

FOREIGN IMPORT DUTIES.
1913.

STATEMENT of the RATES of IMPORT DUTIES levied in EUROPEAN COUNTRIES, EGYPT, the UNITED STATES, MEXICO, ARGENTINA, JAPAN, CHINA, and PERSIA, upon the PRODUCE and MANUFACTURES of the UNITED KINGDOM.

(Duties in force, so far as notified to the Board of Trade, at date of preparation of this Return, December, 1913.)

Presented to both Houses of Parliament by Command of His Majesty.



LONDON:
PUBLISHED UNDER THE AUTHORITY OF HIS MAJESTY'S
STATIONERY OFFICE

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1913.

[Cd. 7180.]

Price 5s.

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APPENDIX I.

SUMMARY OF REGULATIONS AS TO LEVYING OF DUTY ON GROSS AND NET WEIGHT AND AS TO TARE ALLOWANCES.

Russia.—Except in cases where the Tariff expressly provides that duty is leviable on the gross weight,* duty is levied on the net weight, which is generally calculated by deducting from the gross weight a certain percentage fixed for each article and for each kind of packing by the official schedule of tare allowances.†

In the following cases the actual net weight may be ascertained: (a) if the inspecting officers are doubtful as to whether the tare corresponds to what is stated in the schedule; and (b) if the owner of the goods requests that their actual weight be tested. If the said owner is not accustomed to ordering goods from abroad, then the test shall be made upon presentation of his request, otherwise he shall be required, prior to the commencement of the inspection, to present an invoice or other similar document emanating from the place of despatch of the goods. If it should appear from the test that the complaint of the owner of the goods was unfounded, he shall be mulcted in a sum amounting to 1 per cent. of the duty chargeable on the goods. (Art. 79 of the Regulations of the 15th May, 1901.)

Finland.—Certain goods are specially mentioned in the Tariff as being dutiable on gross weight.* In the case of other goods, duty is paid on a weight calculated in accordance with a schedule of tare allowances†, or, where no tare has been established, on the actual net weight.

Should they be dissatisfied with the tare allowance, importers and Customs officers alike have the right to cause the net weight of the goods to be ascertained by weighing, and duty to be levied accordingly.

The dutiable weight includes the boxes or cardboard in or on which pens, pencils, penwipers, and the like are imported, the receptacles containing prepared mustard, the lead or tinfoil wrapped round cheese, the paper and string in the case of tea and loaf-sugar in packets, the bottles or other recipients in which olive oil (not in casks) is imported, and the boxes containing dried fruit and sweetmeats. Fabrics and ribbons of cotton, linen, silk or wool, wound on boards, bobbins, or cardboard, or in several packages, must be weighed with the same; but, as exceptions to this rule, there are tare allowances for the bobbins on which cotton yarns and wool prepared for warps are wound.

Sweden.—In the case of goods dutiable according to weight, duty is calculated, unless otherwise specified, on the net weight of the goods, by which is understood their actual weight without packing. As regards articles imported packed, the net weight is determined, as a rule, by

* Articles dutiable on gross weight are indicated in the present Return by the addition of the letter *g* to the unit on which duty is levied.

† Information as to the tare allowance fixed in respect of any particular article will be furnished by the Commercial Intelligence Branch of the Board of Trade, or the complete schedule of tare allowances may be inspected at the offices of the Branch, 73, Basinghall Street, London, E.C.

weighing the goods gross, without unpacking or otherwise altering the condition in which they are imported, and deduction is then made from the gross weight in accordance with the provisions below or those specially laid down in the Tare Tariff* as regards the articles in question. In regard to articles, however, the nature of which permits such a procedure, it may be provided by Royal Decree that the gross weight may be ascertained by weighing samples, or by some other method.

In the case of articles which are not usually weighed net, and for which no tare is laid down in the Tare Tariff,* or which are imported in packages other than those enumerated in the headings relating thereto in the Tare Tariff, the tare is calculated in accordance with the following percentages, unless the packing is to be included in the dutiable weight of the goods:—

For wrappers of a single tissue - - - -	2 per cent.
For wrappings of double tissue or mats - - -	3 " "
For barrels or cases - - - - -	12 " "
For boxes or bottles of sheet metal - - -	10 " "
For boxes or bottles of lead, iron or copper -	20 " "
For bottles of glass and flagons or jars of earthen-ware - - - - -	40 " "

Importers who are not satisfied with the tare laid down in the Tare Tariff may cause their goods to be unpacked in order to ascertain their net weights. The Customs authorities have the same right in regard to all articles in a solid state, and also in regard to brandy and spirits, but not other liquid articles. When the consignment consists of several packages which are of the same kind in the main, the Customs administration has the right to unpack, on its own selection, as many of the packages of the same consignment as may be considered suitable, and the tare for the whole consignment is to be calculated in accordance with the average of those thus ascertained. When this average does not amount to a whole number, the nearest unit above shall be taken as the percentage for calculating the tare, but in the case of cereals, milled or not, rice, rice groats, or ground rice, coffee or superphosphates imported in bales, the tare shall not be increased to the next unit but only to the nearest half per cent. if the average in question shows a fraction of 0·5 or less. Owners of goods who have them unpacked in order to ascertain their net weight must supply and pay for the labour and material which may be required in unpacking them. This obligation shall be imposed on the Customs if the unpacking takes place by their orders.

In the case of a large number of headings in the Swedish Customs Tariff it is provided that no deduction of weight is to be allowed for boxes, paper and similar wrappings, and such provisions have been included in the body of this Return under the relevant headings, but it should be noted that they do not apply to external packings which are evidently intended only to protect the goods during transport.

Duty-free admission is accorded in respect of packing and receptacles in which goods are imported, unless they are to be included in the dutiable weight of the goods, or their form, appearance or other circumstances show that they are not merely packages, but are articles which can be used to a greater or less extent for other purposes, or that they are themselves imported for commercial purposes; so-called dunnage, such as mats, mattresses, and the like clearly intended only for the protection of articles during transit and not imported for trade purposes are also regarded as packing.

Norway.—In the case of goods which are dutiable according to weight, duty is levied generally on the net weight ascertained by weighing the

* Information as to the tare allowance fixed in respect of any particular article will be furnished by the Commercial Intelligence Branch of the Board of Trade, or the complete Tare Tariff may be inspected at the offices of the Branch, 73, Basinghall Street, London, E.C.

goods in the packing in which they are imported and deducting the tare according to the following scale:—

Bottles, flasks, glass receptacles, jars, with or without casing	-	-	-	-	-	-	30 per cent.
Metal receptacles	-	-	-	-	-	-	20 " "
Casks and cases	-	-	-	-	-	-	12 " "
Bast, straw, rushes, etc.	-	-	-	-	-	-	3 " "
Bags and other envelopes of packing cloth or burlap, double	-	-	-	-	-	-	3 " "
Ditto, single	-	-	-	-	-	-	2 " "

If the casks or cases are covered with canvas, matting, etc., the tare for such receptacles without covers is increased by 3 per cent. of the gross weight in order to arrive at the total tare. If goods are imported in an extra covering, consisting of a cask or box outside the usual envelope, for which envelope there is a prescribed tare, then such outer covering may be removed before weighing to ascertain the gross weight.

In the case of certain articles, the Tariff prescribes special tare allowances* differing from those set out above. These articles include spirits, wines, beer, vinegar, varnish, malt, sugar, tea, coffee, tobacco, macaroni, sago, tapioca, fruits (fresh and dried), fruit juices, butter and margarine, hops, lard, tallow, oils, white lead, paints ground in oil, bed feathers, plate or sheet glass, china and earthenware, and common clay pipes. For yarn of cotton, flax, hemp, jute, or wool on bobbins or spools of wood or metal, a tare of 50 per cent. is allowed.

In certain cases it is prescribed that the dutiable weight shall include the immediate packing, and in such cases the only deduction made from the gross weight is the weight of the common exterior envelope in which the goods are imported. This rule applies to certain kinds of gloves of silk, cotton, or wool, in boxes and paper wrappers; ribbons (other than of silk or half-silk) on spools, in boxes, or wrapped in paper; buttons, hooks and eyes, pins, pens, pencils, etc., in boxes or on cards, paper, etc.; jewellery and cutlery in cases or on cards; cakes and pastry, tobacco and cigarettes in boxes, paper, etc.; powdered cocoa; chocolate; food products in airtight cans, glasses, jars, etc.; trimmings on cards, frames, etc.; ink in bottles, jars, etc.; telescopes, opera glasses, cameras, etc., in cases or boxes; fireworks, matches, and toys in boxes, paper, etc.; and certain other goods.

Weighing, in order to ascertain the net weight, takes place (1) when no rule for tare is to be found; (2) whenever the Customs authorities find it necessary to remove the envelope in order to examine the goods, or when they consider the envelope unusual; (3) when the person paying duty is dissatisfied with the tare prescribed, and when it is not expressly stipulated in the Tariff that such person is not entitled to pay duty on real net weight. When the net weight is ascertained at the request of such person, the calculation of said weight, by deducting the prescribed tare from the gross weight, is no longer allowed.

When no tare is prescribed, or an assessment of the tare is impossible because the goods cannot be separated from their envelope in the Customs house, the tare customary in commerce or, when this is not known, such tare as the Customs officers may judge proper, is allowed.

Denmark.—Duty is calculated on the net weight in all cases where goods are dutiable by weight. By net weight is understood the actual weight of the goods without any packing, except such receptacles and wrappings as the following, which are included in the net weight: glass receptacles; envelopes of paper, tinfoil, etc.; linen bags round clothes and

* Information as to these special rates may be obtained on application to the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.

similar articles; straw envelopes surrounding glass articles; boxes containing cotton, linen and woollen yarn; and such wrappers, etc., as are usually sold with the goods in retail trade and for which tare is not specially fixed in the Tariff, *e.g.*, boxes for chocolate, matches, etc., tinfoil wrappings for soap, tobacco, etc., cases for instruments, internal layers of wood, cardboard or paper in piece goods, reels on which yarn, wire, and the like are wound, and so on.

