

**COLONIAL  
IMPORT DUTIES, 1915.**

**R E T U R N**

RELATING TO THE

**RATES OF IMPORT DUTIES LEVIED UPON THE  
PRINCIPAL AND OTHER ARTICLES IMPORTED**

INTO THE

**BRITISH SELF-GOVERNING DOMINIONS,  
COLONIES, POSSESSIONS, AND  
PROTECTORATES.**

*(Duties in force, so far as notified to the Board of Trade, at date  
of preparation of this Return,  
October 1915.)*

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

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COMMERCIAL DEPARTMENT,  
BOARD OF TRADE, GWYDYR HOUSE,  
WHITEHALL, LONDON, S.W.

October 1915.

H. FOUNTAIN.

## APPENDIX I.

**TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES.**

## BRITISH INDIA.

The Governor-General in Council is empowered, by sec. 22 of the Sea Customs Act No. 8 of 1878, to fix, for the purpose of levying duties, tariff values of goods imported by sea into British India on which Customs duties are by law imposed.

The following are the tariff valuations of articles on which percentage duties are leviable on importation into British India :—

## TARIFF CLASSIFICATION AND TARIFF VALUATION.

	Rupees.	annas.
<b>Yarns and thread:</b>		
Linen, hemp, and jute		<i>Ad valorem. (a)</i>
Silk (including sewing thread)		"
Woollen and worsted		"
<b>Woven manufactures:</b>		
Cotton		"
Linen, hemp, and jute		"
Silk:		
Bokhara	<i>Per lb.</i>	6 0
Floss		<i>Ad valorem. (a)</i>
Piece goods		"
All other sorts		"
Woollen and worsted		"
<b>Metals, unwrought and wrought:</b>		
<b>Iron:</b>		
Old	<i>Per cwt.</i>	2 8
Pig		<i>Ad valorem. (a)</i>
Anchors and cables		"
Lowmoor and similar qualities, all descriptions		"
Angle, T, other than Lowmoor or Swedish	<i>Per ton</i>	110 0
Angle, T, and hoop, other than Lowmoor or Swedish (if galvanised, tinned, or lead-coated)		<i>Ad valorem. (a)</i>
Bar, Swedish, and similar qualities	<i>Per ton</i>	190 0
" " nail-rod, round-rod, and square, under half an inch in diameter	<i>Per ton</i>	200 0
" other kinds		110 0
" " nail-rod, round-rod, and square, under half an inch in diameter	<i>Per ton</i>	115 0
" other kinds (if galvanised, tinned, or lead-coated)		<i>Ad valorem. (a)</i>
Beams, joists, pillars, girders, screw piles, bridge-work, and other such descriptions of iron, imported exclusively for building purposes		"
Channel, including channel for carriages		"
Plate and sheet, Swedish and charcoal		"
Bars, plates, and sheets, Swedish and charcoal (if galvanised, tinned, or lead-coated)		"
Plate, other kinds, above $\frac{1}{4}$ inch thick, and strips	<i>Per ton</i>	120 0
Sheets, other kinds, up to $\frac{1}{4}$ inch thick		125 0
" (other than corrugated), plates, or strips, other kinds, if galvanised, tinned, lead-coated, aluminium-coated, chequered, or planished		<i>Ad valorem. (a)</i>
" corrugated, galvanised, or black	<i>Per ton</i>	190 0
Hoop		140 0
Nails, rose, wire, and flat-headed	<i>Per cwt.</i>	10 0
" other kinds (including galvanised, tinned, or lead-coated)		<i>Ad valorem (a)</i>
Nuts and bolts, also hooks and nuts for roofing, galvanised or black		"
Pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like		"

(a) For method of assessment, see page 830.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVYABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

## TARIFF CLASSIFICATION AND TARIFF VALUATION.

BRITISH INDIA— <i>cont.</i>		Rupees. annas.	
Metals, unwrought and wrought— <i>cont.</i>			
Iron— <i>cont.</i>			
Rails, chairs, sleepers and bearing, and fish-plates, spikes (commonly known as dog spikes), switches and crossings, other than for such railways as are subject to the provisions of the Indian Railways Act, 1890, and such railways as are constructed in a Native State under the suzerainty of His Majesty, and such tramways as the Governor-General in Council may have, by notification in the Gazette of India, specifically included therein; also lever-boxes, clips, and tie-bars		<i>Ad valorem.</i> (a)	
Rice-bowls		"	
Ridging, guttering, and continuous roofing		"	
Rivets and washers, all sorts		"	
Cans or drums, when imported containing petroleum, which is separately assessed to duty at 1 anna 6 pies per imp. gall., viz.:			
Cans, tinned, other than petrol tins, of 2 galls. capacity	<i>Per can</i>	0	3½
Cans or drums, not tinned, of 2 galls. capacity	"	0	2
Drums, of 4 galls. capacity:			
(a) with faucet caps	<i>Per drum</i>	1	0
(b) ordinary	"	0	8
All other kinds, including discs or circles		<i>Ad valorem.</i> (a)	
Steel:			
Old	<i>Per cwt.</i>	2	8
Anchors and cables		<i>Ad valorem.</i> (a)	
Blooms		"	
Angle, T	<i>Per ton</i>	110	0
" and hoop (if galvanised, tinned, or lead-coated)		<i>Ad valorem.</i> (a)	
Bars (other than cast steel)	<i>Per ton</i>	110	0
" Swedish and similar qualities		<i>Ad valorem.</i> (a)	
" nail-rod, round-rod, and square, under ½ inch in diameter	<i>Per ton</i>	115	0
" galvanised, tinned, lead-coated, planished or polished		<i>Ad valorem.</i> (a)	
Channel, including channel for carriages		"	
Plates, above ½ inch thick, and strips	<i>Per ton</i>	120	0
Sheets, up to ½ inch thick-		125	0
" (other than corrugated), plates, or strips (if galvanised, tinned, lead-coated, chequered, or planished)		<i>Ad valorem.</i> (a)	
" corrugated, galvanised, or black	<i>Per ton</i>	190	0
Hoop	<i>Per ton</i>	140	0
Beams, joists, pillars, girders, screw piles, bridge-work, and other such descriptions of steel imported exclusively for building purposes		<i>Ad valorem.</i> (a)	
Nails, nuts and bolts, also hooks and nuts for roofing, galvanised or black		"	
Cast and blistered, including spring and tub steel		"	
Ridging, guttering, and continuous roofing		"	
Pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like		"	
Rails, chairs, sleepers and bearings, and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than for such railways as are subject to the provisions of		"	

(a) For method of assessment, see page 830.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

## TARIFF CLASSIFICATION AND TARIFF VALUATION.

BRITISH INDIA—*cont.*

Metals, unwrought and wrought— <i>cont.</i>	Rupees. annas.
<b>Steel—<i>cont.</i></b>	
the Indian Railways Act, 1890, and such railways as are constructed in a Native State under the suzerainty of His Majesty, and such tramways as the Governor-General in Council may have, by notification in the Gazette of India, specifically included therein; also lever-boxes, clips, and tie-bars	<i>Ad valorem.</i> (a)
Rivets and washers, all sorts	"
Cans or drums, when imported containing petroleum, which is separately assessed to duty at 1 anna 6 pies per imp. gall., viz.:	
Cans, tinned, other than petrol tins of 2 galls. capacity	<i>Per can</i> 0 3½
Cans or drums, not tinned, of 2 galls. capacity	" 0 2
Drums of 4 galls. capacity:	
(a) with faucet caps	<i>Per drum</i> 1 0
(b) ordinary	" 0 8
All other kinds, including discs or circles	<i>Ad valorem.</i> (a)
<b>Brass and copper:</b>	
<b>Brass, orsidue and leaves:</b>	
European	<i>Ad valorem.</i> (a)
China	"
<b>Brass, patent or yellow metal:</b>	
Sheets and sheathing, weighing 1 lb. or above per sq. ft., braziers', and plates	<i>Per cwt.</i> 54 0
Old, patent or yellow metal	" 35 0
Brass sheets, flat or in rolls, and sheathing, weighing less than 1 lb. per square foot	<i>Ad valorem.</i> (a)
" wire	"
" all other sorts	"
<b>Copper:</b>	
Bolt and bar, rolled	<i>Ad valorem.</i> (a)
Brazier's, sheets, plates, and sheathing	<i>Per cwt.</i> 62 0
Nails and composition nails	<i>Ad valorem.</i> (a)
Old	<i>Per cwt.</i> 45 0
Pigs, tiles, ingots, cakes, bricks, and slabs	" 58 0
China, white, copper-ware	<i>Per lb.</i> 2 2
Foil or dānkpana, white, 10 to 11 in. × 4 to 5 in.	<i>Per 100 leaves</i> 1 14
" " coloured, 10 to 11 in. × 4 to 5 in.	<i>Per 100 leaves</i> 2 0
Wire, including phosphor-bronze	<i>Ad valorem.</i> (a)
All other kinds, unmanufactured and manufactured	"
Lametta	"
Lead, all sorts (except sheets for tea chests, which are free)	" "
Shot, bird	<i>Per cwt.</i> 22 0
<b>Tin:</b>	
Block	<i>Per cwt.</i> 130 0
Foil and other sorts	<i>Ad valorem.</i> (a)
<b>Zinc or spelter:</b>	
Nails	<i>Ad valorem.</i> (a)
Tiles or slabs, soft	<i>Per cwt.</i> 25 0
" " hard	" 20 0
Other kinds, including boiler tiles	<i>Ad valorem.</i> (a)

(a) For method of assessment, see page 830.

APPENDIX I.—*continued*,TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVI-  
ABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS,  
COLONIES, POSSESSIONS AND PROTECTORATES—*continued*.

## TARIFF CLASSIFICATION AND TARIFF VALUATION.

BRITISH INDIA— <i>cont.</i>		Rupees.	annas.
Metals, wrought :			
Agricultural implements and machinery	-	<i>Ad valorem.</i> (a)	
Cutlery (including scientific &c., instruments) and tools	-	"	
Machines worked by manual, or animal labour	-	"	
Wire (including fencing wire, wire rope, and wire netting)	-	"	
Earthenware, including earthenware piping, and porcelain			
Bricks and tiles			
Glass and glasswares			
Hides, skins, and leather			
India-rubber and gutta-percha			
Paper, pasteboard, millboard, cardboard, and stationery			
Paints, colours, and varnishes :			
Lead, red, dry	- Per cwt.	20	0
" white, dry	- "	22	0
Ochre, other than European, all colours	- "	4	8
Paints, composition	-	<i>Ad valorem.</i> (a)	
" patent driers	-	"	
Verdigris	-	"	
Zinc, white, dry	-	"	
Vermilion, Canton	- Per box of 90 bundles	110	0
Other kinds	-	<i>Ad valorem.</i> (a)	
Chemicals and drugs :			
Chemicals :			
Acid, sulphuric	-	<i>Ad valorem.</i> (a)	
Alkali, Indian (sajji-khár)	- Per cwt.	2	6
Alum	- "	5	12
Arsenic (China mansil)	- "	16	0
" (other sorts)	- "	<i>Ad valorem.</i> (a)	
Bicarbonate of soda	- Per cwt.	5	0
Copperas, green	-	<i>Ad valorem.</i> (a)	
Sal-ammoniac	- Per cwt.	31	0
Soda ash	- "	3	12
Sulphate of copper	- "	19	0
Sulphur (brimstone) :			
Flour	- "	6	0
Roll	- "	5	4
Other kinds of chemical products and preparations			
<i>Ad valorem.</i> (a)			
Drugs and medicines :			
Aloes, black	-	<i>Ad valorem.</i> (a)	
" Socotra	-	"	
Aloewood			
Asafetida (hing)	- Per cwt.	115	0
" coarse (hingra)	- "	30	0
Bánslochán (bamboo camphor)	- Per lb.	0	6
Brimstone (amalsára)	-	<i>Ad valorem.</i> (a)	
Calumba root	- Per cwt.	7	0
Camphor, refined, other than in powder	- Per lb.	1	4
" in powder	-	<i>Ad valorem.</i> (a)	
Cassia lignea	- Per cwt.	20	0
China root (chobchini), rough	- "	9	0
" " scraped	- "	17	0
Cocaine	-	<i>Ad valorem.</i> (a)	
Cubebs	-	85	0
Galangal (China)	-	9	0
Pellitory (akalkara)	-	<i>Ad valorem.</i> (a)	

(a) For method of assessment, see page 830.



APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

## TARIFF CLASSIFICATION AND TARIFF VALUATION.

		BRITISH INDIA— <i>cont.</i>	Rupies.	annas.
<b>Chemicals and drugs—<i>cont.</i></b>				
Peppermint crystals	-	-	-	<i>Ad valorem.</i> (a)
Salep	-	-	<i>Per cwt.</i>	140 0
Senna leaves	-	-	-	<i>Ad valorem.</i> (a)
Storax, liquid (rose mellos or salaras)	-	-	<i>Per cwt.</i>	83 0
All other drugs and medicines	-	-	-	<i>Ad valorem.</i> (a)
<b>Dyeing and tanning materials:</b>				
Alizarine dye, dry, 40 per cent.	-	-	<i>Per lb.</i>	1 8
" " " 50 per cent.	-	-	"	1 14
" " " 60 per cent.	-	-	"	2 4
" " " 70 per cent.	-	-	"	2 9
" " " 80 per cent.	-	-	"	2 14
" " " 100 per cent.	-	-	"	3 4
" " moist, 10 per cent.	-	-	"	0 7
" " " 16 per cent.	-	-	"	0 8
" " " 20 per cent.	-	-	"	0 9
Aniline dye, moist, indigo blue	-	-	"	0 8
" " dry	-	-	"	1 4
" " salts	-	-	-	<i>Ad valorem.</i> (a)
Avar bark	-	-	<i>Per cwt.</i>	3 12
Buzgand (gulpista)	-	-	-	<i>Ad valorem.</i> (a)
Cochineal	-	-	<i>Per lb.</i>	1 0
Gallnuts (myrabolams)	-	-	-	<i>Ad valorem.</i> (a)
" Persian	-	-	<i>Per cwt.</i>	31 0
Madder or manjit	-	-	-	<i>Ad valorem.</i> (a)
Orchilla weed	-	-	-	"
Sappan wood and root	-	-	-	"
Turmeric	-	-	-	"
Other dyeing and tanning materials	-	-	-	"
<b>Oils, fats, resins, &amp;c.:</b>				
Cocca-nut oil	-	-	<i>Per cwt.</i>	32 0
All other vegetable oils	-	-	-	<i>Ad valorem.</i> (a)
Grease and tallow, including stearine	-	-	-	"
Lard	-	-	-	"
Candles	-	-	-	"
Soap	-	-	-	"
Glycerine	-	-	-	"
Pitch and asphalt	-	-	-	"
<b>Tar:</b>				
American and European	-	-	-	"
Coal	-	-	-	"
Mineral	-	-	-	"
Cutch and gambier	-	-	<i>Per cwt.</i>	20 0
Rosin	-	-	"	10 0
Copal	-	-	-	<i>Ad valorem.</i> (a)
Turpentine	-	-	<i>Per imp. gall.</i>	3 0
Petroleum, having a flashing point at or above 200 degrees Fahr. to be used exclusively for batching jute or other fibre, or for lubricating purposes	-	-	-	<i>Ad valorem.</i> (a)
Petroleum, having a flashing point at or above 150 degrees Fahr. for use exclusively as fuel, or for some sanitary or hygienic purpose	-	-	-	"
Wax, including paraffin wax	-	-	-	"
Glue	-	-	-	"
Blacking	-	-	-	"

(a) For method of assessment, see page 830.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF VALUATION.		Rupees. annas.		
BRITISH INDIA— <i>cont.</i>				
Earths, stone, minerals, &c. :				
Fire-clay -	- - - - -	<i>Ad valorem. (a)</i>		
Cement -	- - - - -	"		
Stone, unwrought and wrought	- - - - -	"		
Roofing slates	- - - - -	"		
Articles of food, &c. :				
Flour	- - - - -	<i>Ad valorem. (a)</i>		
Butter -	- - - - -	<i>Per lb.</i>	1 4	
Ghi -	- - - - -	<i>Per cwt.</i>	70 0	
Cocum	- - - - -	"	4 8	
Margarine	- - - - -	<i>Ad valorem. (a)</i>		
Cheese	- - - - -	"		
Milk, preserved	- - - - -	"		
Bacon	- - - - -	"		
Pork hams	- - - - -	"		
Beef and pork -	- - - - -	"		
Coffee -	- - - - -	<i>Per cwt.</i>	42 0	
Tea :—				
Black	- - - - -	<i>Per lb.</i>	0 10	
Green	- - - - -	"	0 9	
Sugar and molasses :				
Crystallised, beet	- - - - -	<i>Per cwt.</i>	9 12	
Crystallised and soft, refined in China or Japan	- - - - -	"	11 0	
" " from Egypt	- - - - -	"	9 8	
Crystallised and soft :				
From Mauritius (equal to 16 Dutch standard and over)	- - - - -	"	8 12	
From Java, 23 Dutch standard and above	- - - - -	"	9 8	
" " 16 to 22 Dutch standard	- - - - -	"	8 4	
" " 15 Dutch standard and under	- - - - -	"	9 8	
Molasses from Java	- - - - -	"	2 8	
" " other countries	- - - - -	"	2 8	
All other sugar, including saccharine produce of all kinds and confectionery, grape sugar and glucose	- - - - -	<i>Ad valorem. (a)</i>		
China preserves, dry, candied	- - - - -	<i>Per lb.</i>	0 5	
China preserves, in syrup	- - - - -	<i>Per cwt. (net)</i>	24 0	
Fruits, dried :				
Currants	- - - - -	<i>Per cwt.</i>	25 0	
Dates, dry, in bags	- - - - -	"	7 12	
" wet, in bags, baskets, and bundles	- - - - -	"	5 8	
" " in pots, boxes, tins, and crates	- - - - -	"	8 0	
Figs, Persian, dried	- - - - -	"	9 0	
Prunes, Bussora (álu-Bokhara)	- - - - -	"	<i>Ad valorem. (a)</i>	
Raisins, black	- - - - -	"		
" Kishmish, Persian Gulf	- - - - -	"		
" Munakka " "	- - - - -	<i>Per cwt.</i>	12 0	
" all other	- - - - -	<i>Ad valorem. (a)</i>		
All other dried fruits, not otherwise specified	- - - - -	"		
Vinegar :				
In casks	- - - - -	"		
Not in casks :				
Persian	- - - - -	"		
Indian	- - - - -	"		
Other kinds of vinegar	- - - - -	"		
All other kinds of provisions	- - - - -	"		
Mineral waters	- - - - -	"		

(a) For method of assessment, see page 830.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

## TARIFF CLASSIFICATION AND TARIFF VALUATION.

BRITISH INDIA— <i>cont.</i>		Rupees.	annas.
Wood and timber		<i>Ad valorem. (a)</i>	
Miscellaneous articles:			
Apparel			"
Arms and ammunition, unenumerated; fireworks, including fulminating powder; explosives, viz., blasting gelatine, dynamite, roburite, tonite and all other descriptions, including detonators and blasting fuses			"
Bird shot	- Per cwt.	22	0
Bags and sacks		<i>Ad valorem. (a)</i>	
Bicycles and tricycles			"
Boots and shoes			"
Carpet and floorcloths			"
Carriages and carts			"
Clocks and watches			"
Cordage (other than metal) and twine			"
Electrical machinery and apparatus			"
Felt			"
Gloves			"
Hair, raw			"
Hats			"
Hosiery and underclothing			"
Household furniture			"
Jewellery, plate, and plated-ware:			
German silver			"
Silver ware, other than European:			
Plain	- Per tola (180 grains Troy)	1	2
Embossed or chased	" "	1	6
Other		<i>Ad valorem. (a)</i>	
Lucifer and wax matches			"
Perfumery:			
Gowla, husked and unhusked	- Per cwt.	60	0
Kapurkachri (zedoary)	" "	20	0
Patch leaves (patchouli)	" "	15	0
Roseflowers, dried	" "	25	0
Rose-water	- Per imp. gall.	2	8
Other (except perfumed spirit)		<i>Ad valorem. (a)</i>	
Pianos			"
Pictures, engravings, &c.			"
Saddlery and harness			"
Starch			"
Toys			"
Umbrellas and parasols			"

The assessment to duty of goods liable to *ad valorem* duties is based on the valuations declared by importers. The value declared on the "bill of entry" is to be:—

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

(Secs. 29 and 30 of the Sea Customs Act No. 8 of 1878.)

(a) For method of assessment, see above.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

## CEYLON.

Goods liable to *ad valorem* duties are assessed to duty on their true wholesale market value, that is to say :

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

Should the goods be undervalued, they will be detained and taken for the use of the Crown, the proprietor of the goods receiving their valuation as entered by him in full satisfaction for the same.

## MAURITIUS.

The value of goods liable to *ad valorem* duties will be taken to be the current value of the articles at the port whence the same are imported.

## SEYCHELLES.

The value of goods liable to *ad valorem* duties will be taken to be the value as shown on the original invoices. The Customs Officers have power to examine the goods to see that they agree with these invoices in value, and to call in expert evidence.

## COMMONWEALTH OF AUSTRALIA.

When any duty is imposed according to value—

- (i) The value shall be taken to be the fair "market value" of the goods in the principal markets of the country whence the same were exported, in the usual and ordinary commercial acceptance of the term, free on board at the port of *export* in such country, with a further addition of 10 per cent. on such market value.
- (ii) The value shall be verified at the time of entry by the production of the genuine invoice, and by a declaration signed by the owner in the presence of the Collector.
- (iii) The invoice shall be stamped by the Collector with the Customs stamp, and shall be produced to the officer prior to the delivery of the goods for home consumption or for warehousing.
- (iv) If the non-production of the genuine invoice shall be accounted for to the satisfaction of the Collector, proof of its contents by a copy or otherwise may be received in lieu of its production.

Whenever it is difficult to determine the value of goods for duty either because—

- (i) the goods are not sold for use or consumption in the country of production ; or because
- (ii) a lease of the goods or the right of using the same is sold or given, but not the right of property therein ; or
- (iii) the goods have a royalty imposed thereon and the royalty is uncertain or is not a reliable means of estimating the value of the goods ; or
- (iv) the goods are usually or exclusively sold by or to agents or by subscription ; or
- (v) are sold or imported in or under any unusual or peculiar manner or conditions (of all which matters the Minister shall be judge)

the Minister may determine the value for duty of the goods.

In a Notice, dated 29th October 1913, issued from the Office of the Commonwealth High Commissioner in London, showing the requirements of the Australian Customs in connection with the question of the value for duty of goods liable to *ad valorem* rates, it

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*COMMONWEALTH OF AUSTRALIA—*cont.*

is stated that, in assessing the "free on board" value of goods subject to *ad valorem* duty in terms of the above-quoted section of the Customs Act of 1901, the following charges are :—

*Included in value for duty.*

## Inland carriage—

- (i) When the goods are shipped from the country where purchased—the whole inland carriage;
- (ii) When the goods are bought in one country and shipped from a contiguous country (*e.g.*, bought in Austria, shipped from Germany)—inland freight to the frontier of the country in which the goods are purchased.

Coastal freight (*i.e.*, when goods are shipped from one port to another in the same country but are not actually consigned to Australia from the first port), and other charges (including lighterage) incurred in conveying the goods to, and placing them on board, the exporting vessel;

Canal dues (*i.e.* when canal dues form portion of inland freight charge to the port of shipment);

Cost of labour and materials\* (except outside packages) used in packing, including flock, kapok, straw, and other inside packing (*a*);

Insurance to port of shipment;

Inland Revenue duty, only when the goods bear Inland Revenue Duty Stamps affixed to them in the country of export; and

Royalties.

And the following charges are *excluded*, *viz.*—

*Excluded from value for duty.*

Outside packages (including zinc linings and tarred paper) in which goods are ordinarily imported;

Agents' charges;

Bank exchange;

Buying or indent commission (*b*) being a charge made to the importer by the buying or indent agent for services rendered and not an allowance made by the manufacturer to the buying agent;

Brokerage;

Dock dues;

Export duty;

Inspection fees;

Insurance—oversea;

Interest;

Postage and petties;

Sea freight—oversea; and

Stamp duty on bills of lading.

(*a*) When flock, kapok, straw, or horse-hair packing is separately invoiced, and has a commercial value of its own after unpacking in Australia, such value is not included in the value for duty, and the materials mentioned are dealt with under the appropriate tariff headings.

(*b*) The Commonwealth Government issued an Order (No. 1,169 of 1909) on 3rd December 1909 stating that in all cases in which invoices tendered by importers are those made out by oversea buying agents, such agents should be regarded as the vendors of the goods, and the amount of any so-called buying commission included in the value for duty unless the Collector is satisfied that the values appearing in the body of the agents' invoice represent the cash prices for home consumption in the country of export. In cases where it is impracticable for buying agents to forward the original maker's invoices, it has been decided that the charge for buying shall not be included in the value for duty if a declaration is made to the effect that the prices given represent the "fair market value" of the goods for home consumption in the country of export, *f.o.b.*

A further Order was issued in 1911 (No. 1421 of 1911), stating that no allowance for buying commission will be permitted as a deduction from invoice values, unless the necessary declaration is made by the buying agents in the *country of export*.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVYABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*COMMONWEALTH OF AUSTRALIA.—*cont.*

In all cases import duty is chargeable in Australia on the net price at which similar quantities of the goods could be bought by any *cash purchaser for home consumption* in the country of export, plus the charges enumerated above as *included* in the value for duty and plus the statutory 10%, referred to above. Any special discounts allowed, or reduced prices charged, to branch houses or to agents purely by reason of agency existing, and any discounts or reductions in price allowed for export and *not for home consumption* are, therefore, not recognised by the Department in determining the value for duty.

## TERRITORY OF PAPUA.

The value of goods subject to *ad valorem* duty shall be the fair market value of such goods in the principal markets of the country whence the same were exported in the usual and ordinary acceptation of the term, and free on board at the port of export in such country, and a further addition of 10% on such market value. (Sec. 1 of Ord. No. 12 of 1909.)

## DOMINION OF NEW ZEALAND.

The value of goods subject to *ad valorem* duty shall be the fair market value thereof, when sold for cash in the ordinary course of business for home consumption in the principal markets of the country from which the goods were *exported*, at the time when they were so exported, with 10% added to such fair market value.

No deduction of any kind shall be allowed from the fair market value of any goods because of any special or sample discount, or because of any special arrangement concerning the export of the goods, or the exclusive right to the sale thereof within certain territorial limits, or because of any royalty payable upon patent rights, but not payable when goods are so exported, or on account of any other consideration by which a special reduction in price has been, or might be, obtained.

If it is proved to the satisfaction of the Collector that any import duty or excise duty has been actually paid upon the goods in the country from which they were exported, or would have been payable upon the goods in that country if they had been there entered for home consumption instead of being exported therefrom, the amount of that duty shall be deducted from the fair market value of the goods as determined in accordance with the foregoing provisions.

When the fair market value of any goods when sold for cash for home consumption, as aforesaid, depends in the ordinary course of business upon the quantity sold, such value shall be determined by reference to the quantity actually imported at one and the same time by the same importer from the same seller or supplier, save and except that if the goods are imported under a *bonâ fide* contract of purchase made in the ordinary course of business and including a greater quantity of such goods than that which is actually imported at one and the same time, the fair market value of such goods shall be estimated by reference to the aggregate quantity so included in that contract and imported or to be imported in pursuance thereof within a period not exceeding 12 months.

For the purpose of determining the value of any goods so subject to *ad valorem* duty, the importer or his agent shall, on the first entry thereof (other than an entry for removal), produce to the Collector or other proper officer the invoice (as hereinafter defined) for those goods, and make, and deliver to the Collector or other proper officer, a declaration in the prescribed form verifying that invoice, and setting out the true value of the goods for the purposes of duty, and such other particulars as may be prescribed.

If a failure to produce the invoice is accounted for to the satisfaction of the Collector or other proper officer, proof of its contents by a copy or otherwise may be received in lieu of its production.

The invoice herein referred to means :—

- (i) In the case of goods imported on the sale thereof the original invoice prepared and issued by or on behalf of the seller showing the true description of the goods and the actual money price paid or to be paid for the goods by the purchaser; or

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*DOMINION OF NEW ZEALAND—*cont.*

(ii) In the case of goods consigned for sale in New Zealand, or otherwise than on the sale thereof, the original invoice prepared and issued by the consignor showing the true description of the goods and the fair market value thereof as hereinbefore defined in the principal markets of the country whence they were exported at the date of exportation thereof.

Subject to the provisions of this section, the amount of the invoice, after deducting therefrom all reasonable and lawful deductions in respect of discount, freight, insurance and other charges, may be accepted by the Collector as sufficient proof of the fair market value of the goods for purposes of duty, and he may value the goods and assess the duty accordingly.

If the importer satisfies the Collector that the fair market value of the goods for purposes of duty is *less* than the value as shown by the said invoice after making such deductions as aforesaid, the Collector shall value the goods at such lesser sum accordingly, and shall assess the duty on that value.

If the Collector has reason to believe or suspect that the fair market value of the goods for purposes of duty is *greater* than the amount of the said invoice, after making such deductions as aforesaid, he may value the goods at such higher sum as he thinks proper, and assess the duty on that value accordingly.

In the case of any medicinal or toilet preparation imported for the purpose of sale under any proprietary or trade name the fair market value thereof for the purpose of *ad valorem* duty shall be deemed to be the fair market value as hereinbefore defined of such preparation when completely manufactured, put up, labelled and sold under such proprietary or trade name in the country of export, notwithstanding the fact that at the time of exportation or importation the preparation may not have been completely manufactured, put up, and labelled as aforesaid, but deducting the estimated cost of labour and material used or expended in New Zealand in completing the manufacture thereof or putting up or labelling the same. (Act No. 63 of 1913.)

Where any medicinal or toilet preparation is imported for the purpose of sale under any proprietary or trade name, but such preparation is not sold under such proprietary or trade name in the country of export, the fair market value of such preparation for the purpose of *ad valorem* duty shall be determined by the Collector of Customs in such manner and at such sum as he thinks just. (Act No. 21 of 1914.)

The form of declaration in respect of the invoice for, and the value of, goods subject to *ad valorem* duty is prescribed under the Customs Regulations, dated 29th June 1914.

## FIJI.

The amount of Customs dues payable on any goods which are liable to *ad valorem* duties shall, when the genuine invoice and other necessary documents for the said goods are produced to the Collector or other proper officer of Customs and accepted by such Collector or other proper officer as setting forth the true and real value of such goods, be calculated on the price paid for the said goods by the owner thereof, as represented by the invoice.

And all goods subject to an *ad valorem* duty shall be treated as exported from the country whence the importing ship brought them, unless satisfactory proof be produced that the goods were shipped for this Colony from some other country where the goods were purchased and paid for by the importer (Ordinance No. 2 of 1898 amending the Customs Regulation Ordinance, 1881).

[It is provided under Ordinance No. 17 of 1912 that in all cases where any duty is imposed on the value of goods, such value shall be understood to be the value as ascertained in accordance with the provisions of the "Customs Regulation Ordinance, 1881," with 5% added.]

No discount or deduction shall be allowed unless it is clearly shown on the original invoice, in the same handwriting as that in which such invoice is made out. (Sec. 59 of "Customs Regulation Ordinance, 1881" (Revised Statutes), as amended by Ordinance No. 22 of 1915.)

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*FIJI—*cont.*

The words "genuine invoice" shall mean the original or duplicate invoice prepared and issued in the country whence the goods mentioned therein were purchased for export to Fiji and shall show the actual prices paid or to be paid by the importers in the place or country where the same were purchased. In the case of goods consigned to any person in Fiji for sale therein the words "genuine invoice" shall mean the original or duplicate invoice prepared or caused to be prepared by the consignor and shall show the actual price at which such goods were saleable in the principal markets of the country whence such goods were exported at the date of shipment of such goods. Provided that the Collector of Customs or other proper officer may accept a press copy of any genuine invoice upon such conditions as he shall see fit. (Sec. 16 of Ord. No. 6 of 1908.)

## UNION OF SOUTH AFRICA.

The value of goods subject to *ad valorem* duty shall be taken to be the "true current value" for home consumption in the open market of similar goods in the principal markets of the country from which, and at the time at which, the goods were imported, including carriage to the port of shipment and the cost of packing and packages, but not including agent's commission when such commission does not exceed 5%; provided that in no case shall the value for purposes of duty, as above defined, be less than the cost of the goods to the importer at the port of shipment. (Sec. 7 of Act No. 26 of 1914.)

Under certain regulations (Government Notice No. 1094 of 1913), issued under the Customs Management Act No. 9 of 1913, it is provided that, with regard to the declaration of value, the value of goods for Customs duty purposes is to be ascertained by the declaration of the importer at the foot of the appropriate bill of entry of the goods, made in the manner and form as follows:

"I, the undersigned, . . . , for importer, do hereby declare that the above is a true description and complete return of all goods contained in the above-mentioned packages, and of the value of such goods, and that values are true correct values of same as defined by law, including the cost of packing and packages." (Sec. 102.)

The person entering goods at importation shall produce, if required by the proper officer of Customs, any document relating to the goods, and the invoice shall contain a statement in a prominent place made by the suppliers showing clearly the current value for home consumption in the open market for similar goods at the place of purchase bought in the ordinary manner from the manufacturer or supplier in normal quantities. The invoice and any covering statement shall also clearly show cost of packing and packages. (Sec. 103.)

## RHODESIA.

The value of goods subject to *ad valorem* duty shall be taken to be the "true current value" for home consumption in the open market of similar goods in the principal markets of the country from which, and at the time at which, the goods were imported, including carriage to the port of shipment and the cost of packing and packages, but not including agent's commission when such commission does not exceed 5%; provided that in no case shall the value for purposes of duty, as above defined, be less than the cost of the goods to the importer at the port of shipment. (S. Rhodesia, sec. 17 of Ordinance No. 30 of 1914, and Sec. 2 of the Northern Rhodesia Proclamation No. 39 of 1914.)

In all cases where duties are imposed upon the importation of goods according to the value thereof, such value shall be ascertained by the declaration of the importer of such goods in the manner and form as follows:

"I, the undersigned, . . . do hereby declare that the above is a true description and complete return of all goods contained in the above-mentioned packages, and that the values given of the same are the true current value of same as defined by law, including the cost of packing and packages and the cost of carriage thereon to the port of shipment," which declaration shall be written on the bill of entry of such goods, and the said values shall be the sums whereon duty shall be levied, except as otherwise provided for in the Ordinance or Proclamation, as the case may be.

(S. Rhodesia, sec. 13 of Ord. No. 6 of 1906 as amended by Ord. Nos. 12 of 1910 and 30 of 1914; N. Rhodesia, sec. 10 of Proc. No. 11 of 1912 as amended by sec. 1 of Proc. No. 39 of 1914.)



APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*RHODESIA—*cont.*

Whenever goods are imported into the Territory under such circumstances or conditions as render it difficult to determine the value thereof for purposes of duty, because—

- (1) Those goods are not sold for use or consumption in the country of origin or production; or
- (2) A hiring of those goods or the right of using the same, but not the right of property therein, is sold or given; or
- (3) Any royalty imposed on those goods is uncertain or is not from other causes a reliable means of estimating the value of the goods; or
- (4) Those goods are usually or generally sold by or to agents or by subscription; or
- (5) Those goods are sold or imported in or under any other unusual or peculiar manner or conditions;

the Controller of Customs may determine the value of those goods for purposes of duty, and the value so determined shall, unless otherwise provided, and subject in the case of Southern Rhodesia, always to the right of appeal to the member of the Executive Council or other Executive officer in whom the control of the Customs Department is vested, and in the case of Northern Rhodesia to the Administrator, be the value upon which the duty on those goods shall be computed and levied. (S. Rhodesia, sec. 18 of Ord. No. 30 of 1914, and N. Rhodesia, sec. 3 of Proc. 39 of 1914.)

## NYASALAND PROTECTORATE.

The value of all goods upon which import duty is levied *ad valorem* is the value of the goods as they lie at the port of shipment, exclusive of trade discounts, and of freight, insurance and other charges. (Government Notice No. 191 of 1910.)

The term "port of shipment" is defined to mean the place at which the goods are finally shipped for direct conveyance to the Nyasaland Protectorate, irrespective of the country of origin of such goods. (Customs Notice No. 207 of 1913.)

## UGANDA PROTECTORATE.

The value of all goods upon which import duty is levied *ad valorem* shall be deemed to be the cash price for which the goods are capable of being sold in the Customs House without profit or loss to the importer at the time and place of importation without any abatement or deduction whatever, except the amount of duties payable on the importation thereof.

The Chief of Customs may, with the approval of the Governor, fix a scale of percentages to be added to the first cost of the goods to be valued to cover any charges which should be taken into consideration in estimating the cost at which such goods can be delivered at the place of importation and which are difficult to ascertain.

## EAST AFRICA PROTECTORATE.

The value of all goods upon which import duty is levied *ad valorem* shall be deemed to be the cash price for which the goods are capable of being sold in the Customs House without profit or loss to the importer at the time and place of importation without any abatement or deduction whatever, except the amount of duties payable on the importation thereof.

The Chief of Customs may, with the approval of the Governor, fix a scale of percentages to be added to the first cost of the goods to be valued to cover any charges which should be taken into consideration in estimating the cost at which such goods can be delivered at the place of importation and which are difficult to ascertain.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

## ZANZIBAR PROTECTORATE.

For the purpose of assessing duty on the value\* of goods subject to *ad valorem* rates, the following percentages are to be added to the value of goods at the port of shipment :—

## (i) From Asia and the Far East:

Piece goods	- - - -	9 %	Bullion	- - - -	5 %
Groceries	- - - -	15 %	Furniture, teak wood, and		
Hosiery	- - - -	15 %	woodwork:		
Hardware and cutlery	- - - -	15 %	By dhow	- - - -	25 %
Grain (all sorts)	- - - -	20 %	By steamer	- - - -	Cost price +
Rice	- - - -	25 %			charges (no
Jewellery of all kinds and					addition).
precious stones	- - - -	15 %			

(ii) Upon goods from Europe and America, cost price, plus charges, plus 5 %, if commission be not charged and specified in invoice.

(iii) If no charges are included in invoice, 15 %, being *c.i.f.* and *c.*, plus landing charges when not included in freight, shall be added:

Free Go down - - - No addition.

Free Zanzibar harbour Plus landing charges when not included in freights.

Indent price - - - No addition.

(iv) The produce of Africa and the Islands in the Indian Ocean west of long. 60° E.—the selling price in the town of Zanzibar, less 10 %, or such value as the Chief of Customs may fix. The duty on *transit* grains, groceries and ghee, when removed into town, will be charged at the current wholesale market prices, less 10 %.

On goods received on consignment and sold within six months, duty shall be assessed on the selling price, less 10 %; if not sold within that period, duty shall be assessed on the selling price in Zanzibar Town at the time, less 10 %, and the deposit returned in full to the depositor.

(Regulations, under Customs Decree, 1911.)

## SOMALILAND PROTECTORATE.

The value of goods upon which *ad valorem* duty is leviable shall be either—

(i) In accordance with the tariff approved for each year by the Consul-General, and open for inspection at each Customs House; or

(ii) Where no provision is made in the tariff, the wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation.

## SUDAN.

For the purpose of levying duties on *ad valorem* goods, it is provided that the Director of Customs shall cause the value of the principal articles of commerce imported at various Customs Stations to be from time to time determined, and such valuations from time to time revised, and for that purpose the Director shall summon a conference of such of the principal merchants engaged in the trade of the said articles as he may think fit in order that he may consult with them for the purpose of settling or revising a tariff of the value of the said principal articles.

No such valuation tariff shall remain in force for more than 12 months from the date of its official publication.

On the import of any goods, a declaration in official form shall be presented which shall contain, *inter alia*, the price of the goods at the place of purchase, with the addition of the cost of transport to the Customs Station and the charges for insurance and all other charges and expenses.

The Customs Department is not bound to accept the valuation of any goods as shown by invoices, policies of assurance, or other documents.

\* "Value" is held to mean, in relation to dutiable goods, the price of such goods calculated upon the ready money market price within the Sultan's Dominions (Customs Decree, 1911).

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

## EGYPT.

Customs duty, 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 are 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.

Particulars of the current valuations in respect of any article for which import tariff valuations have been received 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. Valuations have been issued for the following articles:—

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; cinematograph films; indigo; petroleum and liquid fuel; coal and coke; marble and flagstones; sesame; provisions; sugar; coffee; rice; Italian wines; gold and silver wares and precious stones; watches and wood.

## NIGERIA.

The value of goods liable to *ad valorem* duty shall be the fair market value thereof when sold for home consumption in the principal markets of the country whence and at the time when the same were exported directly to Nigeria, and for the purpose of arriving at the fair market value the Governor in Council is empowered to appoint appraisers.

Such fair market value shall be the fair market value of such goods in the usual and ordinary commercial acceptance of the term, at the usual and ordinary credit, and not the cash value of such goods, except in cases in which the article imported is, by universal usage, considered and known to be a cash article and so *bonâ fide* paid for in all transactions in relation to such article; and all invoices representing cash values, except in the special cases herein referred to, shall be subject to such additions as to the Chief Customs Officer or Appraisers appear just and reasonable, to bring up the amount to the true and fair market value.

If any difficulty arises in determining the fair market value of goods such as musical instruments, sewing machines, hardware, medical preparations commonly called patent medicines, and other similar goods, the prices of which are published by the manufacturers or producers, or persons acting on their behalf, the Governor in Council may by Order from time to time fix and determine a certain rate of discount which may be deducted from such published prices, and the remainder, after deduction of such discount, shall be deemed to be the fair market value for duty of such goods.

The fair market value shall be taken to include the amount of consideration or money value of any special arrangement between the exporter and the importer, or between any persons interested therein because of the exportation or intended exportation of goods or the right to territorial limits for the sale or use thereof, and also the amount or money value of any so-called royalty, rent, or charge for use of any machine or goods of any description which the seller or proprietor does or would usually charge thereon when the same are sold or leased or rented for use in the country whence they have been exported to Nigeria.

No deduction shall be allowed because of any special arrangement between the seller and purchaser having reference to the exportation of such goods, or the exclusive right to territorial limit for the sale thereof, or because of any royalty payable upon patent

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*NIGERIA—*cont.*

rights, but not payable when goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained. Provided that nothing herein shall be understood to apply to general fluctuations of market values.

Whenever goods are imported under such circumstances or conditions as to render it difficult to determine the value thereof, either because such goods are not sold for use or consumption in the country of production—or because such goods are sold or imported under some unusual or peculiar manner or conditions—the Chief Customs Officer may determine the value for duty of such goods.

No deduction from the value of goods contained in any invoice shall be allowed on account of the assumed value of any package or packages, where no charge for such package or packages has been made in such invoice; and where such charge is made the Customs Officer shall see that the charge is fair and reasonable and represents no more than the original cost thereof.

No deduction shall be made on account of charges for packing, or for straw, twine cord, paper, cording, wiring, or cutting, or for any expense incurred or said to have been incurred in the preparation and packing of goods for shipment, and all such charges and expenses shall in all cases be included as part of the value for duty.

## GOLD COAST.

The value of goods subject to *ad valorem* duty is to be the value as they lie at the port of shipment, *i.e.*, invoice value, exclusive of trade discounts and of freight, insurance, and other charges.

## SIERRA LEONE.

The value of goods liable to *ad valorem* duty is to be the invoice value at the port of shipment, exclusive of trade discount, insurance, freight, and packing expenses.

## GAMBIA.

The value of goods liable to *ad valorem* duty is to be the invoice value at the port of shipment, exclusive of trade discount, freight, insurance, and value of packages.

