

**COLONIAL
IMPORT DUTIES, 1910.**

RETURN

RELATING TO THE

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

INTO THE

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

*(Duties in force, so far as notified to the Board of Trade, at date
of preparation of this Return,
October 1910.)*

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



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COLONIAL IMPORT DUTIES RETURN, 1910.

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

October 1910.

GEO. J. STANLEY.

INTRODUCTORY NOTES.

The following notes, which contain such regulations as are of general application to the Customs Tariffs of the respective British Self-Governing Dominions, Crown Colonies, Possessions, and Protectorates, are given here in order to avoid repetition in the various pages in the body of this Return.

[For notes relating to Regulations affecting dutiable articles sent from the United Kingdom to the British Self-Governing Dominions, Crown Colonies, Possessions, and Protectorates by Parcel Post, see Appendix V.]

British India.

The following articles are free of duty :—

- (i) Goods belonging to the Government (sec. 20 of Act No. 8 of 1878).
- (ii) Military band instruments (other than stringed instruments) imported by a regiment of His Majesty's regular forces serving in India, and certified to be for the exclusive use of the regimental band, also certain accessories therefor.
[Such instruments, &c., are also exempt from duty when imported for the use of native regiments, military police battalions and Imperial service troops (Customs' Notices of April 23rd and Oct. 20th, 1908).]
- (iii) Arms and parts and appurtenances thereof, ammunition, accoutrements, bicycles, typewriters, instruments for telegraphic or visual signalling, telephones, uniforms, medals and decorations, saddlery of a military pattern, binoculars and telescopes, veterinary instruments and appliances, range-finders, drawing, surveying, educational and gymnastic instruments and parts thereof, and appliances for games, tools and machinery for regimental workshops, and imported direct by any unit of H.M. regular forces serving in India, or by units of the Imperial Service Troops (Notifications No. 582 S.R., dated 26th January 1904, and No. 6311-85, dated 25th August 1909).
- (iv) Arms, ammunition, uniforms, saddlery of a military pattern, binoculars and telescopes, medicines and drugs, medical, &c. instruments, range-finders, drawing and surveying instruments, and medals and decorations imported for his own use direct, under certain prescribed regulations, by an officer of H.M. Regular Forces serving in India (Notification No. 583 S.R., dated 26th January, 1904).
- (v) Instruments, apparatus, and appliances imported by a passenger as part of his personal luggage, and in actual use by him in the exercise of his profession or calling.
- (vi) Samples of goods not intended for sale and re-imported by commercial travellers after duty has once been paid on them.

Goods transmitted under Customs seal may, under certain conditions, be imported free of duty *via* the Hoshnarpur, Leh, and Srinagar routes through British India and the territories of H.H. the Maharajah of Kashmir and Jammu to Russian and Chinese Turkestan. The concession applies to all goods which satisfy the conditions laid down for the payment of drawbacks.

A *drawback* of the whole of the Customs duties is allowed on wines and spirits intended for the consumption of any officer of His Majesty's Navy on board His Majesty's ships in actual service (sec. 44 of Act No. 8 of 1878).

A *drawback* of $\frac{3}{4}$ ths of the duty is allowed within two years of importation, on all goods which are capable of being easily identified, on re-exportation by sea (sec. 42 of Act No. 8 of 1878).

[The above drawback is also allowed in the case of goods (except arms, ammunition, alcoholic liquors, opium, salted fish, salt, and petroleum) imported into Rangoon by sea and exported overland to China *via* Bhamo Tengueh.]

The importation into British India, whether by land or sea, of the following goods is *prohibited* :—

- (i) Goods having applied thereto a counterfeit trade mark within the meaning of the Indian Penal Code, or a false trade description within the meaning of the Indian Merchandise Marks Act, 1889.

 INTRODUCTORY NOTES—*continued.*

British India—*cont.*

- (ii) Goods made or produced beyond the limits of the United Kingdom and British India and having applied thereto any name or trade mark being, or purporting to be, the name or trade mark of any person who is a manufacturer, dealer, or trader in the United Kingdom, unless—
- (a) the name or trade mark is, as to every application thereof, accompanied by a definite indication of the goods having been made or produced in a place beyond the limits of the United Kingdom and British India; and
- (b) the country in which that place is situated is in that indication indicated in letters as large and conspicuous as any letter in the name or trade mark, and in the same language and character as the name or trade mark.
- (iii) Piece goods, such as are ordinarily sold by length or by the piece which—
- (a) have not conspicuously stamped in English numerals on each piece the length thereof in standard yards, or in standard yards and a fraction of such yard, according to the real length of the piece; and
- (b) have been manufactured beyond the limits of India; or
- (c) having been manufactured within those limits, have been manufactured beyond the limits of British India in premises which, if they were in British India, would be a factory as defined in the Indian Factories Act, 1881.
- [The stamping of length is only required on "sarongs" when imported in lengths greater than $2\frac{1}{2}$ yards.]

Ceylon.

The following articles may be imported free of duty:—

- (i) Articles imported for the use of His Majesty's Land and Sea Forces, including Volunteers, also civil, naval, and military uniforms.
- (ii) Stores imported for the use of the Government.
- (iii) Articles re-imported which have been registered by the Collector of Customs upon exportation from the island, such as watches and guns, and which, in his judgment, are capable of identification.

[It is provided by Ordinance No. 22 of 1896 that in lieu of exemption from, or rebate of, duty on Canteen stores, a sum of 25,000 rupees is annually paid by the Government to His Majesty's military forces.]

The Governor may exempt the Consular Officers of Foreign States from the payment of Customs duty on goods consigned to or imported by or for the use of such Consular Officers (Ordinance No. 29 of 1909).

The importation is *prohibited of parts* of articles, *viz.*, any distinct or separate *part* of any article not accompanied by the other part, or all the other parts, of such articles, so as to be complete or perfect, in all cases where such articles are subject to duty at an *ad valorem* rate.

Mauritius.

The following articles may be imported free of duty:—

- (i) Animals and goods (except oil, spirits, and tobacco) the produce of any of the dependencies of Mauritius.
- (ii) Provisions and stores of every description imported by or issued from bond for the Colonial Government or for the use of His Majesty's Ships of War or, under special authority from the Governor, for the Ships of War of Foreign nations.
- (iii) Goods in transit transhipped direct from vessel to vessel.
- (iv) Articles re-imported after repairs, upon proof that they were sent from the colony (duty to be levied on the value of repairs only).
- (v) Contents of postal packets of less than 50 cents value, or those the duty whereon, according to their weight and capacity, does not exceed 5 cents.
- (vi) Samples of no commercial value arriving by Parcel Post.
- (vii) Goods imported by the proper naval and military authorities for the public use of His Majesty's land and sea forces.
- (viii) Articles for the official use of Foreign Consulates.

INTRODUCTORY NOTES—*continued.*Mauritius—*cont.*

- (ix) Goods upon which the full amount of duty has been paid on first importation legally exported and afterwards returned; provided they are returned within two years from the date of exportation, and if it be proved to the satisfaction of the Collector of Customs that they are the identical goods exported from Mauritius, and provided the property of such goods continue in the person by whom or on whose account the same were exported.
- (x) Private and commercial documents or registers.
- (xi) Medals and decorations offered by any Government or scientific body.

[Under Ordinance No. 6 of 1900, a sum of 35,000 rupees per annum is allowed by the Government of Mauritius to His Majesty's land forces doing duty in the island in lieu of rebate of, or exemption from, Customs duties.]

The importation is *prohibited* of articles of foreign manufacture, and any packages of such articles, bearing any names, brands, or marks, being or purporting to be the names brands, or marks of manufacturers resident in the United Kingdom.

All goods imported through the parcel post (except samples of no commercial value arriving by parcel post, and also contents of postal packets of less than 50 cents value, or those on which the duty does not exceed 5 cents), are liable to a *landing charge* of 25 cents per parcel.

The rate of exchange at which the value of goods coming from countries with a gold standard of currency shall be declared, for the purpose of levying *ad valorem* duties thereon, is as follows for the year 1910:—

For countries having a sterling currency, the £ sterling to be equivalent to 15 rupees.
For countries having other currencies, the equivalent of the £ sterling to be as follows:—

For Germany	-	-	-	20 marks.
„ France and French Colonies	-	-	-	} 25 francs.
„ Switzerland	-	-	-	
„ Belgium	-	-	-	
„ Italy	-	-	-	25 lire.
„ Austria	-	-	-	12 florins.
„ Holland and Java	-	-	-	12 florins.
„ Norway and Sweden	-	-	-	18 krone.
„ United States	-	-	-	5 dollars.
„ Canada	-	-	-	5 dollars.

The Governor in Executive Council may, upon the report of the Collector of Customs remit or refund the whole or any portion of the duties, in the case of goods imported under special circumstances, or for an object or enterprise which may be deemed beneficial to the Colony.

Refunds may be granted by the Governor in Executive Council, upon the report of the Collector of Customs, of any duties levied on any goods purchased in Mauritius by the proper Naval or Military Authorities, or supplied for the Authorities by Contractors for the public use of His Majesty's Land and Sea Forces. It is provided that no refunds shall be made for goods unless such goods were delivered within one year previous to the date of claim. The refund will be calculated on the rates in force at the time the refund is claimed.

A due of Rs. 2·03 cts. per ton is charged for the use of the crane for lifting heavy goods on importation into Mauritius, except in the case of dutiable machinery imported, when the charge is Rs. 1·02 cts. per ton.

Seychelles.

The following articles may be imported free of duty:—

- (i) All goods imported into the Seychelles by the proper Naval Authorities for the public use of His Majesty's Naval Forces in Seychelles.
- (ii) Goods exported from bond, goods landed at Victoria in transit for other ports, or landed from vessels in distress and re-shipped, and also goods in transit transhipped direct from vessel to vessel.
- (iii) Provisions and stores of every description imported or supplied from bond for the use of His Majesty's Land and Sea Forces, or for the Colonial Government, or under special authority from the Governor, for the use of Ships of War of Foreign Nations.

 INTRODUCTORY NOTES—*continued.*

Seychelles—*cont.*

The importation is *prohibited* of falsely marked articles as stated for Mauritius (*see* previous page).

The Governor in Executive Council may, upon the report of the Collector of Customs, remit or refund the whole or any portion of the duty, in the case of any goods imported under special circumstances, or for any object or enterprise which may be deemed beneficial to the Seychelles Islands.

The rate of exchange at which the value of goods coming from countries with a gold standard of currency shall be declared for the purpose of levying *ad valorem* duties thereon is the same as that given for Mauritius (*see* previous page).

Hong Kong.

All articles are free of duty, except intoxicating liquors, which, however, are exempt from duty when imported for —

- (i) H.M. Naval or Military Stores.
- (ii) The Imperial or Colonial Governments, or
- (iii) For use at Government House.

[A rebate may be allowed in whole or in part to the Naval Authorities in respect of the duties paid on intoxicating liquors (not being stores) consumed at the Royal Naval Canteen, the Officers' Mess at the Royal Naval Hospital, and the Engineer's Mess at H.M.'s Dockyard, and to the Military Authorities when consumed at the Head Quarters House, and the Military Messes and Canteens of the Colony, or purchased by married officers or men borne on the strength of the Garrison for their own consumption. (Ords., Nos. 30 of 1909 and 16 of 1910).]

Commonwealth of Australia.

The following articles may be admitted free of duty :—

- (i) Small samples of the bulk of any goods subject to the control of the Customs and subject to the prescribed conditions.
- (ii) Goods, the produce of Australia, or samples of duty-paid goods sent out of Australia, may, subject to any prescribed conditions, be re-imported or brought back to Australia without payment of duty (sec. 151 of the Customs Act of 1901).
- (iii) Goods brought back to Australia by the person who was the owner at the time of exportation, or the legal representative of such owner after exportation without drawback having been paid thereon—subject to the provisions of sec. 151 of the Customs Act, 1901.
- (iv) Such minor articles as may be specified in departmental bylaws for use in the manufacture of goods within the Commonwealth.
- (v) Articles imported by or being the property of the Commonwealth.
[NOTE.—It is stated by the New South Wales Government that military stores are exempt from duty under this item; also that stores imported by the Naval authorities are admitted free of duty as being the property of the British Government.]
- (vi) Articles imported or purchased in bond, for the official use of the Governor-General, and declared as being for such official use.
- (vii) Articles imported or purchased in bond for the official use of the State Governors, and declared as being for such official use.
- (viii) Uniforms, flags, and office requisites, for official use, imported by a Consul who is not a British subject or engaged in trade in Australia.
- (ix) Articles specially designed and imported for the use of the blind, deaf and dumb, when imported by governing bodies of public institutions having the care thereof.
- (x) Outside packages, n.e.i., including the sole containing package in which goods are ordinarily imported when containing such goods.

[NOTE.—The tariff provides for the imposition of a duty on empty casks, barrels, vats, and second-hand hogsheads (*viz.*, 30 % *ad valorem* when of United Kingdom manufacture and 35 % *ad valorem* otherwise).]

 INTRODUCTORY NOTES—*continued.*

Commonwealth of Australia—*cont.*

The importation of the following goods into the Commonwealth is *prohibited* :—

- (i) Any manufactured articles produced wholly or in part by prison labour, or which have been made within or in connection with any prison, gaol, or penitentiary.

[By a Proclamation of December 8th, 1908, the importation is prohibited of all goods manufactured by any manufacturer who employs prison labour which are of a like character to—

- (a) Any goods manufactured by such manufacturer manufactured wholly or in part by prison labour; or
 (b) Any goods manufactured by such manufacturer made wholly or in part within or in connection with any prison, gaol, or penitentiary.]
- (ii) Goods having thereon or therewith any false suggestion of any warranty, guarantee, or concern in the production or quality thereof by any persons, public officials, Government, or country.

It is provided in the Customs Tariff that goods which have been passed by the Customs, and subsequently sent out of the Commonwealth for repairs, which in the opinion of the Minister of Customs cannot be reasonably done in the Commonwealth may, upon re-introduction under Departmental byelaws, be admitted upon payment of duty on the dutiable value only of any repairs or additions to the goods.

It is laid down in a Byelaw of December 10th, 1908, that in order to obtain re-admission of the goods on payment of duty as above stated :—

- (1) The Department must, prior to shipment, have been satisfied that the repairs or additions could not have been reasonably done in the Commonwealth.
 (2) That prior to being packed for shipment, the goods were inspected by an officer.
 (3) That an export entry was made and passed.

It is provided under the Customs Regulations (Statutory Rules No. 126 of 1909), that a *drawback* of the full amount of duty paid, shall be allowed on all goods (other than spirits, wine, beer, tobacco, cigars, cigarettes, and opium) on the due exportation thereof, either in the original packages or in packages packed in the presence of an officer—provided that goods shipped for drawback in other than original packages are exported within three years from the date of payment of duty.

As to articles manufactured in Australia, a drawback may be allowed on the actual quantity of imported material used in such manufacture to the extent of the duty paid on original importation. The drawbacks allowed under this Regulation are specified under the various articles affected in the body of this Return.

No drawback of duty is allowed on second-hand goods, *i.e.*, goods which, after first importation, have been used—provided that no article shall be deemed “second-hand” because of the temporary use of the article for the purpose of inspection or exhibition only.

Goods exported to Australia from any country, but passing through another country, shall be valued for duty as if they were imported directly from such first-mentioned country (sec. 143 of the Customs Act of 1901).

Whenever any dutiable goods are composed of two or more separate parts, any part, though imported by itself, shall, if so directed by the Minister of Customs, be chargeable with duty at the rate applicable to the complete goods. When the duty on the complete goods is specific, or both specific and *ad valorem*, the Minister may fix the proportionate rate of duty with which any part shall be chargeable (sec. 140 of the Customs Act of 1901).

Any article not otherwise dutiable, composed of a combination of other articles, some of which are dutiable when imported separately and of others free of duty when imported separately, shall be dealt with as follows :—

- (a) When the value of the dutiable portion exceeds the value of the free portion, duty shall be charged upon the whole article at the same rate as would be chargeable on that portion of the dutiable portion which, if imported separately, would be liable to the highest rate of duty.
 (b) When the value of the free portion exceeds the value of the dutiable portion of such article, the whole article shall be admitted free of duty.

 INTRODUCTORY NOTES—*continued.*

Commonwealth of Australia—*cont.*

The Tariff Act, No. 7 of 1908, which came into force on 8th August 1907—the date of introduction in the Commonwealth House of Representatives—provides for preferential rates of duty on certain goods imported into the Commonwealth, when the produce or manufacture of the

**British
Preferential
Tariff.**

UNITED KINGDOM

and which are shipped in the United Kingdom to Australia and not transhipped, or if transhipped, then the preferential duties are only allowed if it is proved to the satisfaction of the Collector of Customs that the goods have not, since they were shipped in the United Kingdom, been subjected to any process of manufacture.

Numerous articles are accorded preferential treatment, and the preference allowed varies with the article as shown in the body of this Return.

The Customs Regulations provide that the Preferential Tariff on goods the produce or manufacture of the United Kingdom will not be recognised as applying to any goods unless, on importation into the Commonwealth and entry of the goods, the importer shall produce to the proper officer of Customs at the option of the latter:—

- (i) A certificate by the suppliers or manufacturers, as the case may be, in prescribed form; and or
- (ii) Such other or further evidence as the Officer of Customs may require, proving that the goods are *bonâ fide* the produce or manufacture of the United Kingdom; or
- (iii) A duly attested statutory declaration that the goods described on the invoice of the goods shown in entry presented are the produce or manufacture of the United Kingdom; or
- (iv) A certificate to the same effect under the seal of a British Chamber of Commerce or of any British Manufacturer's Association registered with the Board of Trade.

The certificate is to be written, printed, or stamped on the invoice, or attached thereto, otherwise such particulars of the goods must be shown on the certificate as will satisfy the Officer of Customs that the certificate and invoice refer to the same goods. The statutory declaration, if furnished, is also to be attached to the invoice. This declaration will, however, only be insisted upon when the Commonwealth Customs Department require corroborative evidence.

With regard to the necessity of having the signature to the certificates witnessed, it is stated that the witness need not necessarily be a magistrate, notary or other public official, but may be any person competent to sign as a witness to signatures on ordinary business documents.

In the case of *postal packages*, not exceeding 10*l.* in value, if the contents of such packages are not merchandise for sale, a special certificate in prescribed form will be accepted if signed in the presence of a postal officer of the British Post Office at which the package is posted.

It is prescribed in the form of certificate required to obtain preferential rates of duty on manufactured goods that:—"The articles are *bonâ fide* the produce or manufacture of the United Kingdom, and that a substantial portion of the labour of that country has entered into the production of every manufactured article included in the invoice to the extent in each article of not less than *one-fourth* of the value of every such article in its present condition ready for export to the Commonwealth of Australia."

[NOTE.—Information as to the exact forms of the certificates of origin required for the entry of goods under the Preferential Tariff may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, E.C.]

The following Regulations with regard to the entry of goods under the British Preferential Tariff have been issued by the Commonwealth Department of Trade and Customs:—

Where goods have been manufactured partly in the United Kingdom and partly abroad but are shipped direct from the United Kingdom to Australia, it is immaterial, provided that the prescribed conditions are complied with, whether the initial or the finishing processes of manufacture have been performed in the United Kingdom.

For Preferential Tariff purposes, the value of the British labour entering into the production of goods may be arrived at in the following manner:—

- (a) In the case of goods the manufacture of which is carried to completion in the United Kingdom, by deducting from the fair market value of the goods (at the time and place of exportation as packed ready for shipment to Australia) the landed cost of any imported materials, raw or partly manufactured, used in the production of the goods. Raw materials grown or produced wholly within the United Kingdom may be taken as being themselves the direct products of British labour and the cost of the same included as labour entering into the production of the manufactured article.

INTRODUCTORY NOTES—*continued.*Commonwealth of Australia—*cont.*

(b) In the case of goods the treatment of the raw material of which is carried on in the United Kingdom to such a stage as to constitute manufacture and which are then sent abroad for further treatment and return, there shall be deducted from the fair market value :—

- (1) the landed cost of any imported materials (as in (a) above) and
- (2) an amount equal to the total expenditure involved in the treatment abroad, including sea carriage from and to the United Kingdom, insurance, cost of treatment, packing and all other expenses incurred in connection with the carriage and treatment of the goods whilst outside the United Kingdom.

If after making such deduction or deductions from the "fair market value" the remainder be equal to not less than one-fourth of such value, there may then be deemed to have entered into the proportion of the article the labour of the United Kingdom to the extent required for the entry of goods under the preferential provisions of the Commonwealth Customs Tariff.

In regard, however, to all goods manufactured or partly manufactured in the United Kingdom from material of foreign origin, it is essential, in order to secure recognition of the goods as of British manufacture, that the process of manufacture shall have resulted in the transformation of the imported material operated upon into something known commercially as another and different article (*e.g.*, piece goods manufactured from wool, &c., clothing from piece goods, jams from fruit and sugar, or candles from paraffine wax, imported from abroad. On the other hand, articles which have been imported into the United Kingdom in a finished condition, or in a condition closely approaching their final form as exported to Australia, and which are merely packed, mounted, embellished or finished; or are simply attached to some other commercially distinct article (*e.g.*, French motor tyres to a British-made chassis) cannot be regarded as of British origin.

When manufactured articles are put up in inside boxes, tins, bottles, or other receptacles in which they are usually sold to consumers, the cost of such coverings must be included with that of the manufactured article, the value of the British labour (if any) involved in their production being arrived at in the manner above indicated. Outside packages, being those in which the goods are ordinarily imported and which are exempt from duty, may not, however, be so included.

The following are the principal items which may be regarded as properly inclusive under the heading of *labour* :—

- (1) Raw materials of purely British origin.
- (2) Manufacturing and packing wages.
- (3) Factory expenses, including proportion of fuel, supervision, &c.
- (4) Carriage to place where packed and consigned to Australia.

The following may *not* be included as labour :—

- (1) Outside packages including zinc linings and tarred paper in which goods are ordinarily imported.
- (2) Oversea freight.
- (3) Oversea insurance.
- (4) Dock dues.
- (5) Agents' or other charges for or after exportation.

Goods which, after shipment in the United Kingdom, have entered into the commerce of, or been subjected to, any process of manufacture in any other country are *not* entitled to entry at preferential rates.

When goods, after shipment in the United Kingdom have been transhipped at any port outside the United Kingdom, satisfactory proof must be produced that the conditions in these respects have not been infringed. "Transhipped" in this connection is to be interpreted in its definite sense, *i.e.*, transfer from one vessel to another for the purpose of the carriage of goods to their destination. Such transfer need not necessarily be direct; the goods may be landed if the landing is solely for transhipment, but it is essential that the goods must, during the whole time, be in the course of carriage to Australia. Goods landed for any other purpose than for transfer to another vessel (even if held in bond) cannot be regarded as having been transhipped.

By the "Australian Industries Preservation Act, 1906" (No. 9 of 1906), as amended by Acts Nos. 5 of 1908 and 26 of 1909, it is provided that the importation of goods may be prohibited or restricted if they enter into unfair competition with Australian industries, the preservation of which, in the opinion of the Comptroller-General of Customs or a Justice of the High Court, as the case may be, is advantageous to the Commonwealth, having due regard to the interests of producers, workers, and consumers.

**Australian
Industries
Preservation
Acts, 1906-9.**

INTRODUCTORY NOTES—*continued.*Commonwealth of Australia—*cont.*

By the "Customs Tariff (South African Preference) Act, 1906" (No. 17 of 1906), which came into force on October 1st, 1906, provision is made for the preferential treatment of certain goods imported from, and the produce or manufacture of, any of the British South African Colonies or Protectorates which were included within the South African Customs Union. The following is a complete list of the articles, the produce of South Africa, accorded preference, with the rates of duty leviable thereon on importation into the Australian Commonwealth under the above Act* :—

Articles.	Preferential rates of duty under the South African Preference Act of 1906.*
Angora hair and unset diamonds	Free.
Butter and cheese	2½d.
Confectionery, n.e.i., including bon-bons and mixed packets of confectionery, containing trinkets (gross weight), sugar candy, cachous, and fruits, crystallized or candied	1½d.
Fodder	1s. 10½d.
Hay and chaff	9d.
Grain :—	
Oats	1s. 1½d.
Wheat	1s. 1½d.
Bran	9d.
Flour	1s. 10½d.
Jams and jellies	1½d.
Leather, n.e.i., including Green-hide for belting purposes <i>ad valorem.</i>	11½%
Machinery :—	
(A) Agricultural, horticultural and viticultural machinery and implements, n.e.i., including shares and plough plates cut to shape, horse gears, and road-making ploughs, scoops, horse road rollers, and machines	9¾%
(B) Mining machinery, n.e.i.	9¾%
Meats, fish, poultry, and game :—	
Fresh, smoked, or preserved by cold process	¾d.
Potted or concentrated, including extracts of and Caviare <i>ad valorem</i>	15%
Preserved in tins or other air-tight vessels, including the weight of the contents	1½d.
Preserved fish in tins or other air-tight vessels, including the weight of liquids	¾d.
N. E. I.	3s. 0d.
Milk, preserved	¾d.
Timber, viz. :—	
(A) Architraves, mouldings, and skirtings of any material	3s. 9d.
(B) Timber, dressed, n.e.i.	2s. 3d.
(C) Timber, undressed, n.e.i., in sizes of 12 in. × 6 in. (or its equivalent) and over	9d.
(D) Timber undressed, being Oregon, in sizes of 12 in. × 6 in. (or its equivalent) and over	4½d.

* Provision is made under Act No. 13 of 1908 that—

- (i) No higher duty shall be payable under the above South African Preference Act than under the General Tariff provided for in Act No. 7 of 1908; and
- (ii) that no duty shall be payable under the South African Preference Act on goods which are free of duty under the General Tariff, on importation into the Commonwealth.

INTRODUCTORY NOTES—*continued.*Commonwealth of Australia—*cont.*

Articles— <i>cont.</i>	Preferential rates of duty under the South African Preference Act of 1906.*
Timber—<i>cont.</i>	
(E) Timber, undressed, n.e.i., in sizes of 7 in. × 2½ in. (or its equivalent) and upwards, and less than 12 in. × 6 in. (or its equivalent) <i>per 100 super. feet</i>	1s. 1½d.
(F) Timber, undressed, n.e.i., in sizes less than 7 in. × 2½ in. (or its equivalent) <i>per 100 super. feet</i>	1s. 1½d.
(G) Laths - - - - - <i>per 1,000</i>	3s. 9d.
(H) Palings - - - - - <i>"</i>	11s. 3d.
(I) Pickets, dressed - - - - - <i>per 100</i>	3s.
(J) Pickets, undressed - - - - - <i>"</i>	9d.
(K) Shingles - - - - - <i>per 1,000</i>	2s. 3d.
Doors of wood:—	
(L) 1½ in. and over - - - - - <i>each</i>	5s. 7½d.
(M) Over 1½ in. and under 1¾ in. - - - - - <i>"</i>	3s. 9d.
(N) 1½ in. and under - - - - - <i>"</i>	2s. 7½d.
Fish, dried - - - - - <i>per cwt.</i>	2s. 8d.
Fruits and vegetables, viz. :—	
Fruits, dried, viz. :—	
Currants - - - - - <i>per lb.</i>	1d.
Dates - - - - - <i>"</i>	½d.
Raisins and other, including peel and ginger, preserved (not in liquid) <i>per lb.</i>	1½d.
Fruits, n.e.i. - - - - -	Free.
Bananas - - - - -	Free.
Feathers:—	
Dressed - - - - - <i>ad valorem</i>	20 %
Undressed - - - - - <i>"</i>	10 %
Grain, maize - - - - - <i>per 100 lbs.</i>	1s.
Spirits, viz. :—	
(A) Spirits† and spirituous compounds, n.e.i., when not exceeding the strength of proof <i>per gallon</i>	Rates equal to rates of excise duty for the time being in force, increased by 2½ %.
(B) When exceeding the strength of proof <i>per proof gallon</i>	
Tobacco, viz. :—	
(A) Manufactured, including the weight of tags, labels, and other attachments - - - - - <i>per lb.</i>	2s. 6d.
(B) Unmanufactured - - - - - <i>"</i>	2s. 6d.
Sugar, viz. :—	
The produce of sugar-cane:—	
Produced solely by white labour - - - - - <i>per cwt.</i>	4s.
Produced wholly or partly by black labour - - - - - <i>per cwt.</i>	5s.

