificial	per gallon	0 25	0 50
1A. Aircraft, and parts thereof		Free	10 per cent. <i>ad valorem</i>
2. Animals and birds, living :—			
(a) Asses	per head	2 40	4 80
(b) Cattle	"	Free	2 40
(c) Dogs	"	2 40	4 80
(d) Goats	"	Free	0 72
(e) Horses	"	3 60	7 20
(f) Mules	"	3 60	7 20
(g) Sheep	"	Free	0 72
(h) Swine	"	"	0 72
(i) Poultry, game and other kinds ..	"	Free*	Free*
3. Apparel :—			
(a) Pyjamas	per suit	10 per cent. <i>ad valorem</i>	0 36
(b) Shirts	each	" "	0 24
(c) Shorts and vests (men's underwear)	"	" "	0 12
(d) Neckties, bows, cravats and similar articles	"	" "	0 18
(e) Collars	per dozen	" "	0 36
Provided that if in any case duty charged at the rates set out above under the general tariff shall be lower than if such duty were calculated at the rate of 20 per cent. <i>ad valorem</i> , then in such case the duty shall be calculated at the rate of 20 per cent. <i>ad valorem</i> .			
(f) Other kinds		" "	20 per cent. <i>ad valorem</i>

* See Table of Exemptions from Duty.

† Exempt from surtax.

For Customs duties surtax, see page 189

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
4. Arms, ammunition and explosives :—		\$ c.	\$ c.
Arms—			
(a) Swords, bayonets and similar weapons		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
Firearms—			
(b) Fowling pieces	each	2 40	4 80
(c) All other kinds, including air guns	"	4 80	9 60
Ammunition, all kinds, including unloaded cartridges		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
Explosives—			
(d) Gunpowder for sporting purposes ..		" "	" "
(e) Gunpowder for blasting purposes ..		Free	10 " "
(f) Other explosives		" "	" "
5. Asphalt, all kinds, including pitch and tar		10 per cent. <i>ad valorem</i>	20 " "
6. Bags and sacks (empty) not including paper bags		7½ " "	15 " "
7. Bags (travelling and tool), trunks and valises		10 " "	20 " "
8. Baskets, all kinds		" "	" "
†9. Beer and ale, stout and porter :—			
Upon every gallon where the worts thereof were of an original gravity of 1050° or less, and so on in proportion for any difference in quantity or increase in gravity—			
(a) Beer and ale	per gallon	0 42	0 84
(b) Stout and porter	"	0 55	0 70
†10. Biscuits, bread and cakes :—			
(a) Unsweetened, in barrels	per 100 lb.	0 30	0 60
(b) Unsweetened, in tins	"	1 50	3 00
(c) Other kinds	"	3 00	6 00
11. Blacking and polishes		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
†12. Blue		2 50	5 00
13. Books, printed		Free*	Free*
14. Boots, bootees, shoes, overshoes, slippers and sandals of all descriptions :—			
†(a) Made wholly or partly of rubber, balata, or gutta-percha (except where the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic)	per dozen pairs	1 60	4 80

* See Table of Exemptions from Duty.

† Exempt from surtax.

For Customs duties surtax, see page 189

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
14. Boots, &c.— <i>continued.</i> (b) Other kinds		10 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i> or 10 per cent. <i>ad valorem</i> plus 72c. per pair, whichever is the higher.
<p>Provided that the alternative duty under item 14 (b) under the General Tariff of 10 per cent. <i>ad valorem</i> plus 72 cents per pair shall not apply to children's boots, bootees, shoes, overshoes, slippers and sandals "other kinds" which shall be liable under the General Tariff to duty at the rate of 30 per cent. <i>ad valorem</i>, together with a surtax of 10 per cent. thereof, and that the expression "children's boots, bootees, shoes, overshoes, slippers and sandals" means boots, bootees, shoes, overshoes, slippers and sandals not exceeding size 2, having a sole of an overall length not exceeding nine inches and a heel of an overall thickness not exceeding one inch.</p>			
15. Bricks and tiles	per 1,000	1 44	2 88
16. Brooms and brushes		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
17. Buckets, pails and tubs		" "	" "
18. Bullion and coin		Free*	Free*
19. Butter and butter substitutes :—			
(a) Butter	per 100 lb.	1 00	4 00
(b) Ghee	"	0 50	2 00
(c) Butter substitutes, including butterine and oleomargarine ..	"	0 72	2 88
†20. Candles :—			
(a) Tallow	"	1 25	2 50
(b) Other kinds	"	1 75	3 50

* See Table of Exemptions from Duty.

† Exempt from surtax.

For Customs duties surtax, see page 189

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
21. Carriages, carts and wagons :—		\$ c.	\$ c.
(a) Railway rolling stock		Free	5 per cent. <i>ad valorem</i>
(b) Bicycles or tricycles, other than motor		10 per cent. <i>ad valorem</i>	20 " "
(c) Bicycles or tricycles, motor ..		" "	" "
†(d) Motor cars—			
(i) Not exceeding 3,000 lb. in weight	per 100 lb.	4 80	9 60
(ii) Exceeding 3,000 lb. in weight	"	6 00	12 00
Provided that motor cars which have been in use prior to importation may be admitted, upon proof of such use to the satisfaction of the Collector of Customs and Excise, as follows, viz.— If used for one year at 75 per cent., if for two years at 65 per cent., and if for three years or more at 55 per cent. of the full rate of duty and surtax.			
†(e) Motor lorries and vans		15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
(f) Other kinds and parts		10 " "	20 " "
†22. Cattle and other animal foods :—			
(a) Bran and pollard	per 100 lb.	0 15	0 30
(b) Linseed oil cake, and linseed oil cake meal	"	0 15	0 30
(c) Other kinds admitted as such by the Collector of Customs and Excise	"	0 15	0 30
23. Cement	per 375 lb.	0 12	0 60
24. Cheese	per 100 lb.	0 50	2 00
25. Chemicals :—			
†(a) Calcium carbide	"	0 60	1 20
(b) Other kinds		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
26. Chinaware or porcelain, earthenware and pottery		" "	" "
27. Cider and perry	per gallon	0 12	0 24
28. Clocks and parts thereof		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
29. Coal, coke and patent fuel		Free*	Free*
30. Cocoa :—			
(a) Raw		Free*	Free*
†(b) Ground or otherwise prepared, except sweetmeats	per 100 lb.	4 00	12 00

* See Table of Exemptions from Duty.

† Exempt from surtax.

For Customs duties surtax, see page 189

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
31. †Coffee :—			
(a) Raw	per lb.	0 02	0 04
* (b) Roasted, ground or otherwise prepared, and including coffee substitutes, extracts and essences ..	per 100 lb.	4 00	12 00
32. Confectionery, including chocolate creams and sweetmeats of all kinds		10 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
33. Cordage and twine :—			
(a) Cordage		" "	" "
(b) Twine		" "	" "
34. Cork Manufactures		" "	20 " "
35. Cotton :—			
(a) Raw		Free*	Free*
(b) Manufactures of piece goods ..		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(c) Other kinds		" "	" "
36. Cutlery		" "	" "
†36A. Eggs :—			
(a) In shell, fresh	per 100	0 60	2 40
(b) Other kinds	"	6 00	12 00
37. Electrical apparatus		10 per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
†38. Films, cinematograph :—			
(a) Blank film, on which no picture has been impressed known as raw film or stock	per 100 lin. ft. of standard width of 1½ ins.	Free	0 24
(b) Positives, <i>i.e.</i> , films containing a picture for exhibition, whether developed or not. Negatives, <i>i.e.</i> , films containing a photograph, whether developed or not, from which positives can be printed ..	"	0 30	0 60
39. Fireworks		15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
40. Fish :—			
(a) Canned or preserved in jars or bottles	per 100 lb.	0 68	2 04
(b) Fresh, including fresh fish in cold storage, and turtle	"	Free*	0 72
(c) Salmon, trout and mackerel, dried, salted, smoked or pickled ..	"	0 50	1 50
†(d) Other kinds, dried, salted, smoked, or pickled	"	0 24	0 72

* See Table of Exemptions from Duty.

† Exempt from surtax.

‡ The importation of raw coffee is now prohibited.

For Customs duties surtax, see page 189

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
41. Fruit and nuts :—			
Fruit :—			
(a) Fresh—			
(i) Apples	per 160 lb.	Free	0 50
(ii) Other kinds		Free*	10 per cent. <i>ad valorem</i>
(b) Dried, including currants, figs, prunes and raisins, other than candied or crystallized fruit and fruit in liquid	per lb.	0 02	0 04
Nuts :—			
†(c) Edible, other than coconuts and peanuts	per 100 lb.	2 50	5 00
(d) Coconuts		Free*	Free*
†(e) Peanuts	"	1 25	4 00
42. Glass and glassware :—			
(a) Glass bottles, common		Free	10 per cent. <i>ad valorem</i>
(b) Lamp chimneys, and table glassware of plain glass, not figured or ornamented		5 per cent. <i>ad valorem</i>	" "
(c) Other kinds		10 " "	20 " "
43. Grain, flour, pulse and preparations thereof :—			
Grain—			
†(a) Corn (maize)	per 100 lb.	0 36	0 72
†(b) Oats	"	0 24	0 48
†(c) Rice	"	0 24	0 48
†(d) Other kinds	"	0 30	0 60
Flour and meal—			
†(e) Wheaten	per 196 lb.	0 36	0 84
(f) Maize or cornmeal	"	0 24	0 48
†(g) Other kinds	per 100 lb.	0 80	1 60
Pulse—			
(h) Beans and peas, whole or split	"	0 24	0 48
(i) Dholl	"	0 24	0 48
(j) Other kinds	"	0 24	0 48
Farinaceous preparations—			
†(k) Arrowroot	"	0 30	0 60
†(l) Other kinds (including cornflour, macaroni, oatmeal, rolled oats, sago, tapioca, vermicelli and other cereal foods)	"	0 80	1 60
44. Grease, all kinds		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>

* See Table of Exemptions from Duty.

† Exempt from surtax.

For Customs duties surtax, see page 189

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
45. Gums :—		\$ c.	\$ c.
(a) Balata, chicle and raw rubber ..		Free*	Free*
(b) Other kinds		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
46. Haberdashery and millinery		" "	" "
47. Hardware		" "	" "
48. Hats and bonnets		" "	" "
†49. Hay and chaff	per 100 lb.	0 20	0 40
50. Hemp and hemp manufactures		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
51. Hides and skins, raw		Free*	Free*
52. Horns and bones		Free*	Free*
52A. Hosiery :—			
†(a) Cotton	per dozen pairs	0 20.	2 00
†(b) Silk—			
(i) Artificial	"	0 30	2 10
(ii) Natural	"	1 20	4 00
(c) Wool		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
53. Implements and tools, including those driven by mechanical force :—			
(a) Agricultural		Free*	Free*
(b) Other kinds		5 per cent. <i>ad valorem</i>	10 per cent. <i>ad valorem</i>
54. India rubber and gutta-percha manufactures		10 " "	20 " "
55. Jams, jellies and preserved fruits :—			
(a) Jams, jellies and marmalade ..	per 100 lb.	0 72	1 44
(b) Canned and bottled fruits	"	0 96	1 92
(c) Other kinds, including candied and crystallized fruit and peel	"	1 44	2 88
56. Jewellery		15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
57. Jute and jute manufactures		10 " "	20 " "
58. Lard :—			
(a) Lard	per lb.	0 03	0 12
(b) Lard substitute (including any article which the Governor may, by proclamation, declare to be a lard substitute)	"	0 06	0 24
Provided that the duty under the British Preferential Tariff on lard and lard substitutes of Empire Origin certified to be required <i>bona fide</i> for use in any biscuit factory shall be 72 cents per 100 lb.			

* See Table of Exemptions from Duty.

† Exempt from surtax.

For Customs duties surtax, see page 189

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
59. (a) Leather and manufactures of, excluding boots and shoes, and saddlery and harness		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
(b) Leather, undressed	per lb.	0 03	0 06
60. Lime		Free*	Free*
61. Linen and linen manufactures		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
62. Machinery and parts and accessories thereof admitted as such by the Collector of Customs and Excise, viz. :—			
†(a) Agricultural (including drainage and irrigation)	}	Free*	10 „ „
†(b) Sugar manufacturing (including spirit distillation)			
†(c) Mining			
†(d) Electric lighting and power for industrial purposes			
†(e) Railway and tramway			
†(f) Other industrial and manufacturing			
†(g) Marine		10 per cent. <i>ad valorem</i>	20 „ „
†(h) Sewing machines	}	Free*	10 „ „
†(i) Water and sewerage			
†(j) Fire engines			
†(k) Printing			
†(l) Other kinds			
(The term "machinery" shall mean machines consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, admitted as such by the Collector of Customs and Excise.)			
†63. Manure, sulphate of ammonia, nitro-chalk, fertilisers derived from ammonium phosphate and concentrated complete fertilisers		Free*	„ „
64. Matches, in boxes containing 80 matches or less. (Matches in boxes containing a greater quantity than 80 matches each to be charged in proportion)	per gross boxes	0 48	0 96

* See Table of Exemptions from Duty.

† Exempt from surtax.

For Customs duties surtax, see page 189

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
65. Meat :—			
†(a) Beef and pork, pickled or salted ..	per 100 lb.	0 25	1 00
(b) Canned	"	1 00	2 00
†(c) Fresh, including game and poultry..	"	Free*	0 50
(d) Smoked or cured—			
(i) Bacon and hams	"	1 00	2 00
(ii) Other kinds	"	0 50	1 00
(e) Other kinds, including extracts ..		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
66. Medicines and Drugs :—			
(a) Opium and ganja (Indian hemp) ..	per lb.	6 00	12 00
(b) Other kinds		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
67. Metals, and manufactures of, not elsewhere enumerated		" "	" "
68. Milk :—			
†(a) Condensed or otherwise preserved, containing not less than 9 per cent. of butter fat	per 42 lb.	0 13	0 52
(b) Condensed or otherwise preserved, containing less than 9 per cent. of butter fat	per 48 lb.	2 40	4 80
(c) Other kinds		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
69. Musical instruments		" "	" "
70. Nuts and kernels other than food :—			
(a) Copra		Free*	Free*
(b) Other kinds		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
71. Oil :—			
†(a) Edible—			
(i) Cotton seed, corn, soya bean, rape seed, ground nut, coconut oil, palm kernel oil, and sesame oil, and any other oil which the Governor may by notice in the <i>Royal Gazette</i> declare to be a substitute for such oil, and any oil containing any such oil ..	per gallon	0 84	1 68
(ii) Other edible oil not elsewhere provided for	"	0 18	0 36
†(b) Fuel	"	0 10	0 20

* See Table of Exemptions from Duty.

† Exempt from surtax.