## DOMINION OF CANADA.

By the Canadian Consolidated Customs Acts, (a) whenever any duty *ad valorem* is imposed on any goods imported into Canada, the value for duty shall be the fair market value thereof when sold for home consumption in the principal markets of the country whence, and at the time when, the same were exported directly to Canada. (b)

Such market value shall be the fair market value of such goods in the usual and ordinary commercial acceptance of the term, and as sold in the ordinary course of trade: provided that a discount for cash, for duty purposes, shall not exceed  $2\frac{1}{2}$  per cent., and shall not be allowed unless it has been actually allowed and deducted by the exporter on the invoice to the importer.

The Dominion Customs Appraisers and every person acting as such, or the Collector of Customs, as the case may be, shall by all reasonable ways and means in his or their power ascertain, estimate, and appraise the true and fair market value (any invoice or affidavit thereto notwithstanding) of the goods at the time of exportation and in the principal markets of the country whence the same have been imported into Canada, and the proper weights, measures, or other quantities, and the fair market value thereof, as the case requires.

In the case of goods shipped to Canada on consignment but sold by the exporter to persons in Canada prior to their importation into Canada, the amount of the valuation for duty shall not be less than the invoice value to the Canadian purchaser, exclusive of all charges upon the goods, after shipment from the place whence exported directly into Canada.

(a) Cap. 48 of the Revised Statutes of Canada of 1906 and amending Act of 1907.

(b) Excise duties are to be disregarded in estimating the "market value" of goods for the purposes of the Customs Tariff amendments made, for war purposes, under the Customs Tariff War Revenue Act of 1915.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*DOMINION OF CANADA—*cont.*

When articles of the same material, or of a similar kind but of a different quality, are found in the same package, charged or invoiced at an average price, the appraisers shall adopt the value of the best article contained in such package as the average value of the whole, and duty shall be levied thereon accordingly.

The Board of Customs may review the decision of any Appraiser or Collector of Customs as to the principal markets of the country, or as to the fair market value of goods for duty purposes; and the decision of the Board of Customs in regard to such principal markets, and value of goods for duty purposes, in any case or class of cases, shall, when approved by the Minister of Customs, be final and conclusive, except where otherwise provided for in the Act.

Duty shall not be assessed on less than the invoice value in any case, except on account of reduction in the fair market value of such goods between the time of their purchase by the Canadian importer and their exportation to Canada. Trifling fluctuations in market values occurring after the purchase of the goods may be disregarded, and the appraiser may allow a *bonâ fide* discount for cash, not exceeding 2½ per cent., when allowed and deducted by the exporter on his invoice.

If any difficulty arises in determining the fair market value for duty of goods imported into Canada, which are the manufacture or production of foreign countries, or of Great Britain, such as musical instruments, sewing machines, agricultural machines or implements, medical preparations, commonly called patent medicines, and other similar goods, the prices of which are published by the manufacturers or producers, or persons acting on their behalf, the Governor in Council may, from time to time, fix and determine a certain rate of discount which may be deducted from such published prices of any such manufactures or productions, and the remainder of such published prices, after deducting such rate of discount, shall be deemed and taken to be the fair market values for duty of any such manufactures or productions as are specified in such Order in Council.

The fair market value of goods shall be taken to include the amount of any drawback which has been allowed by the Government of any other country, also the amount of consideration or money value of any special arrangement between the exporter and the importer, or between any persons interested therein because of the exportation or intended exportation of such goods, or the right to territorial limits for the sale or use thereof, and also the amount or money value of any so-called royalty, rent, or charge for use of any machine or goods of any description which the seller or proprietor does or would usually charge thereon when the same are sold, or leased, or rented for use in the country whence they have been exported to Canada. When the amount of such drawback, consideration, money value, royalty, rent, or charge for use, has been deducted from the value of such goods, on the face of the invoice under which entry is to be made, or is not shown thereon, the Collector of Customs, or proper officer, shall add the amount of such deduction, drawback, consideration, money value, royalty, rent, or charge for use, and cause to be paid the lawful duty thereon.

No deduction of any kind shall be allowed from the value of any goods imported into Canada because of any drawback paid or to be paid thereon, or because of any special arrangement between the seller and purchaser having reference to the exportation of such goods, or the exclusive right to territorial limits for the sale thereof, or because of any royalty payable upon patent rights, but not payable when goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained: provided that nothing herein shall be understood to apply to general fluctuations of market values.

Whenever goods are imported into Canada under such circumstances or conditions as to render it difficult to determine the value thereof for duty, either because such goods are not sold for use or consumption in the country of production,—or because a lease of such goods or the right of using the same is sold or given, but not the right of property therein,—or because such goods having a royalty imposed thereon, the royalty is uncertain or is not, from other causes, a reliable means of estimating the value of the goods,—or because such goods are usually or exclusively sold by or to agents, or by subscription, or are sold or imported in or under any other unusual or peculiar manner or conditions,—of all which matters the Minister of Customs shall be sole judge,—the Minister of Customs may determine the value for duty of such goods; and the value so determined shall, until otherwise provided, be the value upon which the duty on such goods shall be computed and levied.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*DOMINION OF CANADA—*cont.*

No deduction from the value of goods contained in any invoice shall be allowed on account of the assumed value of any package or packages, where no charge for such package or packages has been made in such invoice; and where such charge is made the Customs Officer shall see that the charge is fair and reasonable, and represents no more than the original cost thereof.

No deduction from the value of goods in any invoice shall be made on account of charges for packing, or for straw, twine, cord, paper, cording, wiring or cutting, or for any expense incurred or said to have been incurred in the preparation and packing of goods for shipment, and all such charges and expenses shall, in all cases, be included as part of the value for duty.

When parts of any manufactured article are imported into Canada, each such part shall be charged with the same rate of duty as the finished article, on a proportionate valuation, and, when the duty chargeable thereon is specific, or specific and *ad valorem*, an average rate of *ad valorem* duty, equal to the specific or specific and *ad valorem* duty so chargeable, shall be ascertained and charged upon such parts of the manufactured article.

Whenever duties are imposed according to any specific quantity or to any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value, and to any fractional part of such specific quantity.

The following provisions respecting coverings, inside and outside, used in covering or holding goods imported therewith are made in the Customs Tariff Act of 1907 as amended by the Customs Tariff War Revenue Act of 1915:—

- (i) Usual coverings containing free goods only, and usual coverings (except receptacles capable of holding liquids), containing goods subject to a specific duty only, n.o.p.:
- |                                       |           |                           |
|---------------------------------------|-----------|---------------------------|
| Under the British Preferential Tariff | - - - - - | 5 % <i>ad valorem.</i>    |
| " Intermediate Tariff                 | - - - - - | } 7½ % <i>ad valorem.</i> |
| " General Tariff                      | - - - - - |                           |
- (ii) Usual coverings containing goods subject to any *ad valorem* duty, when not included in the invoice value of the goods they contain:
- |                                       |           |                            |
|---------------------------------------|-----------|----------------------------|
| Under the British Preferential Tariff | - - - - - | 20 % <i>ad valorem.</i>    |
| " Intermediate Tariff                 | - - - - - | } 27½ % <i>ad valorem.</i> |
| " General Tariff                      | - - - - - |                            |
- (iii) Provided, that usual coverings containing goods subject to any *ad valorem* duty, if included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of duty *ad valorem* as the goods they contain, and may be combined with the goods for valuation and duty on the Customs entry.
- (iv) Provided further, that receptacles capable of holding liquids, when containing goods subject to a specific duty, shall be charged with the rate of duty to which the same would be subject if imported separately, except when the coverings and the goods contained therein are rated together in the Tariff item.
- (v) Provided further, that usual coverings designed for use other than in the *bonâ fide* transportation of the goods they contain, shall be charged with the rate or duty to which the same would be subject if imported separately.
- (vi) Provided also, that the term "coverings" in this paragraph shall include packing boxes, crates, casks, cases, cartons, wrapping, sacks, bagging, rope, twine, straw, or other articles used in covering or holding goods imported therewith, and the labour and charges for packing such goods, subject to regulations prescribed by the Minister of Customs.

## NEWFOUNDLAND.

By the Newfoundland Customs Act of 1898 it is provided that, whenever any duty *ad valorem* is imposed on any goods imported into the Colony, the value for duty shall be the fair market value thereof when sold for home consumption in the principal markets of the country whence and at the time when the same were *exported* directly to the Colony.

The market value is to be the fair market value of the goods in the usual and ordinary commercial acceptance of the term at the usual and ordinary credit, and not the cash value of such goods, except in cases in which the article imported is by universal usage considered and known to be a cash article, and so *bonâ fide* paid for, in all transactions in relation to such article; all invoices representing cash values, except in the special cases herein referred to shall be subject to such additions, as to the collector or appraiser at the port at which they are presented appear just and reasonable, to bring up the amount to the true and fair market value.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*NEWFOUNDLAND—*cont.*

In determining the dutiable value of goods, except when imported from Great Britain, Ireland, Canada, the United States, and from any other country which by Treaty is entitled to most-favoured-nation treatment, there shall be added to the cost, or the actual wholesale price, or fair market value, at the time of exportation in the principal markets of the country from whence the same have been imported into Newfoundland, the cost of inland transportation, shipment and transshipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made, either *in transitu* or direct to Newfoundland, subject to such regulations as are made by the Governor-in-Council. Provided that in case of any dispute respecting the proper amount of such inland transportation charges, the Minister of Finance and Customs may determine the same, and his decision shall be final (Acts Nos. 28 of 1907, 14 of 1912, and 33 of 1913).

The following are the Regulations made under the revised Tariff of 1907 respecting packages in which goods are imported:—

- (i) Usual coverings, containing free goods only, and usual coverings (except receptacles capable of holding liquids), containing goods subject to a specific duty only, may be imported free of duty.
- (ii) Usual coverings, containing goods subject to any *ad valorem* duty when not included in the invoice value of the goods they contain are subject to a duty of 30% *ad valorem*. (a)
- (iii) Provided that usual coverings containing goods subject to any *ad valorem* duty if included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of *ad valorem* duty as the goods they contain, and may be combined with the goods for valuation and duty on the Customs entry.
- (iv) Provided further that receptacles capable of holding liquids, when containing goods subject to a specific duty, shall be charged with a duty of 30% *ad valorem*. (a)

The value for duty of all coverings and receptacles shall be determined in a manner to be prescribed by regulations made by the Minister of Finance and Customs, subject to provisoes similar to those enumerated under paragraphs (v) and (vi) for the Dominion of Canada on the previous page.

## BAHAMAS.

The value of goods subject to *ad valorem* duty is to be the price charged to the importer at the place at which they were purchased.

## TURK'S AND CAICOS ISLANDS.

The value of goods liable to *ad valorem* duty is to be the first cost of the goods at their *place of shipment*, without the addition of any shipping or other charges thereon.

## JAMAICA.

In all cases where an *ad valorem* duty is imposed on any goods according to the true and real value thereof, such value shall be taken to be the market value thereof at the time the contract of sale is entered into in the market whence, or in the principal markets of the country whence, the same were imported, and shall be ascertained by the declaration of the importer of such articles, or his agent as provided in section 2 (iii) of Law No. 20 of 1912, and such declaration shall be made in the form prescribed. (Sec. 2 (i) of Law No. 20 of 1912.)

Costs of carriage from the place at which an importer purchased to the place of shipment shall not be included in the "market value," but where the cost of goods at the place of purchase includes costs of carriage and other charges to such place of purchase such costs of carriage and other charges shall be deemed to be a portion of the market value. (Sec. 2 (ii) of Law No. 20 of 1912.)

(a) With an additional charge of 10% on the amount of duty leviable at the rate given.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*JAMAICA—*cont.*

The declaration by this section required shall in every case be made by the importer, except only when he may be absent or otherwise unable to make such declaration for cause to be deemed sufficient by the Chief Officer of Customs at the port of importation, and then it shall be made by his agent, and such declaration shall be signed in English characters and attested by a witness whose signature is known to the Collector or other proper Officer of Customs. Such declaration shall be attached to the invoice and produced to the Collector or other proper officer at the time of paying the duty on such goods; and such Collector or other proper officer is empowered and required to demand such invoice, with such declaration thereunto attached, previous to the entry of any goods on which an *ad valorem* duty may be due, or may attach under any law imposing the same, or for the regulation of the Customs of Jamaica. The invoice required to be produced shall distinctly and clearly set forth and describe the mark and number of each package containing the goods detailed in such invoice. The contents of each package must also be shown, and the value of each item forming the contents of the package, and such values shall not be subject to any deductions on account of freight or other charges. (Sec. 2 (iii) of Law No. 20 of 1912.)

Whenever goods liable to duty on importation according to the value thereof are imported, the invoice of such goods shall include the value of all packages, receptacles, coverings, and wrappers in which such goods are packed or contained, together with all charges due or payable in respect of the preparing, packing, and putting up of the goods in the condition ready for shipment. (Sec. 6 of Law No. 21 of 1911.)

In cases in which no separate charge is made for outside or inside coverings or receptacles containing *ad valorem* goods, the fact that the cost of the coverings or receptacles is included in the cost of the goods shall be stated on the invoice, and failing such statement the Inspector of Invoices or other officer shall require the value of such outside coverings or receptacles to be appraised and added to the invoice value of the goods for duty. (Sec. 5 of Law No. 36 of 1911.)

## CAYMAN ISLANDS.

The value of goods subject to *ad valorem* duties shall be taken to be the first cost of the goods at their place of shipment, without the addition of any shipping or other charges thereon, and shall be ascertained by the oath of the importer of such articles, or his known agent, and such oath shall be administered by the Collector or Chief Officer of Customs at the port of importation, or by a Justice of the Peace, and shall be attached to the invoice, and produced to the Collector or other proper officer at the time of paying the duty on such goods. The invoice required to be produced shall distinctly and clearly set forth and describe the mark and number, together with the contents and value, of every package mentioned therein. (Sec. 12 of Law No. 1 of 1897.)

## ST. LUCIA.

The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon, shall be calculated, if the goods have been purchased by the importer or consignor thereof, on the price charged for the said goods by the vendor thereof as verified by the genuine invoice of such goods, and if procured otherwise than by *bonâ fide* purchase, calculated on the actual market value of such goods at the time of exportation to the Colony in the principal markets of the country whence such goods were imported; provided that the Treasurer is satisfied in the case of goods alleged to be purchased of the fact of purchase, that the entries in the invoice are true, and that the invoice is genuine in every particular, and also in the case of such goods or of goods obtained otherwise than by purchase that the price charged for the said goods as represented by the invoice or by the entry appears to be a fair market value of such goods, at the place, and at the time that the same were purchased by the importer or consignor thereof.

No discount from the value of any goods chargeable with *ad valorem* duty will be allowed, unless it is clearly shown to the satisfaction of the Treasurer on the invoice or unless the same is verified by the signature of the manufacturer, merchant, or person from whom the goods set forth in the invoice were purchased, and by whom the discount has been, or purports to have been, actually allowed. (Ordinance No. 1 of 1912.)



APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

## ST. VINCENT.

The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon, shall be calculated, if the goods have been purchased by the importer or consignor thereof, on the price charged for the said goods by the vendor thereof as verified by the *genuine invoice* of such goods, and if procured otherwise than by *bond fide* purchase, calculated on the actual market value or wholesale price of such goods at the time of exportation to the Colony in the principal markets of the country whence such goods were imported; provided that the Collector of Customs or the proper Officer of Customs is satisfied in the case of goods alleged to be purchased of the fact of purchase, that the entries in such invoice are true, and that the invoice is genuine in every particular, and also in the case of such goods or of goods obtained otherwise than by purchase that the price charged for the said goods as represented by the invoice as aforesaid, or by the entry, appears to be a fair market value for such goods, at the place, and at the time that the same were purchased by the importer or consignor thereof.

No discounts or deductions from the value of any goods chargeable with *ad valorem* duty will be allowed, unless such discount or deduction be clearly shown to the satisfaction of the Collector of Customs or other proper officer on the original invoice or unless the same be verified by the signature of the manufacturer, merchant, or person from whom the goods set forth or described in the invoice were purchased, and by whom such discount or deduction has been, or purports to have been, actually allowed. (Ordinance No. 6 of 1913.)

## BARBADOS.

The *ad valorem* duties are assessed on the *prime cost* of the goods as shown in the invoice,—freight, insurance, cost of package and other expenses being excluded.

## GRENADA.

The value of goods subject to *ad valorem* duties will be taken to be the true *invoice price*, excluding freight, insurance, and other charges.

## VIRGIN ISLANDS.

The value of goods liable to *ad valorem* duty will be taken to be the correct *invoice value* at the place from whence the goods were imported.

## ST. CHRISTOPHER.—NEVIS.

The value of goods liable to *ad valorem* duty will be taken to be the original *invoice value*, exclusive of shipping charges, cost of cases, bales, &c. (other than butts, puncheons, hogsheads, tierces, and trunks), and also of discount.

## ANTIGUA.

The value of goods liable to *ad valorem* duty will be taken to be the *invoice value* at the place from whence the goods were shipped, exclusive of the value of packages and wrappers other than butts, puncheons, hogsheads, tierces, and trunks.

## MONTserrat.

The value of goods upon which *ad valorem* duty is charged will be taken to be the *invoice value* at the place of shipment, exclusive of the value of packages, other than butts, puncheons, hogsheads tierces, and trunks, and exclusive of freight, insurance, and shipping charges.

## DOMINICA.

The value of goods liable to *ad valorem* duty will be taken to be the real and true *invoice price* of such goods at the place from whence the same were imported.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVYABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

## TRINIDAD AND TOBAGO.

The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon, shall be calculated, if the goods have been purchased by the importer or consignor thereof, on the price charged for the said goods by the vendor thereof as verified by the *genuine invoice* of such goods, and, if procured otherwise than by *bonâ fide* purchase, calculated on the actual market value or whole-sale price of such goods at the time of exportation to this Colony in the principal markets of the country whence such goods were imported; provided always, that the Collector of Customs or the proper Officer of Customs is satisfied in the case of goods alleged to be purchased of the fact of purchase, that the entries in such invoice are true, and that the invoice is genuine in every particular, and also in the case of such goods or of goods obtained otherwise than by purchase that the price charged for the said goods as represented by the invoice or by the entry appears to be a fair market value for such goods, at the place, and at the time that the same were purchased by the importer or consignor thereof.

No discounts or deductions from the value of any goods chargeable with *ad valorem* duty will be allowed, unless such discount or deductions be clearly shown to the satisfaction of the Collector or other proper Officer, on the original invoice, or unless the same be verified by the signature of the manufacturer, merchant, or person from whom the goods set forth or described in the invoice were purchased, and by whom such discount or deduction has been, or purports to have been, actually allowed.

When any invoice for goods purchased in a foreign country expresses the value of such goods in the coinage of that country, such value shall be assessed by the Customs Authorities in the Colony at the constant exchange value (based on the relative values of the precious metals) of such foreign coinage for sterling money, and the importer shall pay duty, when duty is payable at an *ad valorem* rate, on the amount calculated at such value. (Ordinance No. 10 of 1913.)

## BERMUDA.

The value of goods liable to *ad valorem* duties is to be the true cost thereof at the place from whence the same were imported, but exclusive of the cost of packages and other charges.

## BRITISH HONDURAS.

The value of goods subject to *ad valorem* duty is to be the real and true *invoice value* at the place from whence the same were imported.

The cost of the packages in which the goods are packed is included in the value of goods subject to *ad valorem* duties (Ordinance No. 6 of 1908).

## BRITISH GUIANA.

The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon, shall be calculated, if the goods have been purchased by the importer or consignor thereof, on the price charged for the said goods by the vendor thereof as verified by the *genuine invoice* of such goods, and if procured otherwise than by *bonâ fide* purchase, calculated on the actual market value or wholesale price of such goods at the time of exportation to this Colony in the principal markets of the country whence such goods were imported: provided always that the Comptroller, or the proper officer of Customs is satisfied in the case of goods alleged to be purchased of the fact of purchase, that the entries in such invoice are true, and that the invoice is genuine in every particular, and also in the case of such goods or of goods obtained otherwise than by purchase that the price charged for the said goods as represented by the invoice or by the entry appears to be a fair market value for such goods at the place and at the time they were purchased by the importer or consignor thereof.

No discounts or deductions from the value of any goods chargeable with *ad valorem* duty will be allowed unless such discounts or deductions be clearly shown to the satisfaction of the Comptroller, or other proper Officer, on the original invoice, or unless verified by the signature of the person from whom the goods described in the invoice were purchased, and by whom such discount or deduction has been, or purports to have been, actually allowed.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVI-  
ABLE ON IMPORTATION INTO THE BRITISH SELF-GOVERNING DOMINIONS,  
COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*BRITISH GUIANA—*cont.*

When any invoice for goods purchased in a foreign country expresses the value of such goods in the coinage of that country, such value shall be assessed by the Customs Authorities in the Colony at the constant exchange value (based on the relative values of the precious metals) of such foreign coinage for sterling money, and the importer shall pay duty, when duty is payable at an *ad valorem* rate, on the amount calculated at such value.

## CYPRUS.

The value of goods liable to *ad valorem* duties will be calculated on the value at the place of shipment or purchase of the goods imported, with the addition of the cost of transport, including insurance, necessary for the importation of the goods into the Island, as far as the port of final discharge.

In the case of goods the duties on which are charged at *ad valorem* rates, the proper Officer of Customs may, if he has reason to believe that the value declared by the importer or his agent is insufficient, on giving notice to the importer or his agent before clearance of the said goods, take the goods on paying to the importer or his agent the amount of the value declared by him, with an addition of 5 per cent., such payment, together with the restitution of any duty which may have been paid on such goods, to be made within 15 days following the declaration; or the proper Officer of Customs may, if he has reason to believe that the value declared by the importer is insufficient, take the duties *in kind*. (Ordinance No. 22 of 1899.)

## APPENDIX II.

## SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES.

## BRITISH INDIA.

The duties are levied in all Provinces upon the *net* weight of the goods imported.

In *Madras* actual weighing is made of the whole or of a percentage of each consignment. When the packing is not uniform the whole of the consignment is weighed. In other cases, a percentage is weighed, varying according to the nature of the article and the circumstances of importation. The only goods not weighed are cigarettes which importers may, if they choose, have assessed at 6 ounces per 100.

In *Bombay*, the usual practice is to weigh a portion of the merchandise, usually ten per cent., and to deduce an average weight for the whole. But importers are allowed the option of having the whole consignment weighed if they are not satisfied with the result of the percentage weighing. The goods are weighed gross, and the accepted average tare, if any, for the class of goods is allowed after usual weightment, gross and net, of a few items only, to test the correctness of the allowance for tare.

In *other Provinces* when duties are levied on the net weight without actual weightment, the invoiced weight is accepted subject to an occasional test weightment of a portion of the consignment.

At *Calcutta*, however, when invoices are not produced or are not accepted, weightments are made in accordance with the following Scale:—

No. of Packages.		No. to be weighed.
When not exceeding 50	-	10
When exceeding 50 but not exceeding 150	-	15
" " 150	" " 500	10 per cent.
" " 500	" " 1000	8 per cent. with a minimum of 50 packages.
" " 1000	-	5 per cent. with a minimum of 80 packages.

At *Calcutta*, ordinarily a certain proportion of each consignment of tobacco, cigarettes, and cigars is weighed, British Customs certificates being accepted in those cases in which the weights entered therein agree with the weights registered in the Customs House.

Tare allowances are ordinarily ascertained either by actual weightment, or the weights given in the invoice are accepted. A list of tares is maintained, and periodically checked and revised at *Madras*, *Bombay*, and *Karachi* for goods regularly imported in packages of uniform or usual description. These tares are allowed, unless there is reason to suspect that a new form of packing has been accepted, in which case a fresh weightment is made. At *Calcutta*, allowance for tare is made by actual weightment of one of the receptacles similar to those in which the goods are imported. At *Chittagong*, no tare allowance is granted where the invoice or other documents do not show a tare.

The weight of spools, reels, and cards which are used for certain articles is not taken into consideration in assessment for duty, as goods put up on these articles are either free or subject to *ad valorem* duty under the present Tariff, but if any such articles should be assessed on a basis of weight, the weight of the interior packing would not be included for duty purposes.

There are no special Regulations in force bearing on the above subject in any Province of British India, but certain Rules and Standing Orders are in operation in the *Rangoon* Custom House regarding the weightment of articles subject to duty on a basis of weight, as follows:—

*Salt* when imported in bulk is weighed and duty is assessed on actual weightment; when imported in tins or bottles the net invoice weight is accepted.

*Salted fish, coffee, sago, garlic, dates, betelnuts, pepper, &c.*, which are usually imported without being covered by reliable invoices are dealt with as follows:—

An average of 15 per cent. of each consignment is selected by the Examining

APPENDIX II.—*continued.*SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES—*continued.*BRITISH INDIA—*continued.*

Officer and weighed gross. The average tare of the exterior and interior packing materials is then ascertained and the tare is then deducted from the gross weight and the whole consignment is then assessed to duty on the net weight worked out on this basis.

*Sugar in bags, in bulk*, when accompanied by reliable invoices showing weight, is assessed on such weight subject to check weighments of from 3 to 5 per cent. of each parcel. When not accompanied by invoices, and the bags appear to be of uniform size, duty is levied on the net weight based on the weighment of 6 per cent. of each parcel.

*Cigars, cigarettes, and tobacco in tins or packets* are assessed to duty on the net weight shown on the invoice, subject to check weighments of the contents of one or more tins or packets, except where small quantities for personal consumption are brought by passengers, or are imported by post, when they are charged with duty on an estimated average weight, or on a previously recorded weight of similar brands.

*Tobacco imported in bulk* is assessed to duty on a basis of actual weighing.

*Butter and dyes in tins, and paints in kegs or tins* are assessed on the basis of invoice weights.

*Metals imported loose or in packages* are treated similarly to the above. In very rare cases, however, when not covered by invoices or weight notes, the whole parcel is weighed gross and tare.

*Raw Silk from China*, covered by reliable invoices, is assessed on invoice weights, and check weighments of small percentage are made. When invoices are not accepted, the levy of duty is based on the weighment gross and tare of from 20 per cent. to 30 per cent. of every parcel.

The following particulars are taken from instructions to appraisers of goods for duty on importation at Rangoon.

In the case of *sugar*, where satisfactory invoices are produced, no deduction is to be made on account of wastage. The invoice quantity will be accepted as correct, but 5 per cent. will be detained and part weighed as a check. Where there are no invoices, 6 per cent. will be weighed in full and duty levied on the whole quantity on the basis of that weighment.

Bills of Entry for the following goods will be taken in to the Customs Officer at the wharf after being noted and before assessment of duty. The Officer at the wharf will weigh a percentage of the goods and note the result on the reverse of the Bill of Entry. He will at the same time outpass 80 per cent. and detain 20 per cent. of the consignment. The importer will then make the necessary entries and present the Bill of Entry to the appraiser for assessment of duty. After the duty has been paid and the Assistant-Collector's orders obtained, the duplicate Bill of Entry will be presented to the Customs Officer at the wharf in order that delivery may be obtained of the balance:—

Almond, Arsenic, Betelnuts, Betel tree bark, Cassia, Camphor, Coffee, Cubebs, Dammer, Edible herbs, Fish (dry and wet), Gambier, Garlic, Ginger (dry), Groundnuts, Gum Benjamin, Lard, Mace, Nutmegs, Pepper (long, black, and white), Rattan, Sago, Sandalwood, Sugar, Sugar Candy, Tapioca, Tea, Teel Seed, Yeast, Vermicelli, and Macaroni.

Of the above goods, those that are assessed to duty *ad valorem* must not be outpassed by the wharf officer until the wharf appraiser has seen and initialled the Bill of Entry. All goods, whether assessed at a tariff rate or *ad valorem* must be examined before delivery. If importers have invoices and declare weights from them, there is no objection to the Bill of Entry being put through in the ordinary way, but if this course is adopted, importers risk being penalised for misdeclaration if the weight is misdeclared.

APPENDIX II.—*continued.*SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES—*continued.*BRITISH INDIA—*continued.*

All consignments of tobacco from foreign ports shall be carefully weighed and examined by the Customs Officers on the wharf. Tare weights for each separate consignment shall be ascertained by actual weighments. If the cases containing the tobacco are apparently uniform in size, then the tare weight and the actual contents of 10 per cent. shall be found by first weighing the case intact, and then emptying out the tobacco and weighing it. All results shall be entered on the tally sheet and endorsed on duplicate Bill of Entry. If the tare weights are constant, then the average tare of 10 per cent. shall be the tare allowed for the cases. The remaining 90 per cent. shall be weighed intact and the tare of the cases as ascertained above be allowed for. Allowances shall be made for the paper wrappings on the packets of tobacco on the basis of the actual tare of such wrappings. For this purpose, the Head Appraiser shall direct the Examining Officer or Wharf Appraiser to forward a given number of packets, under seal to the Custom House. The number of packets in a case shall be noted on the tally sheet and endorsed on the duplicate Bill of Entry. The Officer in charge of the shed and the Wharf Appraiser shall make occasional test weights to check their accuracy.

The duplicate Bill of Entry with particulars duly endorsed shall be sent to the Head Appraiser together with sample packets of the tobacco.

Tobacco imported in tins with the actual weight of the contents shown in the invoice (such as 1 lb. tins, &c.) may be passed under the Head Appraiser's orders only. A sample tin of each of the various sizes shall be forwarded to him for orders. He shall occasionally check the contents by actual weighing which shall be noted on the reverse of the duplicate Bill of Entry.

Bills of Entry for cigars and cigarettes from foreign ports shall be dealt with by the Head Appraiser who will decide whether the whole consignment or a part only shall be brought into the Custom House for examination. Five per cent. of the tins of cigarettes and boxes of cigars of each variety imported shall be examined separately and if found to be of uniform size the contents of one or more tins or boxes shall be counted out and the weight of 100 cigarettes or 100 cigars carefully ascertained by actual weighment.

All tobacco, cigars, and cigarettes (except cigarettes known to weigh less than 3 lbs. per thousand, and tobaccos, cigars, or cigarettes imported in small quantities for personal consumption) shall, in the first instance, be assessed to duty on the basis of actual weighments made at the Custom House and the weights recorded in the Register maintained in the Appraising Branch. Subsequent importations of these articles will be assessed to duty on the basis of previous weighments recorded in the Register. Checkweights will, however, be made periodically (say every three months) to see that the size of the cigarettes or cigars or the capacity of the tins of cigarettes or tobacco have not been altered.

Tobacco, cigars, and cigarettes imported in small quantities for personal consumption need not ordinarily be opened for weighing, but may be assessed to duty on previously recorded weights or provisionally on an estimated average weight subject to amendment if necessary.

## CEYLON.

The duties are levied on the *net* weight of the goods imported. Such goods are always examined—an average examination being made in the case of large consignments, unless satisfactory invoices showing the net weight are produced. The weight of packages, &c., is included.

APPENDIX II.—*continued.*SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES AND AS TO TARE ALLOWANCES—*continued.*CEYLON—*continued.*

In the case of grain and certain other articles, there are recognised tare allowances, the principal of which are as follows :—

## ARTICLES AND TARE ALLOWANCES.

Agerbuty	- - - - -	Per bag	8 lbs.
Anger	- - - - -	Per double bag	8 "
Angoor	- - - - -	" "	8 "
Almonds	- - - - -	" "	8 "
Amhu	- - - - -	Per single bag	4 "
Aniseed	- - - - -	{ Per bundle	14 "
		Per bag	4 "
Beeswax	- - - - -	Per case	28 "
Benjamin	- - - - -	{ Per bundle	14 "
		Per case	21 "
Bran	- - - - -	Per bag	4 "
Cement	- - - - -	Per barrel of 400 lbs.	25 "
Cheakkai	- - - - -	Per double bag	5 "
Chillies, Adrampatam	- - - - -	Per bundle	14 "
" Kilakari	- - - - -	" "	14 "
" Madras	- - - - -	" "	{ 15 lbs. 3 inner bags.
" Paumben	- - - - -	" "	{ 20 " 4 "
" Tuticorin	- - - - -	" "	14 lbs.
Cigarettes	- - - - -	Per 100	1/2 oz.
" Beedies	- - - - -	-	66 3/4 %
Cloves	- - - - -	Per bag	4 lbs.
Coffee	- - - - -	"	2 1/2 "
" (parchment)	- - - - -	"	17 1/2 "
Corainder seed, Bombay	- - - - -	Per bundle	14 "
" " Madras	- - - - -	Per single bag	3 "
" " Tuticorin	- - - - -	Per double bag	6 "
Cummin seed	- - - - -	{ Per bundle	14 "
		Per double bag	8 "
Cutch	- - - - -	{ Per small bag	14 "
		Per large case	28 "
Currants	- - - - -	Per case	14 "
Dates, Bombay	- - - - -	Per bundle	14 "
Fennel seed	- - - - -	{ Per double bag	8 "
		Per bundle	14 "
Figs	- - - - -	"	14 "
Fish, Maldive	- - - - -	Per bag	4 "
" Tuticorin	- - - - -	"	4 "
" Persian Gulf	- - - - -	Per bundle	14 "
" Other kinds	- - - - -	{ Mat bags	7 %
		Cases	7 %
Flour, wheat	- - - - -	Per bag	4 lbs.
" sooji	- - - - -	"	4 "
Fuller's earth	- - - - -	Per bundle	8 "
Garlic	- - - - -	Per bag	6 "

APPENDIX II.—*continued.*

SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES—*continued.*

ARTICLES AND TARE ALLOWANCES.

CEYLON—*cont.*

Gathy wavery	-	-	-	-	-	Per bundle	14 lbs.
Ghee	-	-	-	-	-	{ Per kerosine tin	2 "
						Per half tin	1 "
						Per jar	14 "
Gingelly seed	-	-	-	-	-	Per small bag	4 "
Ginger	-	-	-	-	-	{ Per bag	6 "
						Per bundle	14 "
Gooseberry	-	-	-	-	-	Per bag	8 "
Grain, other than rice, moong, dhol, &c.	-	-	-	-	-	{ Per single bag	2½ "
						Per double bag	4 "
Groundnuts	-	-	-	-	-	Per bag	4 "
Jaggery (mats)	-	-	-	-	-	Per bundle	25 %
Jaggery	-	-	-	-	-	Per pot	14 lbs.
						{ Per case of 2 kerosine boxes	28 "
Jardaloo	-	-	-	-	-	Per double bag	8 "
Kadu	-	-	-	-	-	" "	8 "
Kismis (large)	-	-	-	-	-	Per bundle	14 "
" (small)	-	-	-	-	-	" "	8 "
Mansal	-	-	-	-	-	Per bag	4 "
Mathe seed	-	-	-	-	-	" "	4 "
Oil	-	-	-	-	-	{ Per tin	2 "
						Per cask	20 %
Onions, Bombay	-	-	-	-	-	Per basket	¼ lb.
" Madras	-	-	-	-	-	Per bag	4 lbs.
" Tondi	-	-	-	-	-	Per basket	4 "
" Tuticoriu	-	-	-	-	-	Per bag	10 "
Pepper	-	-	-	-	-	{ Per bundle	4 "
						Per bag	14 "
Poonac	-	-	-	-	-	{ Per bag	2½ "
						Robbins	10 "
Poppy seed	-	-	-	-	-	Per double bag	8 "
Potatoes	-	-	-	-	-	{ Per bag	4 "
						Per case	12 "
Raisins	-	-	-	-	-	Per bag	8 "
						{ Per bundle with wadding	14 "
Rice, Bombay	-	-	-	-	-	Per bag	5 "
" Calcutta	-	-	-	-	-	" "	2 "
" Coast	-	-	-	-	-	" "	5 "
" Karachi	-	-	-	-	-	" "	" "
" Negapatam	-	-	-	-	-	{ Per single bag	2½ "
" Rangoon	-	-	-	-	-	Per double bag	5 "
" Singapore	-	-	-	-	-	{ Per single bag	2½ "
						Per double bag	4 "
Saltpetre	-	-	-	-	-	" "	8 "
Soap	-	-	-	-	-	" "	8 "
Sugar, China	-	-	-	-	-	Per bundle	4 "
" Cuddalore	-	-	-	-	-	Per bag	5 "
" Madras	-	-	-	-	-	Per cloth-lined bag	5 "
" Mauritius	-	-	-	-	-	Per bag	4 "
Sugar candy, Bombay	-	-	-	-	-	Per bundle	10 %
" Kolasagarapatam	-	-	-	-	-	Per case	23 %
" Singapore	-	-	-	-	-	{ Per bundle in mats	8 %
						" "	8 %



APPENDIX II.—*continued.*SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES—*continued.*

## ARTICLES AND TARE ALLOWANCES.

CEYLON— <i>cont.</i>			
Tamarind, Calcutta	- - - -	<i>Per bag</i>	4 lbs.
" Colochel	- - - -	<i>Per double bag</i>	8 "
" Tuticorin	- - - -	" "	8 "
Tobacco, Hooka	- - - -	" "	2 "
" Manufactured	- - - -	<i>Per bag and mat</i> <i>Per bag</i>	6 "
" Unmanufactured	- - - -		8 "
Turmeric, Madras	- - - -	" "	4 "
" Tuticorin	- - - -	" "	4 "
Twine	- - - -	<i>Per bundle</i> <i>Per bale with hoops</i>	6 "
Yarn, Madras	- - - -		85 "
		<i>Per bale</i>	35 "

## MAURITIUS.

The duty is levied upon the net weight of goods imported.

When actual weighing is not resorted to, the net weight is taken from the invoices, and, in cases where these are not produced, the goods under examination are unpacked and weighed.

When the merchandise comprises the value of spools, reels, or other packing which are not separated when the goods are offered for sale, the duty is charged thereon.

## SEYCHELLES.

The duty is levied upon the net weight of goods imported.

In cases where the goods are not actually weighed, the invoice weights are accepted, but these weights are periodically tested.

No duty is claimed on the weight of reels, cards, or packages.

## COMMONWEALTH OF AUSTRALIA.

Duties are levied upon the net weight of goods imported at specific rates, except in certain specified cases provided for in the Tariff (*viz.*, tobacco, bon-bons and confectionery containing trinkets, liquorice, preserved fish, preserved peel in liquid, preserved meat in tins or other air-tight vessels, and framed paper manufactures).

Net weights are determined by stripping the tare and weighing a portion of a consignment, and if the results thus obtained agree with the invoices, the invoices are accepted for the whole consignment; if, however, the results differ from the invoices, further weighings are made.

When goods are invoiced, marked, listed, catalogued, or sold, as of a size or quantity greater than their actual size or quantity, duty is to be charged on such greater size or quantity.

In cases where there is no evidence, apart from the invoice, of reputed quantity or contents, and such invoice shows also the actual quantity or contents, duty may be accepted on such actual quantity or contents.

## TERRITORY OF PAPUA.

Duties are levied upon net weight of goods imported at specific rates, except in certain specified cases provided for in the Tariff (*viz.*, tobacco, preserved fish, preserved meat in tins or other air-tight vessels, and bon-bons and confectionery containing trinkets).

If any dutiable article is imported in the form or shape of a bag, package, box, tin, jar, bottle, or similar thing marked or labelled or commonly sold as containing or reputed to contain a specific quantity of such article, such bag, &c. shall, as against the importer, be deemed to contain such specific quantity.

Spools, reels, cards, &c. are valued together with the merchandise in assessing value for duty, but outside packages, &c. are admitted free.

APPENDIX II.—*continued.*SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES—*continued.*

## DOMINION OF NEW ZEALAND.

Duties are levied on the net weight of goods imported, with the exception of fancy confectionery, tobacco, preserved fish, and jams.

Goods having standard weights, such as preserved herrings, jam, mustard, &c., are usually accepted at invoice weights, subject to an occasional check by weighing gross and deducting the average tare on stripping a few tins.

The only cases in which cards and packages are weighed for duty are those of fancy confectionery, where the internal package as sold to the consumer is weighed in with the confectionery, and cigars and tobacco which include for duty the weight of bands, wrappers, tabs, labels, or similar attachments.

## FIJI.

Specific duties are levied on the net weight of goods imported.

Where, however, any article subject to specific duty is imported in any bag, box, tin, jar, bottle, or any other package intended for retail sale, and marked or labelled or commonly sold as containing a specific quantity of such article, such bag, &c. shall be deemed, as against the importer, to contain such specific quantity.

## FALKLAND ISLANDS.

There are no goods (except tobacco) on which duty is computed by weight on importation into the Colony.

## UNION OF SOUTH AFRICA.

Duties are levied on the net weight of goods imported, subject to the provisions of the General Note made in the Customs Tariff to the effect that—

- (1) 24 reputed half-pints, 12 reputed pints, 6 reputed quarts, and 4 reputed imperial quarts shall be deemed to be not less than 1 gallon;
- (2) Tins, jars, or other receptacles of reputed weight shall be deemed to be not less than such weight.

Importers are advised to have the gross and net weights and tare shown clearly on all invoices, and the information thus given is acted upon when assessing duties, subject to repeated checks by the Examining Officers.

It is also provided that "all tins and other receptacles containing ingredients liable to a rated duty, and to which the General Note in the Customs Tariff as above stated is applicable, must bear, printed conspicuously across *that portion of the label which is usually presented to the public*, the actual weight of the contents, otherwise duty will be levied on the reputed weights or measures."

The General Note to the Tariff is not to be considered as applying to the following articles, the duty on which is to be charged on the actual contents:

- Ghee;
- Gin imported in square-faced bottles;
- Liquor imported in flasks or miniature bottles;
- Tinned sardines;
- Tinned sausages.

[Customs Handbook, 1914.]

## RHODESIA.

Duties are levied on the net weight of goods imported, subject to the provisions of the General Note made in the Customs Tariffs of both Southern and Northern Rhodesia to the effect that—

- (1) 24 reputed half-pints, 12 reputed pints, 6 reputed quarts, and 4 reputed Imperial quarts shall be deemed to be not less than 1 gallon;
- (2) Tins, jars, or other receptacles of reputed weight shall be deemed to be not less than such weight.

It is also provided in a further Regulation issued by the Government of Southern Rhodesia that: "all tins and other receptacles containing ingredients liable to a rated duty, and to which the General Note of the Tariff is applicable, must bear, indelibly stamped on the vessel, as well as printed across the label, the actual weight of the contents, otherwise duty will be levied on the reputed weights or measures."

APPENDIX II.—*continued.*SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES—*continued.*

## NYASALAND PROTECTORATE.

There are no goods on which the duty is computed by weight on importation into the Protectorate.

## UGANDA PROTECTORATE.

Same as "Nyasaland Protectorate."

## EAST AFRICA PROTECTORATE.

Same as "Nyasaland Protectorate."

## ZANZIBAR PROTECTORATE.

Same as "Nyasaland Protectorate."

## SOMALILAND PROTECTORATE.

Same as "Nyasaland Protectorate."

## SUDAN.

There are no goods (except tobacco) on which duty is computed by weight on importation into the Sudan.

## EGYPT.

There are no goods (except tobacco) on which duty is computed by weight on importation into the Protectorate.

There are, however, certain tare allowances in the case of various goods, the duties on which are levied in accordance with fixed import tariff valuations periodically revised. For instance, the tare allowance for bales of cotton yarns and tissues is fixed at 3%, whilst on hessian, jute or hemp sacks the actual tare is deducted from the gross weight of the bales. In the case of Burmah, Saigon and Siam rice, an allowance of 2% is made for sacks exceeding 2 cwt., but no allowance is made for sacks below that weight.

## ST. HELENA.

Duties are levied on tobacco and alcoholic and distilled liquors, and are computed "by measurement only."