* See note * on page xii.

† Case spirits, in cases of two gallons and under, to be charged as two gallons; over two gallons and not exceeding three gallons, as three gallons; over three gallons and not exceeding four gallons, as four gallons; and so on.

INTRODUCTORY NOTES—*continued.*Commonwealth of Australia—*cont.*

Articles— <i>cont.</i>	Preferential rates of duty under the South African Preference Act of 1906.*
Wine, fermented (other than sparkling), including medicinal or medicated and Vermouth, viz. :—	
In bottle - - - - - per gallon†	3s.
Other - - - - - "	2s.
Containing more than 35 per cent. of proof spirit for each 1 per cent. of proof spirit over 35 per cent. up to and including 40 per cent., additional - - - - - per gallon	3d.
Containing more than 40 per cent. of proof spirit - - - - - per gallon	10s. 3d.
[NOTE.—Provision was also made at the same time by the South African Governments which belonged to the South African Customs Union whereby the products of the Commonwealth of Australia are accorded preference similar to that granted to goods the produce or manufacture of the United Kingdom on importation into British South Africa.]	

By the "Commerce (Trade Descriptions) Act, 1905" (No. 16 of 1905), which came into force by Proclamation on June 8th, 1906, it is provided, **Commerce Act, 1905.** *inter alia*, that regulations may be issued prohibiting the importation into the Commonwealth of Australia of any specified goods, unless there is applied to them a "trade description" of such a character, relating to such matters and applied in such manner, as is prescribed.

The Regulations applicable to the "trade description" of imports are laid down in the "Commerce Regulations, 1910" (Statutory Rules No. 17 of 1910), which amended those provided for in Statutory Rules Nos. 84 of 1906 and 127 of 1908, and are as follows :—

TRADE DESCRIPTION OF IMPORTS.

1.—(1) The importation of the goods enumerated in this regulation is *prohibited*, unless there is applied to the goods a "trade description" in accordance with this Part.

(2) The goods to which this regulation applies are as follows :—

- (a) Articles used for food or drink by man, or used in the manufacture or preparation of articles used for food or drink by man ;
- (b) Medicines or medicinal preparations for internal or external use ;
- (c) Manures ;
- (d) Apparel (including boots and shoes), and the materials from which apparel is manufactured ;
- (e) Jewellery ;
- (f) Agricultural seeds ; and plants.

2.—(1) The "trade description" to be applied in accordance with this Part shall comply with the following provisions :—

- (a) It shall be in the form of a principal label or brand affixed in a prominent position and in as permanent a manner as practicable to the goods, or where affixture to the goods is impracticable to the coverings containing the goods ; and
- (b) It shall contain in prominent and legible characters a true description of the goods, and the name of the country or place in which the goods were made or produced ; and
- (c) In cases where any weight or quantity is set out, it shall specify whether the weight or quantity so set out is gross or net.

* See note * on page xii.

† Six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.

INTRODUCTORY NOTES—*continued.*Commonwealth of Australia—*cont.**Trade Description—Additional Requirements in Certain Cases.*

In the case of the following goods, the trade description shall, in addition, comply with the following provisions :—

- (a) In the case of articles used as *food or drink by man*, or used in the preparation of articles used as food or drink by man, and containing any deleterious or preservative substance, the trade description shall include a statement setting forth that the articles contain the deleterious or preservative substance, and in the case of preservative substances, the amount thereof per pint or pound weight of the goods.
- (b) In the case of *food for infants*, if the food is not suitable for general use for infants under the age of six months, the trade description shall include, in legible characters and conspicuously displayed, the following words, namely, "Not suitable for Infants under the age of Six Months."
- (c) In the case of *milk*, the trade description shall describe the milk as Condensed Milk, Concentrated Milk, Dried Milk, or Condensed Skimmed Milk, as the case requires.
- (d) In the case of *fresh or dried fruit*, the trade description shall set out its condition as to cleanness and freedom from disease.
- (e) In the case of *medicines and medicinal preparations prepared ready for internal use*, and containing more than 17·5 per cent. by volume of proof spirit (equivalent to 10 per cent. by volume of ethyl alcohol) the trade description shall include a statement setting out the percentage, by volume, of proof spirit contained in the goods.
- (f) In the case of *medicines and medicinal preparations for internal or external use*, if the goods contain any of the following drugs, or the active principles, salts, compounds, derivatives, or preparations thereof, viz. :—
Bromides, iodides, chloral, chloroform, diouin, dormiol, paraldehyde, heroin, sulphonal, veronal, or any natural or synthetic hypnotic substance; or
Cantharides, cotton root, ergot, oil of pennyroyal, oil of rue, oil of savin, oil of tansy, oil of parsley, or any emmenagogue or reputed abortifacient substance; or
Any drugs of vegetable origin being or containing any poisonous alkaloid, glucoside, or similar potent principle, or any derivative thereof; or
Acetanilide, exalgine, phenacetin, phenazone, or any allied analgesic or antipyretic substance; or
Any salt of arsenicum, barium, copper, lead, or mercury; or
Adrenaline or the like, bromoform, carbolic acid, chloroform, creosote, cresylic acid, hydrocyanic acid, free phosphorus, nitroglycerin, or methylated spirit,
the trade description shall include an explicit statement to such effect, setting out, in regard to any substance specifically named in this list, such specified name of the substance, or, in the case of any substance included but not specifically named in this list, the name most commonly applied to the substance in the English language in the pharmacopœias of Great Britain and the United States of America, or in the British Pharmaceutical Codex or other recognised authority, and also the quantity or proportion of the drug present in the goods.
- (g) In the case of *manures* the trade description shall be indelibly branded upon the bags or other coverings, and shall include a statement of the name and percentage of each principal active constituent of the manure in terms of one or more of the following, as the case requires, viz. :—Nitrogen, Available Phosphoric Acid, and Potash (K₂O).
- (h) In the case of articles of *apparel*, the trade description shall state the nature of the principal material of which the articles are made.
Where articles of apparel are manufactured of fibrous material containing not more than 10 per cent. of fibre other than the preponderating fibre, the name of the preponderating fibre (*e.g.*, "Wool") may be used to indicate the nature of the material. In other cases, the trade description shall set out the names of the principal fibres present in the material, or, alternatively, describe the material as being made of the preponderating fibre "and Other Fibres" (*e.g.*, "Wool and Other Fibres").

 INTRODUCTORY NOTES—*continued.*

Commonwealth of Australia—*cont.*

- (i) In the case of *piece goods* intended for or commonly used in the manufacture of articles of apparel the trade description shall specify the names of the principal fibres of which the material is composed.

Where the material does not contain more than 10 per cent. of fibre other than the preponderating fibre, the name of the preponderating fibre may be used in the trade description to indicate the nature of the material. In other cases the trade description shall set out the names of the principal fibres present in the material, or, alternatively, describe the material as being made of the preponderating fibre "and Other Fibres" (*e.g.*, "Wool and Other Fibres"). In cases where any substance (other than ordinary dressing) has been used in the preparation or manufacture which has the effect of loading or weighting the material, the word "Loaded" or "Weighted" shall also be included in the trade description.

- (j) In the case of *boots and shoes* manufactured wholly or partly from leather or any imitation thereof, the trade description shall set out the principal material from which they are made, and unless the soles are solid leather, without admixture or addition other than ordinary fillers of cork or of waterproofed felt, shall state the nature of the admixture or addition, and a statement of the material or materials composing the sole shall, in addition, be conspicuously, legibly, and indelibly stamped upon or impressed into the outer surface of the sole of each boot or shoe.

- (k) In the case of *leather* containing any loading of any mineral or other weighting substance, the trade description shall include a statement setting out the name of each loading substance contained in the leather, and the percentage thereof. Provided that the following shall not be deemed to be loading substances within the meaning of this regulation:—

In the case of sole leather—glucose and sugar to the extent of not more than 3 per cent. taken together, and fats and oils to the extent of not more than 5 per cent. taken together; and

In the case of leather other than sole leather—glucose and sugar to the extent of not more than 3 per cent. taken together, and fats and oils used in the manufacture and preparation of the leather.

- (l) In the case of *gold jewellery*, thecarat quality shall be conspicuously set out in the trade description applied to the goods, and shall also, where practicable, be legibly stamped or engraved upon each article.

In the case of jewellery wholly or partly covered by gold, the words "rolled gold," "gold cased," "gold plated," or "gilt," as the case requires, shall be conspicuously set out in the trade description applied to the goods, and shall also, where practicable, be legibly stamped upon each article.

In the case of silver jewellery not marked with a British hall mark, the degree of millesimal fineness (*e.g.*, ".925 fine") shall be conspicuously set out in the trade description applied to the goods, and the number indicating such degree of millesimal fineness shall also, where practicable, be legibly stamped or engraved upon each article.

In the case of jewellery which, not being gold or silver, nor coated with gold or silver, is coloured to represent gold or silver or gold and silver, the words "imitation jewellery" shall be conspicuously set out in the trade description applied to the goods, and the word "imitation" shall also, where practicable, be legibly stamped upon each article.

- (m) In the case of *agricultural seeds*, the trade description shall state the names of the seeds and their condition as to soundness, cleanness, and newness.*

- (n) In the case of *plants*, the trade description shall state the names of the plants and their condition as to freedom from or affection by any disease or pest.

*These regulations shall not apply to small packets of seeds received by post, or to seeds imported otherwise than as merchandise.

* Trade descriptions as to soundness, cleanness, and newness are to be interpreted as follows:—"Sound"—as indicating freedom from disease as defined on the next page, and from damage or decay. "Clean"—as indicating freedom from seeds other than those named in the trade description, and from other foreign substances such as chaff, stalks, soil, &c. "New"—as indicating that the seed has been gathered during the immediately preceding harvest time in the country or place named in the trade description.

INTRODUCTORY NOTES—*continued.*Commonwealth of Australia—*cont.*

In these Commerce Regulations, unless the contrary intention appears, the following definitions are given :—

“Coverings” means all the principal coverings in which goods are contained, and in which such goods are usually sold wholesale or retail.

“Disease,” in relation to fruit, plants, seeds, maize, or potatoes, means any abnormal condition of or in such goods, whether consisting of the presence of, or caused by or due to the operations, development, growth, or decay of, any insect or fungus, and also, in relation to fruit, includes the condition known as “bitter pit.”

“Food” and “drink” include every article used as food or drink by man other than drugs and water.

“Gold-plated” and “gilt” mean coated with gold by the electric process, or by any other process which results in a covering of gold of a quality and thickness other than that defined for rolled gold or gold-cased goods.

“Leather” means leather intended for or usually employed in the manufacture of boots, shoes, and other apparel.

“Manures” includes all substances intended for or commonly used as fertilisers of the soil, except farm-yard or stable manures and crude materials for the manufacture of manures.

“Plants” includes every part of any plant (except the seed) intended for planting or purposes of propagation.

“Rolled gold” and “gold-cased” mean material consisting of a base metal covered by mechanical means with a shell or covering of gold of such quality and thickness as will effectively protect the underlying base metal from the action of pure nitric acid.

“Sole” in relation to boots and shoes means all that part of the boot or shoe which in use is under the foot of the wearer, except only the thin slip of leather, paper, or the like, which is affixed to the upper surface of the inner sole.

“Sound” and “soundness” have relation to freedom from disease, damage, or decay.

These regulations shall not apply to *ships' stores* brought to or shipped in Australia.

By section 10 of the Commerce Act of 1905 it is provided that the importation of all goods to which a *false* trade description is applied is prohibited and the goods shall, if imported, be forfeited—provided that the Comptroller-General of Customs (or on appeal from him, the Minister of Trade and Customs) may, if he is satisfied that any goods which have been seized as forfeited were not knowingly imported in contravention of the above-mentioned Act, permit the importer to correct the false trade description, and may, when the correction has been made to his satisfaction, order the release of the goods, subject to the payment by the importer to the Customs of the expenses of the seizure, and thereupon the forfeiture shall be remitted.

[NOTE.—Numerous decisions under the Commerce Act and Regulations thereunder have, from time to time, been issued by the Commonwealth Department of Trade and Customs, and these have been notified in the “Board of Trade Journal,” which is issued weekly, and may be obtained, either directly or through any bookseller, from the usual sources (price 3*d.*)]

Territory of Papua.

The following articles may be imported free of duty :—

Naval and Military stores imported for the service of the Colonial Governments or for the use of His Majesty's Land and Sea Forces.

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

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 INTRODUCTORY NOTES—*continued.*

Dominion of New Zealand.

The following articles may be imported free of duty :—

- (i) All military equipments imported into the Colony for the *bonâ fide* use of a volunteer corps on the certificate in writing of the Minister of Defence that the same are, or have been, imported for such purpose.
- (ii) Articles for the use of the Government.
- (iii) Official supplies for Consular Officers of countries where a similar exemption exists in favour of British Consuls.
- (iv) Such articles and materials as may from time to time be specified by the Commissioner as being suited only for, and to be used solely in, the fabrication of goods within the Colony.

The importation is *prohibited* of goods manufactured or produced wholly or in part by *prison labour*, or which have been made within or in connection with any prison, gaol, or penitentiary; also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm, or corporation having a contract for the manufacture of such articles in such institutions, or by any agent of such person, firm, or corporation, or when such goods were originally purchased from or transferred by any such contractor. (Proclamation of July 27th, 1908.)

A *drawback* of the full duty paid on importation is allowed on all goods, except as hereinafter stated, when re-exported from New Zealand, and on the exportation of goods which are partially composed of duty-paid imported materials a drawback of the full duty paid on such materials is granted. (Order in Council of April 18th, 1906.)

No *drawback* of duty is allowed on spirits, cordials, liqueurs, bitters, tobacco, cigars, cigarettes, snuff, opium, wine, coffee (ground), chicory, spices, perfumery and jewellery, nor is drawback allowed on any goods which are of less value than the amount of drawback claimed in respect thereof.

For the drawbacks allowed on sugar contained in jam, preserved fruit, condensed milk, and candied peel manufactured in New Zealand, *see* under "Sugar" in the body of this Return.

The New Zealand Tariff Act, No. 15, of 1907, which was consolidated with the Reciprocity Acts of 1903, 1906, and 1907 by Act No. 35 of 1908, provides, with effect from July 17th, 1907,* for the imposition of *additional* duties on certain goods imported into New Zealand which are *not* the produce or manufacture of some part of the British Dominions, and thereby preferential treatment is accorded to such articles as are the produce or manufacture of some part of the

British Dominions.

Various articles—the produce of the British Dominions—are accorded preferential treatment by the imposition of *additional* duties on similar articles of foreign production, as shown in the body of this Return.

The Act provides that preferential treatment will not be accorded to *British* goods unless there is produced to the Collector of Customs an invoice of the goods, having written or printed thereon a certificate signed by the sender or consignor in prescribed form stating that the articles are *bonâ fide* the produce or manufacture of some part of the British Dominions. No such invoice must relate to any goods other than those to which the certificate refers. In addition to the particulars required to be given on the entry of dutiable goods, the importer or his agent shall state, to the best of his knowledge, information, and belief, the country of which such articles are the produce or manufacture, and shall satisfy the Collector, by declaration or otherwise, of the truth of such statement.

In the case of parcels sent by post or through a forwarding agency, the Collector may dispense with the certificate required, if satisfactory evidence is produced that the goods are the produce, &c. of the British Dominions.

It is prescribed in the form of certificate required to obtain preferential rates of duty on all goods (except tea) that :

"The articles are *bonâ fide* the produce or manufacture of one or more of the countries within the British Dominions, and that a substantial portion of the labour of one or more of such countries has entered into the production of every manufactured article included in the invoice to the extent in each article of not less than *one-fourth* the value of every such article in its present condition ready for export to New Zealand."

* The Act provided that the additional duties were not to be imposed on some articles until the 1st April 1908.

INTRODUCTORY NOTES—continued.

Dominion of New Zealand—cont.

A special form of certificate is prescribed in the case of *tea* exported to the Dominion for entry under the Preferential Tariff.

[NOTE.—Information as to the exact form of the certificates of origin required for the entry of goods under the Preferential Tariff may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, E.C.]

By an Order-in-Council of November 18th, 1907, it is provided that the New Zealand Tariff* shall take effect in the Cook and other islands of the Pacific (as defined in the Schedule to the Cook and other Islands Government Act of 1901), from January 1st, 1908.

It is also provided in the Act that nothing contained therein shall be so construed or shall so operate as to conflict with the schedule of Customs duties and exemptions (as shown below) contained in the Order-in-Council of 7th January 1907, for the purpose of carrying into effect the reciprocal agreement with the South African Colonies—provided that no higher duty shall be levied on South African products than that which would be levied under the present Act of 1907 on similar goods, the produce of any other part of the British Dominions.

Under the "New Zealand and South African Customs Duties Reciprocity Act, 1906" (No. 63 of 1906) as continued by Act No. 2 of 1907, and consolidated, with the Tariff Act of 1907 by Act No. 35 of 1908, provision is made for

**Reciprocal
Agreement
with South
Africa.**

Customs Reciprocity between New Zealand and South Africa. Under an Order-in-Council of January 7th, 1907, as amended by an Order-in-Council of March 31st, 1909, all goods (except spirits) the produce or manufacture of the Colonies and Territories which formed part of the South African Customs Union are accorded preferential rates of duty, with effect from January 1st, 1907, on importation therefrom into the Dominion of New Zealand.

The preferential treatment of South African products is continued by Act No. 2 of 1907 for an indefinite period (*i.e.*, until terminated by the Governor by Order-in-Council gazetted).

The following is a complete statement of the preferential rates of duty imposed on South African products imported into New Zealand:—

Articles.	Preferential rates of Import Duty on South African Products.
Fethers - - - - - <i>ad valorem</i>	15 %
Fish - - - - - <i>per lb.</i>	1½d.
Fruits—dried and green - - - - -	Free.
Maize - - - - - <i>per 100 lbs.</i>	6d.
Sugar - - - - -	Free.†
Tobacco, manufactured - - - - - <i>per lb.</i>	2s. 6d.
Tea (in packets not exceeding 1 lb. in weight) - - - - - "	1d.
Wines:	
Sparkling - - - - - <i>per gall.</i>	5s.
Other than sparkling - - - - - "	2s.
All other goods (except spirits) - - - - -	3 % less than the duty which would otherwise be payable.‡

* The New Zealand Tariff Act of 1907, as consolidated under Act No. 35 of 1908, also provides for the imposition of an *additional* duty of ½d. per lb. on sugar and of 10% *ad valorem* on cotton (except calico), linen piece goods, and piece goods of mixed cotton and linen, imported into the Cook, &c., Islands from New Zealand or elsewhere.

† A duty of 1s. 8d. per 100 lbs. is provided for under the Reciprocal Agreement with South Africa, but under section 8 of the New Zealand Customs Duties Act of 1908 it is provided that no higher duty shall be levied on South African products than that leviable on similar goods—the produce of any other part of the British Dominions. At the present time sugar is free of duty on importation into New Zealand.

‡ According to a Proclamation (No. 39 of 1909) issued by the Natal Government, the rates of duty leviable on "all other articles (except spirits)," the produce of British South Africa, imported into New Zealand, are for articles:—

Subject to *specific* rates - Not less than 25% of any duty that may be leviable.
 " *ad valorem* rates - 3% *ad valorem* less than the duty which would otherwise be payable.

INTRODUCTORY NOTES—*continued.*Dominion of New Zealand—*cont.*

Regulations have been made under Ministers' Order, No. 835 of 1907, notifying that in order that South African products may be entitled to the benefits of the above Act, it must be certified in the certificate of origin, which is to be written or printed on the invoice, that the goods are *bonâ fide* the produce or manufacture of South Africa.

[NOTE.—Provision was also made, with effect from January 1st, 1907, by the South African Governments by which the products of New Zealand are accorded a preference similar to that granted to United Kingdom goods on importation into British South Africa.]

Fiji.

The following articles may be imported free of duty :—

- (a) Articles imported as the property of and for the use of the Pacific Cable Board on allowance by the Governor in Council.
- (b) Coats of arms, flags, and other objects sent by their respective Governments for official use by Consuls.

Where 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 package shall be deemed, as against the importer, to contain such quantity.

A refund may be made in respect of any duties paid on materials used in the building, construction, maintenance, or repair of any church or chapel, or any bridge which is open to the use of the public.

A *drawback* of the duty paid on various articles (except tobacco, cigars, and cigarettes, jewellery, spirits, spirituous compounds, liqueurs, wine and opium may be allowed on exportation, provided—

- (1) That they are exported in as good and sound condition as when entered for duty ;
 - (2) They have not been more than three years in the colony ; and
 - (3) That their home consumption value is greater than the drawback claimed.
- (Regulations of 14th May 1908.)

Falkland Islands.

Goods for the Government, Army, or Navy may be imported free of duty.

British South Africa.

In consequence of the formation of the Union of South Africa—comprising the Provinces of the Cape of Good Hope, Natal, Transvaal, and the Orange Free State (formerly Orange River Colony)—on 31st May 1910, the South African Customs Union Convention of 1906 was terminated on 30th June 1910.

It has been arranged under the Customs Agreements made between the Government of the Union of South Africa and the Administrations of the various South African Territories that the Customs Union Tariff provided for in that Convention, as amended by the Protocol of 23rd June 1908, shall, until altered by legislation enacted by the Union Government or the Administrations of the various South African Territories, continue in force in British South Africa, which includes not only the

Union of South Africa,

but also those Territories which belonged to the Customs Union, viz. :—

Southern Rhodesia,
North-Western Rhodesia (Barotziland),
Basutoland,
Bechuanaland Protectorate, and
Swaziland.

The following articles may be imported free of duty :—

- (i) All raw produce of South Africa, and animals bred in South Africa imported *overland* into any of the Colonies, &c. which formed part of the South African Customs Union ; also all animals bred, and articles grown, produced, or manufactured within those Colonies, &c., except—

Spirits, beer, patent medicines, cigarettes, sulphuric acid, or blasting compounds, distilled or manufactured in those Colonies, &c., in case of the imposition of an excise duty, or the prohibition of manufacture for sale.

- [All animals bred and raw produce grown within the Portuguese Province of Mozambique, south of Zambesi, may be imported into *Southern Rhodesia* free of duty. (Customs Notice No. 161, dated 30th June 1910.)

All goods and articles (except spirits) the growth, produce, or manufacture of the Province of Mozambique may also be imported into *Swaziland* free of duty, provided that the chief constituent parts of such goods are the produce of the soil of the Province of Mozambique. (Proclamation No. 1, Administration of 1908.)]

INTRODUCTORY NOTES—*continued.*British South Africa—*cont.*

- (ii) Public stores imported or taken out of bond by and *bonâ fide* for the sole and exclusive use of the Imperial Government or of any Government which formerly belonged to the Customs Union; provided that a certificate is delivered to the Customs Authorities setting forth that any duty levied on such public stores would be borne directly by the Government, and provided further that such stores shall not be sold or disposed of so as to come into the possession or into consumption by any persons not entitled to import them free of duty without the consent of the Principal Officer of Customs and the payment of the duty.
- (iii) Appointments and uniforms for the military, naval, volunteer or other Imperial or Colonial forces and for the Consular service.
- (iv) Articles may be imported free of duty, or a rebate of duty allowed, when imported by and for the use of members of His Majesty's Regular Forces; also wines and spirits for the use of the Governor, Lieutenant-Governor, and Administrator or Resident Commissioner of any Colony or Territory. (Article XIX of the Convention.)

The importation of prison and penitentiary-made goods into any of the Colonies, &c. which formed part of the Customs Union is *prohibited*, as also is the introduction of opium (except for medicinal purposes).

Any Colony or Territory which belonged to the Union may grant a rebate or refund of duty on any raw, semi-manufactured, or manufactured material used in the manufacture of any article within its jurisdiction on the exportation of such manufactured article to any country beyond the limits of such Colonies, &c.

No drawback of duty is allowed on canteen stores of any description, but in lieu thereof each officer and man forming part of the regular garrison is granted an allowance of 4*l.* per annum.

Under a Convention made between the Governments of the Transvaal and the Province of Mozambique, and signed at Pretoria on 1st April 1909, relating to reciprocal arrangements regarding Customs and other matters, provision is made for the free importation into the Transvaal of all articles (except distilled and fermented liquors)—the produce of the Province of Mozambique—provided that the products of the industry of that Province will only be admitted free of duty if the elements or chief constituent parts thereof are the products of the soil of that Province.

[*Note.*—Distilled and fermented liquors are held to mean liquors containing more than 3% of proof spirit, equivalent to 1·716° C.]

It is also provided in the Convention that goods ex-bond and ex-open stocks within the Lourenço Marques District shall be admitted into the Transvaal upon payment of the duties in force in that Province at the time of entry thereto, such duties being estimated on the *oversea* value of the goods in the case of goods subject to *ad valorem* rates of duty. Importers will be required, on the arrival of the goods at Lourenço Marques, to pay the Transvaal duties to the Transvaal Customs, or to satisfy such Customs as to the due payment of those duties. Importers will also be required to produce, when necessary, proof to the satisfaction of the Transvaal Customs as to the values of the goods, and to furnish any further information which may be required for the protection of the Transvaal revenue. In the case of goods on which Transvaal Customs have been paid not entering the Transvaal, the amount so paid shall be refunded by the Transvaal Customs to the importers.

Merchandise of any origin or nationality imported through Lourenço Marques, and bound for the Transvaal, shall be entirely exempt from any charges whatever, excepting port and warehousing charges, and the charges now known as Industrial Contribution.

With respect to goods imported into the Transvaal and exported therefrom through the Port of Lourenço Marques, no higher export duties shall be imposed, either in the Transvaal or Lourenço Marques, than are levied on similar goods exported through the Ports of the Cape of Good Hope and Natal, whilst it is further provided that no higher duties or other taxes shall be levied on goods imported into the Transvaal through the Port of Lourenço Marques than are levied on similar goods imported into the Transvaal through the Ports of the Cape of Good Hope and Natal.

Provision was made in the South African Customs Union Convention of 1906, which came into force on 25th May 1906, as amended by the Protocol added thereto, with effect from 23rd June 1908, for a *rebate* of duty to be allowed upon articles the growth, produce, or manufacture of the

**Preferential
Tariff.**

UNITED KINGDOM

imported therefrom into the Union for consumption therein.

INTRODUCTORY NOTES—*continued.*British South Africa—*cont.*

The rebates granted are as follows :—

(a) On certain goods charged with *specific* rates of duty, a rebate of varying amount, for which, *see under* the various articles in the body of this Return.

[Such rebate is equivalent to about 3% *ad valorem*.]

(b) On goods liable to *mixed* rates of duty (*i.e.* both *specific* and *ad valorem* rates), and also on goods liable to *ad valorem* rates of duty, a rebate of 3% *ad valorem*.*

Provided that the manufactured goods and articles in respect of which such rebate as aforesaid is granted are *bonâ fide* the manufactures of the United Kingdom, and that in the event of any question arising as to whether any goods or articles are entitled to any such rebate, the decision of the Minister or other Executive Officer in whom the control of the Customs Department immediately concerned is vested, shall be final.