For Customs duties surtax, see page 189

Articles.	Rate of Duty.	
	British Preferential Tariff.	General Tariff.
		\$ c.
71. Oil— <i>continued.</i>		\$ c.
†(c) Illuminating, including kerosene, and other refined petroleum burning oils	per gallon	0 15 0 30
†(d) Lubricating and paint oils—		
(i) Lubricating .. .. .	.. .. .	0 15 0 30
(ii) Paint	per 100 lb.	1 50 3 00
†(e) Motor spirit, including benzine, benzoline, gasoline, naphtha, and petrol spirits generally	per gallon	0 20 0 40
†(f) Medicinal oils .. .. .	.. .. .	0 30 0 60
(g) Other kinds, including essential and perfumed oils		10 per cent. 20 per cent. <i>ad valorem ad valorem</i>
72. Oilcloth and linoleum .. .. .		.. .. .
†73. Painters' colours and materials :—		
(a) Paints, colours and putty	per 100 lb.	0 75 1 50
(b) Polishes, varnishes and enamels .. .. .	.. .. .	0 30 0 60
(c) Turpentine and turpentine substitutes	per gallon	0 30 0 60
74. Paper :—		
†(a) Cards, playing (per pack not exceeding 53 cards)	per pack	0 15 0 30
(b) Printing (for newspapers) and wrapping		5 per cent. 10 per cent. <i>ad valorem ad valorem</i>
(c) All other kinds and manufactures of paper		10 20
75. Perfumery, including perfumed spirits, dentifrices, toilet preparations and washes, and articles used in the preparation thereof, not elsewhere enumerated :—		
(a) Liquid—		
(i) Less than \$1 per liquid oz. in value		10 per cent. 20 per cent. <i>ad valorem ad valorem</i> or 2 40 or 4 80 per liquid per liquid gallon gallon whichever whichever is the is the higher higher
(ii) Not less than \$1 per liquid oz. in value	per liquid oz.	0 10 0 20
(b) Solid and semi-solid		15 per cent. 30 per cent. <i>ad valorem ad valorem</i>

* See Table of Exemptions from Duty.

† Exempt from surtax.

For Customs duties surtax, see page 189

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
76. Pickles, condiments and sauces		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
77. Pictures, except unframed photographs ..		" "	" "
78. Plants, seeds and bulbs		" "	" "
79. Plate and plated ware		15 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
80. Provisions, unenumerated		10 " "	20 " "
81. Saddlery and harness		" "	" "
†82. Salt :—			
(a) Coarse and rock salt	per ton	1 50	3 00
(b) Fine, including table salt	per 100 lb.	0 15	0 30
83. Seeds for expressing oil therefrom ..	"	Free	0 24
84. Ships, boats and launches		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
85. Silk and silk manufactures		" "	" "
86. Soap :—			
†(a) Common—			
(i) Plain yellow, brown, blue mottled and similar soaps..	per 100 lb.	0 56	5 60 per 50 lb. case
(ii) Other kinds, including polishing or soft soap	"	0 56	1 12
(b) Fancy, including medicated and perfumed soaps for toilet purposes ..		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
87. Spices		" "	" "
†88. Spirits :—			
(a) Brandy—			
Imported in bottle and not overproof	per liquid gallon	8 30	9 50
All other	per proof gallon	10 30	11 50
(b) Gin—			
Imported in bottle and not overproof	per liquid gallon	8 30	8 90
All other	per proof gallon	10 30	10 90
(c) Whisky—			
Imported in bottle and not overproof	per liquid gallon	8 30	8 90
All other	per proof gallon	10 30	10 90
(d) Rum—			
Imported in bottle and not overproof	per liquid gallon	3 50	4 35
All other	per proof gallon	4 36	5 25

* See Table of Exemptions from Duty.

† Exempt from surtax.

For Customs duties surtax, see page 189

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
		\$ c.	\$ c.
†88. Spirits— <i>continued</i> .			
(e) Cordials and liqueurs— All kinds, including bitters and flavouring extracts containing spirits	per liquid gallon	8 85	9 55
(f) Medicinal spirits, admitted as such by the Collector of Customs and Excise	"	1 40	2 80
(g) Methylated spirits and methylated alcohol, admitted as such by the Collector of Customs and Excise	"	0 42	0 84
Perfumed spirits—			
(h) Bay rum—			
Not exceeding the strength of proof	"	4 20	8 40
Exceeding the strength of proof..	per proof gallon	4 20	8 40
Unenumerated spirits—			
(j) Potable—			
Not exceeding the strength of proof	per liquid gallon	5 50	9 60
Exceeding the strength of proof..	per proof gallon	5 50	9 60
(k) Not potable	per liquid gallon	1 40	2 80
†89. Starch	per 100 lb.	0 30	0 60
90. Stationery, other than paper		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
91. Stones and slates :—			
(a) Stones.. .. .		" "	" "
†(b) Slates	per 1,000	0 84	1 68
†92. Sugar :—			
(a) Refined	per lb.	0 04	0 08
(b) Unrefined	per 100 lb.	0 45	0 90
(c) Molasses and syrup	"	1 00	2 00
(d) Icing sugar, passed as such by the Collector of Customs and Excise..	"	0 45	0 90
†93. Tea	per lb.	0 15	0 30
†94. Tobacco and snuff :—			
Unmanufactured—			
(a) Leaf, containing 25 per cent. or more of moisture when dried at a tem- perature of 212 degrees Fahrenheit	"	0 90	0 95
(b) Leaf, containing less than 25 per cent. moisture	"	1 25	1 30

* See Table of Exemptions from Duty.

† Exempt from surtax.

For Customs duties surtax, see page 189

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
†94. Tobacco and snuff— <i>continued.</i>		\$ c.	\$ c.
Manufactured—			
(c) Cigars	per lb.	2 00	3 75
(d) Cigarettes—			
(i) Manufactured in the Empire entirely from Empire grown tobacco	"	2 40	—
(ii) Manufactured in the Empire entirely from foreign grown tobacco	"	2 85	—
Provided that a further preference shall be granted of 2 cents for each 5 per cent. of Empire grown tobacco used in blends of Empire and foreign grown tobaccos.			
(iii) Manufactured in foreign countries	"	—	3 55
(e) Snuff	"	0 80	1 00
(f) Other manufactured tobacco—			
(i) Manufactured in the Empire entirely from Empire grown tobacco	"	1 75	—
(ii) Manufactured in the Empire entirely from foreign grown tobacco	"	2 20	—
Provided that a further preference shall be granted of 2 cents for each 5 per cent. of Empire grown tobacco used in blends of Empire and foreign grown tobaccos.			
(iii) Manufactured in foreign countries	"	—	2 85
95. Toys and games		10 per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
96. Umbrellas and parasols		" "	" "
97. Vegetables :—			
†(a) Dried, canned or preserved	per 100 lb.	1 25	2 50
†(b) Fresh—			
(i) Potatoes and onions	"	0 15	0 90
(ii) Garlic	"	0 30	0 60
(c) Fresh, other kinds		Free*	10 per cent. <i>ad valorem</i>
†98. Vinegar	per gallon	0 15	0 30

* See Table of Exemptions from Duty.

† Exempt from surtax.

For Customs duties surtax, see page 189.

Articles.	Rate of Duty.		
		British Preferential Tariff.	General Tariff.
99. Watches and parts thereof		\$ c. 10 per cent. <i>ad valorem</i>	\$ c. 20 per cent. <i>ad valorem</i>
100. Wax.. .. .		" "	" "
†101. Wine :—			
(a) Sparkling	per gallon	1 80	3 00
(b) Still— In bottles containing less than 42 per cent. of proof spirit	"	0 96	1 44
(c) In wood, under 23 degrees	"	0 12	0 48
(d) In wood, under 32 degrees	"	0 24	0 60
(e) In wood, under 42 degrees	"	0 60	0 96
(f) Vermouth	"	0 96	1 44
102. Wood and timber :—			
Unmanufactured—			
(a) Lumber, sawn or hewn, undressed ..	per 1,000 feet	1 20	3 60
(b) Lumber, sawn or hewn, wholly or partly dressed	"	1 50	4 00
(c) Shingles	per 1,000	0 36	1 08
(d) Shooks, staves and headings of oak		2½ per cent. <i>ad valorem</i>	12½ per cent. <i>ad valorem</i>
(e) Shooks, staves and headings, other kinds		5 " "	15 " "
Manufactured—			
(f) House, office, cabinet or store furniture		10 " "	20 " "
(g) Other kinds		10 " "	20 " "
103. Wool and woollen manufactures :—			
(a) Piece goods		10 " "	20 per cent. <i>ad valorem</i> or 28 cents per sq. yd. whichever is the higher
(b) Other kinds		" "	20 per cent. <i>ad valorem</i>
All other articles not in this schedule particularly enumerated, or in the Second Schedule particularly exempted In the case of specific duties, these rates to be charged upon any greater or less quantity of such goods, wares and merchandise respectively.		" "	" "

*See Table of Exemptions from Duty.

† Exempt from surtax.

TABLE OF EXEMPTIONS FROM DUTY

Animals and birds, living, exclusive of those specified in the first schedule.

Aquagel and similar substances exclusively used in oil mining which may from time to time be specified by the Governor in Executive Council.

Arms, ammunition, uniforms, accoutrements and prizes imported by, or for the use of, His Majesty's Naval or Military Forces, and all goods, wares and merchandise imported or taken out of bond for the use of His Majesty's Naval and Military Forces on the signed declaration of the Officer, for the time being, in command of such Forces, and similar articles if of British Empire origin imported by, or for the use of, the Civil Service, the Constabulary Force or any Militia or Volunteer Force or Rifle Association sanctioned by the Governor.

Articles sent to the Colony for repairs and improvements and so proved to the satisfaction of the Collector of Customs and Excise.

Articles imported at the cost of public subscribers as gifts to the public.

Articles passed by the Collector of Customs and Excise as the personal baggage of passengers, professional apparatus, and household effects not exceeding in value \$1,200, brought in for personal use and not for sale, and which have been in the use of the passenger for at least one year, and personal effects, not being merchandise, of persons domiciled in the Colony who have died abroad.

Articles of British Empire origin, imported especially for the furnishing, decoration, construction and repair of churches used for public worship, on the signed declaration of the head of the denomination for which they are intended.

Articles imported by, or for the use of, the Colonial Government.

Articles imported by, or for the use of, any office or bureau for meteorological observations approved by the Governor.

Articles re-imported into the Colony on which duty has been paid on a previous importation and so proved to the satisfaction of the Collector of Customs and Excise.

Articles for the official use of any Foreign Consulate or the luggage and personal effects of the Consular representative of any foreign country, or his family, or suite, if such Consular representative is not engaged in any other business or profession in the Colony, provided that a similar privilege is accorded by such foreign country to the British Consulate therein.

Articles imported or taken out of bond by or on behalf of any Municipality, District Board, Public Library, the Imperial College of Tropical Agriculture or any other Public Body or Institution approved for the purposes hereof by the Governor; and

- (a) which are required for use in the construction, furnishing, upkeep, and repair of the buildings belonging to any such body or institution; or
- (b) which are necessary for carrying out the usual and customary purposes for which such body or institution exists, subject nevertheless to the approval of the Governor.

Provided that no such article exempt from payment of duty shall be sold or exchanged within three years of the date of importation, for use or consumption in the Colony, unless duty shall have first been paid thereon.

Artificial limbs.

Barytes.

Bees, bee-hives and bee-keeping apparatus.

Books, printed, bound or unbound, not being account books ; music, newspapers, pamphlets, periodicals, unframed photographs, almanacs, school globes, atlases, charts, maps, plans, trade catalogues and advertising circulars of no commercial value, bank notes, used postage stamps and used post cards ; but not including printed labels, printed forms, and Christmas cards.

Bullion and coin.

Coal, coke and patent fuel.

Cocoa, raw.

Cones of not less than 12,000 yards of sewing cotton, collars, collar bands and cuff linings for shirts, card boxes and cards for retaining shirts when folded for delivery from the factory, and such other articles as may from time to time be approved by the Governor in Executive Council, if of British Empire origin and when imported to the satisfaction of the Collector of Customs and Excise for use in a *bona fide* shirt factory.

Cotton, raw.

Crates, boxes, bags and other packages used in packing the agricultural products of the Colony ; shooks, staves and headings of white oak for the manufacture of rum puncheons, tierces, hogsheads, barrels and casks ; shooks, staves and headings of all descriptions used in packing the agricultural products of the Colony, if of British Empire origin.

Cups, shields and medals of British Empire origin, for prizes or rewards, not imported for sale.

Cylinders, for the transport of compressed gas, whether full or empty ; provided that this exemption in the case of cylinders imported full shall be limited to the actual value of the cylinders themselves and shall not extend to any charges for freight, insurance or otherwise incurred in respect of the same.

Drugs—Atebrin, plasmochin, quinine and its salts, salvarsan and similar arsenical drugs, potassium iodide, sodium iodide, bistovol and similar bismuth drugs for injections.

Drugs and appliances imported with the approval of the Governor for the relief and control of ankylostomiasis and tuberculosis.

Drugs and appliances imported with the approval of the Governor by the Institute for the Blind.

Educational films, certified as such by the Board of Censors appointed under the Cinematograph Ordinance : Provided that Educational films shall include the following :—

- (a) Films designed to supply information with regard to the work and aims of the League of Nations and other international organizations which are generally recognized by the High Contracting Parties to the International Convention of 1933 for Facilitating the International Circulation of Films of an Educational Character ;
- (b) Films intended for use in education of all grades ;
- (c) Films intended for vocational training and guidance including technical films relating to industry and films relating to scientific management ;
- (d) Films dealing with scientific or technical research or designed to spread scientific knowledge ;
- (e) Films dealing with health questions, physical training, social welfare or relief ;
- (f) Films designed to promote and increase throughout the British Empire knowledge and understanding of the several countries and peoples.

Field crates, picking bags, and juice preservatives for use in the citrus fruit industry.

Fish, fresh, of British Empire origin including fresh fish in cold storage, and turtle.

Fruits and nuts :—Fruits, fresh, other than apples, of British Empire origin.

Coconuts.

Fuel, not elsewhere mentioned, firewood and charcoal of British Empire origin.

Goods or articles which in accordance with this Schedule would be exempt from duty if of British Empire origin, shall, if obtained from other sources, be liable to duty for the difference only between the duties ordinarily chargeable under the British Preferential and General Tariff on the like kind of goods or articles imported or delivered from bond.

Gums :—Balata, chicle and raw rubber.

Hides and skins, raw.

Horns and bones.

Horses, baggage and furniture of Officers on Imperial Service in His Majesty's Naval and Military Forces.

Ice.

Implements and tools :—Agricultural.

Lime.

Nuts and kernels :—Copra.

Packages or coverings in which any articles not liable to duty *ad valorem* are imported, and which are in the opinion of the Collector of Customs and Excise, the usual or proper packages or coverings.

Packages and bags, exported filled with produce and returned empty, passed as such by the Collector of Customs and Excise.

Patterns and samples of no commercial value.

Plants, seeds and bulbs for cultivation or propagation.

Produce of the Colony, re-imported into the Colony within one year from the date of exportation, and so proved to the satisfaction of the Collector of Customs and Excise.

Quebracho extract.

Sand, earth and stones in the rough of British Empire origin, not including precious stones.

School equipment of British Empire origin, certified as such by the Director of Education imported exclusively for use in any college or school and not for sale or exchange and so proved to the satisfaction of the Collector of Customs and Excise.

Scientific apparatus, utensils, instruments and preparations, including absolute alcohol for preserving purposes, of British Empire origin, imported exclusively for the purpose of prosecuting scientific investigations on behalf of any college, academy, school or seminary of learning, and not for sale or exchange, and so proved to the satisfaction of the Collector of Customs and Excise.

Sea Island cotton cloth bearing the mark of the West Indian Sea Island Cotton Association.

Specimens illustrative of natural history.

Sulphate of ammonia, nitro-chalk, fertilisers derived from ammonium phosphate and concentrated complete fertilisers of British Empire origin and all other manures, insecticides, fungicides, vermin killers, nitrate of soda and other

substances whatsoever which the Collector of Customs and Excise is satisfied are imported for use as manures, or as remedies for diseases of or preventives of insect attacks on plants and animals.