The Tariff Law prescribes that in the case of certain articles the net weight is to be ascertained by actual investigation; in all other cases it is to be arrived at by deducting from the gross weight the tare appropriate to the article as laid down in the Tariff. If, however, there are no tare rates in the Tariff for the articles in question, or if they are imported in packings other than those mentioned in the Tariff, then general tare is allowed according to the nature of the packing. For detailed information as to the tare allowed in individual cases, reference should be made to the translation of the Danish Customs Tariff published in 1908 as a Parliamentary Paper [Cd. 4267; price 6*d.*].

No tare is allowed for rope, bark, paper, waxcloth, straw, seaweed and the like, but the importer is free to remove such objects before weighing except in the cases referred to above (packings included in the net weight of goods).

Either the importer or the Customs authorities may demand an actual investigation of the net weight. In the former case the tare so ascertained is adopted only where it is at least 10 per cent. greater, or is less, than the legal tare. If the goods are unpacked on the demand of the Customs, the tare ascertained serves as basis for the calculation of duty only if it is at least 20 per cent. less or is greater than the legal tare.

Germany.—Articles dutiable by weight pay duty on the gross weight if the rate of duty does not exceed 6 marks per 100 kilogs. or if the Tariff expressly so provides.* The net weight on which duty is levied in other cases is generally determined by deducting from the gross weight the percentage allowances for tare set out in the Tariff.†

Actual weighing may be resorted to for the ascertainment of the net weight (1) if the importer so requests, or (2) if the weight of the packing obviously differs to a considerable extent from the established tare. In the case of goods of which the net weight cannot be ascertained by weighing without inconvenience (*e.g.*, butter), the importer cannot claim to have the net weight so ascertained.

Except so far as is otherwise provided in the Tariff, the following rules are observed in regard to the inclusion of certain descriptions of packing in the dutiable net weight:—

In ascertaining the net weight of liquids the weight of the immediate receptacles (casks, bottles, stone jars and the like) is not deducted. Additional receptacles of liquids (cartons, cases, small boxes, baskets, and the like) will only be included in the net weight when they serve the purpose of giving the goods a better appearance and have been specially prepared for that purpose.

Wicker-work and similar packing materials which cover bottles, jars, and the like are to be regarded as parts of the bottles, etc., if they fit them closely, are shaped like them, and cannot be removed from them without difficulty. On the other hand, coverings of straw, bast, or similar materials which are only wrapped round bottles, etc., and can consequently be removed without difficulty, are not regarded as parts of the immediate receptacles.

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† Information as to the tare allowance fixed in respect of any particular article will be furnished by the Commercial Intelligence Branch of the Board of Trade, or the complete schedule of tare allowances may be inspected at the offices of the Branch, 73, Basinghall Street, London, E.C.

In the case of non-liquid goods the small receptacles which are necessary for the immediate security of the goods, or which are destined to give the goods a better appearance, are included in the net weight. Receptacles necessary for the immediate security of non-liquid goods are those receptacles which are sold with the goods in the retail trade.

The following are invariably included in the net weight :—

- (1) Wooden boards, as also cylinders, strips, spools, discs, and the like of common metals, wood, cane, or cardboard which serve as inner packing (*Einlagen*) for tissues, ribbons, yarns, linoleum, india-rubber wares, paper, or the like; cards of cardboard or paper on which goods are sewn or otherwise fastened; small wax tablets in which artificial teeth are stuck;
- (2) Cartons, cases and boxes (except those of rough, unpainted wood) in which perfumery or cosmetics, chocolate goods, sweetmeats, fine pastrycooks' wares, wafers, candied fruit or succades are imported;
- (3) Receptacles of all kinds (boxes, *étuis*, sheaths, covers, and the like, also protective coverings for machines and vessels), which are shaped according to the object which they contain; further, those receptacles which are intended for the permanent protection of such *étuis*, etc.;
- (4) Cases, boxes and the like of sheet metal, in which sewing needles, spices, fine pastrycooks' wares, powdered cocoa or cut (but not finely cut) tobacco are contained;
- (5) Boxes and chests (other than of rough, unpainted wood) containing tea, if each receptacle, with the tea, does not exceed 5 kilogs. in weight;
- (6) Pots and tureens which contain pastes, preserved ginger and the like; also pots, boxes, etc., containing meat, preserved fruits, or other prepared comestibles;
- (7) Envelopes of bast, rush, paper, linen, glass or the like which, in packages of cigars or cigarettes, enclose each cigar or cigarette separately;
- (8) Cardboard boxes and similar interior receptacles containing goods dutiable at the rate of 50 marks per 100 kilogs. or less;
- (9) Bottles, paper (including paper sheaths and paper covers for tissues), cardboard (including cardboard sheaths and cardboard covers for tissues), pack thread; also those packing materials (wood wool, wadding, tow and the like) which are placed within the receptacle which is included in the net weight, in order to protect the goods.

Cardboard boxes and similar interior receptacles containing goods which are dutiable at a *higher* rate than 50 marks per 100 kilogs. are *not* included in the net weight, provided that such receptacles are not destined to give the goods a better appearance and have not been particularly prepared for that purpose, and so far as is not provided to the contrary above.

By way of exception, small boxes, baskets, cases, sacks and bales containing fresh or dried southern fruit dutiable according to net weight, as also small boxes, baskets and cardboard receptacles containing cigars, cigarettes or fine-cut tobacco, and receptacles of metal in which fine-cut tobacco or cigarettes are imported, even when such receptacles have been particularly prepared for retail sale and are sold with the goods in the retail trade, are not included in the net weight.

Further, cartons (even with sample button attached thereto) in which buttons of horn, horn composition or bone (Tariff No. 611) or of ivory nut, areca or the like (Tariff No. 646) are imported loose or sewn on cards, are not included in the net weight.

Netherlands.—All goods dutiable by weight pay duty on the net weight, which is ascertained by deducting from the gross weight the following tare allowances :—

- (a) For goods packed in casks or cases of wood - 15 per cent.
 (b) For goods packed in leather, matting, baskets, cloth, or other similar packing - 8 " "

For tea, however, the tare is 18 per cent. for ordinary cases of 58 kilogs. and over, and 25 per cent. for ordinary cases of less weight.

If the importer is not satisfied with the tare fixed above, he may have the real net weight ascertained by the Customs officials at his own expense.

Belgium.—Goods dutiable by weight in all cases pay duty on the net weight, by which is meant either the real net weight or the legal net weight. The real net weight is that of the merchandise stripped of all packing, and if the importer wishes this weight to form the basis for the calculation of duty, he must state such weight in his declaration. In the absence of such a declaration of the real net weight, duty is levied on the legal net weight, which is ascertained by deducting from the gross weight of the merchandise with all recipients, wrappers, and packing whatsoever, the legal tare in accordance with the following scale :—

Wooden casks or cases	-	-	-	15 per cent.
Leather covers, baskets, canisters, etc.	-	8	" "	
Matting, cloth, and similar packing	-	3	" "	

No tare allowance is made for containers which only imperfectly cover the goods, such as open crates. The tare of 8 per cent. does not apply to goods imported in baskets without lids, closed by packcloth, nor to goods wrapped in unplaited bamboo bark. In such cases if the importer does not declare the real net weight, the tare of 3 per cent. for packing cloth, etc., is applied.

The ascertainment of the real net weight is compulsory as regards raw beet sugar, and also as regards raw cane sugar not imported in coverings usual in the country of origin. For raw cane sugar imported in coverings usual in the country of origin, the tare allowances are: for wooden casks, cases, etc., 13 per cent.; for canisters, 8 per cent.; for other kinds of packing, 4 per cent. if double* and 2 per cent. if single.

As regards *pâté de foie gras*, preserves of game, poultry, meat, or fish imported in boxes, jars, etc., the declaration of the weight of the food contents cannot be accepted, but a tare allowance of 15 per cent. is made for the immediate receptacles, in addition to the ordinary legal tare for cases and other exterior packing. In the case of prepared mustard imported already packed in kegs, tins, pots, jars, bottles, or other vessels, no allowance is made for the pots, etc., but the usual tare is allowed for the exterior cases in which the pots, etc., are contained. The dutiable weight of matches includes the weight of the boxes, sachets, envelopes, etc., in which they are contained. Sauces are dutiable without deduction of tare for the immediate receptacles; and in the case of perfumed or toilet soaps no tare allowance is made for the receptacles or packing, such as boxes, cartons, cases, tubes, bottles, flasks, pots, sachets, papers, tinfoil, etc., which enclose, envelop, or protect the goods. Nevertheless, the weight of rough, uncoloured wooden cases which form the receptacles of certain soaps is not included in the dutiable weight.

France.—Goods pay duty on the gross weight, the real net weight, the legal net weight, or the demi-gross weight.

By *gross weight* is understood the combined weight of the goods and all receptacles, coverings, etc., both interior and exterior; but, provided that the first receptacle is complete, sufficient, and such as is commonly used for the transport of the goods, *double casks* are not included in the gross weight.

* The rate of 4 per cent. only applies if the sugar is placed in several envelopes, each of which *completely* surrounds it.

The following goods pay duty on their gross weight, and are indicated in the present Return (so far as they are included therein) by the letter *g*:—forced grapes and fruits; rough watch cases and watch fittings; beer (the “General” Tariff rate, though exceeding 10 francs per 100 kilogs., is levied on the gross weight); and goods dutiable at a rate not exceeding 10 francs per 100 kilogs., except indigo, machinery, crude mineral oils and heavy mineral oils, crude gold, platinum, and silver, and raw silks.