Article IV. of the Convention provided that a similar rebate to that granted to goods imported from the United Kingdom under like provisions may be granted to goods and articles, the growth, produce, or manufacture of any British Colony, Protectorate, or Possession, granting equivalent reciprocal privileges to the Colonies and Territories which formerly belonged to the South African Customs Union.

Under the above Article, the same rebate is granted to goods, the growth, produce, or manufacture of the following reciprocating British Self-governing Dominions :—

DOMINION OF CANADA.†

COMMONWEALTH OF AUSTRALIA (from October 1st, 1906).

DOMINION OF NEW ZEALAND (from January 1st, 1907).

In accordance with the provisions of the Agreement made between the Government of the Union of South Africa and the Administrations of Southern and North-Western Rhodesia, the contracting parties thereto shall collect the Customs duties payable upon all goods imported within its borders from abroad and the collecting party shall pay over to the consuming party the duties so collected on all goods removed from the former to the latter, subject to a deduction of 5% of the duty collected.

Under the Agreement made between the Union Government and the Territories it is provided that all Customs duties levied on articles imported into and consumed in the Territories shall be paid into the Treasury of the Union and quarterly adjustments made on the basis laid down in Section 12 of the Schedule to the "South Africa Act, 1909."

The Customs Regulations provide that no rebate will be allowed unless there is produced on importation, for the purpose of proving the country of origin of the goods to the proper Customs officers,—

- (a) A signed statement by the suppliers on the invoice, or
- (b) A certificate of origin duly signed by the manufacturers, or
- (c) Such other or further evidence as may be required.

It is provided in the form of certificate prescribed to obtain the rebate of duty on manufactured articles :

"That the articles are *bona fide* the growth, produce, or manufacture of the United Kingdom, or of a reciprocating British colony (as the case may be), and that a substantial portion of the labour of that country has entered into the production of every manufactured article included in the invoice to the extent in each article of not less than *one-fourth* of the value of every such article in its present condition ready for export to South Africa."

[NOTE.—Information as to the exact form of the certificates of origin required for the entry of goods into British South Africa may be obtained at the Office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, E.C.]

By Article I. of the Customs Agreement made between the Government of the Union of South Africa and the Administrations of Southern and North-Western Rhodesia it is provided that the territories of Southern and North-Western Rhodesia might continue to grant upon all goods the growth, produce, or manufacture of any part of His Majesty's Dominions or any British Protectorate a rebate of the Customs duties payable under the Convention equal in amount to the difference between the said duties payable and the highest duties which it is permissible to impose under clause 47 of the Southern Rhodesia Order-in-Council of 1898, and clause 15 of the Barotziland (North-Western Rhodesia) Order-in-Council of 1899.

* Consequently, goods subject to a duty of 15% *ad valorem*, would, if entitled to rebate, be liable to a duty of 12% *ad valorem* only.

† Canadian products were accorded preferential treatment, from 1st July 1904, under the previous South African Customs Union Convention of 1903.

INTRODUCTORY NOTES—*continued.***British South Africa** *cont.*

Provision was made for such rebates to be granted to imports into **Southern Rhodesia** by section 10 of the "Southern Rhodesia Customs Union and Tariff Ordinance No. 12 of 1906," the general effect of which is to grant additional rebates amounting to about 2 to 3 per cent. *ad valorem* on most articles the produce of His Majesty's Dominions (including non-reciprocating British Possessions). Thus, many British articles subject to a duty of 22 per cent. or 12 per cent. *ad valorem*, under the Customs Union Convention, are, on importation into Southern Rhodesia under the above clause, subject to a duty of 20 per cent. or 9 per cent. *ad valorem* respectively. There are, however, some articles (*e.g.*, beverages, biscuits, saddlery, and certain printed matter) which, when of British manufacture, are dutiable at 9 per cent. *ad valorem* only instead of 22 per cent. *ad valorem* under the Convention. A few British articles (such as catalogues, price lists, anchors and chain cables, wooden or cardboard boxes, cheese-cloth, fire-bricks, &c.), which, although dutiable under the Customs Union Convention, are free of duty under the above clause on importation into Rhodesia.

Similar provisions were also made for such additional rebates to be accorded to articles imported into **North-Western Rhodesia** under section 7 of the North-Western Rhodesia Proclamation, No. 10 of 1906.

North-Eastern Rhodesia.

All articles may be imported free of duty, except fire-arms, gunpowder, ammunition, and alcohol, and liquids containing alcohol.

Goods in transit to places beyond the territory of North-Eastern Rhodesia are not liable to import duty, but are subject to such examination and control as the Administrator may direct.

Nyasaland Protectorate.

The following articles may be imported free of duty :—

- (i) Goods imported for the Governor and all baggage and personal effects belonging to Consular Officers of the United States, Mexico, and Cuba on their first arrival, and all similar baggage and personal effects belonging to the families and suites of these Officers.
- (ii) Materials for making roads, bridges, railways, tramways, and telegraphs.

In addition to the ordinary import duties, certain road and river dues, &c., are imposed under Customs Ordinance No. 8 of 1906 as follows :—

Road and River Dues—

On all imported goods (except goods for the Governor and Consular Officers, &c., as above stated, flue-cured unmanufactured tobacco leaf, current coin, books, and live stock), whether for home consumption or in transit to places outside the Protectorate, *per cwt. or fraction thereof* - } 1s.

Wharfage Dues—

On all imported goods (except goods for the Governor and Consular Officers, &c., as above stated, flue-cured unmanufactured tobacco leaf, current coin, books, and live stock) whether for home consumption or in transit, *ad valorem* - } ½ %

[NOTE.—A wharfage due of 1s. per ton is charged on all cargo landed in the British Concession at Chinde. All wharfage dues are calculated in sums of not less than 3d.]

Registration Fees—

On all imported goods (except goods for the Governor and Consular Officers, &c., as above stated, flue-cured unmanufactured tobacco leaf, current coin, live stock, and cotton-seed for sowing in the Protectorate) which are exempt from the payment of import duties, *per package* - } 6d.

A rebate of the Import Duties, and also of the road and river dues is allowed on goods re-imported into the Protectorate, providing that they are re-imported within 12 months of their exportation, and that a certificate (costing 2s. 6d.), obtained from the Customs officials at the time of exportation, is attached to the importer's declaration on re-importation.

As regards goods *in transit*, it is provided that they shall be free from import duty, but under a Customs Notice (No. 3 of 1910), dated 27th January 1910, such goods are subject to the road and river duties, wharfage dues, and registration fees as above specified.

It is provided, under the Transit Rules (No. 109 of 1910), that a bond or other satisfactory security may be accepted by the Comptroller of Customs for the full import duty and other charges on goods declared on entry to be *in transit*, such bond to remain in force until the goods are certified to have left the Protectorate, but in all cases such certificate must be produced to the Comptroller of Customs within 6 calendar months from the date of the first entry, otherwise the bond will be enforceable.

 INTRODUCTORY NOTES—*continued.*

British East Africa Protectorate.

The following articles may be imported free of duty:—

- (i) Goods when imported by, or purchased prior to clearing through the Customs by and for the use of the Governments of the East Africa Protectorate or of the Uganda Protectorate.
- (ii) Goods imported by, or consigned direct to, officers and men on board vessels of H.M.'s Navy for their personal use or consumption.
[If goods imported by a merchant are sold to H.M.'s Navy, such goods shall be treated as re-exported.]
- (iii) Materials for the construction and maintenance of railways, tramways, and roads.
- (iv) Goods imported for the use of H.M.'s Land and Sea Forces in the East Africa Protectorate, on satisfactory proof to the Chief of Customs that they have been imported solely for the use of H.M.'s Land and Sea Forces and are the property of His Majesty.
- (v) All articles necessary for maintaining telegraphic communication between British East Africa and other parts of the world.

It is provided in the Customs Tariff Ordinance No. 1 of 1910 that the duties leviable on goods imported may be paid *in kind*, if the nature of such goods permit of such payment. Goods received in payment of duty will be sold by public auction, or otherwise disposed of as directed by the Chief of Customs.

Under the Customs Ordinance No. 14 of 1910, it is provided that merchandise declared in *transit* through the Protectorate is subject to import duty at the rates fixed in the Tariff; or a guarantee shall be given to the satisfaction of the Chief of Customs for the payment of such duty if the goods are not re-exported within 6 months of the issue of the transit entry; but such duties will only be repayable (at the option of the transit agent), at the station of exit or at the place of entry, provided that application is made for the return of the duty within 6 months of the date of issue of the transit entry. Such merchandise is liable to warehouse rent and to the usual landing and other charges, and also to a charge of 25 cents per package, to cover administration expenses in connection with the transit traffic.

In the event of merchandise upon which duty has been paid being re-exported, the Customs authorities shall, on production of satisfactory proof to the Customs Officers, refund the whole of such duty, subject to a charge of 25 cents per package to cover administration expenses in connection with re-export traffic, provided application for repayment is made within 12 calendar months from the date of payment of the import duty.

All merchandise imported for conveyance by the Uganda Railway, and declared for transit through the Protectorate, must pass through the Customs House at Kilindini. Should such merchandise be landed at the Port of Mombasa, and not be immediately removed to the Kilindini Customs on the request of the Chief of Customs, they may, at his discretion, be treated as goods imported for home consumption.

A Notice was issued by the Chief of Customs at Mombasa on 20th February 1909, stating that goods in transit will in future be tallied both at the port of entry and at the port of exit, strictly according to marks and numbers, and that unless at the port of exit the numbers on the packages are found to agree with those given in the Transit Entry, a refund of duty paid on goods contained in such packages will not be granted. A further Notice was issued on the same date stating that no application for refund of duty paid on produce declared inwards in transit and intended for exportation will be entertained, until all the produce entered inwards on the entry in respect of which refund of duty is claimed has been duly cleared outward and been exported or otherwise accounted for to the satisfaction of the Chief of Customs.

Uganda Protectorate.

The Customs Tariff and General Transit Regulations are the same as those in force in the British East Africa Protectorate.

No import duty is chargeable on goods which are proved to the satisfaction of the Customs officer to have paid the full import duty imposed on them by virtue of any law in force in the British East Africa Protectorate (sec. 16 of Customs Ordinance No. 14 of 1904).

It is further laid down in the Uganda Goods in Transit Ordinance No. 10 of 1909, that no refund of export duty paid on merchandise imported and not declared in transit, and passing through the Protectorate shall be made.

Ivory passing through the Protectorate not declared in transit must pay import and export duty without any deduction. No export duty is payable on merchandise passing through the Protectorate in transit.

The export duties on rubber and hides imported from the adjoining territories of German East Africa and the Belgian Congo, and not declared in transit, shall be reduced by the amount of import duty proved to have been paid.

INTRODUCTORY NOTES—*continued*.**Somaliland Protectorate.**

The following articles may be imported free of duty:—

- (i) Goods imported by the Government.
- (ii) Articles re-exported under a Customs pass note and re-imported after repair, &c.
- (iii) Goods consigned to the British Legation and Consulates in Abyssinia.

No Customs duties are leviable on goods exported from one Customs Port of the Protectorate to another, except as regards goods exported from Zeyla to another Protectorate Port, in which case an import duty must be paid equal to the difference between the import duty at Zeyla and that at the port of destination.

Nigeria.*

The following articles may be imported free of duty:—

- (i) Goods for the use of the Army or Navy and for the *present* Governor.
- (ii) Goods for the service of any Public Department; for the Boundary Commissioners, or for the Inspector-General of the West African Frontier Force and his staff officers for their private use when on tours of inspection.
- (iii) Products, natural and mineral, of West Africa.

The Governor-in-Council may also, under Ordinance No. 14 of 1908, make an Order in any particular case for the free admission of any goods which may be imported into Southern Nigeria, in special circumstances for an object of a general public character or an enterprise deemed to be beneficial to the Colony.

Inter-Nigerian Trade. Goods may be imported into the Colony and Protectorate of Southern Nigeria from Northern Nigeria free of duty. All goods (except salt) which have paid duty in a British port in Southern Nigeria may be imported free of duty into Northern Nigeria.

The Customs duties accruing on all sea-borne goods entering the Protectorate of Northern Nigeria, *via* the Colony or Protectorate of Southern Nigeria, are collected at the coast ports of entry. The Northern Nigerian Government, however, collect an extra duty of 1s. per cwt. on sea-borne salt imported from Southern Nigeria.

A *drawback* of 95 per cent. of the duty paid on goods imported into the Colony or Protectorate of Southern Nigeria is allowed when re-exported to any place outside the Colony or Protectorate of Southern Nigeria before being sold therein—provided that such goods shall be deemed to be exported for drawback and that such drawback is not to apply to goods re-exported to Northern Nigeria.

Upon all dutiable goods imported into the Colony or Protectorate of Southern Nigeria on which no duty has been paid and which are transhipped or re-exported (including goods in transit and goods exported from bond) to any place outside the Colony or Protectorate of Southern Nigeria duty shall not be levied, but *fees* not exceeding five per cent. of the duty payable may be charged to cover the expenses incurred by the Customs Department in connection with such goods, provided that this section shall not apply to goods re-exported by inland navigation or overland carriage to Northern Nigeria.

In the case of goods exported by Inland navigation or overland carriage to the Colony of Kamerun, the above drawback shall be reduced or such duties levied in addition to the above prescribed fees, as may be necessary to make the total duties and fees paid in Southern Nigeria, together with the duties payable in the Colony of the Kamerun, not less than the full duties payable on such goods in Southern Nigeria.

Under Rule No. 12 of 1909 it is provided that Ahokam on the Cross River and Ikang on the Akwa Yafe River shall be the only places at or through which goods may be imported into or exported from the Protectorate by inland navigation from or into the Colony of the Kamerun. Goods imported at Calabar and intended for exportation by inland navigation to Kamerun must be deposited in the Customs warehouse and kept in such warehouse until taken out for exportation.

Gold Coast.

The following articles may be imported free of duty:—

Into the whole Colony:—

Goods for the use of the Governor and for the service of any Public Department.

Into that part of the Colony lying *West* of the River Volta:—

Goods for His Majesty's troops and ships and also for the Consulates; articles the *bona fide* produce of West Africa; also camp equipment imported by civil and military officers for their personal use in the Colony, Ashanti, and Protected Territories.

* Including the Colony and Protectorate of Southern Nigeria and the Protectorate of Northern Nigeria.

 INTRODUCTORY NOTES—*continued.*

Gold Coast—*cont.*

[The Governor has power to admit free of duty any goods which may be imported in special circumstances for an object of a general public character, or an enterprise deemed to be beneficial to the Colony.]

Under the Customs Tariff Ordinance, No. 13 of 1904, which provides for the imposition of duties on goods imported into the Colony *West* of the Volta, it is provided that—

- (i) No Customs duties shall be levied upon goods warehoused without payment of duty on the first entry thereof on exportation by sea to any place beyond the limits to which the above Ordinance extends.
- (ii) A *drawback*, subject to the provisions of the "Customs Ordinance, 1876" (No. 10 of 1876), of 95 % of the duties shall be allowed in respect of goods exported by sea to any place beyond the limits to which the above Ordinance extends, and on which full Customs duties on importation shall have been paid.
- (iii) Goods brought from any part of the Colony lying *Eastward* of the River Volta to any other part of the Colony are liable to pay such amount of duty as is equal to the difference between the duties paid on goods imported into the Colony, East of the Volta, and those payable in the Colony, West of the Volta.

Provided also that any goods originally imported into the Colony, West of the Volta, may, with the consent in writing of the Comptroller of Customs, and on such conditions as he may impose, be taken thence into the Colony, East of the Volta, and the person taking such goods shall be entitled to a rebate of such amount of duty paid on such goods as exceeds the sum which would have been paid if the goods had been originally imported East of the Volta (Ordinance No. 6 of 1908).

Sierra Leone.

The following articles may be imported free of duty :—

- (i) Articles for the use of the Colonial Government.
- (ii) West African produce.
- (iii) Articles which, in the opinion of the Collector of Customs, are made substantially from West African produce.
- (iv) Tools, implements and materials imported by miners and prospectors for their *bonâ fide* use.
- (v) Articles for the use of His Majesty's Army and Navy, including all non-consumable articles, such as furniture, plate, glass, or cutlery for the sole use of any Mess or Canteen or Garrison or Regimental Institute belonging to Officers, Warrant Officers, Sergeants, or Rank and File of H.M. Army, when certified by the Officer commanding the Corps having such Mess or Canteen or Garrison or Regimental Institute that the same are imported solely for the use of any such Mess or Canteen or Garrison or Regimental Institute and that they will not be applied for any other purpose; also articles of every description imported for the sole use of any Mess or Officer or any of the crew of any of the ships of H.M. Squadron on the Coast of Africa upon proof being made to the satisfaction of the Collector of Customs that the same are *bonâ fide* imported for the sole use of any such Mess, Officer, or crew.
- (vi) Official goods imported for the use of the Consulates.
- (vii) Articles of every description for the personal use of the Inspector-General of the West African Frontier Force and his Staff Officer.
- (viii) Articles of every description for the personal use of the Superintendent of Agriculture for the British West African Colonies and Protectorates.
- (ix) Articles which, in the opinion of the Collector of Customs, are commercial samples.
- (x) Articles, other than guns, gunpowder, and spirits, imported by natives of the Colony or Protectorate on their return by land from other parts of West Africa to the extent of 10s. duty.
- (xi) All edible provisions kept or preserved on ice or in refrigerating chambers.

Similar duties are imposed on goods imported into the Protectorate as into the Colony of Sierra Leone, but no further duty is levied upon goods imported into the Protectorate on which duty has already been paid in the Colony.

INTRODUCTORY NOTES—*continued.*

Gambia.

The following articles may be imported free of duty:—

- (i) Articles for the use of the Colonial Government
- (ii) Articles imported for the official use of the Consulates—
[Provision is made under Ordinance No. 6 of 1910 that no duty shall be levied on the baggage and effects of certain foreign consuls and of their families and suites—provided that the Consular Representative is not engaged in any other business or profession.]
- (iii) Articles for the sole use of any mess or officer or of any crew of any of H.M. ships on the African coast under certain prescribed conditions.
- (iv) All *non-consumable* articles, such as furniture, plate glass, or cutlery, for the sole use of any mess or canteen belonging to officers and sergeants of H.M.'s Army under certain prescribed conditions.

Similar duties are imposed on goods imported into the Protectorate as into the Colony of Gambia, but no duties are payable on goods imported from the Colony into the Protectorate, nor on any goods returned from the Protectorate to the Colony on which import duty has already been paid, nor on any article of native manufacture or produce imported from the Protectorate into the Colony.

A *drawback* of 95 % of the duty paid is allowed, under certain conditions, in respect of goods entered for home consumption which are not sold within the limits of the Colony or Protectorate, but exported to any place beyond those limits.

Goods warehoused or transhipped may be re-exported free of duty, subject to the payment of warehouse rent and other charges.

Dominion of Canada.

The following articles may be imported free of duty:—

- (i) Articles for the use of the Governor-General.
- (ii) Arms, military stores, munitions of war, and other articles, the property of the Imperial Government, and to remain the property of such Government.
- (iii) Articles consigned direct to officers and men of His Majesty's Imperial Navy, for their own personal use or consumption on board their own ships.
- (iv) Settlers' effects, viz., wearing apparel, books, usual and reasonable household furniture and other household effects; instruments and tools of trade, occupation, or employment, guns, musical instruments, domestic sewing machines, typewriters, bicycles, carts, wagons, and other highway vehicles, agricultural implements and live stock for the farm (not including live stock or articles for sale or for use as a contractor's outfit, nor vehicles nor implements moved by mechanical power, nor machinery for use in any manufacturing establishment) provided that all the foregoing have been actually owned by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister of Customs; and further, that any dutiable article entered as "Settlers' effects" may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after 12 months' actual use in Canada.
- (v) Articles the growth, produce, or manufacture of Canada, returned, under certain conditions, to the exporter thereof after having been exported without having been advanced in value or improved in condition by any process of manufacture or other means.
- (vi) Articles brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or of competition for prizes offered by any agricultural or other association, provided that full duty is payable in case of sale or if not re-exported within the specified time.
- (vii) Articles for the personal or official use of Consuls-General who are natives or citizens of the country they represent, and who are not otherwise engaged in any business or profession.
- (viii) Articles of Canadian manufacture returned for repairs, provided they are identified to the satisfaction of the Collector of Customs, and that a sufficient bond for double the amount of duty is delivered to the Collector as security for their exportation within six months of entry (Customs Memo. No. 12964 of August 20th, 1904).

The importation of the following articles is *prohibited*:—

Goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, gaol, or penitentiary; also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm, or corporation having a contract for the

INTRODUCTORY NOTES—*continued.*Dominion of Canada—*cont.*

manufacture of such articles in such institutions, or by any agent of such person, firm, or corporation, or when such goods were originally purchased from or transferred by any such contractor.

The Canadian Customs Tariff Act of 1907 (No. 11 of 1907), which came into force on 30th November 1906, provides for the imposition of duties on articles imported into the Dominion of Canada under the—

- (1) British Preferential Tariff,
- (2) Intermediate Tariff,
- (3) General Tariff, and
- (4) Surtax Tariff.

In order that goods may be entitled to entry under the British Preferential Tariff, it is provided that the articles must be the produce or manufacture of the British Preferential following British countries when imported *direct (a)* into Canada from any Tariff.

British country:—

The United Kingdom.

Bermuda.

British West Indies:

Bahamas.

Jamaica.

Turk's and Caicos Islands

Windward Islands:

Grenada.

St. Vincent.

St. Lucia.

Barbados.

Leeward Islands:

Virgin Islands.

British West Indies—*cont.*

Leeward Islands—*cont.*

Antigua.

St. Kitt's and Nevis.

Montserrat.

Dominica.

Trinidad and Tobago.

British Guiana.

British India.

Ceylon.

Straits Settlements.

Dominion of New Zealand.

British South Africa.

The Governor in Council may, by Order-in-Council, extend the benefits of the British Preferential Tariff to any other British Colony or Possession.

The rates of duty under the British Preferential Tariff vary with the article, as shown in the body of this Return, and are, for the most part, lower than the rates leviable under either the Intermediate or General Tariff rates of duty.

There is, however, no reduction of the General Tariff rates of duty under the British Preferential Tariff, on the following articles:—

Fruit preserved in spirits.

Sugar, refined, unless manufactured wholly from raw sugar produced in the British Colonies or Possessions.

Sugar, raw, unless imported direct from any British Colony or Possession.

Tea and coffee, green, indirectly imported (direct imports are free of duty).

Tobacco of all kinds.

Opium.

Malt liquors, including cider, also fruit juice fortified with spirits.

Spirituous liquors.

Medicinal and medicated wines (including vermouth and ginger wine).

Medicinal, chemical and pharmaceutical preparations compounded of more than one substance, including patent or proprietary preparations, tinctures, &c. (when alcoholic and other than in a dry form).

Indian corn, for purposes of distillation.

Sail twine and canvas of hemp or flax for sails.

Paints and colours ground in spirits, and all spirit varnishes and lacquers.

Stereotypes, electrotypes, celluloids, and bases for same, composed wholly or in part of metal or celluloid, and copper shells and matrices for same (*b*).

Malt and malt flour, including extract of malt.

Skelp iron or steel, sheared or rolled in grooves, when imported by manufacturers of wrought-iron or steel pipe, for use in their own factories exclusively.

(*a*) Goods imported *in transit* through an intermediate country will be taken as imported direct on production of bill of lading, &c., proving that the goods were originally intended for Canada.

Provision is made in the Act that "on and after a date to be named by the Governor in Council, the British preference shall apply only to goods brought into Canada by ship "direct to a Canadian seaport."

(*b*) Except stereotypes, electrotypes, and celluloids for almanacs or other advertisements or in newspaper columns in any language other than French or English, and of books, and bases, matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid.

INTRODUCTORY NOTES—*continued.*Dominion of Canada—*cont.*

Machinery of a class not made in Canada, and parts thereof, for carding, spinning, weaving, braiding, or knitting fibrous materials when imported by manufacturers for such purposes.

Used iron or steel bars or rails re-imported after being re-rolled, and weighing not less than 56 lbs. per lineal yard when re-rolled.

The Act provides that every manufactured article to be admitted under such British Preferential Tariff shall be *bonâ fide* the manufacture of a British country entitled to the benefits of such tariff, and that a substantial portion of the value of the manufactured article has been produced by labour in one or more of such countries.

Proof of origin, as prescribed by the Minister of Customs, must be furnished with the bill of entry at the Customs House, and the decision of the Minister of Customs shall be final as to the tariff applicable in any case to imported goods by reason of their origin.

The Customs Regulations laid down under Customs Memo. No. 1503 B., dated 17th December 1909, provide that goods for entry under the British Preferential Tariff are to be invoiced separately from other goods, and that the country of origin in respect of each imported article must be specified on the margin opposite to such article, or elsewhere on the invoice thereof, when the articles are for entry in Canada under such tariff.

A certificate of origin is required to be written, printed, or stamped on the face or back of all invoices of articles for entry as aforesaid.

Such certificate must be made and signed by the exporter personally, or on his behalf by his manager, chief clerk, or other principal official having knowledge of the facts to be certified to, and must contain the following statement of facts:—

“That each article on the invoice is *bonâ fide* the produce or manufacture of a country entitled in Canada to the benefits of the British Preferential Tariff, and specified on the invoice as its country of origin, and that each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such country, and not less than *one-fourth* the cost of production of each such article has been produced through the industry of one or more British countries.”

[NOTE.—Information as to the exact form of the certificates of origin required for the entry of goods under the British Preferential Tariff of the Dominion of Canada may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, E.C.]

The benefits of the Intermediate Tariff may, in consideration of benefits satisfactory to the Governor in Council, be extended, *in whole or in part*, to goods, the produce or manufacture of any British or Foreign country, when imported direct from such British or Foreign country—provided that goods for which entry is claimed under the Intermediate Tariff shall be *bonâ fide* the produce or manufacture of a country which has been admitted to the benefits of such Tariff.

The Intermediate Tariff provides, for the most part, for the imposition of duties lower than the General, but higher than the British Preferential, Tariff rates of duty.

The following is a list of the articles, *in addition* to those shown above under the British Preferential Tariff, that are *not* accorded any reduction from the General Tariff rates of duty, when entered under the Intermediate Tariff, as provided for in the Customs Tariff Act of 1907, as amended by Act No. 16 of 1910:—

- Butter.
- Cheese.
- Cocoa shells and nibs.
- Cocoa paste or “liquor” and chocolate paste or “liquor” and cocoa butter.
- Preparations of cocoa or chocolate in powder form.
- Ginger and spices, ground or unground.
- Starch.
- Rice flour, sago flour, and tapioca flour.
- Horses over one year old, valued at 10*l.* 5*s.* 6*d.* or less per head.
- *Dates and Figs, dried.
- *Prunes and dried plums unpitted, raisins and dried currants.
- *Almonds, walnuts, Brazil nuts, pecans and shelled peanuts, n.o.p.
- *Nuts of all kinds, n.o.p.

* According to Act No. 16 of 1910.