## NORTHERN NIGERIA.

Duties are, for the most part, levied at the coast ports of S. Nigeria on the net weight of goods imported.

[Under a Customs Notice published in the Northern Nigeria Gazette of 15th April 1913, it is stated that the *gross* weights of all cotton and other textile goods should be shown on the Invoices and Bills of Entry.]

## SOUTHERN NIGERIA.

Duties are, for the most part, levied on the net weight of the goods imported. Coral, beads, yarn and grey baft are dutiable on the gross weight. The invoice weight is accepted, but verification is made by weighing a percentage of the total quantity imported. Comparison is also made with previous importations.

[Under a Notice issued by the Southern Nigerian Government in September 1911 it was stated that in case goods dutiable by gross weight are packed together with other goods, or with goods of different kinds dutiable by weight, the net weight of such goods shall be increased by 20% for the purpose of assessing the amount of duty leviable on the gross weight at the discretion of the Customs Officer.]

Where the duty is levied on the gross weight of any article no deduction is to be made on account of any packing or package, and the duty is to be assessed on the article including any packing or package.

[It is stated in the Code of Regulations that "packages in which goods are ordinarily imported" are exempt from duty, but such packages do not include the packages in which

APPENDIX II.—*continued.*SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES—*continued.*SOUTHERN NIGERIA—*cont.*

the goods are sold on the market, forming practically a portion of the merchandise, nor the paper coverings in which pieces of cotton, silk, satin, velvet, &c. are made up.

It is further stated in the Code of Regulations that the *gross* weights of all cotton, and other textile goods should be shown on the Invoices and Bills of Entry.]

## GOLD COAST.

Duties are levied on the net weight of the goods imported. Where actual weighing is not resorted to, the invoice weight and tare is accepted.

In the case of goods liable to specific rates of duty, spools, reels, cards, packages, &c., are admitted free of duty.

## SIERRA LEONE.

Duties are levied on the net weight of the goods imported.

The amount is ascertained by weighing, no tare being allowed.

No deduction is made for spools, reels, or cards. Outside packages of every description are admitted free of duty.

## GAMBIA.

Duties are levied on the net weight of goods imported.

Where any question arises the actual content of the package is weighed, and the duty assessed thereon. If no question, however, arises, the net weight as shown on the invoice is accepted.

Such articles as spools, reels, and cards, &c., are subject to *ad valorem* rates of duty and, consequently, their weight need not be taken into consideration.

## DOMINION OF CANADA.

The Canadian Government states that duty is levied in accordance with the provisions of the Tariff, there being no general rule as to whether duties are levied on the gross or net weight of goods on importation.

For tare and draft allowances in regard to sugar, see "sugar" in body of this Return.

The Tariff provides for the duties leviable on coverings, inside and outside, used in covering or holding goods imported therewith.

The term "coverings" is held to include packing boxes, crates, casks, cartons, wrapping, sacks, bagging, rope, twine, straw, or other articles used in covering or holding goods imported therewith, and the labour and charges for packing such goods, subject to regulations prescribed by the Minister of Customs.

## NEWFOUNDLAND.

Customs duties on goods subject to specific rates of duty are levied on the net weight of the goods imported, as shown by the invoice, but test weight is made of a portion or whole of the goods as the Customs Department may find necessary.

The usual coverings (except receptacles capable of holding liquids) containing goods subject to specific duty only are admitted free of duty.

The term "coverings" includes the same articles as specified for the "Dominion of Canada" above.

In making entry for goods enclosed by dutiable coverings, *e.g.*, carboys, casks, flasks, bottles, and cases, such coverings are subject to fixed valuations.

Straw wrappings, when used as outside coverings on dutiable goods, and when not included in the cost of the goods, are valued at half their cost at the port of export.

Crates in which earthenware is packed (including straw) are valued at one-fourth their cost at the port of export.

## BAHAMAS.

Duties are levied on the invoiced weight of the goods imported, *i.e.*, the net weight, excluding packages containing them.

Goods are not weighed, and there is no tare allowed.

APPENDIX II.—*continued.*SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES—*continued.*

## TURKS AND CAICOS ISLANDS.

Duties are levied on the net weight of the goods imported. Duty is calculated on the weight given in the invoice after inspection by the Customs officer. If any dispute or question arises the articles are weighed.

The packages containing the goods are not charged to duty according to weight, but are subject to the general *ad valorem* rate of duty.

## JAMAICA.

Duties are levied on the net weight of the goods imported.

When there is no reason to doubt the accuracy of the invoice weights, the invoice tare is allowed. By frequent test the tares of certain goods have been found to vary very little. Tares are fixed by the Landing Surveyor on various articles, such as bacon and hams, butter, cheese, lard, corn, bread and biscuits, salt, and tobacco, for particulars of which see the body of this Return.

As regards the coverings of the articles, the ordinary outside casing of any goods liable to a rated duty is exempt from duty. In the case of goods, however, liable to duty on the value thereof, the value of all outside and inside coverings or receptacles containing such goods, together with the value of all labels, wrappers, or other attachments are deemed to be a portion of the value of such goods for duty and included in such value; provided, that all packages or coverings containing either free or rated goods, apparently designed for use other than in the importation of the goods they contain, shall be subject to the same rate of duty as would thereon be levied if imported empty or separate from their contents.

All outside packages containing mixed goods (*i.e.*, goods liable to rated and *ad valorem* duties) are liable to *ad valorem* duty, and when the packages contain *ad valorem* and free goods, the outer package is liable to the same rate of duty as such *ad valorem* goods.

## CATMAN ISLANDS.

There are no goods on which the duty is computed by weight on importation into the Dependency.

## ST. LUCIA.

Duties are levied on the net weight of goods imported.

The duties are levied either on the actual net weight after weighing or on the net weight as stated in the invoice. There are no tare allowances accorded in any case. No duty is charged on spools, reels, cards, &c. used for goods paying specific duty, as their weight is not included in that of such goods.

[Under Act No. 1 of 1912 (sec. 8) it is, however, provided that if any article liable to a specific duty is imported in any bag, box, tin, jar, bottle or any other package intended for retail sale and marked or labelled or commonly sold as containing or commonly reputed to contain, a specific quantity of the article, the bag, &c., shall be deemed as against the importer, to contain such specific quantity. In all cases where the package is not so marked, the duty, if payable on weight may, in the discretion of the Treasurer, be calculated on the gross weight of such package and its contents.]

## ST. VINCENT.

Duties are always levied on the net weight of goods imported.

In most instances, duties are calculated on invoices, which invariably show the net weight. Many invoices also show the tare.

In the case of articles imported regularly, there is a recognised tare (the average weight of the package).

In the case of barrels, the tare is 20 lbs.; sugar bags, 4 lbs.; rice bags, 3 lbs.

Test examinations are also resorted to at intervals, when both contents and packages are weighed. The tare in every instance is one adopted after frequent test of the weight.

The weight of spools, reels, cards, &c. is disregarded when duty is being calculated. The articles of merchandise, of which they form a part, are subject to *ad valorem* duty, and these articles are regarded as being included in the cost of goods imported.

Packing cases are admitted free of duty.

APPENDIX II.—*continued.*SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES—*continued.*

## BARBADOS.

Duties are levied on the net weight of the goods imported.

When the goods are not actually weighed, duty is levied and tare allowance made on knowledge gained by practical experience.

Spools, reels, cards, &c., are subject to *ad valorem* duty, and the duty is collected thereon if they are the inner packages.

## GRENADA.

Duties are levied on the net weight of the goods imported.

Invoiced weights are accepted, but in case of doubt, weighing is resorted to.

Spools, reels, cards, &c., are subject to *ad valorem* duty.

## LEEWARD ISLANDS.

Duties are levied on the net weight of goods imported.

The shippers' invoice weights are accepted.

In the case of goods subject to specific duties, spools, reels, cards, &c., used in connection therewith, are admitted free of duty, but when used as part of merchandise liable to *ad valorem* rates, such articles are subject to duty.

## TRINIDAD AND TOBAGO.

Duties are levied on the net weight of goods imported.

Actual weighing of goods paying specific duty is always resorted to, and tare allowance arrived at in each case.

Spools, cards, reels, &c., forming part of merchandise imported are subject to *ad valorem* duty. The packages or coverings in which any articles are contained, being the usual or proper packages or coverings, but not including the cans, tins, bottles, cases, boxes, or other receptacles or coverings enclosing or containing any articles or substances liable to duty on importation according to the value thereof, are exempted from duty.

[It is provided under sec. 7 of Ordinance No. 10 of 1913 that if any article subject to the payment of specific duty is imported in any bag, box, tin, jar, bottle, or any other package intended for sale and marked or labelled, or commonly sold as containing or commonly reputed to contain a specific quantity of such article, such bag, box, tin, jar, bottle or any other package as aforesaid, shall be deemed, as against the importer, to contain such specific quantity. In all cases where such package is not so marked or labelled or commonly sold or reputed, the duty, if payable by weight, shall be calculated on the gross weight of such package and its contents.]

## BERMUDA.

Duties are levied on the net weight of goods imported. For the few goods liable to duty by weight in Bermuda, the net weight as shown on the invoice is accepted. In cases of doubt actual weighing of the goods is resorted to. No regulations have been issued on the subject.

As regards the inclusion of the weight of spools, reels, cards, packages, &c. for duty purposes, tobacco, cigars and cigarettes are the only goods liable to specific duty by weight which are affected, and the weight of packages is not included for purposes of duty.

## BRITISH HONDURAS.

Duties are levied on the net weight of goods imported, and the invoices of such goods are relied upon to obtain the net weights.

As regards spools, reels, and cards it is stated that all goods imported on such articles pay *ad valorem* duty, so there is no occasion to consider their weights.

## BRITISH GUIANA.

Duties are levied on the net weight of the goods imported, except that if any article subject to the payment of a specific duty is imported in any bag, box, tin, jar, bottle, or other package intended for retail sale and marked or labelled or commonly sold as containing, or commonly reputed to contain, a specific quantity of such article, such bag, &c. shall be deemed, as against the importer, to contain such specific quantity. In all cases where such package is not so marked or labelled, or commonly sold or reputed, the duty (if payable on weight) shall be calculated on the gross weight of such package and its contents.

APPENDIX II.—*continued.*SUMMARY OF REGULATIONS AS TO LEVYING OF CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES—*continued.*BRITISH GUIANA—*cont.*

In cases where the weight for duty is not arrived at by actually weighing the goods *net*, a test check of the quantity entered by the importer is made by weighing a percentage *gross* and making an estimated allowance for the tare. If the results closely approximate the quantity entered by the importer, such account is accepted for revenue purposes, but where an appreciable difference is found, a percentage of the goods is weighed *net* and the account for duty raised upon the whole consignment accordingly.

Articles such as spools, reels, cards, packages, &c. which form part of the merchandise in the condition in which it is offered for sale are not charged with duty, except in the following cases :—

Goods packed in trunks and canisters, hogsheads and puncheons not containing tobacco, coals, lime, wines or spirits, and inner packages of a fancy description. Such articles are charged at the *ad valorem* rate of duty.

It is stated in the "Customs Regulations, 1912" (par. 122) that the undermentioned articles, which are weighed *gross*, are usually accorded the following tare allowances :—

Articles.	Usual average tare.
Arrowroot in barrels - - - - -	20 lbs. per barrel.
Bacon and hams - - - - -	As marked.
Bran and pollard in bags - - - - -	2 or 3 lbs. per bag.
Bread and biscuits in barrels - - - - -	20 lbs. per barrel.
Butter in firkins - - - - -	21 lbs. per firkin.
Currants and raisins in boxes - - - - -	Invoice tare (if satisfied).
Dholl and flour in bags - - - - -	3 lbs. per bag.
Flour in barrels - - - - -	20 lbs. per barrel.
Ghee in tins - - - - -	3 lbs. per tin.
Ginger in bags - - - - -	3 lbs. per bag.
Herrings, smoked, in boxes - - - - -	1½ lbs. per box.
Oats in bags - - - - -	2 or 3 lbs. per bag.
Rice in Bags - - - - -	} 3 lbs. per bag.
Sago in Bags - - - - -	
Salt, fine, in bags - - - - -	
" coarse in bags - - - - -	2 or 3 lbs. per bag.
Seeds (dutiable) in bags - - - - -	3 lbs. per bag.
Tapioca in bags - - - - -	3 or 4 lbs. per bag.
Turmeric - - - - -	3, 4 or 5 lbs. per bag.

## GIBRALTAR.

Tobacco is the only article on which duty is leviable according to weight.

The duty thereon is levied on the net weight imported. Actual weighing is, as a rule, resorted to, but on large consignments invoice weights are accepted after verification by testing the actual weight of a given number of bales, boxes, &c. varying from 10% to 20% of the total. Tare allowances are accepted as shown on the invoice, but, in case of doubt, the actual tare is verified.

## MALTA.

Duties are levied on the net weight of the goods imported. Actual weighing of the goods is always resorted to. In the case of goods imported in sacks of uniform size, only a percentage of the sacks are weighed, the remainder being calculated on the weight thus obtained. The tare of each consignment is generally tested. When goods, however, are shipped by English or American firms, the tare shown on the invoice is accepted if the Customs Officer is satisfied.

In the case of packages, &c. which form part of the merchandise in the condition in which it is offered for sale, the net weight of one or two packages is ascertained, and on the result thus obtained the duty on the whole parcel is calculated.

Goods subject to duty in Malta are not such as need be imported on spools, reels, or cards.

APPENDIX II.—*continued.*

SUMMARY OF REGULATIONS AS TO LEVYING CUSTOMS DUTY ON THE GROSS OR NET WEIGHT OF GOODS IMPORTED AT SPECIFIC RATES, AND AS TO TARE ALLOWANCES—*continued.*

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CYPRUS.

Duties are levied on the net weight of goods imported, which is arrived at by estimation.

There are no specific duties leviable on spools, reels, cards, packages, &c. when forming part of merchandise in condition in which it is offered for sale.

FEDERATED AND NON-FEDERATED MALAY STATES.

No rules or regulations have been made as to gross or net weights, nor as to tare allowances. As regards tobacco imported into the Federated Malay States, the following departmental instructions have been issued:—

When the packages have been weighed gross weight, the tare is fixed by the Customs Officer.

Weights may be determined by invoice or examination.

STATE OF NORTH BORNEO.

Duties are levied on the net weight of the goods imported. Weighing is always resorted to, except in such cases where the tare allowance is well known from previous weighing operations.

There is no rule regarding the inclusion or exclusion for duty purposes of the weight of spools, reels, cards, and packages, &c., as these articles are subject to *ad valorem* duties.

SARAWAK.

Tobacco and salt are the only articles imported direct from a foreign port on which duties are leviable according to weight.

The duty thereon is levied upon the net weight imported. Fifty cigarettes in tins are estimated as equal to  $\frac{1}{4}$  lb., 100 as  $\frac{1}{2}$  lb., &c. The weights of coverings and cases of other tobacco, as well as of salt, have been ascertained, and deductions are made accordingly as the variations are very slight.

BRITISH SOLOMON ISLANDS PROTECTORATE.

In the case of specific duties, the net weight or contents is taken.

TONGAN ISLANDS PROTECTORATE.

Duties are levied on the net weight on all classes of goods imported at specific rates. There are no tare allowances.

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## APPENDIX III.

### BRITISH INDIA.

Provision is made for the imposition of *additional* (Acts Nos. 14 of 1899 and 12 of 1903) and *special* (Acts Nos. 8 of 1903 and 11 of 1904) duties on sugar imported into British India from such countries as grant bounties on the production or exportation of sugar.

At the present time there are no additional or special duties levied on bounty-fed sugar imported into British India.

In the case of *Russia*, however, it is provided that the following *special* duties leviable on sugar of *Russian* origin are only remitted when such sugar is imported into British India direct from the country of production, or through another country which is also a party to the Brussels Sugar Convention of 1903 without having been transhipped at, or unloaded in, or carried through, any country which is not a party to the Convention. Such sugar must be accompanied by the prescribed certificate of origin. (Customs Circular No. 6 of 1908.)

COUNTRIES.	KINDS OF SUGAR.	SPECIAL DUTIES. (See NOTE above.)	
		Local Currency.	English Equivalent.
	<b>SPECIAL DUTIES.</b>		
RUSSIA	Refined sugar - - <i>Per cent.</i>	Rupees. annas. pies.	<i>s. d.</i>
		9      10      2	12 0½
	Unrefined sugar - - "	5      15      10	7 11½

APPENDIX III.—*continued.*

## BRITISH SOUTH AFRICA

(UNION OF SOUTH AFRICA AND RHODESIA (d)).

## RATES OF Additional DUTIES LEVIABLE ON SUGAR IMPORTED INTO BRITISH SOUTH AFRICA AND UPON WHICH BOUNTIES ARE GRANTED IN THE COUNTRY OF ORIGIN.

Provision is made, in the Tariffs for the Union of South Africa and Rhodesia, that in the case of sugar upon which bounties are granted in the country of origin, an ADDITIONAL DUTY equal to the amount of such bounty shall be levied on such sugar on its importation into the Union of South Africa and Rhodesia, respectively.

The following are the rates of ADDITIONAL DUTIES leviable on sugar imported from the under-mentioned Countries:—

COUNTRIES.	ADDITIONAL DUTIES TO BE LEVIED.		
	Raw Sugar.	Refined Sugar.	Candied Sugar.
COMMONWEALTH OF AUSTRALIA . . . . .	<i>s. d.</i> 3 0 (a)	<i>s. d.</i> 3 0 (a)	<i>s. d.</i> 3 0 (a)
SPAIN . . . . .	7 11	7 11	—
JAPAN . . . . .	—	—	0 11½
ROUMANIA . . . . .	5 6	7 3	—
RUSSIA . . . . .	2 2½	2 11½	—
BRAZIL . . . . .	12 11	12 6	—
CHILI . . . . .	2 1½	4 9	—
ARGENTINE REPUBLIC . . . . .	5 5	7 2 (b)	3 9
COSTA RICA :			
White sugar . . . . .	7 4	7 4	—
All others . . . . .	5 5½	5 4	—
NICARAGUA . . . . .	12 6	12 5	—
MEXICO . . . . .	1 1	1 1	—
MOZAMBIQUE, PORTUGUESE PROVINCE OF . . . . .	4 10 (c)	4 8 (c)	—

(a) When produced by white labour from cane sugar grown in the Commonwealth. The additional duty is not levied on Australian sugar imported into Rhodesia.

(b) Including all of a polarization of 96° or over.

(c) In the case of the Union of South Africa, this surtax only applies to Mozambique sugar when imported into the Provinces of the Cape of Good Hope, Orange Free State and Natal.

(d) *i.e.*, Southern Rhodesia and that portion of the Territory of Northern Rhodesia lying outside the Congo Basin. The Administrators of Southern and Northern Rhodesia are empowered to suspend the whole surtax on bounty-fed sugar imported into those Territories. Such surtax is suspended in Northern Rhodesia by Government Notice No. 37 of 1915, and in Southern Rhodesia by Government Notice No. 477 of 1914.

*Note.*—It is stated in a Notice issued by the Government of the Union of South Africa in the Customs Handbook, 1914, that importers of any sugar into the Union for consumption, refining or manufacture must produce to the proper Custom Officers at the election of the latter:—

- (i) A signed statement by the suppliers on the invoice or otherwise;
- (ii) A certificate of origin in prescribed form duly signed by the producers or manufacturers; or
- (iii) Such other or further evidence as may be required, proving the country of origin or manufacture of the said sugar.

In the case of refined sugar coming from a factory established in a State not contracting to the withholding of bounties under the Brussels Sugar Convention, evidence must be adduced that such factory is not utilizing sugar originating in a State liable to the surtax.

As the United Kingdom of Great Britain and Ireland is no longer a signatory to the Brussels Sugar Convention, all sugar emanating therefrom must be accompanied by the evidence prescribed, showing that it has not originated in a bounty-granting State, failing which it will be dealt with as provided below.

The Commissioners of Customs of the United Kingdom will, upon application, be prepared to issue certificates of origin for sugar exported therefrom whether manufactured in the United Kingdom or elsewhere (other than sugar in transit), and such certificates if not showing the sugar as originating from a bounty-granting State will be accepted as entitling it to be imported free of surtax.

If the evidence required by the preceding regulations be not forthcoming at the time of importation, then either—

- (i) The goods must be re-exported under Customs supervision; or
- (ii) Deposited under detention in an approved warehouse; or
- (iii) A deposit lodged with the Customs Department, to cover the then highest existent rate of surtax.

The following is a list of States signatory to the Brussels Sugar Convention that have engaged to withhold bounties from the production or export of sugar, which product whether grown or only manufactured therein is admitted free of surtax—

Austria-Hungary.  
Belgium.  
France.

Germany.  
Holland.  
Luxemburg.

Peru.  
Sweden.  
Switzerland.

Similar regulations are issued for Rhodesia regarding the requirement of—

- (i) A certificate of origin duly signed by the exporters, producers or manufacturers in prescribed form; or
- (ii) Such other or further evidence as the officer of Customs may require, proving the country of origin or manufacture of the sugar imported.

## APPENDIX IV.

### COPYRIGHT LAWS AND REGULATIONS.

#### BRITISH INDIA.

The "Imperial Copyright Act, 1911," applies. (Proclamation, dated 30th October 1912.)

The "Imperial Copyright Act, 1911" is modified and amended by the Indian "Copyright Act, 1914," (No. 3 of 1914), which extends to the whole of British India (including British Baluchistan, the District of Angul, and the Sonthal Parganas). Under this Act it is provided, with regard to the importation of copyright works, that—

"Copies made out of British India of any work in which copyright subsists which, if made in British India, would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Chief Customs Officer as defined in the Sea Customs Act, 1878, that he is desirous that such copies should not be imported into British India, shall not be so imported; and shall, subject to the provisions of this section, be deemed to be prohibited imports within the meaning of section 18 of the Sea Customs Act, 1878.

"Before detaining any such copies, or taking any further proceedings with a view to the confiscation thereof, such Chief Customs Officer, or any other officer appointed by the Local Government in this behalf, may require regulations under this section, whether as to information, security, conditions, or other matters, to be complied with, and may satisfy himself in accordance with those regulations that the copies are such as are prohibited by this section to be imported.

"The Governor-General in Council may, by notification in the Gazette of India, make regulations, either general or special, respecting the detention and confiscation of copies, the importation of which is prohibited by this section, and the conditions, if any, to be fulfilled before such detention and confiscation, and may, by such regulations, determine the information, notices and security to be given, and the evidence requisite for any of the purposes of this section, and the mode of verification of such evidence.

"The regulations may apply to copies of all works the importation of copies of which is prohibited by this section, or different regulations may be made respecting different classes of such works.

"The regulations may provide for the informant reimbursing the Secretary of State for India in Council all expenses and damages incurred in respect of any detention made on his information and of any proceedings consequent on such detention; and may provide that notices given under the Copyright Act to the Commissioners of Customs and Excise of the United Kingdom and communicated by that authority to any authority in British India shall be deemed to have been given by the owner to the said Chief Customs Officer.

"This section shall have effect as the necessary modification of section 14 of the Imperial Copyright Act."

#### STRAITS SETTLEMENTS (including LABUAN).

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 1st July 1912.)

[It is provided under Ordinance No. 18 of 1914 that copies made out of the Colony of any work in which copyright subsists which, if made in the Colony, would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Registrar of Imports and Exports that he is desirous that such copies should not be imported into the Colony, shall not be so imported, and if such copies shall be imported into the Colony, they shall be declared to be forfeited by the Police Court before which proceedings shall be taken by the Registrar of Imports and Exports, and may be destroyed or otherwise disposed of as the Governor in Council may direct.

Before detaining such copies, or taking any further proceedings with a view to the forfeiture thereof, the Registrar of Imports and Exports may require the Regulations under this Ordinance, whether as to information, conditions, or other matters, to be complied with, and may satisfy himself in accordance with those Regulations that such copies are such as are prohibited by the Ordinance to be imported.]

APPENDIX IV.—*continued.*COPYRIGHT LAWS AND REGULATIONS—*continued.*

## CEYLON.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 11th June 1912.)

The "Imperial Copyright Act, 1911" is supplemented by Ordinance No. 20 of 1912, which prescribes the penalties for dealing with infringing copies of copyright works.

[Under the "Customs Amendment Ordinance," No. 5 of 1914," the importation is prohibited of books wherein the copyright shall be first subsisting, first composed or written or printed in the United Kingdom, and printed or reprinted in any other country, and of which notice that copyright subsists shall have been given by the proprietor to the Commissioners of Customs, London.]

## MAURITIUS.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 28th June 1912.)

[It is provided, under Ordinance No. 13 of 1914, that copies made out of the Colony of any work in which copyright subsists which, if made in the Colony, would infringe copyright under the Copyright Act, 1911, and as to which the owner of copyright gives notice in writing by himself or his agent to the Collector of Customs, that he is desirous that such copies should not be imported into the Colony, shall not be so imported, and shall, subject to the provisions of this article, be deemed to be prohibited imports within the meaning of the Customs Ordinance, 1892.]

Before detaining any such copies, or taking any further proceedings with a view to the forfeiture thereof, the Collector of Customs may require the regulations under this article, whether as to information, conditions, or other matters, to be complied with, and may satisfy himself in accordance with those regulations that the copies are such as are prohibited by this article to be imported.

The Governor in Executive Council is empowered to make regulations for the purpose of carrying out the provisions of the Ordinance, whilst penalties are prescribed for dealing with infringing copies of copyright works.]

## SEYCHELLES.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 21st June 1912.)

[Under the "Copyright Ordinance, 1914" (No. 18 of 1914) provision is made for the prohibition of the importation of infringing copies of copyright works similar to that in the Colony of Mauritius (*see above*).]

## HONG KONG.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 28th June 1912.)

[The Copyright Ordinances Nos. 17 of 1901 and 14 of 1910 are repealed by Ordinance No. 24 of 1912.]

## WEIHAIWEI.

It is provided under Ordinance No. 4 of 1914 that copies made out of the Territory of Weihaiwei of any work in which copyright subsists, which, if made in the Territory, would infringe copyright and as to which the owner of the copyright gives notice in writing by himself or his agent to the Commissioner that he is desirous that such copies should not be imported into the Territory, shall not be so imported, and shall, subject to the provisions of the Ordinance, be forfeited and may be destroyed or otherwise disposed of as the Commissioner may direct.

Before detaining any such copies or taking any further proceedings with a view to the forfeiture thereof, the Commissioner may require the regulations under this Ordinance, whether as to information, conditions, or other matters, to be complied with, and may satisfy himself in accordance with those regulations that the copies are such as are prohibited by this Ordinance to be imported.

## COMMONWEALTH OF AUSTRALIA.

*Importation of Reprints of British Copyright Works prohibited.*—The importation is prohibited of any reproduction, except by permission of the proprietor of the copyright, of any work copyrighted in the King's Dominions, and of the existence of which copyright and date of its expiration written notice has been given to the Minister of State

APPENDIX IV.—*continued.*COPYRIGHT LAWS AND REGULATIONS—*continued.*COMMONWEALTH OF AUSTRALIA—*continued.*

for the Commonwealth administering the Customs by or on behalf of the proprietor of such copyright. (Section 52(a) of the Customs Act No. 6 of 1901.)

The "Imperial Copyright Act, 1911," has been adopted, with certain modifications, in the Commonwealth by Act No. 20 of 1912.

With regard to the importation of copyright works the Act provides that—

"Copies made out of the Commonwealth of any work in which copyright subsists which, if made in the Commonwealth, would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Comptroller-General of Customs, that he is desirous that such copies should not be imported into the Commonwealth, shall not be so imported; and shall, subject to the provisions of this section, be deemed to be prohibited imports within the meaning of the Customs Act, 1901-10.

"Before detaining any such copies, or taking any further proceedings with a view to the forfeiture thereof, the Comptroller-General of Customs or the Collector of Customs for the State may require regulations under this section whether as to information, conditions, or other matters, to be complied with, and may satisfy himself in accordance with those regulations that the copies are such as are prohibited by this section to be imported.

"The Governor-General may make regulations, either general or special, respecting the detention and forfeiture of copies, the importation of which is prohibited by this section, and the conditions, if any, to be fulfilled before such detention and forfeiture, and may, by such regulations, determine the information, notices and security to be given, and the evidence requisite for any of the purposes of this section, and the mode of verification of such evidence.

"The regulations may apply to copies of all works the importation of copies of which is prohibited by this section, or different regulations may be made respecting different classes of such works.

"The regulations may provide for the informant reimbursing the Comptroller-General of Customs or the Collector of Customs for the State all expenses and damages incurred in respect of any detention made on his information and of any proceedings consequent on such detention, and may provide for notices under the "Copyright Act, 1905" being treated as notices given under this section, and also that notices given to the Commissioners of Customs and Excise of the United Kingdom and communicated by them to the Comptroller-General of Customs shall be deemed to have been given by the owner to the Comptroller-General.

"This section shall have effect as the necessary modification of section 14 of the British Copyright Act" (Section 10 of the Copyright Act, No. 20 of 1912.)

## TERRITORY OF PAPUA.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 14th January 1913.)

## DOMINION OF NEW ZEALAND.

*Importation of Reprints of Copyright Works prohibited.*—Copies made out of New Zealand of any work in which copyright subsists which if made in New Zealand would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Minister of Customs that he is desirous that such copies should not be imported into New Zealand, shall not be so imported, and shall, subject to the provisions of this section, be deemed to be prohibited imports within the meaning of the Customs Law Act, 1908. For the purposes of this section notices given to the Commissioners of Customs and Excise of the United Kingdom, and communicated by them to the Minister of Customs, shall be deemed to have been given by the owner to the Minister of Customs.

Before detaining any such copies, or taking any further proceedings with a view to the forfeiture thereof, the Minister of Customs may require the regulations under this section, whether as to information, conditions, or other matters, to be complied with, and may satisfy himself in accordance with those regulations that the copies are such as are prohibited by this section to be imported.

There shall be publicly exposed in the office of the Collector of Customs at every port in New Zealand, lists of all works in which copyright subsists, and as to which the owner

APPENDIX IV.—*continued.*COPYRIGHT LAWS AND REGULATIONS—*continued.*DOMINION OF NEW ZEALAND—*continued.*

of the copyright by himself or his agent has duly given a notice to the Minister of Customs pursuant to the first section above.

The Governor-in-Council is empowered to make regulations, either general or special, respecting the detention and forfeiture of copies the importation of which is prohibited, and also as to the information, notices and security to be given, and the evidence requisite, for any purposes of this section, and the mode of verification of such evidence.

*Duration of Copyright.*—The term for which copyright shall subsist shall, except as otherwise expressly provided, be the life of the author and a period of 50 years after his death, provided that at any time after the expiration of 25 years, or in the case of a work in which copyright subsists at the commencement of this Act (*viz.*, 1st April 1914) 30 years, from the death of the author of a published work, copyright in the work shall not be deemed to be infringed by the reproduction of the work for sale if the person reproducing the same proves that he has given the prescribed notice in writing of his intention to reproduce the work, and that he has paid in the prescribed manner, to or for the benefit of the owner of the copyright, royalties in respect of all copies of the work sold by him calculated at the rate of 10 per cent. on the price at which he publishes the work. (Act No. 4 of 1913.)

[*Note.*—Under an Order in Council, dated 27th March 1914, various Regulations are prescribed to be observed under the "Copyright Act, 1913."

Under a further Order in Council of 27th March 1914, as amended by Order in Council of the 29th June 1914, the "Copyright Act, 1913," was extended to works first published in the various British Dominions and certain Foreign Countries.]

## III.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 27th May 1912.)

[It is provided under Ordinance No. 22 of 1914 that in the case of copies which infringe copyright and as to which the owner of the copyright gives notice in writing by himself or his agent to the Commissioner of Customs and Excise of the United Kingdom under the provisions of Section 14 (1) of the "Imperial Copyright Act, 1911," such notice if communicated by the said Commissioner of Customs and Excise to the Receiver General shall be deemed to be a notice given under the provisions of Section 104 (1) of the Customs Regulations Ordinance, 1881, and any such copy referred to in the Notice shall be deemed a prohibited import, and may be dealt with as provided for in the Customs Regulations Ordinance aforesaid.]

In cases where the owner of copyright gives the aforesaid notice in writing by himself or his agent in the first instance to the Receiver General, it shall be lawful for him to require the person giving such notice—

- (1) to furnish further information, verified by statutory declaration, if required;
- (2) to make a deposit sufficient to cover any expense which may be incurred or to indemnify the said Receiver-General against any damage incurred in respect of any action taken in consequence of such notice.]

## UNION OF SOUTH AFRICA.

*Importation of Reprints of Copyright Books prohibited.*—The importation is prohibited of printed books, music and newspapers which are unauthorised prints of any works which are copyright in the United Kingdom or the Union or any British Possession. (Section 23 (e) of the Customs Management Act No. 9 of 1913.)

## SWAZILAND.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 16th July 1912.)

[It is provided under Proclamation No. 18 of 1914, that copies made out of Swaziland of any work in which copyright subsists, which, if made in Swaziland would infringe copyright, and as to which the owner of the copyright has given notice in writing by himself or his agent to the Resident Commissioner that he is desirous that such copies should not be imported into Swaziland, shall not be so imported, and, if imported, may be detained by the written order of the Resident Commissioner, and the provisions of Section 3 of the Customs Amendment Ordinance, 1906 (No. 4 of 1906), of the Transvaal as in force in Swaziland are hereby made applicable to the importation of such copies as if they were included among the articles mentioned in that section.]

Provision is made under Proclamation No. 19 of 1914 for penalties to be imposed on any person dealing with infringing copies of works in which copyright subsists.]

APPENDIX IV.—*continued.*COPYRIGHT LAWS AND REGULATIONS—*continued.*

## BASUTOLAND.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 16th July 1912.)  
 [Proclamation No. 14 of 1914 makes provision for the prohibition of the importation of infringing copies of copyright works, similar to the provisions of Proclamation No. 18 of 1914 for Swaziland (*see* preceding page).]

Proclamation No. 15 of 1914 specifies the penalties to be imposed on any person for dealing with infringing copies of works in which copyright subsists.]

## BECHUANALAND PROTECTORATE.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 16th July 1912.)  
 [Proclamation No. 16 of 1914 makes provision for the prohibition of the importation of infringing copies of copyright works similar to the provisions of Proclamation No. 18 of 1914 for Swaziland (*see* preceding page).]

Proclamation No. 17 of 1914 specifies the penalties to be imposed on any person for dealing with infringing copies of works in which copyright subsists.]

## NORTHERN RHODESIA.

The "Imperial Copyright Act, 1911," applies (Proclamation No. 11 of 1912, dated 16th July 1912).

[Proclamation No. 7 of 1914 makes provision for the prohibition of the importation of infringing copies of copyright works similar to the provisions of Proclamation No. 12 of 1914 for Southern Rhodesia (*see* below).]

Proclamation No. 8 of 1914 specifies the penalties to be imposed on any person for dealing with infringing copies of works in which copyright subsists.]

## SOUTHERN RHODESIA.

The "Imperial Copyright Act, 1911," applies. (Proclamation No. 34 of 1912, dated 16th July 1912.)

[It is provided under Proclamation No. 12 of 1914, that copies made out of Southern Rhodesia of any work in which copyright subsists which if made in Southern Rhodesia would infringe copyright, and as to which the owner of the copyright has given notice in writing by himself or his agent to the Comptroller of Customs that he is desirous that such copies should not be imported into Southern Rhodesia, shall not be so imported, and if imported may be detained by the written order of the Comptroller of Customs, and the provisions of section 16 of the Customs Union and Tariff Ordinance 1906 (No. 121906) are hereby made applicable to the importation of such copies as if they were included among the articles in that section.

Provision is made under Proclamation No. 13 of 1914 for penalties to be imposed on any person dealing with infringing copies of works in which copyright subsists.]

## NYASALAND PROTECTORATE.

The "Imperial Copyright Act, 1911," applies. (Proclamation (No. 6 of 1912) dated 28th June 1912.)

[Under Ordinance No. 6 of 1914, as amended by Ordinance No. 7 of 1915, it is provided, *inter alia*, that copies made out of the Protectorate of any work in which copyright subsists which if made in the Protectorate would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Comptroller of Customs that he is desirous that such copies should not be imported into the Protectorate, shall not be so imported, and shall be deemed to be prohibited imports within the meaning of the Customs Ordinance, 1906.]

## UGANDA PROTECTORATE.

The "Imperial Copyright Act, 1911," applies. (Proclamation, No. 290 of 1912, dated 1st July 1912.)

[It is provided under Ordinance No. 9 of 1915, which is deemed to be supplemental to the "Imperial Copyright Act, 1911," that if any person knowingly imports for sale or hire into the Protectorate any infringing copy of any work in which copyright subsists he shall be guilty of an offence, and shall be subject to certain prescribed penalties.]

APPENDIX IV.—*continued.*COPYRIGHT LAWS AND REGULATIONS—*continued.*

## EAST AFRICA PROTECTORATE.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 1st July 1912.)

## SOMALILAND PROTECTORATE.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 29th June 1912.)

## ST. HELENA.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 3rd May 1912.)

## NORTHERN NIGERIA.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 1st July 1912.)

## SOUTHERN NIGERIA.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 1st July 1912.)

## GOLD COAST.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 10th June 1912.)

[Under Ordinance No. 19 of 1914 it is provided that copies made out of the Colony of any work in which copyright subsists, which, if made in the Colony would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Comptroller of Customs that he is desirous that such copies should not be imported into the Colony, shall not be so imported, and shall, subject to the provisions of this section, be deemed to be prohibited imports within the meaning of section 48 of "The Customs Ordinance, 1876."

Before detaining any such copies or taking any further proceedings with a view to the forfeiture thereof, the Comptroller of Customs may require the regulations under this section, whether as to information, conditions, or other matters to be complied with, and may satisfy himself in accordance with those regulations that the copies are such as are prohibited by this section to be imported.

Penalties are also prescribed for dealing with infringing copies of any work in which copyright subsists.]

## SIERRA LEONE.

The "Imperial Copyright Act, 1911," applies. (Order in Council dated 24th June 1912 and Proclamation dated 29th June 1912.)

[It is provided under Ordinance No. 12 of 1914 that copies made out of the Colony and Protectorate of Sierra Leone of any work in which copyright subsists, which, if made in the Colony or Protectorate would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Comptroller of Customs that he is desirous that such copies should not be imported into the Colony or Protectorate, shall not be so imported, and shall, subject to the provisions of the Ordinance be deemed to be goods absolutely prohibited to be imported within the meaning of section 57 of the Sierra Leone "Customs Consolidation Ordinance, 1902."

Before detaining any such copies or taking any further proceedings with a view to forfeiture thereof, the Comptroller of Customs may require the regulations whether as to information, conditions, or other matters to be complied with, and may satisfy himself in accordance with those regulations that the copies are such as are prohibited to be imported.

Penalties are also prescribed for importing infringing copies of any work in which copyright subsists.]



APPENDIX IV.—*continued.*COPYRIGHT LAWS AND REGULATIONS—*continued.*

## GAMBIA.

The "Imperial Copyright Act, 1911," applies. (Proclamation (No. 8 of 1912) dated 1st July 1912.)

[It is provided under the Copyright Ordinance No. 6 of 1914 that copies made out of the Colony or Protectorate of any work in which copyright subsists which if made in the Colony or Protectorate would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Receiver-General that he is desirous that such copies should not be imported into the Colony or Protectorate, shall not be so imported, and shall be deemed to be prohibited imports within the meaning of section 38 of the Customs Ordinance, 1892.

Before detaining any such copies or taking any further proceedings with a view to forfeiture thereof, the Comptroller of Customs may require the regulations whether as to information, conditions, or other matters to be complied with, and may satisfy himself in accordance with those regulations that the copies are such as are prohibited to be imported.

Penalties are also prescribed for importing infringing copies of any work in which copyright subsists].

## DOMINION OF CANADA.

*Importation of Reprints of British and Canadian Copyright Works prohibited.*—The importation is prohibited of reprints of Canadian copyright works and reprints of British copyright works which have been copyrighted in Canada also. (Cap. 49 of Revised Statutes of Canada of 1906 and Schedule C. of Canadian Customs Tariff Act of 1907.)

Should the owner of the copyright of any book which has been first published in any part of the British Possessions, other than Canada, grant a license to produce an edition of such book for sale in Canada only, the importation of reprints of such book, without the consent in writing of the licensee, may be prohibited. (Section 28 of Cap. 70 of Revised Statutes of Canada of 1906.)

*Duration of Copyright in Books, Paintings, &c.*—Any person domiciled in Canada or in any part of the British Possessions, or any citizen of any country which has an International Copyright Treaty with the United Kingdom, who is the author of any book, map, chart, or musical composition, or of any original painting, drawing, statue, sculpture, or photograph, or who invents, designs, etches, engraves, or causes to be engraved, etched, or made from his own design, any print, cut, or engraving, and the legal representatives of such person or citizen, shall have the sole and exclusive right and liberty of printing, reprinting, publishing, reproducing, and vending such literary, scientific, or artistic work or composition, in whole or in part, and of allowing translations to be printed or reprinted and sold, of such literary works from one language into other languages, for the term of 28 years from the time of recording the copyright thereof: provided that such literary, artistic, or scientific works shall be printed and published, or reprinted and republished, or, in the case of works of art, produced or reproduced in Canada.

Provided that such copyright shall in no case continue to exist in Canada after it has expired elsewhere. (Sections 4, 5, and 6 of Cap. 70 of Revised Statutes of Canada of 1906.)

*Renewal of Copyright.*—If at the expiration of the said term of 28 years the author or any of the authors (when the work has been originally composed and made by more than one person) is still living, or if such author is dead and has left a widow or a child or children living, the same sole and exclusive right and liberty shall be continued to such author or to such authors still living, or if dead then to such widow and child or children as the case may be, for the further term of 14 years; but in such case within one year after the expiration of such term of 28 years the title of the work secured shall be a second time registered, and all other regulations required to be observed in regard to original copyrights shall be complied with in respect to such renewed copyright. (Section 19 of Cap. 70 of Revised Statutes of Canada of 1906.)

*Copyright in Canada of British Copyright Works.*—Every work of which the copyright has been granted and is subsisting in the United Kingdom, and copyright of which is not secured or subsisting in Canada, shall, when printed and published, or reprinted and republished in Canada, be entitled to copyright. (Section 8 of Cap. 70 of Revised Statutes of Canada of 1906.)

APPENDIX IV.—*continued.*COPYRIGHT LAWS AND REGULATIONS—*continued.*

## NEWFOUNDLAND.

The "Imperial Copyright Act, 1911," applies. (Act No. 5 of 1912.)

## BAHAMAS.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 25th June 1912.)

[Under Act No. 11 of 1914, which gives fuller and further protection to authors in the Colony, it is provided that copies made out of the Colony of any work in which copyright subsists, which, if made in the Colony, would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Comptroller of Customs, that he is desirous that such copies should not be imported into the Colony, shall not be so imported, and shall, subject to the provisions of this Act, be deemed to be prohibited imports within the meaning of the Tariff Act, 1908, or any Act regulating the importation of goods, articles, and things whatsoever.

Before detaining any such copies, or taking any further proceedings with a view to the forfeiture thereof, the Comptroller of Customs may require the Rules under this Act, whether as to information, conditions, or other matters, to be complied with, and may satisfy himself in accordance with those Rules that the copies are such as are prohibited by this section to be imported.]

## TURK'S AND CAICOS ISLANDS.

The "Imperial Copyright Act, 1911," applies. (Jamaica Proclamation dated 30th May 1912.)

(The Copyright Act, No. 6 of 1848, is repealed by Ordinance No. 4 of 1912.)