Sulphur.

Tanning and dyeing materials :—Divi-divi, logwood and mangrove and other bark.
bark.

Tonca beans.

Vaccine lymph, medical serums and radium.

Vegetables, fresh, of British Empire origin, other than English potatoes, garlic and onions.

Wine for public worship, on the signed declaration of the head of the denomination for which it is intended.

Other articles not exempt from duty which in any particular case may be exempted by order of the Governor in Executive Council.

PREFERENTIAL TARIFF REGULATIONS

The preferential tariff regulations of Trinidad and Tobago follow generally those in force in the United Kingdom. The proportion of Empire content necessary to enable goods to qualify for preferential treatment is 25 per cent., except for those classes of goods specified in United Kingdom Statutory Rules and Orders, Nos. 760 and 761 of 1933 for which the percentages are the same as in the United Kingdom.

WINDWARD ISLANDS—GRENADA

ASCERTAINMENT OF AD VALOREM DUTIES

The value of any imported goods for the purpose of assessing duty ad valorem shall be taken to be the price which an importer would give for the goods on a purchase in the open market, if the goods were delivered to him at the port of importation, freight, insurance, commission and all other costs, charges and expenses incidental to the purchase and delivery at that port (except any duties of customs), having been paid, and duty shall be paid on that value as fixed by the Collector; provided that buying commission shall be included only to the extent by which it exceeds five per centum of the amount on which such commission is calculated.

In determining the value of any imported goods for the purposes aforesaid, the Collector may have regard not only to the value of the goods as declared by an importer, but to all relevant considerations, and in particular—

- (a) to the price which at the time of importation of the goods of which the value is to be ascertained (in this sub-section referred to as "the said goods") is being paid by other importers for goods of the like class or description and quality; or
- (b) if the price aforesaid cannot be determined to the satisfaction of the Collector, the price at which the said goods, or imported goods of the like class or description and quality, are being freely offered for sale in the Colony to purchasers in the ordinary course of trade, less an allowance in respect of duties of customs and reasonable marketing expenses and profits incidental to the marketing of the goods after importation. (Ordinance No. 21 of 1934.)

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
1. Aerated and mineral waters, natural and artificial	per dozen reputed pints	0 0 6	0 0 9
2. Aircraft and accessories		2½ per cent. ad valorem	18½ per cent. ad valorem
3. Animals and birds, living :—			
(a) Asses	per head	0 10 0	0 15 0
(b) Cattle	"	0 12 0	0 18 0
(c) Dogs	"	0 10 0	0 15 0
(d) Goats	"	0 1 0	0 1 6
(e) Horses	"	1 0 0	1 10 0
(f) Mules	"	1 0 0	1 10 0
(g) Sheep and lambs	"	0 2 0	0 3 0
(h) Swine	"	0 2 0	0 3 0
(i) Calves	"	0 6 0	0 9 0
4. Apparel :—			
(a) Shirts		12½ per cent. ad valorem	0 3 0 per dozen or 25 per cent. ad valorem†

* Applies to goods the growth, produce or manufacture of the British Empire.

† Whichever is the higher.

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
	£ s. d.	£ s. d.
4. Apparel— <i>continued.</i>		
(b) Men's underwear	12½ per cent. <i>ad valorem</i>	0 1 0 per dozen or 25 per cent. <i>ad valorem</i> †
(c) Neckties, cravats and similar articles	" "	0 0 7 per dozen or 25 per cent. <i>ad valorem</i> †
(d) Other kinds	" "	25 per cent. <i>ad valorem</i>
5. Arms, ammunition and explosives :—		
Arms—		
(a) Swords, bayonets and similar weapons	15 " "	22½ " "
Firearms—		
(b) Fowling pieces (breach loaders) ..	each 1 0 0	1 10 0
(c) All other kinds, including air guns	" 1 0 0	1 10 0
Ammunition, all kinds	15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
Explosives—		
(d) Gunpowder for sporting purposes	" "	" "
(e) Gunpowder for blasting purposes	Free	5 " "
(f) Other explosives for blasting purposes	" "	" "
6. Asphalt, all kinds, including pitch and tar	15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
7. Bags and sacks (empty), not including paper bags	each 0 0 1	0 0 1½
8. Bags (travelling and tool), trunks and valises	15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
9. Baskets, all kinds	" "	" "
10. Beer and ale, stout and porter	per gallon 0 2 0	0 3 0
11. Biscuits, bread and cakes :—		
(a) Unsweetened, in barrels	per 100 lb. 0 1 8	0 2 6
(b) Unsweetened, in tins	" " 0 1 8	0 2 6
(c) Other kinds	" " 0 10 0	0 15 0

* Applies to goods the growth, produce or manufacture of the British Empire.

† Whichever is the higher.

Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
12. Blacking and polishes	15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
13. Blue	" "	" "
14. Books, printed	Free	Free
15. Boots, shoes and slippers :—		
(a) Boots, bootees, shoes and overshoes, slippers and sandals of all descriptions made wholly or partly of rubber, balata or gutta-percha (except where the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic)	15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i> and 1s. per pair
(b) Ditto (where the outer part of the uppers is made entirely of leather or leather and elastic)	" "	" "
(c) Other kinds	" "	25 " " <i>ad valorem</i>
16. Bricks and tiles	per 1,000 0 6 0	0 9 0
17. Brooms and brushes	15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
18. Buckets, pails and tubs	" "	" "
19. Bullion and coin	Free	Free
20. Butter and butter substitutes :—		
(a) Butter	per 100 lb. 0 8 4	1 0 10
(b) Ghee	" " 0 4 2	0 6 3
(c) Butter substitutes, including butterine and oleomargarine	" " 0 4 2	0 6 3
21. Candles	" " 0 13 4	1 0 0
22. Carriages, carts and wagons :—		
(a) Railway rolling stock	Free	5 per cent. <i>ad valorem</i>
(b) Bicycles or tricycles, other than motor	15 per cent. <i>ad valorem</i>	22½ " "
(c) Bicycles, tricycles, and cars, motor, and parts and accessories thereof (exclusive of tyres and inner tubes when imported separately) with at least 95 per cent British Empire content	7½ " "	—

* Applies to goods the growth, produce or manufacture of the British Empire.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
22.—Carriages, carts and wagons— <i>continued.</i>		£ s. d.	£ s. d.
(d) Bicycles or tricycles, motor, other than (c)		15 per cent. <i>ad valorem</i>	35 per cent. <i>ad valorem</i>
(e) Cars, motor, and parts, other than (c)		" "	" "
(f) Lorries and vans, motor		" "	" "
(g) Tyres and inner tubes		" "	" "
(h) Other kinds and parts		" "	22½ " "
23. Cattle and other animal foods :—			
(a) Bran and pollard	per 100 lb.	0 1 4	0 2 0
(b) Linseed oil cake, and linseed oil cake meal	" "	0 1 4	0 2 0
(c) Other kinds admitted as such by the Collector of Customs	" "	0 1 4	0 2 0
24. Cement	per cask of 400 lb.	0 1 0	0 4 0
25. Cheese	per 100 lb.	0 10 0	0 15 0
26. Chemicals :—			
(a) Calcium carbide	" "	0 2 0	0 3 0
(b) Carbonic acid gas	" "	0 5 0	0 7 6
(c) Other kinds		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
27. Chinaware or porcelain, earthenware and pottery		12½ " "	20 " "
28. Cider and perry	per gallon	0 0 6	0 0 9
29. Clocks and parts thereof		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
30. Coal, coke and patent fuel		Free	Free
31. Cocoa :—			
(a) Raw	per 100 lb.	0 10 0	0 15 0
(b) Ground or otherwise prepared, except sweetmeats	per lb.	0 0 2	0 0 4
32. Coffee :—			
(a) Raw	"	0 0 4	0 0 6
(b) Roasted, ground or otherwise prepared, and including coffee substitutes, extracts and essences	"	0 0 4	0 0 6
33. Confectionery, including chocolate creams and sweetmeats of all kinds		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
34. Cordage and twine		10 " "	20 " "
35. Cork manufactures		15 " "	22½ " "

* Applies to goods the growth, produce or manufacture of the British Empire.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
36. Cotton :—		Free	Free
(a) Raw		Free	Free
(b) Manufactures, piece goods value 1s. and under per yard		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
Manufactures, piece goods value over 1s. per yard		15 " "	22½ " "
(c) Manufactures known as Denim (Dungaree) and coloured drills		10 " "	15 " "
(d) Manufactures, other kinds		15 " "	22½ " "
37. Cutlery		" "	" "
38. Electrical apparatus		" "	" "
39. Films, cinematograph	per 100 ft.	0 0 1	0 0 2
40. Fireworks		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
41. Fish :—			
(a) Canned or preserved in jars or bottles	per 100 lb.	0 4 2	0 8 4
(b) Fresh, including fresh fish in cold storage, and turtle		Free	Free
(c) Salmon, trout and mackerel, dried, salted, smoked or pickled	" "	0 1 8	0 2 6
(d) Other kinds, dried, salted, smoked or pickled	" "	0 1 8	0 2 6
42. Fruits and nuts :—			
(a) Fruit, fresh, other than apples		Free	Free
(b) Dried, including currants, figs, prunes and raisins, other than candied or crystallized fruit and fruit in liquid	" "	0 1 2	0 1 9
(c) Nuts, edible, other than coconuts	" "	0 1 2	0 1 9
(d) Apples	per barrel of 125 lb.	Free	0 2 1
(e) Coconuts		"	Free
43. Glass and glassware		12½ per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
44. Grain, flour, pulse and preparations thereof :—			
Grain—			
(a) Corn (maize)	per 100 lb.	0 1 0	0 1 6
(b) Oats	" "	0 1 0	0 1 6
(c) Rice	" "	0 2 0	0 3 0
(d) Other kinds	" "	0 1 0	0 1 6

* Applies to goods the growth, produce or manufacture of the British Empire.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
44. Grain, flour, &c.— <i>continued.</i>			
Flour and meal—			
(e) Wheat	per 196 lb.	0 5 0	0 7 6
(f) Maize or cornmeal	" "	0 4 0	0 6 0
(g) Other kinds	per 100 lb.	0 1 8	0 2 6
Pulse—			
(h) Beans and peas, whole or split	" "	0 1 0	0 1 6
(i) Dhol	" "	0 1 0	0 1 6
(j) Other kinds	" "	0 1 0	0 1 6
Farinaceous preparations—			
(k) Arrowroot	" "	0 3 4	0 5 0
(l) Macaroni and vermicelli	" "	0 6 8	0 10 0
(m) Other kinds (including cornflour, oatmeal, rolled oats, sago, tapioca and other cereal foods)	" "	0 4 0	0 6 0
45. Grease, all kinds		15 per cent. <i>ad valorem</i>	22½ percent. <i>ad valorem</i>
46. Gums :—			
(a) Balata, chicle, and raw rubber		" "	" "
(b) Other kinds		" "	" "
47. Haberdashery and millinery		" "	" "
48. Hardware		12½ " "	" "
49. Hats and bonnets :—			
(a) Straw		10 " "	15 " "
(b) Other kinds		15 " "	22½ " "
50. Hay and chaff	per 100 lb.	0 0 10	0 1 3
51. Hemp and hemp manufactures		15 per cent. <i>ad valorem</i>	22½ percent. <i>ad valorem</i>
52. Hides and skins, raw		Free	Free
53. Horns and bones		"	"
54. Hosiery :—			
(a) Cotton and artificial silk, value 7 <i>d.</i> and under, per pair	per pair	0 0 1	0 0 7
(b) Cotton and artificial silk, value over 7 <i>d.</i> per pair	"	0 0 3	0 0 9
(c) Silk	"	0 0 9	0 1 6
(d) Woollen	"	15 per cent. <i>ad valorem</i>	22½ percent. <i>ad valorem</i>
55. Implements and tools :—			
Agricultural		Free	5 " "
Other kinds		10 per cent. <i>ad valorem</i>	15 " "
56. India rubber and gutta-percha manufactures		15 " "	22½ " "
57. Instruments, scientific		" "	" "

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
58. Jams, jellies and preserved fruits :—			
(a) jams, jellies and marmalade	per 100 lb.	0 6 8	0 10 0
(b) Canned and bottled fruits	" "	0 6 8	0 10 0
(c) Other kinds, including candied and crystallized fruit and peel	" "	0 12 6	0 18 9
59. Jewellery, including gold and silver manu- factures		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
60. Jute and jute manufactures		10 " "	15 " "
61. Lard and lard substitutes :—			
(a) Lard	per 100 lb.	0 8 4	0 12 6
(b) Lard substitutes	" "	0 4 2	0 6 3
62. Leather and manufactures of, excluding boots and shoes and saddlery and harness		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
63. Lime		Free	Free
64. Linen and linen manufactures		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
65. (1) Machinery, including parts, viz. :—			
(a) Agricultural (including drainage and irrigation, and all other machinery used in connexion with the cacao, cotton, lime and coconut in- dustries)		Free	5 " "
(b) Sugar manufacturing (including rum distillation)		" "	" "
(c) Mining		" "	" "
(d) Electric lighting and power for in- dustrial purposes		10 per cent. <i>ad valorem</i>	15 " "
(e) Railway and tramway		Free	5 " "
(f) Other industrial and manufacturing		10 per cent. <i>ad valorem</i>	15 " "
(g) Marine		" "	" "
(h) Sewing machines		" "	" "
(i) Water and sewerage.. .. .		10 " "	15 " "
(j) Fire engines		Free	5 " "
(k) Printing		" "	" "

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Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
	£ s. d.	£ s. d.
65. (1) Machinery, including parts, viz.— <i>continued.</i>		
(l) Other kinds	10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
The term "machinery" shall mean machines consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, admitted as such by the Collector of Customs.		
(2) Machinery accessories, appliances and apparatus which the Collector of Customs is satisfied are for use in connexion with any machinery detailed above under (a), (b), (c), (e), (f), (h)	Free	5 ,, "
Ditto under (d), (f), (g), (h), (i), (l) ..	10 per cent. <i>ad valorem</i>	15 ,, "
66. Manure, all kinds	Free	Free
67. Matches :— In boxes containing 80 matches or less. (Matches in boxes containing a greater quantity than 80 matches each to be charged in proportion)	per gross of boxes	0 1 6 0 2 3
68. Meat :—		
(a) Beef and pork, pickled or salted ..	per 100 lb.	0 4 0 0 6 0
(b) Canned	" "	0 4 0 0 6 0
(c) Fresh (including game and poultry, and fresh meat, game and poultry in cold storage)		15 per cent. <i>ad valorem</i> 22½ per cent. <i>ad valorem</i>
(d) Smoked or cured, including bacon and hams	" "	0 13 4 1 0 0
(e) Other kinds, including extracts ..		10 per cent. <i>ad valorem</i> 15 per cent. <i>ad valorem</i>
69. Medicines and drugs :—		
(a) Opium and ganja (Indian hemp) ..	per lb.	1 5 0 1 17 6
(b) Other kinds		10 per cent. <i>ad valorem</i> 15 per cent. <i>ad valorem</i>
(c) Salvarsan, neosalvarsan, novarsenobillon, neokharsivan, and all other arsenical preparations used in the treatment of venereal diseases ..		Free Free