The *real net weight* is the weight of the goods stripped of all packing, interior and exterior. The following goods invariably pay duty according to the real net weight:—crude gold, platinum, and silver; tissues of silk or of floss silk; tissues of silk or of floss silk combined with real or imitation gold or silver; tissues of artificial silk; gold or silver coin; coffee in casks or cases, from foreign countries, or in sacks or bales of material other than jute; exotic raw sugar imported in sacks or in packings other than those customarily used for exotic sugars; all other raw sugar; sugar candy in cases or casks; products dutiable at the rate of 10 francs or less per 100 kilogs. imported unpacked or in bulk; and, in general, all goods dutiable according to net weight in all cases where the legal tare is not applied.

Duty is also levied on the real net weight in the case of products of different kinds, dutiable according to net weight, packed in one and the same parcel; products dutiable according to net weight packed in one and the same parcel with products dutiable according to gross weight; and products with interior packing which is dutiable separately from the goods.

The *legal net weight* is obtained by deducting from the gross weight the legal tare, *i.e.*, the tare which has been determined by Laws or by Decrees issued in execution of Laws, according to the nature of the packing and the nature of the goods, in cases where the party interested claims assessment of duty on the legal net weight or fails to demand at the proper time that duty shall be assessed on the real net weight. Except in the case of goods which invariably pay duty on the real net weight (*see above*), Customs officers are only obliged to ascertain the net weight so far as it is specified in the primitive declaration, *i.e.*, the declaration in detail made at the first Customs house. If the actual weight is not there stated, or has been entered too late, duty is leviable on the legal net weight. Exceptions are made in the case of goods liable to leakage, *imported in casks*. With regard to these, it is sufficient if reserve for actual tare be made in the primitive declaration.

There are special tare allowances for:—oxalic acid in casks or cases; anchovies in small barrels weighing about 3 kilogs. each; cocoa in casks or cases, sacks or bales; coffee in sacks or bales of jute; cinnamon and *cassia lignea* in casks, cases or bales; tinplate in sheets, imported in wooden cases; cotton yarns; crude and refined oils and essences of petroleum or schist, heavy oils and petroleum tar, imported in “petroleum” casks; cotton oils of the kinds dutiable according to net weight, imported in oak casks hooped with iron, called “*cotonniers*”; natural indigo imported in casks or cases enclosing a leather bag, a cloth bag or the unwrapped indigo, or imported in leather bags or in cloth bags alone; pepper and pimento in casks or cases, sacks or bales; lard in casks or cases; unbleached silk, floss silk and waste silk, carded or spun, in bales or cases; exotic raw sugars imported in packing customarily used for exotic sugars; refined sugars (excluding candy in cases or casks); plates of iron, including black plates, and plates of steel, of the kinds dutiable according to net weight, imported in casks or in wooden cases; and vaseline imported in “petroleum” casks.*

For other goods assessed for duty on the legal net weight, the tare allowances are as follows:—

Casks or cases - - - - -	12 per cent.
Bales, bags, baskets, and open-work receptacles (<i>colis à claire-voie</i>) - - - - -	2 „ „

* Information as to the tare allowances in respect of these articles will be furnished by the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.

The *demi-gross* weight (*poids demi-brut*) is the combined weight of the goods and of the interior packing. Duty is assessed on the *demi-gross* weight in the case of the undermentioned articles:—ox cheek, cooked or pickled; meat preserves in tins; game preserves in tins, terrines, or “*croûtes*”; pâté de foie gras in tins, terrines, “*croûtes*,” or other forms; extracts of meat; fish preserves, and fish, marinated or otherwise prepared; oysters, marinated; lobsters and crayfish, preserved or prepared; volatile oils and essences in small receptacles; preserved vegetables; gold and silver beaten into leaves; surgical bandages, plastered splints; and buckles, clasps, hooks and eyes for articles of clothing, of common metal, and metallic parts of such articles (the dutiable weight, in this last case, including the weight of the cards or paper on which the articles may be fixed).

Packing or receptacles serving as containers, coverings, supports, etc., for imported goods are, in principle, regarded as having a marketable value, and are consequently dutiable separately from the goods* except in the case of goods dutiable according to gross weight when the duty applicable to the packing does not exceed by more than 10 per cent. the duty applicable to the goods, and except in the case of goods dutiable at a higher rate than 10 francs per 100 kilogs. and assessable for duty according to gross weight or according to *demi-gross* weight. In both of these cases the duty applicable to the goods is assessed on the combined weight of the goods and the exterior and interior packing, or on the combined weight of the goods and the interior packing.

By way of exception to the foregoing rule, the undermentioned packing and receptacles are regarded as being without marketable value:—

Exterior: ordinary cases and casks of common wood; drums or cylinders of sheet iron or steel employed for the transport of certain chemical products and from which the goods cannot be extracted without suffering deterioration; boxes, etc., of tinsplate, soldered or set (*serti*); boxes or other packing of cardboard in a bad condition or damaged; packing-cloth, coarse mats and baskets; common “*couffes*,” paper and cardboard; and other similar articles commonly employed as exterior packing.

Interior: tinsplate boxes, soldered or set (*serti*); paper enveloping or separating the goods; tinfoil and sheets of sulphurised paper surrounding certain products; illustrated vignettes covering raisins in cases; boards on which tissues are folded; sheaths of rough cardboard not covered with paper in which books are imported; cotton stuffs of the muslin or *étamine* kind on which embroideries in bands or motifs are tacked; cloths enveloping butter, meat, etc.; cardboard boxes and *cartonnages* in a bad condition or damaged; roughly-turned wooden rollers used in the transport of linoleum and oilcloth; rollers or tubes of cardboard, or of cardboard and wood, paper or coarse tissue, round which linoleum, tissues, oilcloths, &c. are wound on importation.

The packing and receptacles enumerated above are included in the dutiable weight and subject to the same rate of duty as the goods when the latter are dutiable according to gross weight. Interior packing of the kinds regarded as being without marketable value is also dutiable at the rate applicable to the contents when the contents are dutiable according to the *demi-gross* weight. In other cases, packing and receptacles of these kinds, exterior and interior, are admitted free of duty except as otherwise provided by the special regulations mentioned below.

There are special tare regulations respecting (1) sacks and bags, (2) interior packing (other than boxes, sheaths and similar containers) of cardboard or pasteboard serving as the immediate packing of merchandise, (3) interior packing of paper or metal foil (tin, aluminium) serving as the immediate wrapping of merchandise, and (4) cloths enveloping butter, ham, meat, etc. Information as to these regulations will be furnished to persons interested on application to the Commercial Intelligence Branch of the

* When receptacles containing products dutiable according to gross weight are subject to duty separately, at the rate applicable thereto, the weight of the receptacles is not included in the dutiable weight of the goods.

Board of Trade; or the information will be found in the issues of the "Board of Trade Journal" for the 25th July, 1912 (pp. 228-229), and the 26th September, 1912 (pp. 742-743).

Portugal.—Goods dutiable by weight, on which the rate of duty does not exceed 5 reis per kilog., pay duty on the gross weight, as also do the following articles, irrespective of the rate of duty, viz.: animal, vegetable or mineral wax, crude; colours and dyes, in powder or pieces, not prepared; dye extracts; lamp black; olive oil; fireworks; tinder, and matches. Goods dutiable on gross weight are indicated in the present Return by the addition of the letter *g* to the unit on which duty is levied.

Other goods dutiable by weight pay duty on the net weight, which is established, at the option of the Customs authorities, by one of the following methods:—(1) By separating the goods from their exterior envelopes and from all or part of their interior packing—*real net weight*; (2) by deducting the legal tare from the actual gross weight—*weight by legal tare*; (3) by deducting the legal tare from the estimated gross weight (*i.e.*, the gross weight of all the packages estimated from the weight of several*); or (4) by calculating the net weight of the whole from the net weight of part†—*estimated net weight*.

If the importer is dissatisfied with the legal tare he may claim to have the goods cleared according to the real net weight; if dissatisfied with the estimated net weight he may have them all weighed. In either case, if a difference of more than 3 per cent. be not found in the importer's favour, he must pay double the fee fixed for the operation.

The general tare allowances are as follows:—

Casks, barrels, kegs, tubs, cases, and seroons of leather	- - - - -	12 per cent.
Bales, bundles, <i>alcofas</i> , and parcels	- - - - -	3 " "
Tin cans and boxes	- - - - -	10 " "
Leather vessels (<i>odres</i>)	- - - - -	5 " "
Baskets, panniers, and wooden crates	- - - - -	6 " "
Sacks	- - - - -	1 " "
Receptacles of earthenware	- - - - -	25 " "
Receptacles of glass	- - - - -	10 " "

If, in addition to the above-mentioned receptacles, there are coverings of matting, or double wrappers, an additional 2 per cent. is added to the tare as above.

There are special tare allowances for rice, sugar, coffee, carbonate of potash, camphor, cinnamon, salted meat or fish, cereals and pulse, tea, flour, cotton yarn (single, in hanks), molasses, beer, olive and other oils, spirits, wine, vinegar and other liquids, butter, grease and lard, metals in any form other than crude, fixed oils, cheese, paper, raisins, and silk (raw, floss silk, and warp).‡ In the case of some of these articles the special tare allowances apply only if the receptacles are of particular kinds, the general tare rates being applied if the goods are imported in other kinds of packing.

As regards goods which are not dutiable on the gross weight, the immediate interior coverings are exempt from duty when they are clearly indispensable for the packing of the goods, but bags and sacks of whatever kind, interior or exterior, when made of tissues generally employed for the purpose, are dutiable at the rate of 50 per cent. *ad valorem*. The partial coverings intended to separate goods contained in the same parcel are generally included in the dutiable weight if clearance is effected on the basis of the real net weight and not by legal tare. Coverings, whether interior or exterior, of different form or of greater value than those generally employed for packing purposes, are dutiable according to kind, as also are cigar boxes of all descriptions.

* This method is applicable only when the packages are of about the same size and contain similar goods.

† Applicable only when the goods are of the same nature and quality.

‡ Information as to the tare allowances on these articles will be furnished by the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.