## JAMAICA.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 30th May 1912.)

[Under Law No. 12 of 1913 it is provided, *inter alia*, that any person who knowingly imports for sale or hire any infringing copy of a work in which copyright subsists shall be guilty of an offence, and be liable on summary conviction to certain prescribed penalties.

Under Law No. 20 of 1915 it is provided that the notice to be given under the "Imperial Copyright Act, 1911," may, instead of being given to the Collector-General in Jamaica, be given to the Commissioners of Customs and Excise in the United Kingdom.]

## CAYMAN ISLANDS.

The "Imperial Copyright Act, 1911," applies. (Jamaica Proclamation dated 30th May 1912.)

## ST. LUCIA.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 14th June 1912.)

[Under Ordinance No. 6 of 1914, it is provided that copies made out of the Colony of any work in which copyright subsists, which, if made in the Colony would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Treasurer that he is desirous that such copies should not be imported into the Colony, shall not be so imported, and shall be deemed to be goods the importation of which is absolutely prohibited under the Customs Ordinance 1888, and if imported, shall be forfeited and may be destroyed or otherwise disposed of as the Treasurer may direct.

Before detaining any such copies or taking any further proceedings with a view to the forfeiture thereof the Treasurer may require the regulations, whether as to information, conditions or other matters to be complied with, and may satisfy himself in accordance with those Regulations that the copies are such as are prohibited to be imported.]

APPENDIX IV.—*continued.*COPYRIGHT LAWS AND REGULATIONS—*continued.*

## ST. VINCENT.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 18th April 1912.)

[It is provided, under Ordinance No. 11 of 1914, that copies made out of the Colony of any work in which copyright subsists, which, if made in the Colony would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Treasurer of the Colony that he is desirous that such copies should not be imported, shall not be so imported, and shall, subject to the provision of the Ordinance, be deemed to be prohibited imports within the meaning of the Customs Duties Ordinance, 1913.

Before detaining any such copies or taking any further proceedings with a view to the forfeiture thereof, the Treasurer of the Colony may require the regulations, whether as to information, condition, or other matters to be complied with, and may satisfy himself in accordance with those regulations that the copies are such as are prohibited to be imported.

Penalties are also prescribed for dealing in infringing copies of any work in which copyright subsists.]

## BARBADOS.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 31st May 1912.)

[It is provided under Act No. 80 of 1915, that copies made out of the Island of any work in which copyright subsists under and by virtue of the Imperial Copyright Act, 1911, which if made within the Island would infringe copyright within the meaning of the said Act, and as to which the owner of such copyright or his agent shall have given to the Commissioners of Customs and Excise in England, or to the Comptroller of Customs in this Island, a notice in writing that he is desirous that such copies should not be imported into this Island, shall not be so imported into the Island, and shall, subject to the provisions of the Act, be deemed to be included in the Table of Prohibitions contained in Section 45 of the Trade Act, 1910, and that section shall apply accordingly, provided always that copies of all lists issued by the Commissioners of Customs and Excise in England of works as to which such notice is given to them shall, if transmitted to this Island, be publicly exposed at the Customs House, and that a copy of the notice given to the Comptroller of Customs at this Island shall be publicly exposed at the Customs House.

Before obtaining any such copies or taking any further proceedings with a view to the forfeiture thereof under the Trade Act, 1910, the Comptroller of Customs may require the regulations under this Act, whether as to information, conditions or other matters, to be complied with, and may satisfy himself in accordance with those regulations that the copies are such as are prohibited to be imported.

Penalties are also prescribed for dealing in infringing copies of copyright works.

## GRENADA.

The "Imperial Copyright Act, 1911," applies. (Ordinance No. 9 of 1912.)

[It is provided under Ordinance No. 5 of 1914 that copies made out of the Colony of any work in which copyright subsists, which if made in the Colony would infringe copyright, and as to which the owner of the copyright gives notice in writing, by himself or his agent, to the Colonial Treasurer that he is desirous that such copies should not be imported into the Colony, shall not be so imported, and shall, subject to certain prescribed conditions, be deemed to be goods absolutely prohibited to be imported.

Any person who knowingly imports for sale or hire any infringing copy of a work in which copyright subsists, shall be guilty of an offence and be liable on summary conviction to certain prescribed penalties.]

## LEEWARD ISLANDS.

(Virgin Islands, St. Christopher-Nevis, Antigua, Montserrat and Dominica.)

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 28th June 1912.)

## TRINIDAD AND TOBAGO.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 12th June 1912.)

The "Imperial Copyright Act, 1911," is supplemented by Ordinance No. 8 of 1913 which lays down certain regulations regarding offences and penalties as well as the delivery of books printed in the Colony.

APPENDIX IV.—*continued.*COPYRIGHT LAWS AND REGULATIONS—*continued.*TRINIDAD AND TOBAGO—*continued.*

With regard to the penalties for dealing with infringing copies of copyright works imported it is provided that:—

“If any person knowingly imports for sale or hire into the Colony any infringing copy of a work in which copyright subsists, he shall be liable, on summary conviction before a magistrate, to a fine not exceeding 40s. for every copy dealt with in contravention of the above provisions, but not exceeding 50*l.* in respect of the same transaction; or in the case of a second or subsequent offence, either to such fine or to imprisonment, with or without hard labour, for a period not exceeding two months.” (Section 10 (e) of Ordinance No. 8 of 1913.)

It is further provided under Ordinance No. 2 of 1914 that:—

“Copies made out of the Colony of any work in which copyright subsists which if made in the Colony would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Collector of Customs that he is desirous that such copies should not be imported into the Colony, shall not be so imported and shall, subject to certain prescribed conditions, be deemed to be included in the list of prohibited imports contained in section 11 of the Customs Ordinance No. 178.”

## BERMUDA.

The “Imperial Copyright Act, 1911,” applies. (Proclamation dated 1st June 1912.)

[It is provided under Act No. 16 of 1914 that copies made out of the Bermuda Islands of any work in which copyright subsists, which, if made in those islands would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Receiver-General that he is desirous that such copies should not be imported into those islands, shall not be so imported, and if imported, shall, subject to the provisions of this section, be forfeited, and may be destroyed or otherwise disposed of as the Receiver-General shall direct].

## BRITISH HONDURAS.

The “Imperial Copyright Act, 1911,” applies. (Proclamation dated 10th April 1912.)

## BRITISH GUIANA.

The “Imperial Copyright Act, 1911,” applies. (Proclamation dated 13th June 1912.)

## GIBRALTAR.

The “Imperial Copyright Act, 1911,” applies. (Proclamation dated 12th April 1912.)

[It is provided under Ordinance No. 4 of 1914 that copies made out of Gibraltar of any work in which copyright subsists which if made in Gibraltar would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Colonial Secretary that he is desirous that such copies should not be imported into Gibraltar, shall not be so imported, and shall, subject to certain prescribed conditions, be deemed to be prohibited imports.]

## MALTA.

The “Imperial Copyright Act, 1911,” applies. (Proclamation dated 28th June 1912.)

## CYPRUS.

The “Imperial Copyright Act, 1911,” applies. (Proclamation dated 29th June 1912.)

[It is provided under the Bill for the “Copyright Law, 1915,” that the notice to be given under section 14 of the “Imperial Copyright Act, 1911,” to the Chief Collector of Customs may, instead of being so given, be given to the Commissioners of Customs and Excise of the United Kingdom, and if so given and communicated by the said Commissioners to the Chief Collector of Customs shall be deemed to have been given to the Chief Collector of Customs.

For provisions of section 14 of the “Imperial Copyright Act, 1911,” see the General Note at the end of this Appendix.]

APPENDIX IV.—*continued.*COPYRIGHT LAWS AND REGULATIONS—*continued.*

## BRITISH SOLOMON ISLANDS AND GILBERT AND ELLICE ISLANDS.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 1st July 1912.)

[It is provided in a King's Regulation (No. 1 of 1914) that copies made out of either the British Solomon Islands Protectorate or the Gilbert and Ellice Islands Protectorate (as the case may be) of any work in which copyright subsists which if made in the Protectorate would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the High Commissioner that he is desirous that such copies should not be imported into the Protectorate, shall not be so imported, and shall, subject to certain prescribed rules, be deemed to be goods declared to be prohibited under section 77 of the Solomon (Customs) Regulation, 1907, and section 69 of the Gilbert and Ellice (Customs) Regulation, 1912.]

NOTE.—With regard to the application of the "Imperial Copyright Act, 1911," to various British Colonies and Possessions prohibiting the importation of reprints of copyright works, it is provided *inter alia* under section 14 of the Act that—

"(1) Copies made out of the United Kingdom of any work in which copyright subsists which, if made in the United Kingdom would infringe copyright, and as to which the owner of the copyright gives notice in writing by himself or his agent to the Commissioners of Customs and Excise, that he is desirous that such copies shall not be imported into the United Kingdom, shall *not* be so imported.

"(2) Before detaining any such copies or taking any further proceedings with a view to the forfeiture thereof under the law relating to the Customs, the Commissioners of Customs and Excise may require the regulations under this section, whether as to information, conditions or other matters, to be complied with, and may satisfy themselves in accordance with these regulations that the copies are such as are prohibited by this section to be imported.

"(3) The Commissioners of Customs and Excise may make regulations, either general or special, respecting the detention and forfeiture of copies the importation of which is prohibited by this section, and the conditions, if any, to be fulfilled before such detention and forfeiture, and may by such regulations determine the information, notices, and security to be given; and the evidence requisite for any of the purposes of this section, and the mode of verification of such evidence.

"(4) The regulations may apply to copies of all works the importation of copies of which is prohibited by this section, or different regulations may be made respecting different classes of such works.

"(5) The regulations may provide for the informant reimbursing the Commissioners of Customs and Excise all expenses and damages incurred in respect of any detention made on his information, and of any proceedings consequent on such detention; and may provide for notices under any enactment repealed by this Act being treated as notices given under this section."

It is further provided under section 14 (7), that the above provisions:—

"Shall, with the necessary modifications, apply to the importation into a British Possession to which the Act extends of copies of works made out of that Possession."

## APPENDIX V.

## PARCEL POST REGULATIONS.

## REGULATIONS AFFECTING DUTIABLE GOODS TRANSMITTED BY PARCEL POST FROM THE UNITED KINGDOM TO THE BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES.

Parcels transmitted from the United Kingdom to the Colonies are subject to Customs Regulations, and the sender of each parcel is required to make, for Customs purposes, upon a special form obtainable at any Post Office in the United Kingdom, an accurate statement of the nature and value of the contents and other particulars.

The following is a copy of the form of Customs declaration which is to be affixed to the cover of every parcel:—

Date Stamp.		A. PARCEL POST.		Place to which the Parcel is addressed.	
		[To be used for Parcels to and from the Channel Islands, and for Colonial Parcels.]			
		CUSTOMS DECLARATION.		Route Via _____	
Gross weight of Parcel.		CONTENTS		Net Weight of Contents.	
_____ lb. _____ oz.		The nature and value of the contents should be accurately stated. Undervaluation of the contents, or failure to describe them fully, may result in the seizure of the parcel.		Value as Merchandise.	
				lb. oz. £ s. d.	

I hereby declare that the above particulars are correct and that the parcel to which this Declaration relates does not contain any goods by law prohibited to be exported from the United Kingdom, either to any destination or to the place to which the parcel is destined (\*other than the following goods, namely \_\_\_\_\_ for the exportation of which I hold a licence dated \_\_\_\_\_ 19\_\_\_\_), and I further declare that the ultimate destination of the goods is \_\_\_\_\_

Date Stamp of Office of Exchange.	(For use of Post Office of Exchange only.)	Signature and Address of Sender:—
	Parcel Bill No. _____ No. of Rates } prepaid. }	_____
	Entry No. _____	_____

NOTE.—Any person making a false Declaration is liable to a penalty of 100*l.* under the provisions of the Customs Acts.

\* To be deleted if inapplicable.

All parcels are liable to be opened for Customs examination, and their contents are subject to Customs duty according to the laws of the country of destination. The duty is, in most cases, collected from the addressee on delivery, but arrangements have been made by the General Post Office whereby the Customs charges may be paid in the United Kingdom by persons sending parcels to various British Dominions, &c., as indicated by the \* note in the tabular statement at the end of this Appendix, provided such persons are resident permanently in the United Kingdom and able to give a settled address.

Parcels intended to be sent under these arrangements must, as a rule, be handed in at a head or branch Post Office.

In such cases the sender must pay a fee of 6*d.*, sign an undertaking to pay on demand the amount due, and make a deposit on account of the charges at the rate of 1*s.* for each 10*s.* or fraction of 10*s.* of the value of the parcel, except in the case of parcels for Canada and New Zealand, in respect of which the deposit payable is 1*s.* for every 4*s.* or fraction of 4*s.* of the value of the parcel, subject to a minimum of 5*s.* A final settlement will take place as soon as the amount of the charges due has been ascertained from the country of destination.

APPENDIX V.—*continued.*PARCEL POST REGULATIONS—*continued.*

On importation into Australia, Barbados, British Guiana, Canada, Leeward Islands (except Virgin Islands), New Zealand, Rhodesia, Trinidad and Tobago, the Union of South Africa, the Bechuanaland Protectorate, Basutoland and Swaziland, and the Windward Islands, viz., St. Lucia, St. Vincent, and Grenada, certain articles produced or manufactured in the United Kingdom are entitled, when accompanied by a suitable certificate or statement of origin, to preferential rates of Customs duty, according to the Tariff of the particular Colony.

**Procedure to secure Rebate of Customs Duty on British Goods.**

Postal Parcels not containing merchandise for sale and not exceeding £10 in value intended for importation into Australia, Rhodesia, or Canada under the Preferential Tariffs, must be accompanied by a Certificate of Origin, worded as follows:—

“The contents of this package are not merchandise for sale, and every article herein to the extent of at least one-fourth of its present value is *bonâ fide* the produce or manufacture of the United Kingdom.

Dated at \_\_\_\_\_ 19 \_\_\_\_\_

\_\_\_\_\_  
Sender.

In the presence of \_\_\_\_\_

(Officer of the Post Office.)”

(N.B.—The certificates must be signed in the presence of an Officer of the Post Office, who will countersign them.)

For similar parcels sent to the Union of South Africa (Provinces of the Cape of Good Hope, Natal, the Orange Free State, and the Transvaal), or the Bechuanaland Protectorate, Basutoland, and Swaziland, it will suffice if the words “British Manufacture” are written or stamped on the cover or Customs Declaration.

In the case of parcels sent to any of the above-mentioned Colonies (except New Zealand and the West Indian Colonies) containing merchandise for sale or exceeding the limits of value specified, a special Certificate of Origin is required when it is desired that the articles shall be accorded preferential treatment. For information as to the form of this Certificate, see the Introductory Notes to this Volume.

For parcels sent to New Zealand containing any of the articles which are entitled to preference, whether for sale or not, and whatever their value, the certificate of origin must be given on the invoice in the following form:—

“I \_\_\_\_\_ (full name), of the firm of \_\_\_\_\_ do hereby certify that this invoice amounting to \_\_\_\_\_ £. for goods exported to New Zealand on account of \_\_\_\_\_ (name of person to whom invoiced) is true and correct, and that the goods specified therein are *bonâ fide* the produce or manufacture of (name of the part of the British Dominions in which the goods have been manufactured).

“Signed

“Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 191 \_\_\_\_\_”

For information as to the Forms of Certificate of Origin required in the case of parcels for the various West Indian Colonies for which it is desired to obtain preferential treatment, see the Introductory Notes to this Volume.

**Insurance of Parcels.** Parcels for certain Colonies and Protectorates can be insured up to the limit of insured value, subject to certain specified limitations.

In some of the Colonies where insurance is confined to certain places, parcels for any other places may be insured so far as one of these places, but the sender must write on the parcel “insured as far as the service permits.”

No parcel containing coin (unless clearly intended for purposes of ornament) or bullion exceeding 5*l.* in value will be accepted for transmission from the United Kingdom to any Colony.

Parcels containing coin, watches, jewellery, or any article of gold or silver, cannot be sent by Parcel Post to any of the British Possessions included in the insurance system, unless they are insured for as much of their journey as the regulations permit, and for at least part of their value, and are packed and sealed in accordance with special regulations.

APPENDIX V.—*continued.*PARCEL POST REGULATIONS—*continued.*

No parcel may be transmitted to the Colonies containing base or counterfeit coin, articles infringing trade mark or copyright laws, oilskins or other similar oiled goods; oiled paper; carbon paper (except "typewriting" carbon paper§); anything liable to become offensive or injurious through decay during the time ordinarily occupied in transmission (for example, butter, &c., addressed to a tropical or sub-tropical country, or having to pass through the tropics) unless enclosed in a hermetically sealed tin, or any article or substance specially prohibited from importation into the Colony of destination.

The following tabular statement shows the limit of insured value, and the limitations of service and general observations in respect of parcels sent to the various British Self-Governing Dominions, Colonies, Possessions, and Protectorates:—

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Limit of Insured Value.	Limitations of the Service and General Observations.
*‡ADEN (including Perim).	£ 120	<p><b>Prohibitions.</b>—Letters (except one for the addressee), opium and other drugs, as specified under India; arms of all kinds, and ammunition (except for the Government); cotton, silk or other woven goods, impressed with designs in imitation of Currency Notes, Promissory Notes or Stock Notes of the Government of India.</p> <p><b>Observations.</b>—No compensation is given for the damage of soapstone and alabaster models, collections of butterflies, moths, and other exceptionally fragile articles.</p>
‡ASCENSION	50	<p><b>Prohibitions.</b>—Letters (except one for the addressee).</p> <p><b>Observations.</b>—No parcel may exceed 50<i>l.</i> in value.</p>
*AUSTRALIA, COMMONWEALTH OF (i.e., New South Wales, Queensland, South Australia, Tasmania, Victoria, and Western Australia), and Territory of Papua, and Norfolk Island.	50 (viâ France or direct by P. & O. or Orient). 40 (viâ Italy).	<p><b>Prohibitions.</b>—Letters; blank or partly blank invoice forms capable of being filled up and used as genuine invoices; opium, morphia and cocaine, and generally salts and preparations thereof; vines or cuttings; hop extracts or substitutes; horns and hoofs; human hair (unless sterilized and dressed or made up for sale); "Rodex" and other rabbit poisons containing phosphorus; "Asp" (crow poison); plumage and skins of certain birds unless for educational or scientific purposes; tobacco, cigars, cigarettes, and snuff, unless <i>bonâ fide</i> samples or for the personal use of the addressee, who must satisfy the Colonial Customs Authorities as to the facts. Potatoes, apples, pears and quinces are prohibited from importation into Western Australia. The importation of potatoes, apples, pears and quinces into other States of the Commonwealth, and of other fruits, plants, spirits, vaccine or lymph, hides, skins, wool, hair, and bones into the Commonwealth generally, is subject to special restrictions; and the addressees of parcels containing these articles must make arrangements with the local authorities for delivery.</p> <p><b>Observations.</b>—No compensation is given for the loss or damage of insured parcels containing liquids, semi-liquids, perishable or fragile articles; or in respect of the loss or damage of uninsured parcels or their contents.</p>
<p>Delivery of parcels is confined to places having communication by rail or coach with the principal towns. Addressees of parcels addressed to places</p>		

\* Payment of Customs and other charges may be undertaken by the sender.

‡ Advice of delivery of insured parcels obtainable.

§ "Typewriting" carbon papers are accepted, provided that the sender certifies the contents on the Customs Declaration in the following terms:—"Typewriting carbon paper, coated with wax, and containing no oxidisable oily or fatty substance."



APPENDIX V.—*continued.*PARCEL POST REGULATIONS—*continued.*

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Limit of Insured Value.	Limitations of the Service and General Observations.
*AUSTRALIA, COMMONWEALTH OF— <i>cont.</i>	£	<p><b>Observations—<i>cont.</i></b>  having no such communication are informed by letter of the place where the parcels await delivery.  The procedure necessary for claiming rebate of Customs duty on British goods is set forth at the beginning of this Appendix.</p>
†BAHAMAS - -	50	<p><b>Prohibitions.</b>—Letters (except one for the addressee), loaded dice.  <b>Observations.</b>—Parcels for Nassau only can be insured up to a limit of 400<i>l.</i></p>
*†BARBADOS - -	400	<p><b>Prohibitions.</b>—Letters; arms and ammunition; cotton seed.  <b>Observations.</b>—The procedure necessary to secure a rebate of Customs duty on British goods is set forth at the beginning of this Appendix.</p>
*†BASUTOLAND - -	—	See under "South Africa, British."
*†BECHUANALAND PROTECTORATE.	—	See under "South Africa, British."
†BERMUDA - -	400	<p><b>Prohibitions.</b>—Letters; bulbs of every description, except under special regulations prescribed from time to time by the Colonial Board of Agriculture.  <b>Observations.</b>—No compensation is paid in respect of loss or damage of uninsured parcels or their contents.</p>
*†BRITISH GUIANA -	400	<p><b>Prohibitions.</b>—Letters (except one for the addressee), spirits, opium, and the following products derived from the hemp plant:—ganja, charas, bhang, cannabis indica; parts of dutiable articles (except by permission of the Governor).  <b>Observations.</b>—Express delivery only in Georgetown and New Amsterdam.  The procedure necessary to secure a rebate of Customs duty on British goods is set forth at the beginning of this Appendix.</p>
BRITISH HONDURAS -	No service.	<p><b>Prohibitions.</b>—Letters; tobacco packed with other goods; tobacco sweetened with the leaves of trees or plants other than the tobacco plant; saccharin and other substances of a like nature or use, such as saxin, &amp;c., or mixtures of the same; rags, disused clothing and bedding; coin or bullion (unless clearly intended for purposes of ornament).</p>
*†BRITISH SOMALILAND.	400	<p><b>Prohibitions.</b>—Letters (except one for addressee); arms of all kinds, parts of arms, ammunition or military stores, except for Government service or under Government licence; opium and other drugs, as specified under "India."  <b>Observations.</b>—Parcels may be accepted for any places, but delivery is confined to Berbera, Bulhar, and Zaila. Parcels for other places must be claimed at Berbera, and the name of that place should appear in the address.</p>

\* Payment of Customs and other charges may be undertaken by the sender.

† Parcels may be prepaid for express delivery.

‡ Advice of delivery of insured parcels obtainable.

APPENDIX V.—*continued.*PARCEL POST REGULATIONS—*continued.*

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Limit of Insured Value.	Limitations of the Service and General Observations.
*CANADA, DOMINION OF.	£ No service.	<p><b>Prohibitions.</b>—Letters; oleomargarine, butterine, and similar substitutes for butter; butter “re-made”; adulterated tea; prison-made goods; trade labels in metal; potatoes; all nursery stock, including trees, shrubs, plants, vines, grafts, scions, cuttings or buds; parcels containing bulbs, greenhouse-grown florists’ stock, cut flowers, herbaceous perennials and bedding plants are, however, admitted if accompanied by a detailed statement of the contents.</p> <p><b>Observations.</b>—No compensation is paid in respect of loss or damage of parcels or their contents.</p> <p>In respect of all parcels of merchandise the addressee must submit to the Customs authorities at the port of destination certified invoices in duplicate in the form prescribed by them. These invoices must be forwarded by the sender separately from the parcels.</p> <p>The procedure necessary to secure a rebate of Customs duty on British goods is set forth at the beginning of this Appendix. The certified invoices for such goods must be made out separately from those for other goods.</p> <p>When the sender wishes to undertake payment of the Customs and other charges, a deposit of 1s. for every 4s. or fraction of 4s. of the value of the parcel, with a minimum deposit of 5s. is required.</p> <p>All parcels are conveyed in ordinary mail bags, and to prevent injury, should be very strongly packed.</p>
*†CAPE OF GOOD HOPE —PROVINCE OF (in- cluding Walfish Bay).	—	See under “South Africa, British.”—“Union of South Africa.”
CEYLON - - -	120 (by sea or viâ France and P. & O. Line). 40 (viâ Italy).	<p><b>Prohibitions.</b>—Letters (except one for the addressee); skins and plumage of wild birds, except ostrich feathers and <i>bonâ fide</i> natural history specimens; arms (except when repaired in this country or intended for the personal use of the addressee) and ammunition, and utensils of war as merchandise, except by licence or authority of the Governor; gauja, bhang, and substances containing them; parts, sent separately, of articles which are liable to Customs duty; goods liable to forfeiture under the Merchandise Marks Ordinance, 1888; opium, except by specially authorised public officers; spirits unfit for human consumption; pepper plants from India, cacao plants from Dutch East Indies, water hyacinth plants. Tea seeds from India and cocoanuts in husk are subject to restrictions.</p> <p><b>Observations.</b>—No compensation is given for the loss or damage of parcels containing liquids, or for the damage of glass, eggs, collections of butterflies, or articles of a fragile or perishable nature.</p> <p>The value of each kind of goods should be shown separately on the Customs declaration, in addition to the net weight or quantity as required by the general regulations.</p>

\* Payment of Customs and other charges may be undertaken by the sender.

† Parcels may be prepaid for express delivery.

‡ Advice of delivery of insured parcels obtainable.

APPENDIX V.—*continued.*PARCEL POST REGULATIONS—*continued.*

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Limit of Insured Value.	Limitations of the Service and General Observations.
*‡CYPRUS - -	£ 120	<p><b>Prohibitions.</b>—Letters (except one for the addressee), hashish; locust eggs; salt, other than table or rock salt; silver and copper coins, and pre-Victorian gold coins; firearms without a special permit; old clothes for sale; fruit and vegetables. Saccharine not exceeding 2 lbs. in weight may be imported by permission of the Chief Medical Officer.</p> <p><b>Observations.</b>—Delivery of parcels is confined to certain places. Addressees of parcels addressed to places at which delivery is not undertaken must accept parcels at nearest delivery office.</p>
EAST AFRICA AND UGANDA PROTECTORATES.	120	<p><b>Prohibitions.</b>—Letters (except one for the addressee); manufactured articles bearing a false trade description. Opium and its preparations can only be imported if addressed to licensed dealers.</p> <p>Stone fruit trees and parts thereof, eucalyptus, acacia and coniferous plants and parts thereof, except seed, peach stones, apple stocks, including young rooted plants, coffee plants, coffee beans, coffee (except roasted beans and ground coffee) can only be imported by special permission of the Director of Agriculture. The importation of cotton seed is subject to special reductions. Plants other than those mentioned (unless accompanied by a certificate that they are free from disease) are liable to inspection and precautionary fumigation, and to destruction if pest or disease is found. Seed potatoes are admitted only when accompanied by a sworn declaration of origin and a prescribed Government certification in addition to ordinary certificate.</p> <p><b>Observations.</b>—Insurance confined to Entebbe, Jingo, Kampala, Kisumu, Lamu, Mombasa, Nairobi, and Nakuru.</p> <p>No compensation is paid in respect of loss or damage of uninsured parcels or their contents.</p> <p>All parcels are conveyed in British East Africa in ordinary mail bags, and, to prevent injury, should be very strongly packed. Waterproof covers should be used for parcels intended for places beyond the services of the Uganda Railway.</p>
*†‡EGYPT (including the Egyptian Sudan).	400 (via sea service), 200 (via France), 40 (via Italy).	<p><b>Prohibitions.</b>—Letters; ammunition; gunpowder and saltpetre; hashish and its seeds; artificial tobacco; seeds and juice or extract of tobacco; cotton plants, seeds, &amp;c.; tombac and its seeds, except by permission of the Egyptian Government; all insects, their eggs, larvæ, &amp;c.; cultures of bacteria and fungi injurious to plants; medals, &amp;c., imitating coins. Arms; poisons; Maria Theresa dollars and current foreign coin, other than gold coin, are subject to special restrictions.</p> <p><i>Sudan.</i>—In addition to the foregoing: Current, imitation, and counterfeit coin. Obsolete coins, jewellery (except watches made of base metal), and all other articles of gold and silver are admitted only for those places which are mentioned below as partaking in the insurance system.</p>

\* Payment of Customs and other charges may be undertaken by the sender.

† Parcels may be prepaid for express delivery.

‡ Advice of delivery of insured parcels obtainable.

APPENDIX V.—*continued.*PARCEL POST REGULATIONS—*continued.*

British Self Governing Dominions, Colonies, Possessions, and Protectorates.	Limit of Insured Value.	Limitations of the Service and General Observations.
*†‡EGYPT (including the Egyptian Sudan) <i>cont.</i>	£	<p><b>Observations.</b>—Uninsured parcels must not exceed 50<i>l.</i> in value, and insured parcels 400<i>l.</i></p> <p>The contents and value of parcels for Egypt must be stated in detail by the senders, either on the relative declaration form, or, preferably, on a note enclosed in the parcel. In the latter case a general description of the contents should appear on the declaration form which should be marked "Particulars enclosed."</p> <p>Parcels containing living plants are subject to fumigation, and no responsibility is admitted for any injury to the plants resulting therefrom.</p> <p><i>Sudan.</i>—The limit of insurance for parcels for the Sudan is 20<i>l.</i> Offices and localities open to the insurance service are—</p> <p>(a) <i>All the year round:</i> Abu Hamad, Amentago, Argo, Atbara, Barakat, Berber, Bor, Debba, Dongola, Duem, El Affat, El Damer, El Goolid-Babari, El Khandak, El Korai, El Magal, El Obeid, Gadar, Gebelein, Geili, Geteina, Geziret Binna, Geziret Genetti, Geziret Labab, Geziret Magasir, Geziret Tangassi, Hag Zumar, Halfa (Wadi Halfa), Hassa Heissa, Kaka, Kareima, Kawa, Kenisa, Kerma, Khandak, Khartoum, Khartoum North, Kodok, Koori, Korti, Kosti, Lul, Malakal, Malek, Melut, Merowi, Meshra-el-Rek, Meshra-el-Zeraf, Mongalla, Musha, Number Six Sudan, Omdurman, Orbi, Port Sudan, Rejaf, Renk, Salanarti (Old Dongola), Sennar, Shambe, Sheikh Tombe, Shendi, Shereik, Siukat, Suakin, Suddite Factory, Lake No, Tangasi, Taufikia (Sudan), Tayiba, Tonga, Wad-Medani, Zeidab.</p> <p>(b) <i>From the 1st June to the 31st October inclusive:</i> Abwong, Debeker, Gambela, Kaka el Tegeria, Mouth of Baro, Nasser, Sobat (Doleib Hill), Tawila, Terfot.</p> <p>Parcels for other places may be insured, but only as far as the above-mentioned places.</p> <p>Ordinary parcels are admitted to the Sudan all the year round except for Wau (open during June and July only), and the places mentioned above under (b) (service open from 1st June to 31st October inclusive).</p> <p>Parcels for the Sudan must be packed in wood, tin, canvas, linen, or similar material, and not merely in brown paper or cardboard, and be securely sealed with wax or lead, preferably lead. Parcels not packed in wooden or metal boxes must be covered with canvas, linen or similar material, sewn up at the flaps or folds, and secured with string sealed at the knots and ends. Wooden boxes must be of stout material, well screwed or nailed together at the sides, top and bottom. Light and bulky articles must be packed</p>

\* Payment of Customs and other charges may be undertaken by the sender.

† Parcels may be prepaid for express delivery.

‡ Advice of delivery of insured parcels obtainable

APPENDIX V.—*continued.*PARCEL POST REGULATIONS—*continued.*

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Limit of Insured Value.	Limitations of Service and General Observations.
*†‡EGYPT (including the Egyptian Sudan) — <i>cont.</i>	£	<b>Observations—<i>cont.</i></b> in strong wooden cases. Parcels containing bacon, ham, honey, cheese, cakes, puddings, fish, olives, butter or other substances likely to cause damage by exuding must, in addition to the outer packing described above, be enclosed in hermetically sealed tins or surrounded with some absorbent material such as sawdust or cotton.
*‡FALKLAND ISLANDS	50	<b>Prohibitions.</b> —Letters, rags, shoddy, and disused clothing. <b>Observations.</b> —Parcels can be insured so far as Stanley only.
FIJI - - -	400	<b>Prohibitions.</b> —Letters. <b>Observations.</b> —No compensation is paid in respect of loss or damage of uninsured parcels or their contents. Insurance confined to parcels for Suva, Levuka, and Lautoka.
*GAMBIA - - -	400	<b>Prohibitions.</b> —Letters (except one for the addressee).
‡GIBRALTAR - - -	50	<b>Prohibitions.</b> —Letters; arms, parts of firearms; ammunition, utensils of war, naval or military stores, unless special permission has been obtained; prepared opium.
GILBERT AND ELLICE ISLANDS PROTECTORATE.	No service.	<b>Prohibitions.</b> —Same as "Australia." <b>Observations.</b> —No compensation is paid in respect of loss or damage of parcels or their contents.
‡GOLD COAST COLONY (including Ashanti and the Northern Territories).	50	<b>Prohibitions.</b> —Letters (except one for the addressee); firearms, ammunition (including empty cartridge cases), machines for making or filling cartridges. <b>Observations.</b> —Insurance confined to parcels for Abosso, Accra, Axim, Cape Coast, Coomassie, Dunkwa, Kwitta, Obuasi, Prestea, Sekondi, Tarkwa, and Winnebah. The senders of all parcels must indicate, by means of a label attached to the cover of the parcel, whether, in the event of non-delivery within 28 days of its arrival at the office of destination, it shall be (a) treated as abandoned or (b) returned at the sender's expense. No other alternative is permissible. Parcels which have to be transmitted overland to their destination from the port of disembarkation, are liable to a forward charge of one-third the original postage which is collected from the addressees. No compensation is paid in respect of loss or damage of uninsured parcels caused during landing or embarkation in the Colony, or for loss or damage of uninsured parcels addressed to places in Ashanti over 3 miles from the railway.

\* Payment of Customs and other charges may be undertaken by the sender.

† Parcels may be prepaid for express delivery.

‡ Advice of delivery of insured parcels obtainable.

APPENDIX V.—*continued.*PARCEL POST REGULATIONS—*continued.*

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Limit of Insured Value.	Limitations of Service and General Observations.
*GRENADA - -	£ 50	<b>Prohibitions.</b> —Letters (except one for the addressee). <b>Observations.</b> —The procedure necessary to secure a rebate of Customs duty on British goods is set forth at the beginning of this Appendix.
†HONG KONG - -	120	<b>Prohibitions.</b> —Letters; opium, morphia, morphine, and cocaine; arms and ammunition (except on production by the addressee of a special permit).
*†INDIA, BRITISH (including the Andaman Islands, Agencies in Tibet (Gyangtse, Pharijong, and Yatung [Chumbi] only), and the following places on the Persian Gulf and in Turkish Arabia:—Bahrein, Busrah, Dubai, Koweit, and Muscat, and the Indian Postal Agencies at Bushire, Bunder Abbas, Chahbar, Henjam, Jask, Linga, and Mohammerah).	120	<b>Prohibitions.</b> — <i>India generally.</i> —Letters (except one for the addressee); arms of all kinds, parts of arms and accessories and ammunition (except for the Government); cotton, silk and other woven goods impressed with designs in imitation of Currency Notes, Promissory Notes, or Stock Notes of the Government of India; labels impressed with designs in imitation of full or half Currency Notes, and goods bearing such labels. Opium and all alkaloids of opium, and all intoxicating drugs made from the poppy; ganja, bhang and charas and every intoxicating drink or substance prepared from any part of the hemp plant ( <i>cannabis sativa</i> ); coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant ( <i>erythroxylum coca</i> ); and all drugs synthetic or other, having a like physiological effect to that of cocaine; all preparations and admixtures of any of the above. <i>In addition to the foregoing:—</i> <i>Burma.</i> —Hypodermic syringes or needles for hypodermic injections. <i>Native States of Cochin and Travancore.</i> —Tobacco or any preparations thereof. <b>Observations.</b> —Parcels addressed to the Indian Post Offices on the Persian Gulf and in Turkish Arabia, and the Indian Post Office Agencies in Tibet, mentioned in Column 1, can be accepted for insurance only as far as Bombay. The arrangement for the payment of Customs and other charges by the sender does not extend to Indian Post Offices on the Persian Gulf and in Turkish Arabia. Parcels for Bushire, Bunder Abbas, Jask, Linga, and Mohammerah, intended for delivery at the Indian Postal Agencies at those places, should have the words "Indian Postal Agency" in the address. No compensation is given for the damage of soapstone and alabaster models, collections of butterflies and moths, and other exceptionally fragile articles. If books and photographs are enclosed in a parcel with other articles their value should be shown separately in the Customs Declaration. The net weight of the contents of parcels of tobacco, cigars and cigarettes, and, in the case of cigars and cigarettes, particulars of the brand, and the number and net weight of the cigars and cigarettes of each brand, should be clearly indicated on the Customs Declaration.

\* Payment of Customs and other charges may be undertaken by the sender.

† Advice of delivery of insured parcels obtainable.

APPENDIX V.—*continued.*PARCEL POST REGULATIONS—*continued.*

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Limit of Insured Value.	Limitations of Service and General Observations.
*† JAMAICA (including Cayman Islands).	£ 400	<p><b>Prohibitions.</b>—Letters (except one for the addressee).  <b>Observations.</b>—No compensation is paid in respect of loss or damage of uninsured parcels for the Cayman Islands, and insurance does not extend to these Islands.</p>
*† LEEWARD ISLANDS (Antigua, Dominica, Montserrat, Nevis, St. Kitts, and Tortola (Virgin Islands)).	400	<p><b>Prohibitions.</b>—Letters (except one for addressee), goods bearing any name or trade-mark of any manufacturer, dealer, or trader in the United Kingdom, or any British Possession, unless such name or trade mark is accompanied by a definite indication of the country in which the goods were made or purchased.</p> <p><b>Observations.</b>—Delivery is confined to the port of disembarkation, except in the case of Dominica, where delivery is effected at Roseau (Charlottetown) and Portsmouth.</p> <p>The procedure necessary to secure a rebate of Customs duty on British goods is set forth at the beginning of this Appendix.</p>
MALAY STATES (Negri Sembilan, Pahang, Perak, Selangor, Kelantan, Kedah, Perlis, Trengganu and Johore).	60	<p><b>Prohibitions.</b>—Letters, spirits, and bhang; firearms, parts of firearms and ammunition except under permit; opium, morphia, morphine, cocaine, and hypodermic syringes, unless addressed to the Senior Medical Officer at Kuala Lumpur, or Taiping, or to the Medical Officer at Kuantan, Raub, or Seremban. Drugs should be fully described in the Customs Declaration; otherwise they are liable to be detained for examination. The net weight of tobacco, cigars, cigarettes, and snuff, and in the case of cigars and cigarettes, the number also, should be stated.</p> <p><b>Observations.</b>—No parcel may exceed 120<i>l.</i> in value.</p> <p>Insured parcels are accepted for all places in Negri Sembilan, Pahang, Perak and Selangor except Kuantan and Pekan in Pahang; but delivery is effected from the undermentioned offices only: Batu Gajah, Ipoh, Kajang, Klang, Kuala Kangsar, Kuala Kubu, Kuala Lipis, Kuala Lumpur, Parit Buntar, Port Dickson, Port Swettenham, Raub, Seremban, Tanjong Malim, Taiping, Tapah, Teluk Anson. In the case of insured parcels addressed to other places in these four States, the addressees must arrange for them to be claimed at the nearest delivery office.</p> <p>Insured parcels are accepted for Johore Bahru in Johore and for Alor Star, Kuala Muda, Kulim, Lunas, Semiling, and Sungger Patam, in Kedah, but not for other places in Johore and Kedah, nor for places in Kelantan, Perlis and Trengganu. Parcel Post with Trengganu is restricted to the towns of Kuala Trengganu and Kemaman.</p> <p>No compensation is paid in respect of loss or damage of uninsured parcels or their contents.</p>

\* Payment of Customs and other charges may be undertaken by the sender.

† Advice of delivery of insured parcels obtainable.

APPENDIX V.—*continued.*PARCEL POST REGULATIONS—*continued.*

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Limit of Insured Value.	Limitations of Service and General Observations.
*MALTA - - - -	£ No service.	<b>Prohibitions.</b> —Letters (except one for the addressee); arms and ammunition, except by special authority of the Local Government; grapes, unless accompanied by a phylloxera certificate and subjected to examination by the Inspector of Agriculture on arrival; oranges, potatoes, cotton seed, rags, shoddy, worn clothing and used bags, sacks, carpets, embroidery, raw opium, medicinal opium, morphine, heroine, cocaine, and similar drugs are subject to certain restrictions. Prepared opium is absolutely prohibited. <b>Observations.</b> —Parcels for Malta are delivered at Post Offices only.
*†MAURITIUS (including Rodriguez).	400 (via sea). 200 (via France and British Steamship). No service (via France and French Steamship).	<b>Prohibitions.</b> —Letters; worn clothes, if intended for sale; vine plants affected with any disease or brought from a place where any disease of vine plants is known or supposed to exist. Plums, preserved vegetables, or sardines and celluloid sent via France, not packed in accordance with special requirements. <b>Observations.</b> —Parcels intended for conveyance by French Steamship from Marseilles should be endorsed "by French Packet."
*†NATAL (including Zululand and Amatongaland).	—	<i>See under "South Africa, British"—"Union of South Africa."</i>
NEWFOUNDLAND -	400	<b>Prohibitions.</b> —Letters (except one for the addressee); salt which has been used in curing fish; prison-made goods; adulterated tea; worn clothes of all kinds intended for sale.
NEW HEBRIDES (including the Banks and Torres Islands).	No service.	<b>Prohibitions.</b> —Letters; goods of foreign manufacture bearing the name of a French establishment; game out of season in France [ <i>excepting certain kinds always admissible, namely:—Deer, white hares, Californian quails, and certain ornamental pheasants when in their feathers, Scotch or red grouse, Russian woodhens, foreign water-fowl, Virginian quails</i> ]; eggs of the partridge, pheasant, quail, or other birds, during the close season, unless accompanied by a special permit; small birds of various kinds; birds snared or netted; fish during the close season (except frozen salmon and sea trout, which may be imported at all times under certain conditions); fresh meat (except fillets and sirloins of beef); foreign bronze coin; medals

\* Payment of Customs and other charges may be undertaken by the sender.

† Parcels may be prepaid for express delivery.

‡ Advice of delivery of insured parcels obtainable.