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
70. Metals :—			
(a) Iron and steel nails, spikes, rivets, clinches, wire (including barbed wire), woven-wire fencing, metal gates		12½ percent. <i>ad valorem</i>	22½ percent. <i>ad valorem</i>
(b) Barrels and drums		" "	" "
(c) Other metal manufactures, not elsewhere enumerated		" "	" "
71. Milk :—			
(a) Condensed or otherwise preserved ..	per case not exceeding 48 lb.	Free	0 2 0
(b) Other kinds		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
72. Musical instruments		15 " "	22½ " "
73. Nuts and kernels (other than food) :—			
(a) Copra		Free	Free
(b) Other kinds		15 per cent. <i>ad valorem</i>	22½ percent. <i>ad valorem</i>
74. Oil :—			
(a) Crude—			
(i) Fuel	per gallon	0 0 4	0 0 8
(ii) For road making and similar work	per 100 gallons	0 5 0	0 7 6
(b) Edible	per gallon	0 1 0	0 1 6
(c) Illuminating, including kerosene and other refined petroleum burning oils	" "	0 0 2	0 0 4
(d) Lubricating and paint oils	" "	0 0 8	0 1 0
(e) Motor spirits, including benzine, benzoline, gasoline, naphtha and petrol spirits generally	" "	0 0 10	0 1 3
(f) Medicinal oils	" "	0 0 8	0 1 0
(g) Other kinds, including essential, and perfumed oils		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
75. Oilcloth and linoleum		15 " "	22½ " "
76. Painters' colours and materials :—			
(a) Paints and colours	per 100 lb.	0 8 4	0 12 6
(b) Polishes and varnishes	per gallon	0 1 6	0 2 3
(c) Turpentine and turpentine substitutes	" "	0 1 6	0 2 3
(d) Putty	per 100 lb.	0 2 1	0 3 2
77. Paper :—			
(a) Cards, playing (per pack not exceeding 53 cards)	per pack	0 0 6	0 0 9

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
77. Paper— <i>continued</i> .			
(b) Printing, for newspapers		Free	5 per cent. <i>ad valorem</i>
(c) Paper of all kinds and manufactures of paper		15 per cent. <i>ad valorem</i>	22½, ..
78. Perfumery, not including perfumed spirits		20 " "	30 " "
79. Pickles, condiments and sauces		15 " "	22½, ..
80. Pictures (except unframed photographs) ..		" "	" "
81. Plants, seeds and bulbs		Free	Free
82. Plate and plated ware (including gold and silver manufactures)		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
83. Provisions, unenumerated		10 " "	15 " "
84. Saddlery and harness		15 " "	22½, ..
85. Salt :—			
(a) Coarse and rock salt	per ton	0 5 0	0 7 6
(b) Fine, including table salt	per 100 lb.	0 1 0	0 1 6
86. Seeds, for expressing oil therefrom ..	" "	Free	0 1 0
87. Ships, boats and launches		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
88. Silk and artificial silk :—			
(a) Silk manufactures		" "	" "
(b) Artificial silk and manufactures of artificial silk, or a mixture of cotton and artificial silk ..		" "	" "
89. Soap :—			
(a) Common, including laundry, polishing and soft soap	per 100 lb.	0 2 0	0 3 0
(b) Fancy, including medicated and perfumed soaps for toilet purposes ..	" "	0 8 4	0 12 6
90. Spices		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
91. Spirits :—			
(a) Brandy—			
Not exceeding the strength of proof	per gallon	0 15 0	0 16 6
Exceeding the strength of proof ..	per proof gallon	1 0 0	1 2 6
(b) Gin—			
Not exceeding the strength of proof	per gallon	0 13 6	0 15 0
Exceeding the strength of proof ..	per proof gallon	0 17 6	1 0 0
(c) Rum—			
Not exceeding the strength of proof	per gallon	0 13 6	0 15 0
Exceeding the strength of proof ..	per proof gallon	0 13 6	0 15 0

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Articles.	Rate of Duty.		
		British Preferen- tial Tariff *	General Tariff.
		£ s. d.	£ s. d.
91. Spirits— <i>continued.</i>			
(d) Whisky—			
Not exceeding the strength of proof	per gallon	0 15 0	0 16 6
Exceeding the strength of proof ..	per proof gallon	1 0 0	1 2 6
(e) Cordials and liqueurs—			
All kinds, including bitters and flavouring extracts (except falernum)	per liquid gallon	0 17 6	1 0 0
(f) Falernum	" "	0 12 6	0 15 0
(g) Medicinal spirits, admitted as such by the Collector of Customs ..	" "	0 5 0	0 7 6
(h) Methylated spirits and methylated alcohol, admitted as such by the Collector of Customs	" "	0 5 0	0 7 6
Perfumed spirits—			
(i) Bay rum	" "	0 5 0	0 7 6
(j) All others, including dentifrices, toilet preparations and washes ..	" "	0 10 0	0 15 0
Unenumerated spirits—			
(k) Potable	per proof gallon	0 17 6	1 0 0
(l) Not potable	per liquid gallon	0 5 0	0 7 6
92. Starch	per 100 lb.	0 1 0	0 1 6
93. Stationery, other than paper		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
94. Stones and slates :—			
School slates, slate pencils		Free	Free
Other kinds		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
95. Sugar :—			
(a) Refined	" "	0 10 0	0 15 0
(b) Unrefined	" "	0 8 4	0 12 6
(c) Molasses and syrup—			
Vacuum pan	per gallon	0 0 8	0 1 0
Other kinds	" "	0 1 0	0 1 6
96. Tea	per lb.	0 0 6	0 0 9
97. Tobacco and snuff :—			
Unmanufactured	"	0 1 0	0 1 6
Manufactured—			
(a) Cigars	"	0 10 0	0 14 0
(b) Cigarettes	"	0 10 0	0 14 0
(c) Snuff	"	0 3 0	0 4 6
(d) Other manufactured tobacco ..	"	0 7 0	0 9 0
Cigars—Long Toms, including Porto Rico Toms	"	0 7 0	0 9 0

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
98. Toys and games		£ s. d. 15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
99. Umbrellas and parasols		" "	" "
100. Vegetables :—			
(a) Dried, canned or preserved ..	per 100 lb.	0 4 2	0 6 3
(b) Onions	" "	0 2 1	0 4 2
(c) Potatoes, English	" "	0 2 1	0 4 2
(d) Garlic	" "	0 1 0	0 2 0
(e) Other kinds, fresh	" "	Free	Free
101. Vinegar	per gallon	0 0 6	0 0 9
102. Watches and parts thereof		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
103. Wax.. .. .		" "	" "
104. Wine :—			
(a) Sparkling	" "	20 " "	30 " "
(b) Still	" "	" "	" "
(c) Vermouth	" "	" "	" "
105. Wood and timber :—			
Unmanufactured—			
(a) Lumber, sawn or hewn, undressed	per 1,000 ft.	0 5 0	0 10 0
(b) Lumber, sawn or hewn, wholly.. or partly dressed.. .. .	" "	0 5 0	0 10 0
(c) Shingles	per 1,000	0 3 0	0 4 6
(d) Shooks, staves and headings ..		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(e) Other kinds		" "	" "
(f) Crates and barrels for packing fruit and vegetables for export ..		Free	10 " "
Manufactured—			
(g) House, office, cabinet or store .. furniture		15 per cent. <i>ad valorem</i>	22½ " "
(h) Other kinds		" "	" "
106. Wool and woollen manufactures		" "	" "
All other articles not in this Schedule particularly enumerated, or in the List of Exemptions particularly ex- empted		" "	" "
In the case of specific duties, these rates to be charged upon any greater or less quantity of such goods, wares and mer- chandise respectively.		" "	" "

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EXEMPTIONS

1. Animals and birds, living, exclusive of those specified in the tariff, and of those specified in the tariff, pedigree animals and birds imported after approval by the Colonial Secretary on the recommendation of the Board of Agriculture.
2. Arms, ammunition, uniforms, accoutrements, and prizes, imported by or for the use of His Majesty's Naval or Military Forces, the Civil Service, the Police Force or any Militia or Volunteer Force, any Rifle Association or Cadet Corps sanctioned by the Governor, and all goods, wares and merchandise imported or taken out of bond for the use of His Majesty's Naval and Military Forces on the signed declaration of the Officer, for the time being, in command of such Forces.
3. Articles sent to the Colony for repairs and improvements and so proved to the satisfaction of the Collector of Customs.
4. Articles imported at the cost of public subscribers as gifts to the public.
5. Articles passed by the Collector of Customs as the personal baggage of passengers; professional apparatus brought in by passengers for their own use, and household effects not exceeding in value £250, brought in for personal use and not for sale, and which have been in the use of the passenger for at least one year, and personal effects, not being merchandise, of persons domiciled in the Colony who have died abroad.
6. Articles of British Empire origin imported specially for the use, furnishing, decoration, construction and repair of churches used for public worship and sacramental wine (of any origin) on the signed declaration of the head of the denomination for which they are intended.
7. Articles imported by or taken out of bond for the use of the Colonial Government or of the Governor.
8. Articles imported by or for the use of any office or bureau for meteorological observations approved by the Governor.
9. Articles re-imported into the Colony on which duty has been paid on a previous importation and so proved to the satisfaction of the Collector of Customs.
10. Articles for the official use of any foreign consulate, or the luggage and personal effects of the consular representative of any foreign country, or his family, or suite, imported within twelve months of his arrival in the Colony, if such consular representative is not engaged in another business or profession in the Colony, provided that a similar privilege is accorded by such foreign country to the British Consulate therein.
11. Articles of British Empire origin imported or taken out of bond for the use of any District Board. Provided that if any such articles are sold by any District Board the unpaid duty in respect thereof shall be paid by such Board into the Treasury.
12. Articles of British Empire origin imported by and for the use of Cable and Wireless Limited for their official use.
13. Artificial limbs.
14. Bees, bee-hives and bee-keeping apparatus.
15. Books, printed, bound or unbound, not being account books; music, newspapers, pamphlets, periodicals, unframed photographs, almanacs, school globes, atlases, charts, maps, plans, trade catalogues, and advertising matter of no commercial value, banknotes, postage stamps and used postcards; but not including printed labels, printed forms, and Christmas cards.
16. Bullion and coin.
17. Coal, coke, and patent fuel.

18. Cotton, raw.
19. Crates, barrels, labels and wrappings made in the British Empire and imported for use in the packing of fruit and vegetables for export.
20. Drugs and appliances imported with the approval of the Governor for the relief and control of ankylostomiasis and tuberculosis.
21. Drugs and appliances imported with the approval of the Governor for any institute for the blind.
22. Eggs.
23. Fish, fresh, including fresh fish in cold storage, and turtle.
24. Films, cinematograph :—Films imported by any person hiring the same for use in the Colony.
25. Fruits and nuts :—Fruits, fresh, and coconuts.
26. Firewood and charcoal.
27. Hides and skins, raw.
28. Horns and bones.
29. Horses, baggage and furniture of officers on Imperial Service in His Majesty's Naval and Military Forces.
30. Ice.
31. Implements and tools :—Agricultural, when of British Empire origin.
32. Lime.
33. Manures all kinds, insecticides, fungicides, vermin-killers and other substances, including sulphate of ammonia, nitrate of soda, lime and other substances, which the Collector of Customs is satisfied are imported for use as manures, or as remedies for diseases of, or preventives of insect attacks on, plants and animals.
34. Molasses when imported as stock food, on a declaration by the importer to that effect and if the Treasurer is satisfied that it is so imported.
35. Nuts and kernels—Copra.
36. Packages or coverings in which any articles are imported, and which are, in the opinion of the Collector of Customs, the usual or proper packages or coverings except in the case of goods liable to *ad valorem* rates of duty.
37. Packages and bags, exported filled with produce and returned empty, passed as such by the Collector of Customs.
38. Patterns and samples of no commercial value.
39. Plants, seeds and bulbs for cultivation or propagation.
40. Printing type, printing ink and printing paper of British Empire origin.
41. Produce of the Colony, re-imported in the Colony within one year from the date of exportation, and so proved to the satisfaction of the Collector of Customs.
42. Sand, earth and stones in the rough, not including precious stones.
43. Scientific apparatus, utensils, instruments, and preparations, including absolute alcohol for preserving purposes, imported exclusively for the purpose of prosecuting scientific investigations on behalf of any college, academy, school or seminary of learning, and for the personal use of any registered medical practitioner or dentist, and not for sale or exchange, subject to such regulations as the Collector of Customs shall prescribe.

44. Ships imported for the purpose of performing services under contract with the Government of the Colony and so long as they are engaged on such services.
45. Specimens illustrative of natural history.
46. Tanning and dyeing materials :—Divi-divi, logwood and mangrove and other bark.
47. Tombstones and memorial tablets and railings for graves.
48. Tonca beans.
49. Uniforms of British Empire origin imported by, or for the use of the Association known as the Boy Scouts or that known as the Girl Guides on the certificate of the Secretary of the Association.
50. Vaccine lymph, medical serums and radium.
51. Vegetables, fresh.
52. West India and Panama Telegraph Company, Ltd. :—
Telegraph wire, telegraphic and electrical apparatus and appliances of all kinds, receipt books, billheads, and forms which are of British Empire origin imported for the sole use of the Company.
53. Other articles not exempt from duty which in any particular case may be exempted by order of the Governor in Council.

PREFERENTIAL TARIFF REGULATIONS

The preferential tariff regulations of Grenada follow generally those in force in the United Kingdom. The proportion of Empire content necessary to enable goods to qualify for preferential treatment is 25 per cent., except for those classes of goods specified in United Kingdom Statutory Rules and Orders, Nos. 760 and 761 of 1933 for which the percentages are the same as in the United Kingdom.

WINDWARD ISLANDS—ST. LUCIA

A surtax of 25 per cent. of the duty is charged in respect of all goods subject to duty except where specifically exempted.

ASCERTAINMENT OF AD VALOREM DUTIES

The cost of goods for the purpose of ascertaining the amount of the ad valorem duty payable thereon shall be calculated, if the goods have been purchased by the importer or consignee thereof on the price charged for the said goods by the vendor thereof as verified by the genuine invoice of such goods, and such calculation shall include all charges on such goods up to the time of their arrival in this Colony. If the goods have been procured otherwise than by bona fide purchase the amount of the ad valorem duty payable shall be calculated on the actual market value of such goods in this Colony at the time the goods are removed from bond.

Provided always that baskets imported for use in the coal trade, bags and sacks, barrels, shooks, staves and headings and other containers for the export of agricultural products shall pay import duty at the appropriate ad valorem rate on their free on board value at the port of shipment verified by the genuine invoices as aforesaid (Ordinance No. 11 of 1921 as amended).