INTRODUCTORY NOTES—*continued.*Dominion of Canada—*cont.*

- *Photographs, chromos, chromotypes, autotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, engravings or prints or proofs therefrom, and similar works of art, n.o.p., blue prints, building plans, maps, and charts, n.o.p.
- *Soap powders, powdered soap, mineral soap, and soap n.o.p.
- *Perfumery, including toilet preparations, non-alcoholic, viz., hair-oils, tooth and other powders and washes and pomatums, pastes, and all other perfumed preparations, n.o.p., used for the hair, mouth, or skin.
- *Tableware of china, porcelain, white granite, or ironstone.
- *Common and colourless window glass.
- *Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves.
- *Dongola, cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, and all leather, dressed, waxed, glazed, or further finished than tanned, n.o.p., harness leather, and chamois skin.
- *Feathers and manufactures of feathers, n.o.p., artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats.
- Field and garden seeds (other than certain seeds in packets of 1 lb. or less).
- Printed books (other than novels), periodicals, and pamphlets.
- Advertising and printed matter.
- Alum, ground or unground, but not calcined; sulphate of alumina or alum cake.
- Non-alcoholic liquid preparations for disinfecting, &c.
- Medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent or proprietary preparations, tinctures, &c. (when dry).
- Celluloid, xylonite, xyolite, in sheets, lumps, blocks, rods, or bars, not further manufactured than moulded or pressed.
- Dry red lead, orange mineral and zinc white.
- Olive oil.
- Plate glass, not bevelled (not exceeding 7 sq. ft. each plate).
- Lead, old, scrap, pig, and block.
- Rabbit and type metal.
- Lamp springs and clock springs.
- Button blanks of animal shell, in the rough.
- Seamless steel tubing, valued at not less than 1·72*d.* per lb., and rolled or drawn square tubing for use in the manufacture of agricultural implements.
- Rolled iron or steel sheets and strips, polished or not, number 14 gauge and thinner, n.o.p.; Canada plates; Russia iron; terne plates and rolled sheets of iron or steel, coated with zinc, spelter, or other metal, of all widths or thicknesses, n.o.p.; and rolled iron or steel hoop, band scroll or strip, number 14 gauge, and thinner, galvanized, or coated with other metal or not, n.o.p.
- Rolled iron or steel, and cast steel in bars, bands, hoop, scroll, strip, sheet or plate, of any size, thickness or width, galvanized or coated with any material or not, and steel blanks for the manufacture of milling cutters, when of greater value than 1·72*d.* per lb.
- Wire, crucible, cast steel, valued at not less than 3*d.* per lb.
- Printing and lithographic presses; also machines used by printers, bookbinders, and manufacturers of articles made from paper or cardboard.
- Mowing machines, harvesters, binders, and parts.
- Corks.
- Canes (reed or rattan), split.
- Veneers of oak, rosewood, mahogany, Spanish cedar, and walnut (not over $\frac{3}{8}$ in. thick).
- Bags in which Portland cement or hydraulic water lime are imported.
- Bags, barrels, and other usual coverings used in the importation of salt.
- Jute cloth, uncoloured, not further finished than cropped, bleached, mangled, or calendered.
- Woollen fabrics, wearing apparel, and ready made clothing; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, and felt cloth.
- Ships built in any foreign country, if British registered since 1st Sept. 1902, on application for license to engage in the Canadian coasting trade, and all other vessels and boats.
- Fur skins wholly or partially dressed.
- Precious stones and pearls, not mounted or set.
- *All goods not enumerated in the Tariff.

* According to Act No. 16 of 1910.

INTRODUCTORY NOTES—*continued.*Dominion of Canada—*cont.*

Up to the present time the Intermediate Tariff has been *partly* brought into operation under the Franco-Canadian Treaty of 1907 as amended in 1909, and also under certain commercial agreements made with Belgium, the Netherlands, and Italy.

The provisions of the Franco-Canadian Convention, which was signed at Paris on 19th September 1907, were approved by the Canadian Government by the **Intermediate Tariff:** "French Convention Act of 1908" (No. 28 of 1908) on 3rd April 1908. **Franco-Canadian Treaty.** A Supplementary Convention, providing for the exclusion of Canadian "animals in fat condition for butchering" from the benefits of the French minimum tariff, was signed at Paris on 23rd January 1909, and approved by the Canadian Government by the "Supplementary French Convention Act of 1909" (No. 21 of 1909) on 3rd December 1909.

These Conventions were ratified at Paris on 1st February 1910, and, in accordance with the terms of the Convention of 1907, came into operation on that date.

Under the Convention of 1907, *certain* articles, the products of France, Algeria, the French Colonies and Possessions, and the Territories of the Protectorate of Indo-China, on importation into Canada, are entitled to enjoy the benefit of the Intermediate Tariff,* as fixed by the Canadian Customs Tariff of 1907, or to the benefit of a Special Tariff † provided for in that Convention.

[Provision is also made for reciprocal treatment of certain *Canadian* products imported into France, &c.]

It is provided by the Act of 1908 above referred to that the advantages granted by the Convention to France, Algeria, the French Colonies and Possessions, and the Territories of the Indo-China Protectorate, where (as in the case of certain articles §) these are in excess of those accorded to the United Kingdom and certain British Colonies and Possessions under the British Preferential Tariff, ‡ shall be extended to the whole British Empire and that all other advantages granted by the Convention shall be extended to those British Colonies and Possessions which have not as yet been accorded the benefits of the British Preferential Tariff.

The Act further provides that the advantages granted to France and other Possessions "shall extend to any and every other foreign power which by reason of the operation

* The following are the principal articles which are accorded the benefits of the *Intermediate* Tariff rates of duty, viz. :—Preparations of cocoon or chocolate, macaroni and vermicelli, seeds, nursery stock, pickles and sauces, dried fruits, nuts, fish preserved in oil, confectionery, spirits, certain wines, perfumery, pomades, medicinal preparations, vinegar, soap, ink, essential oils, chinaware, cement, glass, clocks and watches and parts, cutlery, locomotives and motor cars, railways and tramways, jewellery, gold and silver wares, electrical materials, furniture and other manufactures of wood, metal manufactures, cotton or linen thread, cotton or linen lace and embroideries, woollen wearing apparel, grey or unfinished woollen dress goods, &c. (not exceeding in weight 6 oz. to the sq. yd.), carpets and fancy goods (such as braids, tassels, cords, handkerchiefs, curtains, corsets, and linen and cotton clothing), musical instruments, leather and dresses for skins, boots and shoes, rubber manufactures, gloves, feathers, precious stones, tobacco pipes, magic lanterns, and photographic, &c. instruments.

† The following articles are accorded the benefits of the *Special* Tariff rates of duty, which are somewhat lower than those leviable under the *Intermediate* Tariff, viz., certain vegetables and fish, certain wines of the fresh grape, books and pamphlets in the *French* language, non-alcoholic liquid, medicinal, &c., preparations (not dry), olive oil, embroideries and lace (other than of cotton or linen), netting and lace manufactures, silk velvets and fabrics, and all manufactures of silk, and ribbons of all kinds.

‡ For list of British Colonies, &c., enjoying the benefits of the British Preferential Tariff, see p. xxviii.

§ Such articles are non-alcoholic liquid medicinal, chemical, and pharmaceutical preparations, and grape wine containing not more than 23 per cent. of proof spirit.

 INTRODUCTORY NOTES—*continued.*

 Dominion of Canada—*cont.*

“ of the above Convention is, under the provisions of a Treaty or Convention with His Majesty, entitled in whole or in part to the same or to the like advantages with respect to its commerce with Canada.”

In accordance with the above provisions the following Foreign Countries are accorded most-favoured-nation treatment in Tariff matters by Canada :—

Argentine Republic.	Denmark.	Spain.
Austria-Hungary.	Japan.	Sweden.
Bolivia.	Norway.	Switzerland.
Colombia.	Russia.	Venezuela.

In order that the products of such countries may enjoy the benefits of the Convention, it is requisite for them, as in the case of French goods, to be “conveyed without transhipment from a port of those Territories, or from a port of a territory enjoying the “ Preferential or Intermediate Tariff into a sea or river port of Canada.”

It is laid down in Customs Memorandum No. 1566 B. of 1910 that products originating in France, Algeria, the French Colonies, and Possessions and Territories of the Protectorate of Indo-China may also be accorded the advantages of the Convention when such products have been conveyed without transhipment to a sea or river port of Canada from any British country or from any country accorded most-favoured nation treatment in Tariff matters by Canada.

The products of countries entitled to most-favoured-nation treatment by Canada are entitled to entry at Convention rates upon the terms and conditions granted in respect of the like natural and manufactured French products.

It is further provided in the Customs Memorandum referred to that, in order to obtain entry of goods at Convention rates, the country of origin in respect of each article imported must be specified on the margin opposite such article, or elsewhere on the invoice thereof.

A certificate of origin must be written, printed, or stamped on the face or back of all invoices for entry as aforesaid.

Such certificate must be made and signed by the exporter personally, or on his behalf by his manager, chief clerk, or other principal official having knowledge of the facts to be certified to, and must contain the following statement of facts :—

“That each article on the invoice is *bonâ fide* the produce or manufacture of the “ country specified on the invoice as its country of origin.

“That each manufactured article on the invoice in its form ready for export to Canada “ has been finished by a substantial amount of labour in such specified country of “ origin, and not less than *one-fourth* the cost of production of each such article has “ been produced through the industry of the said country.”

Under Orders in Council of 7th June 1910, the Intermediate Tariff rates of duty were extended, with effect from that date, to such articles—the
Intermediate Tariff: produce or manufacture of *Belgium* or *the Netherlands*—as are entitled to entry into Canada at either the Intermediate or Special Tariff rates of duty as enumerated in the Schedules of the Franco-Canadian Convention of 1907, on importation *direct* from those countries respectively, or from a British country into Canada—provided that in order that such articles may receive the above advantages they shall only be deemed to be imported *direct* when conveyed without transhipment from a port of Belgium or of the Netherlands (as the case may be) or from a port of a British country into a sea or river port of Canada.

[NOTE.—Certain articles which are accorded “Special Tariff” rates of duty under the Franco-Canadian Convention of 1907 (see † note on page xxxi), are only accorded the rates of duty prescribed by the “Intermediate Tariff” when the produce of either Belgium or the Netherlands on importation into Canada.]

INTRODUCTORY NOTES—*continued.*Dominion of Canada—*cont.*

A provisional Commercial Agreement was entered into between the Governments of Italy and the Dominion of Canada on 6th June 1910, whereby provision was made for the admission of certain Italian goods* into Canada at Intermediate Tariff rates, with effect from 10th June 1910, when imported *direct* from Italy or from a British country into the Dominion—provided that in order that such articles may receive the above advantages they shall only be deemed to be imported *direct* when conveyed without transshipment from a port of the Kingdom of Italy or from a port of a British country into a sea or river port of Canada.

At the same time, the Government of Italy conceded the Conventional Customs Tariff rates of duty to certain Canadian products imported into Italy.

The General Tariff is applicable in the case of those articles imported from all countries which are not entitled to the benefits either of the British Preferential Tariff, the Intermediate Tariff, or, in the case of certain products, to the Special Tariff provided for in the Franco-Canadian Treaty.

The rates of duty given in this Return for the various articles on importation into Canada, distinguish those leviable under the British Preferential, Intermediate, or General Tariffs, as well as the Special Tariff of the Franco-Canadian Treaty, so far as they are at present in operation in the Dominion.

With regard to the Surtax Tariff, it is provided in the Canadian Tariff Act of 1907 that—

Surtax Tariff. “Articles which are the produce or manufacture of any foreign country which treats imports from Canada less favourably than from other countries may be subject to a surtax—such surtax in every case to be $\frac{1}{2}$ rd of the duty specified in the General Tariff.”

Any question arising as to any foreign country, or goods coming under the operation of the Surtax Tariff, shall be decided by the Minister of Customs, whose decision shall be final.

At the present time the Surtax Tariff is *not* applied to the products of any country.

[NOTE.—The surtax previously leviable on *German* goods imported into Canada has been suspended, with effect from 1st March 1910 (Customs Memo. No. 1572 B. of 1910).]

It is further provided by the Canadian Customs Tariff Act of 1907: “That in the case of articles exported to Canada of a class or kind made in Canada, if the export or actual selling price to an importer in Canada be less than the fair market value of the same article when sold for home consumption in the usual and ordinary course in the country whence exported to Canada at the time of its exportation to Canada there shall, in addition to the duties otherwise established, be levied, collected and paid on such article, on its importation into Canada, a special duty (or dumping duty) equal to the difference between the said selling price of the article for export and the said fair market value thereof for home consumption: “Provided that the said special duty shall not exceed 15 per cent. *ad valorem* in any case: “Provided also that the following goods shall be exempt from such special duty, viz.:— “(a) Goods whereon the duties otherwise established are equal to 50 per cent. *ad valorem*.”

* *Viz.*, macaroni and vermicelli, certain vegetables, lime-juice and other fruit-juice and syrups, wines, Castille soap, pomades, &c., when imported in tins of not less than 10 lbs. each, essential oils, cotton or linen lace and embroideries, grey or unfinished woollen dress goods, &c., not exceeding in weight 6 ozs. to the sq. yd., church vestments, velvets and velveteens, plush, silk velvets and fabrics and all silk manufactures, ribbons, musical instruments and parts (except pianos and organs), brass band instruments and parts, bead ornaments and ornaments of alabaster, spar, amber, terra cotta or composition, fans, dolls and toys, statues and statuettes, and fine kid gloves.

 INTRODUCTORY NOTES—*continued.*

 Dominion of Canada—*cont.*

“(b) Goods of a class subject to excise duty in Canada.

“(c) Sugar refined in the United Kingdom.

“(d) Binder twine or twine for harvest binders manufactured from New Zealand
 “ hemp, istle or tampico fibre, sisal grass, or sunn, or a mixture of any two or
 “ more of them, of single ply and measuring not exceeding 600 feet to the
 “ pound.

Provided further that excise duties shall be disregarded in estimating the market value of goods for the purposes of special duty when the goods are entitled to entry under the British Preferential Tariff.”

The expression “export price” or “selling price” above mentioned shall be held to mean and include the exporter’s price for the goods, exclusive of all charges thereon after their shipment from the place whence exported directly to Canada.

If at any time it shall appear to the satisfaction of the Governor in Council, on a report from the Minister of Customs, that the payment of the special duty herein provided for is being evaded by the shipment of goods on consignment without sale prior to such shipment, the Governor in Council may in any case or class of cases, authorise such action as is deemed necessary to collect on such goods, or any of them, the same special duty as if the goods had been sold to an importer in Canada prior to their shipment to Canada.

If the full amount of any special duty of Customs be not paid on goods imported, the Customs entry thereof shall be amended and the deficiency paid upon the demand of the Collector of Customs.

The Minister of Customs may make such regulations as are deemed necessary for carrying out the provisions of the foregoing sections, and for the enforcement thereof.

Such regulations may provide for the temporary exemption from special duty:—

- (i) Of any article or class of articles when it is established to the satisfaction of the Minister of Customs that such articles are not made in Canada in substantial quantities and offered for sale to all purchasers on equal terms, under like conditions, having regard to the customs and usage of trade.
- (ii) Of any article when the difference between the fair market value of the goods and the selling price thereof to the importer amounts only to a small percentage of their fair market value.

The following Regulations respecting the special (or dumping) duties have been made under Customs Memoranda, Nos. 1407B, of May 1st, 1907, and 1506B, of December 1st, 1908:—

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|----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Regulations
 respecting
 Special
 (or Dumping)
 Duties. | <ol style="list-style-type: none"> (1) Invoices in duplicate, properly certified, shall be delivered at the Customs House, with the bills of entry for all imported goods. (2) Every such invoice shall contain a sufficient and correct description of the goods, and in respect of goods sold by the exporter, shall show in one column the actual price at which the articles have been sold to the importer, and in a separate column the fair market value of each article as sold for home consumption in the country of export. (3) The “price” and “value” of goods in every case aforesaid are to be stated as in condition packed ready for shipment at the time when, and at the place whence, the goods have been exported directly to Canada. (4) When the value of goods for duty purposes is determined by the Minister of Customs under the provisions of the Customs Act, by reason of the goods being exported or imported under unusual conditions, the value so determined shall be held to be the fair market value thereof. (5) In making Customs entry, the “special duty” may be shown by itself in the “net duty” column of the entry below the number of articles subject to special duty. (6) Goods of a class or kind, made in Canada, are subject to special duty when sold for exportation to Canada at a less price than for home consumption in the country of export, whether such goods be otherwise free of duty or subject to specific or <i>ad valorem</i> duties, with the exception of the articles above quoted. (7) Under the “special duty” provisions of the Customs Tariff, the special duty is not to apply in the following cases, viz.:— <ol style="list-style-type: none"> (a) In respect of iron and steel, rolled, drawn or polished, when the difference between the fair market value and the selling price of such iron and steel to the importer in Canada does not exceed 5 per cent. of their fair market value. (b) In respect of other goods when the difference between the fair market value and the selling price of the goods to the importer in Canada does not |
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INTRODUCTORY NOTES—*continued.*Dominion of Canada—*cont.*

exceed $7\frac{1}{2}$ per cent. of their fair market value, provided that the whole difference shall be taken into account for special duty purposes when exceeding 5 per cent. in the case of such iron and steel, and when exceeding $7\frac{1}{2}$ per cent. in other cases.

(c) Provided that special duty or dumping duty shall, without exemption allowance, apply to—

(i) Galvanising iron or steel wire, curved or not, Nos. 9, 12, and 13 gauge;

(ii) barbed fencing wire of iron or steel; and

(iii) rolled round wire rods in the coil of iron or steel not over $\frac{3}{8}$ ths inch in diameter when imported by wire manufacturers for use in making wire in the coil in their own factories;

being articles of a class or kind made in Canada. (Customs Memo. No. 1,506B of December 1st, 1908.)

[Decisions have also been given that, unless otherwise determined, special (or dumping) duty will be operative on:

Galvanised plate and black plate and sheet when not over 36 in. wide and 144 in. long. (Customs Memo. dated 11th December 1909.)

Chocolate and preparations of chocolate shipped to Canada on consignment without sale prior to shipment similar to the special duty payable on chocolate sold to an importer in Canada, prior to its shipment thereto. A deposit of 15 per cent. *ad valorem* is required to secure the payment of the special duty, any excess of duty paid being subsequently refunded on application through the Collector in the usual form. (Customs Memo. No. 1,594B, dated 13th June 1910.)]

(8) Articles of merchandise for use *bonâ fide* as samples for sale of similar goods are admitted without special duty, but are subject to the ordinary duties in force.

(9) The amount of any advance in the market value of goods between the time of their purchase by the importer and the date of their exportation to Canada shall not be subject to special duty, provided the goods have been exported in the usual course and the actual date of purchase established to the satisfaction of the Collector by contracts, or other sufficient documents produced for his inspection and attested to, and also further provided that in respect of goods subject to *ad valorem* duty, that the ordinary duty shall be collected (as heretofore) on the fair market value of the goods as at the time of their direct exportation to Canada, under the provisions of section 58 of the Customs Act.

(10) In computing the difference for special duty purposes between the "fair market value" in the country of export and the "selling price to the importer in Canada," the fair market value of the goods is to be estimated on the usual credit basis, except when the article is universally sold in the country of export for cash only, in which case the fair market value is to be estimated on a cash basis; provided that a *bonâ fide* discount for cash not exceeding $2\frac{1}{2}$ per cent. when allowed and deducted by the exporter on his invoice may be allowed in estimating the fair market value of goods for duty purposes.

It is provided in the "Combines Investigation Act" (No. 9 of 1910) that whenever it appears to the satisfaction of the Governor-in-Council that with regard to any article there exists any combine to promote unduly the advantage of the manufacturers or dealers at the expense of the consumers, and that such disadvantage is facilitated by the customs duties imposed on the article, the Governor-in-Council may direct either that such article be admitted free of duty, or that the duty thereon be reduced to such rate as, in the opinion of the Governor-in-Council, will give the public the benefit of reasonable competition.

Newfoundland.

The following articles may be imported free of duty:—

(i) Articles for the use of the Governor.

(ii) Articles imported by or for the use of the Army and Navy, also articles consigned direct to officers and men on board vessels of His Majesty's Navy for their own personal use or consumption.

[No drawback of duty is allowed on canteen stores.]

(iii) Articles imported by or for the use of the Government, or of any of the Departments thereof, or for the Municipal Council.

(iv) Articles for the official use of Consuls.

(v) All articles and ingredients (except butter) imported in bond for use in the manufacture of tobacco, cigars, cigarettes, butterine, or similar compounds.

The importation of the following articles is *prohibited*:—

Goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, gaol, or penitentiary.

INTRODUCTORY NOTES—*continued.***Newfoundland—*cont.***

The Governor-in-Council may remit the whole or any portion of the duty upon wine, currants, raisins or other articles imported into the Colony direct from the country of production, when it shall be proved to his satisfaction that the duty on codfish, the produce of Newfoundland, imported into such country has been or will be reciprocally reduced.

Under a Proclamation dated October 3rd, 1905, currants and sultana raisins imported into Newfoundland direct from the country of production are allowed free entry, provided a certificate is produced to the Customs Department to the effect that they are the product of the Kingdom of Greece.

Bahamas.

The following articles may be imported free of duty:—

- (i) Articles imported or taken out of bond for the use of—
 - (a) The Governor of the Colony.
 - (b) The Imperial or Colonial Government.
 - (c) H.M. Army and Navy.
 - (d) The Officer appointed Inspector of Lighthouses by the Board of Trade.

[A rebate of duty is allowed upon goods for any Department of H.M. Service, the Governor or Inspector of Imperial Lighthouses—provided that in the case of *ad valorem* goods such rebate will be calculated on only half the contract price of such goods.]
- (ii) Any animal or thing imported into the Colony for some temporary purpose approved by the Governor-in-Council if satisfactory bond be given for the re-exportation thereof within 30 days and the payment of a duty of $1\frac{1}{2}\%$ *ad valorem*.
- (iii) Cargo of vessels in distress, if satisfactory bond be given for re-exportation and payment of export duty ($1\frac{1}{2}\%$ *ad valorem*).
- (iv) All machinery, tools, fixtures or supplies which may from time to time be required for the purpose of the processes carried on at agricultural factories, and all materials necessary for the purposes of the building, erection, alteration, repair, or equipment of such factory (Act No. 21 of 1906).

[The term “agricultural factory” means any factory used exclusively for the purpose of manufacturing, preserving, packing, or otherwise preparing for sale or export any agricultural product of the Colony.]
- (v) The ordinary casing, covering, or receptacle of any goods, whether of wood, paper, cloth, tin, or other material (exclusive of trunks and valises) (Act No. 38 of 1908).
- (vi) The Governor-in-Council may, when satisfied that any Foreign Power has accorded to British Consular Officers within its Dominions the privilege of exemption from import duties, direct that supplies imported for the use of the Consulates within the Colony of such Foreign Power may be exempted from duty.

Articles subject to an *ad valorem* rate of duty of 20%, when not originally shipped with the intention of being brought into the Colony, but subsequently imported, when the requisite information for perfect entry of the same as to the cost or value in the country of production, or place at which they were originally shipped, cannot be ascertained or obtained, shall, in lieu of such duty of 20% *ad valorem*, be charged a duty of $33\frac{1}{3}\%$ on the value at the port of entry, or on the price which they shall realize at auction, when sold and delivered for consumption therein, at the option of the treasurer.

Articles exempted from duty when brought into the Colony otherwise than by regular importation and sold at public auction shall be charged a duty of 5% on the price realised at auction.

Additional duty on bonded goods. An additional duty of $\frac{1}{2}\%$ *ad valorem* is charged upon all goods entered to be bonded in the Colony.

Turk's and Caicos Islands.

The following articles may be imported free of duty:—

- (i) Articles for furnishing, decorating or equipping Consulates of Foreign Governments; provided similar concessions are granted to British Consulates by such Foreign Governments.
- (ii) Articles for the use of the Weather Service of the United States.

INTRODUCTORY NOTES—*continued.*

Jamaica.

The following articles may be imported free of duty:—

- (i) The component parts of any article which is free under the tariff; provided such parts of duty-free articles cannot be used for any other purpose than for making up or completing any article which is itself duty-free, and provided such parts have been specially prepared and manufactured to replace or re-fit articles which are duty free.
- (ii) Articles, the property of Foreign Governments, imported for the purpose of furnishing, decorating, or equipping the Consulates of such Governments; provided that the like concession is granted to British Consulates by such Foreign Governments.
- (iii) Provisions and stores imported by the local Government, and stores, tools, and materials for the Kingston General Commissioners, the Spanish Town Waterworks Commissioners, or for any Parochial Board for any public or parochial service, on the certificate of the Revenue Commissioner.
- (iv) Provisions and stores for His Majesty's Navy, Army, or Militia; and also provisions, wines, spirits, and malt liquors for the consumption of the Naval Staff and Naval Messes in the Island, consigned by Bills of lading to any Naval Officer or President of a Naval Mess.
- (v) Articles imported for the use of the weather service of the United States of America, being the property of the United States Government.
- (vi) Materials, fixtures, and furniture for erection and equipment of hotels (Law No. 15 of 1904).
- (vii) Articles for the use of the Governor (Law No. 19 of 1890).

[Goods imported free of duty for the Governor or for the Army or Navy, may not be sold or transferred without payment of duty (Law No. 4 of 1906).]

Whenever it shall be proved to the satisfaction of the Governor in Privy Council that the interests of the Island will be advanced thereby, he is authorised, with the advice and consent of the Council, to exempt from duty such articles as may be required for use in connection with local industries, or in the preparation of native products, or otherwise, subject to such regulations and conditions, and for such periods as he may see fit.

A *drawback* equal to the duty paid on their importation shall be allowed on shipbuilding materials or accessories of any kind (not being rope or cordage, or wire rope of any kind) which shall have been imported into the Island and used in the construction or repairs of foreign-going vessels of any kind, on presentation to the Chief Officer of Customs at the port of importation of a certificate to the effect that such materials and accessories have been used as aforesaid, under the hand of the builder or repairer of such vessel or boat who used the same, together with a declaration from such builder or repairer that he believes such shipbuilding materials and accessories to have been imported into the Island.

St. Lucia.

The following articles may be imported free of duty:—

- (i) Articles for the Military and Naval Service.
- (ii) Articles for the use of the Governor, the Public Service and the Castries Town Board.
- (iii) All *bonâ fide* official goods sent to Consular Officers of all Foreign Countries where His Majesty's Consular Officers enjoy similar privileges.
- (iv) All articles for the use of the Imperial Department of Agriculture.

St. Vincent.

The following articles may be imported free of duty:—

- (i) Stores and supplies for the use of His Majesty's Navy or Army.
- (ii) Articles for the use of the Officer administering the Government.
- (iii) Articles for the Public Service under certificate from the Colonial Secretary.
- (iv) Articles for the official use of the Consulates of certain Foreign Countries (Order in Council, dated 26th November 1909).

INTRODUCTORY NOTES—*continued.***Barbados.**

The following articles may be imported free of duty :—

- (i) Articles for the use of the Governor, the police, or public institutions.
- (ii) Articles imported by any Naval Officer on full pay in His Majesty's Service for his use and accommodation.
- (iii) Articles for the use of His Majesty's Military and Naval Forces.
- (iv) All *bonâ fide* official supplies for use of Consular officers of all Foreign Countries where His Majesty's Consular officers enjoy similar privileges.
- (v) Articles specially imported by the vestry of the parish of St. Michael for the use of the Queen's house and grounds, and for the conversion of the latter into a public park, on the certificate to that effect of the churchwarden of the said parish.
- (vi) All goods imported by the Directors of the Barbados General Hospital or purchased in bond by them for the said Hospital.
- (vii) All articles imported by the Kingstown Board for the use of the said Board, or by the Committee of Management of the Free Public Library for the use of the said Library—provided that the Treasurer is satisfied that such articles have been imported solely for the said Board or Library, as the case may be, and also that if such articles are sold within one year from the date of importation customs duty shall be paid thereon at the rate in force at the date of importation.

Grenada.

The following articles may be imported free of duty :—

- (i) Articles for the use of His Majesty's Service, for the Governor, the Government, or any place of worship.
- (ii) Articles for the official use of any Foreign Consulate or the luggage and personal effects of the Consular representative of any foreign country or of his family or suite, if such Consular representative is not engaged in any other business or profession in the Colony (provided a similar privilege is accorded to the British Consulate in such foreign country).
- (iii) Official uniforms, accoutrements, and equipments imported, with the assent of the Governor, for official use by officers and men in His Majesty's Naval, Military, Civil, or Volunteer Services.