The immediate packing materials or receptacles are included in the dutiable weight in the case of the following articles:—ribbons, galloons and haberdashery of wool, silk, cotton, or linen [but boxes of pasteboard, cardboard, or wood are not included in the dutiable weight]; cotton yarn and thread on reels, cards, etc. (for retail sale); cotton tissues, close-woven, plain, bleached, sized; collars, cuffs, and similar small wares; cutlery; pins and needles; mathematical, scientific, and surgical instruments; mineral waters; liquid glue; coffee, roasted, ground; alimentary preserves and sweetmeats; photographic plates; buttons; toys, pipes, cigar-holders, snuff-boxes, and similar small articles; blacking; writing ink; gunpowder; cartridges; medicines; perfumery and toilet soap.

Spain.—With the exception of glass and certain glass wares; services for the table, and similar articles of china, etc.; tinplates, imported in cases; and yarns of jute, hemp, linen, and ramie in bales, for all of which there are fixed tare allowances,* goods dutiable by weight pay duty either on the gross weight or on the net weight, as defined below.

Goods dutiable on the *gross* weight are indicated in the present Return by the addition of the letter *g* to the unit on which duty is levied.

By *net* weight is understood (i) the weight of the goods, including the wrappings of paper, straw, or wood shavings with which they are presented for clearance, (ii) the weight of the goods, including the boxes or cases which constitute the ordinary receptacles of the same, and in which they are sold retail (*e.g.*, instruments for use in science and art, toys, pens, and similar articles). Superior cases and boxes and other receptacles, not of the kind just mentioned, are dutiable under the headings of the Tariff corresponding thereto.

The following are duty-free, but their weight should be specified in the Customs appraisalment documents:—

- (a) Common boxes of cardboard or wood, and straw, wood shavings, sawdust and paper clippings employed to dispose goods properly within the receptacles;
- (b) The cardboard or paper wrappings of shirt fronts, tissues, laces, furs, etc., the paper in which shawls of silk gauze are wrapped, the paper placed between sheets of real or imitation gold leaf, and the paper coverings of gold, silver, or platinum articles;
- (c) Rollers, boards, and cards round which tissues and stuffs (including metallic gauze), oil-cloth and trimmings are wound; reels, cards and spools of cardboard on which yarns and threads are wound; and cards to which buttons and other articles are affixed.

In the case of cotton thread and linen thread on wooden reels a deduction of 30 per cent. of the weight is made, on account of the reels only; a deduction of 45 per cent. in the case of silk and floss silk thread in the like condition; and a deduction of 25 per cent. in the case of perfumery contained in flasks or jars which are themselves contained in cardboard or wooden boxes.

Pipes and barrels containing merchandise other than that paying duty on gross weight, the receptacles of alkaloids and salts thereof, of fine biscuits, of spirits, liqueurs, beer, cider, wines and mineral waters, are dutiable under the Tariff headings corresponding to the materials of which they are composed. Sacks and bags containing goods dutiable according to net weight pay 0·10 peseta each for the first (immediate) sack, and, for the others, the duty leviable under the Tariff heading corresponding to the tissue of which they are made.

When in one and the same exterior packing goods dutiable according to gross weight are imported together with other goods dutiable according to net weight, duty must be paid according to gross weight on all the contents if

* These will be found in footnotes to the respective Tariff headings in the translation of the Spanish Customs Tariff issued by the Board of Trade in 1912. [Cd. 6040; price 4½d.]

the weight of the goods dutiable according to net weight does not exceed 10 per cent. of the total; otherwise duty is payable on the net weight.

When the packing or receptacle of goods is subject to a higher duty than the goods themselves, is not the customary packing or receptacle, and may besides be used for other purposes, such packing or receptacle must pay the duty applicable thereto, according to kind.

Mineral fertilizers included in Tariff Nos. 206 and 207 pay duty on the combined weight of the goods and the bag in immediate contact therewith, other sacks being dutiable under the Tariff heading corresponding to the tissue of which they are made.

Sulphate of ammonia and nitrates pay duty on the combined weight of the goods and a single sack; second sacks pay 0.10 pesetas each, and other sacks pay duty under the Tariff heading corresponding to the tissue of which they are made.

The tare percentage assigned to certain merchandise is deducted from the total gross weight, except in the following cases:—

When the parcels contain goods not subject to legal tare in a quantity greater than 10 per cent. of the gross weight. In this case all the goods contained in the parcels are dutiable according to the net weight of each kind.

When goods subject to different tare or to different duties are contained in one parcel. In such case the goods pay duty according to their net or dutiable weight.

Italy.—Goods dutiable by weight pay duty according to the gross weight (the weight including all receptacles and packing material), the legal net weight (the gross weight reduced by the legal tare), or the real net weight (the weight without receptacles and packing). Goods dutiable on gross weight are indicated in the present Return by the addition of the letter *g* to the unit on which duty is levied.

As a rule goods are dutiable on the gross weight if the rate of duty does not exceed 20 lire per 100 kilogs., on the legal net weight if the rate of duty exceeds 20 lire and does not exceed 40 lire per 100 kilogs., and on the real net weight if the duty exceeds 40 lire per 100 kilogs. Mineral, resin, and tar oils subject to duty exceeding 20 lire per 100 kilogs.; sugar and coffee; spun and wire-drawn materials, wound on wooden bobbins and liable to a duty exceeding 20 lire per 100 kilogs., are dutiable on the *legal* net weight.

The general tare allowances are as follows:—

Cases, hogsheads, barrels, vats, pails, and tubs of wood	8 per cent.
Crates, baskets, hampers, etc.	5 " "
Packages covered with matting or with tissues, even oiled or tarred:	
If hooped with iron	5 " "
Not hooped with iron	4 " "

There is a special tare régime as regards mineral, resin, and tar oils dutiable at the rate of 16 lire per 100 kilogs.*; and special legal tares for coffee; sugar; spun and wire-drawn materials wound on wooden bobbins and liable to a duty exceeding 20 lire per 100 kilogs.; plates and certain other articles of glass or crystal; certain pottery and porcelain; and extract of meat.

The duty on liquids dutiable on gross weight, imported in tank-waggons or tank-vessels, is collected on the real net weight increased by 20 per cent. The duty on kitchen utensils and on earthenware, faience and stoneware vessels, on plates and articles of glass and crystal, on pottery and porcelain, subject to duty on gross weight and not imported in receptacles, is collected on the net weight increased by 18 per cent. In such case, the net weight is determined, without deducting the weight of the straw, tow, and other

* Fixed by a Royal Decree of the 22nd December, 1910.

similar materials used in tying together two or more articles or placed in or wrapped round detached pieces to protect them from breakage during conveyance.*

With the above exceptions, goods dutiable by weight, imported in bulk, pay duty on net weight. In this case, goods subject to duty according to gross weight or according to legal net weight, are dutiable together with the weight of the materials (boards, cross pieces, straw, etc.) employed in packing the goods in the vehicles used for conveyance.

The duty on goods dutiable on gross weight is levied without deducting the weight of the exterior receptacles, even should such receptacles be liable to duty according to kind, under the provisions noted below. Interior receptacles and wrappers, which are not subject to a duty apart from the contents, are likewise comprised in the gross weight of goods.

Should goods subject to duty on legal net weight be enclosed in sacks or bales, in cases or boxes of rough common wood, in wooden casks or barrels or in baskets of shavings or of unbarked osiers, which themselves are protected by similar receptacles, the exterior receptacle is removed, after which the legal tare is applied to the interior packages. The second exterior receptacle may not be removed if the first exterior receptacle does not completely cover the goods. The foregoing provision does not apply to goods for which there is an established tare for a double receptacle.

On the importation of goods contained in bags or sacks, single or double, of coarse tissue, the bags or sacks are liable to one-half of the duty applicable to the component tissue. This provision does not apply to goods imported in sacks for which a legal tare is allowed.

On the importation of goods in other exterior receptacles, the duty applicable to such receptacles is, in the following cases, collected separately from the contents:—

(a) For receptacles of earthenware, stoneware, faience, pottery, porcelain, glass, barked osiers, tissue, metal, skin, or materials assimilated to these in the Tariff Index ("*Repertorio*"), containing duty-free goods, or goods dutiable on real net weight, volume, number, or on gross weight at a less rate than is leviable on the receptacles.

(b) For receptacles similar to the preceding, containing goods dutiable on legal net weight at a less rate than is leviable on the receptacles, the latter being other than those provided for in the schedule of tares.

(c) For receptacles of any other material which are not customarily employed as exterior packages for conveying the goods which they contain.

Iron receptacles containing caustic soda, however, are subject to the same duty as the goods they contain. Mats and cloths of hemp or jute, raw, oiled or tarred, which cover bales, are not, for the purposes of the preceding provisions, considered as receptacles. Iron hoops binding bales of goods exempt from duty or dutiable on real net weight, are treated as scrap iron.

Interior receptacles, whatever be the material of which composed, with the exception of boxes of rough common wood, and save the exceptions stipulated below, are liable to the duty leviable thereon when all or part of the goods they contain are exempt from duty or are dutiable on the

* According to the Italian Treaty with Austria-Hungary, the increase of 18 per cent. on the net weight is not applicable to kitchen utensils and other articles of terra-cotta, glassware of all kinds classified under Nos. 356, 359, 360, and 361 of the Tariff, nor rough cast glass, with iron or steel wire inserted into the mass of glass. All these goods, whether packed in straw or simply wrapped in straw, are liable to the proper duties thereon, according to the real weight, including the weight of the straw packing or wrapper.

Under the Agreement between Italy and France, the same rule likewise applies on the importation of faience, pottery, and orcelain ware.

real net weight, or according to volume or number, as also when the goods they contain are taxed on gross weight, or on legal net weight at a less rate than is leviable on such receptacles.*

Bobbins and similar articles, as well as wrappers of tissue covering stuffs in the piece, are regarded as interior receptacles.

Paper enveloping packets, and boards, cards, and wooden frames on which tissues, velvet, ribbons, and other similar goods are generally wound, are not regarded as receptacles.