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
1. Aerated and mineral waters, natural and artificial	per dozen reputed pints	0 0 6	0 0 9
2. Aircraft and accessories		Free	2½ per cent. ad valorem
3. Animals and birds, living :—			
(a) Asses	per head	0 2 6	0 3 9
(b) Cattle	"	0 4 0	0 6 0
(c) Dogs	"	0 5 0	0 7 6
(d) Goats	"	0 1 0	0 1 6
(e) Horses	"	1 0 0	1 10 0
(f) Mules	"	0 12 0	0 18 0
(g) Sheep	"	0 1 0	0 1 6
(h) Swine	"	0 1 0	0 1 6
(i) Poultry, game and other kinds ..		(see List of Exemptions)	(see List of Exemptions)
4. Apparel :—			
(a) Shirts		15 per cent. ad valorem	22½ per cent. ad valorem or 0 2 9† per dozen, whichever is the greater

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For Customs duties surtax, see page 222

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
4. Apparel— <i>continued.</i>		£ s. d.	£ s. d.
(b) Ties		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i> or 0 0 7½ per dozen, whichever is the greater
(c) Other apparel		" "	22½ per cent. <i>ad valorem</i>
5. Arms, ammunition and explosives :—			
Arms—			
(a) Swords, bayonets and similar weapons		20 " "	30 " "
Firearms—			
(b) Fowling pieces (breach loaders) ..	each	0 10 0	0 15 0
(c) All other kinds, excluding air guns ..	"	0 5 0	0 7 6
(d) Air guns	"	0 2 6	0 3 9
Ammunition, all kinds		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
Explosives—			
(e) Gunpowder for sporting purposes ..		" "	" "
(f) Gunpowder for blasting purposes ..		Free	5 " "
(g) Other explosives for blasting purposes		" "	" "
6. Asphalt, all kinds, including pitch and tar		10 per cent. <i>ad valorem</i>	15 " "
†7. Bags and sacks, empty (not including paper bags)		" "	" "
8. Bags (travelling and tool), trunks and valises		15 " "	22½ " "
9. Baskets, all kinds		" "	" "
10. Beer and ale, stout and porter	per gallon	0 1 0	0 1 6
11. Biscuits, bread and cakes :—			
(a) Unsweetened, in barrels or bags ..	per 100 lb.	0 2 6	0 3 9
(b) Unsweetened, in tins	" "	0 3 2	0 4 9
(c) Other kinds	" "	0 8 0	0 12 0
12. Blacking and polishes		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
13. Blue		" "	" "

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Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
14. Books, printed	£ s. d. (see List of Exemptions)	£ s. d. (see List of Exemptions)
15. Boots, shoes and slippers :— (a) Boots, bootees, shoes and overshoes, slippers and sandals of all descriptions made wholly or partly of rubber, balata or gutta-percha (except where the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic)	15 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i> plus 1s.† per pair
(b) Ditto (where the outer part of the uppers is made entirely of leather or leather and elastic)	" "	15 per cent. <i>ad valorem</i> plus 2s.† per pair
(c) Other kinds	" "	22½ per cent. <i>ad valorem</i>
16. Bricks and tiles	per 1,000	0 6 0 0 9 0
17. Brooms and brushes	15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
18. Buckets, pails and tubs	" "	" "
19. Bullion and coin	(see List of Exemptions)	(see List of Exemptions)
20. Butter and butter substitutes :— (a) Table butter	per lb.	0 0 2 0 0 3½
(b) Ghee	per 100 lb.	0 13 4 1 0 0
(c) Butter substitutes, including butterine, oleomargarine and cooking butter	" "	0 13 4 1 0 0
21. Candles :— (a) Tallow candles	" "	0 8 4 0 12 6
(b) Other kinds	" "	0 16 8 1 5 0

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
22. Carriages, carts and wagons :—			
(a) Railway rolling stock		(see List of Exemptions)	(see List of Exemptions)
(b) Bicycles or tricycles, other than motor		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
†(c) Bicycles, tricycles, and cars, motor, and parts thereof, made wholly from British material by British labour		6½ " "	—
†(d) Bicycles or tricycles, motor, other than (c)		10 " "	30 per cent. <i>ad valorem</i>
†(e) Motor cars and motor vehicles other than (c) and parts thereof, including tyres		" "	" "
(f) Other kinds and parts		" "	15 " "
23. Cattle and other animal foods :—			
(a) Bran and pollard	per 100 lb.	0 1 0	0 1 6
(b) Linseed oil cake, and linseed oil cake meal	" "	0 1 0	0 1 6
(c) Other kinds admitted as such by the Collector of Customs	" "	0 1 0	0 1 6
24. Cement	per 100 lb. or part thereof.	0 0 4	0 0 9
25. Cheese	per 100 lb.	0 12 6	1 5 0
26. Chemicals :—			
(a) Calcium carbide	" "	0 2 0	0 3 0
(b) Other kinds	" "	15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
27. Chinaware or porcelain, earthenware and pottery		" "	" "
28. Cider and perry	per gallon	0 0 3	0 0 6
29. Clocks and parts thereof		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
30. Coal, coke and patent fuel :—			
†Coal—			
(a) Bituminous	per ton	0 0 4	0 0 6
(b) Other	"	0 0 4	0 0 6
Coke	"	0 0 4	0 0 6
Patent fuel	"	0 0 4	0 0 6

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
31. Cocoa :—		£ s. d.	£ s. d.
(a) Raw	per 100 lb.	Free	0 1 0
(b) Ground or otherwise prepared, except sweetmeats	per lb.	0 0 2	0 0 3
32. Coffee :—			
(a) Raw .. .. .	..	0 0 2	0 0 3
(b) Roasted, ground or otherwise prepared, and including coffee substitutes, extracts and essences ..	..	0 0 2	0 0 3
33. Confectionery		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
34. Cordage and twine		" "	" "
35. Cork manufactures		" "	" "
36. Cotton :—			
(a) Raw		Free	5 " "
(b) Manufactures (other than hosiery) ..		15 per cent. <i>ad valorem</i>	22½ " "
37. Cutlery		" "	" "
38. Electrical apparatus :—			
(a) Wireless sets and components, wholly British made		5 " "	—
(b) Batteries, accumulators, wholly British made		5 " "	—
(c) Other kinds		10 " "	15 per cent. <i>ad valorem</i>
39. Films, cinematograph	per 100 ft.	0 0 6	0 0 9
40. Fireworks		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
41. Fish :—			
(a) Canned or preserved in jars or bottles	per 100 lb.	0 6 8	0 10 0
(b) Fresh, including fresh fish in cold storage, and turtle		(see List of Exemptions)	(see List of Exemptions)
(c) Salmon, trout and mackerel, dried, salted, smoked or pickled ..	" "	0 3 0	0 4 6
(d) Other kinds, dried, salted, smoked or pickled	" "	0 2 6	0 3 9
42. Fruits and nuts :—			
(a) Fruit, fresh		(see List of Exemptions)	(see List of Exemptions)

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
42. Fruits and nuts— <i>continued</i> .			
(b) Dried, including currants, figs, prunes, and raisins, other than candied or crystallized fruit and fruit in liquid	per 100 lb.	0 1 2	0 1 9
(c) Nuts edible, other than coconuts and ground-nuts	per lb.	0 0 1	0 0 1½
(d) Coconuts		(see List of Exemptions)	(see List of Exemptions)
(e) Ground-nuts	per 100 lb.	0 2 0	0 3 0
43. Glass and glassware :—			
(a) Glass bottles, lamps, lamp chimneys, and table glassware		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
(b) Other kinds		" "	" "
44. Grain, flour, pulse, and preparations thereof :—			
Grain—			
(a) Corn (maize)	" "	0 1 0	0 1 6
(b) Oats	" "	0 1 0	0 1 6
(c) Rice	" "	0 2 0	0 3 0
(d) Other kinds	" "	0 1 0	0 1 6
Flour and meal—			
†(e) Wheaten	per 196 lb.	0 7 8	0 11 2
(f) Maize or cornmeal	"	0 1 6	0 2 3
(g) Other kinds	per 100 lb.	0 2 0	0 3 0
Pulse—			
(h) Beans and peas, whole or split	" "	0 1 0	0 1 6
(i) Dhol	" "	0 1 0	0 1 6
(j) Other kinds	" "	0 1 0	0 1 6
Farinaceous preparations—			
(k) Arrowroot	" "	0 4 2	0 6 3
(l) Macaroni and vermicelli	" "	0 6 8	0 10 0
(m) Other kinds (including cornflour, oatmeal, rolled oats, sago, tapioca and other cereal foods)	" "	0 4 0	0 6 0
45. Grease, all kinds		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
46. Gums :—			
(a) Balata, chicle, and raw rubber		Free	5 " "
(b) Other kinds		15 per cent. <i>ad valorem</i>	22½ " "

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
47. Haberdashery and millinery :—			
(a) Cotton and/or artificial silk hosiery		15 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i> and 6d.† per pair.
(b) Silk hosiery		" "	15 per cent. <i>ad valorem</i> and 9d.† per pair.
(c) Other kinds		" "	22½ per cent. <i>ad valorem</i>
48. Hardware :—			
(a) Cash registers, casket hardware, house, office, cabinet or store furniture of iron or other metal ..		" "	25 " "
(b) Typewriters		" "	" "
(c) Other kinds (including hollow-ware lamps, lanterns, locks, scales, etc., and such articles as cannot be allocated to the several headings of metals)		" "	22½ " "
49. Hats and bonnets		" "	22½ " "
50. Hay and chaff	per 100 lb.	0 0 6	0 0 9
51. Hemp and hemp manufactures		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
52. Hides and skins, raw		Free	5 " "
53. Horns and bones		"	5 " "
54. Implements and tools :—			
(a) Agricultural (grubbers, harrows, horse hoes, horse rakes, ploughs, tractors, cultivators, pickaxes, cutlasses, hoes, spades and forks) ..		(see List of Exemptions)	(see List of Exemptions)
(b) Other kinds		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
55. India rubber and gutta-percha manufactures (except rubber boots and shoes) ..		" "	" "
56. Instruments (scientific)		(see List of Exemptions)	(see List of Exemptions)
57. Jams, jellies and preserved fruits :—			
(a) Canned and bottled fruits	per 100 lb.	0 6 8	0 10 0
(b) Other kinds	" "	0 6 8	0 10 0
58. Jewellery		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
59. Jute and jute manufactures		" "	" "
60. Lard and lard substitutes	" "	0 10 0	0 15 0

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Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
61. Leather and manufactures of, including saddlery and harness but excluding boots, shoes and slippers	£ s. d. 15 per cent. <i>ad valorem</i>	£ s. d. 22½ per cent. <i>ad valorem</i>
62. Lime	(see List of Exemptions)	(see List of Exemptions)
63. Linen and linen manufactures	15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
64. (1) Machinery, including parts, viz. :—		
(a) Agricultural (including drainage and irrigation)	Free	5 " "
(b) Sugar manufacturing (including rum distillation)	" "	" "
(c) Mining	" "	" "
(d) Electric lighting and power for industrial purposes	" "	" "
(e) Railway and tramway	(see List of Exemptions)	(see List of Exemptions)
(f) Other industrial and manufacturing	5 per cent. <i>ad valorem</i>	7½ per cent. <i>ad valorem</i>
(g) Marine	" "	" "
(h) Sewing machines	8 " "	12 " "
(i) Water and sewerage	5 " "	7½ " "
(j) Fire engines	" "	" "
(k) Printing	Free	" "
(l) Other kinds	8 per cent. <i>ad valorem</i>	12 " "
The term "machinery" shall mean machines consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force admitted as such by the Collector of Customs.		
(2) Machinery accessories, appliances and apparatus which the Collector of Customs is satisfied are for use in connection with any machinery detailed above under (a) (b) (c) (d) ..		
under—(f) (g) (i) (j)	Free 5 per cent. <i>ad valorem</i>	5 " " 7½ " "
under—(h) (l)	8 " "	12 " "
under—(k)	Free	7½ " "
65. Manure, all kinds	(see List of Exemptions)	(see List of Exemptions)

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
66. Matches :— In boxes containing 80 matches or less (matches in boxes containing a greater quantity than 80 matches each to be charged in proportion)	per gross boxes	0 1 6	0 2 3
67. Meat :—			
(a) Beef, pork and mutton, pickled or salted	per 100 lb.	0 6 8	0 10 0
(b) Beef, pork and mutton, canned ..	" "	0 6 8	0 10 0
(c) Fresh (including game and poultry, and fresh meat, game and poultry in cold storage)		(see List of Exemptions)	(see List of Exemptions)
(d) Smoked or cured, including bacon and hams	" "	0 13 4	1 0 0
(e) Other kinds, preserved, including extracts		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
68. Medicines and drugs :—			
(a) Opium and ganja (Indian hemp) ..	per lb.	0 15 0	1 2 6
(b) Other kinds		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
69. Metals :—			
(a) Iron and steel nails, spikes, rivets, clinches, wire (including barbed wire), woven-wire fencing, metal gates		10 " "	15 " "
(b) Barrels and drums		15 " "	22½ " "
(c) Other metal manufactures, not elsewhere enumerated (including rails, chains and sleepers and other railroad materials: wire rope, wire netting, pipes and tubes, sheet and plate, hoops, tinplates, etc.)		15 " "	22½ " "
70. Milk :—			
(a) Condensed or otherwise preserved	per 48 lb.	0 5 4	0 8 0
(b) Other kinds	" "	0 5 4	0 8 0
71. Musical instruments :—			
(a) Pianos and organs		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(b) Other kinds		" "	" "
72. Nuts and kernels, other than food :—			
(a) Copra		(see List of Exemptions)	(see List of Exemptions)
(b) Other kinds		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>

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Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
73. Oil:—	£ s. d.	£ s. d.
(a) Crude—		
(i) Fuel for the manufacture of sugar or other agricultural products, or for the manufacture of ice or for use in internal combustion engines used industrially and commercially	per gallon	0 0 1 0 0 2
(ii) Passed by the Collector of Customs for road making and other similar work ..	per 100 gallons	0 5 0 0 7 6
(iii) Not otherwise provided for ..	per gallon	0 0 3 0 0 5
(b) Edible	" "	0 0 6 0 0 9
†(c) Illuminating, including kerosene and other refined petroleum burning oils	" "	0 0 6 0 0 10
(d) Lubricating	" "	0 0 5 0 0 8
†(e) Motor spirit, including benzine, benzoline, gasoline, naphtha and petrol spirits generally	" "	0 0 10 1 3 0
(f) Essential and perfumed	" "	0 10 0 0 15 0
(g) Other kinds, including medicinal and paint oils	" "	0 0 5 0 0 8
74. Oilcloth and linoleum	15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
75. Painters' colours and materials:—		
(a) Paints and colours	per 100 lb.	0 8 4 0 12 6
(b) Polishes and varnishes	per gallon	0 1 0 0 1 6
(c) Turpentine and turpentine substitutes	" "	0 0 8 0 1 0
76. Paper:—		
(a) Cards, playing (per pack not exceeding 53 cards)	per pack	0 0 6 0 0 9
(b) Paper of all kinds and manufactures of paper except printing paper (see List of Exemptions)	15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
77. Perfumery, not including perfumed spirits	20 " "	30 " "
78. Pickles, condiments and sauces	15 " "	22½ " "
79. Pictures, except unframed photographs ..	" "	" "
80. Plants, seeds and bulbs	(see List of Exemptions)	(see List of Exemptions)
81. Plate and plated ware:—		
(a) Nickel plated, gilt, or electroplated ware	15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
(b) Other kinds	20 " "	30 " "

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
82. Provisions, unenumerated		£ s. d. 10 per cent. <i>ad valorem</i>	£ s. d. 15 per cent. <i>ad valorem</i>
83. Saddlery and harness		15 " "	22½ " "
84. Salt :—			
(a) Coarse and rock salt	per ton	0 5 0	0 7 6
(b) Fine, including table salt	per 100 lb.	0 1 0	0 1 6
85. Seeds for expressing oil therefrom		(see List of Exemptions)	(see List of Exemptions)
86. Ships, boats and launches		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
87. Silk and silk manufactures (other than hosiery)		15 " "	22½ " "
88. Soap :—			
(a) Common, including laundry, polishing and soft soap	per 100 lb.	0 2 0	0 3 0
(b) Fancy, including medicated and perfumed soaps for toilet purposes		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
89. Spices		15 " "	22½ " "
90. Spirits :—			
(a) Brandy	per proof gallon	0 15 0	0 17 6
†(b) Gin	" "	0 13 11	0 18 0
†(c) Rum	" "	0 12 6	0 16 9
†(d) Whisky	" "	0 18 8	1 2 9
(e) Cordials and liqueurs— All kinds, including bitters and flavouring extracts containing spirits (except falernum)	per liquid gallon	0 10 0	0 12 6
(f) Falernum	" "	0 1 0	0 1 6
(g) Medicinal spirits, admitted as such by the Collector of Customs	" "	0 2 0	0 3 0
(h) Methylated spirits and methylated alcohol, admitted as such by the Collector of Customs	" "	0 2 0	0 3 0
Perfumed spirits—			
(i) Bay rum	" "	0 1 0	0 3 6
(j) All others, including dentifrices, toilet preparations and washes		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
Unenumerated spirits—			
(k) Potable	per proof gallon	0 15 0	0 17 6
(l) Not potable	per liquid gallon	0 5 0	0 7 6