Leeward Islands.

The following articles may be imported free of duty into *each* of the Presidencies of the Leeward Islands (except where otherwise stated) :—

- (i) Articles for the use of the Governor, Government, Army, or Navy.
- (ii) Samples having no saleable value, and articles intended for exhibition only and not for sale.
- (iii) Articles which are exported for repair or alteration and subsequently re-imported—provided that notice of the intention to export such articles was given to the Treasurer at the time of exportation (St. Christopher, Nevis, Antigua, and Montserrat).

[In the case of St. Christopher the following goods are also accorded free entry :—

- “Goods imported in exchange for similar previously imported goods which had been exported from the Presidency within three weeks of their importation and on which duty had been paid—provided that notice of the intention to export such goods was given to the Treasurer at the time of exportation.”]
- (iv) Naval stores for use of the Admiralty (Antigua and Montserrat).
 - (v) Consular articles for the official use of the Consulate of any Foreign Country; provided that a similar privilege in respect of similar articles is accorded by the laws and customs of such Foreign Country to His Majesty's Consulate therein (Antigua, Montserrat and Dominica).
 - (vi) All goods or stores for the use of the St. John's City Board (Antigua) for municipal purposes, for the Montserrat Board of Health, or for any observatory, laboratory, or Government Contractor in Dominica.
 - (vii) Machinery, plant and parts (until 1st September 1919), and bricks, stone, cement, drugs, explosives, houses, furniture and all other goods (until 1st September 1912) required by the “Dominica Forests Limited Company”—provided a certificate is furnished by the Company to the effect that the articles will only be used for carrying on its manufactory and undertaking. (Dominica.)

Note.—In the case of *all* articles imported free of duty for a specific purpose into Antigua, Montserrat, and Dominica, a certificate is required to be furnished by the importer to the Treasurer, specifying the particular purpose for which such goods have been imported.

INTRODUCTORY NOTES—*continued.*Leeward Islands—*cont.*

**Inter-
Presidency
Trade.** Provision is also made in the Customs Tariffs of the various Presidencies that all goods, being the growth, produce, or manufacture of, or raised in, any of the islands composing the Colony of the Leeward Islands may be imported into any other Presidency of the Leeward Islands free of duty—provided that this exemption shall not be deemed to exempt rum from any excise duty. The full import duty is required to be paid on all rum imported into Dominica.

Goods upon which import duty shall have already been paid in any Presidency of the said Colony (except Dominica) shall be admitted free of duty into all other Presidencies of the Colony, *except Dominica*;

Provided that the person importing the same shall produce to the Treasurer at the time of importation thereof a certificate, signed by the Treasurer of the Island or Presidency from which the same are imported, stating that the same are exempt from the payment of duty; and

Provided that where the amount of duty already paid in any Presidency shall be less than the amount which would otherwise be payable in another Presidency, the exemption shall not extend to the difference between such amounts.

Trinidad and Tobago.

The following articles may be imported free of duty:—

- (i) Articles sent to the Colony for repairs and improvements when passed by the Collector of Customs as such.
- (ii) Articles imported at the cost of public subscribers as a gift to the public.
- (iii) Articles (exclusive of oil and other illuminants) imported specially for the furnishing, decoration, construction and repair of churches.
- (iv) Goods imported by or for the use of the Governor of the Colony.
[The Governor is entitled to a refund of all duties paid on importation of any goods purchased for his own use.]
- (v) Goods and stores imported by the Colonial Government.
- (vi) Goods for the use of the office or bureau for meteorological observations maintained in the Colony by the Government of the United States
- (vii) Goods re-imported into the Colony (within one year) on which duty has been paid on a previous importation and so proved to the satisfaction of the Collector of Customs.
- (viii) Goods imported by the Consuls of Foreign Countries for the official use of their Consulates, which countries grant similar privileges to British Consular Officers:
 - (1) Furniture and effects in the case of "Consuls de Carriero."
 - (2) Flags, coats of arms, and other articles for official use imported by Consular Officers, whether "Consuls de Carriero" or otherwise.
- (ix) Packages or coverings in which any articles are contained, being the usual or proper packages or coverings, but not including trunks, canisters, iron tanks, new hogshends, new puncheons and casks, cans, tins, bottles, cases, boxes or other receptacles or coverings immediately enclosing or containing any articles or substances liable to duty on importation.

The importation is *prohibited* of parts of articles subject to specific duty, that is, any distinct or separate part of any article not accompanied by the other part, or all the other parts, of such article so as to be complete and perfect.

The Collector of Customs may give permission to any person to bring into the Colony any goods without payment of duty thereon, upon being satisfied that such goods are for temporary use only, such permission shall be subject to the following conditions:—

- (1) That such goods shall be taken out of the Colony within three months of the date of such permission.
- (2) That the person to whom such permission is given shall deposit in the hands of the Collector of Customs the amount of the duty on such goods.

If such goods are taken out of the Colony within three months of the date of permission the deposit will be refunded, otherwise it will be forfeited.

Under the provisions of the "Importation of Food Ordinance, 1906" (No. 18 of 1906), the Collector of Customs may, on the importation of food into the Colony,—

- (a) detain the same for purposes of examination;
- (b) cause a sufficient number of samples to be examined by chemical analysis or otherwise;

 INTRODUCTORY NOTES—*continued.*

Trinidad and Tobago—*cont.*

- (c) destroy, or cause to be destroyed, or on application from the importer or consignee to allow to be re-exported to the place of shipment any food which upon analytical or other examination is found to be unsound, deleterious, or injurious to health—provided that the power of destruction shall not be exercised except on the authority of the Governor-in-Council after due notice to the importer or his agent.

The Regulations issued under the Ordinance may provide for the marking and labelling of packages, and for the production, on importation, of certificates of inspection by specified persons at the place of origin.

Bermuda.

The following articles may be imported free of duty:—

- (i) Goods imported on account of the Government of the Bermuda Islands, by any Public Officer or Committee, being the property of the Public or purchased at the public expense.
- (ii) Stores, provisions, and goods of every description for the use of His Majesty's Land and Sea Forces, or any Department of His Majesty's Service, and also for the Naval Commander-in-Chief on the Station and intended for use or consumption in his establishment or family. Regimental plate furniture, table linen, glass, china, cutlery or band instruments, the joint property of any regimental mess or of the officers of any of His Majesty's forces stationed in the islands.
- (iii) All articles imported by proper Officers of His Majesty's Service to be appropriated as prizes for competition by His Majesty's Land and Sea Forces, at the annual Army and Navy Rifle Meeting.
- (iv) Official supplies for the use of the Consulates of any Foreign Countries admitting similar supplies for His Majesty's Consulates free of duty.
- (v) Articles, the property of any Foreign or British Colonial Government, imported in the Bermuda Islands for use at, or in connection with, any Establishment or Institution maintained by such Government for scientific purposes.
- (vi) Articles to be appropriated as prizes for ocean races finishing at or off the Bermuda Islands or for foreign yachts competing in the waters of those islands.
- (vii) Scientific apparatus, machinery, boats, and other articles imported by or for the Bermuda Natural History Society for the purpose of the Biological Station or Aquarium.

Whenever import duties payable at one time by importer or consignee, on any goods imported by one vessel, or payable by any person on any goods taken out of any bonding warehouse at one time, are paid in coin to the amount of 5*l.* or upwards, one-fifth, at least, of the duty shall be paid in lawful gold coin, but such gold payment shall not be required, except on amounts of 5*l.* or multiples thereof.

British Honduras.

The following articles may be imported free of duty—

- (i) Goods imported by any friendly Foreign Government, *bonâ fide* for the service of any such Government.
- (ii) Goods imported by any person or corporation in pursuance of any contract with the Government of this Colony wherein it is stipulated that such goods shall be imported free of duty.
- (iii) Articles for the use of the Army and Navy, and the Public Service of the Colony.
- (iv) Articles imported for the official use of the Consulate of any foreign country, and the baggage and luggage and personal effects of Foreign Consular Officers, as well as that of their families and suites, including used furniture belonging to a Foreign Consular Officer on his first arrival in the Colony—provided that a similar privilege is accorded in such foreign country to H.M. Consular Officers.
- (v) Articles imported for immediate use, in the construction, extension, or repair of any building to be used exclusively as a church or school.

The Governor is also empowered, under Ordinance No. 6 of 1908, to allow the free importation of any raw material or materials intended for use in any manufacture in which the produce of the Colony is used.

INTRODUCTORY NOTES—*continued.*

British Guiana.

The following articles may be imported free of duty :—

- (i) Stores landed from an immigrant vessel for the purpose of feeding the immigrants conveyed in such vessel in terms of contract of conveyance, and subsequently certified by the Immigrant Agent-General to have been so used.
- (ii) Materials for use in railways or other special works which in the opinion of the Governor-in-Council may be useful in the development of the resources of the Colony.
- (iii) Articles imported for the official use of the Consulate of any Foreign Country or place, where a similar privilege in respect of similar articles is accorded by such Foreign Country or place to His Majesty's Consulates therein.
- (iv) Goods, stores, arms, and ammunition imported by order of the Governor.
- (v) Patterns and samples, subject to any regulations that may be made by the Governor-in-Council.
- (vi) Provisions and stores of every description imported by His Majesty's Government for the use of Naval or Military Forces, including uniforms, arms, ammunition, accoutrements, and prizes imported by and for the use of His Majesty's Naval and Military Forces, or the Colonial Militia, or the Police Force, or any Volunteer Force or Rifle Association sanctioned by the Governor. Horses, baggage and furniture of officers on Imperial service in His Majesty's Naval and Military Forces.
[Refunds of duty are allowed on materials or supplies sold or furnished for the service of His Majesty's regular troops or ships.]
- (vii) Materials and articles imported by the Mayor and Town Council of Georgetown or of New Amsterdam, for municipal purposes.
- (viii) Articles sent to the Colony for repair or improvement when passed by the Comptroller of Customs.
- (ix) Packages in which goods are imported, including carboys and drums containing sulphuric acid (except tanks and canisters) but excluding hogsheds and puncheons not containing tobacco, coals, lime, wines or spirits, and except inner packages of a fancy description.
- (x) Packages manufactured in the Colony exported filled with produce and returned empty passed by the Comptroller of Customs as such.
- (xi) Goods re-imported into the Colony and upon which the duties of Customs were paid on first importation—provided that the prescribed regulations are complied with.

In cases where any article can be classed under two or more headings in the tariff and there is a difference of duty, the highest duty is charged, except when the Comptroller of Customs is satisfied that the article only contains a very small proportion of the article bearing the higher duty.

In any case where reference is made in the tariff for articles to be packed or imported in a particular way, the same duty is imposed on such article if packed or imported in any other way, and the amount of duty payable shall be computed by the Comptroller so as to equal as nearly as may be, but not less than, the amount of duty payable in the like case if the article had been packed or imported in the usual way. Bottles not measured on importation shall be taken to contain as follows:—

Imperial quarts	-	-	-	-	$\frac{1}{4}$ gall.
"	pints	-	-	-	$\frac{1}{2}$ "
Reputed quarts measuring up to 27 ozs.	-	-	-	-	$\frac{3}{8}$ "
"	pints or smaller, sizes	-	-	-	$\frac{1}{2}$ "

Bottles measured singly on importation to be measured up to $\cdot 005$ of a gallon.

A *drawback* of the duties paid is allowed on all imported articles (except opium, bharg or ganje, spirits, wine, tobacco (manufactured or not), and gunpowder) on exportation from the Colony—provided that the goods are exported within 12 months from the date of importation, and that they have been exported with the view that they will not be re-imported. If re-imported, the importer shall pay the highest rate of duty leviable between the date of export or of re-importation.

The Comptroller may give permission to bring into the Colony any goods without payment of duty thereon upon being satisfied that such goods are brought in for temporary use only. Such permission shall be subject to the following conditions:—

- (i) That the goods are taken out of the Colony within six months of the date of permission; and
- (ii) That a deposit of the amount of the duty on such goods shall be given to the Comptroller, such deposit being refunded when the goods are taken out of the Colony within the specified time.

If such goods are not taken out of the Colony within six months of the date of permission the deposit will be forfeited.

INTRODUCTORY NOTES—continued.

Gibraltar and Malta.

No *drawback* of duty will be allowed on articles of food or drink, &c., which are dutiable when such articles have been imported for the use of canteen stores.

Cyprus.

The following articles may be imported free of duty :—

- (i) Goods for the Government of Cyprus to be used in the Public Service, and duly certified by the Chief Secretary to the Government.
- (ii) All Military Stores imported by H.M. War Department, and duly certified as such by the Officer to whom they are consigned and all articles of Military equipment for use of the land forces.
- (iii) Goods and Stores of every description supplied under contract with H.M. War Department for the public use of the land forces.
- (iv) Dutiable articles that have previously been exported from Cyprus, provided they are re-imported not later than one year after exportation.
- (v) Hospital appliances and equipments certified under the hand of the Chief Medical Officer to be imported for the use of any hospital.
- (vi) Articles intended to be used in the building and fitting up of churches and mosques, and vestments and other articles necessarily used for religious services and certified to be so intended or used, as the case may be, by the proper ecclesiastical authority.

A *drawback* of the full duty paid is allowed on all articles of food, wine, spirits, malt liquors, and cigars supplied for the use of any mess on board any of H.M. ships of war.

In lieu of the *drawback* of the duty allowed on articles of food, wine, spirits, and malt liquors and cigars supplied to H.M. land forces, fixed money allowances are paid out of the Island Treasury to the officers and soldiers of H.M. land forces.

COLONIAL IMPORT DUTIES, 1910.

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RATES OF CONVERSION.

The rates of conversion into £ sterling for the undermentioned British Self-Governing Dominions, Crown Colonies, Possessions, and Protectorates are as follows:—

SELF-GOVERNING DOMINIONS, CROWN COLONIES, POSSESSIONS, AND PROTECTORATES.	RATES OF CONVERSION.
BRITISH INDIA - - - - -	} The rupee at - 1 4
CEYLON - - - - -	
MAURITIUS - - - - -	
SEYCHELLES - - - - -	
DOMINION OF CANADA - - - - -	} The gold dollar at - 4 1½
NEWFOUNDLAND - - - - -	
BRITISH HONDURAS - - - - -	
BRITISH GUIANA - - - - -	" " - 4 2
CYPRUS - - - - -	The piastre at - 0 1½
STRAITS SETTLEMENTS (including LABUAN), FEDERATED MALAY STATES, STATE OF NORTH BORNEO, AND SARAWAK: The Straits Settlements silver dollar of 1903 is the standard coin.	} The silver } Local currency has been used dollar. } in this Return (a).

(a) Under the Straits Settlements Order in Council of October 22nd, 1906, it is provided that the sovereign shall be legal tender within the Colony for the payment of any amount at the rate of 7 sovereigns for 60 S.S. dollars (2s. 4d. per dollar).

WEIGHTS AND MEASURES.

SELF-GOVERNING DOMINIONS, CROWN COLONIES, POSSESSIONS, AND PROTECTORATES.	UNITS.	ENGLISH EQUIVALENTS.
BRITISH INDIA - - - - -	Tola - - - - -	180 grains Troy.
	Standard maund (40 sers) - - - - -	82½ lbs. Avoirdupois.
STRAITS SETTLEMENTS (including LABUAN), FEDERATED MALAY STATES, STATE OF NORTH BORNEO, AND SARAWAK.	Tahil - - - - -	1¼ ozs. Avoirdupois.
	Picul - - - - -	133¼ lbs. "
	Catty - - - - -	1½ lbs. "
MAURITIUS AND SEYCHELLES - - - - -	Kilogramme - - - - -	2·204 lbs. Avoirdupois.
	Metre - - - - -	1·09 yards.
	Hectolitre, liquid measure - - - - -	22 imp. gallons.
	" cereals, &c. - - - - -	2·75 bushels.
DOMINION OF CANADA - - - - -	Litre - - - - -	1·76 pints.
	Bushel of wheat - - - - -	60 lbs. Avoirdupois.
	" Indian corn - - - - -	56 " "
	" burley - - - - -	48 " "
	" oats - - - - -	84 " "
	Short Ton - - - - -	2,000 " "
	Gallon - - - - -	} Same as Imperial
Yard - - - - -		
Bushel - - - - -		
MALTA - - - - -	Cafliso - - - - -	4½ imp. galls.
	Salma - - - - -	1 " quarter.
	Cantar - - - - -	175 lbs. Avoirdupois.
CYPRUS - - - - -	Oke - - - - -	2·8 lbs. "
	" (liquid measure) - - - - -	1·6 quarts.
	Kilé - - - - -	1 imp. bushel.

**COLONIAL
IMPORT DUTIES: 1910.**

RETURN relating to the RATES of IMPORT DUTIES levied upon
the PRINCIPAL and other ARTICLES IMPORTED into the
BRITISH SELF-GOVERNING DOMINIONS,
CROWN COLONIES, POSSESSIONS, AND
PROTECTORATES.

NOTE.—No account is taken in the body of this Return of the Preferential rates of duty leviable on the produce of certain Colonies imported into the Commonwealth of Australia and the Dominion of New Zealand under Inter-Colonial Reciprocal Agreements, for full information as to which *see* the Introductory Notes, pp. xii. and xix.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

YARNS AND THREAD :—COTTON.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COTTON YARNS AND THREAD.	
BRITISH INDIA.	
Yarns, twist, and sewing thread	Free.
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Grey mule twist, Nos. 30 to 60	} 4% (a)
Yarn, turkey red and other colours [Madras yarn is subject to a <i>tare allowance</i> of 28 lbs. per bale.]	
Thread	4% <i>ad valorem</i> .

(a) For tariff valuation on which duties are levied, *see* Appendix I., page 659.

▲ 4860.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]YARNS AND THREAD:—COTTON—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COTTON YARNS AND THREAD.	
MAURITIUS.	
All kinds - - - - -	12 % <i>ad valorem.</i>
SEYCHELLES.	
All kinds - - - - -	12½ % <i>ad valorem.</i>
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Household threads and cottons; also sewing threads and cottons not elsewhere included, for manufacturing purposes - - - - -	} Free.
Minor articles for use in the manufacture of articles within the Commonwealth, viz., cotton yarns for the manufacture of textile goods or of cordage; double cotton yarn for use in the manufacture of sash-lines; cotton yarn for use in the manufacture of matches (vestas); also cotton yarn in loosely twisted strands for cotton packing—provided security is given by the owner or importer that the material will be so used, and that satisfactory proof of such use will be furnished to the Collector of Customs within six months after delivery of the yarn by the Customs - - - - -	
Mercerised cotton yarn - - - - -	Free.
Other cotton yarn:	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
[<i>Note.</i> —A <i>drawback</i> equal to the amount of duty paid is allowed on textile materials used in the manufacture of wearing apparel and other articles within the Commonwealth on the exportation of such articles.]	
TERRITORY OF PAPUA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF NEW ZEALAND.	
Sewing cottons and threads; crewel, flourishing, embroidery, crochet, darning and knitting cottons; also macrame thread - - - - -	} Free.
All other yarns - - - - -	
	20 % <i>ad val.</i> (a)
FIJI.	
All kinds - - - - -	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
All kinds:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]YARNS AND THREAD:—COTTON—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COTTON YARNS AND THREAD.	
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla	2 % <i>ad valorem.</i>
If imported into other Protectorate ports	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	10 % <i>ad valorem.</i>
GOLD COAST.	
All kinds :	
If imported into the West of the Volta	10 % <i>ad valorem.</i>
If imported into the East of the Volta	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Yarns, No. 40, and finer; also yarn, polished or glazed, and imported by manufacturers of shoe laces for use in their own factories	} Free.
Other yarns:	
Under the British Preferential Tariff	17½ % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
Cotton thread for use in the manufacture of incandescent gas mantles, when imported by manufacturers of such mantles, or of stockings for such mantles	} Free.
[Customs Memo. 1591 B, dated 7th June 1910.]	
Tinsel thread, when imported by manufacturers of braids, cords, tassels, ribbons, or trimmings for use only in the manufacture of such articles in their own factories (Customs Memo. No. 1491B, dated 11th Aug. 1908) :	
Under the British Preferential Tariff	5 % <i>ad valorem.</i>
" General Tariff	10 % <i>ad valorem.</i>
Thread, sewing, in hanks:—	
Under the British Preferential Tariff	10 % <i>ad valorem.</i>
" General Tariff	15 % <i>ad valorem.</i>
Crochet and knitting cotton and other cotton thread :	
Under the British Preferential Tariff	17½ % <i>ad valorem.</i>
" Intermediate Tariff	22½ % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
NEWFOUNDLAND.	
Yarn	Free.
Thread, and crochet cotton	25 % <i>ad valorem.</i>

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]YARNS AND THREAD:—COTTON—*continued*.

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
COTTON YARNS AND THREAD.		
		£ s. d.
All kinds	BAHAMAS.	20% <i>ad valorem</i> .
All kinds	TURK'S AND CAICOS ISLANDS.	10% <i>ad valorem</i> .
All kinds	JAMAICA.	16½% <i>ad valorem</i> .
All kinds	ST. LUCIA.	15% <i>ad valorem</i> .
All kinds	ST. VINCENT.	10% <i>ad val.</i> (a)
All kinds	BARBADOS.	10% <i>ad valorem</i> .
All kinds	GRENADA.	7½% <i>ad val.</i> (a)
All kinds	VIRGIN ISLANDS.	10% <i>ad valorem</i> .
All kinds	ST. CHRISTOPHER—NEVIS.	11% <i>ad valorem</i> .
All kinds	ANTIGUA.	13½% <i>ad valorem</i> .
All kinds	MONTSERRAT.	13½% <i>ad valorem</i> .
All kinds	DOMINICA.	12½% <i>ad valorem</i> .
All kinds	TRINIDAD AND TOBAGO.	10% <i>ad valorem</i> .
All kinds	BERMUDA.	10% <i>ad valorem</i> .
All kinds	BRITISH HONDURAS.	12½% <i>ad valorem</i> .
All kinds	BRITISH GUIANA.	12½% <i>ad val.</i> (b)
All kinds	GIJUALFAR.	Free.
All kinds	MALTA.	Free.
	CYPRUS.	
Cotton yarns and thread:		
Unbleached, single, Nos. 4 to 14	- - - - -	<i>Per 100 okes</i> 0 11 0
" " " 16 to 24	- - - - -	0 12 9½
" twisted, " 4 to 14	- - - - -	0 15 0
" " " 16 to 32	- - - - -	0 17 4
Bleached, single	- - - - -	0 16 0
" twisted	- - - - -	0 18 4
Twisted, of two or more threads, known as "Tireh"	- - - - -	0 18 6
Dyed—Turkey red	- - - - -	0 18 0
" other colours	- - - - -	0 16 0
Cotton yarns and thread, not otherwise specified	- - - - -	10% <i>ad valorem</i> .
	[An oke = 2·8 lbs.]	

(a) With an additional charge of 10% on the amount of duty leviable at the rate given.
(b) With an additional charge of 5% on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

YARNS AND THREAD:—LINEN, HEMPEN AND JUTE.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LINEN, HEMPEN AND JUTE YARNS AND THREAD.	
BRITISH INDIA.	
All kinds	5 ² / ₁₀ <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5 ¹ / ₁₀ <i>ad valorem</i> .
MAURITIUS.	
All kinds	12 ² / ₁₀ <i>ad valorem</i> .
SEYCHELLES.	
All kinds	12 ¹ / ₂ ² / ₁₀ <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Household threads; sewing threads for manufacturing purposes	Free.
Minor articles for use in the manufacture of fuse within the Commonwealth, viz., jute yarn—provided security be given by the owner that it will be used for that purpose only, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs	Free.
Jute, hemp and flax, single yarns:	
When in balls, cops, or reels weighing not more than 2 lbs.	Free.
" " bundles weighing over 2 lbs.	10 ² / ₁₀ <i>ad valorem</i> .
" " [Supplement No. 14 to the Customs Tariff Guide.]	
Reaper and binder yarn	0 5 0
All other yarns and thread	10 ² / ₁₀ <i>ad valorem</i> .
[Note.—A drawback equal to the amount of duty paid is allowed on textile materials used in the manufacture of wearing apparel and other articles within the Commonwealth, on the exportation of such articles.]	
TERRITORY OF PAPUA.	
All kinds	5 ² / ₁₀ <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
All kinds (including sewing and bookbinders' thread; also crewel, flourishing, embroidery, darning, knitting, and crochet threads of linen)	Free.
FIJI.	
All kinds	12 ¹ / ₂ ² / ₁₀ <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Harvest yarn; also boot and shoe makers' saddlers', bookbinders', and sailmakers' thread:	
Under the British Preferential Tariff	Free.
" General Tariff	3 ² / ₁₀ <i>ad valorem</i> .
All other yarns and thread:	
Under the British Preferential Tariff	12 ² / ₁₀ <i>ad valorem</i> .
" General Tariff	15 ² / ₁₀ <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]YARNS AND THREAD:—LINEN, HEMPEN AND JUTE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LINEN, HEMPEN AND JUTE YARNS AND THREAD.	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	2 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
All kinds:	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem.</i>
If imported into the East of the Volta - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Linen yarn for the manufacture of towels and damask imported by manufacturers for use in their own factories - - - - -	} Free.
Yarns (jute or hemp), plain, dyed or coloured (a) - - - - -	
Jute yarn, on the importer giving security that it is to be used only for the manufacture of fuse - - - - -	
Linen thread:	
Under the British Preferential Tariff - - - - -	17½ % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	22½ % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
NEWFOUNDLAND.	
Hemp yarn - - - - -	Free.
Linen thread - - - - -	25 % <i>ad valorem.</i>
All other yarns and thread - - - - -	35 % <i>ad valorem.</i>

(a) It is laid down under an Appraiser's Bulletin (No. 251 of May 22nd, 1907) that jute or hemp yarn, which is imported free of duty for weaving purposes, should be described on the face of the entry as:—"Jute (or hemp) yarn to be used only for weaving purposes." It is further stated, as regards the distinction between yarn and twine, that yarn is usually a single thread of several natural fibres untwisted, while twine is composed of two or more yarns twisted together.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]YARNS AND THREAD:—LINEN, HEMPEN AND JUTE—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
LINEN, HEMPEN AND JUTE YARNS AND THREAD.		
All kinds	BAHAMAS.	20 % <i>ad valorem.</i>
All kinds	TURK'S AND CAICOS ISLANDS.	10 % <i>ad valorem.</i>
All kinds	JAMAICA.	16 $\frac{2}{3}$ % <i>ad valorem.</i>
All kinds	ST. LUCIA.	15 % <i>ad valorem.</i>
All kinds	ST. VINCENT.	10 % <i>ad val. (a)</i>
All kinds	BARBADOS.	10 % <i>ad valorem.</i>
All kinds	GRENADA.	7 $\frac{1}{2}$ % <i>ad val. (a)</i>
All kinds	VIRGIN ISLANDS.	10 % <i>ad valorem.</i>
All kinds	ST. CHRISTOPHER—NEVIS.	11 % <i>ad valorem.</i>
All kinds	ANTIGUA.	13 $\frac{1}{3}$ % <i>ad valorem.</i>
All kinds	MONTSERRAT.	13 $\frac{1}{3}$ % <i>ad valorem.</i>
All kinds	DOMINICA.	12 $\frac{1}{3}$ % <i>ad valorem.</i>
All kinds	TRINIDAD AND TOBAGO.	10 % <i>ad valorem.</i>
All kinds	BERMUDA.	10 % <i>ad valorem.</i>
All kinds	BRITISH HONDURAS.	12 $\frac{1}{2}$ % <i>ad valorem.</i>
All kinds	BRITISH GUIANA.	12 $\frac{1}{3}$ % <i>ad val. (b)</i>
All kinds	MALTA.	Free.
All kinds	GIBRALTAR.	Free.
All kinds	CYPRUS.	10 % <i>ad valorem.</i>

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

(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

YARNS AND THREAD :—SILK.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SILK YARNS AND THREAD.	
BRITISH INDIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - -	5½ % <i>ad valorem</i> .
MAURITIUS.	
All kinds - - - - -	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Sewing and embroidery silks and twists - - - - -	Free.
Silk yarn (including hosiery yarn) :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5 % <i>ad valorem</i> .
[<i>Note</i> .—A <i>drawback</i> equal to the amount of duty paid is allowed on textile materials used in the manufacture of wearing apparel and other articles within the Commonwealth on the exportation of such articles.]	
TERRITORY OF PAPUA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Sewing silks and threads; also crewel, flourishing, embroidery, darning, knitting, and crochet threads of silk - - - - -	} Free.
Silk twist (shoemakers' and saddlers') - - - - -	
All other yarns - - - - -	20 % <i>ad val.</i> (a)
FJI.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
FAIRLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Boot and shoe makers' thread :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3 % <i>ad valorem</i> .
All other yarns and thread :	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem</i> .
" General Tariff - - - - -	15 % <i>ad valorem</i> .