When goods are contained in interior receptacles (e.g., cardboard boxes) subject to a higher rate of duty than the goods, the goods and the interior receptacles are regarded as different classes of merchandise contained in one and the same package. In such cases, if the goods themselves are dutiable on gross weight, the weight of the exterior receptacle (e.g., a wooden packing case) is apportioned to the goods themselves and the interior packing in proportion to their respective weights, that portion of the weight of the exterior receptacle which corresponds to the weight of the interior packing being admitted free of duty if such interior packing is dutiable according to net weight.

The following are dutiable at the same rate as the goods they contain:—

- (a) Receptacles hermetically closed which, in the retail trade, are not separated from the goods they contain and are unfit for further use when the goods are removed;
- (b) Immediate receptacles of goods which, in virtue of a provision of the Tariff or Tariff Index ("*Repertorio*"), must be taxed without deducting the weight of such receptacles†;
- (c) Boxes containing blacking;
- (d) Cartons, cards, and boards on which any goods dutiable by weight are sewn or otherwise affixed, except in the case of artificial flowers, ornamental feathers, silk goods, and articles of precious metals;
- (e) Cards, stars, or small tubes of cardboard and the like, on which thread of all kinds or spun materials are wound;
- (f) Tubes of tin containing paint or other similar substances, in paste or liquid.

Austria-Hungary.—Import duties on goods dutiable by weight are levied on the gross weight (1) in cases where it is expressly so prescribed in the Tariff, and (2) in the case of goods subject to a duty not exceeding 7 kr. 50 h. per 100 kilogrammes. Goods dutiable on gross weight are indicated in the present Return by the addition of the letter *g* to the unit on which duty is levied. By gross weight is understood the weight of the goods in a completely packed condition, i.e., the weight including the ordinary and special packing used for the preservation and security of the goods during transport and after. So far as the Tariff contains no provisions to the contrary, fluids are dutiable together with their immediate receptacles.‡

In other cases duty is levied on the net weight of the goods. The net weight is not as a rule actually ascertained, but calculated by deducting

* In virtue of the Italian Agreement with France, free entry is granted to boxes containing silkworms' eggs coming from countries entitled to most-favoured-nation treatment.

The Italian Treaty with Switzerland provides for the free entry of cardboard and wooden boxes containing watches. In virtue of the same Treaty, cardboard cases, whether covered or not with paper, containing bound books, are dutiable at the conventional rates applicable to the books they contain.

† The Tariff prescribes that perfumery and framed mirrors, and plate glass for mirrors, polished and silvered, are to be dutiable without deducting the weight of the immediate receptacles; also that gold and silver leaf are to be dutiable without deducting the weight of the paper.

‡ In the case of mineral oils, the Tariff provides that duty shall be levied on the net weight of the oil. As regards mineral waters in syphons, see p. 1020 of this Return.

from the gross weight a certain percentage proportion differing according to the nature of the article and of the receptacles. Information as to the rate of tare allowed in respect of any article dutiable on net weight will be furnished by the Commercial Intelligence Branch of the Board of Trade, or the complete schedule of tare allowances may be inspected at the offices of the Branch, 73, Basinghall Street, London, E.C.

The Customs authorities are empowered to ascertain the real net weight by weighing when goods are packed in a manner obviously differing from that customarily employed, or when it is clear that there is a considerable discrepancy between the official tare allowance and the actual tare. In particular, the net weight is to be so ascertained in cases where goods are imported in such light packing that the application of the official tare rate would give the importer an undue advantage. If, in such cases, the importer objects to the unpacking and weighing of the goods at his own risk, duty is levied on the gross weight.

On the other hand, the person paying duty may claim to have duty assessed on the real net weight as declared by him, except only as regards those articles the declared net weight of which cannot, without inconvenience, be checked by weighing.

The exterior receptacles of goods dutiable on gross weight, such as casks, cases, baskets, sacks, and the like, are dutiable as the goods they contain; exterior receptacles of goods dutiable on net weight are admitted free of duty.

Exterior receptacles such as *metal* cylinders, flasks, and casks for which no tare rates are fixed, are dutiable as their contents if they are not subject to a higher duty than the contents. If they are subject to a higher duty than the contents, they may be cleared at the same rate as that applicable to the contents only if they are unfit for further use after being emptied; otherwise the receptacle and the contents are dutiable separately at the rate of duty respectively applicable, or, if a separation is impracticable, both receptacle and contents are cleared at the higher rate. In the last-mentioned case, however, the excess duty may be refunded if the empty receptacles are re-exported through the Customs house of importation within a period of six months.

Interior receptacles which are subject to a *higher* duty than the goods they contain are dutiable with the contents, provided that such interior receptacles are not themselves dutiable at a higher rate than 50 kr. per 100 kilogrammes, and that they are receptacles such as are customarily used by manufacturers and traders to contain the goods. If, on the other hand, interior receptacles of this kind are themselves dutiable at a higher rate than 50 kr. per 100 kilogrammes, or if it is evident that the wares they contain are imported merely to evade payment of the duty applicable to the receptacles, then the latter are dutiable separately; or, if a separation of the wares and the goods is impracticable, both receptacles and contents are cleared at the higher rate.

Interior receptacles subject to a *lower* duty than the goods they contain are, as a rule, assessed at the same rate as the goods; but the person paying duty may claim to have them assessed separately, provided that the separation can be effected without difficulty. This procedure is permissible even in cases where there is an established tare allowance for inner receptacles (*e.g.*, cigars in boxes). If there are several interior receptacles, they may all be assessed for duty together, separately from the goods, at the rate applicable to the most heavily taxed of such receptacles.

Internal packing (*Einlagen*) of goods—*e.g.*, the small boards and spools in the case of ribbons and yarns, the wrapping paper in the case of tissues and waxed taffetas, etc., the cards on which goods are sewn or otherwise affixed—as also the receptacles and packing serving for the immediate security of the goods (bottles, paper, cardboard, twine, etc.) are not removed in ascertaining the net weight. On the other hand, heavy internal packing (*Einlagen*) which serves only for the protection of goods during transport—

e.g., cable drums, and wooden rollers (on which metallic gauze and tissues are imported)—may be assessed for duty separately, according to the nature of the material.

Materials such as straw, sawdust, and wood-shavings, which are evidently intended only for the protection of goods like pottery and glassware *during transport*, are not included in the net weight, and need not be separately declared.

Coverings and envelopes which are customarily used to protect *outer* receptacles during transport (*e.g.*, straw, movable double bottoms in casks, paper wrapped round cartons, and outer casks (*Überfässer*) in the case of liquids) may be removed before the goods are weighed.

Switzerland.—All goods dutiable by weight pay duty on *gross* weight.

Packing commonly used in commerce for the transport of imported goods is treated as tare and is subject, in accordance with Article 8 of the Customs Tariff Law of the 10th October, 1902, to the same rate of duty as the goods which it contains. On the other hand, packing of all kinds is liable to pay duty separately according to its nature and condition, if it appears clearly from the circumstances of the case that it is the importer's intention to evade payment of the import duty on the packing.

Greece.—Import duties are levied on the net weight of merchandise, which is generally calculated by deducting from the gross weight a certain fixed percentage for tare varying according to the nature of the packing and the kind of merchandise.* If, however, the consignee is dissatisfied with the scheduled tare allowance he may have the actual net weight ascertained by means of unpacking and weighing the goods, provided that he indicates his desire in the Customs declaration. In the case of delicate or fragile goods, or in cases where the process of separating goods from their wrappers and packings is inconvenient (*e.g.* flowers, ornamental feathers, silk lace, fine trimmings, glassware) the net weight is ascertained by weighing a part only of the consignment and estimating the net weight of the whole consignment from the result. For this purpose, the Customs officers select, empty, and weigh one or more packages of the same weight and size.

In the case of certain goods the dutiable weight includes the weight of the immediate receptacles and packing, as follows:—edible farinaceous products, sago, tapioca, etc., in paper, glass, thin wood or tinsplate; mineral waters, medicaments, and ready-made clothes of linen for women and girls, in ordinary and common packing of all kinds; sewing thread, white or coloured, in paper receptacles or packages; steel sewing needles, in ordinary or common packages or cases; opera glasses, knives, forks, and razors, with handles, not of iron, in ordinary and common cases; medicinal syrups, in glass, stoneware, or china vessels; liquid perfumery in glass, stoneware, or china vessels or in leather receptacles; non-liquid perfumery in stuff sachets; goods of all kinds packed in paper (except cardboard or fancy paper), with certain exceptions.

Bulgaria.—Duties are levied on the *gross* weight (*a*) when that treatment is expressly specified in the Tariff, and (*b*) when the rate of duty does not exceed 10 francs per 100 kilogs. Goods dutiable on gross weight are indicated in the present Return by the addition of the letter *g* to the unit on which duty is levied.

A certain number of articles specified in the schedule of tares pay duty on the *real* net weight, *i.e.*, on the weight of the articles stripped of all their packing; but the majority of articles dutiable on net weight are dutiable on the *legal* net weight, *i.e.*, the net weight arrived at by deducting from the gross weight an official tare rate fixed in the schedule. Information

* Information as to the official tare allowance in respect of any particular article or articles will be furnished by the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C., or the complete schedule of tare allowances may be inspected at the offices of the Branch.

as to the tare allowance made in respect of any particular article dutiable on legal net weight may be obtained from the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.