APPENDIX V.—*continued.*PARCEL POST REGULATIONS—*continued.*

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Limit of Insured Value.	Limitations of Service and General Observations.
NEW HEBRIDES— <i>cont.</i>	2	<p><b>Prohibitions—<i>cont.</i></b>            (with certain exceptions); weights and measures graduated in the decimal system; tobacco, unless addressed to the Régie or in limited quantities for the addressee's use; essence of tobacco; playing cards; seeds usable as fodder; parts of potatoes; plants and parts of plants from the United States of America; composts, moulds, garden stakes already used, living plants and shrubs (unless accompanied by a phylloxera certificate); fragments and leaves of the vine, vines, vine cuttings with or without roots, vine shoots, unless the consent of the Government is previously obtained. Medicine is accepted at the sender's risk, and the delivery is subject to special formalities; the prescription must be copied upon the Customs Declaration Form. Boxes of sardines over 2 lb. 3 oz. in weight are not admitted.</p> <p>Information respecting the importation of tobacco, medicine, gold, silver, and platinum, and articles plated with gold, silver or other metals can be obtained at any Post Office.</p> <p><b>Observations.</b>—No compensation is paid in respect of loss or damage of parcels or their contents.</p>
<p>*†NEW ZEALAND, DOMINION OF (including Fanning Island, Cook, Danger (Puka-puka), Manahiki, Palmers-ton (Avarua), Penrhyn (Tonga-rea), Rakaanga, Savage (Niue), and Suwarrow Islands).</p>	400	<p><b>Prohibitions.</b>—Letters; bank notes and drafts; rags, clothing which has ceased to be in actual wear; spirits, vine cuttings, coin of the realm or of any British Possession not up to standard, and opium in any form suitable for smoking.</p> <p>Fruits or plants (including bulbs) can only be forwarded to New Zealand if accompanied by a certificate, signed by the Director of any public or botanic garden, to the effect that they have been inspected and found to be clean and free from disease. The precise form of the certificate may be ascertained by inquiry at the Office of the High Commissioner for New Zealand, Westminster Chambers, 13, Victoria Street, S.W.</p> <p><b>Observations.</b>—Parcels exceeding 5 lb. in weight, 2 feet in length, or 1 foot in breadth or depth, are only delivered at places to which there is regular communication by railway, coach, or steamer. A list of the places at which such parcels cannot be delivered can be seen at any Post Office.</p> <p>No compensation is given for the loss or damage of insured parcels containing liquids, semi-liquids, perishable or fragile articles, or in respect of loss or damage of uninsured parcels or their contents. The procedure necessary to secure a rebate of Customs duty on British goods is set forth at the beginning of this Appendix. When the sender wishes to undertake the payment of the Customs and other charges, a deposit of 1s. for every 4s. or fraction of 4s. of the value of the parcel, with a minimum deposit of 5s. is required.</p>

\* Payment of Customs and other charges may be undertaken by the sender.

† Advice of delivery of insured parcels obtainable.

APPENDIX V.—*continued.*PARCEL POST REGULATIONS—*continued.*

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Limit of Insured Value.	Limitation of Service and General Observations.
NIGERIA : *†Southern Provinces	£ 120	<p><b>Prohibitions.</b>—Letters (except one for the addressee); salt; substances which easily liquefy unless enclosed in hermetically sealed receptacles.</p> <p><b>Observations.</b>—The senders of all parcels must indicate by means of a label, attached to the cover of the parcel whether in the event of non-delivery within 28 days of its arrival at the office of destination it shall be (a) treated as abandoned, or (b) returned at the senders' expense. No other alternative is permissible.</p>
Northern Province	No service.	<p><b>Prohibitions.</b>—Letters (except one for the addressee); coin; arms of precision, spirituous liquors and wines must be accompanied by a permit to import signed by the Governor.</p> <p><b>Observations.</b>—The addressees of parcels for all places in Northern Nigeria have to pay on delivery additional charges for inland conveyance.</p> <p>The conditions of transport in Northern Nigeria are exceptionally severe; and to prevent injury all parcels for Northern Nigeria should be very strongly packed.</p> <p>Senders must indicate, by a label attached to the cover of the parcel, whether in the event of non-delivery within 28 days of its arrival at the office of destination it shall be (a) treated as abandoned, or (b) returned at the senders' expense. No other alternative is permissible.</p>
†NORTH BORNEO (STATE OF).	120	<p><b>Prohibitions.</b>—Letters, foreign coin, and opium.</p> <p><b>Observations.</b>—Insurance confined to Beaufort, Jesselton, Kudat, Lahad-datu, Papar, Sandakan, Tawao, Tenom, and Weston.</p>
†NYASALAND PROTECTORATE.	20	<p><b>Prohibitions.</b>—Letters; coin; cotton seed, unless originating in Egypt or addressed to the Director of Agriculture when intended for experimental purposes; potato seed, unless accompanied by a certificate from the Board of Agriculture, London, testifying that the district of origin is one in which potato scab never existed; seeds or plants of the albizzia tree unless originating in Australia; seeds or living or dried plants originating in India, Ceylon, Straits Settlements, Dutch East Indies, Guatemala, Central American States, Mauritius, Zanzibar, German East Africa, Belgian Congo, and Natal may only be imported on production at the Zomba Post Office of a special permit signed by the Governor of the Protectorate. Seeds or plants from other countries must be accompanied by a reasonable proof of origin (such as invoices, bills of lading, or certificates of origin).</p> <p><b>Observations.</b>—Limit of value, 50<i>l.</i> No compensation is paid in respect of loss or damage of uninsured parcels or their contents.</p>

\* Payment of Customs and other charges may be undertaken by the sender.

† Advice of delivery of insured parcels obtainable.

APPENDIX V.—*continued.*

PARCEL POST REGULATIONS—*continued.*

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Limit of Insured Value.	Limitations of Service and General Observations.
† NYASALAND PROTECTORATE— <i>conf.</i>	£ .	<p><b>Observations—<i>conf.</i></b>                      Insurance confined to Blantyre, Chiromo, Fort Johnston and Zomba. Parcels for persons authorised to live in the British Concession, Chinde, are admitted at the rate for Nyasaland Protectorate. The description "Resident in the British Concession," should appear in the address. Such parcels cannot be insured.                      A charge of 6<i>d.</i> for stamp duty, clearance, &amp;c., is levied on every dutiable parcel entering the Protectorate.</p>
*† ORANGE FREE STATE	—	<p><i>See under</i> "South Africa, British"—"Union of South Africa."</p>
* PAPUA (BRITISH NEW GUINEA).	No service.	<p><b>Prohibitions.</b>—Same as "Australia"  <b>Observations.</b>—No compensation is given for the loss or damage of parcels or their contents.</p>
PITCAIRN ISLAND	No service.	<p><b>Prohibitions.</b>—Same as "New Hebrides."  <b>Observations.</b>—No compensation is paid in respect of loss or damage of parcels or their contents. Parcels for Pitcairn Island are conveyed by post to Mangareva in the Gambier Archipelago (French Settlements of Oceania). They must be claimed at Mangareva by an agent of the addressees who must make arrangements for their onward conveyance to Pitcairn. The address should include the words "Via Mangareva (French Settlements of Oceania)".</p>
RHODESIA, *SOUTHERN, AND NORTHERN.	—	<p><i>See under</i> "South Africa, British."</p>
† ST. HELENA -	50	<p><b>Prohibitions.</b>—Letters (except one for the addressee).  <b>Observations.</b>—No parcel may exceed 50<i>l.</i> in value.</p>
*† ST. LUCIA -	120	<p><b>Prohibitions.</b>—Letters (except one for the addressee).  <b>Observations.</b>—The procedure necessary to secure a rebate of Customs duty on British goods is set forth at the beginning of this Appendix.</p>
*† ST. VINCENT -	400	<p><b>Prohibitions.</b>—Letters.  <b>Observations.</b>—The procedure necessary to secure rebate of Customs duty on British goods is set forth at the beginning of this Appendix.</p>
† SARAWAK -	400	<p><b>Prohibitions.</b>—Letters, anything resembling coin, banknotes, or cheques, but without monetary value; and (except under special permit) opium, morphia, morphine, cocaine, novocaine, cannabis indica, or any preparation of these articles.  <b>Observations.</b>—No compensation is paid in respect of loss or damage of uninsured parcels or their contents.</p>
*† SEYCHELLES -	20	<p><b>Prohibitions.</b>—Letters; cast-off clothes for sale. Plants, &amp;c., are liable to disinfection. Celluloid sent via France not packed in accordance with special requirements.</p>

\* Payment of Customs and other charges may be undertaken by the sender.  
 † Parcels may be prepaid for express delivery.  
 ‡ Advice or delivery of insured parcels obtainable.

APPENDIX V.—*continued.*PARCEL POST REGULATIONS—*continued.*

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Limit of Insured Value.	Limitations of Service and General Observations.
*†SIERRA LEONE	£ 400	<p><b>Prohibitions.</b>—Letters; liquids, fragile and perishable articles unless securely packed in proper covers.</p> <p><b>Observations.</b>—Express delivery confined to parcels for Freetown.</p> <p>Senders must show, by a label attached to the cover of the parcel, whether in the event of non-delivery within 28 days of its arrival at the office of destination, it shall be (a) treated as abandoned, or (b) returned at the sender's expense. No other alternative is permissible.</p>
SOLOMON ISLANDS (except Bougainville and Buka).	No service.	<p><b>Prohibitions.</b>—Same as "Australia."</p> <p><b>Observations.</b>—No compensation is paid in respect of loss or damage of parcels or their contents.</p>
SOUTH AFRICA— BRITISH : *†1. UNION OF SOUTH AFRICA. (Provinces of the Cape of Good Hope, Natal, the Orange Free State and the Transvaal.) 2. RHODESIA : *(a) Southern. (b) Northern. *†3. BASUTOLAND. *†4. BECHUANALAND. *†5. SWAZILAND.	No service.	<p><b>Prohibitions.</b>—<i>General.</i>—Letters; specie; bullion; gold dust; nuggets; ostrich feathers, except when made up into stoles, boas, hats, &amp;c.; eucalyptus, acacia, and coniferous plants; peach stones. Importers of fire-arms (except shot-guns, rook rifles, and revolvers for the Union of South Africa) must present a permit from the Colonial Government concerned.</p> <p><i>Additional (except Rhodesia):</i> Precious stones, whether loose or set in articles of jewellery; bees; honey; old appliances, &amp;c., for bee-keeping. Eau de Cologne (Basutoland only).</p> <p>All plants, fruits, tubers, bulbs, &amp;c., are liable to inspection and precautionary fumigation at the expense of the addressees, and to destruction if pest or disease is found. Importers of any plants or of cotton seed, beeswax, foundation comb or opium (which is admitted for medicinal purposes only), must present special permits from the proper South African authority. In the case of plants, permits are not generally issued for kinds procurable in the Union of South Africa. Potatoes are only admitted when accompanied by a sworn declaration of origin and a prescribed Government certification.</p> <p><i>Additional (Rhodesia only):—</i></p> <p>(a) <i>Southern and Northern Rhodesia:</i> Stone-fruit trees grown in any part of North America where either peach yellows or peach rosette exists; young rooted plants for budding or grafting purposes, except pear, plum, apricot, cherry, mango, apples (blight-proof); gum opium, extract of opium, poppies, or preparations of poppies are only admitted for medicinal purposes, and on presentation by the importers of a permit from the proper Rhodesian Authority.</p> <p>(b) <i>Southern Rhodesia only:</i> Importers of plants (which are subject to special conditions)</p>

\* Payment of Customs and other charges may be undertaken by the sender.

† Parcels may be prepaid for express delivery.

‡ Advice or delivery of insured parcels obtainable.

APPENDIX V.—*continued.*PARCEL POST REGULATIONS—*continued.*

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Limit of Insured Value.	Limitations of Service and General Observations.
*†SOUTH AFRICA — BRITISH— <i>cont.</i>	£	<p><b>Prohibitions—<i>cont.</i></b>  <i>Additional (Rhodesia only):</i>— and also of virus, vaccine, serum, or analogous product used for the diagnosis of diseases of animals, must present a permit from the Government of Southern Rhodesia. Parcels irregularly imported are liable to detention or destruction.  <i>(c) Northern Rhodesia only:</i> Seeds and plants must be accompanied by a certificate of origin.</p> <p><b>Observations.—<i>General.</i></b>—Limit of value 50<i>l.</i> No compensation is paid in respect of loss or damage of parcels or their contents.  The value shown on the Customs Declaration must be the current value of the finished articles in the open market at the time of despatch. In case of undervaluation the parcel is liable to confiscation.  The procedure necessary for claiming rebate of Customs duty on British goods is set forth at the beginning of this Appendix.  <i>Additional (except Rhodesia).</i>—A charge of 6<i>d.</i> for stamp duty, clearance, &amp;c., is levied on every dutiable parcel.  Express delivery is confined to parcels for places with a Post Office from which there is a delivery of telegrams.  Walfish Bay is a free port, and no Customs duty is leviable on goods for that place.  <i>Additional (Rhodesia only)</i>—A fee of 6<i>d.</i> or 1<i>s.</i> (according to value) for Customs clearance, &amp;c., is levied on every dutiable parcel entering Southern Rhodesia, and a charge of 1<i>s.</i> is levied on all parcels entering Northern Rhodesia.  Parcels for Northern Rhodesia should be strongly packed, and should have an outer wrapper of water-proof paper or canvas. Cardboard boxes should not be used.  The net weight of any cigarettes, cigars, or tobacco, contained in parcels for Northern Rhodesia should be shown on the Customs Declaration</p>
‡ STRAITS SETTLEMENTS (Malacca, Penang, Province Wellesley, Singapore, Labuan, Christmas Island and Cocos Islands). For "Malay States," see separate entry.	400 (via sea). 200 (via France).	<p><b>Prohibitions.</b>—Letters; spirits and bang; firearms, parts of firearms and ammunition, except under permit; and, unless addressed to the Principal Civil Medical Officer, Straits Settlements; opium, morphia, morphine, cocaine, hypodermic syringes; and other instruments or parts of instruments for hypodermic injection, including hypodermic needles. Drugs should be fully described in the Customs Declaration, otherwise they are liable to be detained for examination.</p> <p><b>Observations.</b>—Communication with the Cocos Islands, where there is no Post Office, is irregular and infrequent.</p>

\* Payment of Customs and other charges may be undertaken by the sender.

† Parcels may be prepaid for express delivery.

‡ Advice of delivery of insured parcels obtainable.

APPENDIX V.—*continued.*PARCEL POST REGULATIONS—*continued.*

British Self-Governing Dominions, Colonies, Possessions, and Protectorates.	Limit of Insured Value.	Limitations of Service and General Observations.
*†SUDAN - -	£ —	<i>See under "Egypt."</i>
*†SWAZILAND - -	—	<i>See under "South Africa, British."</i>
*†TOBAGO - -	—	<i>See under "Trinidad and Tobago."</i>
TONGA (Friendly Islands).	No service.	<b>Prohibitions.</b> —Same as "New Zealand," with the addition of current coin and bullion. <b>Observations.</b> —No compensation is paid in respect of loss or damage of parcels or their contents.
*†TRANSVAAL - -	—	<i>See under "South Africa, British—Union of South Africa."</i>
*†TRINIDAD AND TOBAGO.	400	<b>Prohibitions.</b> —Letters; rum; all other spirits except <i>bonâ fide</i> samples and perfumed or medicinal spirits; "Rough-on-Rats" (rat poison); opium and the following products derived from the hemp plant— <i>ganja</i> , <i>bhâng</i> , <i>cannabis indica</i> . <b>Observations.</b> —The procedure necessary to secure rebate of Customs duty on British goods is set forth at the beginning of this Appendix.
TURK'S AND CAICOS ISLANDS.	No service.	<b>Prohibitions.</b> —Letters; firearms and ammunition (except by special authority). <b>Observations.</b> —No compensation is paid in respect of loss or damage of parcels or their contents.
‡UGANDA PROTECTORATE.	—	Same as "East Africa Protectorate."
‡ZANZIBAR PROTECTORATE (including Pemba).	400 (via sea), 200 (via France).	<b>Prohibitions.</b> —Letters (except one for the addressee), opium. <b>Observations.</b> —Uninsured parcels must not exceed 50 <i>l.</i> in value. No compensation is paid in respect of loss or damage of uninsured parcels or their contents. Parcels may be accepted for any place in the Zanzibar Protectorate, including Pemba; but delivery is confined to the town of Zanzibar and to Chaki-Chaki and Weti in the island of Pemba; and the addressees of parcels for other places in the Protectorate must arrange accordingly.

\* Payments of Customs and other charges may be undertaken by the sender.

† Parcels may be prepaid for express delivery.

‡ Advice of delivery of insured parcels obtainable.

*Note.*—For further information as to—

(a) Route or means of conveyance;

(b) Rates of postage;

(c) Maximum dimensions allowed;

(d) Date of despatch of mails;

(e) Express delivery services;

(f) Cash on delivery services; and

(g) Special regulations as to packing, limitations in service, &c.,

*see the "Post Office Guide," which is published quarterly at 6*d.*, and may be obtained at all post offices in the United Kingdom.*

APPENDIX VI.

BRITISH PROTECTORATES, &c.

[Note.—For the rates of import duty leviable in the British African Protectorates see the body of this Return.]

A.—MALAY STATES.

(1) FEDERATED MALAY STATES.

(PERAK, SELANGOR, NEGRI SEMBILAN AND PAHANG.)

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO THE FEDERATED MALAY STATES OF THE MALAY PENINSULA.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.			
	Perak.	Selangor.	Negri Sembilan.	Pahan.
Intoxicating Liquors :	Dollars. cts.			
(A) Containing not less than 85 % of proof spirit (a) <i>per proof gallon (b)</i>	4 80			
(B) Containing less than 85 % but not less than 70 % of proof spirit <i>per gallon</i>	3 84			
(C) Containing less than 70 % but not less than 40 % of proof spirit <i>per gallon</i>	2 40			
(D) Containing less than 40 % of proof spirit :				
Sparkling wines - <i>per gallon</i>	2 40			
Still wines - " "	1 60			
Beer, cider and perry " "	0 48			
All other intoxicating liquors (except still wines, red or white, containing less than 26 % of proof spirit, (a) and toddy) - <i>per gallon</i>	1 60			
[The words "intoxicating liquors" have the meaning assigned to them in the "Excise Enactments," 1908 and 1909, and include all liquors fit or intended for human consumption.]				
Petroleum (c) - - - - <i>per gallon</i>	0 05			
Tobacco : (d)				
Cigars :				
Valued at not less than \$2 per lb. <i>per lb.</i>	1 50			
Valued at less than \$2 per lb. and not less than \$1.40 per lb. - <i>per lb.</i>	0 75			
Snuff of whatsoever value - "	1 50			
Tobacco and cigarettes valued at not less than \$1.40 per lb. and Egyptian, Russian, and Turkish cigarettes of whatsoever value - <i>per lb.</i>	0 75			
Javanese, Chinese, and Indian tobacco, other than cigars and cigarettes <i>per pikul</i>	10 00			

[For reference notes, see the next page.]

APPENDIX VI.—*continued.*

A.—MALAY STATES—*continued.*

(1) FEDERATED MALAY STATES—*continued.*

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO THE FEDERATED MALAY STATES OF THE MALAY PENINSULA—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.			
	Perak.	Selangor.	Negri Sembilan.	Pahang.
Tobacco <i>(d)</i> — <i>cont.</i> All other tobaccos, cigars, and cigarettes <i>per lb</i> [The valuation referred to above is that contained in the invoice relating to the imported tobacco, unless there be no such valuation or the propriety of such valuation be questioned by any officer of Customs, in which cases the valuation referred to is that which may be put upon the tobacco by the Commissioner of Trade and Customs.]			Dollars. cts. 0 40	
All other articles			Free.	

The Straits Settlements silver dollar is the standard coin of the Federated Malay States.

(a) "Proof spirit" means a liquid containing  $49.24 \frac{2}{3} \%$  by weight of alcohol and  $50.76 \%$  of distilled water and having a specific gravity at  $60^{\circ}$  F. of 0.91984.

(b) "Proof gallon" means a gallon of proof spirit, and a duty payable on any liquor "per proof gallon" means a duty payable upon the maximum number of proof gallons which the alcohol contained in such liquor, when mixed with water, is capable of forming.

(c) "Petroleum" includes the liquors commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosene, paraffin oil, petrol, gasoline, benzol, benzoline, benzine, naphtha, or any like inflammable liquid, whether a natural product or one that is made from petroleum, coal, schist, shale or any other bituminous substance or from any products thereof, but does not include any liquid or substance which has a flashing point higher than  $150^{\circ}$  F. ascertained in manner provided from time to time under "The Petroleum Enactment, 1914."

(d) Under certain Regulations which have been made relating to the importation of tobacco, it is provided that no tobacco shall be imported into the several States by sea, except at the following ports: Telok Anson (Perak), Port Swettenham (Selangor), Port Dickson (Negri Sembilan), Kuantan and Pekan (Pahang).

*Notes.*—The "Opium and Chandu Enactment, 1910" (No. 14 of 1910), as amended by Enactment No. 12 of 1912, provides for the prohibition of the importation of *opium* and also of *chandu*, other than by a "Superintendent of chandu." The Enactment is not, however, applicable to the importation of opium or chandu for medical purposes only by or on behalf of the Government, or by any person licensed to sell poisons under any Enactment to regulate the possession and sale of poisons or deleterious drugs.

"Opium" is held to mean any kind of opium not prepared for smoking, chewing or swallowing, and includes the coverings in which opium has been wrapped. "Chandu" means any preparation of opium or any preparation in which opium forms an ingredient, which preparation is used, or intended to be used for smoking, chewing, or swallowing, and includes chandu dross, but does not include any of the alkaloids or salts of alkaloids of opium.

Under the "Deleterious Drugs Enactment, 1911" (No. 10 of 1911), as amended by Enactment No. 15 of 1912, provision is made for the prohibition of the importation of any *deleterious drug* or *syringe*, except with the permission in writing of the Principal Medical Officer or a Senior Medical Officer of the Government.



APPENDIX VI.—*continued.*A.—MALAY STATES—*continued.*(1)—FEDERATED MALAY STATES—*continued.*

*Notes—continued.*

“Deleterious drugs” means and includes :

- (i) Morphine, including morphia and all salts of morphine, and any alkaloid or salt of an alkaloid of opium, and any solution thereof;
- (ii) Cocaine, including all salts of cocaine and any solution thereof;
- (iii) Eucaine, including all salts of eucaine and any solution thereof;
- (iv) Any analogue of cocaine or eucaine, and
- (v) Any drug, or salts or solution of such drug, which the Chief Secretary to the Government may declare to be a deleterious drug,  
*but does not include :*
- (vi) Any patent or proprietary article containing one or more of the above in quantity not exceeding in the aggregate 1 % of the total ingredients of such article, or
- (vii) Any patent or proprietary article which may from time to time be exempted from the operation of this Enactment by the Chief Secretary to the Government by notification in the “Gazette.”

“Syringe” means an instrument or part of an instrument suitable for hypodermic injection, and includes a hypodermic needle.

Under certain Rules, (No. 1704 of 1912) made under the “Deleterious Drugs Enactment, 1911,” it is provided that application for permission to import or export any deleterious drugs or syringe may be made to the Principal Medical Officer or Senior Medical Officer of the Government, who may in his discretion issue a permit in prescribed form.

The importation of *petroleum* is regulated by the “Petroleum Rules, 1914.” Upon the arrival at any port of the State of a vessel bringing petroleum, notice must at once be given to the Harbour Master, who will inform the Inspector, who will proceed on board and either pass the petroleum or take samples for purposes of testing on shore. Until the petroleum has been passed by the Inspector it shall not be landed, except with the written authority of the District Officer, who will make arrangements for its safe custody until it is passed. No “dangerous” petroleum (*i.e.*, petroleum having a flashing point below 73° F.) shall be landed, except by licence of the Resident.

Under the Firearms Enactments of 1902 regulating the importation of *firearms*, no person is allowed to import firearms into the Federated Malay States without a licence, which may be obtained free of charge from the Chief Police Officer of the State.

The importation of *explosives* is regulated by the several State Explosives Enactments of 1904, as amended by Federated Malay States Enactment No. 5 of 1912, and Rules made thereunder.

The Rules provide that *explosives* may only be imported under licence, except the following, which may be imported without licence when not exceeding 20 lbs. avoirdupois:—Safety cartridges; safety fuses for blasting; fuses for shells and friction tubes for guns or percussion primers, provided there be no more than five fuses or percussion primers or 25 tubes in one package, and that the package be a hermetically-sealed metal cylinder; railway fog-signals; percussion caps, also fireworks; or any other explosive not exceeding 5 lbs. avoirdupois.

Provision is further made for the prohibition of the importation of “sanderackers” into each of the Federated Malay States.

Under the Merchandise Marks Enactment No. 1 of 1910, as amended by No. 6 of 1913, the importation is prohibited of goods to which any forged trade mark or false trade description is applied, or to which any trade mark or mark so nearly resembling a trade mark as to be calculated to deceive is falsely applied.

Under Enactment No. 7 of 1913 provision is made for the regulation of *wireless telegraphy*.

No person may establish any wireless telegraph station, or instal or work any apparatus for wireless telegraphy in any place in the Federated Malay States or on board any locally owned ship, except under and in accordance with a licence granted in that behalf by the Chief Secretary to the Government.

APPENDIX VI.—*continued.*

A.—MALAY STATES—*continued.*

(2)—MALAY STATES NOT IN THE FEDERATION.

(JOHORE, KEDAH, PERLIS, TRENGGANU AND KELANTAN).

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO THE MALAY STATES NOT IN THE FEDERATION.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	(1) JOHORE.	Dollars.	cts.
Intoxicating liquors containing not less than 85 % of proof spirit	<i>Per proof gall.</i>	3	00
"    "    "    less than 85 % but not less than 70 % of proof spirit	<i>Per gall.</i>	2	40
"    "    "    less than 70 % but not less than 40 % of proof spirit	<i>Per gall.</i>	1	50
Intoxicating liquors containing less than 40 % of proof spirit :—			
Sparkling wines -	<i>Per gall.</i>	1	50
Still wines -	"	1	00
Ale, beer, stout, porter, cider and perry -	"	0	24
Other intoxicating liquors -	"	1	00
	(2) KEDAH.		
Dogs, by land -	<i>each</i>	0	10
"    "    sea -	"	1	10
Pigs -	"	0	10
Sheep -	"	0	10
Horses -	"	0	50
Cattle (buffaloes and bullocks) -	<i>per head</i>	0	25
Chinese Spirits -	<i>per gallon</i>		
European Wines and Spirits -	<i>per case</i>		
Petroleum (collected by farmer) -	<i>per tin</i>	0	10
Tobacco : Java (Kuala Muda) -	<i>per kati</i>	0	20
"    Chinese (    "    ) -	<i>per packet</i>	0	01
Gambier (Kuala Muda) -	<i>per kati</i>	0	10
Salt -	<i>per pikul</i>	1	00
	(3) PERLIS.		
European Tobacco -	<i>ad val.</i>		10%
Chinese Tobacco at Kangar -	<i>per kati</i>	0	20
Javanese "    "    "    -	"	0	25
Kerosene oil "    "    -	<i>per ton</i>	0	20
Cocoanut and Kachang Oil -	"	0	50
Beer (small bottles) -	<i>per case</i>	4	0
"    (large bottles) -	"	3	0
Whisky and brandy -	"	4	0
Gin -	"	5	0
Arak China -	<i>per gallon</i>		
	(4) TRENGGANU.		
Thread -	<i>ad val.</i>		
Pieco goods and kain kachi -	<i>per 100 pieces</i>	3	0
Tobacco bakul -	<i>per basket</i>	1	0
"    in tins (Javanese) -	<i>per tin</i>	0	50
"    pikul -	<i>per pikul</i>	3	0
Kerosene oil -	<i>per case</i>	0	15
	(5) KELANTAN.		
Pig wire fencing -			
Medicines -			
Surgical appliances -			
Raw silk, white -			
Vegetable dyes -			
			Free.

Note.—See the General notes at end of Table on the next page.  
 (a) European subjects pay 10 % *ad valorem* on European liquors.

APPENDIX VI.—*continued.*A.—MALAY STATES—*continued.*(2)—MALAY STATES not in the FEDERATION—*continued.*RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO THE MALAY STATES NOT IN THE FEDERATION—*continued.*

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

(5) KELANTAN— <i>cont.</i>		Dollars	cts.
Books, printed matter and stationery	-	-	-
Rubber seeds	-	-	-
Padi	-	-	-
Copra and coconuts	-	-	-
Sago stems	-	-	-
Parboiled rice	-	-	-
Mining and agricultural implements and machinery	-	-	-
Gunny bags	-	-	-
Horses	-	-	-
Vehicles of all kinds	-	-	-
Steamers and motor launches	-	-	-
Foodstuffs which cannot be produced in the State	-	-	-
Aerated mineral waters	-	-	-
Ice	-	-	-
Tobacco, unmanufactured	- per pikul	8	00
"    manufactured (including cigars and cigarettes)	- - -	25	% ad valorem.
Spirituous liquors:		3	00
Gin, A.V.H., and similar varieties	- - - { per gallon	15	00
Other spirits and liqueurs, and German port wine	- - - { per case (b)	3	00
Vermouth, port, sherry and sparkling wines	- - - per gallon	2	00
Claret and other still wines, not men-	- - - { per case of 12 quart bottles	2	00
tioned above	- - - { per gallon	1	00
Toddy	- - - per bottle	0	12
Beer, ale, stout and other liquors made from malt	- - - per case of not less than 8 dozen pint or 4 dozen quart bottles	4	00
Cider	- - - per gallon (a)	0	50
Methylated spirit	- - - "	0	10
Java, arrack and any spirituous liquors not otherwise	- - - } " (a)	4	50
mentioned	- - - }		
Sugar	- - - per pikul	2	00
Salt	- - - per 100 gantangs	1	00
Gambia (Trengganu)	- - - per basket	0	50
"    (ordinary)	- - - "	0	25
Kerosene oil, benzine, and other inflammable oils	- - - per gallon	0	10
All other articles, unless specially exempted	- - - ad val.	3	%

Notes.—A pikul = 133½ lbs.; a kati = 1½ lbs.; a gantang = 1 gallon.

The Straits Settlements silver dollar is the standard coin of the Malay States not in the Federation.

The importation of opium, &c., is subject to the following regulations, viz. :—

In *Kedah*, it is illegal to import morphia, cocaine, or similar drugs, without written permission of the President of the State Council (Enactment No. 5 of 1910).

The Government has the sole right of importing opium, chandu or chandu dross (Enactment No. 11 of 1911).

In *Kelantan*, no person may import opium, and chandu may only be imported by a Government Superintendent. Opium and chandu, however, may be imported for medical purposes only by, or on behalf of, the Government, or by any person licensed to sell poisons (Enactment No. 1 of 1913).

The importation of ganga is prohibited, except under licence in writing of the British Adviser (Enactment No. 2 of 1911).

In *Perlis*, the Government has the sole right of importing opium, chandu, or chandu dross (Enactment No. 2 of 1913).

In *Trengganu*, opium and chandu may not be imported without a permit from the Government Office (Enactment No. 2 of 1911).

(a) Or a dozen reputed pints, or six reputed quarts.

(b) Per case containing 15 bottles, or 5 gallons.

APPENDIX VI.—*continued.*

B.—TERRITORY ADMINISTERED BY THE BRITISH NORTH BORNEO COMPANY.

STATE OF NORTH BORNEO.

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO THE STATE OF NORTH BORNEO.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	Dollars. cts.
Aërated and mineral waters	
- { Per case of 6 dozen pints	0 72
"    "    (splits)	0 36
Arms and ammunition:	
Rifles and guns	Per barrel 5 00
Pistols and revolvers	Each 3 00
Cartridges, empty or loaded	Per hundred 1 00
Beads and buttons; toys, curios, including tinsel wares	10 % <i>ad valorem.</i>
Boxes—Chinese and Japanese boxes, and portmanteaus or trunks of any material	10 % <i>ad valorem.</i>
Brass or copper-ware and white metal, viz.:	
Gongs, ornaments, sirih boxes, &c.	10 % <i>ad valorem.</i>
Trays and bowls	10 % <i>ad valorem.</i>
Hinges, locks, nails, and wire	10 % <i>ad valorem.</i>
Building materials—bricks, tiles, lime, pipes, roofing and paving material and cement	5 % <i>ad valorem.</i>
Cards—playing cards; also dominoes	Per pack or set 0 25
Chemicals, photographic and scientific materials	10 % <i>ad valorem.</i>
Cloth; bunting; yarns and thread made of cotton, linen, flax, grass, hair or fibre, or any mixture thereof	15 % <i>ad valorem.</i>
Coal and coke	Per ton 0 50
Coffee	Per kati 0 04
Cutlery	10 % <i>ad valorem.</i>
Dyes and chemicals (not medicinal)	10 % <i>ad valorem.</i>
Earthenware, crockery, and porcelain	10 % <i>ad valorem.</i>
Jars—Gusi, Tajau, &c., old	Each 5 00
" others, new, imitations of above	" 0 50
Fireworks, including squibs and crackers	25 % <i>ad valorem.</i>
Flour	Per 50 lbs. 0 20
Furniture	10 % <i>ad valorem.</i>
Glassware, unless otherwise specially taxed	5 % <i>ad valorem.</i>
Haberdashery, including all ready-made cloth-stuffs	15 % <i>ad valorem.</i>
Hats, caps, or bonnets, boots and shoes, artificial flowers, feathers, umbrellas, looking glasses, combs, and lacquered ware	10 % <i>ad valorem.</i>
Jewellery, watches, chains, rings, clocks, ornaments, gold and silver (not coin)	10 % <i>ad valorem.</i>
Lamps and lanterns—European, Chinese, and Japanese lanterns; fans, joss sticks and papers	10 % <i>ad valorem.</i>
Lead	10 % <i>ad valorem.</i>
Leather and paper goods or imitations thereof, unless otherwise specially taxed	5 % <i>ad valorem.</i>
Machinery worked by steam or water power, and labour-saving machines not worked by steam power (except machinery for shipbuilding, Free)	10 % <i>ad valorem.</i>
Matches or lights	Per packet of 10 boxes 0 06
Medicines, patent	10 % <i>ad valorem.</i>
Metals (other than those specified in the free list):	
Manufactured	10 % <i>ad valorem.</i>
Unmanufactured	5 % <i>ad valorem.</i>

Notes.—A pikul = 133½ lbs.; a kati = 1½ lbs.; a tahl = 1½ ozs.  
Straits Settlements silver dollars are current in the State of North Borneo.

APPENDIX VI.—*continued.*B.—TERRITORY administered by the BRITISH NORTH BORNEO COMPANY—*continued.*STATE OF NORTH BORNEO—*continued.*RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO THE STATE OF NORTH BORNEO—*continued.*

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	Dollars. cts.
Musical instruments, phonographs, gramophones, &c.	10 % <i>ad valorem.</i>
Oils—Kerosine . . . . . <i>Per 65 lbs.</i>	0 40
Other oils used for burning . . . . . <i>Per 100 lbs.</i>	0 30
Coco-nut, kachang, or bean oil . . . . . <i>Per kati</i>	0 02
Paints and paint oils . . . . .	10 % <i>ad valorem.</i>
Perfumery, incense and spices . . . . .	10 % <i>ad valorem.</i>
Personal effects (other than those specified in the free list) are dutiable according to classification in the tariff.	
Plated ware . . . . .	10 % <i>ad valorem.</i>
Railway, telegraph, and tramway materials and rolling stock . . . . .	10 % <i>ad valorem.</i>
Rice . . . . . (a)	
Salt fish . . . . . <i>Per pikul</i>	0 25
Salt . . . . . "	0 40
Silk stuffs . . . . .	15 % <i>ad valorem.</i>
Stationery, for printing or writing, and books of all kinds (other than those specified in the free list) . . . . .	5 % <i>ad valorem.</i>
Sugar :	
Raw, very coarse brown, and treacle . . . . . <i>Per kati</i>	0 01
Manufactured or refined, white, brown, or other . . . . . "	0 02½
Sweets and confectionery, including any mixture of flour and sugar . . . . .	10 % <i>ad valorem.</i>
Tansan water . . . . . <i>Per case of 50 pint botts.</i>	0 50
Tea . . . . . <i>Per kati</i>	0 04
Tea stick . . . . . "	0 02
Timber, manufactured and unmanufactured . . . . .	10 % <i>ad valorem.</i>
Provisions, unless otherwise specially taxed . . . . .	5 % <i>ad valorem.</i>
Tobacco :	
Chinese . . . . . <i>Per kati</i>	0 20
Java, Sumatra, Palembang, and other native tobacco . . . . . "	0 70
European, American, or Philippine, and other unenumerated tobacco . . . . . <i>Per lb.</i>	0 80
Cigars, European, American, Philippine, or other . . . . . "	0 80
Cigarettes . . . . . "	0 80
Pipes and smokers' articles, cigarette papers, &c. . . . .	10 % <i>ad valorem.</i>
Vehicles . . . . .	10 % <i>ad valorem.</i>
Vessels, boats and other craft . . . . .	10 % <i>ad valorem.</i>
Wines, spirituous and malt liquors :	
Wines :	
Sparkling wines . . . . . <i>Per gallon</i>	2 00
Still wines . . . . . "	1 00
Spirituous liquors . . . . . <i>Per gallon</i>	2 40
All other fermented or distilled liquors (except arrack and samsu) intended for use as a beverage, and containing more than 2 % of pure alcohol by weight . . . . . <i>Per gallon</i>	0 24
All other articles, animals, or goods imported, not specifically mentioned, and not entered in the free list . . . . .	5 % <i>ad valorem.</i>
Goods or other articles chiefly composed of manufactured timber and manufactured metal, or of either manufactured timber or manufactured metal, unless otherwise specially taxed . . . . .	10 % <i>ad valorem.</i>

Notes.—A pikul = 133½ lbs. ; a kati = 1½ lbs. ; a tahl = 1½ ozs.

Straits Settlements silver dollars are current in the State of North Borneo.

(a) Duty of 20 cents per pikul suspended until further notice.

APPENDIX VI.—*continued.*B.—TERRITORY administered by the BRITISH NORTH BORNEO COMPANY—*continued.*STATE OF NORTH BORNEO—*continued.*

## FREE IMPORTS :

The following articles may be imported free of import duty:—

- All goods, not being contraband, for export through bond to other countries or other districts in the State, such countries and districts to be approved by the Superintendent of Customs.
- Ammunition imported by the British North Borneo Rifle Association or affiliated Clubs for use under the rules of the Association only.
- Bandages, lint, and cotton wool, for medical purposes only.
- Bran, crushed food, and oil cake.
- Candles.
- Cans and implements for the use of the revenue farm, imported by the farmer.
- Castor oil.
- Cattle, including sheep and goats.
- Cera wax.
- Coin and notes (except foreign dollars, which are not legal tender, and foreign silver, copper, nickel, or subsidiary coin, which are prohibited).
- Cotton waste.
- Disinfectants.
- Domestic animals.
- Fire hand pumps if for importer's own use.
- Fire extinguishers or materials for extinguishing fire.
- Horses and ponies.
- Horse or cattle food.
- Insecticides.
- Liquors, tobacco, cigars, and cigarettes for the Governor, and Officers and men of the British Army and Navy serving on full pay in the State.
- Literary publications.
- Machinery of all kinds for the purpose of shipbuilding only.
- Manures, prepared.
- Materials and accessories required solely for the use of Church purposes.
- Medicines, except patent.
- Metals, raw and manufactured, for purposes of shipbuilding only.
- Official supplies sent by the United States Government for use of the United States Consul.
- Personal effects brought by ordinary travellers in their luggage for personal use of the following kinds, viz. : wearing apparel, books, music, toilet requisites, bed and table linen, kitchen utensils, tools, cutlery, crockery, glassware, plate and jewellery.
- Pictures.
- Postage stamps, coin, bullion and notes for the State Government.
- Poultry.
- Rope and cordage, except that of wire or metal.
- Soap.
- School books and educational materials imported by and for the use of schools approved by the Government.
- Seeds and plants for agricultural purposes.
- Straits dollars or Straits small silver coin.
- Swine.
- Twine and string.
- Tobacco in quantities of less than 1 lb., and cigars and cigarettes in quantities of less than 100 brought by ordinary travellers in their luggage for *bonâ fide* personal use.
- Travelling shows, such as theatrical, cinematograph, circus, and other similar equipments, imported temporarily for public entertainment.

## PROHIBITED IMPORTS :

The following articles are prohibited to be imported:—

- Foreign dollars which are not legal tender.
- Foreign silver, copper, nickel or subsidiary coin.
- Any objects of any indecent or obscene character.
- Arms, ammunition, or weapons imported by natives, except as specially provided for under the Arms Proclamation.

## APPENDIX VI.—continued.

## C.—STATE OF BRUNEI.

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO  
THE STATE OF BRUNEI.

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	Dollars.	cts
Aerated waters - - - - - <i>per case of 6 dozen</i>	0	72
Arms and ammunition (if permit previously obtained) :		
Rifles and guns - - - - - <i>each</i>	5	00
Pistols and revolvers - - - - - <i>"</i>	5	00
Cartridges, loaded or empty - - - - - <i>per 100</i>	1	00
Beads, buttons, toys, and tinselware - - - - -	10%	<i>ad valorem.</i>
Brass and brassware - - - - - <i>per catty</i>	0	02
Building materials ( <i>i.e.</i> , bricks, tiles, lime, pipes, roofing, paving materials and cement)	5%	<i>ad valorem.</i>
Baskets - - - - -	5%	"
Candles - - - - -	5%	"
Chemicals - - - - -	10%	"
Cloth—bunting, yarns, cotton, thread, linen, flax, grass, hair, or fibre, or any mixture thereof	10%	"
Coconut oil - - - - -	5%	"
Copper and copperware - - - - -	5%	"
Cordage and rope - - - - -	5%	"
Cutlery - - - - -	10%	"
Crockery and earthenware - - - - -	10%	"
Explosives—gunpowder, dynamite, squibs, crackers, &c.—if permit previously obtained - - - - -	25%	"
Glassware - - - - -	5%	"
Gambier - - - - -	10%	"
Ground nuts - - - - -	5%	"
Haberdashery—ready-made clothing, boots, shoes, hats, caps, umbrellas, looking-glasses and combs, &c. - - - - -	10%	"
[Exemption: Articles of clothing, not exceeding \$20 in value, imported by the owner thereof as part of his personal luggage.]		
Lamps and lanterns - - - - -	5%	"
Iron and ironware - - - - -	5%	"
Lead - - - - -	10%	"
Leather goods - - - - -	5%	"
Machines, labour-saving and not worked by steam power - - - - -	10%	"
Matches - - - - - <i>per tin of 144 packages</i>	1	00
Oils, not otherwise specified - - - - -	10%	<i>ad valorem.</i>
Paints and paint oils - - - - -	10%	"
Petroleum - - - - - <i>per tin</i>	0	15
Planks - - - - -	5%	<i>ad valorem.</i>
Silk stuffs - - - - -	5%	"
Spices, including curry stuffs - - - - - <i>per catty</i>	0	02½
Sugar, manufactured, including all sweetstuffs - - - - - <i>"</i>	0	02
Spirituous liquors :		
If containing 20% alcohol - - - - - <i>per gallon</i>	2	40
Sparkling wines - - - - - <i>"</i>	1	50
Still wines - - - - - <i>"</i>	1	00
Liquors containing less than 20% alcohol - - - - - <i>"</i>	0	24
Swine - - - - - <i>per head</i>	2	00
Tea - - - - - <i>per catty</i>	0	05

APPENDIX VI.—*continued.*

C.—STATE OF BRUNEI—*continued.*

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO THE STATE OF BRUNEI—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

Tinned or preserved provisions of all kinds	- - - - -	10 % <i>ad valorem.</i>
[Exemptions; Tinned biscuits.		
Tinned milk of the following brands :		
Milkmaid, Nestle's, and Sledge.]		
Tobacco :		
		Dollars. cts.
Chinese	- - - - -	9 00
	{ <i>per case of 140 packages of 8 tahils each</i>	10 00
	{ " 200 " 6 " "	0 10
	{ <i>If less than one case - - - per lb.</i>	4 00
Java	- - - - -	20 00
Sumatra, Palembang, or other native tobacco	- - - - -	10 00
Waste, for agricultural purposes	- - - - -	0 16
Cigars and cigarettes imported in tins	- - - - -	

Note.—A pikul = 133½ lbs.; a catty = 1½ lbs.; a tahlil = 1½ oz.

The above rates are not applicable to—

- (i) Goods imported by the Government of Brunei.
- (ii) Goods specially exempted by the Resident in accordance with any agreement between the owners and the Government of Brunei:

Provided always that the burden of proving that any goods fall within the above-mentioned exceptions shall rest on the owner of such goods, and that no claim to exemption shall operate to delay the collection of the duty demanded by the Customs Officer.