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]YARNS AND THREAD:—SILK—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SILK YARNS AND THREAD.	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	1 % <i>ad valorem</i> .
If imported into other Protectorate ports - - - - -	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem</i> .
If imported into the East of the Volta - - - - -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Silk in the gum or spun, imported by manufacturers of silk underwear or of woven labels, for use exclusively in the manufacture of such articles in their own factories - - - - -	} Free.
Silk in the gum or spun, coloured or not, when imported by manufacturers of ribbons and shoe laces for use only in the manufacture of such articles in their own factories: - - - - -	
Under the British Preferential Tariff - - - - -	5 % <i>ad valorem</i> .
" General Tariff - - - - -	10 % <i>ad valorem</i> .
[Customs Memo. No. 1591 B, dated 7th June, 1910.]	
Other spun silk, not coloured; and silk in the gum not more advanced than singles; tram or thrown organzine, not coloured: - - - - -	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem</i> .
" General Tariff - - - - -	15 % <i>ad valorem</i> .
Sewing and embroidery silk, silk twist, and silk floss: - - - - -	
Under the British Preferential Tariff - - - - -	17½ % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
NEWFOUNDLAND.	
Silk thread - - - - -	25 % <i>ad valorem</i>
BAHAMAS.	
All kinds - - - - -	20 % <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]YARNS AND THREAD :—SILK—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
SILK YARNS AND THREAD.		
JAMAICA.		£ s. d.
All kinds	- - - - -	16½% <i>ad valorem.</i>
St. Lucia.		
All kinds	- - - - -	15% <i>ad valorem.</i>
St. Vincent.		
All kinds	- - - - -	10% <i>ad val.(a)</i>
BARBADOS.		
All kinds	- - - - -	10% <i>ad valorem.</i>
GRENADA.		
All kinds	- - - - -	7½% <i>ad val.(a)</i>
VIRGIN ISLANDS.		
All kinds	- - - - -	10% <i>ad valorem.</i>
St. Christopher—Nevis.		
All kinds	- - - - -	11% <i>ad valorem.</i>
ANTIGUA.		
All kinds	- - - - -	13½% <i>ad valorem.</i>
MONTserrat.		
All kinds	- - - - -	13½% <i>ad valorem.</i>
DOMINICA.		
All kinds	- - - - -	12½% <i>ad valorem.</i>
TRINIDAD AND TOBAGO.		
All kinds	- - - - -	10% <i>ad valorem.</i>
BERMUDA.		
All kinds	- - - - -	10% <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds	- - - - -	12½% <i>ad valorem.</i>
BRITISH GUIANA.		
All kinds	- - - - -	12½% <i>ad val.(b)</i>
GIBRALTAR.		
All kinds	- - - - -	Free.
MAI TA.		
All kinds	- - - - -	Free.
CYPRUS.		
Silk thread	- - - - - <i>Per oke (2·8 lbs.)</i>	0 3 0
„ yarn	- - - - -	10% <i>ad valorem.</i>

(a) With an additional charge of 10% on the amount of duty leviable at the rate given.
(b) With an additional charge of 5% on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]

YARNS AND THREAD:—WOOLLEN AND WORSTED.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOLLEN AND WORSTED YARNS AND THREAD.	
BRITISH INDIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - -	5½ % <i>ad valorem</i> .
MAURITIUS.	
All kinds - - - - -	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Minor articles for use in the manufacture of cricket balls within the Commonwealth, viz., woollen thread, being 3 single yarns of wool twisted together, provided security be given by the owner that it will be used for that purpose only and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs	Free.
Hosiery yarn :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5 % <i>ad valorem</i> .
All other kinds :	
Under the British Preferential Tariff - - - - -	5 % <i>ad valorem</i> .
" General Tariff - - - - -	10 % <i>ad valorem</i> .
[Note.—A <i>drawback</i> equal to the amount of duty paid is allowed on textile materials used in the manufacture of wearing apparel and other articles within the Commonwealth, on the exportation of such articles.]	
TERRITORY OF PAPUA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Sewing thread; angola mendings not exceeding 45 yards in length -	Free.
All other yarns - - - - -	12½ % <i>ad val.</i> (a)
FIJI.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
All kinds :	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem</i> .
" General Tariff - - - - -	15 % <i>ad valorem</i> .

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]YARNS AND THREAD:—WOOLLEN AND WORSTED—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOLLEN AND WORSTED YARNS AND THREAD.	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	2 % <i>ad valorem.</i>
If imported into other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
All kinds:	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem.</i>
If imported into the East of the Volta - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Woolen or worsted yarns, gennapped, dyed, or finished, imported by manufacturers of bruids, cords, tassels, buttons, and fringes for use in their own factories exclusively - - - - -	} Free.
Yarn spun from the hair of the alpaca; also mohair yarn - - - - -	
Yarns, wholly or partly of wool, worsted, the hair of the goat, or like animal, costing 1s. 2·80d. per pound and over, on the cop, cone, or tube, or in the hank, by manufacturers of woollen goods for use exclusively in their own factories:	
Under the British Preferential Tariff - - - - -	12½ % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>
All other yarns:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
[<i>Note.</i> —A drawback of 99 % (not including special or dumping duty) is allowed on botany yarn (<i>i.e.</i> , yarn made from New South Wales wool), single, numbers 30 and finer, on mule cops, tubes or cones, or in hanks, dry spun on the French or Belgian systems, in white only, not doubled or twisted, when used in the manufacture of socks and stockings and Jersey cloth.]	
NEWFOUNDLAND.	
All kinds - - - - -	20 % <i>ad valorem.</i>

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]YARNS AND THREAD:—WOOLLEN AND WORSTED—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
WOOLLEN AND WORSTED YARNS AND THREAD.		
		£ s. d.
All kinds	BAHAMAS.	20 % <i>ad valorem.</i>
All kinds	TURK'S AND CAIGOS ISLANDS.	10 % <i>ad valorem.</i>
All kinds	JAMAICA.	16 $\frac{2}{3}$ % <i>ad valorem.</i>
All kinds	ST. LUCIA.	15 % <i>ad valorem.</i>
All kinds	ST. VINCENT.	10 % <i>ad val.(a)</i>
All kinds	BARBADOS.	10 % <i>ad valorem.</i>
All kinds	GRENADA.	7 $\frac{1}{2}$ % <i>ad val.(a)</i>
All kinds	VIRGIN ISLANDS.	10 % <i>ad valorem.</i>
All kinds	ST. CHRISTOPHER—NEVIS.	11 % <i>ad valorem.</i>
All kinds	ANTIGUA.	13 $\frac{1}{3}$ % <i>ad valorem.</i>
All kinds	MONTSERRAT.	13 $\frac{1}{3}$ % <i>ad valorem.</i>
All kinds	DOMINICA.	12 $\frac{1}{2}$ % <i>ad valorem.</i>
All kinds	TRINIDAD AND TOBAGO.	10 % <i>ad valorem.</i>
All kinds	BERMUDA.	10 % <i>ad valorem.</i>
All kinds	BRITISH HONDURAS.	12 $\frac{1}{2}$ % <i>ad valorem.</i>
All kinds	BRITISH GUIANA.	12 $\frac{1}{2}$ % <i>ad val.(b)</i>
All kinds	GIBRALTAR.	Free.
All kinds	MALTA.	Free.
All kinds	CYPRUS.	0 0 8
	<i>Per oke (2·8 lbs.)</i>	

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

(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES:—COTTON.
[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COTTON MANUFACTURES.	
BRITISH INDIA.	
Belting for driving machinery - - - - -	Free.
Drapery, millinery, and haberdashery - - - - -	5 % <i>ad valorem</i> .
Piece goods(c), and all other manufactured cotton goods (including cotton wicks) - - - - -	3½ % <i>ad val.</i> (a)
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
Ceylon.	
Grey shirtings, cambries, jaconets, domestics, long cloths, sheetings, and tea cloths - - - - -	4 % (b)
All other cotton manufactures - - - - -	4 % <i>ad valorem</i> .
MAURITIUS.	
Canvas - - - - - Per lb.	1½ cts.
Cotton wadding - - - - - "	2 cts.
All other cotton manufactures - - - - -	12 % <i>ad valorem</i> .
SEYCHELLES.	
Articles of millinery (<i>articles de mode</i>), whether finished or unfinished - - - - -	8 % <i>ad valorem</i> .
All other cotton manufactures - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Hop cloth; filter cloth for mines; also canvas and duck - - - - -	Free.
Fire brigade appliances, viz., woven canvas hose, 2½ inches in diameter and over, plain or rubber-lined under Departmental By-Laws - - - - -	
[It is laid down in a By-Law of December 10th, 1908, that the above specified hose may be admitted free of duty, provided that when required by the Collector security be given that it shall be used only for the purpose of fire-extinction and life-saving.]	
Bookbinders' cloth; hunting; fringes or edgings (not being for attire) - - - - -	
Braid and lace for naval and military uniforms under Departmental By-Laws - - - - -	
[It is provided in a Customs By-Law of December 10th, 1908, that the above-specified articles may be admitted free of duty upon the importers satisfying the Department that they are for naval or military use only, and provided that in the case of lace security be given that it shall be used only for the purpose indicated, and that if required proof of such use be given by the importer to the satisfaction of the Collector within six months after delivery by the Customs, or such further time as the Collector may allow.]	

(a) Cut piece goods must be marked with the words "cut piece," and also with the aggregate length and the number of cut pieces stated on the outer fold of the piece.

(b) For tariff valuations on which duties are levied, see Appendix I., page 659.

(c) An amended Resolution of December 1907 contains a lengthy list of cotton "piece goods," which will be assessed to duty as "piece goods," and not as "apparel" on importation into British India. For definition of "apparel," see p. 495.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES :—COTTON—continued.
[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COTTON MANUFACTURES.	
COMMONWEALTH OF AUSTRALIA—cont.	
Minor articles for the manufacture of articles within the Commonwealth, viz.:	} Free.
For apparel (see under "Apparel").	
„ artificial flowers, viz. :—centres, cotton fringe, cups, petals, and tubing	
„ boots, shoes, and slippers (see under "Boots and Shoes").	
„ carpets, viz. :—bindings	
„ cotton thread, viz. :—reels and bobbins	
„ furniture, viz. :—bindings (except leather), gimps and lace	
„ fuse, viz. :—tapes in the piece for making safety fuse	
„ hats and caps (see under "Hats").	
„ incandescent mantles, viz. :—tubular fabric, in the piece, or cut to size and shape	
„ razor strops, viz. :—cotton hose, under certain prescribed conditions	
„ vehicles (see under "Carriages, &c.")	
„ wigs, viz. :—galloons	
Waddings and cotton wool:	
Under the British Preferential Tariff	
„ General Tariff	20 % <i>ad valorem</i> .
Undertakers' requisites	25 % <i>ad valorem</i> .
Tents, tarpaulins and sails	15 % <i>ad valorem</i> .
Rubbered waterproof cloth (including cloth proofed with gutta-percha, Notice dated 18th May 1909):	
Under the British Preferential Tariff	15 % <i>ad valorem</i> .
„ General Tariff	20 % <i>ad valorem</i> .
Velvets, velveteens, plushes, sealette, and cloths imitating furs, astrachans, ribbons, galloons not being bindings, lace for attire, lace flouncings, millinery and dress nets, embroideries in the piece, Italians (containing wool), tucked cottons, boxed robes when not shaped or sewn (a):	
Under the British Preferential Tariff	10 % <i>ad valorem</i> .
„ General Tariff	15 % <i>ad valorem</i> .
Flags and banners over 1 foot in length	20 % <i>ad valorem</i> .
Surgical bandages, leggings, knee-caps, thigh pieces and wristlets of which rubber forms a part; also elastic stockings:	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
„ General Tariff	25 % <i>ad valorem</i> .
Other surgical apparatus, viz., lint, gauzes, bandages, and ligatures	Free.
Cotton, asbestos, and other packings	20 % <i>ad valorem</i>
Curtains and blinds (not including blinds attached to rollers) curtain clips, bands, loops and holders, and blind tassels and acorns:	
Under the British Preferential Tariff	15 % <i>ad valorem</i> .
„ General Tariff	20 % <i>ad valorem</i> .
Mosquito curtains for hanging on beds:	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
„ General Tariff	25 % <i>ad valorem</i> .

[Supplement No. 8 to the Customs Tariff Guide.]

(a) Boxed robes, not shaped or sewn, is defined as meaning sufficient material, either in one length, or short lengths, but not shaped or sewn in any way, to make one robe, including bodice and skirt. The material must be embroidered, stamped, printed, or designed in such a way as to clearly indicate that it is intended to be made into a single robe. Any portion not so embroidered, &c., is to be stamped according to material. (Customs Tariff Guide.)

(b) When material is defined by selvedge or by pattern for cutting up into separate articles it is not to be considered piece goods, but as dutiable under the heading applying to the article into which it is designed to be made. Tasselled, whipped (with or without loops) or taped curtain material when not defined for cutting up, is to be considered piece goods.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOVEN MANUFACTURES :—COTTON—*continued*.

[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COTTON MANUFACTURES.	
COMMONWEALTH OF AUSTRALIA—<i>cont.</i>	
Cosies or cushions, in part or wholly made up; articles as under and the like, not being piece goods (b), viz.:—articles of furnishing drapery and napery, including quilts, table covers, doyleys, tray cloths, sheets, pillow cases, and covers, bolster cases, counterpanes, bed spreads, table mats, splashes, tablecloths, runners, mantle borders, toilet sets, saddlebag in the piece or otherwise, bags for linen, brush and comb bags, nightdress cases, antimacassars, and handkerchief sachets :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
General Tariff - - - - -	25 % <i>ad valorem</i> .
Piece goods (a) suitable for human apparel or to be worn in connection with the human body, having on one or both sides a teased, treated, combed, fluffed, or raised nap or surface in imitation of or resembling flannel in feel or appearance :	
Under the British Preferential Tariff - - - - -	Free.
General Tariff - - - - -	5 % <i>ad valorem</i> .
Fringes and braids not elsewhere included, piping, gimp, tinsel cloth, tinsel belting and thread	} Free.
Trimmings and ornaments, not elsewhere included, for bonnets, hats, shoes and other attire, including badges not elsewhere included; crowns and bandeaux for hats, frillings, ruffings, pleatings and ruchings :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
General Tariff - - - - -	25 % <i>ad valorem</i> .
All other piece goods (a) not elsewhere included; oil baize, leather cloth, dungaree, denims; moleskins and corduroys :	
Under the British Preferential Tariff - - - - -	Free.
General Tariff - - - - -	5 % <i>ad valorem</i> .
Blouse lengths, bearing embroidered design :	
Under the British Preferential Tariff - - - - -	35 % <i>ad valorem</i> .
General Tariff - - - - -	40 % <i>ad valorem</i> .
[Supplements Nos. 1 and 15 to the Customs Tariff Guide.]	
Articles of cotton for apparel and attire cut into shape therefor :	
Under the British Preferential Tariff - - - - -	35 % <i>ad valorem</i> .
General Tariff - - - - -	40 % <i>ad valorem</i> .
Artificial plants, flowers, fruits, leaves and also all other articles (other than for apparel and attire) partly or wholly made up from textiles, felts, or feathers, including materials cut into shape therefor :	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
General Tariff - - - - -	30 % <i>ad valorem</i> .
[<i>Note</i> .—A drawback equal to the amount of duty paid is allowed on textile materials used in the manufacture of wearing apparel and other articles within the Commonwealth, on the exportation of such manufactured articles.]	
TERRITORY OF PAPUA:	
Canvas for sails; also sails and tents - - - - -	Free.
All other cotton tissues - - - - -	10 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Calico, white and grey, also cotton sheetings in the piece - - - - -	} Free.
Corduroy, moleskin, and plain beaver skin, in the piece - - - - -	
Coloured cotton shirtings and flannelette shirtings - - - - -	
Bunting, in the piece; tapes; sail-cloth, canvas, and unbleached double-warped duck, in the piece; blind webbing and tape; water-proof material, in the piece, having within or upon it a coating of rubber; also canvas aprons and elevators for reapers and binders - - - - -	

(a) See note (b), p. 15.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOVEN MANUFACTURES:—COTTON—*continued.*

[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COTTON MANUFACTURES.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
Nets or muslins spotted or figured, if not open-worked (piece goods) (Minister's Order No. 888, dated 5th October 1908)	Free.
Bookbinders' cloth and webbing	
Bootmakers' linings, canvas, plain or coloured bag or portmanteau linings of such materials, qualities, and patterns as may be approved by the Minister	
Hatmakers' materials—viz., galloons, calicoes, linings, and tassels	
Minor articles required in the making up of apparel, boots and shoes, hats and caps, saddlery, and umbrellas, parasols and sunshades enumerated in any Order of the Minister of Customs and published in the Gazette	Free.
[For list of such "minor articles" see under the several headings above enumerated in the body of this Return].	
Staymakers' binding, jean, ticks, lasting, sateen and cotell	Free.
Tailors' trimmings—viz., plain or coloured imitation haircloth; canvas; buckram; bindings and braids (including Russia braids—Minister's Order No. 874, dated 14th April 1908); silerias; drab, slate, and brown jeans; pocketings; Verona and Italian cloth of cotton; also such other linings as may be approved by the Minister of Customs	
Umbrella-makers' materials—viz., alpaca cloth with border, zanella cloth with border, also all other piece goods on such conditions as the Minister of Customs may approve	Free.
Upholsterers' webbing, imitation hair seating, chair canvas, and gimp-Dental napkins, unhemmed, for absorbing saliva (Minister's Order No. 858, dated 19th December 1907)	
Tubular woven cotton cloth in the piece for meat wraps; butter and cheese cloth; also cheese bandages or caps:	Free.
If the produce of some part of the British Dominions	
Otherwise	20% <i>ad val.</i> (b)
Imitation silks, composed of any material	30% <i>ad val.</i> (b)
Union piece goods the invoice value of which does not exceed 6d. per yard, when cut up and made into shirts or pyjamas, under regulations prescribed by the Minister of Customs (a)	Free.
Piece goods, to include turkey twills, dress prints (hard-spun and plain-woven), where the invoice value does not exceed 4d. per yard	
Piece goods, viz., tapestry, cretonnes, chintz, art crêpe, and serges; velveteens, velvets, and plushes of all kinds; damasks, moquette, sateens; linonettes; crêpons; crimps; zephyrs; giughams; turkey twills; prints; printed cottons; piqués; vestings; quiltings and marcellas; muslins of all kinds; nets; window nets; hollandas; curtains and blinds; diapers; ticks, including coloured Belgian; also towollings	Free.
Unions of cotton and linen in the piece (including cotton piece goods mixed with jute or ramie—Minister's Order No. 870, dated 10th March 1908)	
All other piece goods	Free.

(a) Whenever any question arises as to the application of the exemption in favour of cotton flannelette, or union shirtings, in case of fabrics alleged to be such shirtings, the Commissioner of Customs has power to decide such dispute; and in case of doubt on his part he may require the fabric in question to be cut up for shirt-making, under such conditions as he is empowered to prescribe.

(b) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOVEN MANUFACTURES :—COTTON—*continued.*

[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COTTON MANUFACTURES.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
Curtains, in pairs, or tucked, frilled, or taped (Minister's Order No. 858, dated 19th December 1907):	
If the produce of some part of the British Dominions - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
[<i>Note.</i> —It is provided in Governor's Order No. 184 of 18th February 1908, that in the case of cotton, linen, and union piece goods imported into New Zealand, having thereon patterns, woven devices, or other signs, which indicate that they are to be cut up into separate articles, or to be manufactured into separate articles, such piece goods shall be classed as "drapery."]]	
Tarpaulins, tents, sails, rick and waggon covers:	
If the produce of some part of the British Dominions - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
Flags and rugs - - - - -	20 % <i>ad val.</i> (a)
Ribbons; crape; lace; laces (to include all-over dress laces—Minister's Order No. 917, dated 29th November 1909) - - - - -	20 % <i>ad val.</i> (a)
All other drapery and haberdashery - - - - -	20 % <i>ad val.</i> (a)
[<i>Note.</i> —"Drapery" is to include all nets (except plain nets) embroidered calicoes, muslins, and other piece goods which have been spotted or figured by a second operation, other than by printing, after the first process of weaving, and all unenumerated kinds of embroidery (Minister's Order No. 917, dated 29th November 1909).]	
Boxed robes, cut into shape but not sewn - - - - -	30 % <i>ad val.</i> (a)
Boxed robes, partly made up by sewing (Minister's Order No. 852, dated 14th October 1907) - - - - -	25 % <i>ad val.</i> (a)
Millinery, including artificial flowers, leaves, and sprays; also artificial strawberry leaves used in making confectionery (Minister's Order No. 852, dated 14th October 1907), and artificial flower ornaments for cakes, &c. (Minister's Order No. 888, dated 5th October 1908) - - - - -	25 % <i>ad val.</i> (a)
Antiseptic dressings, gauzes, lint, and bandages; also candle wick - - - - -	Free.
Belting for machinery; camera focussing cloths and camera covers:	
If the produce of some part of the British Dominions - - -	Free.
Otherwise - - - - -	10 % <i>ad val.</i> (a)
Lamp wick:	
If the produce of some part of the British Dominions - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
Bordering cotton, woven in the piece, and then cut into strips 4 inches wide (Minister's Order No. 902, dated 6th April 1909) - - - - -	20 % <i>ad val.</i> (a)
Shawls (Minister's Order No. 874, dated 14th April 1908) - - - - -	25 % <i>ad val.</i> (a)
Handkerchiefs (Minister's Order No. 852, dated 14th October 1907) and all articles not elsewhere specified, made of piece goods (including articles made of any combination of piece goods) wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up - - - - -	20 % <i>ad val.</i> (a)
[<i>Note.</i> —A duty of 10 % <i>ad valorem</i> is leviable on cotton piece goods (except calico) and piece goods of mixed cotton and linen imported into the Cook and other Islands (as defined by the "Cook and other Islands Government Act of 1901") whether imported from the Dominion of New Zealand or elsewhere.	
FIGI.	
Lint for surgical purposes; also tapes for cigar boxes - - - - -	Free.
All other cotton manufactures - - - - -	12½ % <i>ad valorem.</i>

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOVEN MANUFACTURES :—COTTON—*continued.*

[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COTTON MANUFACTURES.	
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Candle wick; also church decorations and vestments	Free.
[It is stated in a Customs Notice, dated July 26th, 1906, that "candle wick" is to include plaited candle wick.]	
Ambulance materials (imported by recognised associations, corps, or hospitals established for instruction or drill in first aid to the wounded); also bookbinders' cloth, tape, and webbing; battery cloth, gauze, matting, sieving, and screening for use in connection with machinery and apparatus, including brattice cloth; belting for driving machinery; also conveying and fire hose:	
Under the British Preferential Tariff	Free.
" General Tariff	3 % <i>ad valorem.</i>
Loin cloths invoiced as Pondo sheets:	
Under the British Preferential Tariff	22 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
(Cape Customs Notice No. 109, dated 11th March 1909.)	
Small cotton blankets, described as "cotton scarves," and said to be used as "loin cloths":	
Under the British Preferential Tariff	22 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
(Cape Customs Notice No. 139, dated 7th April 1910.)	
Blankets, rugs, and sheets, commonly used as blankets or rugs, and cotton quilts, singly, in pairs, or in the piece:	
Under the British Preferential Tariff	22 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
[It is stated in a Cape Customs Notice No. 6, dated 13th September 1906, that "blankets and quilts" include cotton quilts such as honey-comb, marcella, and also padded, wadded, and eider-down quilts.]	
Tape (advertising), printed on, for securing parcels:	
Under the British Preferential Tariff	Same as under the General Tariff, with a rebate of 3 % <i>ad valorem.</i> 25 % <i>ad val.</i> or 2d. per lb., whichever rate returns the higher duty.
" General Tariff	
(Cape Customs Notice No. 67, dated 1st February 1908.)	
Cotton bedspreads:	
Under the British Preferential Tariff	12 % <i>ad valorem.</i>
" General Tariff	15 % <i>ad valorem.</i>
(Cape Customs Notice No. 109, dated 11th March 1909.)	
All other cotton manufactures:	
Under the British Preferential Tariff	12 % <i>ad valorem.</i>
" General Tariff	15 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Bands and belting for driving machinery	Free
Flags imported by Consular Officers for the exclusive use of the Consulates	
All other cotton manufactures	10 % <i>ad valorem.</i>

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOVEN MANUFACTURES:—COTTON—*continued.*

[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COTTON MANUFACTURES.	
BRITISH EAST AFRICA PROTECTORATE.	
Bands and belting for driving machinery - - - - -	Free.
Flags imported by Consular Officers for the exclusive use of the Consulates - - - - -	} Free.
All other cotton manufactures - - - - -	
SOMALILAND PROTECTORATE.	
If imported into Zeyla:	
Grey shirtings, European white longcloth and drill, Turkey-red cloth and miscellaneous piece goods (including dyed goods) - - - - -	} 2 % <i>ad valorem</i> .
All other cotton manufactures - - - - -	
If imported into other Protectorate ports:	
All kinds - - - - -	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
<p><i>Note.</i>—No folded woven goods (except handkerchiefs, selicia and cotton drills) may be imported into the Colony or Protectorates, unless in folds of not less than 36 inches in length. Each piece must be marked with the number of yards and inches (if any) contained therein, and such mark shall be stamped upon the fabric of each piece, and also stamped or placed in a conspicuous place on a ticket, or on the importers' label or wrapper (if any).</p> <p>It is also provided in the Southern Nigeria "Folded Woven Goods (Amendment) Ordinance, No. 12 of 1909," that all pieces of handkerchief cloth for which exemption is claimed shall have:—</p> <p>(1) A dividing mark between each handkerchief in the length of the piece and shall be folded in the first instance at this division;</p> <p>(2) such pieces shall not have the folds stitched together at the selvedge; and</p> <p>(3) to the face of the piece as finally folded there shall be attached a ticket showing in plain figures the length and breadth of each handkerchief and the number of handkerchiefs in the piece.</p>	
GOLD COAST.	
Imported into the West of the Volta:	
Sails imported with vessels as part of their fittings, and camp equipment imported by civil and military officers for their personal use in the Colony and Protected Territories - - - - -	} Free.
All other cotton manufactures - - - - -	
If imported into the East of the Volta:	
Canvas and tarpaulins; also embroidery - - - - -	Free.
All other cotton manufactures - - - - -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
Mosquito netting and mosquito-proof gauze - - - - -	Free.
All other cotton manufactures - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Blanketing and lapping, when imported by cotton manufacturers, calico printers and wall paper manufacturers for use in their own factories exclusively - - - - -	} Free.
Cloth such as is used for covering the outside of books, when imported by bookbinders for use exclusively in binding books under Departmental regulations - - - - -	

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]WOVEN MANUFACTURES:—COTTON—*continued*.