The articles which, in accordance with the schedule of tares, pay duty on real net weight are as follows:—vanilla, saffron and mace; manufactured tobacco; real pearls; unmounted precious and semi-precious stones; watch glasses, lenses for spectacles or optical instruments; glass stones for jewellery; gloves, cut out but not sewn; made-up articles of wool, cotton, flax, hemp, jute, silk; neckties of all materials; artificial flowers and ornamental feathers and manufactures thereof; alloys of precious metals; gold and silver wares; gold and silver jewellery; imitation jewellery; very thin sheets (*varak*) of gold, silver or other metals; metal leaf (tinsel) of gold, silver, or gilt or silvered; bronze powder; copper, brass or bronze in bars or sheets; copper and brass wire for electrical connections and the like; cables of all sorts vessels and utensils of copper, brass or bronze for use in distilling and other industries; bells; tin in bars, plates or sheets; nickel and German silver, hammered, rolled, or in wire; mercury; iron gratings, iron garden furniture; gold coins for necklaces; articles and jewellery of amber, ivory, mother-of-pearl, etc.; articles of leather, wood, silk, etc., ornamented or combined with amber, ivory, tortoiseshell, etc.; human hair, made up.

The Procès-verbal between the United Kingdom and Bulgaria signed at Sofia on 13th November 1908 provides that the goods of British origin enumerated in the Tariff of import duties annexed to the Commercial Treaty* between the two countries of 1905, and subject to a Customs duty of more than 10 francs per 100 kilogrammes, shall be taxed, at the option of the importer, on their legal net weight or on their real net weight, *i.e.*, the weight of the goods stripped of all their outer and inner packing including such articles as serve in the interior of the packages for the folding, separation or arrangement of the goods).

In the case of the following goods, the net weight on which duty is levied includes the weight of the immediate receptacles:—essence of roses; essences and volatile oils for use in industries; perfumery of all kinds. In the case of silk yarn, sewing silk, and silk tissues and other wares, embroidered woollen shawls, and woollen laces, tulle and embroideries, the dutiable weight includes the interior packing (boxes, boards on which the stuffs are wound, etc.), only the weight of the receptacle serving for transport being deducted from the gross weight.

Receptacles (such as baskets, demijohns, cases painted or unpainted, hampers, cans, boxes, sacks, barrels, etc.), the weight of which is, in accordance with the schedule of tares, to be deducted from the gross weight, but which are susceptible of commercial use when empty, are dutiable separately, according to kind, after deduction of their weight from the gross weight of the entire package. In case the receptacle is dutiable at a higher rate than that fixed for the goods, the receptacle is dutiable separately without its weight being deducted from the gross weight. In the case of goods dutiable on the net weight, but imported in unusual receptacles (*i.e.*, receptacles not in conformity with the established usages of commerce, and not suitable to the goods which they contain), no tare deduction is made; but the duty is levied on the entire weight, receptacle included. In addition, the receptacle is dutiable separately according to kind.

Roumania.—In accordance with the Law relating to tare which came into force on the same date as the Customs Tariff (1st March, 1906) articles dutiable by weight are divided into three classes, which pay duty on the gross weight, the legal net weight, and the real net weight, respectively. A translation of the schedules enumerating the articles comprised in each of these classes will be found appended to the translation of the Roumanian Customs Tariff issued by the Board of Trade in 1906 (Cd. 2828; price 7*d.*).

* This Treaty has been issued by the Foreign Office in the "Treaty Series"—No. 1 of 1908; price 3*d.*

Goods dutiable on the gross weight are indicated in the present Return by the addition of the letter *g* to the unit on which duty is levied.

By legal net weight is meant the gross weight less a percentage tare allowance for cases, casks, sacks, etc. The following are dutiable on the legal net weight:—milk and cream, fish, refined fish oil for medicinal purposes, honey; tallow and animal grease; glue; vegetable and mineral oils; vaseline, glycerine; pyroligneous acid and acetic acid; prepared colours; printing inks; semolina, macaroni and other farinaceous pastes; starch, dextrine, etc.; fruit; beverages; raw coffee beans; stearin in blocks; sugar, glucose and syrup; paraffin, ozokerit and ceresine; paper; and plate and window glass.

The schedules above referred to give the percentage to be deducted for tare in the case of goods dutiable by legal net weight and also specify the kinds of receptacles, wrappers and packing which are to be included in the dutiable weight of articles dutiable by either real or legal net weight.

Servia.—Goods dutiable by weight are taxed on their gross weight (the weight of the goods together with all exterior and interior packing) (a) if the Tariff expressly provides for this treatment, and (b) in the case of goods subject to a duty not exceeding 10 dinars per 100 kilogrammes. Articles dutiable on gross weight are indicated in the present Return by the addition of the letter *g* to the unit on which duty is levied.

All other goods dutiable by weight are taxed on the net weight, which is, in general, and so far as concerns goods of one and the same quality dutiable under the same Tariff number, arrived at by deducting from the gross weight a certain fixed percentage for tare. Information as to the tare allowance made in respect of any particular article dutiable on net weight will be furnished by the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.

Actual weighing to ascertain the net weight is resorted to (a) in the case of packages containing goods of different kinds dutiable under different Tariff numbers, and (b) in cases where the Customs officials find that the application of the fixed tare allowance does not give a result similar to that obtained by weighing the goods.

As regards fluids (beverages, oils, medicines, chemicals, paints, perfumery, etc.), the dutiable weight includes that of the immediate receptacles. As regards solid goods, the dutiable weight includes that of the customary inner receptacles with which the goods are bought and sold in either the wholesale or retail trade.

The following are regarded as inner packing included in the net weight of goods:

- (a) All immediate inner receptacles in which goods are hermetically sealed and which are generally sold with the goods;
- (b) Boxes in which paints, sealing wax, pens, pencils, candles, starch, toilet soaps, toys, dolls, etc., are packed;
- (c) Boxes of wood, paper and cardboard containing notepaper, post-cards, letter cards and envelopes (except notepaper, envelopes, etc., decorated with monograms, crests and illustrations);
- (d) Cases, covers, sheaths, small boxes (so far as they cannot be regarded as uncommon and expensive packing specially shaped to the form of the goods) in which razors, opera glasses, instruments, umbrellas, etc., are imported; covers for agricultural and similar machines in so far as they are specially made for the machines; boxes containing common personal ornaments;
- (e) Receptacles and bags of paper or of canvas (even tarred or waxed) in which tissues, sewn articles, comestibles, yarns, chemicals, cosmetics, metal wares, paper, etc., are imported; boards of wood or cardboard on which tissues, ribbons, trimmings, waxed cloth and linoleum are wound; spools, cards and tubes with thread, wire, buttons and needles disposed thereon;

(f) Packing material such as wadding, tissue paper and the like serving for the protection of the goods in the interior of packages.

All the foregoing customary interior receptacles and packing are dutiable with and at the same rate of duty as the goods, without regard to whether such receptacles, etc., are or are not subject to a higher duty than the goods.

The following are *not* included in the net weight of goods, but are dutiable separately:—boxes and cartons in which made-up goods (body linen, clothing and the like), laces, embroideries, tissues and other piece goods, thread, yarn, hats, shoes, umbrellas, gloves, purses, leather belts, etc., are imported; boxes and cases containing jewellery of precious metal; trunks and cases fitted with travelling requisites.

The *Trosharina* tax is uniformly levied on the net weight.

United States.—Goods dutiable by weight pay duty on their net weight; but the Tariff specially prescribes that the dutiable weight in the case of sweetened chocolate and cocoa, prepared or manufactured, and of sugar candy, and confectionery not specially provided for, shall include that of the immediate coverings, other than the outer packing case or other covering; and in the case of clays and earths, china clay or kaolin, fullers' earth and fluorspar, that of the casks or other containers. In the case of extract of meat and fluid extract of meat, the Tariff provides that the dutiable weight shall not include the weight of the packages in which the same is imported.

Where the original invoice is produced at the time of making entry thereof and the tare is specified therein, the consignees, owners, or agents may declare in writing on the entry their assent to the estimate of tare as set forth in the invoice, and if the Collector of Customs see fit, the tare is so estimated. In the absence of such written assent, or if the Collector doubt the correctness of the tare as specified in the invoice, a certain fixed tare may be adopted in the case of the articles enumerated in the schedule of tares (*see* below); but if the importer, consignee, or agent is dissatisfied with the fixed tare and files with the Collector a written notice of such dissatisfaction, or if the Collector doubt the exactness of the schedule tare in any instance, the actual tare, or weight of the cask or package, must be ascertained.

The schedule of fixed tares is as follows:—

Chicory, in bags, 2 per cent.

Whiting and Paris white, in casks, 10 per cent.

Rice, in bags, 2 per cent.

Sugar, in tierces and hogsheads, actual tare; in barrels, 10 per cent.; in boxes, 14 per cent.; in bags, 1½ per cent.; melado, 9 per cent.; actual tare on irregular packages, and on sugar in bags from Habana.

Tobacco: leaf, in bales, not stemmed, 13 pounds each bale; Sumatra, 4½ pounds on inside matting and cord, weight of second covering to be ascertained.

In any case where there is reason to believe that the invoiced tare of stemmed leaf tobacco in bales is excessive, the actual tare of at least 10 per cent. of the number of bales of any importation is ascertained.

In cases other than those specified above, the actual tare only is allowed, and is ascertained by emptying and weighing as many casks, boxes, or other coverings as may be necessary.

Mexico.—Goods dutiable by weight fall into three classes, which pay duty on their gross, net, or “legal” weight respectively. The Customs Tariff indicates on which of these weights duty is leviable.

By *gross* weight is meant the weight of the goods with all receptacles and wrappings, interior and exterior, without deducting weight of ropes, canvas or hoops. Goods dutiable on gross weight are indicated in the present Return by the addition of the letter *g* to the unit on which duty is levied. Such goods, when imported without wrappings or receptacles, or when imported in containers which are themselves dutiable, pay duty on their actual weight.

Net weight is the actual weight of the goods themselves without receptacles, packing or wrappers of any description.