APPENDIX VI.—*continued.*

## D.—SARAWAK—TERRITORY OF.

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO  
THE TERRITORY OF SARAWAK.

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

IMPORT DUTIES LEVIABLE ON GOODS IMPORTED INTO THE TERRITORY OF SARAWAK DIRECT FROM A FOREIGN PORT.		Dollars.	cts.
Brandy, whisky, rum and other spirituous liquors:			
	<i>Per doz. reputed qt. botts.</i>	1	0
	( <i>inferior</i> ) (a)		
	<i>Per doz. reputed qt. botts.</i>	4	0
Beer, cider, &c., &c.	" " "	0	25
Champagne and other sparkling wines	" " "	1	0
Cherry cordial	<i>Per case of 2 doz.</i>	0	30
Claret, hock, sherry, and other still wines	<i>Per doz. reputed qt. botts.</i>	0	50
Gin, A.V.H., &c. (in square black bottles)	<i>Per case of 15 botts.</i>	6	0
" Geneva (in stone bottles)	<i>Per doz. botts. (large)</i>	2	0
" " " "	( <i>small</i> )	1	0
" Old Tom	<i>Per doz. reputed qt. botts.</i>	1	0
" also	" " "	1	0
Ginger wine	" " "	0	25
Guns and other fire-arms (b)	<i>Per barrel</i>	2	0
Jars, Gusi	<i>Each</i>	5	0
Kerosine Oil	<i>Per case of 2 tins (c)</i>	0	12
Liqueurs of all kinds	<i>Per doz. reputed qt. botts.</i>	1	0
Salt	<i>Per coyan of 100 pasus</i>	25	0
Tobacco, Chinese	<i>Per case of 140 bundles</i>	9	0
" Java	" 200 "	10	0
" Palembang and other kinds	<i>Per basket</i>	4	0
" (bad) for agricultural purposes	<i>Per pikul</i>	20	0
" in tins, also cigarettes and cigars	<i>Per lb.</i>	0	16
IMPORT DUTIES IN FORCE AT "OUT-STATIONS." (d)			
Brass guns, Lelaha	<i>Per pikul</i>	4	0
Jars, Tajows (old)	<i>Each</i>	5	0
" under 10 dols. value	" "	1	0
Salt Nipa	<i>Per 100 garis</i>	0	18

Notes.—A pikul = 133½ lbs.; a kati = 1½ lbs.; a coyan of salt = 60 pikuls (8,000 lbs.); a gari = 1¼ lbs.

Straits Settlements silver dollars are current in Sarawak.

(a) By "inferior spirits" is meant brandy retailed at less than 10 dols., and whisky at less than 8 dols., per dozen quarts.

(b) Firearms can only be imported when a written permission has been obtained from H.H. The Rajah, or the officer administering the Government.

(c) Tins must be enclosed in cases. The equivalent duty is payable if imported in casks or drums.

(d) The Sarawak Government states that the "out-stations" are the chief towns of the various districts or sub-districts of Sarawak, and receive most of their foreign imports duty-paid from Kuching. Those foreign dutiable imports landed in the first instance at an "out-station" pay the ordinary foreign import duties. The above specified duties are levied when any of the articles named are imported from Kuching, from another out-station, or from another port, but such duties are not levied in Kuching.

APPENDIX VI.—*continued.*

E.—BRITISH SOLOMON ISLANDS PROTECTORATE.

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO  
THE BRITISH SOLOMON ISLANDS PROTECTORATE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		<i>s.</i>	<i>d.</i>
Ale, beer and porter—			
In bottle	{ per dozen quarts	2	0
	" pints	1	0
	" $\frac{1}{2}$ -pts or less	0	6
In wood or jar	- per gallon	1	0
Fuzes	For every coil of 24 feet	1	0
Detonators		100	% ad valorem.
Dynamite or other explosive used in lieu thereof	- per lb.	1	0
Kerosene	- per gallon	0	3
Benzine, benzoline, gasoline, naphtha, optimol, petrol and other similar oils	- per gallon	0	3
Spirits of all kinds—			
The strength of which can be ascertained by Sykes' hydrometer, and is over proof	- per proof gallon	14	0
The strength of which can be ascertained by Sykes' hydrometer and is under proof	- per liquid gallon	14	0
Spirits and spirituous compounds, unless otherwise enumerated, and scented waters, the strength of which cannot be ascertained by Sykes' hydrometer	- per liquid gallon	14	0
Case spirits—Reputed contents of 2, 3, 4, or more gallons shall be charged—			
2 gallons and under, as 2 gallons.			
Over 2 gallons and not exceeding 3 gallons, as 3 gallons.			
Over 3 gallons and not exceeding 4 gallons, as 4 gallons.			
And so on for any greater quantity contained in any case.			
Tobacco—			
Stick or cake	- per lb.	1	6
Cigars	- "	5	0
Cigarettes	- per 1,000	12	6
Cut tobacco	- per lb.	3	0
Wines—			
Sparkling	{ per 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities }	6	0
Bordeaux (claret), Hock or Australian—			
In bulk	- per gallon	2	0
In bottle	{ per 6 reputed quarts or 12 reputed pints or 24 reputed half pints or smaller quantities }	2	0
Other kinds—			
In bulk	- per gallon	4	0
In bottle	{ per 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities }	4	0
Boats and vessels imported		10	% ad valorem.
Rifles and revolvers	- each	20	0
Rifle and revolver ammunition		100	% ad valorem.
Cartridges (sporting, shot)			
Perfumery, not being liable to spirit duty			
Beads			
Fish-hooks and fishing lines			
Axes		10	% ad valorem.
Knives			
Matches			
Trade-boxes			

APPENDIX VI.—*continued.*E.—BRITISH SOLOMON ISLANDS PROTECTORATE—*continued.*RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO  
THE BRITISH SOLOMON ISLANDS PROTECTORATE—*continued.*

Wood and iron trunks and boxes	-	-	-	-	-	} 10% <i>ad valorem.</i>
Lanterns and lantern parts	-	-	-	-	-	
Leather goods -	-	-	-	-	-	
Musical instruments	-	-	-	-	-	
Pipes (smoking)	-	-	-	-	-	
Porpoise, dog, and whale's teeth	-	-	-	-	-	
Fireworks	-	-	-	-	-	
Aerated waters and cordials	-	-	-	-	-	

*Notes.*—The following duties and fees are charged under Regulation of 8th August 1907 in respect of dutiable goods landed and stored at Tulagi:—

For each packet landed and delivered at the Customs House, 3*d.*  
 " stored at the Bonded Warehouse, per week 1*d.*

Under King's Regulation No. 5 of 1909 the importation is *prohibited* of stills, machinery, implements and utensils used for the distillation of spirits.

It is provided under King's Regulation No. 2 of 1911, that the master of a vessel arriving in the Protectorate which is carrying any *explosives*, must, on arrival, first take the vessel to the Port of Tulagi, and not elsewhere, and there land the explosives in prescribed manner. Under King's Regulation No. 10 of 1912 the importation of explosives is also prohibited, except in pursuance of a dealer's license, granted by the Resident Commissioner.

The term "explosives" means and includes dynamite, guncotton, nitro-glycerine, and every adaptation and preparation thereof used for explosive purposes, detonators, fulminate of mercury, and percussion explosives.

All articles imported into the Protectorate by religious bodies to be used solely for the erection, equipment, maintenance, or repair of any place of divine worship, or any school, or in connection with the celebration of divine worship, or for the purposes of instruction in any school, are exempt from the payment of Customs *dues*—provided that in every case it shall be proved by the importer to the satisfaction of the Resident Commissioner that the particular articles in respect whereof the exemption is claimed have been imported solely for the purposes and uses above mentioned. (Proclamation dated 6th September 1912.)

The Wireless Telegraphy Regulation, 1912 (No. 9 of 1912), governs the use of *wireless telegraphy* in certain islands of the Western Pacific. This Regulation provides that it shall not be lawful for any person to establish, instal, or use any apparatus for the purposes of electrical communication by means of wireless telegraphy in any of the following islands without a license to do so first obtained from the High Commissioner, under such terms and conditions as may be prescribed:—

British Solomon Islands Protectorate.  
 Gilbert and Ellice Islands  
 Phoenix Islands.  
 Fanning Island.  
 Union (Tokelan) Islands.  
 Washington Island.  
 Christmas Island.  
 Pitcairn Island; and

All other islands in the Western Pacific (except New Hebrides, including Banks' and Torres Islands), not being within the jurisdiction of the Commonwealth of Australia or any of the States thereof, or of the Dominion of New Zealand, or of any civilised Power.

The importation and storage of opium, morphine, cocaine, and similar drugs is regulated by King's Regulation No. 2 of 1913, which is to come into operation on a date to be proclaimed by the High Commissioner.

The importation of prepared opium shall be prohibited. All opium imported must be deposited at the cost, risk, and peril of the importer in appointed stores, and can only be withdrawn therefrom by a medical practitioner, dentist, or druggist, by written permission of the Resident Commissioner or other authorised person.

APPENDIX VI.—*continued.*

F.—GILBERT AND ELLICE ISLANDS PROTECTORATE.

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO  
THE GILBERT AND ELLICE ISLANDS PROTECTORATE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		s.	d.
Ale, beer and porter—	{ per dozen quarts	2	0
In bottle - - - - -	" pints	1	0
	" $\frac{1}{2}$ -pts or less	0	6
In wood or jar - - - - -	per gallon	1	0
Perfumery, not being perfumed spirits	- - - - -	15 % <i>ad valorem.</i>	
Spirits of all kinds—			
The strength of which can be ascertained by Sykes' hydrometer :			
Over proof - - - - -	per proof gallon	14	0
Under proof - - - - -	per liquid gallon	14	0
Spirits, methylated - - - - -	per gallon	2	0
Spirits and spirituous compounds, unless otherwise enumerated, and scented waters, the strength of which cannot be ascertained by Sykes' hydrometer	per liquid gallon	14	0
Case spirits—Reputed contents of 2, 3, 4 or more gallons shall be charged—			
2 gallons and under, as 2 gallons.			
Over 2 gallons and not exceeding 3 gallons, as 3 gallons.			
Over 3 gallons and not exceeding 4 gallons, as 4 gallons.			
And so on for any greater quantity contained in any case.			
Wines—			
Sparkling { per 6 reputed quarts or 12 reputed pints, or 24 reputed $\frac{1}{2}$ -pints or smaller quantities		6	0
Bordeaux (claret), Hock or Australian—			
In bulk - - - - -	per gallon	2	0
In bottle { per 6 reputed quarts or 12 reputed pints or 24 reputed $\frac{1}{2}$ -pints or smaller quantities		2	0
Other kinds—			
In bulk - - - - -	per gallon	4	0
In bottle { per 6 reputed quarts or 12 reputed pints or 24 reputed $\frac{1}{2}$ -pints or smaller quantities		4	0
Tobacco - - - - -	Per lb.	2	0

Notes.—Under King's Regulation No. 5 of 1909 the importation is prohibited of stills, machinery, implements and utensils used for the distillation of spirits.

All articles imported into the Protectorate by religious bodies to be used solely for the erection, equipment, maintenance, or repair of any place of divine worship, or any school, or in connection with the celebration of divine worship, or for the purposes of instruction in any school, are exempt from the payment of Customs dues,—provided that in every case it shall be proved by the importer to the satisfaction of the Resident Commissioner that the particular articles in respect whereof the exemption is claimed have been imported solely for the purposes and uses above mentioned. (Proclamation dated 6th September 1912.)

For regulations regarding "wireless telegraphy," see under "British Solomon Islands Protectorate," on the previous page.

The importation and storage of opium, morphine, cocaine, and similar drugs is regulated by King's Regulation No. 2 of 1913. For particulars, see under the "British Solomon Islands Protectorate," on the previous page.

APPENDIX VI.—*continued.*

## G.—TONGAN ISLANDS PROTECTORATE.

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO  
THE TONGAN ISLANDS PROTECTORATE.

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.
Ballast (ships pig and scrap iron), bags (new and old), bêche-de-mer, books and periodicals (printed), coal, casks for whale oil, coke, coin, fruit cases and shooks, lead for lining tea chests, personal luggage, meat (fresh, frozen, or preserved by cold process), also outside packages in which goods are ordinarily contained - - - - -			Free.
Ale, beer, cider and porter - - - - - per gallon	0	1	0
Galvanised iron, in bars, bundles, sheets, or corrugated - - - - - per ton	2	0	0
Lead, shot and bullets - - - - - per 100 lbs.	0	5	0
Powder sporting - - - - - per lb.	0	0	6
Caps, percussion - - - - - per 100	0	0	1
Kerosene: (a)			
150° test and over - - - - - per gallon	0	0	6
Under 150° test - - - - - " "	0	1	6
Opium, including all wares containing opium - - - - - per lb.	0	15	0
Spirits of all kinds, the strength of which can be ascertained by Sykes' hydrometer—			
Over proof - - - - - per proof gallon	0	14	0
Under proof - - - - - per liquid gallon	0	14	0
Spirits the strength of which cannot be ascertained by Sykes' hydrometer - - - - - per liquid gallon	0	14	0
Methylated spirits - - - - - per gallon	0	2	0
Timber undressed - - - - - per 100 feet super.	0	1	6
" dressed or surfaced - - - - - " "	0	2	0
Palings and shingles - - - - - per 1000	0	2	0
Tobacco:			
Unmanufactured - - - - - per lb.	0	1	0
Cigars and cigarettes - - - - - "	0	5	0
Other manufactured - - - - - "	0	2	6
Wine:			
Sparkling - - - - - per gallon	0	6	0
Claret, Australian (in bulk or bottle) - - - - - "	0	1	0
Other kinds - - - - - "	0	4	0
Wax vestas - - - - - " " - - - - -	25	%	<i>ad valorem.</i>
Firearms - - - - - - - - - - -	20	%	"
Jewellery - - - - - - - - - - -	20	%	"
All articles not otherwise specified - - - - -	10	%	"

(a) Kerosene and benzine for motor purposes, free of duty.

APPENDIX VI.—continued.

H.—NEW HEBRIDES.

*[The New Hebrides group is under the joint control of the British and French Governments in accordance with the terms of the Anglo-French Convention of the 20th October, 1906.]*

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED IN THE NEW HEBRIDES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

Agricultural implements and machinery (including all implements and machinery used solely for agricultural or horticultural purposes, together with carts, drays, lorries and other vehicles that are used in the pursuit of agriculture)	-	-	-	-	-
Animals, living	-	-	-	-	-
Boats and boat fittings (including whaleboats, skiffs, dinghies, and other craft that can be carried on the deck or davits of a ship, and that can be propelled by sails or oars alone; together with sails, rigging, anchors, chains, oars, rowlocks, masts, spars, rudders, and other articles and appliances used in the navigation or propulsion of such craft)	-	-	-	-	-
Boilers and boiler plates	-	-	-	-	-
Books and periodicals, and other printed matter (including maps, atlases, plans, charts, and music)	-	-	-	-	-
Biscuits, ship	-	-	-	-	-
Bricks	-	-	-	-	-
Cement	-	-	-	-	-
Coal	-	-	-	-	-
Coin	-	-	-	-	-
Drain pipes, earthenware	-	-	-	-	-
Drugs and medicines (exclusive of patent medicines)	-	-	-	-	-
Engines, steam, oil, &c.	-	-	-	-	-
Flour	-	-	-	-	-
Iron and steel rails (including fishplates, switches, crossings, turntables, and parts thereof)	-	-	-	-	-
Luggage, personal	-	-	-	-	-
Machinery and electrical, mining, sawing, sugar and coffee making, and component parts thereof	-	-	-	-	-
Manures and fertilizers	-	-	-	-	-
Medical appliances imported by qualified Medical Officers for use in Hospitals	-	-	-	-	-
Microscopes	-	-	-	-	-
Plants, living (imported for purposes of cultivation subject to the provisions of Joint Regulation No. 7 of 1914)	-	-	-	-	-
Seeds and cereals for propagation, cultivation, and food purposes, including maize, beans, rice, wheat, barley, oats, millet, and rye	-	-	-	-	-
Show cards, patterns, cut samples, and advertising matter of no commercial value	-	-	-	-	-
Surgical instruments, imported by qualified Medical Officers for use in Hospitals	-	-	-	-	-
Uniforms, official	-	-	-	-	-
Vaccine, lymph and other anti-toxins	-	-	-	-	-
Vegetables, fresh, and fruit, fresh	-	-	-	-	-
Wire fencing	-	-	-	-	-
All articles imported or purchased out of bond for the use of the (1) British or French Administrations, (2) the Condominium Government, and (3) British or French ships of war	-	-	-	-	-

Free.

APPENDIX VI.—*continued.*H.—NEW HEBRIDES—*continued.*RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO  
THE NEW HEBRIDES—*continued.*

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£	s.	d.		
Ales, beer, and porter (a)	{ Quarts of 114 centilitres . . . . Pints of 57 centilitres . . . . Half-pints of 28·5 centilitres or less	-	-	0 0 11½	
				0 0 6	
				0 0 3	
Coffee, raw . . . . .	-	-	-	Per 100 kilos, net	12 0 0
Cocoa " . . . . .	-	-	-	" " "	4 3 2
Vanilla (in the pod) . . . . .	-	-	-	" " "	32 0 "
Allspice (pimento) . . . . .	-	-	-	" " "	16 0 0
Spirits (a)					
All kinds, the strength of which can be ascertained by Sykes' hydrometer, whether over or under proof - Per proof or liquid gallon					0 9 0
Spirits and spirituous compounds, the strength of which cannot be ascertained by Sykes' hydrometer . . . . .					20 % <i>ad valorem.</i>
Wine (a)					
Red or white wine ( <i>ordinaire</i> ) . . . . .	-	-	-	Per litre	0 0 0½
Other wines, in bulk . . . . .	-	-	-	" "	0 0 5
" " bottles . . . . .	-	-	-	Per dozen quarts	0 4 10
" " " . . . . .	-	-	-	" pints	0 2 11
Kerosene . . . . .	-	-	-	Per case of 36 litres	0 0 6
Tobacco . . . . .	-	-	-	Per kilogramme	0 0 11½
Cigars and cigarettes . . . . .	-	-	-	" "	0 1 7½
Dynamite and other explosives used in lieu thereof . . . . .	-	-	-	" "	0 4 0
Fuses . . . . .	-	-	-	Per coil of 24 ft.	0 0 10
Detonators . . . . .	-	-	-	" "	100 % <i>ad valorem.</i>
Arms and ammunition: (b)					
Arms of precision, rifles and the like, and ammunition for same . . . . .	-	-	-	10 % <i>ad valorem.</i>	
Revolvers and ammunition for same . . . . .	-	-	-	10 % <i>ad valorem.</i>	
All other arms and ammunition of every kind . . . . .	-	-	-	100 % <i>ad valorem.</i>	
Gramophones, phonographs, and records thereof . . . . .	-	-	-	10 % <i>ad valorem.</i>	
Lace . . . . .	-	-	-	10 % <i>ad valorem.</i>	
Perfumery . . . . .	-	-	-	10 % <i>ad valorem.</i>	
All other articles . . . . .	-	-	-	5 % <i>ad valorem.</i>	

A litre = 1·76 pints; a kilogramme = 2·2046 lbs.

(a) No person may, in the New Hebrides (including the Banks and Torres Islands), sell or supply intoxicating liquors to the natives in any form and on any pretext whatsoever. Alcoholic drugs or cordials employed in the case of sickness or disease, are not included in such prohibition which covers spirits, beer, wine, and generally all fermented and intoxicating liquors. (Article 59 of the Anglo-French Convention of 1906.)

(b) No person may sell or supply arms or ammunition to the natives, directly or indirectly, in the New Hebrides (including the Banks and Torres Islands) and within the territorial waters of the group. Shot guns and cartridges for sporting purposes are exempted, but the prohibition shall extend to rifles, revolvers, and other repeating weapons and the ammunition used for such arms; separate parts for the conversion of sporting guns into military weapons, ball cartridges and all kinds of explosives, other than cartridges specially made for shot guns. The British and French Governments, however, reserve to themselves the right to arm the natives who form part of the regular police forces. Non-natives may temporarily entrust to a native employed by him, and solely for the purposes of that employment, prohibited arms or ammunition. (Articles 57-8 of the Anglo-French Convention of 1906.)

APPENDIX VI—*continued.*H.—NEW HEBRIDES—*continued.**Notes.*

Under a Joint Regulation of the 4th December 1914 (No. 12 of 1914) providing for the collection and management of the revenue of Customs within the New Hebrides Condominium it is provided, *inter alia*, that every vessel arriving in the New Hebrides must proceed direct to the Port of Vila, in the Island of Efate, as being the Port of Entry. A vessel, however, may call at places other than a Port of Entry by special permission of the Resident Commissioners.

No merchandise of any kind may be imported into the New Hebrides without the production of a manifest on which shall clearly appear the nature of the goods, the number of the packages of every description, together with their marks and numbers and tonnage, also their provenance and destination and the method of their transport.

All wrecks shall be subject to the provisions of the Tariff and Regulations in force.

No goods imported into the Group may be landed before a detailed declaration has been deposited at the Customs Office by the owner or importer of such goods or his agent. Vessels may, however, be authorised to discharge goods upon showing the ordinary ship's manifest—provided that the master or his agents shall enter into a bond undertaking that the goods so landed shall be subject to all necessary supervision until such time as the import declaration shall have been made.

Goods which have been exported from the Group and which are imported again from places beyond the Group shall be treated as goods coming from abroad, except in the case where there is no doubt as to their origin and after authorisation by the Resident Commissioners.

Every person making an Import declaration shall be bound under a penalty of a fine of from 4*l.* to 20*l.* to show, upon being required so to do by an Officer of Customs, in support of his Import Declaration, all Bills of Lading, Invoices, Waybills, and documents likely to be of use to the Customs Officers in determining the origin, provenance, nature, quality, and value of the goods noted in the said Import Declaration.

When a Customs officer shall dispute the correctness of a declaration in respect of nature, kind, quality, origin or value of the goods, he shall give notice to the party concerned or to his representative who shall, within 24 hours, state whether he accepts or contests the estimate of such Customs Officer. If the Customs officer's valuation is not accepted, the declarant or his representative shall be summoned before the Joint Court, which shall decide summarily upon expert evidence as to the amount of duty to be paid.

Duties of all kinds may be paid either in English or French legal currency.

Except in cases of errors of account committed by an Officer of Customs to the prejudice of persons paying duty which may be adjusted by such officer, no refund of import duties shall be made without the order of the Resident Commissioners. In the case of a person failing to pay the duty incurred by him, the Customs Officer may detain all goods belonging to him or consigned to his address.

The importation of opium, and its alkaloids and compounds, is prohibited, except by special permission of one of the Resident Commissioners. (Joint Regulation of the 20th March 1913.)



APPENDIX VII.

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES.

[See the General Note at end of Table.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES.

BRITISH INDIA.

Skins and feathers of all birds other than domestic birds, except ostrich feathers, and skins and feathers exported <i>bona fide</i> as specimens illustrative of natural history	Prohibited.
Live stock (viz., bullocks, camels, horses, mules, slaughter cattle, sheep, and goats), leather (hides, tanned, buffalo and cow, lead (pig), medical and surgical stores and equipment, veterinary instruments and appliances, and veterinary medicines (Notification No. 7104, dated 10th August 1914)	Prohibited.
Rice, husked or unhusked, including rice-flour, but not rice-bran and rice dust	Per cwt. 4 <sup>1</sup> / <sub>2</sub> annas.
Tea	Per lb. <sup>1</sup> / <sub>4</sub> pie (a)
Lac (exported by sea from Burma)	Per 100 viss Rs. 10
[ <i>I.e.</i> , Royalty levied on lac, whether obtained from land at the disposal of the Government or other lands.]	
Jute, exported <i>by sea</i> , from the port of <i>Calcutta</i> to any other port, whether beyond or within India, viz.:	
Raw Jute (including jute cuttings and rejections)	per bale of 400 lbs. 2 annas.
Manufactured jute	per ton 12 annas.
[Similar duties are levied on jute exported <i>by sea</i> from <i>Chittagong</i> (except jute exported from <i>Chittagong</i> to <i>Calcutta</i> )].	
NOTE.—1d. = 1 anna = 12 pies. A viss = about 3 lbs. 2 oz.	

STRAITS SETTLEMENTS.

Any wild birds, other than those specified below, and the skin and plumage of such wild birds, unless they were lawfully killed or taken:	} Prohibited.(b)
Snipe.	Curlew.
Painted snipe.	" ( <i>Kendi</i> ).
Teal.	Padi bird.
Wild duck.	<i>Ayam-Ayam</i> .
Green pigeon (variety of).	<i>Selautin</i> or <i>Surong lantin</i> .
" " (common).	Argus pheasant.
Ground pigeon.	<i>Küau</i> or <i>Kwang</i> .
Stock-dove.	<i>Küau chërmin</i> .
<i>Rüwa</i> .	<i>Bürong siol</i> .
Plover (grey and golden).	<i>Lang bumbun</i> .
" ( <i>Kapala bësar</i> ).	" <i>rimba</i> .
<i>Sentak</i> .	" <i>Kuching</i> .
Snippet.	" <i>Kuching pûteh</i> .
Sandpiper.	" <i>pîya</i> .
Jungle-fowl.	" <i>b tik</i> .
Pheasant.	" <i>mërâh</i> .
Quail.	" <i>malam</i> .

(Ordinances No. 16 of 1904 and 5 of 1914.)

[The italicised words represent the native names, no corresponding English name being given in the original Ordinance.]

(a) The Governor General in Council may, on the recommendation of the Tea Cess Committee, prescribe a lower rate of duty by notification in the Gazette of India.

(b) Every person guilty of an offence shall, on conviction, be liable to a fine not exceeding 50 dollars.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		
STRAITS SETTLEMENTS— <i>cont.</i>		
<i>Exported from Christmas Island :</i>		
Phosphate (a)	- - - - -	5 % (a)
<i>Exported from Labuan :</i>		
Coal (b) :		s. d.
Screen coal	- - - - - Per ton	0 1(b)
Other coal	- - - - - "	0 3(b)
CEYLON.		
Ganja, bhang, and every preparation and admixture of the same, and every intoxicating drink or substance prepared from any part of the hemp plant	- - - - -	Prohibited.
Antiquities (unless with the permission of the Governor)	- - - - -	Prohibited.
The exportation of the parts of any of the following birds :		
Ceylonese magpie.	Orange minevet.	} Prohibited.
Red-faced Malkola.	Trogon.	
Kingfishers.	Paradise fly-catcher.	
Egret (large, white, or little).	Painted thrush.	
" plumed.	Indian roller (Blue jay).	
Oriole, black-headed.	Hill (Brahmin) Myna.	
Woodpecker, all species.	Hornbill.	
The exportation of the parts of any of the following birds <i>during close season :</i>		
Teal, whistling.	Teal, Cotton.	Prohibited.
Plumbago	- - - - - Per cwt.	25 cts.
Elephants: not tuskers	- - - - - Each	Rs. 200
" tuskers (c)	- - - - - "	Rs. 300
Cacao and tea	- - - - - Per 100 lbs.	150 cts.
Rubber	- - - - - " "	750 cts.
Cardamoms	- - - - - "	750 cts.
Coconuts -	- - - - - Per 1,000	200 cts.
Desiccated coconut	- - - - - Per cwt.	70 cts.
Copra	- - - - - "	40 cts.
Cocoanut oil	- - - - - "	75 cts.
Horns of Spotted Deer and Sambur (excluding cut horns)	- - - - - "	Rs. 14 (d)
Chanks (shells), alive and dead	- - - - - Per 1,000	Rs. 2
Arrack	- - - - - Per proof gall.	R. 1.25 cts.
MAURITIUS.		
Prepared opium	- - - - -	Prohibited.
The following birds and their skins and plumage:—		
Pingo.	Cuisinier.	} Prohibited.(e)
Bengali.	Oiseau Banane.	
Serin du pays.	Cateau de Maurice.	
Tourterelle du pays.	Pigeon des Mares.	
Petite Hirondelle.	Martin or Mina.	
Grosse "	Mangeur de Poules.	
Oiseau Blanc.	Paille-en-queue.	
Oiseau Manioc.	Paille-en-queue de terre ou à bec	
Merle de Maurice.	jaune.	
Coq de Bois.	Poule Sultane.	
(Proclamation No. 20 of 1914, issued under Ordinance No. 3 of 1914.)		

(a) Royalty payable on gross sale price, less certain deductions for freight, insurance, &c.

(b) Royalty on the produce of the Coal Point Mines.

(c) No "tneker" may be exported without a special license from the Governor.

(d) The exportation of hides, cut horns of spotted deer, and sambur, is prohibited for seven years from September 1st, 1909.

(e) Any person exporting or attempting to export any bird, plumage, or skins in contravention of any Proclamation issued under Ordinance No. 3 of 1914 shall be liable to a fine not exceeding 500 rupees (Ordinance No. 34 of 1914).

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*MAURITIUS—*cont.*

Sugar (the produce of Mauritius)	- - -	<i>Per cwt.</i>	16½ cts.
[The following <i>tare allowances</i> are made in estimating the export duty on sugar, viz.:			
		<i>Kilos. Grms.</i>	
For 1 gunny bag containing not more than 81 kilos	1	100	
" 2 " " " " " " " " " "	2	200	
" 1 " " and 1 vacao bag	2	150	
" 2 vacao bags	2	000	
For a single gunny bag containing more than 81 kilos and not exceeding 100 kilos	1	500	
[Notification No. 92 dated 23rd July 1910.]			
Goods exported from bond	- - -	<i>Per ton</i>	R. 1.02 cts.
Goods landed in transit for other ports, or landed from vessels in distress and re-shipped or transhipped	- - -	<i>Per ton</i>	R. 1.02 cts.
[No export duty is charged on goods in transit for other ports when transhipped <i>direct</i> from vessel to vessel without being landed.]			
Molasses	- - -	<i>per cask, weighing 300 kilograms, gross weight</i>	40 cts.
[And a proportional duty on casks weighing less or more than the above number of kilograms.]			
Aloe fibre	- - -	<i>Per ton</i>	R. 1.02 cts.

## SEYCHELLES.

Guano, coral saturated with guano (known as platin) and phosphate rock	- - -	<i>Per ton or part of a ton</i>	R. 1
Prepared fertiliser	- - -	" "	R. 1
Mangrove bark	- - -	" "	R. 1
Cinnamon bark	- - -	" "	Rs. 2
Whale oil	- - -	<i>Per hectolitre or part of a hectolitre</i>	R. 1

[A hectolitre = 22 Imp. gallons]

[*Note.*—The Governor is empowered to prohibit, by Proclamation, the exportation of any bird specified in such Proclamation or of the plumage or skins thereof (Ordinance No. 1 of 1914).]

## HONG KONG.

Raw opium, prepared opium, or opium dross, except under permit, and then only to non-prohibition countries	- - -		Prohibited.
(Opium Ordinance, No. 4 of 1914.)			
The exportation of the skins and plumage, or the nests or eggs of the following birds:—			
Every wild bird, <i>except</i> :—			
Magpies.	Plover.	}	Prohibited.
Snipe.	Quail.		
Woodcock.	Wild Duck.		
Geese.	Widgeon.		
Swans.	Teal.		
Pheasants.	Pigeons of the scale back or large grey variety.		
Partridges.			

(Ordinance No. 18 of 1914.)

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

WEI-HAI-WEI.

Skins or plumage, and nest or eggs of the following wild birds:—

Magpies and Jays.	Cuckoo-shrikes.
Orioles.	Flycatchers.
Finches and Buntings.	Swallows.
Larks.	Woodpeckers.
Wagtails and Pipits.	Cuckoos.
Sunbirds.	Swifts.
Flower Peckers.	Nightjars.
Whiteeyes.	Rollers.
Titmice.	Kingfishers.
Shrikes.	Owls.
Warblers.	Osprey.
Thrushes.	Eagles and Hawks.
Babblers (including Whistling Thrushes).	Herons and Egrets.
Bulbuls.	Gulls and Terns.
	Grebes.

} Prohibited.

Game birds and game, or any part thereof, and nest or eggs of same during close season, viz.:—

Deer.	Pheasants.
Hares and Rabbits.	Partridges.
Ducks.	Bustard quails.
Rails.	Wild Geese.
Pigeons.	Swans and Cranes.

} Prohibited.

(Ordinance No. 6 of 1914.)

COMMONWEALTH OF AUSTRALIA.

Goods packed in a bag or sack if the weight of the goods and the weight of the bag or sack together exceed 200 lbs., and the bag or sack in regard to shipment or stowing must necessarily be carried on the back of the persons employed in handling it. (Proclamation dated 25th July 1913)

} Prohibited.

Plumage and skins of the undermentioned birds, except when exported for educational or scientific purposes:

Emus.	Robins.
Terns and gulls.	Ground thrushes and chats.
Egrets, herons and bitterns.	Wrens.
Lorikeets.	Shrike tits, thick heads and shrike robins.
Cockatoos.	Sun birds.
Parrots.	Bower birds
Doller or roller birds.	Rifle birds.
Kingfishers.	Grebes.
Bee-eaters.	Albatrosses.
Cuckoos.	Finches.
Lyre birds.	Orioles and shining starlings.
Pittas.	

} Prohibited.

(Proclamation dated 11th April 1913.)

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*COMMONWEALTH OF AUSTRALIA—*cont.*

Arms, explosives, and naval and military stores exported to New Hebrides or to the British Solomon Islands, unless permission has been first obtained from the Comptroller-General of Customs (Proclamations dated 21st June 1911 and 8th May, 1914)	Prohibited.
Meat, unless it has been certified by an Inspector appointed under the Commerce Act to be fit for export (Proclamation dated 2nd May 1911), and also meat for exportation which is conveyed from a place of slaughter to a cool store or from a cool store to the ship's side, in a conveyance of a type other than a type approved by the Comptroller-General of Customs (Proclamation dated 6th August 1913)	Prohibited.
Skeletons, or parts of skeletons, of an Australian or Tasmanian aboriginal, unless their exportation is approved by the Minister for Trade and Customs (Proclamation dated 12th May 1911)	Prohibited.
Aboriginal anthropological specimens for exportation, including articles of ethnological interest, unless the exportation is by the accredited representative of an officially recognised scientific institution and the permission of the Minister of Trade and Customs is obtained to such exportation (Proclamation dated 18th November 1913)	Prohibited.
Leather, or manufactures thereof, when for human wear, containing any proportion of barium sulphate or other barium compounds (Proclamation dated 23rd May 1912)	Prohibited.
All leather containing more than 10 % of glucose and sugar taken together; and all leather containing more than 3 % and not more than 10 % of glucose and sugar taken together, unless the percentage of glucose and sugar, taken together, is set out in the trade description required by the provisions of the Regulations under the Commerce (Trade Descriptions) Act, 1905 (Proclamation dated 11th April 1913)	Prohibited.
Butter, which contains any fat other than butter fat, any preservative other than boric acid (a), any colouring matter, unless deemed by the Minister to be harmless, or which contains more than 16 % water, or $\frac{1}{2}$ % boric acid, or 3 % casein, or less than 82 % butter fat. 4 % salt, or	Prohibited.
(Proclamation dated 4th January 1913.)	
Margarine, containing any ingredient or material which has the effect of causing the margarine to resemble butter (Proclamation dated 24th June 1914)	Prohibited.
Fruit affected with San Jose Scale ( <i>Aspidiotus perniciosus</i> ), or which has been in contact with fruit so affected, or which has been produced in any orchard where such disease is present (Proclamation dated 21st February 1913)	Prohibited.
<i>Exported from the State of Queensland:</i>	<i>s. d.</i>
Guano	5 0 (b)
<i>Per ton</i>	

(a) Under an Order No. 1640, dated 12th March 1913, it is laid down that as regards butter containing "any preservative other than boric acid" the latter may be taken as covering also an admixture of boric acid with its sodium compounds known commercially as "borax."

(b) Royalty on the produce of Crown Lands.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		<i>s.</i>	<i>d.</i>
TERRITORY OF PAPUA.			
Papuan antiquities, unless with the written permission of the Commissioner (Ordinance No. 14 of 1913)	- - - - -		Prohibited.
The exportation of the following birds or their skins, feathers, or plumage without the written consent beforehand of the Collector or other principal Officer of Customs, viz. :—			
Birds of Paradise	- - - - -		} Prohibited.
Goura Pigeons	- - - - -		
Ospreys	- - - - -		
(Ordinance No. 9 of 1911.)			
Timber :			
Cedar	- - - - - Per 1,000 sup. ft.	7	6(a)
All other than cedar	- - - - - "	2	6(a)
DOMINION OF NEW ZEALAND.			
Gold :			
Exported from the North Island	- Per oz. Troy (20 carats and upwards fineness)	2	0
Exported from the Dominion (whether produced in the North or South Islands)—additional duty	- Per oz. Troy (20 carats and upwards fineness)	0	3(b)
[And so in proportion for any less quantity than an ounce of the fineness as aforesaid and so in proportion on every ounce or part of an ounce of a less degree of fineness than 20 carats.]			
<i>Note.</i> —Gold which is contained in and is <i>bonâ fide</i> part of the sweepings obtained from the workrooms of manufacturing jewellers, dentists or other persons, and which it is not practicable to separate from the residue of such sweepings other than by refining is, subject to prescribed regulations, exempt from the payment of export duty (Order-in-Council of 4th November 1912).]			
Oysters :			
[The Governor is empowered, under section 41 (i) of the Fisheries Act, No. 65 of 1908, to impose, by Order-in-Council, an export duty on oysters in their natural state in the shell not exceeding 1s. per cwt.			
The New Zealand Government states that no export duty is at present levied on oysters, but that the exportation of rock oysters is prohibited.]			
Timber :			
<i>White pine and Kahikatea :</i>			
Logs, round	- - - - - Per 100 sup. ft.	5	0
„ cut in half	- - - - - "	5	0
„ squared with axe or saw, 10 × 10 ins., or its equivalent, or over	- - - - - Per 100 sup. ft.	5	0
Fitches, exceeding 12 ins. wide and 4 ins. thick, but less than the equivalent of 10 ins. wide and 10 ins. thick (c)	(d)		
	Per 100 sup. ft.	3	0

(a) Royalty on exportation, payable by the person by whom or on whose behalf the timber is exported. In the event of the timber being shipped in the "log," a reduction of one-fifth will be allowed in measuring the number of superficial feet upon which royalty must be paid.

(b) This duty is *in addition* to the duty of 2s. per oz. troy on gold exported from the North Island. The amount collected is to be placed to the credit of the "Gold Miners' Relief Fund."

(c) It is provided under Order in Council of December 17th, 1908, that no duty shall be levied on "fitches" unless they exceed 4 ins. in thickness.

(d) The Dominion Authorities state that "fitches" are sections of logs sawn or hewn on one side and rough on the other.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES POSSESSIONS AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		<i>s.</i>	<i>d.</i>
DOMINION OF NEW ZEALAND— <i>cont.</i>			
Timber— <i>cont.</i>			
<i>Kauri timber:</i>			
Logs, round	Per 100 sup. ft	5	0
" cut in half	"	5	0
" squared with axe or saw	"	5	0
Fitches exceeding 30 ins. in width and 9 ins. in thickness or its equivalent (a)	Per 100 sup. ft.	3	0
[Note.—Under the "Products Export Act, No. 33 of 1903," it is prescribed that no product shall be shipped or placed on board any ship for exportation to any place beyond New Zealand, unless it bears the prescribed stamp or mark, or the certificate in writing as to quality and condition, signed by the duly authorised officer appointed under the Act. The Governor may, however, from time to time exempt any product from the provisions of the Act. The term "products" means grain, hops, hemp, fruit-pulp, apples, pears, and poultry.			
Under the above Act, certain regulations, dated 11th April 1907, have been issued, providing that all <i>phormium fibre</i> for export shall be packed in bales of the following dimensions or thereabouts:—			
	Length after leaving press, 4 ft.		
	Width " " 2 ft.		
No bale shall contain any hank exceeding 5 lbs. in weight, and each bale shall be securely bound with five ropes made of <i>phormium fibre</i> —ropes of tow are not to be used.			
No person may export such fibre, unless it bears the miller's brand, the number of the bale and the grader's mark, and unless a grader's certificate has been issued in respect of such fibre.			
Regulations are also in force for the <i>grading of honey</i> exported from the Dominion.]			
<b>Fiji.</b>			
Birds or the plumage or skins of any birds, without the written permission of the Governor	(Ordinance No. 29 of 1913.)		Prohibited.
Bananas	Per bunch and Per case	0	1
		0	2
<b>FALKLAND ISLANDS.</b>			
Domestic produce:			
Wool	Per lb.	0	0 $\frac{1}{8}$
Sheepskins	Each	0	0 $\frac{1}{2}$
Living sheep	"	0	0 $\frac{1}{2}$
Hides	"	0	3
Whale oil	Per barrel (40 gallons)	0	3 $\frac{1}{2}$
The exportation of the following animals and birds or parts thereof:—			
Reindeer			Prohibited.
Kelp goose ( <i>Bernicla antarctica</i> )			
Thrush ( <i>Turdus falklandicus</i> )			
Wren ( <i>Troglodytes cobbi</i> )			
Scoresby's gull ( <i>Larus Scoresbyi</i> )			
Kelp pigeon ( <i>Chionis alba</i> )			
Red-breasted starling ( <i>Trupialis falklandicus</i> )			
Cinclodes ( <i>Cinclodes antarcticus</i> )			

(a) The Dominion Authorities state that "fitches" are sections of logs sawn or hewn on one side and rough on the other.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

FALKLAND ISLANDS—*cont.*

The exportation of the following animals and birds or parts thereof—*cont.*

Black necked swan, widgeon, grey duck, teal, giant petrel, double ringed plover (*Algalitis falklandicus*).  
White or coscoroba swan, pintail duck, mallard (*Anas boschas*), grebe, snipe and king-shag (*Phalacrocorax alriceps*)

Prohibited each year from 1st October to last day of February in year following.

UNION OF SOUTH AFRICA.

Angora rams and ewes

Ostriches and their eggs

Diamonds (Registration fee):

Cape of Good Hope (b)

Orange Free State (c)

Transvaal (d)

Natal (e)

Prohibited. (a)

$\frac{1}{2}$ % *ad valorem.*

$\frac{1}{2}$ % *ad valorem.*

$\frac{1}{2}$ % *ad valorem.*

$\frac{1}{2}$ % *ad valorem.*

Hides, horns and skins of the elephant, rhinoceros, hippopotamus, giraffe or camelopard, buffalo, eland, koodoo, hartebeest, bontebok, blesbok, gemsbok, rietbok, klipspringer, zebra, quagga, Burchell's zebra, or any gnu or wildebeest of any variety exported from Natal (Act No. 33 of 1909)

20% *ad valorem* at the place of export.

Tusks of elephants or hippopotami

[No elephant tusk weighing less than 11 lbs. may be exported.]

Indigenous plants, including flowers, bulbs, corms, tubers, stems or roots of such plants, viz., ferns (except common male fern and bracken fern), tree-ferns, cycads, palm, orchids (ground and aereal), Hilton daisy, blue water lily, Chinese lantern lily, superb lily, amaryllids, and the Natal ginger exported from Natal (Natal Ordinance No. 5 of 1914)

Prohibited.

Roots and bulbs of certain field flowers, any plants or portions of plants of certain varieties of ferns, or any flowers of certain species or varieties exported from the Cape of Good Hope (Proclamation No. 202, dated 5th September 1912, issued under the "Wild Flowers Protection Acts")

Prohibited.

NOTE.—Regulations are in force for the inspection and grading of fruit, maize, kaffir corn, and jiba intended for export from South Africa.