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
91. Starch	per 100 lb.	£ s. d. 0 4 2	£ s. d. 0 6 3
92. Stationery, other than paper		15 per cent.	22½ per cent.
93. Stones and slates		<i>ad valorem</i>	<i>ad valorem</i>
94. Sugar :—		" "	" "
(a) Refined	" "	0 4 2	0 6 3
(b) Unrefined	" "	0 2 1	0 3 2
Molasses and syrup—			
(c) Vacuum pan	per gallon	0 0 1	0 0 2
(d) Other kinds	" "	0 0 3	0 0 5
95. Tea	per lb.	0 0 6	0 0 9
96. Tobacco and snuff :—			
Unmanufactured	"	0 0 9	0 1 2
Manufactured—			
(a) Cigars	"	0 4 0	0 6 0
(b) Cigarettes	"	0 7 0	0 10 6
(c) Snuff	"	0 5 6	0 8 3
(d) Other manufactured tobacco	"	0 4 0	0 6 0
97. Toys and games		15 per cent.	22½ per cent.
98. Umbrellas and parasols		<i>ad valorem</i>	<i>ad valorem</i>
99. Vegetables :—		" "	" "
(a) Dried, canned or preserved	per 100 lb.	0 3 4	0 5 0
(b) Onions and garlic	" "	0 0 4	0 0 6
(c) Fresh		(see List of Exemptions)	(see List of Exemptions)
100. Vinegar	per gallon	0 0 6	0 0 9
101. Watches and parts thereof		15 per cent.	22½ per cent.
102. Wax		<i>ad valorem</i>	<i>ad valorem</i>
103. Wine :—		" "	" "
†(a) Sparkling—			
(i) Not exceeding 20s. per gallon c.i.f. value	" "	0 3 4	0 5 0
(ii) Exceeding 20s. but not exceeding 35s. per gallon c.i.f. value	" "	0 5 0	0 7 6
(iii) Exceeding 35s. but not exceeding 50s. per gallon c.i.f. value	" "	0 6 8	0 10 0
†(b) Still, including Vermouth—			
(i) In bulk (wood and demijohns)	" "	0 0 8	0 1 0
(ii) In bottles	" "	0 1 8	0 2 6
104. Wood and timber :—			
Unmanufactured—			
(a) Lumber, sawn or hewn, undressed	per 1,000 ft.	0 10 0	0 15 0
(b) Lumber, sawn or hewn, wholly or partly dressed	" "	0 12 0	0 18 0

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
104. Wood and timber— <i>continued</i> .		£ s. d.	£ s. d.
Unmanufactured— <i>continued</i> .			
(c) Shingles	per 1,000	0 5 0	0 7 6
†(d) Shooks, staves and headings ..		5 per cent.	7½ per cent.
		<i>ad valorem</i>	<i>ad valorem</i>
(e) Other kinds		10 " "	15 " "
Manufactured—			
(f) House, office, cabinet or store furniture		15 " "	22½ " "
(g) Other kinds		" "	" "
105. Wool and woollen manufactures..		" "	" "
106. Packages imported for the exportation of agricultural produce, not otherwise exempted		10 " "	15 " "
107. All other articles not in this Schedule particularly enumerated, or in the List of Exemptions particularly exempted..		15 " "	22½ " "

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LIST OF EXEMPTIONS

Note.—(1) The provisions of this Schedule shall apply as follows :—

Imports of Empire Origin.

Imports not of Empire Origin.

Free.

Free—

Except imports under the following item numbers on which imports (if not exempted from duty) a duty of ten per cent. *ad valorem* shall be payable, namely— Nos. 4, 6, 11, 12, 13, 26, 27, 30, 36, 45.

Any such excepted import may, however, be admitted duty free because it is exempt from duty under any law, or treaty obligation, or because owing to the nature of the import or necessity the Treasurer is satisfied that it should be admitted free of duty in the circumstances.

1. Animals and birds, living, exclusive of those specified in the tariff.
2. Arms, ammunition, uniforms, accoutrements and prizes, imported by, or for the use of His Majesty's Naval or Military Forces, the Civil Service, the Police Force or any Militia or Volunteer Force, St. Mary's College Cadet Corps, any Troop of Boy Scouts or crew of Rover Scouts recognised by the St. Lucia Boy Scouts Association, or any Company of Girl Guides registered with the Girl Guide Local Association, or any Rifle Association sanctioned by the Governor, and all goods, wares and merchandise imported or taken out of bond for the use of His Majesty's Naval and Military Forces on the signed declaration of the Officer, for the time being, in command of such Forces.

3. Articles sent to the Colony for repairs and improvements and so proved to the satisfaction of the Collector of Customs.
4. Articles imported at the cost of public subscribers as gifts to the public, or for presentation, if engraved or otherwise indelibly marked on them for the occasion.
5. The luggage and personal effects of the consular representative of any foreign country, or his family, or suite, if such consular representative is not engaged in any other business or profession in this Colony, provided that a similar privilege is accorded by such foreign country to the British Consulate therein.
Articles passed by the Collector of Customs of the personal baggage of passengers ; professional apparatus brought in by passengers for their own use, and household effects not exceeding in value £250, brought in for personal use and not for sale, and which have been in the use of the passenger for at least one year, and personal effects, not being merchandise, of natives or others domiciled in the Colony who have died abroad.
6. Articles imported specially for the use, furnishing, decoration, construction and repair of churches used for public worship on the signed declaration of the head of the denomination for which they are intended.
7. Articles imported by, or taken out of bond for the use of the Colonial Government or of the Governor.
8. Articles imported by, or for the use of, any office or bureau for meteorological observations approved by the Governor.
9. Articles re-imported into the Colony on which duty has been paid on a previous importation and so proved to the satisfaction of the Collector of Customs.
10. Articles for the official use of any foreign consulate.
11. Articles imported or taken out of bond by or on behalf of the Castries Town Board, the towns of Soufrière and Vieux-Fort and the villages of Gros-Islet, Anse-la-Raye, Canaries, Choiseul, Laborie, Micoud or Dennery, or any Public Library or Public Institution, provided that if any such articles are sold for use or consumption in the Colony, the unpaid duty in respect thereof shall be paid by such bodies.
12. Articles imported or taken out of bond for the official use of Cable and Wireless, Limited. In case of dispute the Governor's decision as to whether any article can be construed as for the official use of the Company shall be final.
13. Artificial limbs.
14. Bees, bee-hives and bee-keeping apparatus.
15. Books, printed, bound or unbound, not being account books ; music, newspapers, pamphlets, periodicals, unframed photographs, and portraits, almanacs, school globes, atlases, charts, maps, plans, trade catalogues, and advertising matter of no commercial value, banknotes, postage stamps and used postcards ; but not including printed labels, printed forms, and Christmas cards.
16. Bullion and coin.
17. Carriages, carts and wagons :—
Railway rolling stock and materials and appliances imported exclusively for the construction, equipment and operation of railways and tramways.
18. Drugs and appliances imported with the approval of the Governor for the relief and control of ankylostomiasis and tuberculosis.
19. Drugs and appliances imported with the approval of the Governor by any Institute for the Blind.
20. Eggs.
21. Fish, fresh, including fresh fish in cold storage, and turtle.
22. Fruits and nuts :—
Coconuts.
Fruits, fresh.
23. Fuel, firewood and charcoal.

24. Horses, baggage and furniture of Officers on Imperial Service in His Majesty's Naval and Military Forces.
25. Ice.
26. Implements and tools :—
Agricultural (grubbers, harrows, horse hoes, horse rakes, tractors, ploughs, cultivators, pickaxes, cutlasses, hoes, spades and forks).
27. Lime.
28. Manures, all kinds, insecticides, fungicides, vermin-killers and other substances, including sulphate of ammonia, nitrate of soda, lime and other substances, which the Collector of Customs is satisfied are imported for use as manures, or as remedies for diseases of, or preventives of insect attacks on, plants and animals.
29. Meat, fresh, including game and poultry, and fresh meat, game and poultry, in cold storage.
30. Mosquito-proof wire gauze.
31. Nuts and kernels :—Copra.
32. Packages or coverings in which any articles are imported, on which a specific duty is payable, and which are, in the opinion of the Collector of Customs, the usual or proper packages or coverings.
33. Packages and bags, exported filled with produce and returned empty, passed as such by the Collector of Customs.
34. Patterns and samples of no commercial value.
35. Plants, seeds and bulbs for cultivation or propagation.
36. Printing type, printing ink and printing paper.
37. Produce of the Colony, re-imported into the Colony within one year from date of exportation, and so proved to the satisfaction of the Collector of Customs.
38. Quinine, being sulphate of quinine and all alkaloids or salts of cinchona bark, but not including quinine compounded with other drugs.
39. Salvarsan and other arsenical preparations used in the treatment of venereal disease.
40. Sand, earth and stones in the rough, not including precious stones.
41. Scientific apparatus, utensils, instruments and preparations, including absolute alcohol for preserving purposes, imported exclusively for the purpose of prosecuting scientific investigations on behalf of any college, academy, school or seminary of learning, and not for sale or exchange, subject to such regulations as the Collector of Customs shall prescribe.
42. Seeds for expressing oil therefrom.
43. Specimens illustrative of natural history.
44. Tanning and dyeing materials :—
Divi-divi, logwood and mangrove and other bark.
45. Tombstones and memorial tablets and railings for graves.
46. Tonca beans.
47. Vaccine lymph, medical serums and radium.
48. Vegetables, fresh, except garlic and onions.
49. Other articles not exempt from duty which in any particular case may be exempted by order of the Governor in Council.

PREFERENTIAL TARIFF REGULATIONS

The preferential tariff regulations of St. Lucia follow generally those in force in the United Kingdom. The proportion of Empire content necessary to enable goods to qualify for preferential treatment is 25 per cent., except for those classes of goods specified in United Kingdom Statutory Rules and Orders Nos. 760 and 761 of 1933 for which the percentages are the same as in the United Kingdom.

WINDWARD ISLANDS—ST. VINCENT

ASCERTAINMENT OF AD VALOREM DUTIES

The value of any imported goods for the purpose of assessing duty ad valorem shall be taken to be the price which an importer would give for the goods on a purchase in the open market, if the goods were delivered to him at the port of importation, freight insurance, commission, and all other costs, charges and expenses incidental to the purchase and delivery at that port (except any duties of customs) having been paid, and duty shall be paid on that value as fixed by the Collector; provided that buying commission shall be included only to the extent by which it exceeds five per centum of the amount on which such commission is calculated.

In determining the value of any imported goods for the purposes aforesaid, the Collector may have regard not only to the value of the goods as declared by an importer, but to all relevant considerations, and in particular—

- (a) to the price which at the time of importation of the goods of which the value is to be ascertained (in this subsection referred to as "the said goods") is being paid by other importers for goods of the like class or description and quality; or
- (b) if the price aforesaid cannot be determined to the satisfaction of the Collector, the price at which the said goods, or imported goods of the like class or description and quality, are being freely offered for sale in the Colony to purchasers in the ordinary course of trade, less an allowance in respect of duties of customs and reasonable marketing expenses and profits incidental to the marketing of the goods after importation. (Ordinance No. 43 of 1935).

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
1. Aerated and mineral waters, natural and artificial	per dozen reputed pints	0 0 6	0 0 9
2. Aircraft and accessories		2½ per cent. ad valorem	18½ per cent. ad valorem
3. Animals and birds living :—			
(a) Asses	per head	0 10 0	0 15 0
(b) Cattle	"	0 12 0	0 18 0
(c) Dogs	"	0 10 0	0 15 0
(d) Goats	"	0 1 0	0 1 6
(e) Horses	"	1 0 0	1 10 0
(f) Sheep	"	0 2 0	0 3 0
(g) Swine	"	0 2 0	0 3 0
(h) Calves	"	0 6 0	0 9 0
(i) Poultry, game and other kinds ..	"	Free	Free
4. Apparel :—			
(a) Ties		12½ per cent. ad valorem	18½ per cent. ad valorem and 7d. per dozen

* Applies to goods the growth, produce or manufacture of the British Empire.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
4. Apparel— <i>continued.</i>		£ s. d.	£ s. d.
(b) Other kinds, of artificial silk or a mixture of artificial silk and cotton		12½ per cent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
(c) Other kinds .. .. .		.. ..	18½
5. Arms, ammunition and explosives :—			
(a) Swords, bayonets and similar weapons		20	30
Firearms :—			
(b) Fowling pieces (breech loaders) ..	each	1 0 0	1 10 0
(c) All other kinds, including air guns (except toy air guns as defined by the Firearms Ordinance) .. .. .	..	1 0 0	1 10 0
Ammunition of all kinds .. .. .	..	20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
Explosives—			
(d) Gunpowder for sporting purposes ..		10	15
(e) Gunpowder for blasting purposes ..		.. ..	.. ..
(f) Other explosives for blasting purposes .. .. .		.. ..	.. ..
6. Asphalt of all kinds, including pitch and tar		12½	22½
7. (a) Bags and sacks (empty), when not imported for produce, and not including paper bags .. .. .		.. ..	18½
(b) Bags and sacks (empty), including paper bags and cartons when imported for exporting produce ..		5	7½
(c) Bagging and baling cloth (including paper wrappings) for doing up produce for export .. .. .		.. ..	.. ..
8. Bags (travelling and tool) trunks and valises		15	25
9. Baskets, of all kinds .. .. .		.. ..	.. ..
10. Beer and ale, stout and porter	per gallon	0 1 0	0 2 6
11. Biscuits, bread and cakes :—			
(a) Unsweetened, in barrels	per 100 lb.	0 1 8	0 2 6
(b) Unsweetened, in tins .. .. .	.. ..	0 1 8	0 2 6
(c) Other kinds .. .. .	.. ..	0 12 6	1 5 0
12. Blacking and polishes		12½ per cent. <i>ad valorem</i>	18½ per cent. <i>ad valorem</i>
13. Blue
14. Books, printed		Free	Free