The following articles are dutiable by net weight as defined above:—fresh meat of all kinds; carded wool, human hair; animal oils, not specially mentioned, linseed oil and cottonseed oil, in tank cars and tank vessels; mineral oil, unrefined; animal or vegetable wax; raw silk and raw artificial silk; cocoa; saffron; Virginia and other leaf tobacco, cigars; tea; wire, purl and other wire-drawn articles of silver, gilded or not, jewellery of gold and silver, galloons and tissues of silver or gilded silver up to 15 cm. in width; cotton thread in balls, skeins and spools; woollen fabrics (except woollen lace and guipure and manufactures thereof); yarns, fabrics and manufactured articles of silk; yarns and fabrics of silk with admixture of other materials; manufactured articles of mixed silk (except knitted articles of cotton, linen or woollen threads with trimmings of silk, sacerdotal ornaments and elastics of rubber and silk); alcohol or spirits of wine, bitters of all kinds, liqueurs, beer in bottles; vinegar in glass vessels; vehicles of all kinds (except wheelbarrows); cushions, mattresses and pillows filled with any material, when the cover contains silk; pattens and slippers, cut out, not made up, of cloth containing silk; linings of all kinds for hats.

By “*legal*” weight is meant that of the goods together with the receptacles, wrappings, bottles, and boxes of cardboard, wood, or tin in which they are packed inside the exterior cover containing them all. If goods of this class are forwarded without interior packing and loose in the external receptacle, duty is levied on their actual weight. Neither the common external casing nor the loose straw or shavings separating small packages inside it is included in the “*legal*” weight.

Bottles, flasks, and jars of earthenware or glass; iron, zinc, tin, copper, and lead drums; cases and boxes of wood, cardboard, tinplate, etc., are considered as ordinary receptacles, provided that they are appropriate to the goods they contain and do not in themselves constitute articles of merchandise giving greater value to the contents and suitable for use separately therefrom.

When goods imported in such ordinary receptacles are dutiable on net weight, or according to number or measurement, the receptacles are exempt from import duty.

Should the goods be dutiable according to legal or gross weight, such ordinary packages pay the same duty as the goods.

Receptacles which cannot be considered as ordinary as described above, are, subject to the duty leviable thereon, and must be declared for the payment of such duties.

Cloths used as wrappers for goods in the interior of packages must be separately declared, and duty is levied thereon, with the exception of waxed or tarred waterproof cloths used to protect goods from humidity and only employed in a quantity indispensable for this purpose.

When imported goods are packed in double sacks, an outer and an inner, the inner sacks must also be declared for duty at the appropriate rate.

Argentina.—The Tariff specifies that certain goods shall be dutiable on gross weight, and these are indicated by the letter *g* in the present Return. The following notes appearing at the head of the respective sections of the Valuation Tariff also deal with the question of dutiable weight.

Comestibles and other Provision Dealers' Goods.—Articles included in this section of the Tariff, which are imported in a single receptacle, are accorded the tare allowances set out in the following schedule:—

Oils :	Per cent.
In wooden casks	20
In iron drums	15
Starch :	
Loose, in cases	8
Sugar :	
In barrels	10
In cases	10
In sacks	2
Codfish :	
In cases, loose	15
Coffee :	
In double bags	2
Mixed with chicory, loose in cases	15
Salted meat :	
In casks	10
Pickles :	
In barrels	10
Honey :	
In casks	10
Mustard :	
In barrels	20
Cheese :	
In cases	15
In casks	8
Salt :	
In barrels	10
Tobacco :	
Sumatra and Java (for the matting)	5
Black, in rolls or " <i>pacotes</i> "	10
In hogsheads	10
Havana, [for the bark (<i>yagua</i>)]	12
Of other origin, in double bales	2

All the above-mentioned articles imported in a single receptacle must be declared by gross weight.

Articles imported in two or more receptacles are weighed with the immediate receptacle, without tare allowance, and the weight of such articles must be declared inclusive of the immediate receptacle.

By immediate receptacle is understood the cardboard or coarse paper, the tin, glass, packet, wood, metal, or box which contains the merchandise.

Tea is dutiable on the net weight.

Leather ; Musical Instruments.—The dutiable weight includes the weight of the boxes, paper and wrappings.

Saddlers' Wares.—As regards articles dutiable by weight, the dutiable weight includes the paper, boxes and wrappings, as also the bales when articles are imported in this form.

Hardware and Machinery ; Arms.—The articles included under these sections, if imported in bales, sacks or rolls, are weighed gross ; articles imported in any other form are weighed with the paper, wrappings, cardboard or wooden boxes, reels or bobbins, except in the case of the under-mentioned articles, for which tare allowances are made:—

Wire on reels or bobbins	5 per cent.
Galvanised iron for roofs, in cases	7 "
Tinplate in cases	5 "
Zinc in casks	6 "

Pottery and Glassware.—In cases where duty is leviable by weight, the weight includes the bale, box, straw or wrapping paper.

Tissues.—All tissues dutiable by weight are weighed with their boxes and wrappers, and with the wood and cardboard placed in the interior of the pieces, except in the case of silks, which are weighed with the paper wrappers only.

If these articles are imported in bales, with or without hoops, they are weighed gross.

Made-up Articles and Ready-made Clothing.—All articles included under this section of the Tariff are weighed with their cardboard boxes, papers and wrappings.

Mercery, Paper, Small wares, Paints, Chemical Products.—All articles included in these sections of the Tariff are weighed with their respective receptacles or wrappers, being weighed gross if they are imported in a single receptacle. In the case of cardboard imported in bales, the gross weight is taken. If the immediate receptacles of soap are boxes of tin, wood or cardboard, the soap is weighed together with such boxes. For paper for newspapers on reels, a tare allowance of 10 per cent. is made; and for paper in bales, a tare allowance of 4 per cent.

Japan.—Import duties are levied on the net weight of merchandise, which is ascertained, as a general rule, by unpacking and weighing a portion of the consignment and estimating the net weight of the whole consignment from the result. Import entries should be accompanied by invoices to which packing lists are attached giving detailed net, gross, and tare weights of each separate package. If a random selection (by the Customs) varying from 5 to 10 per cent. or more of the packages, shows, when opened, that the weights given are correct, duty is levied on the net weight as shown in the packing list. If the net weight, however, prove to be wrongly stated, then the whole consignment is weighed.

In the case of the undermentioned articles, the Tariff prescribes that the dutiable weight shall include the weight of the immediate receptacles or interior packing: vegetables, fruits and nuts, preserved; cocoa (not sugared), other than in the bean; pepper, other than in the seed; curry in powder; mustard in powder; honey; confectioneries and cakes; jams, fruit jellies and the like; biscuits (not sugared); fruit-juices (sugared) and syrups, in bottles or tins; fruit-juices, not sugared; sauces, other than in cask; condensed milk; infant foods; meat extract; olive oil, other than in can or barrel; soap, perfumed; oils, fats, and waxes, perfumed, and preparations of oil, fat, or wax, perfumed; perfumed waters; plasters; gelatin capsules; detonators; cartridges, loaded with explosives, with bullets or shots; shoe polishes; inks for copying or writing; inks for printing, liquid or in paste, other than in barrel; artists' colours and artists' paints; enamel paints; paints (other than copper paints, international compositions, antifouling compositions, anticorrosive paints, and similar ship's bottom paints, patent dryer, and enamel paints), each weighing not more than 6 kilogrammes (including the weight of receptacle); cotton twines not exceeding 3 grammes per 10 metres, and cotton threads, reeled on wooden spools; buttons, other than for cuffs or shirts; envelopes in box, including those accompanying note paper; baryta paper, albuminised paper, bromide paper and platinum paper; metal polishes, in paste, not otherwise provided for; undeveloped dry plates for photograph; stocks and dies, or screw plates; clinical thermometers, in case or not; travellers for spinning or yarn twisting; india-rubber solution; teats of soft india-rubber; combs of india-rubber other than soft; combs of celluloid; films for photograph, sensitised or developed.

China.—Goods dutiable by weight pay duty on their net weight, after making a deduction for tare.

Persia.—In the case of certain articles the dutiable weight is the actual weight of the merchandise together with that of such of the packing

materials as, according to commercial usage, pass to customers with the merchandise, especially cans, casks, bottles, jugs, or flasks containing liquids, pots and boxes of all kinds, cardboard boxes, paper or linen envelopes, and all other wrapping which cannot, or should not, be separated from the merchandise without damaging it, or without altering the conditions under which it is usually offered for sale, wholesale or retail. The articles in question are the following: matches; spirits; beer; vinegar; candles; coffee, starch, chicory, in small packets, in cardboard or tin boxes or other similar receptacles; biscuits, ginger-bread and pastry; cheeses imported in lead or tin covering; jams, jellies, marmalade, etc., in pots, bottles, etc.; milk and vegetables, preserved, in tins, boxes, pots, etc.; fish, preserved, in tins, pots, bottles, etc.; sweets in bottles, cardboard or tin boxes and similar receptacles; tea in small packets or in tin or cardboard boxes or similar receptacles; meat, salted, dried or smoked, in metal coverings; preserved meat in tins, pots, bottles, etc.; tinsel in books (including weight of book); cotton, woollen, silk and floss silk yarns and thread on bobbins, cards, etc.; threads of real or imitation gold or silver on bobbins, and trimmings on cards, etc.; writing paper imported in boxes; perfumed soap; manufactured tobacco; dyes, colours and varnishes.

With respect to other merchandise paying duty by weight, the importer must stipulate in his declaration whether he desires the duty to be calculated:

Either according to the *net actual weight*, that is to say, according to the weight of the merchandise stripped of all its wrappings;

Or according to the *net legal weight*, that is to say, the combined weight of the merchandise and of all its wrappings whatsoever, deduction being made of the *legal tare*.

In the absence of any indication in the declaration of the above-mentioned option, the duties will always be calculated according to the *net legal weight*.

The *legal tare* on merchandise dutiable according to weight is fixed as follows:—

1. For crockery, porcelain, glassware, unframed glass and window panes, in cases or casks, at 40 per cent. of the total gross weight.

2. For all other merchandise:

(a) In cases or casks, at 20 per cent. of the total gross weight;

(b) In baskets, canisters, or other wrappings made of leather, at 8 per cent. of the total gross weight;

(c) In mats, bags, or other similar wrappings, at 3 per cent. of the total gross weight.