RHODESIA.

Southern and Northern Rhodesia:

Angora goats

Ostriches and their eggs

Prohibited. (a)

(a) Except to other South African Colonies, &c., which have enacted similar prohibitive legislation.

(b) Registration fee payable under Act No. 48 of 1882 upon the registration of diamonds for exportation. There is a similar fee of  $\frac{1}{2}$ % payable on the value of the diamonds brought into the districts of the Province for registration.

(c) Registration fee payable under Cap. 119 of the Orange Free State Laws upon the registration of diamonds for exportation.

(d) Registration fee payable under Government Notice No. 63 of 1903 upon the registration of diamonds for exportation.

(e) No registration fee payable on diamonds exported from Natal.



APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		
RHODESIA— <i>cont.</i>		
		<i>s. d.</i>
Southern Rhodesia :		
The exportation of the plumage or skins of any wild birds (except ostriches and "game" birds), and also except the plumage or skins of birds exported for scientific or educational purposes under permit from the Administrator - - - - -		Prohibited.
(Ordinance No. 20 of 1914.)		
Northern Rhodesia (a) :		
The exportation of the skin or plumage of any wild bird without a permit from the Administrator, except in the case of wild birds exempted from the operation of this Proclamation, and of wild birds ordinarily used as articles of diet - - - - -		Prohibited.
(Proclamation No. 83 of 1914.)		
Rubber (other than from cultivated plants, trees and vines) <i>Per lb.</i>		0 4
Ivory :		
Elephant - - - - -	"	2 6
[No person may possess any elephant tusk weighing less than 11 lbs., or any piece of ivory which formed part of a tusk under 11 lbs. in weight.]		
Hippo teeth - - - - -	"	0 2
Rhinoceros Horn - - - - -	"	0 2
Otter skins - - - - -	<i>Each</i>	1 6
NYASALAND PROTECTORATE.		
Opium imported for use or sale, re-exported (Proclamation No. 4 of 1913)		Prohibited.
Head, horn, bone, skin, feather, flesh, or any other part of the under-mentioned animals or birds <i>for sale</i> , unless such animals or birds have been kept in a domesticated state :—		
Elephant (female or young).	Tumbler.	} Prohibited.
Rhinoceros.	Horn-bill.	
Giraffe.	Hippopotamus.	
Zebra (including mountain Zebra).	Chevrotain (Dorcatherium).	
Secretary bird.	Buffalo.	
Owl.	Eland.	
Rhinoceros bird.	Gnu, white-tailed and wildebeest.	
Common stork.	Antelopes and Gazelles.	
Marabout.	Colobus and other fur monkeys.	
Bee-eater.	Aard Vark (Orycteropus).	
Raven.	Egret.	
Blue jay.	Wart Hog, and any animal or bird within a game reserve.	
Kingfisher.		
[NOTE.—The provisions of the above section shall not be deemed to prevent the exportation of elephant ivory or hippopotamus tusks lawfully obtained.]		
Beeswax - - - - -	<i>Per lb.</i>	0 1
Go'd (other than gold coin) - - - - -	<i>Per oz.</i>	1 0
Hippopotamus teeth and rhinoceros horns - - - - -	<i>Per lb.</i>	0 1
Ivory (b) - - - - -	"	0 9

(a) The above rates are applicable to exports of the various articles from that part of the Territory formerly known as "North-Eastern Rhodesia."

(b) The exportation is prohibited of ivory obtained in contravention of the "Game Regulations," or any elephant tusk weighing less than 11 lbs. in weight, or any piece of ivory which formed part of a tusk under 11 lbs. in weight, provided that the Governor may authorise the exportation of ivory belonging to the Government (Game Ordinance No. 2 of 1911).

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		
UGANDA AND EAST AFRICA PROTECTORATES.(a)		
Seed cotton (exportation from certain ports in Uganda)	- - -	Prohibited.
Borities (Zanzibar poles and rafters), chillies, hides and skins (other than sportsman's trophies) (a), rhinoceros horn, and hippopotamus teeth (other than sportsmen's trophies) (a), tortoise-shell and india-rubber (other than plantation rubber)	- - - - -	10 % <i>ad valorem.</i>
Cowries and other sea shells, ebony and other fine woods as specified from time to time	- - - - -	5 % <i>ad valorem.</i>
Gum copal	- - - - -	6 % <i>ad valorem.</i>
Ivory (a)	- - - - -	15 % <i>ad valorem.</i>
Live stock :		
Camels	- - - - - Each	Rs. 4
Donkeys	- - - - - "	" 2
Horses	- - - - - "	" 21
Parrots (from Uganda)	- - - - - "	" 1
Ostriches	- - - - -	} (b).
Ostrich eggs	- - - - -	
" feathers	- - - - -	

[NOTE.—It is provided under Ordinance No. 8 of 1910 that no maize may be exported in any steamship from the East Africa Protectorate until examined by the Director of Agriculture, and if found to be in a weevily condition, or insufficiently dried, sanction for its exportation will be withheld until the weevils therein have been destroyed or the maize shall have been sufficiently dried.]

(a) The export of ivory and trophies (including skins and feathers) from the Uganda and East Africa Protectorates is regulated by the "Game Ordinances" which are in operation in both Protectorates. Under these Ordinances, provision is made for the prohibition of the export of trophies for sale, unless obtained from animals kept in a domesticated state and in accordance with the provisions of the laws in force. The exportation of elephant tusks weighing less than 30 lbs. or any piece of ivory which formed part of a tusk under 30 lbs. in weight is prohibited.

Such immature elephants' tusks may, however, be exported under prescribed conditions if passing *in transit* through the Protectorates. In the East Africa Protectorate such ivory must be introduced at Kisumu and exported from Mombasa. (East Africa Government Notice No. 240 of 1914.)

It is further provided that persons exporting ivory from the *East Africa Protectorate* must produce to the Customs at the port of export a permit duly filled up and signed by the Game Warden or other authorised person in prescribed form. Sportsmen desirous of taking their ivory with them when leaving the country are informed that such ivory must be stamped, numbered, registered, duty-paid and cleared at the port of export on an export entry before it will be permitted to be shipped. Persons exporting trophies (other than ivory) obtained in the East Africa Protectorate are also notified that, in order that such trophies may be exempt from Customs duty as sportsmen's trophies, they must produce to the Customs at the port of export a permit duly filled up and signed in prescribed form. All ivory and trophies for export must be cleared through the Customs on export entries. (Customs Notice, dated 7th April 1910.)

(b) The exportation of ostrich feathers is prohibited, except domesticated ostrich feathers by a registered ostrich farmer (restricted to persons of European birth or descent) who has obtained them from "domesticated" ostriches kept by him, or by a licensed feather merchant.

The exportation of wild ostriches is prohibited.

The exportation of any live ostrich or unblown ostrich egg is also prohibited, except by licence previously obtained from the Governor, costing Rs. 1,500 and Rs. 75 respectively. The fees may be remitted, in whole or in part, in the case of any ostrich being exported for scientific purposes.

Blown ostrich eggs may only be exported on the production of the certificate of the ostrich farmer from whom such eggs were obtained.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>	
ZANZIBAR PROTECTORATE.(a)	
Chillies	- 10% <i>ad valorem.</i>
Cloves and mother of cloves	- 25% <i>ad valorem.</i>
Stems of cloves	- 10% <i>ad valorem.</i>
Hides	- 10% <i>ad valorem.</i>
Sem-sem	- 12% <i>ad valorem.</i>
Rubber	- 15% <i>ad valorem.</i>
Shells, other than cuddy	- 5% <i>ad valorem.</i>
Tobacco	- 5% <i>ad valorem.</i>

The exportation of the skin or plumage of the following birds, or the nest or egg of any such bird, without permission of the British Resident:

Green or Fruit Pigeons.	Hoopoes.	} Prohibited.
Reef Herons or Egrets.	Swallows.	
Finches (common).	Swifts.	
Parrots.	Cuckoos.	
Kingfishers.	Bulbuls.	
Sun birds.	Cuckoo Shrikes.	
Flycatchers.	Starlings.	
Bee Eaters.	Woodpeckers.	
Owls.	Moorbans.	
Gulls and Terns.	Hornbills.	
Nightjars.	Eagles and Fish Eagles.	
Rollers.	Kites.	

The exportation of the following birds *during the close season* (1st June to 30th September inclusive):

Guinea Fowls.	Curlews.	} Prohibited.
Vulturine (Guinea Fowls).	Sandpipers.	
Ducks.	Dotterels.	
Dwarf Geese.		

(Decree No. 1 of 1915.)

## SOMALILAND PROTECTORATE.(b)

At Zeyla:

Live stock:

Horses:

Somali - - - - - Each Rs. 100

Other species - - - - - " " 20

Mules - - - - - " " 8

Bullocks and camels - - - - - " " 4

Donkeys - - - - - " " 1

Ostriches - - - - - " " 4

Sheep and goats - - - - - " 4 annas

All other animals and birds - - - - - 7% *ad valorem.*

Coffee, skins, hides, ivory, pearls, shells, (mother-of-pearl), feathers, beeswax, ghee, waras, and merchandise generally - 1% *ad valorem.*

(a) The above duties, which are stated to correspond to the native taxes, are payable at the Customs House on the produce of the Zanzibar Island Dominions.

(b) The export of trophies of certain animals is regulated by the Game Preservation Ordinance. No such trophies may be exported unless obtained from animals kept in a domesticated state and in accordance with the provisions of the law. The possession of elephants' tusks weighing less than 25 lbs. is illegal.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*SOMALILAND PROTECTORATE—*cont.**At all other Protectorate Ports :*

Live stock	-	-	-	-	-	} Same rates as at Zeyla. 1 1/2% ad valorem. 7% ad valorem.
Pearls	-	-	-	-	-	
Merchandise(a)	-	-	-	-	-	

It is provided in Ordinance No. 1 of 1910 that goods, other than re-exported goods on which Customs duty has already been paid when manifested for importation at Zeyla from another Customs port of the Protectorate, shall be charged at the port of shipment the export duty, less the prevailing export duty at Zeyla, to which such goods would be liable if shipped to a foreign port; and on re-export from Zeyla to a foreign port they shall pay the prevailing export duty at Zeyla.

Goods, other than those liable to differential duties if exported from Zeyla to another Customs port of the Protectorate shall on re-export to a foreign port pay the rate of export duty prevailing at Zeyla at the time of "shipment from Zeyla."

## SUDAN.

Personal apparel, articles of toilet and similar effects of travellers visiting the country, including new articles of apparel and the like, brought in their personal luggage and intended for their personal use, if they are duly declared, but not including bicycles, phonographs, gramophones, sewing machines and other such articles, nor consumable stores, cigars, cigarettes or tobacco of any kind	-	-	-	-	-	Free.
Samples, provided they are not such as can be sold as merchandise	-	-	-	-	-	Free.
Samples of the products of the soil of the Sudan or Egypt, provided that the value of the whole consignment does not exceed £E10 (10l. 5s. 2½d.)	-	-	-	-	-	Free.
Provisions and stores consigned from abroad for shipment on board some particular ship in a Sudan harbour and intended for use or consumption on board the same ship elsewhere than in the Sudan	-	-	-	-	-	Free.
Printed books, pamphlets, magazines, newspapers, and other printed documents	-	-	-	-	-	Free.
Goods which have been wrecked—provided that they are not consigned to a Sudanese port	-	-	-	-	-	Free.
Goods exported from the Sudan to a destination in Egypt, or transported by sea from one place to another in the Sudan	-	-	-	-	-	Free.

[It is, however, provided that on Sudanese or Egyptian goods being exported from the Sudan to a destination in Egypt, or transported by sea from one place in the Sudan to another, the export duty which would be payable thereon if they were exported to a foreign destination shall be collected at the place of export as a deposit, and the Customs Department shall issue to the exporter a Customs Advice Note (*Elm-Khabar*). On presentation of this Note at the Sudanese Customs station within the prescribed period the exporter shall be entitled to the repayment of the export duties paid.]

(a) Except personal luggage, specie, civet, empty kerosene tins and mineral water bottles; wrappings, and sackings for re-import; returned stores, and articles on which import duty has been already paid; cargo kept in bond and transhipped without change of ownership; machinery, watches, and other articles exported for repair.

APPENDIX VII.—*continued.*RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*SUDAN—*cont.*

## Living animals and birds:

Elephant, giraffe, rhinoceros	- - - - - Each	£E 24
Buffalo, wild ass, zebra, water buck, Mrs. Gray's water buck, Uganda cob, white-eared cob, Jackson's hartebeest, Tora hartebeest, roan antelope, oryx leucoryx, oryx beisa, addax, zudu, eland	- - - - - Each	£E 10
Adda gazelle, ibex, wild sheep, balaeniceps, hippopotamus	„	£E 5
Ostrich, secretary bird	- - - - - „	£E 2
Lion, leopard, cheetah	- - - - - „	£E 1

[Order issued under the "Preservation of Wild Animals Ordinance, 1908," on the 8th November 1908.]

[*Note.*—The above export taxes shall not be levied in respect of animals exported by the holder of a licence under the "Preservation of Wild Animals Ordinance No. 6 of 1908," (sec. 12 (2) of Ordinance No. 6 of 1908).]

An additional tax of 20% *ad valorem* is imposed on elephant and rhinoceros hides, and of 10% *ad valorem* on hides, horns, flesh or trophies of various other animals sold in the Sudan (sec. 7 of Order issued on the 8th November 1908).]

## Hides and skins of the following animals:

Wild ass, zebra, rhinoceros from the provinces of Kassala and Sennar, Mrs. Gray's water buck, water buck, white-eared cob, all other species of cob, kudu, roan antelope, Jackson's hartebeest, Tora hartebeest, oryx leucoryx, oryx beisa, ibex, eland, buffalo, ariel, tiang, gazelle, and giraffe	- - - - -	Prohibited.
(Order of 8th November 1908 as amended by Orders of 11th October 1910, and 9th April 1915.)		

All other goods exported from the Sudan or transhipped in the Sudan 1% *ad valorem*.

[If goods of foreign origin not similar to goods of Sudanese origin and capable of being easily identified are re-exported, they shall be exempt from export duty provided that they are identified to the satisfaction of the chief Customs Officer by the production of the detailed receipt for the import duties (*Keshf*) proving the identity of the goods and the date of the payment of duty thereon, or by such other means as the chief Customs Officer may consider sufficient, but this exemption shall not extend to goods upon which drawback is allowed.]

## EGYPT.

All products of the soil and industry of Egypt exported (except to Turkey) 1% *ad valorem*.

## ST. HELENA.

		<i>s. d.</i>
The exportation of the plumage or skin of any wild bird	- - - - -	Prohibited.
(Ordinance No. 1 of 1914.)		
Guano	- - - - - Per ton	10 0
Fibre	- - - - - „	10 0
Tow	- - - - - „	5 0

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

## PROTECTORATE OF NORTHERN NIGERIA.

Metals or ores	- - - - -	5 % <i>ad val.</i> (a)
[It is laid down under sec. 201 (c) of the Customs Code that a <i>tare allowance</i> has been fixed at $\frac{3}{4}$ lb. avoird. per bag containing 70 lbs. metallic ore.]		
Logs of any of the following trees: Oil palms, shea butter, locust, ebony, rubber trees (not vines), imported trees (non-indigenous), tamarind, the various acacias, date palms, oroka, rose-wood, and mahogany	- - - - -	} 5 % <i>ad valorem.</i> (value at the place of export) (b)
Horns, hides, skins and other trophies of the under-mentioned animals and birds (other than ivory and marabout or ostrich feathers), whether obtained in, or from beyond, the Protectorate:—		
Giraffe, elephant, (d) rhinoceros, zebra, ostrich, ground horn-bill, secretary bird, manatee, vulture, owl, rhinoceros bird, chimpanzee, wildebeest, kudu, hippopotamus, eland, buffalo, roan antelope, sing sing water buck, West African bush buck or harnessed antelope, reed buck, bongo, West African hartebeest, Senegal hartebeest, buffon's kob, senegal or red-fronted gazelle, addra gazelle, dama gazelle, dorcas gazelle, duiker (all species), white oryx, oribi, wart hog, river hog or bush pig, egret, crowned crane, greater bustard, marabout stork	- - - - -	10 % <i>ad val.</i> (c)
Living animals and birds, viz. (e):—		
Elephant, rhinoceros, chimpanzee, and hippopotamus	- Each	10l.
Giraffe, ostrich, kudu-zebra, eland, wildebeest, manatee, addra gazelle, and white oryx	- Each	5l.
Secretary bird, ground horn-bill, colobus monkey, lion, and leopard	- Each	3l.
All other animals and birds—the parts (viz., horns, hides, skins or other trophies) of which are subject to export duty as specified above	- Each	1l.
[The Governor may permit the free export of the above trophies, and any living animal or bird, as specimens in connection with scientific research. (Amendment of 2nd September 1912, to Wild Animals Proclamation of 1909.)]		

(a) Royalty payable on exportation. The value of the tin for duty purposes is deemed to be the opening price of the metal in the London market on the 1st day of each quarter, which is cabled from London and becomes the price for the ensuing quarter. The value of the tin ore is deemed to be 70 % of the value so ascertained.

The export tax on tin conveyed by river will be collected at Burutu. Tin conveyed to the river *viâ* Baro will be weighed at Baro, and that conveyed *viâ* the Benue River will be weighed at Lokoja. A weighing fee of 6d. per ton is charged on all tin exported.

(b) Royalty payable on exportation. A license fee of 5l. per annum to export rubber is also payable.

(c) It is provided that the holder of a license shall not be liable to the above duties on hides, skins, horns, or other trophies, when such articles are obtained by him under his license.

(d) No person may possess elephant tusks weighing less than 15 lbs. avoirdupois, unless acquired prior to 5th August 1909.

(e) Except such animals and birds which have been captured by persons holding a license (other than a Collector's license held in respect of certain animals and birds),

APPENDIX VII.—*continued.*RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

## SOUTHERN NIGERIA.

Rubber collected in contravention of the "Forestry Ordinance" or any rules made thereunder	Prohibited.
[The "Forestry Ordinance" also provides for the payment of the following consolidated fees by owners of lands (in lieu of export duty and inspection fee) to fell trees for exportation:	
On mahogany and cedar trees	Each 46s.
On any other tree	14s.]
Elephant tusks, hides, skins, horns and tusks of various animals, and the skin and plumage of certain birds	
[The Governor-in-Council is empowered to prohibit the exportation of elephant tusks, and to impose export duties on the other specified articles under the "Wild Animals, &c. Preservation Ordinance, No. 15 of 1900."	
Under the amending Ordinance No. 15 of 1911 all animals, birds, fish, eggs, or any part thereof captured, taken, or killed in contravention of any regulation made under the principal Ordinance shall be forfeited.]	
Metals	5% <i>ad val.</i> (a)
[It is laid down under sec. 201 (c) of the Customs Code that a <i>tare allowance</i> has been fixed at $\frac{1}{2}$ lb. avoirdupois per bag containing 70 lbs. of metallic ore].	

## GOLD COAST.

Timber which has been cut from a tree below a girth of 9 feet at a point 1 foot above the convergence of the buttress roots, if any, or at the base where there are no such roots	Prohibited.
Skins and plumage of vultures, secretary-birds, owls, rhinoceros-birds or beef-eaters, ostriches, marabouts, egrets, and all non-edible birds.	
[The Governor in Council is empowered to prohibit the exportation of the above articles (Ordinance No. 3 of 1914).]	

## SIERRA LEONE.

Skin or plumage of any bird ( <i>except</i> the great and little bustard, guinea fowl, the francolin (bush fowl), pigeon, dove, quail, wild duck, teal, plover, curlew, snipe, and spur-wing goose), without licence from the Governor	Prohibited.
(Ordinance No. 7 of 1914.)	
Gum copal (Order-in-Council No. 6 of 1914)	Prohibited to 30th September 1919.

(a) Royalty payable on exportation. The value of the tin for duty purposes is deemed to be the opening price of the metal in the London Market on the 1st day of each quarter, which is cabled from London and becomes the price for the ensuing quarter. The value of the tin ore is deemed to be 70% of the value so ascertained. (Sec. 201 (b) of the Customs Code.)

The royalty on tin exported from the Eastern Province is payable at the Customs. For payment of royalty on tin brought by river from Northern Nigeria, see note (a) on previous page.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

GAMBIA.

Ground nuts (a)	- - - - -	Per ton	6s. 8d.
[NOTE.—Provision is made, under Ordinance No. 6 of 1911, to prescribe a minimum weight for the export, &c., of elephant tusks.]			
Skin, plumage, nest, or eggs of certain wild birds, viz. :—			
Marabout Storks.	Golden Cuckoos :	} Prohibited.(b)	
Egrets :	Emerald Cuckoo.		
Great White Egret.	Klaas Golden Cuckoo.		
Little Egret.	Gilded Cuckoo.		
Cattle Egret "tick bird."			
[The above prohibition does not extend to such articles exported for scientific purposes or in respect of which a licence to export has been issued.]			
[Ordinance No. 1 of 1901 as amended by Ordinance No. 11 of 1914.]			

DOMINION OF CANADA.

From the Dominion :

The carcase, and parts thereof, of deer (except (1) deer raised or bred by any person, company, or association of persons, upon his or their own lands and (2) deer shot for sport under Provincial or Territorial authority in Canada by any person not domiciled in Canada, under certain prescribed conditions and limitations) wild turkeys, quail, partridge, prairie fowl and woodcock

Prohibited.

[Note.—It is provided under Customs Memo. No 1631B, dated 11th May 1911, that, as regards the export of deer shot for sport, no person shall, in one year, export more than the whole or parts of one moose and of three deer not being moose, nor shall exportation of such moose or deer be made by the same person on more than two occasions during the same year.]

Speckled trout (General Fishery Regulations, dated 12th September 1907)

Prohibited.

[The exportation of certain other kinds of fish is prohibited for limited periods, under various Provincial Laws.]

[NOTE.—Under the Meat and Canned Foods Act (cap. 27 of 1907 and amending Acts), all carcasses and portions thereof of all animals, wherever slaughtered, intended for export, must be inspected under certain prescribed regulations laid down in the Order-in-Council of 1st August 1910.

Under the "Electricity and Fluid Exportation Act, No. 16 of 1907," it is provided that the exportation from Canada is prohibited, except by license, of electrical power or energy produced in Canada by means of lines of wire or other conductor, and of fluid produced in Canada, (*i.e.*, petroleum, natural gas, water, or other fluid, whether liquid or gaseous,

(a) No export duty is levied on ground nuts imported from places beyond the seas and re-exported within 12 months from the date of importation.

(b) Any person exporting or attempting to export the above articles is liable, on summary conviction, to a fine not exceeding 25*l.*, or in default of payment, to imprisonment, with or without hard labour, for a period not exceeding 6 months.



APPENDIX VII.—*continued.*RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*DOMINION OF CANADA—*cont.*From the Dominion—*cont.*

capable of being exported) through pipe lines, or other like contrivances.

Under the same Act, the Governor-in-Council may, by Proclamation published in the "Canada Gazette," impose export duties, not exceeding \$10 per annum horse-power upon "power," or not exceeding 10 cents. per 1,000 cubic feet on "fluid," exported from Canada.

The Governor-in-Council may, under Act No. 17 of 1897 (Cap. 50 of Revised Statutes) impose, by Proclamation, export duties on logs and pulpwood when exported to such countries as impose import duties on certain enumerated articles of timber imported from Canada thereto.

Provision is also made under the same Act for the imposition, by Proclamation, of export duties on certain ores and metals.]

## From Quebec:

Timber cut on Crown Lands - - - - - Prohibited.

[NOTE.—Under the Quebec Woods and Forest Regulations of 26th April 1910, it is provided that all timber cut on Crown Lands must be *manufactured in Canada*, that is to say, converted into pulp or paper, deals or boards, or in any other article of trade or merchandise of which such timber is only the raw material.]

## From British Columbia:

Coal shipped, exported, or in any way delivered from coal mines (except on shipments to coke ovens in the Province) *Per ton (2,240 lbs.)* 10 cents.

Coke shipped, exported, or in any way delivered from coke ovens, provided that no tax has been paid upon the coal from which the coke has been produced - *Per ton (2,240 lbs.)* 10 cents.

## Timber cut on Crown Lands:

[NOTE.—Provision is made in the British Columbia Act No. 30 of 1908, as subsequently amended and consolidated, that all timber cut under lease, special license, or general license, from Provincial lands must be *manufactured within British Columbia*, otherwise the lease, special licence, or general license shall be cancelled (sec. 49). A drawback equal to one-half of the royalty paid is allowed on piles and spars or on any timber manufactured at any mill in British Columbia on exportation from the Province (sec. 78).]

## From New Brunswick:

Spruce and pulp woods (except pine and poplar).

[NOTE.—Provision is made in the New Brunswick Act No. 10 of 1911 that—

"Every timber license or permit conferring authority to cut spruce or other soft wood trees or timber, not being pine or poplar, suitable for manufacturing pulp or paper, on the ungranted lands of the Crown, shall contain and be subject to the condition that all such timber cut under the authority or permission of such license or permit, shall be *manufactured in Canada*, that is to say, into merchantable pulp or paper or into sawn lumber, wooden ware utensils or other articles of commerce or merchandise, as distinguished from the said spruce or other timber in its raw or manufactured state."

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*DOMINION OF CANADA—*cont.*From New Brunswick—*cont.*

The cutting of such timber into cord wood or other lengths is held not to be "manufactured" within the meaning of the above regulations, nor do such regulations apply to logs, timber or wood cut and in use in Canada for fuel, building or other purposes for which logs, timber or wood in the unmanufactured state are or may be used.]

## From Yukon :

Gold - - - - - 2½ % *ad valorem.*

[This is a royalty on gold shipped from the Yukon Territory—the gold being valued at \$15 per oz. for the purpose of estimating the royalty.]

NOTE.—An Order-in-Council, dated 16th May 1911, has been issued suspending the royalty or export tax upon gold extracted from quartz for a period of 10 years.

Live foxes not born in captivity or any other live foxes which have not been in captivity for at least 2 years - - -

Prohibited.

[Foxes can only be exported under permit from the Commissioner or some other appointed person at Whitehorse.]. (Ordinance No. 8 of 1914).

## NEWFOUNDLAND.

Beaver skins - - - - - Prohibited.

[Skins confiscated in consequence of any contravention of the provisions of the Act may be exported by the usual export entry] (Act No. 26 of 1913)

Iron ore - - - - - *Per ton of 2,240 lbs.* 7½ cents.

[When exported under agreements made with certain private Companies.]

## Herrings

NOTE.—In the case of any country imposing an import duty on herrings exported from Newfoundland and imported into such country in vessels belonging to the Colony, when such herrings may be imported into such country in vessels belonging to the same free of duty, the Governor-in-Council may, by Proclamation, impose an export duty equal to the amount of the duty so imposed by such country aforesaid on *herrings* exported from Newfoundland in vessels belonging to such country where such import duty is imposed (Sec. 18 of Act 9 of 1905).

Pulp wood, under licence - - - - - *Per load* s. d.  
4 1·33

[It is provided that the Governor-in-Council may grant a licence to any person to cut pulp wood on any Crown Lands in Labrador, and to export the same, and to grant a licence to any person, being the holder of a licence to cut timber under the Act relating to Crown Lands, to export pulp wood cut on any area in Labrador held under such licence.

(Act No. 7 of 1914 as amended by Act of 1915.)

Pit props from timber or lumber *not* cut on the territory known as the Three Miles Limit, under licence - - - - - *Per cord* 4 1·33

[Export is allowed to the United Kingdom up to the 31st December 1915 *without payment of duty* in the case of lumber or timber for pit props cut prior to the 1st September 1915.

Export of timber or lumber for pit props to the United Kingdom and France is allowed on the usual export entry up to the 31st December 1916.]

(Act of 1915.)

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

## BAHAMAS.

s. d.

"Wild birds," and the skins, feathers or eggs of such wild birds, unless such wild birds were killed or captured, or that such eggs were taken outside the limits of the close season assigned to such "wild birds," viz.:

Song and insectivorous birds.	Pelican.	} Prohibited.
Man-of-war birds.	Cormorant.	
Herons, rail or marsh hens, spoonbills.	Tropic or Bosun.	
Parrots.	Gull.	
Partridges, quails, whistling and Bahama ducks.	Tern.	
Papaw bird.	Pimlico.	
Blue gnat catcher.	Diver.	
Chip-chop cherry.	Red winged starling.	
Sick-but-I'm Saucy.	Snipe (including flaming snipe).	
Spanish parakeet.	Sea pie.	
Cocoa nut bird of Andros.	Plover.	
Tom fool.	Gaulding.	
Cuto.	Red and white billed coots.	
Owl.	Summer duck.	
Carrion crow.	Purple gallinule, and	
Flamingo.	Dove (wood, mourning and tobacco).	
Booby.		

(Act No. 5 of 1905, as amended by Order in Council, dated 20th April 1914.)

Cave or other earths	- - - - - Per ton	10 6
Wrecked goods	- - - - -	5% <i>ad valorem.</i>
Any living slip, sucker, or top of a pine-apple separated from the pine-apple, or sisal plant	- - - - - Each	0 1½
Guano	- - - - - Per ton	10 0

## TURK'S AND CAICOS ISLANDS.

Skins or plumage of the following "wild birds" (a):—

Gaulding.	Tobacco or Ground Dove.	} Prohibited. (b)
Crab-catcher.	Flamingo.	
Mosquito Hawk.	Osprey.	
Runner Snipe.	Coot.	
Humming bird.	Chick-of-the-Village.	
Pistareen.	Brown Thrush (Mocking-bird).	
Blackbird.	Frigate or Man-o'-War bird.	
Red-shank.	Kingfisher.	
Long-Tail or tropic bird.		

[Ordinances Nos. 3 of 1912 and 2 of 1914.]

Salt	- - - - -	10% <i>ad val.</i> (c).
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(a) Except the skin and plumage of any wild bird killed or taken for scientific purposes under the authority of the Commissioner.

(b) Any person exporting or attempting to export any of the above articles is guilty of an offence and liable on conviction to a fine not exceeding 2*l.*

(c) Royalty on the produce of Crown Lands. For this duty the value of the salt is fixed by Ordinance at 3½*d.* per bushel. It is provided, under Ordinance No. 4 of 1910, that until the 31st October 1920, "a sum not exceeding 7ths of the amount of royalty paid into the Treasury in the preceding year be returned *pro rata* according to the amounts paid within that period by the several working proprietors of the salinas from which salt has been shipped to be expended in manual labour upon the salinas in respect of which it is returned."

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		
TURK'S AND CAICOS ISLANDS— <i>cont.</i>		<i>s. d.</i>
Sisal plants and living slips, suckers and seedlings of same - <i>Each</i>		0 1½
[The Commissioner may, with the consent of the Governor-in-Chief whenever the interests of the Dependency may be advanced thereby, exempt plants, living slips, suckers or seedlings, from the payment of export duty in whole or in part under such conditions as may be prescribed. (Ordinance No. 5 of 1912)].		
JAMAICA.		
The exportation of the skin or plumage of various specified birds (including mocking birds, humming birds, parrakeets and parrots, Jamaican macaw, West Indian osprey, great blue and yellow crowned night heron, Louisiana and little blue egrets, tern and grebe), unless from birds killed or taken under authority of the Governor -		
	(Law No. 33 of 1914.)	Prohibited.(a)
Rum - - - - -	- <i>Per puncheon</i>	0 10 (b).
CAYMAN ISLANDS.		
Cocoanuts - - - - -	- <i>per 1,000</i>	1 0
ST. LUCIA.		
Cocoa :		
When the London market price thereof:		
Exceeds 55s. a cwt. but does not exceed 70s.		
	<i>Per cwt. or fractional part thereof</i>	1 0
	" " " "	2 0
When it exceeds 70s. :		
Sugar (other than Muscovado) :		
When the London market thereof is 15s. or more a cwt.		
	<i>Per cwt. or fractional part thereof</i>	0 4
Lime juice (concentrated) -	<i>Per gallon or fractional part thereof</i>	0 2
Lime oil (distilled from lime juice)	" " " "	0 6
Lime oil (otto of limes, hand-pressed oil, essential oil, ecuelled oil and other varieties of lime oil extracted from the rind of limes	<i>Per gallon or fractional part thereof</i>	1 0
Pimento and hardwood (other than logwood and firewood)	<i>Per ton, and so in proportion on any greater or less quantity</i>	5 0
ST. VINCENT.		
The exportation of various birds, or the skin or plumage, or eggs or nest of various birds (including flycatcher, humming birds, kingfisher, crested piperie, and redstart), unless taken under authority of the Governor		
	(Ordinance No. 16 of 1911.)	Prohibited.
Arrowroot or other starches - - - - -	- <i>Per cwt.</i>	0 3
Cotton :		
Sea Island - - - - -	" "	2 0
Marie Galante - - - - -	" "	1 0
Cotton seed - - - - -	" "	0 3
Cocoa - - - - -	" "	0 6

These duties will cease to operate after 31st March 1916.

(a) Any person exporting or attempting to export any of the above articles is guilty of an offence and liable, on conviction, to a penalty not exceeding 5*l.*

(b) This duty is *suspended* under Law No. 17 of 1911, with effect from 1st October 1910, during such time as the appointment of a person to institute proceedings, &c., for the refection of Jamaica rum, as provided for by section 1 of Law No. 26 of 1904, remains acont.

APPENDIX VII.—continued.

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—continued.

[See the General Note at end of Table.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—cont.

BARBADOS.

s. d.

Skin and feathers of the following "wild birds":—

- |                     |                              |
|---------------------|------------------------------|
| Blackbird.          | Ground Dove.                 |
| Yellow bird.        | Grass Canary.                |
| Pea Whistler.       | Goldfinch or Christmas bird. |
| Ram bird.           | Thrush.                      |
| Large Humming bird. | Red-seal Coot.               |
| Small Humming bird. | White-seal Coot.             |
| Wood Dove.          |                              |

Prohibited (a).

[Act of 1907 as amended by Act No. 4 of 1914.]

Fancy or muscovado molasses mixed with vacuum pan molasses for exportation.

Vacuum pan molasses exported in any package not branded or marked in a legible and conspicuous manner "V. P. Molasses" (Act No. 2 of 1912.)

Prohibited.

Crystal sugar	- - - - -	Per ton	2 6
Muscovado sugar	- - - - -	"	1 8
Fancy molasses	- - - - -	Per 100 galls.	0 10
Choice molasses	- - - - -	"	0 10

GRENADA.

The exportation of any bird, or any part of such bird, specified in the First Schedule to the "Birds and Fish Ordinance, 1891," viz.:

- |                            |                             |
|----------------------------|-----------------------------|
| Mountain Grieve or Thrush. | Redthroat See-See.          |
| Yellow Eye Grieve.         | Merle or Black bird.        |
| Mocking bird.              | Topnot or Pipperie.         |
| Spotted Grieve.            | Pipperie Gros Tête.         |
| God bird or Wren.          | Flycatcher.                 |
| Redstart Flycatcher.       | Pipperie or Hawk Beater.    |
| Bastard Grieve.            | Doctor bird.                |
| Black See-See.             | Humming bird.               |
| Yellow See-See.            | Coulibre or Crested Hummer. |
| Louis D'or.                | Cuckoo-mamoc or Rainbird.   |
| Soursop bird.              | Corbeau.                    |
| Ground Dove.               | Hérons and Egrets.          |
| Pea Dove or Perdrix.       | Tanager.                    |
| Pelican.                   | Warbler.                    |

Prohibited.

(Ordinance No. 15 of 1911.)

Domestic produce :

Cocoa :

When the London market price thereof :

Does not exceed 50s. per cwt.	Per cwt. (or fractional part)	0 7½
Exceeds 50s. per cwt.	" "	1 3
Cotton	" "	0 4
Cotton seed	" "	0 2
Nutmegs	" "	0 6
Mace	" "	1 0

(a) Any person exporting or attempting to export the above articles is guilty of an offence and liable on conviction to the payment of a fine not exceeding 5l.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

VIRGIN ISLANDS.

Skin, plumage, nest, or eggs of the following "wild birds":—		s. d.
Humming birds.	Sour Sop bird.	} Prohibited. (a)
Yellow breast.	Black Witch.	
West Indian Canary.	Pelican.	
Banana bird.	Man-o'-War bird.	
Pea Whistler.	Booby.	
Blacksmith.	Killi-Killi Hawk.	
West Indian Robin.	Wild Pigeon.	
Chitty birds.	Partridge.	
Gauldings.	Wood Dove.	
Barbados Blackbird.	Ground Dove.	
Loggerhead.	Quail.	
Coo-Coo.	Coots (Red and White seal).	
Tern.	West Indian Thrush.	
Crane.	Wild Duck.	
Kingfisher.	Mountain Dove.	

[Ordinance No. 1 of 1914.]

Bulls, cows, and oxen (including calves of 12 months old)	- Each	8 0
Horses, mules, and foals	- "	6 0
Asses	- "	2 0
Calves (not more than 12 months old)	- "	3 6
Sheep, lambs, and sucking pigs	- "	0 6
Goats and kids	- "	0 3
Hogs and pigs (other than sucking pigs)	- "	1 0
Charcoal	- Per barrel	0 2
Building lime	- "	0 3
Sweet potatoes, yams, and tanniers	- Per 190 lbs.	0 6
Hardwoods	- Per 1,000 sup. ft., 1 inch thick	6 3
Wreck goods	-	10 % <i>ad valorem.</i>

ST. CHRISTOPHER-NEVIS.

Skin, plumage, nest, or eggs of the following "wild birds":—		
Humming birds.	Quail.	} Prohibited. (a)
Yellow breast.	Barbados Blackbird.	
West Indian Canary.	Loggerhead.	
Banana bird.	Coo-Coo.	
Pea Whistler.	Tern.	
Blacksmith.	Crane.	
West Indian Robin.	Kingfisher.	
Chitty birds.	Sour Sop bird.	
Gauldings.	Black Witch.	
Wild Pigeon.	Coots (Red and White seal).	
Partridge.	West Indian Thrush.	
Wood Dove.	Wild Duck.	
Ground Dove.	Mountain Dove.	

[Ordinance No. 6 of 1913.]

(a) Any person exporting or attempting to export the above articles is guilty of an offence and liable on conviction to the payment of a fine not exceeding 5*l.*

APPENDIX VII.—continued.

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—continued.

[See the General Note at end of Table.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—cont.

		s. d.	
ST. CHRISTOPHER-NEVIS—cont.			
Sugar	{	<i>Per hhd., not exceeding 42 inches truss</i> . . . . .	4 8
		<i>Per tierce, not exceeding 30 inches truss</i> . . . . .	3 2
		<i>Per barrel</i> . . . . .	0 6½
Rum	{	<i>Other packages—per ton</i> . . . . .	4 9
		<i>Per 100 gals.</i> . . . . .	3 6

ANTIGUA.

Skin, plumage, nest, or eggs of the following "wild birds":—

Humming birds.	Crane.	}	Prohibited. (a)
Yellow breast.	Kingfisher.		
West Indian Canary.	Sour Sop bird.		
Banana bird.	Black Witch.		
Pea Whistler.	Wild Pigeon.		
Blacksmith.	Partridge.		
West Indian Robin.	Wood Dove.		
Chitty birds.	Ground Dove.		
Gauldings.	Quail.		
Barbados Blackbird.	Coots (Red and White seal).		
Loggerhead.	West Indian Thrush.		
Coo-Coo.	Wild Duck.		
Tern.	Mountain Dove.		

[Ordinance No. 3 of 1913.]

MONTserrat.

Skin, plumage, nest or eggs of following "wild birds":—

Humming bird	Sour Sop bird.	}	Prohibited. (a)
Yellow breast.	Pelican.		
West Indian Canary.	Man-o'war bird.		
Banana bird.	Booby.		
Pea Whistler.	Waterwitch.		
Blacksmith.	Egret.		
West Indian Robin.	Tropic bird.		
Chitty birds.	Wild Pigeon.		
Gauldings.	Partridge.		
Barbados Blackbird.	Wood Dove.		
Loggerhead.	Ground Dove.		
Coo-Coo.	Mountain Dove.		
Tern.	Coots (Red and White seal.)		
Crane.	West Indian Thrush		
Kingfisher.	Wild Duck.		

[Ordinance No. 3 of 1912.]

Animals :

Sucking animals, not exceeding 6 months old, with their mothers -	Free.
Asses . . . . . <i>Each</i>	2 0
Cattle . . . . . "	6 0
Goats . . . . . "	0 4
Horses . . . . . "	5 0
Mules . . . . . "	7 6
Pigs and sheep . . . . . "	0 6

(a) Any person exporting or attempting to export the above articles is guilty of an offence and liable on conviction to the payment of a fine not exceeding 5*l.*

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		<i>s.</i>	<i>d.</i>
MONTserrat— <i>cont.</i>			
Bay leaves	- - - - - Per 100 lbs.	1	0
Cart felloes, naves, and spokes	- - - - - Per dozen	0	3
Citrate of lime	- - - - - Per cwt.	1	0
Cocoa and coffee	- - - - - Per 100 lbs.	2	1
Cotton, Sea Island, or other long staple varieties	- - - - - "	4	2
" " " " " with seed	- - - - - "	1	2
" short staple varieties	- - - - - Per 100 lbs.	2	1
" " " with seed	- - - - - "	0	7
Corn	- - - - - Per bushel	0	2
Essential oils:			
Bay	- - - - - Per gallon	2	0
Other kinds, if expressed or equalled	- - - - - "	1	6
" if otherwise extracted	- - - - - "	0	6
Hides and skins:			
Cattle hides	- - - - - Each	0	3
All other skins	- - - - - Per dozen	0	3
Lime juice:			
Concentrated	- - - - - Per 100 gallons	8	4
Raw	- - - - - "	0	10
Limes, pickled	- - - - - Per barrel	0	6
Molasses	- - - - - Per 100 gallons	2	1
Papaine	- - - - - Per lb.	0	6
Peas and beans	- - - - - Per bushel	0	1
Poultry	- - - - - Per dozen	0	3
Starches (viz.: arrowroot, sago, tapioca, cassava, and all similar starches and preparations of the same)	- - - - - Per 100 lbs.	1	0½
Sugar:			
Muscovado	- - - - - Per hhd., over 32-inch truss	2	6
"	- - - - - Per tierce, over 28-inch and less than 32-inch	2	0
"	- - - - - Per cask, less than 28-inch	1	0
"	- - - - - Per barrel or bag	0	5
Syrup	- - - - - Per 100 gallons	4	2
Tamarinds	- - - - - Per barrel	0	2

DOMINICA.

Skin, plumage, nest, or eggs of the following "wild birds":—

- |                          |                            |   |                 |
|--------------------------|----------------------------|---|-----------------|
| Humming birds.           | Cheweck.                   | } | Prohibited. (a) |
| Siffleur Montagne.       | Gobmouche.                 |   |                 |
| Wren (Rossignol).        | Loggerhead (Pipiri).       |   |                 |
| Yellow Warbler (Titine). | Parrot (Ciceroo).          |   |                 |
| Redstart (Chat).         | Tick Bird (Merle Corbeau). |   |                 |
| Swallow (Hirondelle).    | Gauldings.                 |   |                 |
| Blue Pigeon (Ramier).    | Gros Grive.                |   |                 |
| Perdrix.                 | Grive.                     |   |                 |
| Dove (Tourterelle).      | Thrush.                    |   |                 |
| Ground Dove (Ortolan).   | Trembleur.                 |   |                 |
| Parrot (Paroquet).       | Morvie.                    |   |                 |

[Ordinance No. 2 of 1914.]