[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COTTON MANUFACTURES.	
DOMINION OF CANADA— <i>cont.</i>	
[It is stated in Appraisers' Bulletin, No. 327, dated 19th August 1909, that bookbinders' cloth admitted under this item is required to be used exclusively in binding <i>books</i> . Cloth used in binding the back of writing tablets and pads, and cloth for binding movable pocket-book covers and such like, is not admitted under this item.]	
Hatters' materials: plush, bands (not cords), bindings and sweats, tips and sides, cut to shape when imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories	} Free.
Fillets of cotton and rubber (not exceeding seven inches wide) when imported by and for the use of manufacturers of card clothing in their own factories	
Seamless cotton duck, in circular form, of a class or kind not made in Canada, for use in the manufacture of hose pipe	
Stockinettes for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes for use in the manufacture of such articles in their own factories exclusively:	
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - -	10 % <i>ad valorem</i> .
Coated or sized cloth when imported by manufacturers for use only in their own factories in manufacturing sensitised blue or black print cloth:	15 % <i>ad valorem</i> .
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem</i> .
" General Tariff - - - - -	15 % <i>ad valorem</i> .
(Customs Memo. No. 1558n, dated 1st November 1909.)	
Cotton waste, machined, garnetted, or prepared for use:	
Under the British Preferential Tariff - - - - -	7½ % <i>ad valorem</i> .
" General Tariff - - - - -	12½ % <i>ad valorem</i> .
Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, &c., prepared for use as surgical dressings, plain or medicated; also surgical trusses, pessaries, and suspensory bandages of all kinds:	
Under the British Preferential Tariff - - - - -	12½ % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	17½ % <i>ad valorem</i> .
" General Tariff - - - - -	20 % <i>ad valorem</i> .
[Surgical bandages or dressings in the form of fabric, <i>except "gauzes,"</i> are not entitled to entry as antiseptic surgical dressing—Appraisers' Bulletin, No. 350, dated 12th October 1909.]	
Duck, white or gray, weighing over 8 ozs., per sq. yd.:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" General Tariff - - - - -	20 % <i>ad valorem</i> .
White cotton bobbinet, plain, in the web:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	22½ % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
Cotton fabrics, grey, unbleached:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
Cotton fabrics, white, bleached, and towelling, coloured or not:	
Under the British Preferential Tariff - - - - -	17½ % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES:—COTTON—*continued.*

[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COTTON MANUFACTURES.	
DOMINION OF CANADA— <i>cont.</i>	
Other cotton fabrics, printed, dyed, or coloured:	
Under the British Preferential Tariff	25% <i>ad valorem.</i>
" General Tariff	32½% <i>ad valorem.</i>
Velvets, velveteens, and plush fabrics:	
Under the British Preferential Tariff	17½% <i>ad valorem.</i>
" Intermediate Tariff	27½% <i>ad valorem.</i>
" General Tariff	30% <i>ad valorem.</i>
Church vestments:	
Under the British Preferential Tariff	12½% <i>ad valorem.</i>
" Intermediate Tariff	17½% <i>ad valorem.</i>
" General Tariff	20% <i>ad valorem.</i>
[It is stated in Appraisers' Bulletin, No. 327, dated 19th August 1909, that this item is held not to include garments worn by worshippers, but to include mortar-board caps, surplices, and cassocks for use of choirs.]	
Diaper, doylies, tray cloths, sheets, pillow cases, quilts, counterpanes, towels; uncoloured damask, including uncoloured table cloths and napkins:	
Under the British Preferential Tariff	20% <i>ad valorem.</i>
" General Tariff	30% <i>ad valorem.</i>
Boot, shoe, shirt, and stay laces:	
Under the British Preferential Tariff	20% <i>ad valorem.</i>
" Intermediate Tariff	27½% <i>ad valorem.</i>
" General Tariff	30% <i>ad valorem.</i>
Braces or suspenders and finished parts thereof:	
Under the British Preferential Tariff	22½% <i>ad valorem.</i>
" Intermediate Tariff	30% <i>ad valorem.</i>
" General Tariff	35% <i>ad valorem.</i>
Sails for boats and ships:	
Under the British Preferential Tariff	15% <i>ad valorem.</i>
" General Tariff	25% <i>ad valorem.</i>
Elastic webbing for use only in the manufacture of artificial limbs, when imported by manufacturers of such articles (Customs Memorandum, No. 1491B, dated 11th Aug. 1908)	} Free.
Webbing, elastic, over 1 in. wide, and non-elastic webbing when imported by manufacturers of suspenders for use in their own factories:	
Under the British Preferential Tariff	12½% <i>ad valorem.</i>
" General Tariff	20% <i>ad valorem.</i>
Webbing, non-elastic, for hose supporters:	
In grey fabric:	
Under the British Preferential Tariff	15% <i>ad valorem.</i>
" General Tariff	25% <i>ad valorem.</i>
In white fabric:	
Under the British Preferential Tariff	17½% <i>ad valorem.</i>
" General Tariff	25% <i>ad valorem.</i>
In coloured fabric:	
Under the British Preferential Tariff	25% <i>ad valorem.</i>
" General Tariff	32½% <i>ad valorem.</i>
[Appraisers' Bulletin No. 251, dated 22nd May 1907.]	
White and cream-coloured lace and embroideries:	
Under the British Preferential Tariff	12½% <i>ad valorem.</i>
" Intermediate Tariff	17½% <i>ad valorem.</i>
" General Tariff	20% <i>ad valorem.</i>

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOVEN MANUFACTURES :—COTTON—*continued.*

[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COTTON MANUFACTURES.	
DOMINION OF CANADA— <i>cont.</i>	
Jeans, sateens, and coutils when imported by manufacturers of corsets and dress stays for use exclusively in the manufacture of such articles in their own factories:	
Under the British Preferential Tariff - - - - -	12½% <i>ad valorem.</i>
" General Tariff - - - - -	20% <i>ad valorem.</i>
Artificial fruits, grains, leaves, and flowers suitable for ornamenting hats:	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	} 27½% <i>ad val.</i>
" General Tariff - - - - -	
Embroideries not otherwise provided for; lace not otherwise provided for; collars or collarettes in lace and all manufactures of lace; and nettings of cotton not otherwise provided for:	
Under the British Preferential Tariff - - - - -	25% <i>ad valorem.</i>
" Special Tariff of the Franco-Canadian Treaty - - - - -	27½% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	32½% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
Braids and fringes, not otherwise provided for; cords; elastic, round or flat, and garter elastic; tassels; handkerchiefs of all kinds; nets, shams and curtains when made up, trimmed or untrimmed; corsets of all kinds; and cotton clothing not otherwise provided for:	
Under the British Preferential Tariff - - - - -	25% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	32½% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
Oiled cloth and tape or other textile, india rubbered, floaked or coated:	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
" General Tariff - - - - -	30% <i>ad valorem.</i>
Lamp wicks:	
Under the British Preferential Tariff - - - - -	17½% <i>ad valorem.</i>
" General Tariff - - - - -	25% <i>ad valorem.</i>
Belting:	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
" General Tariff - - - - -	27½% <i>ad valorem.</i>
Window shade cloth, in the piece; window shades cut to size or hemmed or mounted on rollers, also cotton hose lined with rubber:	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
Ribbons of all kinds:	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
" Special Tariff of the Franco-Canadian Treaty - - - - -	25% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	32½% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
All other cotton manufactures:	
Under the British Preferential Tariff - - - - -	25% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
[Note.—A drawback (not including special or dumping duty) is allowed on the under-mentioned articles, viz.:	
Of 65% on embroidered or embossed chiffon, casket gimps, and fringes when used in the manufacture of burial caskets and burial robes;	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOVEN MANUFACTURES :--COTTON--*continued.*

[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COTTON MANUFACTURES.	
DOMINION OF CANADA--<i>cont.</i>	
Drawbacks-- <i>cont.</i>	
Of 99 % on hat and cap linings used in the manufacture of hats and caps; and	
Of 50 % on cloths, 50 ins. or over in width, and weighing not more than 7 ozs. per sq. yd., not rubbered or made water-proof, when used in the manufacture of mackintosh clothing.]	
NEWFOUNDLAND.	
Belting for machinery (including lacings or fasteners); canvas for fishing nets; also bookbinders' cloth when imported by bookbinders for use in their trade and not for sale	10 % <i>ad val.</i>
Laces (boot, shoe, or stay); also webbing	25 % <i>ad valorem.</i>
Gauze, prepared for use for surgical dressings; also carriage trimmings, viz., tufts and lace	30 % <i>ad val.</i>
Ticking for covering mattresses	30 % <i>ad valorem.</i>
Canvas, cotton, known as sail and tarpaulin canvas, of the weight of 6 oz. cotton duck and upwards, not including cotton drill when under the weight of 6 oz. cotton duck	35 % <i>ad val.</i>
Shawls; quilts, counterpanes, and other bed covers; cretonnes; art muslins; sheets and sheeting, towels and towelling, and all similar articles of pure cotton, or of cotton and linen mixed; also lamp wicks	35 % <i>ad val.</i>
Fabrics, re-imported after being dyed, cleaned, altered or made up abroad	35 % <i>ad val.</i>
Sails; awnings; tarpaulins; tents (other than those imported by and belonging to tourists, which are duty-free); window shades in the piece, or cut and hemmed, or mounted on rollers; also hose, lined with gutta-percha or india-rubber	40 % <i>ad val.</i>
Handkerchiefs; bands, friezes, cords, and garters; curtains, and all other lace goods and embroideries	40 % <i>ad val.</i>
All other cotton manufactures	35 % <i>ad valorem.</i>
[A drawback is allowed upon unbleached calico, to be used in the manufacture of oiled clothes in the Colony by manufacturers thereof, equal to <i>one-half</i> of the duty paid, under rules and regulations laid down by the Governor-in-Council.]	
BAHAMAS.	
Cotton duck for making sails	10 % <i>ad valorem.</i>
All other cotton manufactures	20 % <i>ad valorem.</i>
TRINIDAD AND TOBAGO ISLANDS.	
All kinds	10 % <i>ad valorem.</i>
JAMAICA.	
All kinds	16 $\frac{2}{3}$ % <i>ad valorem.</i>
ST. LUCIA.	
Belting for machinery, of canvas	Free.
All other cotton manufactures	15 % <i>ad valorem.</i>
ST. VINCENT.	
Sailcloth	Free.
All other cotton manufactures	10 % <i>ad val. (a)</i>
BARBADOS.	
Belting for machinery	Free.
All other cotton manufactures	10 % <i>ad valorem.</i>
GRENADA.	
All kinds	7 $\frac{1}{2}$ % <i>ad val. (d)</i>

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

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES :—COTTON—continued.
 [See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COTTON MANUFACTURES.	
VIRGIN ISLANDS	
Canvas for use on boats and ships, and belting for machinery, of canvas	Free.
All other cotton manufactures	10 % <i>ad valorem</i> .
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % <i>ad valorem</i> .
ANTIGUA.	
All kinds	13 $\frac{1}{3}$ % <i>ad valorem</i> .
MONTSERRAT.	
All kinds	13 $\frac{1}{3}$ % <i>ad valorem</i> .
DOMINICA.	
Belting for machinery, of canvas	Free.
All other cotton manufactures	12 $\frac{1}{2}$ % <i>ad valorem</i> .
TRINIDAD AND TOBAGO.	
Piece goods, viz.:	
Cottons, white shirtings, Oxford shirtings or Harvards, grey domestic, grey drill and prints:	
Not exceeding in cost 3d. per yard	5 % <i>ad valorem</i> .
Exceeding in cost 3d. per yard	10 % <i>ad valorem</i> .
All other cotton manufactures	10 % <i>ad valorem</i> .
BERMUDA.	
All kinds	10 % <i>ad valorem</i> .
BRITISH HONDURAS.	
Belting for machinery	Free.
All other cotton manufactures	12 $\frac{1}{2}$ % <i>ad valorem</i> .
BRITISH GUIANA.	
Hose for fire engines, also belting for machinery	Free.
All other cotton manufactures	12 $\frac{1}{2}$ % <i>ad val.</i> (b)
[A <i>drawback</i> equal to the amount of the duty is allowed on the exportation of clothing made from duty-paid imported materials.]	
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Cotton piece goods:	
Grey or unbleached (Kassarsiz), cotton sheetings, linings, drills, T-cloths, domestics, known as American bezi, dimi-bezi, Teharshaliq and Asdarliq	} 0 13 1 $\frac{1}{2}$
White or bleached (Kassarli), cotton sheetings, drills, T-cloths, domestics, known as American bezi, Teharshaliq, dimi	} 0 16 10 $\frac{2}{3}$
Shirtings and Madapolams, completely dressed and finished with stiffening material	} 0 14 9 $\frac{1}{3}$
Shirtings and Madapolams, not dressed or finished with stiffening material, or but partly dressed	} 1 1 0
Muslins known as Kaba Tulbent, Tanjib, and Tenzif	1 6 8
Cotton lamp wick	0 17 0
Haberdashery and millinery	10 % <i>ad valorem</i> .
All other cotton manufactures	10 % <i>ad valorem</i> .
[An oke = 2.8 lbs.]	

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

(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE.

[See also under Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LINEN, HEMPEN, AND JUTE MANUFACTURES.	
BRITISH INDIA.	
All kinds - - - - -	5 % <i>ad val.</i> (a)
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
Gunny cloth; filter bagging and cloth for filters - - - - -	Free.
All other manufactures of linen, hemp or jute - - - - -	5½ % <i>ad valorem.</i>
MAURITIUS.	
Canvas - - - - - Per lb.	Rs. cts. 0 1½
Hessian cloth - - - - - Per 100 yards	0 72
All other manufactures of linen, hemp or jute - - - - -	12 % <i>ad valorem.</i>
SEYCHELLES.	
Articles made use of by milliners and modistes for purposes of ornamentation - - - - -	8 % <i>ad valorem.</i>
All other manufactures of linen, hemp, or jute - - - - -	12½ % <i>ad valorem.</i>
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Braid and lace for naval and military uniforms under Departmental By-laws - - - - -	} Free.
[It is provided in a Custom's By-law of 10th December 1908, that the above specified articles may be imported free of duty upon the importers satisfying the Department that they are for naval or military use only, and provided that in the case of lace for naval and military uniforms security be given that it shall be used only for the purpose indicated, and that if required proof of such use be given by the importer to the satisfaction of the Collector within six months after delivery by the Customs, or such further time as the Collector may allow.]	
Fire brigade appliances, viz.: Woven canvas hose, 2½ inches in diameter and over, plain or rubber-lined, under Departmental By-laws - - - - -	} Free.
[It is laid down in a By-law of 10th December 1908 that the above specified "canvas" may be admitted free of duty provided that when required by the Collector security be given that it shall be used only for the purpose of fire extinction and life saving.]	
Canvas and duck; hop cloth; filter cloth for mines; hessians and brattice cloth; bookbinders' cloth; fringes or edgings (not being for attire), also saddlers' and upholsterers' webs - - - - -	} Free.
Other fringes and braids, piping and gimp - - - - -	
Jute piece goods - - - - -	} 25 % <i>ad valorem.</i>
Undertakers' requisites - - - - -	
Tents, tarpaulins and sails - - - - -	15 % <i>ad valorem.</i>
Canvas belting, being belting of plain canvas not mixed with any other substance:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
[Supplement No. 14 to the Customs Tariff Guide.]	

(a) Cut piece goods must be marked with the words "cut piece," and also with the aggregate length and the number of cut pieces on the outer fold of the piece.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*continued*.
[See also under Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LINEN, HEMPEN, AND JUTE MANUFACTURES.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Canvas mail bags (Supplement No. 6 to the Customs Tariff Guide) -	15 % <i>ad valorem</i> .
Flags and banners over 1 ft. in length -	20 % <i>ad valorem</i> .
Lap dusters:	
Under the British Preferential Tariff -	10 % <i>ad valorem</i> .
" General Tariff -	15 % <i>ad valorem</i> .
Rubbered waterproof cloth (including cloth proofed with gutta-percha —Notice dated 18th May 1909):	
Under the British Preferential Tariff -	15 % <i>ad valorem</i> .
" General Tariff -	20 % <i>ad valorem</i> .
Lace for attire lace, flouncings, embroideries in the piece, tucked linens, boxed robes, when not shaped or sewn:	
Under the British Preferential Tariff -	16 % <i>ad valorem</i> .
" General Tariff -	15 % <i>ad valorem</i> .
Other trimmings and ornaments not elsewhere included for bonnets, hats, shoes, and other attire:	
Under the British Preferential Tariff -	15 % <i>ad valorem</i> .
" General Tariff -	25 % <i>ad valorem</i> .
Curtains and blinds (not including blinds attached to rollers); curtain slips, bands, loops and holders, and blind tassels and acorns:	
Under the British Preferential Tariff -	15 % <i>ad valorem</i> .
" General Tariff -	20 % <i>ad valorem</i> .
Cosies and cushions in part or wholly made up; articles as under and the like, not being piece goods (a), viz., articles of furnishing drapery and napery, including quilts, table covers, doilies, tray- cloths, sheets, pillow cases and covers, holster cases, counterpanes, bedspreads, table mats, splashes, table-cloths, runners, mantle borders, toilet sets, saddlebag in the piece or otherwise, bags for linen, brush and comb bags, nightdress cases, antimacassars, and handkerchief sachets:	
Under the British Preferential Tariff -	20 % <i>ad valorem</i> .
" General Tariff -	25 % <i>ad valorem</i> .
All piece goods (a) not elsewhere included:	
Under the British Preferential Tariff -	Free.
" General Tariff -	5 % <i>ad valorem</i> .
Articles of linen, &c., for apparel and attire cut into shape therefor:	
Under the British Preferential Tariff -	35 % <i>ad valorem</i> .
" General Tariff -	40 % <i>ad valorem</i> .
All other articles (other than for apparel and attire) partly or wholly made up from textiles, including materials cut into shape therefor:	
Under the British Preferential Tariff -	25 % <i>ad valorem</i> .
" General Tariff -	30 % <i>ad valorem</i> .
[<i>Note</i> .—A drawback equal to the amount of duty paid is allowed on the undermentioned articles used in the man- ufacture of articles within the Commonwealth, on the exportation of such manufactured articles: Holland used in the manufacture of blinds. Textile materials used in the manufacture of wearing apparel and other articles.]	

(a) See note (b), p. 15.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*continued.*
[See also under Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LINEN, HEMPEN, AND JUTE MANUFACTURES.	
TERRITORY OF PAPUA.	
Canvas for sails; sails and tents	Free.
All other manufactures of linen, hemp or jute	10% <i>ad valorem.</i>
DOMINION OF NEW ZEALAND.	
Sail-cloth, canvas and unbleached double-warped duck, in the piece; also tapes	Free.
Forfar, dowlas, and flax sheeting when cut up under supervision, in sizes not exceeding 47 in. by 36 in., for making flour bags, and not exceeding 54 in. for lining wool mats	
Canvas aprons and elevators for reapers and binders; also waterproof material in the piece having within, or upon it, a coating of india-rubber	
Brattice cloth, made of jute or hessian	
Bagging of jute or hessian	20% <i>ad val.</i> (a) 30% <i>ad val.</i> (a)
All other bagging: If the produce of some part of the British Dominions	
Otherwise	Free.
Hessians, plain or striped, and scrim	
Matmakers' linings; also bootmakers' linings, canvas, plain or coloured, bag and portmanteau linings of such materials, qualities, and patterns as may be approved by the Minister of Customs	
Tailors' trimmings, viz., canvas, buckram, filesius, pocketings, bindings, and braids, including Russian braids (Minister's Order No. 874, dated 14th April 1908), slate, black, and brown-dyed unions and linens; chair canvas; also bookbinders' and upholsterers' webbing—Circular linen webbing for making halters, lunging-reins, &c. (Minister's Order No. 910, dated 9th July 1909)	
Belting for machinery; material for filter cloth for gold saving purposes; also camera focussing cloths and camera covers: If the produce of some part of the British Dominions	
Otherwise	
Canvas hose, armoured or otherwise: If the produce of some part of the British Dominions	
Otherwise	
Lace and laces to include all over-dress laces (Minister's Order No. 917, dated 29th November 1909)	
Rugs and all other drapery and haberdashery ["Drapery" is to include all nets (except plain nets), embroidered calicoes, muslins, and other piece goods which have been spotted or figured by a second operation, other than by printing, after the first process of weaving, and all unenumerated kinds of embroidery (Minister's Order No. 917, dated 29th November 1909).]	
Tarpaulins, tents, sails, rick and waggon covers: If the produce of some part of the British Dominions	20% <i>ad val.</i> (a) 30% <i>ad val.</i> (a)
Otherwise	Free.
Union piece goods, the invoice value of which does not exceed 6d. per yard when cut up and made into shirts or pyjamas under conditions and regulations prescribed by the Minister of Customs (b)	
Unions of cotton and linen in the piece (including linen piece goods mixed with jute or ramie (Minister's Order No. 870, dated 10th March 1908))	Free.

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

(b) See note (a), page 17.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—continued.
 [See also under Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LINEN, HEMPEN, AND JUTE MANUFACTURES.	
DOMINION OF NEW ZEALAND—cont.	
All other piece goods - - - - -	Free.
<p>[Note.—It is provided in Governor's Order No. 184 of 18th February 1908 that in the case of cotton, linen, and union piece goods imported into New Zealand having thereon patterns, woven devices, or other signs which indicate that they are to be cut up into separate articles, or to be manufactured into separate articles, such piece goods shall be classed as "drapery" and subject to a duty of 20% <i>ad valorem</i> (a).]</p>	
Handkerchiefs (Minister's Order No. 852, dated 14th October 1907) and all articles not elsewhere specified, made of piece goods (including articles made of any combination of piece goods) wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up - - - - -	} 20% <i>ad val.</i> (a)
<p>[Note.—A duty of 10% <i>ad valorem</i> is leviable on linen piece goods and piece goods of mixed cotton and linen imported into the Cook and other Islands (as defined by the "Cook and other Islands Government Act of 1901") whether imported from the Dominion of New Zealand or elsewhere.</p>	
FIJI.	
Lint for surgical purposes - - - - -	Free.
All other manufactures of linen, hemp or jute - - - - -	12½% <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Bagging and sacking in the piece - - - - -	Free.
Hose, fire and conveying; bookbinders' cloth, tape, and webbing; and battery cloth, gauze, matting, sieving, and screening for use in connection with machinery and apparatus, including brattice cloth; also linen caps for casks used by brewers in connection with metal bungs (Cape Customs Notice No. 122, dated 5th August 1909):	} 3% <i>ad valorem</i> .
Under the British Preferential Tariff - - - - -	
Under the British Preferential Tariff - - - - -	
Tape (advertising) printed on, for securing parcels:	} Same as under the General Tariff with a rebate of 3% <i>ad valorem</i> , 25% <i>ad valorem</i> or 2d. per lb., whichever rate returns the higher duty.
Under the British Preferential Tariff - - - - -	
General Tariff (Cape Customs' Notice No. 67, dated 1st February 1908.) - - - - -	
All other manufactures of linen, hemp or jute:	} 12% <i>ad valorem</i> .
Under the British Preferential Tariff - - - - -	
General Tariff - - - - -	15% <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVLEN MANUFACTURES :—LINEN, HEMPEN, AND JUTE—*continued*
 [See also under Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LINEN, HEMPEN, AND JUTE MANUFACTURES.	
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
[A drawback of duty is allowed on gunny bags, gunny cloth, sacking and hooping, and other materials imported into the Protectorate and used for packing cotton or other produce of the Protectorate when exported.]	
UGANDA PROTECTORATE.	
Flags imported by Consular Officers for the exclusive use of the Consulates - - - - -	} Free.
Bands and belting for driving machinery - - - - -	
Bagging and sacking in the piece - - - - -	
All other manufactures of linen, hemp, or jute - - - - -	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
Flags imported by Consular Officers for the exclusive use of the Consulates - - - - -	} Free.
Bands and belting for driving machinery - - - - -	
Bagging and sacking in the piece - - - - -	
All other manufactures of linen, hemp, or jute - - - - -	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
If imported into Zeyla :	
Piece goods (including dyed goods) - - - - -	2 % <i>ad valorem</i> .
Other manufactures - - - - -	5 % <i>ad valorem</i> .
If imported into other Protectorate ports :	
All kinds - - - - -	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
<p><i>Note.</i>—No folded woven goods (except handkerchiefs, selicia, damasks, linen drills, and khaki drills), shall be imported into the Colony or Protectorates, unless in folds of not less than 36 inches in length. Each piece must be marked with the number of yards and inches (if any) contained therein, and such mark shall be stamped upon the fabric of each piece, and also stamped or placed in a conspicuous place on a ticket, or on the importer's label or wrapper (if any).</p> <p>It is also provided in the Southern Nigeria Folded Woven Goods (Amendment) Ordinance, No. 12 of 1909, that all pieces of handkerchief cloth for which exemption is claimed—</p> <ol style="list-style-type: none"> (1) shall have a dividing mark between each handkerchief in the length of the piece and shall be folded in the first instance at this division; (2) such pieces shall not have the folds stitched together at the selvedge; and (3) to the face of the piece as finally folded there shall be attached a ticket showing in plain figures the length and breadth of each handkerchief and the number of handkerchiefs in each piece. 	
GOLD COAST.	
If imported into the West of the Volta :	
Sails imported with vessels as part of their fittings, and camp equipment imported by civil and military officers for their personal use in the Colony and Protected Territories. - - - - -	} Free.
All other manufactures of linen, hemp or jute - - - - -	
All other manufactures of linen, hemp or jute - - - - -	10 % <i>ad valorem</i> .
If imported into the East of the Volta :	
Canvas, embroidery, tarpaulins, and bedding - - - - -	Free.
All other manufactures of linen, hemp or jute - - - - -	4 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES :—LINEN, HEMPEN, AND JUTE—*continued.*
 [See also under Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LINEN HEMPEN AND JUTE MANUFACTURES.	
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Buckram, adapted for the manufacture of hat and bonnet shapes - Cloth, such as is used for covering the outside of books, when imported for use exclusively in binding books, under Depart- mental Regulations - - - - -	} Free.
[It is stated in Appraiser's Bulletin No. 327, dated 19th August 1909, that bookbinders' cloth admitted under this item is required to be used exclusively in binding <i>books</i> . Cloth used in binding the back of writing tablets or pads, and cloth for binding movable pocket-book covers and such like, is not admitted under this item.]	
Seamless linen duck in circular form, of a class or kind not made in Canada, for use in the manufacture of hose pipe - - -	} Free.
Jute cloth, as taken from the loom, not coloured, cropped, mangled, pressed, calendered, nor finished in any way; also jute canvas, uncoloured - - - - -	
Jute cloth, uncoloured, not further finished than cropped, bleached, mangled, or calendered :	
Under the British Preferential Tariff - - - - -	7½ % <i>ad valorem.</i>
" General Tariff - - - - -	10 % <i>ad valorem.</i>
Antiseptic surgical dressings, such as tow, jute, &c., prepared for use as surgical dressings, plain or medicated :	
Under the British Preferential Tariff - - - - -	12½ % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	17½ % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>
[Surgical bandages or dressings in the form of fabric, <i>except "gauzes"</i> are not entitled to entry as antiseptical surgical dressing—Appraiser's Bulletin No. 350, dated 12th October 1909.]	
Canvas of hemp or flax for boats' and ships' sails :	
Under the British Preferential Tariff - - - - -	} 5 % <i>ad valorem.</i>
" General Tariff - - - - -	
Sails for boats and ships :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Brattice cloth as used in coal mines :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
(Appraiser's Bulletin No. 327, dated 19th August, 1909.)	
Fabrics of flax, unbleached :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Fabrics of flax, bleached, not otherwise provided for; tailors' hollands of linen and towelling of linen, coloured or not :	
Under the British Preferential Tariff - - - - -	17½ % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Fabrics of flax printed, dyed, or coloured, not otherwise provided for:	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" General Tariff - - - - -	32½ % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES :—LINEN, HEMPEN, AND JUTE—*continued.*