The calculation of the tare is not applicable to packing materials which only partially cover the merchandise, such as, for example, openwork crates of boards, etc., etc.

APPENDIX II.

DUTIABLE VALUE OF GOODS WHICH ARE LIABLE TO AD VALOREM DUTIES ON IMPORTATION INTO THE UNDERMENTIONED COUNTRIES.

Netherlands.—Article 120 of the Dutch Law of the 26th August, 1822, prescribes that in the case of goods dutiable *ad valorem* the dutiable value shall be the “current price in this country” (*i.e.*, Netherlands). By the Law of the 20th April, 1895, this provision was explained and supplemented as follows:—

By the term “current price in this country” shall be understood the sum which it is considered may be charged on the day of the declaration for delivery in this country by the first hand in the foreign country, minus the import duty according to the Tariff. As regards merchandise to which the above provision cannot be applied, including

such as from its nature, destination, or other reasons is less valuable to others than to those for whom it is intended, the value shall be fixed at the price of purchase from the first hand at the place of origin, plus the cost of packing, transport, insurance and commission, whilst for separate portions of one article, not in themselves constituting articles of trade, the value shall be fixed in proportion to the price of the whole article to which they are considered to belong.

Belgium.—In accordance with the "Preliminary Observations" to the Belgian Tariff, the value of goods dutiable *ad valorem* which is to be declared to the Customs is that of the goods at the place of origin or manufacture ("*le prix normal des marchandises vendues en gros*") increased by the expenses of transport, insurance, and commission incurred up to the place of introduction into Belgium.

The importer must declare separately the value of goods contained in one and the same package when they are dutiable *ad valorem* under one heading of the Tariff and the value of some of them differs from that of the rest. Nevertheless, in the case of assortments of small wares (*mercerie*) and the like, having a certain resemblance to each other and dutiable at the same rate, the Customs may accept a declaration of the total value of the assortment if such value does not exceed 400 francs.

Turkey.—In Turkey duty is levied *ad valorem* on all articles except gold and silver wares. The Turkish Regulations of the 1st/14th August, 1909 provide that the declaration which is to be presented to the Customs authorities prior to the clearance of imported goods shall specify, *inter alia*, the value of the goods calculated on the purchase price at the factory or place of sale, or at the port of shipment (price f.o.b.), increased by the expenses of transport, insurance, packing, unloading, etc., incurred up to the time when the goods are presented to the Customs for clearance. If the Customs appraiser cannot accept the declared value, he will so inform the Nazir, Mudir or Controller, who, if he agrees with the appraiser, will call on the declarant to produce the *original* invoice bearing the *written* signature of the foreign selling house or manufactory by whom it has been made out. It is required that the signature shall certify the authenticity of the invoice in the following form:—

"*Nous certifions que cette facture est authentique et qu'elle est la seule émise par notre maison pour les marchandises y mentionnées.*"

In cases where the Customs are satisfied that there is no invoice, the declarant will be invited to present any other documents (specifications, letters, etc.) which may serve to confirm the value entered in the declaration.

The Customs are not obliged to accept a certified invoice as proof of the declared value of a parcel of goods, when it is found that the declared value is considerably lower than that of identical goods the declared values of which were previously accepted by the Customs.

In the case of cotton yarns, cotton goods, woollen tissues, cloths, and other textiles, the prices of which are subject to continual fluctuation, the Customs are guided by the following rule:—

Should the declared value of a consignment be considerably lower than that generally declared and accepted by the Customs for goods of the same kind and quality, or considerably lower than the wholesale price of the market, the Customs officials take the wholesale selling price of the market as a basis and from this deduct 17 per cent. If the value thus established does not exceed the declared value by more than one-half per cent., the declared value is accepted, and it is in any case accepted when it exceeds the Customs valuation. In all other cases duty is levied on the Customs valuation. The importer who objects to this valuation has the option to pay duty in kind, on the condition, however, that the Director of Customs has already secured a purchaser for the goods left in payment of duty, at the net Customs valuation without any discount.

Egypt.—Customs duty in Egypt, which is, except in the case of tobacco, levied uniformly on an *ad valorem* basis, is assessed on the value of the

goods at the place of loading or purchase, augmented by the expenses of transport and insurance incurred up to the port of disembarkation in Egypt. As regards certain articles, however, values for the purpose of assessing duty are established from time to time by agreement between the Egyptian Customs Administration and the principal merchants interested in the particular trade. In framing these Valuation Tariffs, the prices ruling at the time in respect of the various articles to which they relate are taken as a basis; and, as the market is subject to fluctuations, the Tariffs are fixed only for stated periods, and never for a period exceeding 12 months. The Tariffs may be denounced either by the merchants (or any one of them) or by the Customs Administration, not less than 15 days before the lapse of the period for which they were framed, but if not so denounced they tacitly renewed from month to month.

The Valuation Tariffs are published regularly in the "Board of Trade Journal" as the issues of the Egyptian "Journal Officiel" containing them are received at the Board of Trade.

The following is a list of the articles for which Valuation Tariffs are now in force. Particulars of the current valuations in respect of any article included in the list will be furnished by the Commercial Intelligence Branch of the Board of Trade, or the latest Tariffs may be inspected on personal application at the offices of the Branch, 73, Basinghall Street, London, E.C. :—

Cotton yarns and tissues; linen, hemp, and jute yarns and certain linen and jute tissues; sacks; raw silks; iron and steel manufactures (plates, bars, angles, tees, pig iron, hoops, galvanised sheets, studs, French nails, girders); copper, brass, lead, and zinc sheets; copper, tin, and zinc ingots; pig lead, lead shot, lead pipe; petroleum; coal and coke; cement; stearin candles; cottonseed and linseed oils; sugar; rice; gold and silver wares; and watches.

United States of America.—Paragraph R of Section III. of the United States Tariff Act of 1913 provides "That whenever imported merchandise is subject to an *ad valorem* rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value shall be held to be the price at which such merchandise is freely offered for sale to all purchasers in said markets, in the usual wholesale quantities, and the price which the seller, shipper, or owner would have received, and was willing to receive, for such merchandise when sold in the ordinary course of trade in the usual wholesale quantities, including the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys, and other containers or coverings, whether holding liquids or solids, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual article or form designed for use otherwise than in the *bonâ-fide* transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subjected if separately imported. That the words 'value,' or 'actual market value,' or 'wholesale price,' whenever used in this Act, or in any law relating to the appraisement of imported merchandise, shall be construed to be the actual market value or wholesale price of such, or similar merchandise comparable in value therewith, as defined in this Act."

Paragraph L of the same Section provides, in part, that "The actual market value or wholesale price, as defined by law, of any imported merchandise which is consigned for sale in the United States, or which is sold for exportation to the United States, and which is not actually sold or freely offered for sale in usual wholesale quantities in the open market of the country of exportation to all purchasers, shall not in any case be

“ appraised at less than the wholesale price at which such or similar
 “ imported merchandise is actually sold or freely offered for sale in usual
 “ wholesale quantities in the United States in the open market, due allow-
 “ ance by deduction being made for estimated duties thereon, cost of
 “ transportation, insurance and other necessary expenses from the place of
 “ shipment to the place of delivery, and a commission not exceeding 6
 “ per centum, if any has been paid or contracted to be paid on consigned
 “ goods, or profits not to exceed 8 per centum and a reasonable allowance for
 “ general expenses (not to exceed 8 per centum) on purchased goods.”

Article 669 of the United States Consular Regulations of 1896 requires that shippers of goods subject to an *ad valorem* rate of duty, wholly or in part, or to a duty based upon their value, must in all cases set forth separately in the invoice—

1. The net price of the merchandise, free from all charges of commission, packing, etc., or, in case the merchandise is shipped on consignment, the actual net market value thereof in the principal markets of the country from which the shipment is made, by its weight, measure, or quantity;
2. The cost of transportation to the port of shipment;
3. The amount of packing charges, including boxing, tilloting, packing, cartons, etc.;
4. Insurance, commissions, discounts, legalisations, and all costs of any kind, nature, or description incurred in preparing the goods for the market of the United States, separately set forth.

When, however, it is impossible for the shipper to give the information required under the third and fourth heads, or any of them—as, for instance, when such charges or any part of them are non-existent or unascertained at the time of shipment, or are to be paid by the consignee—such items may be omitted, the cause of omission being stated instead.

For statistical purposes, exporters should specify in invoices of merchandise, free or subject to a specific rate of duty, all costs, charges, expenses, etc., separately from the actual cost of the goods.

Japan.—Article II. of the Customs Tariff Law provides that duty upon an article subject to *ad valorem* duty shall be levied according to the value thereof at the time of its arrival at the port of importation.

China.—In accordance with the Rules annexed to the Chinese Tariff of Import Duties, the value upon which *ad valorem* duties are to be calculated shall be the market value of the goods in local currency. This market value when converted into Haikwan taels shall be considered to be 12 per cent. higher than the amount upon which duty is to be calculated.

If the goods have been sold before presentation to the Customs of the application to pay duty, the gross amount of the *bonâ-fide* contract will be accepted as evidence of the market value. Should the goods have been sold on c.f. and i. terms, that is to say, without inclusion in the price of duty and other charges, such c.f. and i. price shall be taken as the value for duty-paying purposes without the deduction mentioned in the preceding paragraph.

Persia.—Article 11 of the “ Additional Observations ” to the Persian Tariff provides that the value to be declared for Customs purposes, in the case of goods dutiable *ad valorem*, is that of the merchandise in the place of origin or production, to which is added the cost of packing, purchase, insurance, and freight up to the place of import into Persia.

Article 10 provides that the importer must declare separately the value of goods dutiable *ad valorem* contained in the same package when the value of some of them differs from the rest. Nevertheless where articles of mercery or fancy articles having a certain resemblance to each other, or forming an assortment of which the value does not exceed 100 tomans, are concerned, the declaration may be limited to the value of the whole.

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