(a) Any person who exports or attempts to export the above articles is guilty of an offence and liable on conviction to the payment of a fine not exceeding 5*l.*



APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		<i>s. d.</i>
DOMINICA— <i>cont.</i>		
<b>Animals:</b>		
Horned cattle	- - - - - Each	6 0
Bay leaves	- - - - - Per 100 lbs.	1 3
Canoe shells	- - - - - Each	1 0
Cocoa	- - - - - Per 100 lbs.	1 0
Coffee	- - - - - "	1 6
Citrate of lime	- - - - - Per cwt.	1 3
<b>Essential oils:</b>		
Bay	- - - - - Per gallon	6 0
<b>Other kinds:</b>		
If expressed or equalled	- - - - - "	3 0
If otherwise extracted	- - - - - "	1 0
Farine manioc	- - - - - Per bushel	0 3
<b>Fruit—fresh:</b>		
Bananas	- - - - - Per 100 bunches	2 1
Limes	- - - - - Per barrel	0 1
"	- - - - - Per box not exceeding $\frac{1}{2}$ barrel	0 0 $\frac{1}{2}$
Oranges	- - - - - Per barrel	0 3
"	- - - - - Per box (not exceeding $\frac{1}{2}$ barrel)	0 1 $\frac{1}{2}$
<b>Fruit—preserved.</b>		
Limes, pickled	- - - - - Per barrel	0 6
Tamarinds	- - - - - "	1 0
Fruit jams and fruit jellies	- - - - - Per 100 lbs.	4 2
Ginger	- - - - - Per barrel	0 6
<b>Hides and skins:</b>		
Cattle hides	- - - - - Each	0 3
All other skins	- - - - - Per dozen	0 3
<b>Lime juice:</b>		
Concentrated	- - - - - Per gallon	0 1 $\frac{1}{2}$
Raw	- - - - - For every 10 gallons	0 1 $\frac{1}{2}$
Starches	- - - - - Per 100 lbs.	1 0 <sup>(a)</sup>
Turtle shell	- - - - - Per lb.	0 6
<b>Wood:</b>		
Firewood	- - - - - Per cord	1 0
Logwood	- - - - - "	2 0

(a) The export duty on starches was suspended for a period of five years, under Ordinance No. 7 of 1912, from 31st December 1912.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

## TRINIDAD AND TOBAGO.

s. d.

Asphalt or pitch, raw - - - - - *Per ton, or per 240 gallons* 5 0 (a)  
 " " boiled - - - - - *Per ton* 7 6 (a)

	In aid of Immi- gration (a),(b).		In aid of Agriculture (b).		For Emergency Purposes (b).	
	s.	d.	s.	d.	s.	d.
Cocoa - - <i>Per 100 lbs.</i>	0	1½	0	0½	0	2½
Coffee - - - "	0	4	-	-	-	-
Copra - - <i>Per 1,000 lbs.</i>	1	3	0	2½	5	0
Molasses - <i>Per 100 gallons</i>	1	0	-	-	-	-
Rum and bitters " "	2	10	-	-	-	-
Sugar - - <i>Per 1,000 lbs.</i>	1	6	0	1½	3	0
Cocoanuts - <i>Per 1,000</i>	0	4	0	1½	1	6

[And in each of the above cases, on lesser quantities in proportion.]

[*Note.*—The Governor is empowered to prohibit, by Proclamation, the exportation of any wild bird, or part of such bird. (Ordinance No. 25 of 1895).]

## BERMUDA.

Skin or plumage of following "wild birds" :—

Red bird,	Humming bird.	} Prohibited. (c)
Blue bird.	Kingfisher.	
Ground Dove.	Woodpecker.	
Chick of the Village.	Rice bird.	
Quail.	Crane.	
Partridge.	Heron.	
Tropic bird.	Goldfinch.	
Boatswain bird or Long-Tail.	Mocking bird.	
Dusky Shear-water.	Flycatcher.	

[Acts Nos. 22 of 1902 and 41 of 1913.]

## BRITISH HONDURAS.

s. d.

Raw or prepared opium [Ordinance No. 34 of 1913]. - - - - - Prohibited.  
 Chicla - - - - - *Per lb.* 0 0½  
 Logwood - - - - - *Per ton* 0 0½

(a) The above rates leviable in aid of Immigration are applicable to the produce raised or manufactured in the *Island of Trinidad*, and shipped for places beyond the limits of the Colony.

(b) The weight or quantity of every shipment of sugar, molasses, rum, bitters, cocoa, coffee, cocoa-nuts, or copra exported shall be declared by the shipper, and any false declaration shall be an offence punishable by a penalty not exceeding 20*l.*

(c) Except in respect of birds shot, captured, or taken for presentation to the British Museum on permission granted under the Acts, every person shall, on conviction of an offence, forfeit and pay for every such skin or plumage exported the sum of 1*l.*, besides costs of prosecution.

APPENDIX VII.—*continued.*RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		
BRITISH HONDURAS— <i>cont.</i>		<i>s. d.</i>
Mahogany and Cedar	<i>Per 1,000 sup. feet</i>	4 1½
[It is provided under Ordinance No. 9 of 1912 that before exporting logwood, mahogany, or cedar, the exporter is required to deliver to the Collector of Customs an entry on the prescribed form and also to produce the bill of lading relating to such logwood, mahogany, or cedar and pay the duty imposed, and every such exporter, if required by the Collector of Customs, either at the time of clearance or within one year thereafter must produce a certificate of measurement, under the hand of a licensed measurer, of all mahogany and cedar exported by him showing the measurement of each piece of such mahogany and cedar, and all such particulars as to deductions from gross measurements as are usually shown in the measuring sheets of measurers of wood in the Colony.]		
BRITISH GUIANA.		
Any part of any wild bird specified in the first schedule to Ordinance No. 6 of 1877		Prohibited.
Prepared opium		Prohibited.
Rubber, balata or substances of a like nature taken from Crown lands	<i>Per lb.</i>	2 cents. (a)
Gums (other than rubber, balata, or substances of a like nature), balsam copaiba and tonka beans, or any substance taken from Crown Lands which can be obtained without cutting any tree or shrub	<i>Per lb.</i>	1 cent. (a)
Orchids from Crown Lands	<i>Each</i>	5 cents. (b)
First sugar (including white sugar, yellow crystals, and dark crystals)	<i>Per ton</i>	85 cents. (d)
Rum	<i>Per proof gall.</i>	1 cent. (d)
Rice	<i>Per 100 lbs.</i>	2½ cents. (d)
GIBRALTAR.		
Skin or plumage of any "wild bird" killed, wounded, or taken in Gibraltar, or the nest or eggs of any "wild bird" taken in Gibraltar		Prohibited. (c)
[Ordinance No. 13 of 1914.]		
CYPRUS.		
Bark, tar, pitch, and resin		Prohibited.
Timber, charcoal, and firewood—the produce of Cyprus		Prohibited.
Manure		Prohibited.
Game, also the skins or eggs of any game or wild birds, except for scientific purposes		Prohibited.
The term "Game" includes mouflon, hares, pheasants, partridges, francolins, sand grouse, quail, bustards, wild swans, wild geese, wild duck of any kind, woodcock, and snipe.		
[Law No. 15 of 1911.]		

(a) Royalty payable on collection, but the receipt for the royalty paid must be tendered to the Customs Authorities by every licensee who desires to export these articles.

(b) Royalty payable on exportation. A fee of \$5 is also payable for the permission to collect orchids for exportation.

(c) Every person convicted of an offence is liable to a penalty not exceeding 5*l.*

(d) Duty operative to the 31st December 1915, unless otherwise enacted by the Combined Court.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		<i>s.</i>	<i>d.</i>
CYPRUS— <i>cont.</i>			
Aniseed	Per 280 lbs.	3	8 (a)
Cotton	"	6	1½ (a)
Linseed	"	2	0 (a)
Mavrokoko (black seed)	"	0	9½ (a)
Raisins	"	1	1½ (a)
Silk cocoons	Per 2·8 lbs.	0	9 (a)
Wound silk	"	2	0 (a)
Manufactured silk, if manufactured by other than hand looms	"	2	0 (a)
Carobs: (e)			
From ports of the districts of—			
Nicosia	} Per cantar	1	0 (a)
Larnaca			
Limassol			
Famagusta			
Papho			
Kyrenia	"	0	10⅔ (a)
Wine	Per gallon	0	0¼
Spirits	"	0	0⅓
Vinegar	"	0	0
Asbestos, whether in the rough or clean		5	% ad val. (b)
Lime and lime stone	Per ton	0	6(b)
Gypsum and gypsum stone	"	0	4(b)
Stone quarried from State lands	Per cubic yard	0	6(b)
Terra umbra, whether raw, calcined or levigated	Per ton	3	6(b)
Shingle	"	0	6(b)
Any other mineral substance	"	5	% ad val. (b)
Salt			(c)
Antiquities			(d)

(a) The rates on aniseed, cotton, linseed, mavrokoko, rasins, silk cocoons, silk (wound and manufactured), and carobs are *tithe dues* levied upon the exportation of the various articles, and are in lieu of the Tithes and Export duties levied prior to the coming into operation of Law 22 of 1899.

(b) Royalty on exportation. All such royalties are to be assessed and collected by the Customs Authorities at the port of shipment. The Customs authorities are empowered in the event of the value of any mineral being in their opinion insufficiently or incorrectly declared, to demand and take in respect of the said mineral the above royalty or any part thereof in kind instead of cash (Order-in-Council No. 508, dated, 6th June 1911).

(c) It is stated in the Cyprus Blue Book that in the case of salt exported in large quantities, a special arrangement is made with the Government regarding the payment of the "Salt Tax."

(d) It is notified in Regulations, dated 27th June 1912, that the prohibition of all exportation of antiquities is withdrawn. Any person wishing to export antiquities from the Island of Cyprus must apply to the Museum Keeper for permission to do so and submit the said antiquities for inspection. All antiquities permitted to be exported must be put in a box in the presence of the Keeper and sealed by him with the Cyprus Museum seal. No antiquities, unless so packed and sealed up, will be permitted to be exported.

(e) A weighing fee not exceeding 2 c.p. (2½d.) per cantar or its equivalent is charged on all carobs exported from the carob shipping place, which is leviable at the same time as the tithe dues are levied from the exporter (Law No. 8 of 1914).

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>	Perak, Selangor, Negri Sembilan.	Pahang.
<b>MALAY STATES.</b>		
<b>(1) FEDERATED MALAY STATES.(a)</b> (Perak, Selangor, Negri Sembilan, and Pahang.)		
The exportation of the skin or plumage of any rare bird, or the nest or egg of any rare bird; or any bird or part of any bird or egg taken in the close season [Enactment No. 16 of 1914.]	Prohibited.	
<b>Agricultural products:</b>		
Cocoa-nuts, copra (b), cocoa-nut oil . . . . .	1½% <i>ad valorem.</i>	
Coffee (b) (c):		
When the price of coffee is less than \$22 per pikul . . . . .	Free	
When \$22 and not more than \$24 per pikul . . . . .	1% <i>ad valorem.</i>	
When above \$24 and not more than \$26 per pikul . . . . .	1½% <i>ad valorem.</i>	
When above \$26 and not more than \$28 per pikul . . . . .	2% <i>ad valorem.</i>	
When above \$28 per pikul . . . . .	2½% <i>ad valorem.</i>	
<b>Rubber: (b) (d)</b>		
Any cultivated rubber—		Dollars. cts.
When the value of the highest grade—	<i>Per pikul</i>	
Is 1s. 6d. per lb. . . . .	-	0 27
Exceeds 1s. 6d. per lb., but does not exceed 1s. 6½d. per lb. . . . .	"	0 40
Exceeds 1s. 6½d. per lb., but does not exceed 1s. 7d. per lb. . . . .	"	0 53
Exceeds 1s. 7d. per lb., but does not exceed 1s. 7½d. per lb. . . . .	"	0 67
Exceeds 1s. 7½d. per lb., but does not exceed 1s. 8d. per lb. . . . .	"	0 80
Exceeds 1s. 8d. per lb., but does not exceed 1s. 8½d. per lb. . . . .	"	0 93
Exceeds 1s. 8½d. per lb., but does not exceed 1s. 9d. per lb. . . . .	"	1 07
Exceeds 1s. 9d. per lb., but does not exceed 1s. 9½d. per lb. . . . .	"	1 20
Exceeds 1s. 9½d. per lb., but does not exceed 1s. 10d. per lb. . . . .	"	1 33

NOTE.—The pikul = 133½ lbs. avoirdupois.

(a) Dutiable articles on which export duty has been paid in another State of the Federated Malay States shall not be liable to export duty, provided that they shall not be carried through the State otherwise than in accordance with the Rules as may be made by the Resident, with the approval of the Resident-General.

(b) A weighing fee of 2 cts. per pikul is charged on coffee, copra, gambier, pepper, rubber (cultivated), sugar and tapioca exported from Perak, Selangor and Negri Sembilan—provided that such fee shall not be charged if the handling is done by the exporter, his servant, or agent.

(c) The duty on "parchment" coffee is calculated on *two-thirds* of the gross weight and on "dry cherry" on *one-third* of the gross weight. Parchment coffee is the bean with the cherry removed but with the parchment-like inner covering dried on the bean. If this inner covering is removed, the "bean" is said to be "cleaned."

(d) For the purpose of assessing the export duty payable on rubber, the value of all grades of rubber shall be deemed to be equal to the value shown from time to time in the "Gazette" as the value of the highest grade.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>	Perak, Selangor, Negri Sembilan.		Pahang.
MALAY STATES— <i>cont.</i>			
(1) FEDERATED MALAY STATES— <i>cont.</i> (a)			
Rubber— <i>cont.</i>			
Any cultivated rubber— <i>cont.</i>			
Exceeds 1s. 10 <i>d.</i> per lb., but does not exceed 1s. 10½ <i>d.</i> per lb.	Per pikul	Dollars. cts.	1 47
Exceeds 1s. 10½ <i>d.</i> per lb. but does not exceed 1s. 11 <i>d.</i> per lb.	"	1 60	
Exceeds 1s. 11 <i>d.</i> per lb., but does not exceed 1s. 11½ <i>d.</i> per lb.	"	1 87	
Exceeds 1s. 11½ <i>d.</i> per lb., but does not exceed 2s. per lb.	"	2 13	
Exceeds 2s. per lb.	"	2½% <i>ad valorem.</i>	
Latex.—A gallon of latex being taken as equivalent to one pound of cultivated rubber		2½% <i>ad valorem.</i>	15 cents.
Gambier (b)	Per pikul		
Gutta percha (cultivated), meaning gutta percha, as defined in the Forest Rules, 1909, produced from trees which have been cultivated on alienated land to the satisfaction of the Resident		2½% <i>ad valorem.</i>	
Jelutong	Per pikul		50 cents.
Pepper (b)	Per pikul		30 cents.
Sugar (b)		1% <i>ad valorem.</i>	
Sugar cane	Per pikul		1 cent.
Tapioca (b)		2½% <i>ad valorem.</i>	
Fish:			
Blachan	Per pikul		50 cents.
Fish maws, fish refuse, ikan gelama and prawns (dried)		10% <i>ad valorem.</i>	} See below.
Salted and dried fish		10% <i>ad valorem.</i>	
Oysters, fresh	Per pikul		\$5
" dried		10% <i>ad valorem.</i>	10% <i>ad valorem.</i>
Fish, dried:			
Class A (1).—Sharks' fins	Per pikul	10% <i>ad valorem.</i>	\$1·50
" A (2).—Tenggiri, ikan merah, kachang, selor, bileh, bawal, talang	Per pikul		\$0·75
" B.—Selor kuning			\$0·60
" C.—Pelata, gelama, selor puchat, lema	Per pikul		\$0·50
" D.—Kembong, khe'kkeh, selayang		See above.	\$0·40
" E.—Tamban, udang, blachan, ikan yu	Per pikul		\$0·30
" F.—Rampai, layor, pari, duri, bakau, budu and all other fish	Per pikul		\$0·15

NOTE.—The pikul = 133½ lbs. avoirdupois.

(a) Dutiable articles on which export duty has been paid in another State of the Federated Malay States shall not be liable to export duty, provided that they shall not be carried through the State otherwise than in accordance with the Rules as may be made by the Resident, with the approval of the Resident-General.

(b) A weighing fee of 2 cts. per pikul is charged on coffee, copra, gambier, pepper, rubber (cultivated), sugar and tapioca exported from Perak, Selangor and Negri Sembilan—provided that such fee shall not be charged if the handling is done by the exporter, his servant, or agent.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i> MALAY STATES— <i>cont.</i> (1) FEDERATED MALAY STATES— <i>cont.</i> (a)	Perak, Selangor, Negri Sembilan.	Pahang.
	Beeswax - - - - -	10 % <i>ad valorem.</i>
Horns, tusks, hides, bones, and tallow - - -	10 % <i>ad valorem.</i>	
Mother of pearl shells and béche-de-mer - - -	10 % <i>ad valorem.</i>	
Forest products :		
Charcoal, rotan, bamboos, nibong, Kajang and atap, bark and extracts of bark, getah, wood, oil, damar, camphor, jernang, chendana, kayu gharu, kemenyan, and akar paku (and in Pahang, also timber and firewood) - - -	10 % <i>ad valorem.</i>	
Gutta percha, as defined in the Forest Rules, 1909, other than gutta percha (cultivated)	10 % <i>ad valorem.</i>	
Minerals :		
Gold, obtained by any cyanide process - - -	2½ % <i>ad val.</i> (b)	
Gold, other than by any cyanide process - - -	2½ % <i>ad val.</i> (c).	
Tin, smelted or manufactured(f) :		
When the Singapore price of tin does not exceed \$41 <i>per pikul</i> - <i>Per bhara</i>	\$10 (d)	10 % <i>ad valorem</i> (e).
Tin Ore(f) :		
Exported under such guarantees as the Resident may require that it will be smelted in the Colony of the Straits Settlements or the United Kingdom - - -		{ 70 % of the duty on tin. 70 % of the duty on tin, plus an additional duty of \$30 <i>per pikul.</i>
Exported without such guarantees - - -		

NOTES.—The pikul = 133½ *lbs.* avoirdupois. The bhara = 3 pikuls.

The Straits Settlements silver dollar is the standard coin of the Federated Malay States.

(a) Dutiable articles on which export duty has been paid in another State of the Federated Malay States shall not be liable to export duty, provided that they shall not be carried through the State otherwise than in accordance with the Rules as may be made by the Resident, with the approval of the Resident-General.

(b) The duty is calculated at the rate of 2*l.* per oz., and if the amount of duty so paid exceeds or falls short of 2½ % of the true value thereof as evidenced in such manner as the Resident may approve, such excess shall be refunded to, or such deficit paid by, the exporter, as the case may be.

(c) The duty is calculated at the rate of 4*l.* per oz., and if the amount of duty so paid exceeds, or falls short of, 2½ % of the value as declared in a written certificate from a bank or other authority, approved by the Resident, such excess shall be refunded to, or such deficit shall be paid by, the exporter, as the case may be.

(d) And so on for each rise of \$1 *per pikul* in the price of tin above \$41 *per pikul*, the export duty is increased 50 cents *per bhara*. The duty leviable on tin produced in Upper Perak is \$6.15 *per pikul*, provided that the duty is paid at Kroh.

(e) It is stated that in Pahang the above duties shall not be payable in respect of metals and metaliferous ores exported by any person at the time being privileged to pay export duty at a lower rate.

(f) A weighing fee of 2 cents *per pikul* is charged in Negri Sembilan, and of 3 cents *per pikul* in Perak and Selangor on tin, tin ore, scheelite, and wolfram exported therefrom.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i> MALAY STATES— <i>cont.</i>	Perak, Selangor, Negri Sembilan.	Pahang.
(1) FEDERATED MALAY STATES— <i>cont.</i> (a)		
Tin slag and hard-head of tin :		
At the rate prescribed for tin ore, unless the consignment is accompanied by a certificate of assay approved by the Government Geologist, or approved by the Warden of Mines, in which case the duty shall be at the rate prescribed for tin smelted or manufactured on the amount of tin estimated to be contained in such consignment.		
Scheelite(c)	Per pikul	\$2
Wolfram(c)	"	\$2
Other metals and metalliferous ores	"	10 % <i>ad val.</i> (b)
(2) MALAY STATES NOT IN THE FEDERATION. (Johore, Kedah, Perlis, Trengganu, Kelantan.)		
(1) JOHORE.		
Agricultural produce :—		Dollars. ct s.
Areca nuts (Iris)	Per pikul	1 20
" (Blah or Kusi)	"	0 30
" (Masin)	"	0 20
" (Jambu)	"	0 12
Coffee	"	1 00
Gambier	"	6 % <i>ad valorem.</i>
Pepper	"	6 % <i>ad valorem.</i>
Tapioca, sago, tapioca and sago refuse, sugar, pineapples, indigo-	"	5 % <i>ad valorem.</i>
Plantains	Per "tandan"	0 01
Durians	Per 100	0 50
Dukus	Per box	0 30
Rubber seeds, rubber latex (one gallon of latex being taken as equivalent to one pound of cultivated rubber), cocoanuts, copra, coconut oil—when the title to the land from which such produce is derived, issued by, or on behalf of, the Ruler of the State—		
(a) exempts such produce from export duty		Nil.
(b) reserves to the State any rent, royalty, or duty		2½ % <i>ad valorem.</i>
(c) is not such as is specified in clauses (a) or (b) above		5 % <i>ad valorem.</i>

NOTE.—The pikul = 133½ lbs.; the koyan = 5 pikuls.

(a) Dutiable articles on which export duty has been paid in another State of the Federated Malay States shall not be liable to export duty, provided that they shall not be carried through the State otherwise than in accordance with the Rules as may be made by the Resident, with the approval of the Resident-General.

(b) It is stated that in Pahang the above duties shall not be payable in respect of metals and metalliferous ores exported by any person at the time being privileged to pay export duty at a lower rate.

(c) A weighing fee of 2 cents per pikul is charged in Negri Sembilan, and 3 cents per pikul in Perak and Selangor on tin, tin ore, scheelite, and wolfram exported therefrom.



## APPENDIX VII—continued.

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—continued.

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

## EXPORT DUTIES—cont.

## MALAY STATES—cont.

## (2) MALAY STATES NOT IN THE FEDERATION—cont.

## (1) JOHORE—cont.

## Agricultural produce—cont.

Cultivated rubber, when the title to the land from which such rubber is derived, issued by, or on behalf of the Ruler of the State—

- |   |   |   |   |
|---|---|---|---|
| (a) exempts such produce from export duty                   | - | - | Nil.  |
| (b) reserves to the State any rent, royalty, or duty        | - | - | The rates specified in the schedule below.        |
| (c) is not such as is specified in clauses (a) or (b) above | - | - | Double the rates specified in the schedule below. |

## Schedule of rubber duties.

Export duty on cultivated rubber of all grades:—		Dollars.	Cts.
When the value of the highest grade of cultivated rubber is 1s. 6d. per lb.	- - - - - Per pikul	0	27
Exceeds 1s. 6d. per lb. but does not exceed 1s. 6½d. per lb.	- - - - - "	0	40
Exceeds 1s. 6½d. per lb. but does not exceed 1s. 7d. per lb.	- - - - - "	0	53
Exceeds 1s. 7d. per lb. but does not exceed 1s. 7½d. per lb.	- - - - - "	0	67
Exceeds 1s. 7½d. per lb. but does not exceed 1s. 8d. per lb.	- - - - - "	0	80
Exceeds 1s. 8d. per lb. but does not exceed 1s. 8½d. per lb.	- - - - - "	0	93
Exceeds 1s. 8½d. per lb. but does not exceed 1s. 9d. per lb.	- - - - - "	1	07
Exceeds 1s. 9d. per lb. but does not exceed 1s. 9½d. per lb.	- - - - - "	1	20
Exceeds 1s. 9½d. per lb. but does not exceed 1s. 10d. per lb.	- - - - - "	1	33
Exceeds 1s. 10d. per lb. but does not exceed 1s. 10½d. per lb.	- - - - - "	1	47
Exceeds 1s. 10½d. per lb. but does not exceed 1s. 11d. per lb.	- - - - - "	1	60
Exceeds 1s. 11d. per lb. but does not exceed 1s. 11½d. per lb.	- - - - - "	1	87
Exceeds 1s. 11½d. per lb. but does not exceed 2s. per lb.	- - - - - "	2	13
Exceeds 2s.	- - - - - "	2½% of the value of the highest grade.	
Other agricultural produce not specified	- - - - -	5% ad valorem.	

## Forest produce:—

Timber, firewood, mangrove, bark, damar, gharu, rotan, atap, kajang, sambir, wood oil, uncultivated rubber - - - - - 10% ad valorem.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*MALAY STATES—*cont.*(2) MALAY STATES NOT IN THE FEDERATION—*cont.*(1) JOHORE—*cont.*

## Minerals:—

Tin, and minerals other than gold - - - - - 10% *ad valorem.*  
Gold - - - - - 2½% *ad valorem.*

## Miscellaneous:—

Fish, marine produce, horns, hides, ivory - - - - - 10% *ad valorem.*

## (2) KEDAH.

		Dollars	cts.
Sea fish - - - - -	- - - - -	20%	<i>ad valorem.</i>
River fish - - - - -	- - - - -	10%	<i>ad valorem.</i>
Turkeys - - - - -	Per head	0	4
Fowls - - - - -	"	0	1
Capons - - - - -	"	0	2
Ducks - - - - -	"	0	2
Geese - - - - -	"	0	4
Eggs - - - - -	Per 100	0	10
Padi - - - - -	Per koyan	5	0
Rice - - - - -	"	10	0
Cattle - - - - -	Per head	1	25
Copra - - - - -	Per pikul	0	25
Betelnuts - - - - -	"	0	25
Hides - - - - -	"	2	0
Rubber (wild) - - - - -	- - - - -	15%	<i>ad valorem.</i>
" (plantation) - - - - -	- - - - -	2½%	<i>ad valorem.</i>
Tin - - - - -	- - - - -	10%	" "
Coconuts - - - - -	Per 1,000	0	75
Tobacco - - - - -	- - - - -	2½%	<i>ad valorem.</i>
Timber - - - - -	- - - - -	(a)	
Sheep - - - - -	Per head	0	10
Pigs - - - - -	Each	1	10
Bricks (Kuala Muda) - - - - -	Per 10,000	4	00
Tiles ( " " ) - - - - -	"	2	00
Tapioca ( " " , collected by farmer) - - - - -	- - - - -	3%	<i>ad valorem.</i>

## (3) PERLIS.

Tin ore - - - - -	- - - - -	10% <i>ad val.</i> on 65% of Penang price of tin.
Padi at Kangar - - - - -	Per koyan	
" Sanglang - - - - -	"	5 0
Rice - - - - -	"	10 0

(a) Various rates according to the class of timber exported under the "Timber Passes and Royalties Enactment, 1913" (No. 14 of 1913). For details, see the "Board of Trade Journal" for the 15th of October 1914 (p. 177).

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*MALAY STATES—*cont.*(2) MALAY STATES NOT IN THE FEDERATION—*cont.*(3) PERLIS—*cont.*

		Dollars.	cts.
Fowls at Kangar	Each	0	2
" Sanglang	"	0	1
Ducks at Kangar	"	0	3
" Sanglang	"	0	2
Pigeons	"	0	1
Eggs	Per 100	0	10
Cattle	Each	1	0
Sheeps and goats	"	0	25
Hides	Per pikul	2	0
Horns	"	2	0
Fat and tallow	"	2	0
Lilin lobah	"	5	0
Manisan	Per gantang	0	3
Sea fish		- 20%	<i>ad valorem.</i>
Freshwater fish		- 10%	<i>ad valorem.</i>
Pigs	Each	1	0
Agricultural produce		- 2½%	<i>ad valorem.</i>

## (4) TRENGGANU.

Dried fish	Per pikul	0	40
Pickled kembong fish	Per 20 jars	2	0
" krisi fish	"	2	0
Bilis fish	Per pikul	1	0
Cuttle fish	"	1	0
Belachan	"	0	40
Budu (pickled fish)	Per jar	0	15
Miscellaneous fish	Per pikul	0	20
Copra (a)	"	0	40
Coconuts	Per 1,000	1	50
Kajangs	Per 100	1	50
Sacks made of matting	Per 1,000	1	50
Grass mats (small)	"	3	0
" " (large)	"	6	0
Split rattans	Per 100 rolls	1	50
Rottan gosok	Per 1,000 pieces	1	0
" batu	"	0	70
White mats	Per score	0	30
Minerals and jungle produce		- 10%	<i>ad valorem.</i>
Cotton and sago		- 1%	<i>ad valorem.</i>
Other agricultural produce		- 2½%	<i>ad valorem.</i>

NOTE.—The pikul = 133½ lbs.; the koyan = 5 pikuls; the gantang = 1 gallon.

(a) The farmer of revenue in Trengganu has the right to charge an export duty of 40 cents per pikul on copra, but some concessions of land for cocoanut plantations have been granted which contain a condition that a duty of 5% *ad valorem* shall be charged on copra. Under an arrangement between the farmer and the Government the copra obtained from such concessions is not chargeable with both duties.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*MALAY STATES—*cont.*(2) MALAY STATES NOT IN THE FEDERATION—*cont.*

## (5) KELANTAN.

Dollars. cts.

## Agricultural produce:

Cardamums	- - - - -	<i>Per pikul</i>	1	50
Pepper	- - - - -	"	1	00
Rice	- - - - -	<i>Per 100 gantangs</i>	1	50
Padi	- - - - -	"	0	75
Cotton	- - - - -	<i>Per pikul</i>	0	50
Durien cake	- - - - -	"	0	50
Betel nuts (jeroh), soaked or fresh	- - - - -	<i>Per 10,000</i>	0	50
" dried	- - - - -	<i>Per pikul</i>	0	25
Copra	- - - - -	"	0	25
Coconuts	- - - - -	<i>Per 100</i>	0	12½
Coconut oil	- - - - -	<i>Per pikul</i>	0	60
Sago	- - - - -	"	0	12½
Beans	- - - - -	"	0	50
Molasses	- - - - -	"	0	50
Other kinds of agricultural produce	- - - - -		3%	<i>ad valorem.</i>

## Jungle produce:

Tree cotton	- - - - -	<i>Per pikul</i>	0	50
Wax	- - - - -	"	1	50
Timber	- - - - -		10%	<i>ad valorem.</i>
Rattan	- - - - -		10%	<i>ad valorem.</i>
Damar mata kuching	- - - - -	<i>Per pikul</i>	0	50
" batu	- - - - -	<i>Per 100 gantangs</i>	0	50
Sago	- - - - -	<i>Per pikul</i>	0	12½
All other kinds of jungle produce	- - - - -		3%	<i>ad valorem.</i>

## Live stock, &amp;c.:

Bullocks: If exported by sea	- - - - -	<i>Per head</i>	2	00
" otherwise	- - - - -	"	3	00
Buffaloes	- - - - -	"	3	00
Hides	- - - - -	<i>Per pikul</i>	0	50
Horns	- - - - -	"	0	50
Tallow	- - - - -	"	0	50
Goats and sheep	- - - - -	<i>Per head</i>	0	25
Pigs	- - - - -	"	1	00
Fowls	- - - - -	<i>Each</i>	0	05
Ducks	- - - - -	"	0	05
All other kinds of live stock	- - - - -		3%	<i>ad valorem.</i>

NOTES.—The pikul = 133½ lbs.; the kati = 1½ lbs.; the koyan = 5 pikuls; the gantang = 1 gallon.

The Straits Settlements silver dollar is the standard coin of the Malay States not in the Federation.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*MALAY STATES—*cont.*(2) MALAY STATES NOT IN THE FEDERATION—*cont.*

	(5) KELANTAN— <i>cont.</i>	Dollars.	cts.
Fish, &c.:			
Small dried fish	- - - - Per pikul	0	12½
Ikan kicheh	- - - - "	0	12½
Ordinary dried fish	- - - - "	0	25
Blachan	- - - - "	0	25
Sbrimps (blachan)	- - - - "	0	25
Budu and ikan budu	- - - - Per jar	0	06
Bras hudang	- - - - Per pikul	1	00
All other kinds of fish	- - - - "	3 %	ad valorem.
Sundries:			
Sundries, unless specially exempted	- - - - "	3 %	ad valorem.

## STATE OF NORTH BORNEO.

Agricultural produce not otherwise specified	- - - -	2½ %	ad valorem.
Armadillo skins	- - - - Per pikul	5	00
Bark, tengah	- - - -		Prohibited.
Beeswax	- - - - Per pikul	4	50
Birds' nests—White and red, Nos. 1, 2, and 3	- - - - Per kati	1	00
Black, Nos. 1, 2, and 3	- - - - "	0	15
Silam, white, Nos. 1, 2, and 3	- - - - "	2	00
" black, Nos. 1, 2, and 3	- - - - "	"	30
Blachan	- - - - Per pikul	0	50
Camphor	- - - - Per kati	5	00
Inferior quality according to classification by Superintendent of Customs	- - - - Per kati	\$1 to \$4	
Charcoal	- - - - Per pikul	0	06
Coco nuts	- - - - Per 100	0	15
Coffee	- - - -		Free.
Coins, viz., Straits dollars, except to Singapore, Labuan, or Brunei	- - - -		Prohibited.
Cutch—as may be arranged under Agreement.			
Damar—Batu	- - - - Per pikul	0	10
" other varieties	- - - - "	0	50
Firewood	- - - -	10 %	ad valorem.
Fish, salt	- - - -		Free.
Fruit and vegetables	- - - -		Free.
Gambier	- - - -		Free.
Gutta percha—red and white	- - - -	10 %	ad valorem.
Hides and horns not otherwise specified	- - - -	10 %	ad valorem.
Hoofs, rhino	- - - - Per kati	0	30
Horns, "	- - - - "	8	00

NOTES.—The pikul = 133½ lbs. ; the kati = 1½ lbs.

The Straits Settlements silver dollar is the standard coin of the Malay States not in the Federation ; such dollars are also current in the State of North Borneo.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTES— <i>cont.</i>		Dollars.	cts.
STATE OF NORTH BORNEO— <i>cont.</i>			
India-rubber	- - - - -	-	-
		{ Cultivated, free; Other, 10% <i>ad val.</i>	
Ivory	- - - - - <i>Per kati</i>	0	50
Jars, old	- - - - - <i>Each</i>	5	00
Jungle produce, not otherwise specified	- - - - -	10% <i>ad valorem.</i>	
Live stock—Mares and female cattle	- - - - -	Prohibited.	
" Male cattle	- - - - - <i>Per head</i>	5	00
" Pigs	- - - - - " "	1	00
" Goats	- - - - - " "	0	50
" Ponies (male), under permit from the Governor	- - - - - " "	10	00
Opium and chandu except under prescribed regulations. (Proc. No. 16 of 1901)	- - - - -	} Prohibited.	
Orang Utang	- - - - - <i>Each</i>	5	00
Oysters (dried)	- - - - - <i>Per pikul</i>	2	50
Padi	- - - - - " "	0	25
Pearls	- - - - -	10% <i>ad valorem.</i>	
" (seed)	- - - - - <i>Per basing</i>	1	60
Pepper	- - - - -	Free.	
Poultry	- - - - - <i>Each</i>	0	05
Rattans	- - - - -	10% <i>ad valorem.</i>	
Rice	- - - - -	(a)	
Sago, raw	- - - - - <i>Per pikul</i>	0	16
" Flour	- - - - - " "	0	10
Sea produce, not otherwise specified	- - - - -	10% <i>ad valorem.</i>	
Tapioca	- - - - -	2½% <i>ad valorem.</i>	
Timber—Belian	- - - - - <i>Per ton of 40 c. feet</i>	2	00(b)
" Kapor (camphor)	- - - - - " "	1	00(b)
" Other woods:			
" That sink in water	- - - - - " "	1	50(b)
" " float " "	- - - - - " "	0	75(b)
" Sawn—Belian	- - - - - <i>Per ton</i>	1	33
" " Hardwood	- - - - - " "	1	00
" " Softwood	- - - - - " "	0	50
Tobacco—Estate grown	- - - - - <i>Per English lb.</i>	0	01
" Native for export out of State	- - - - - <i>Per kati</i>	0	07
Turtle eggs	- - - - - <i>Per 1,000</i>	0	40

NOTES.—The *pikul* = 133½ lbs.; the *kati* = 1½ lbs.; the *tahil* or *basing* = ⅛ of a *hati*; the *gantang* = 1 gallon.

Straits Settlements silver dollars are current in the State of North Borneo.

All goods (not being contraband) the produce of other countries, imported for export through bond to other countries, or other districts in North Borneo, are exempt from export duties provided that such countries or districts are approved by the Superintendent of Customs.

(a) The duty of 10% *ad val.* imposed on rice is suspended until further notice, in order to encourage the growers.

(b) Sawn timber is dutiable at two-thirds the above rates.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		Dolls.	cts.
STATE OF BRUNEI (a)			
Attaps	- - - - -	5 %	<i>ad valorem.</i>
Birds' nests	- - - - -	10 %	<i>ad valorem.</i>
Cattle	- - - - - <i>Per head</i>	2	00
Coals—as provided in Agreements.			
Cutch—	" " " "		
Gambier	- - - - -	5 %	<i>ad valorem.</i>
Guano	- - - - -	10 %	<i>ad valorem.</i>
Hides and horns	- - - - -	10 %	<i>ad valorem.</i>
Jungle produce	- - - - -	10 %	<i>ad valorem.</i>
Kajangs	- - - - -	5 %	<i>ad valorem.</i>
Mineral oil—as provided in Agreements.			
Pepper	- - - - -	5 %	<i>ad valorem.</i>
Poultry	- - - - - <i>Per head</i>	0	05
Sago :—			
Trunks	- - - - - <i>Per 6 feet length</i>	10 %	<i>ad valorem.</i>
Raw	- - - - -	5 %	<i>ad valorem.</i>
Flour	- - - - -	2½ %	<i>ad valorem.</i>
Sugar	- - - - -	2½ %	<i>ad valorem.</i>
Swine	- - - - - <i>Per head</i>	1	00
Tapioca	- - - - -	2½ %	<i>ad valorem.</i>
Tobacco :—			
Locally grown	- - - - -	25 %	<i>ad valorem.</i>
Other kinds (as in the case of imports, for which see Appendix VI.).			

(a) The above rates for the State of Brunei are not applicable to :—

- (i) Goods exported by the Government of Brunei.
- (ii) Goods specially exempted by the Resident in accordance with the terms of any Agreement between the owners and the Government of Brunei :—

Provided always, that the burden of proving that any goods fall within the above-mentioned exceptions shall rest on the owner of such goods, and that no claim to exemption shall operate to delay the collection of the duty demanded by the Customs Officer.

APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		Dollars. cts.	
SARAWAK.			
Bees' wax	-	<i>Per pikul</i>	4 00
Birds' nests—white	-	<i>Per kati</i>	2 00
"	black (from Niah)	"	0 10
"	(all other kinds)	"	0 25
Camphor	-	"	3 50
Canes—Malacca, &c.	-	<i>Per 1,000</i>	2 00
Damar—Mata Kuching (white)	-	<i>Per pikul</i>	1 20
"	Daging	"	1 00
"	Darat or Laut	"	0 15
Fish—Malang and Benong	-	"	1 00
"	Trubok, &c.	10 % <i>ad valorem.</i>	
"	Maws No. 1	<i>Per kati</i>	0 20
"	" No. 2	"	0 15
"	" No. 3	"	0 10
"	Fins	<i>Per pikul</i>	3 50
"	Dried prawns (Sesar)	"	1 00
"	Fish roe	10 % <i>ad valorem.</i>	
"	Blachan	10 % <i>ad valorem.</i>	
Gutta—Jelutong, Jangkar and all other kinds	-	10 % <i>ad val.(a).</i>	
India-rubber	-	10 % <i>ad val.(a).</i>	
Plantation rubber	-	2½ % <i>ad val.(a).</i>	
Kulit Tengar	-	<i>Per coyan</i>	1 20
Padi	-	5 % <i>ad valorem.</i>	
Piga	-	<i>Per head</i>	1 00
Rattans—Sega, Sluang, &c.	-	<i>Per pikul</i>	0 60
"	Temoi, Belah, &c.	"	0 35
"	Talam	"	0 20
Sago—raw	-	<i>Per coyan</i>	4 00
"	manufactured flour	2½ % <i>ad valorem.</i>	
"	" pearl	10 % <i>ad valorem.</i>	
Sugar—Nipa	-	10 % <i>ad valorem.</i>	
Timber	-	<i>Per ton (40 cubic feet)</i>	2 00
Tuba Root	-	2½ % <i>ad valorem.</i>	
Vegetable tallow or oil	-	<i>Per pikul</i>	0 80
"	nuts (Illipe nuts)	"	0 70
Kayu Baku, Garoo and Laka, Bezoar stones (Guliga)	-	10 % <i>ad valorem.</i>	
Kadjangs, Nibongs, bamboo and other jungle produce	-	10 % <i>ad valorem.</i>	
Cultivated produce, &c. :—			
Cutch	-		(a)
Gambier	-		(b)
Pepper—black	-	<i>Per pikul</i>	0 85
"	white	"	1 75
Pinangs	-	"	0 10
Tapioca—raw and manufactured	-	2½ % <i>ad valorem.</i>	
Kalalah and Bamban mats	-	5 % <i>ad valorem.</i>	

NOTES.—The Sarawak Government states that a coyan of padi or raw sago = 40 pikuls (5,333½ lbs.); a pikul = 133½ lbs.; a kati = 1½ lbs.

Straits Settlements silver dollars are current in Sarawak.

(a) According to special arrangement.

(b) According to monthly notification. It is stated that the export duties are adjusted from time to time in accordance with market prices, the alterations being notified in the "Government Gazette."



APPENDIX VII.—*continued.*

RATES OF EXPORT DUTY LEVIABLE UPON ALL ARTICLES EXPORTED FROM THE VARIOUS BRITISH SELF-GOVERNING DOMINIONS, COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

[See the General Note at end of Table.]

## TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

## BRITISH SOLOMON ISLANDS PROTECTORATE.

Any "wild bird" or the skin, plumage, nest or eggs of any such "wild bird" that may be specified in any schedule issued under the Regulation by the Resident Commissioner - Prohibited.  
[Regulation No. 6 of 1914.]

## GILBERT AND ELLICE ISLANDS PROTECTORATE.

Any "wild bird" or the skin, plumage, nest, or eggs of any such "wild bird" that may be specified in any schedule issued under the Regulation by the Resident Commissioner - Prohibited.  
[Regulation No. 6 of 1914.]

Phosphate of Lime exported from Ocean Island (Royalty) - *Per ton* 6*d.*

## TONGAN ISLANDS PROTECTORATE.

Silver coin over 10*l.* in value -  $2\frac{1}{2}\%$  *ad valorem.*

**GENERAL NOTE.**—Various Proclamations, Orders in Council and Government Notices have been issued, in consequence of the war, by the several British Self-Governing Dominions, Colonies, Possessions, and Protectorates, prohibiting the exportation of various articles (including warlike, military, and naval stores) to certain countries.

Detailed particulars regarding the articles affected, and the extent to which their exportation is prohibited, have been published from time to time in the "Board of Trade Journal."

In order to prevent breaches of the law relating to Trading with the Enemy, Declarations of Ultimate Destination, in prescribed form, are required to be lodged with the proper Customs Authority in the case of all goods sought to be exported from the various parts of the British Empire to any foreign places in Europe or on the Mediterranean or Black Seas, with the exception of those situated in Russia, Belgium, France, Spain, and Portugal.

Such particulars as are available regarding the prohibited exports and the prescribed form of the declarations of ultimate destination required for goods exported may be obtained on application at the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.

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