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
15. Boots, shoes and slippers :—			
(a) Boots, bootees, shoes and overshoes, slippers and sandals of all descriptions made wholly or partly of rubber, balata or gutta-percha (except where the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic)		12½ percent. <i>ad valorem</i>	12½ percent. <i>ad valorem</i> and 1s. per pair
(b) Ditto (where the outer part of the uppers is made entirely of leather or leather and elastic) .. .. .		.. ..	12½ percent. <i>ad valorem</i> and 3s. per pair
(c) Other kinds .. .. .		.. ..	18½ percent. <i>ad valorem</i>
16. Bricks and tiles	per 1,000	0 8 4	0 12 6
17. Brooms and brushes		12½ percent. <i>ad valorem</i>	25 per cent. <i>ad valorem</i>
18. Buckets, pails and tubs		" Free "	" Free "
19. Bullion and coin		" Free "	" Free "
20. Butter and butter substitutes :—			
(a) Butter	per 100 lb.	0 10 5	1 5 0
(b) Ghee	" "	0 4 2	0 6 3
(c) Butter substitutes including butterine and oleomargarine	" "	0 4 2	0 6 3
21. Candles :—			
(a) Tallow	" "	0 6 3	0 9 6
(b) Other kinds	" "	0 12 6	0 18 9
22. Carriages, carts, waggons and wheelbarrows :—			
(a) Railway rolling stock		Free	5 per cent. <i>ad valorem</i>
(b) Bicycles or tricycles, other than motor, and parts thereof, including tyres and tubes		12½ percent. <i>ad valorem</i>	25 " "
(c) Bicycles, tricycles and cars, motor, and parts thereof (exclusive of tyres and tubes) made wholly from British material by British labour		7½ " "	—
(d) Bicycles, tricycles, motor, and parts thereof other than in clause(c)		15 " "	35 per cent. <i>ad valorem</i>

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
22. Carriages, &c.— <i>continued.</i>		£ s. d.	£ s. d.
(e) Motor cars and parts thereof (exclusive of tyres and tubes)—other than those in clause (c)		10 per cent. <i>ad valorem</i>	35 per cent. <i>ad valorem</i>
(f) Lorries and vans—motor and parts thereof (exclusive of tyres and tubes)		" "	" "
(g) Other kinds and parts (including tyres and tubes)		15 " "	" "
23. Cattle and other animal foods :—			
(a) Bran and pollard	per 100 lb.	0 1 0	0 1 6
(b) Linseed oil cake, and linseed oil cake meal	" "	0 0 7	0 0 10½
(c) Other kinds admitted as such by the Collector of Customs	" "	0 0 7	0 0 10½
24. Cement	" "	0 0 4	0 2 0
25. Cheese	" "	0 10 0	1 5 0
26. Chemicals :—			
(a) Calcium carbide	" "	0 2 0	0 4 0
(b) Other kinds		12½ per cent. <i>ad valorem</i>	18½ per cent. <i>ad valorem</i>
27. Chinaware or porcelain, earthenware and pottery			
28. Cider and perry	per gallon	0 " 0 " 6	" " 0 " 9
29. Clocks and parts thereof		12½ per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
30. Coal, coke and patent fuel	per ton	0 0 4	0 0 6
31. Cocoa :—			
(a) Raw	per 100 lb.	0 10 0	0 15 0
(b) Ground or otherwise prepared	per lb.	0 0 2	0 0 4
32. Coffee :—			
(a) Raw	"	0 0 3	0 0 6
(b) Roasted, ground or otherwise prepared, and including coffee substitutes, extracts and essences	"	0 0 4	0 0 6
33. Confectionery, including chocolate creams and sweetmeats of all kinds		12½ per cent. <i>ad valorem</i>	18½ per cent. <i>ad valorem</i>
34. Cordage and twine		" "	" "
35. Cork manufactures		" "	" "
36. Cotton :—			
(a) Raw		Free	5 " "
(b) Manufactures—piece goods—value 1s. and under per yard		10 per cent. <i>ad valorem</i>	15 " "
(c) Over 1s. per yard		12½ " "	18½ " "

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
35. Cotton— <i>continued</i> .			
(d) Manufactures—piece goods—known as denims (dungaree) and coloured drills, as in (b)		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(e) All other kinds		12½ " "	18½ " "
37. Cutlery		" "	" "
38. Electrical apparatus :—			
(a) For illumination or communication (including radio receiving sets) ..		" "	" "
(b) Other		" "	" "
39. Films, cinematograph	per 100 ft.	0 " 0 " 1	0 " 0 " 2
40. Fireworks		20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
41. Fish :—			
(a) Canned or preserved in jars or bottles	per 100 lb.	0 6 8	0 10 0
(b) Fresh, including fresh fish in cold storage and turtle	" "	0 1 0	0 3 0
(c) Salmon, trout and mackerel, dried, salted, smoked or pickled ..	" "	0 1 8	0 6 3
(d) Other kinds, dried, salted, smoked or pickled	" "	0 1 3	0 3 4
42. Fruits and nuts :—			
(a) Fruit, fresh, except apples		Free	5 per cent. <i>ad valorem</i>
(b) Apples	per barrel of 125 lb.	"	0 2 1
(c) Dried, including currants, figs, prunes and raisins, other than candied or crystallized fruit and fruit in liquid	per 100 lb.	0 2 1	0 4 2
(d) Nuts edible, other than coconuts ..	per lb.	0 0 1	0 0 2
(e) Coconuts		Free	Free
(f) Peanuts	per 100 lb.	0 2 0	0 4 0
43. Glass and glassware		12½ per cent. <i>ad valorem</i>	20 per cent. <i>ad valorem</i>
44. Grain, flour, pulse and preparations thereof :—			
Grain—			
(a) Corn (maize)	" "	0 1 0	0 1 6
(b) Oats	" "	0 1 0	0 1 6
(c) Rice	" "	0 1 3	0 3 0
(d) Other kinds	" "	0 1 0	0 1 6
Flour and meal—			
(e) Wheaten	per 196 lb.	0 5 0	0 7 6
(f) Maize or cornmeal	" "	0 2 0	0 3 0
(g) Other kinds	per 100 lb.	0 2 0	0 3 0

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
44. Grain, &c.— <i>continued.</i>		£ s. d.	£ s. d.
Pulse—			
(h) Beans and peas, whole or split ..	per 100 lb.	0 1 0	0 2 0
(i) Dhol	" "	0 1 0	0 2 0
(j) Other kinds	" "	0 1 0	0 2 0
Farinaceous preparations :—			
(k) Arrowroot	" "	0 4 2	0 6 3
(l) Macaroni and vermicelli	" "	0 6 8	0 10 0
(m) Corn flour or corn starch	per lb.	0 0 3	0 0 6
(n) Other kinds (including oatmeal, rolled oats, sago, tapiocā and other cereal foods)	per 100 lb.	0 6 8	0 10 0
45. Grease, all kinds	per lb.	0 0 1	0 0 2
46. Gums :—			
(a) Balata, chicle, and raw rubber ..		12½ percent. <i>ad valorem</i>	18½ percent. <i>ad valorem</i>
(b) Other kinds		" "	" "
47. Haberdashery and millinery		" "	" "
48. Hardware		" "	22½ " "
49. Hats and bonnets		" "	" "
50. Hay and chaff	per 100 lb.	0 0 10	0 1 3
51. Hemp and hemp manufactures		12½ percent. <i>ad valorem</i>	22½ percent. <i>ad valorem</i>
52. Hides and skins—raw		5 " "	10 " "
53. Horns and bones		Free	5 " "
54. Hosiery :—			
(a) Cotton—7 <i>d.</i> and under per pair value		12½ percent. <i>ad valorem</i>	12½ " " and 6 <i>d.</i> per pair
(b) Cotton—over 7 <i>d.</i> per pair value ..		" "	12½ percent. <i>ad valorem</i> and 7 <i>d.</i> per pair
(c) Artificial silk—7 <i>d.</i> and under per pair value		" "	12½ percent. <i>ad valorem</i> and 6 <i>d.</i> per pair
Over 7 <i>d.</i> per pair value		" "	12½ percent. <i>ad valorem</i> and 7 <i>d.</i> per pair
(d) Natural silk		" "	12½ percent. <i>ad valorem</i> and 9 <i>d.</i> per pair
(e) Wool		" "	18½ percent. <i>ad valorem</i>

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Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
	£ s. d.	£ s. d.
55. Implements and tools :—		
(a) Agricultural	Free	5 per cent. <i>ad valorem</i>
(b) Other kinds	12½ per cent. <i>ad valorem</i>	18½ „ „
56. India rubber and gutta-percha manufactures	„ „	„ „
57. Instruments, scientific	(see Table of Exemptions)	(see Table of Exemptions)
58. Jams, jellies and preserved fruits :—		
(a) Jams, jellies and marmalade	per 100 lb. 0 6 8	0 10 0
(b) Canned and bottled fruits	„ „ 0 6 8	0 10 0
(c) Other kinds, including candied and crystallized fruit and peel	„ „ 0 12 0	0 18 9
59. Jewellery	20 per cent. <i>ad valorem</i>	30 per cent. <i>ad valorem</i>
60. Jute and jute manufactures	12½ „ „	20 „ „
61. Lard and lard substitutes :—		
(a) Lard	„ „ 0 5 0	0 12 6
(b) Lard substitutes	„ „ 0 5 0	0 12 6
62. Leather and manufactures of, excluding boots, shoes, slippers, saddlery and harness	12½ per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
63. Lime	Free	Free
64. Linen and linen manufactures	12½ per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
65. (1) Machinery, including parts, viz. :—		
(a) Agricultural (including drainage and irrigation)	Free	5 „ „
(b) Arrowroot, cotton, copra, syrup and sugar manufacturing (including rum distillation) and any other machinery for the manufacture of agricultural products admitted as such by the Collector of Customs	„	„ „
(c) Mining	„	„ „
(d) Electric lighting and power for industrial purposes	„	„ „
(e) Railway and tramway	„	„ „
(f) Other industrial and manufacturing	10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(g) Marine	„ „	„ „

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
65. Machinery, &c.— <i>continued.</i>			
(h) Sewing machines		Free	Free
(i) Water and sewerage		10 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>
(j) Fire engines		Free	5 " "
(k) Printing		"	5 " "
(l) Other kinds		10 per cent. <i>ad valorem</i>	15 " "
The term "machinery" shall mean machines consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, admitted as such by the Collector of Customs.			
(2) Machinery accessories, appliances and apparatus which the Collector of Customs is satisfied are for use in connection with any machinery detailed above under (a), (b), (c), (d), (e), (j), (k)		Free	5 " "
Ditto under (f), (g), (i), (l)		10 per cent. <i>ad valorem</i>	15 " "
Ditto under (h)		Free	Free
66. Manures, all kinds		"	"
67. Matches :—			
In boxes containing 80 matches or less. (Matches in boxes containing a greater quantity than 80 matches to be charged in proportion)	per gross of boxes	0 1 5	0 2 2
68. Meat :—			
(a) (i) Beef and pork, pickled or salted	per 100 lb.	0 6 0	0 9 0
(ii) Pigsheads, feet and tails	" "	0 3 0	0 4 6
(b) Canned	" "	0 6 8	0 10 0
(c) Fresh (including game and poultry and fresh meat, game and poultry in cold storage)		12½ per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
(d) Smoked or cured, including bacon and hams	" "	0 13 4	1 0 0
(e) Other kinds	" "	0 13 4	1 0 0
(f) Meat extracts		12½ per cent. <i>ad valorem</i>	18½ per cent. <i>ad valorem</i>
69. Medicines and drugs :—			
(a) Opium and ganja (Indian hemp)	per lb.	1 5 0	1 17 6
(b) Other kinds		12½ per cent. <i>ad valorem</i>	18½ per cent. <i>ad valorem</i>

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Articles.	Rate of Duty.		
		British Preferen- tial Tariff.*	General Tariff.
		£ s. d.	£ s. d.
70. Metals and manufactures of:—			
(a) Not elsewhere enumerated		12½ percent. <i>ad valorem</i>	22½ percent. <i>ad valorem</i>
(b) Truss hoops for packages for export		5 „ „	7½ „ „
71. Milk:—			
(a) Condensed or otherwise preserved ..	per 100 lb.	0 4 2	0 8 4
(b) Other kinds		12½ percent. <i>ad valorem</i>	18½ percent. <i>ad valorem</i>
72. Musical instruments		„ „	„ „
73. Nuts and kernels (other than food):—			
(a) Copra		Free	Free
(b) Other kinds		12½ percent. <i>ad valorem</i>	18½ percent. <i>ad valorem</i>
74. Oil:—			
(a) (i) Fuel, crude (including diesel oil, gas oil, and similar fuel oils)	per gallon	0 0 1	0 0 6
(ii) Crude oil for road making ..	per 100 gallons	0 5 0	0 7 6
(b) Edible:—Lucca, olive and other similar refined table oils	per gallon	0 1 0	0 1 6
(c) Edible:—Cotton seed, soya bean and other similar oils	„ „	0 0 10	0 1 3
(d) Illuminating, including kerosene and other refined petroleum burn- ing oils	„ „	0 0 3	0 0 5
(e) Lubricating	„ „	0 0 10	0 1 3
(f) Paint	„ „	0 0 8	0 1 0
(g) Motor spirits, etc.	„ „	0 0 10½	0 1 6
(h) Medicinal	„ „	0 0 9	0 1 3
(i) Other kinds	„ „	0 0 9	0 1 3
75. Oilcloth and linoleum		12½ percent. <i>ad valorem</i>	18½ percent. <i>ad valorem</i>
76. Painters' colours and materials:—			
(a) Paints and colours, including enamel paint	per 100 lb.	0 3 0	0 6 0
(b) Putty	„ „	0 2 1	0 3 2
(c) Polishes and varnishes	per gallon	0 1 6	0 2 3
(d) Turpentine and turpentine substi- tutes	„ „	0 0 9	0 1 2
77. Paper:—			
(a) Cards, playing	per pack of 53	0 0 6	0 1 0
(b) Printing		Free	5 per cent. <i>ad valorem</i>

* Applies to goods the growth, produce or manufacture of the British Empire.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
77. Paper— <i>continued</i> .			
(c) All other kinds and manufactures of paper		12½ percent. <i>ad valorem</i>	18½ percent. <i>ad valorem</i>
78. Perfumery, not including perfumed spirits		15 " "	22½ " "
79. Pickles, condiments and sauces		12 " "	18 " "
80. Pictures (except unframed photographs)		12½ " "	18½ " "
81. Plants, seeds and bulbs		Free	Free
82. Plate and plated ware		15 per cent. <i>ad valorem</i>	22½ percent. <i>ad valorem</i>
83. Provisions, unenumerated		12½ " "	18½ " "
84. Saddlery and harness		" "	22½ " "
85. Salt :—			
(a) Coarse and rock salt	per ton	0 5 0	0 7 6
(b) Fine, including table salt	per 100 lb.	0 1 0	0 1 6
86. Seeds for expressing oil therefrom	" "	Free	0 1 0
87. Ships, boats and launches		12½ percent. <i>ad valorem</i>	22½ percent. <i>ad valorem</i>
88. Silk :—			
(a) Silk and silk manufactures		15 " "	25 " "
(b) Artificial silk and manufactures of artificial silk, or a mixture of cotton and artificial silk		12½ " "	" "
89. Soap :—			
(a) Common, including laundry, polishing and soft soap	" "	0 5 0	0 7 6
(b) Fancy, including medicated and perfumed soaps for toilet purposes		12½ percent. <i>ad valorem</i>	18½ percent. <i>ad valorem</i>
90. Spices		" "	" "
91. Spirits :—			
(a) Brandy imported in bottles and not over proof	per liquid gallon	0 16 8	0 19 2
(b) Brandy, all other	per proof gallon	1 2 3	1 4 9
(c) Gin imported in bottles and not over proof	per liquid gallon	0 13 6	0 16 0
(d) Gin, all other	per proof gallon	0 17 6	1 0 0
(e) Rum imported in bottles and not over proof	per liquid gallon	0 12 6	0 15 0
(f) Rum, all other	per proof gallon	0 15 0	0 17 6
(g) Whisky imported in bottles and not over proof	per liquid gallon	0 16 8	0 19 2
(h) Whisky, all other	per proof gallon	1 2 3	1 4 9

* Applies to goods the growth, produce or manufacture of the British Empire.

Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
		£ s. d.	£ s. d.
91. Spirits—continued.			
(i) Cordials and liqueurs including flavouring extracts and bitters, except falernum	per liquid gallon	0 16 0	1 0 0
(j) Falernum	" "	0 2 0	0 4 6
(k) Medicinal spirits	" "	0 5 0	0 7 6
(l) Methylated spirits	" "	0 3 0	0 5 6
(m) Perfumed spirits :— Bay rum	" "	0 3 0	0 5 6
(n) All other, including dentifrice and toilet preparations and washes ..		15 per cent. <i>ad valorem</i>	22½ per cent. <i>ad valorem</i>
(o) Unenumerated spirits :— Potable	per proof gallon	0 17 6	1 0 0
Non-potable	per liquid gallon	0 5 0	0 7 6
92. Starch	per 100 lb.	0 4 2	0 6 3
93. Stationery, other than paper		12½ per cent. <i>ad valorem</i>	18½ per cent. <i>ad valorem</i>
94. Stones and slates :—			
(a) School slates, slate pencils		Free	5 " "
(b) Other kinds of slates		12½ per cent. <i>ad valorem</i>	18½ " "
(c) Stones		" "	" "
95. Sugar :—			
(a) Refined	per 100 lb.	0 6 6	0 9 9
(b) Unrefined	" "	0 4 2	0 6 3
(c) Molasses and syrup— Vacuum pan	per gallon	0 0 8	0 1 0
Other kinds	" "	0 1 0	0 1 6
96. Tea	per lb.	0 0 6	0 1 0
97. Tobaccó and snuffs :—			
Unmanufactured	"	0 1 4	0 2 0
Manufactured :—			
(a) Cigars	"	0 8 4	0 12 6
(b) Cigarettes	"	0 8 4	0 12 6
(c) Snuffs	"	0 5 6	0 8 3
(d) Other manufactured tobacco	"	0 5 6	0 8 3

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Articles.	Rate of Duty.		
		British Preferential Tariff.*	General Tariff.
98. Toys and games		£ s. d. 12½ percent. <i>ad valorem</i>	£ s. d. 18½ percent. <i>ad valorem</i>
99. Umbrellas and parasols		" "	" "
100. Vegetables :—			
(a) Dried, canned or preserved.. .. .		" "	" "
(b) Onions	per 100 lb.	0 " 1 " 0	0 " 2 " 1
(c) Potatoes, English	"	0 0 6	0 1 0
(d) Garlic	"	0 1 0	0 2 1
(e) Fresh—other kinds		Free	5 per cent. <i>ad valorem</i>
101. Vinegar	per gallon	0 0 8	0 1 0
102. Watches and parts thereof		12½ percent. <i>ad valorem</i>	18½ percent. <i>ad valorem</i>
103. Wax		" "	" "
104. Wine :—			
(a) Sparkling		20 " "	30 " "
(b) Still		" "	" "
(c) Vermouth		" "	" "
105. Wood and timber—			
Unmanufactured :—			
(a) Lumber, sawn or hewn, undressed.. .. .	per 1,000ft.	0 7 6	0 11 3
(b) Lumber, sawn or hewn, wholly or partly dressed	" "	0 7 6	0 11 3
(c) Shingles	per 1,000	0 2 6	0 3 9
(d) (i) Shooks, staves, headings and truss hoops (new) for making barrels and puncheons for exporting molasses which the Collector of Customs is satisfied are imported for such purpose		Free	2½ percent. <i>ad valorem</i>
(ii) Shooks, staves, headings and truss hoops for making packages for exporting fruit and vegetables which the Collector of Customs is satisfied are imported for such purpose		"	6 " "
(e) Shooks, staves, headings and truss hoops (other kinds)		4 per cent. <i>ad valorem</i>	6 per cent. <i>ad valorem</i>
(f) Other kinds		12½, " "	18½, " "
Manufactured—			
(g) House, office, cabinet or store furniture		" "	" "
(h) Other kinds		" "	" "

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Articles.	Rate of Duty.	
	British Preferential Tariff.*	General Tariff.
105. Wood and timber— <i>continued</i> . Manufactured— <i>continued</i> .		
(i) New barrels and puncheons (empty) for exporting molasses, which the Collector of Customs is satisfied are imported for such purpose ..	Free	2½ per cent. <i>ad valorem</i>
(j) Barrels and puncheons (empty) for exporting other produce	4 per cent. <i>ad valorem</i>	6
(k) Crates and other packages, packing materials and wraps for exporting fruit and vegetables which the Collector of Customs is satisfied are imported for such purpose ..	Free	6
106. Wool and Woollen manufactures ..	12½ per cent. <i>ad valorem</i>	18½
107. All other articles not in this Schedule particularly enumerated, or in the Second Schedule particularly exempted .. .. .	.. ..	.. ..
(In the case of specific duties, these rates to be charged upon any greater or less quantity of such goods, wares and merchandise respectively).		

* Applies to goods the growth, produce or manufacture of the British Empire.

EXEMPTIONS

TABLE A

(Applies to articles of British Empire Origin only)

1. Articles imported or purchased locally for the use, furnishing, construction and repair of school buildings, on the signed declaration of the head of the denomination to which such school buildings belong.
2. Articles imported or taken out of bond for the use of the Kingstown Board and Free Library. Provided that if any such articles are sold by the said Kingstown Board, or Free Library, the unpaid duty in respect thereof shall be paid by such Board or Library into the Treasury.
3. Barrels and puncheons (new) for exporting molasses, which the Collector of Customs is satisfied are imported for such purpose.
4. The West India and Panama Telegraph Company Limited. Articles imported by the Company for official purposes.
5. Carriages, carts and waggons:—Railway rolling stock.
6. Cotton, raw.
- 6A. Crates and other packages, packing materials and wraps for exporting fruit and vegetables which the Collector of Customs is satisfied are imported for such purpose.

7. Fruits and nuts :—Fresh fruit, including apples.
8. Horns and bones.
9. Implements and tools—Agricultural :—Spades, forks, hoes, axes, grubbers, matchets and grass knives.
10. Machinery, including parts :—
 - (a) Agricultural (including drainage and irrigation).
 - (b) Arrowroot, cotton, copra, syrup and sugar manufacturing (including rum distillation) and any other machinery for the manufacture of agricultural products admitted as such by the Collector of Customs.
 - (c) Mining.
 - (d) Electric lighting and power for industrial purposes.
 - (e) Railway and tramway.
 - (f) Fire engines.
 - (g) Printing.
 - (h) Machinery accessories, appliances and apparatus which the Collector of Customs is satisfied are for use in connection with any machinery detailed above.
11. Oil :—Fuel, crude, for use with machinery for the manufacture of agricultural products and tractors admitted as such by the Collector of Customs.
12. Printing paper, type, printing ink and printing accessories.
13. Seeds for expressing oil therefrom.
14. Shooks, staves, headings and truss hoops of all kinds for making packages for exporting fruit and vegetables and shooks, staves, headings and truss hoops (new) for making barrels and puncheons for exporting molasses, which the Collector of Customs is satisfied are imported for such purposes.
15. Stones and slates :—School slates and slate pencils.
16. Tombstones and memorial tablets and railings for graves.
17. Uniforms and equipment imported by, or for the use of the Association known as the Boy Scouts or that known as the Girl Guides on the certificate of the Island Commissioner of the Association.
18. Vegetables, fresh, except onions, English potatoes, and garlic.
19. Water filters and fittings.
20. Wire cloth and wire netting.

EXEMPTIONS

TABLE B

1. Animals and birds, living, exclusive of those specified in the First Schedule, and of those specified in the First Schedule pedigree animals and birds imported after approval by the Colonial Secretary on the recommendation of the Superintendent of Agriculture.
2. Arms, ammunition, uniforms, accoutrements and prizes, imported by or for the use of His Majesty's Naval or Military Forces, the Civil Service, the Police Force or any Militia or Volunteer Force, any Rifle Association or Cadet Corps sanctioned by the Governor, and all goods, wares and merchandise imported or taken out of bond for the use of His Majesty's Naval and Military Forces on the signed declaration of the Officer, for the time being, in command of such Forces.
3. Articles sent to the Colony for repairs and improvements and so proved to the satisfaction of the Collector of Customs.
4. Articles imported at the cost of public subscribers as gifts to the public.

5. Articles passed by the Collector of Customs as the personal baggage of passengers ; professional apparatus brought in by passengers for their own use, and household effects not exceeding in value £250 brought in for personal use and not for sale, and which have been in the use of the passenger for at least one year, and personal effects, not being merchandise, of persons domiciled in the Colony who have died abroad.
6. Articles imported or purchased locally specially for the use, furnishing, decoration, construction and repair of churches used for public worship, and sacramental wine on the signed declaration of the head of the denomination for which they are intended.
7. Articles imported for the use of the Colonial Government and articles imported or purchased locally for the use of the Governor and Commander-in-Chief of the Windward Islands and the Officer Administering the Government.
8. Articles imported by, or for the use of any office or bureau for meteorological observations approved by the Governor.
9. Articles re-imported into the Colony on which duty has been paid on a previous importation and so proved to the satisfaction of the Collector of Customs.
10. Articles for the official use of any foreign Consulate, or the luggage and personal effects (including one motor car) of the consular representative of any foreign country, or his family, or suite, imported within twelve months of his arrival in the Colony, if such consular representative is not engaged in any other business or profession in this Colony, provided that a similar privilege is accorded by such foreign country to the British Consulate therein.
11. Artificial limbs.
12. Bees, bee-hives and bee-keeping apparatus.
13. Books, printed, bound or unbound, not being account books ; music, newspapers, pamphlets, periodicals, unframed photographs, almanacs, school globes, atlases, charts, maps, plans, trade catalogues, and advertising matter of no commercial value, bank notes, postage stamps and used post cards ; but not including printed forms and Christmas cards.
14. Bullion and coin.
15. Drugs and appliances imported with the approval of the Governor for the relief and control of ankylostomiasis and tuberculosis.
16. Drugs and appliances imported with the approval of the Governor for any Institute for the Blind.
17. Eggs.
18. Films, cinematograph imported by any person hiring the same for use in the Colony.
19. Firewood and charcoal.
20. Horses, baggage and furniture of Officers on Imperial Service in His Majesty's Naval and Military Forces.
21. Ice.
22. Labels, hand stamps and stencil plates for labelling, wrapping and stamping packages containing produce for export, and printed labels, steamer ticket books and printed materials.
23. Lime.
24. Manures, all kinds, insecticides, fungicides, vermin-killers and other substances, including sulphate of ammonia, nitrate of soda, lime and other substances, which the Collector of Customs is satisfied are imported for use as manures, or as remedies for diseases of, or preventives of insect attacks on, plants and animals.
25. Medical and surgical instruments, appliances and apparatus electric or otherwise imported by any duly qualified medical practitioner, dentist, or veterinary surgeon, for his own use in the exercise of his profession.

26. Medical and surgical instruments and other medical goods imported by the Saint Vincent Trained Nurses Association provided that the Collector of Customs is satisfied that any articles on which exemption from Customs Duty under this clause is claimed have been imported solely for the use of the members of the said Association.
27. Nuts and kernels :—Copra—coconuts.
28. Packages or coverings in which any articles are imported, on which a specific duty is payable, and which are, in the opinion of the Collector of Customs the usual or proper packages or coverings.
29. Packages and bags, exported filled with produce and returned empty, passed as such by the Collector of Customs.
30. Patterns and samples of no commercial value.
31. Plants, seeds and bulbs for cultivation or propagation.
32. Produce of the Colony, re-imported in the Colony within one year from the date of exportation and so proved to the satisfaction of the Collector of Customs.
33. Sail cloth which the Collector of Customs is satisfied is imported for the purpose of making sails for vessels.
34. Salvarsan, neo-salvarsan, novarsenobillon, neokarsivan and other arsenical preparations used in the treatment of venereal diseases.
35. Sand, earth and stones in the rough, not including precious stones.
36. Scientific apparatus, utensils, instruments and preparations, including absolute alcohol for preserving purposes, imported exclusively for the purpose of prosecuting scientific investigations on behalf of any college, academy, school or seminary of learning, and not for sale or exchange, subject to such regulations as the Collector of Customs shall prescribe.
37. Sewing machines and parts thereof, including accessories and appliances.
38. Sheathing metal, nails, felt and spars for ships.
39. Specimens illustrative of natural history.
40. Tanning and dyeing materials :—
Divi-divi, logwood and mangrove and other bark.
41. Tonca beans.
42. Vaccine lymph, medical serum and radium.
43. The necessary articles of Medical Officers' equipment on transfer within the Windward Islands when such articles have already paid duty therein.
44. Other articles not exempt from duty which in any particular case may be exempted by order of the Governor in Council.

PREFERENTIAL TARIFF REGULATIONS

The preferential tariff regulations of St. Vincent follow generally those in force in the United Kingdom. The proportion of Empire content necessary to enable goods to qualify for preferential treatment is 25 per cent., except for those classes of goods specified in United Kingdom Statutory Rules and Orders, Nos. 760 and 761 of 1933 for which the percentages are the same as in the United Kingdom.

FALKLAND ISLANDS

Articles.	Rate of Duty.	
On spirits, not exceeding the strength of proof as ascertained by Sikes' hydrometer and in proportion for any greater strength than strength of proof ..	per gallon	£ s. d. 1 0 0
On wine :—In casks	" "	0 3 0
In reputed quarts	per dozen	0 6 9
In reputed pints	" "	0 3 6
On British wines, and all other unenumerated and unexempted beverages not liable to spirit duty, in reputed quarts	" "	0 4 6
On malt liquor, mum, spruce, cider and perry :—		
In casks	per gallon	0 0 6
In reputed quarts	per dozen	0 1 0
In reputed pints	" "	0 0 6
*On cigars.. .. .	per lb.	0 6 9
*On cigarettes, cut and manufactured tobacco and snuff ..	" "	0 4 0
On all other unexempted tobacco	" "	0 3 0
†Matches, for every gross of boxes, not exceeding 10,000 matches		0 4 0
For every gross of boxes exceeding 10,000 matches, per 10,000 matches and so in proportion ..		0 4 0

* Duties are charged at the rate of nine-tenths of the tariff if manufactured in any part of the British Empire from tobacco which is the produce of the British Empire.

† Duties do not apply to matches which are manufactured in and consigned from any part of the British Empire.

EXEMPTIONS

1. Perfumed spirits and cologne water, lemonade, ginger ale, ginger beer, soda water, potash and all other mineral waters.
2. Naphtha or methylic alcohol in its crude state and not fit for use as a potable spirit, or for admixture with a potable spirit.
3. Tobacco forming an ingredient in sheep wash, or hop powder manufactured in bond in the United Kingdom.
4. All articles imported or taken out of bond for the use of His Majesty's Army and Navy.

Military and Naval Departments and messes purchasing any articles whatsoever, duty paid, shall be entitled to have same refunded out of the Public Treasury on the certificate of the Officer in command of any Military or Naval Department, or any of His Majesty's Ships of War.

The Consulates in this Colony of any foreign countries in which is accorded or in which hereafter may be accorded to British Consular Officers the privilege of exemption from Customs duties in respect of official goods imported into such foreign countries by His Majesty's Government for the use of His Majesty's Consulates shall have a like privilege granted to them of exemption from any duties that may be levied in this Colony on goods which may be imported by their respective Governments as *bona fide* official supplies for the use of such Consulates.