[See also under Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LINEN, HEMPEN, AND JUTE MANUFACTURES.	
DOMINION OF CANADA— <i>cont.</i>	
Stair linen, diapers, doylies, tray cloths, sheets, quilts, counterpanes, towels, and pillow cases of linen; uncoloured damask in the piece, including uncoloured table cloths or napkins of linen; and horse clothing of jute, shaped or otherwise manufactured :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
Oiled cloth and tape or other textile, india-rubbered, flocked, or coated :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
Window shade cloth, in the piece; window shades, cut to size or hemmed, or mounted on rollers, also linen hose lined with rubber :	
Under the British Preferential Tariff - - - - -	22½ % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
Boot, shoe, shirt, and stay laces :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½ % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
Braces or suspenders and finished parts thereof :	
Under the British Preferential Tariff - - - - -	22½ % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	30 % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
Church vestments :	
Under the British Preferential Tariff - - - - -	12½ % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	17½ % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>
[It is stated in Appraiser's Bulletin No. 327, dated 19th August 1909, that this item is held not to include garments worn by worshippers, but to include mortar-board caps, surplices, and cassocks for use of choirs.]	
White and cream coloured lace and embroideries of linen :	
Under the British Preferential Tariff - - - - -	12½ % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	17½ % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>
Embroideries and lace not otherwise provided for; collars or collarettes in lace and all manufactures of lace; and nettings of linen or other material not otherwise provided for :	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" Special Tariff of the Franco-Canadian Treaty - - - - -	27½ % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	32½ % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
Braids and fringes not otherwise provided for; cords; garter and other elastic; tassels; handkerchiefs, nets, corsets; and linen clothing not otherwise provided for :	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	32½ % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*continued.*
 [See also under Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LINEN, HEMPEN, AND JUTE MANUFACTURES.	
DOMINION OF CANADA— <i>cont.</i>	
All other manufactures of jute :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
„ General Tariff - - - - -	25 % <i>ad valorem.</i>
All other manufactures of hemp or flax or of which hemp or flax is the component material of chief value :	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
„ General Tariff - - - - -	35 % <i>ad valorem.</i>
<i>Note.</i> —A drawback of 50 % of the duty paid (not including special or dumping duty) is allowed on union cloth 50 inches or over in width and weighing not more than 7 ozs. per sq. yd., not rubbered or made waterproof, when used in the manufacture of mackintosh clothing.	
NEWFOUNDLAND.	
Brin, known as “bread-bag brin,” when imported by manufacturers, in which to inclose their manufactures; belting for machinery (including lacings or fasteners); canvas for fishing nets, also bookbinders’ cloth, imported by bookbinders for use in their trade and not for sale - - - - -	} 10 % <i>ad val.</i>
Webbing, and corset laces - - - - -	
Lint or gauze, prepared for use as surgical dressing - - - - -	25 % <i>ad valorem.</i>
Ticking for covering mattresses - - - - -	30 % <i>ad valorem.</i>
Canvas, of hemp or flax, known as sail and tarpaulin canvas, of the weight of 6 oz. cotton duck and upwards, not including cotton drill when under the weight of 6 oz. cotton duck - - - - -	30 % <i>ad valorem.</i>
Quilts, counterpanes, and other bed covers; damask, stair linen, diapers, sheets and sheeting, towels and towelling, and similar articles of linen, or of linen and cotton combined; also fabrics re-imported after being dyed, cleaned, altered, or made up abroad - - - - -	} 35 % <i>ad val.</i>
Sails; awnings; tents (other than those belonging to and imported by tourists, which are duty-free); window shades, in the piece, or cut and hemmed, or mounted on rollers; tarpaulins; also hose, lined with guttapercha or india-rubber - - - - -	
Handkerchiefs; braids; friezes, cords, and garters; tape-lines; curtains, and other lace goods and embroideries - - - - -	} 40 % <i>ad val.</i>
All other manufactures of linen, hemp or jute - - - - -	
[A drawback equal to the duty paid is allowed on materials used in the manufacture of ready-made clothing, and oiled clothes, on exportation from the Colony.]	35 % <i>ad valorem.</i>
BAHAMAS.	
All kinds - - - - -	20 % <i>ad valorem.</i>
TURK’S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
JAMAICA.	
All kinds - - - - -	16 2/3 % <i>ad valorem.</i>
ST. LUCIA.	
Filter bagging - - - - -	Free.
All other manufactures of linen, hemp or jute - - - - -	15 % <i>ad valorem.</i>

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES:—LINEN, HEMPEN, AND JUTE—*continued.*
 [See also under Apparel, Bags and Sacks, Carpets, and Cordage.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LINEN, HEMPEN, AND JUTE MANUFACTURES.	
ST. VINCENT.	
Bagging and baling cloth, for packing produce for export; also canvas for ships and sailcloth	} Free.
All other manufactures of linen, hemp or jute	
	10 % <i>ad val.</i> (a)
BARBADOS.	
Linen, the property of the officers' and sergeants' mess of any of H.M. regiments arriving in the Colony, provided that should any of the linen be sold or otherwise disposed of in the Colony the duty thereon shall be paid to the Controller of Customs	} Free.
All other manufactures of linen, hemp and jute	
	10 % <i>ad valorem.</i>
GRENADA.	
All kinds	7½ % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
Canvas for use on boats and ships, and belting for machinery, of canvas	} Free.
All other manufactures of linen, hemp or jute	
	10 % <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % <i>ad valorem.</i>
ANTIGUA.	
All kinds	13½ % <i>ad valorem.</i>
MONTserrat.	
All kinds	13½ % <i>ad valorem.</i>
DOMINICA.	
All kinds	12½ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Fire hose	Free.
All other manufactures of linen, hemp or jute	10 % <i>ad valorem.</i>
BERMUDA.	
Articles for the Hamilton Fire Brigade	Free.
All other manufactures of linen, hemp, and jute	10 % <i>ad valorem.</i>
BRITISH HONDURAS	
Appliances for fire-engines	Free.
All other manufactures of linen, hemp, or jute	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
Hose for fire-engines	Free.
All other manufactures of linen, hemp, or jute	12½ % <i>ad val.</i> (b)
[A <i>drawback</i> equal to the amount of the duty is allowed on the exportation of clothing made from duty-paid imported materials.]	
GIBRALTAR.	
All kinds	Free.
MAITA.	
All kinds	Free.
CYPRUS.	
Hemp and linen manufactures	10 % <i>ad valorem.</i>
Jute manufactures	8 % <i>ad valorem.</i>

(a) With an additional charge of 10 % on the amount of duty leviable at the rate given.
 (b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES :—SILK.

[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SILK MANUFACTURES.	
BRITISH INDIA.	
All kinds - - - - -	5 % <i>ad val.</i> (a)
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - -	5½ % <i>ad valorem.</i>
MAURITIUS.	
All kinds - - - - -	12 % <i>ad valorem.</i>
SEYCHELLES.	
Articles of millinery (<i>articles de mode</i>), whether finished or unfinished ; ribbons, lace, and all articles made use of by milliners and modistes for purposes of ornamentation - - - - -	} 8 % <i>ad valorem.</i>
All other silk manufactures - - - - -	
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Surgical appliances, viz., oil silk and surgical dressings - - - - -	} Free.
Embroidery thread on long narrow cardboard holder in paper case of same shape to protect the thread from dirt - - - - -	
(Supplement No. 12 to the Customs Tariff Guide.)	
Braid and lace for naval and military uniforms—under Departmental Bylaws - - - - -	
[It is provided under a By-law of December 10th, 1908, that the above articles may be imported free of duty upon the importers satisfying the Department that they are for naval or military use only, and provided that in the case of lace for military and naval uniforms security be given that it shall be used only for the purpose indicated and, if required, proof of such use be given by the importer to the satisfaction of the Collector within six months after delivery by the Customs or such further time as the Collector may allow.]	
Minor articles for use in the manufacture of articles within the Commonwealth, viz. :—	
For apparel (see under "Apparel") - - - - -	
For artificial flowers and furniture (see under "Cotton Manufactures") - - - - -	
For hats and caps (see under "Hats") - - - - -	
For vehicles (see under "Carriages, &c.") - - - - -	
Badges, fringes, piping, gimp and other braids - - - - -	
Undertakers' requisites - - - - -	25 % <i>ad valorem.</i>
Flags and banners over 1 foot in length - - - - -	20 % <i>ad valorem.</i>
Silk piece goods, (b) or piece goods containing silk or having silk worked thereon (except piece goods containing wool) :	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
Rubbered waterproof cloth of silk, or containing silk, but not containing wool (including cloth proofed with gutta-percha—Notice dated 15th May, 1909) :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>

(a) Short lengths of silks and velvets may be imported without the length being stamped on the goods as required by the Indian Merchandise Marks Act (No. 4 of 1889).
 (b) See note (b), page 15.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOVEN MANUFACTURES :—SILK—*continued.*

[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SILK MANUFACTURES.	
COMMONWEALTH OF AUSTRALIA— <i>continued.</i>	
Velvets, velveteens, plushes, sealette and cloths imitating furs, astrachans, ribbons, galloons (not being bindings), lace for attire, lace flouncings, millinery and dress nets, veilings, embroideries in the piece, and boxed robes when not shaped or sewn : (a)	
Under the British Preferential Tariff	10 % <i>ad valorem.</i>
" General Tariff	15 % <i>ad valorem.</i>
Trimmings and ornaments not elsewhere included, for bonnets, hats, shoes, and other attire, including badges, crowns and bandeaux for hats, frillings, ruffings, pleating and ruchings :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
Curtains and blinds (not including blinds attached to rollers) ; curtain clips, bands, loops, and holders ; and blind tassels :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	20 % <i>ad valorem.</i>
Cosies and cushions, in part or wholly made up, articles as under, and the like, not being piece goods (b), viz. :—Articles of furnishing drapery and napery, including quilts, table covers, doyleys, tray-cloths, bedspreads, mantle borders, toilet sets, saddlebag in the piece or otherwise, nightdress cases, antimacassars, and handkerchief satchets :	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
Articles of silk, or containing silk, for apparel and attire, cut into shape therefor :	
Under the British Preferential Tariff	35 % <i>ad valorem.</i>
" General Tariff	40 % <i>ad valorem.</i>
All other articles (other than for apparel and attire) partly or wholly made up from textiles, and including materials cut into shape therefor :	
Under the British Preferential Tariff	25 % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>
[Note.—A drawback equal to the amount of duty paid is allowed on the undermentioned articles used in the manufacture of articles within the Commonwealth on the exportation of such manufactured articles : Plush, velvet, and tapestry used in upholstering furniture. Textiles used in the manufacture of wearing apparel and other articles.]	
TERRITORY OF PAPUA.	
All kinds	10 % <i>ad valorem.</i>
DOMINION OF NEW ZEALAND.	
Tailors' trimmings, viz., silk bindings and braids (including Russia braids—Minister's Order No. 874, dated 14th April 1908)	} Free.
Hatmakers' materials, viz., silk plush in the piece	
Umbrella makers' materials, viz., reversible and levantine silk mixtures, gloria, and satin-de-chêne, of not less than 44 inches in width, silks cut to shapes for sunshades ; also other silk piece goods imported, subject to conditions laid down by the Minister of Customs	
Upholsterers' silk gimp	
Silk for flour dressing in the piece ; also oiled silk	

(a) For definition of "boxed robes, &c.," see note (a), page 15. (b) See note (b), page 15.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOVEN MANUFACTURES:—SILK—*continued.*

[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SILK MANUFACTURES.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
Union textiles in the piece, the invoice value of which does not exceed 6 <i>d.</i> per yard, when cut up and made into shirts and pyjamas, under conditions and regulations prescribed by the Minister of Customs (<i>b</i>)	Free.
Waterproof material in the piece, having within or upon it a coating of india-rubber	
Flags	20% <i>ad val.</i> (<i>a</i>)
Ribbons, crape, lace and laces (to include all over-dress laces—Minister's Order No. 917, dated 29th November 1909)	20% <i>ad val.</i> (<i>a</i>)
Shawls (Minister's Order No. 874, dated 14th April 1908)	25% <i>ad val.</i> (<i>a</i>)
Millinery	25% <i>ad val.</i> (<i>a</i>)
All other silk piece goods	20% <i>ad val.</i> (<i>a</i>)
All other drapery and haberdashery	20% <i>ad val.</i> (<i>a</i>)
[“ Drapery ” is to include all nets (except plain nets), embroidered calicoes, muslins and other piece goods which have been spotted or figured by a second operation, other than by printing, after the first process of weaving, and all unenumerated kinds of embroidery (Minister's Order No. 917, dated 29th November 1909).]	
Handkerchiefs (Minister's Order No. 852, dated 14th October 1907), and all articles not elsewhere specified made of textile, felt, or other piece goods, or of any combination of the same, wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up	20% <i>ad val.</i> (<i>a</i>)
FIJI.	
Ribbons for cigars	Free.
All other silk manufactures	12½% <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Mill silk :	
Under the British Preferential Tariff	Free.
“ General Tariff	3% <i>ad valorem.</i>
Silk cord (for fancy booklets) :	
Under the British Preferential Tariff	12% <i>ad valorem.</i>
“ General Tariff	15% <i>ad valorem.</i>
(Cape Customs Notice No. 84, dated July 30th, 1908)	
All other silk manufactures :	
Under the British Preferential Tariff	12% <i>ad valorem.</i>
“ General Tariff	15% <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10% <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Flags imported by Consular Officers for the exclusive use of the Consulates	Free.
All other silk manufactures	10% <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
Flags imported by Consular Officers for the exclusive use of the Consulates	Free.
All other silk manufactures	10% <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
If imported into Zeyla :	
Silk goods and mixtures of the same, including velvet	1% <i>ad valorem.</i>
If imported into other Protectorate ports :	
All kinds	7% <i>ad valorem.</i>

(*a*) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

(*b*) See note (*a*), page 17.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOVEN MANUFACTURES :—SILK—*continued.*

[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SILK MANUFACTURES.	
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10% <i>ad valorem</i> .
GOLD COAST.	
If imported in the West of the Volta:	
All kinds - - - - -	10% <i>ad valorem</i> .
If imported in the East of the Volta:	
Silk embroideries - - - - -	Free.
All other silk manufactures - - - - -	4% <i>ad valorem</i> .
SIERRA LEONE.	
All kinds - - - - -	10% <i>ad valorem</i> .
GAMBIA.	
All kinds - - - - -	5% <i>ad valorem</i> .
DOMINION OF CANADA.	
Hatters' materials, viz., plush, bands (not cords), also bindings imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories; also bolting cloth	} Free.
Sateens, when imported by manufacturers of corsets and dress stays for use in the manufacture of such articles in their own factories:	
Under the British Preferential Tariff - - - - -	12½% <i>ad valorem</i> .
" General Tariff - - - - -	20% <i>ad valorem</i> .
Church vestments:	
Under the British Preferential Tariff - - - - -	12½% <i>ad valorem</i> .
" Intermediate Tariff - - - - -	17½% <i>ad valorem</i> .
" General Tariff - - - - -	20% <i>ad valorem</i> .
[It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that this item is held not to include garments worn by worshippers, but to include mortar-board caps, surplices, and cassocks for use of choirs.]	
Black mourning crapes:	
Under the British Preferential Tariff - - - - -	12½% <i>ad valorem</i> .
" Intermediate Tariff - - - - -	17½% <i>ad valorem</i> .
" General Tariff - - - - -	20% <i>ad valorem</i> .
Silk velvets, (i.e., velvets of pure silk) and silk fabrics:	
Under the British Preferential Tariff - - - - -	17½% <i>ad valorem</i> .
" Special Tariff of the Franco-Canadian Treaty - - - - -	20% <i>ad valorem</i> .
" Intermediate Tariff - - - - -	27½% <i>ad valorem</i> .
" General Tariff - - - - -	30% <i>ad valorem</i> .
"Eolienne," made of silk one way and wool the other way:	
Under the British Preferential Tariff - - - - -	30% <i>ad valorem</i> .
" Intermediate Tariff - - - - -	} 35% <i>ad val.</i>
" General Tariff - - - - -	
(Appraisers' Bulletin No. 350, dated 12th October 1909.)	
Antiseptical surgical dressing such as gauzes, &c. prepared for use as surgical dressings, plain or medicated:	
Under the British Preferential Tariff - - - - -	12½% <i>ad valorem</i> .
" Intermediate Tariff - - - - -	17½% <i>ad valorem</i> .
" General Tariff - - - - -	20% <i>ad valorem</i> .
[Surgical bandages or dressings in the form of fabric, except "gauzes," are not entitled to entry as antiseptical surgical dressing.—Appraisers' Bulletin No. 350, dated 12th October 1909.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOVEN MANUFACTURES :—SILK—*continued.*

[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SILK MANUFACTURES.	
DOMINION OF CANADA—<i>cont.</i>	
Oiled silk, india-rubbered, flocked or coated :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
Boot, shoe, shirt and stay laces :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½ % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
Artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	} 27½ % <i>ad val.</i>
" General Tariff - - - - -	
Ribbons of all kinds :	
Under the British Preferential Tariff - - - - -	22½ % <i>ad valorem.</i>
" Special Tariff of the Franco-Canadian Treaty - - - - -	25 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	32½ % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
Embroideries and lace; collars and collarettes of lace, and all manufactures of lace; and nettings of silk :	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" Special Tariff of the Franco-Canadian Treaty - - - - -	27½ % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	32½ % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
Braids and fringes not otherwise provided for: cords; elastic round or flat and garter elastic; tassels; handkerchiefs; nets; shams and curtains, when made up, trimmed or untrimmed; corsets of all kinds :	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	32½ % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
Other manufactures of silk or of which silk is the component part of chief value:	
Under the British Preferential Tariff - - - - -	30 % <i>ad valorem.</i>
" Special Tariff of the Franco-Canadian Treaty - - - - -	32½ % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	35 % <i>ad valorem.</i>
" General Tariff - - - - -	37½ % <i>ad valorem.</i>
[<i>Note.</i> —Silk fabrics for use as commercial samples are dutiable when larger than 6 in. by 6 in. or over 36 square inches. (Appraisers' Bulletin No. 294, dated 2nd December 1908.)	
A <i>drawback</i> (not including special or dumping duty) is allowed :	
(i) of 50 per cent. on cloths of silk, 50 inches or over in width, and weighing not more than seven ounces per square yard, not rubbered or made waterproof, when used in the manufacture of mackintosh clothing ;	
(ii) of 65 per cent. on fabrics of silk and satin, embroidered or embossed chiffon, casket gimps and fringes when used in the manufacture of burial caskets and burial robes.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOVEN MANUFACTURES :—SILK—*continued*.

[See also under Apparel, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SILK MANUFACTURES.	
NEWFOUNDLAND.	
Silk sutures when imported by doctors for use in their profession	25 % <i>ad valorem</i> .
Gauze, prepared for use for surgical dressings; also oiled silk	30 % <i>ad valorem</i> .
Shawls; also quilts, counterpanes, and other bed covers	35 % <i>ad valorem</i> .
Silk fabrics re-imported after being dyed, altered, cleaned, or made up abroad	} 35 % <i>ad val.</i>
All other silk manufactures, including laces and embroideries	
BAHAMAS.	
All kinds	20 % <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % <i>ad valorem</i> .
JAMAICA.	
All kinds	16 $\frac{2}{3}$ % <i>ad valorem</i> .
ST. LUCIA.	
All kinds	15 % <i>ad valorem</i> .
ST. VINCENT.	
All kinds	10 % <i>ad val.</i> (a)
BARBADOS.	
All kinds	10 % <i>ad valorem</i> .
GRENADA.	
All kinds	7 $\frac{1}{2}$ % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
All kinds	10 % <i>ad valorem</i> .
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % <i>ad valorem</i> .
ANTIGUA.	
All kinds	13 $\frac{1}{3}$ % <i>ad valorem</i> .
MONTSEREAT.	
All kinds	13 $\frac{1}{3}$ % <i>ad valorem</i> .
DOMINICA.	
All kinds	12 $\frac{1}{2}$ % <i>ad valorem</i> .
TRINIDAD AND TOBAGO.	
All kinds	10 % <i>ad valorem</i> .
BERMUDA.	
All kinds	10 % <i>ad valorem</i> .
BRITISH HONDURAS.	
All kinds	12 $\frac{1}{2}$ % <i>ad valorem</i> .
BRITISH GUIANA.	
All kinds	12 $\frac{1}{2}$ % <i>ad val.</i> (b)
[A <i>drawback</i> equal to the amount of the duty is allowed on the exportation of clothing made from duty-paid imported materials.]	
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Haberdashery, millinery, and all manufactures of silk	10 % <i>ad valorem</i> .

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

(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED.
 [See also under Apparel, Carpets, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOLLEN AND WORSTED MANUFACTURES.	
BRITISH INDIA.	
All kinds - - - - -	5 % <i>ad val.</i> (a)
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
Ceylon.	
All kinds - - - - -	5½ % <i>ad valorem.</i>
MAURITIUS.	
All kinds - - - - -	12 % <i>ad valorem.</i>
SEYCHELLES.	
Articles made use of by milliners and modistes for purposes of ornamentation - - - - -	} 8 % <i>ad valorem.</i>
All other woollen or worsted manufactures - - - - -	
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Surgical appliances—viz., medicated and absorbent wool and surgical dressings - - - - -	} Free.
Collar cheek, kersey, saddlers' serge and felt, saddlers' and upholsterers' webs; bunting; cloth of horse-hair or of horse-hair and wool combined - - - - -	
Minor articles for the manufacture of articles within the Commonwealth:	
For apparel (see under "Apparel") - - - - -	
For artificial flowers, viz., wool tubing - - - - -	
For carpets, viz., binding - - - - -	
For furniture (see under "Cotton Manufactures") - - - - -	
For hats and caps (see under "Hats") - - - - -	
For harness, viz., stirrup pads, detachable, lined with velvet, to be used with stirrup leathers - - - - -	
For vehicles (see under "Carriages, &c.") - - - - -	
Fringes or edgings (not being for attire) - - - - -	
Blankets of wool for printing machines, top cloths for ruling machines, when imported with the machines of which they form a necessary working part, one or more as required for working the machine - - - - -	
Other fringes, braids, and piping - - - - -	
Astrachans, sealotte, and cloths imitating furs; also Italian cloths containing wool:	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem.</i>
,, General Tariff - - - - -	15 % <i>ad valorem.</i>

(a) Cut piece goods must be marked with the words "cut piece," and also with the aggregate length and the number of cut pieces, on the outer fold of the piece.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES :—WOOLLEN AND WORSTED—*continued*.
[See also under Apparel, Carpets, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOLLEN AND WORSTED MANUFACTURES.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Trimmings and ornaments not elsewhere included, for bonnets, hats, shoes, and other attire, including crowns and bandeaux for hats :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
Curtains and blinds (not including blinds attached to rollers), curtain clips, bands, loops, and holders; and blind tassels :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" General Tariff - - - - -	20 % <i>ad valorem</i> .
Articles as under and the like, not being piece goods (a), viz., articles of furnishing drapery, including quilts, tablecovers, counterpanes, saddlebag in the piece or otherwise, mantle borders, and antimacassars :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
Blankets; blanketing; flannels, whether plain, fancy or printed, including domett containing wool; rugs, including buggy rugs or aprons, and rugging :	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
Rubbered waterproof cloth of wool or containing wool (including cloth proofed with gutta-percha—Notice dated 18th May 1909) :	
Under the British Preferential Tariff - - - - -	30 % <i>ad valorem</i> .
" General Tariff - - - - -	35 % <i>ad valorem</i> .
Piece goods (a) :	
Woolen or containing wool, not elsewhere included :	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
Woolen articles, or articles containing wool, cut into shape for apparel and attire :	
Under the British Preferential Tariff - - - - -	35 % <i>ad valorem</i> .
" General Tariff - - - - -	40 % <i>ad valorem</i> .
Moccasins (a knitted woollen article which, when drawn on to the foot, stretches and fits the foot tightly) :	
Under the British Preferential Tariff - - - - -	30 % <i>ad valorem</i> .
" General Tariff - - - - -	35 % <i>ad valorem</i> .
[Supplement No. 7 to the Customs Tariff Guide.]	
All other articles (other than for apparel and attire), partly or wholly made up from textiles and felts, and including materials cut into shape therefor :	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
[<i>Note</i> .—A <i>drawback</i> equal to the amount of duty paid is allowed on textile materials used in the manufacture of wearing apparel and other articles within the Commonwealth on the exportation of such manufactured articles.]	
TERRITORY OF PAPUA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Bunting in the piece - - - - -	Free.
Tailors' trimmings, viz., worsted bindings and braids (including Russia braids of all kinds—Minister's Order No. 874, dated 14th April 1908), Verona and Italian woollen cloth or unions, and such other lining materials as may be approved by the Minister of Customs - - - - -	

(a) See note (b), p. 15.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED—continued.
 [See also under Apparel, Carpets, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOLLEN AND WORSTED MANUFACTURES.	
DOMINION OF NEW ZEALAND— <i>continued.</i>	
Umbrella makers' materials, viz., alpaca cloth with border, zabella cloth with border; also other piece-goods under conditions approved by the Minister of Customs	} Free.
Saddlers' webs and collar check	
Union textiles in the piece, the invoice value of which does not exceed 6d. per yard, when cut up and made into shirts or pyjamas, under conditions and regulations prescribed by the Minister of Customs (<i>b</i>)	
Waterproof material, in the piece, having within or upon it a coating of indiarubber	
Battery blankets, not exceeding 3 feet wide when imported for mining purposes; also plush and other cloth for gold saving:	} Free.
If the produce of some part of the British Dominions	
Otherwise	10% <i>ad val.</i> (a)
Blanketing for printing presses (Minister's Order No. 912, dated 31st August 1909)	20% <i>ad val.</i> (a)
Other woollen piece-goods; rugs and all other drapery and haberdashery	20% <i>ad val.</i> (a)
[“Drapery” is to include all nets (except plain nets), embroidered calicoes, muslins and other piece goods which have been spotted or figured by a second operation, other than by printing, after the first process of weaving, and all unenumerated kinds of embroidery (Minister's Order No. 917, dated 29th November 1909).]	
Shawls (Minister's Order No. 874, dated 14th April 1908)	25% <i>ad val.</i> (a)
Woollen linings for woolpacks, imported separately (Minister's Order No. 893, dated 19th December 1908)	20% <i>ad val.</i> (a)
All articles not elsewhere specified made of textile, felt, or other piece goods or of any combination of the same, wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up	20% <i>ad val.</i> (a)
FIJI.	
All kinds	12½% <i>ad valorem.</i>
FALKLAND ISLANDS	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Haircloth for furniture; and battery cloth and baize used in connection with machinery and apparatus:	} Free.
Under the British Preferential Tariff	
„ General Tariff	3% <i>ad valorem.</i>
Blankets, rugs, and sheets commonly used as blankets or rugs, singly, in pairs, or in the piece; also shawls:	} 22% <i>ad valorem.</i>
Under the British Preferential Tariff	
General Tariff	
[Note—Shawls containing 25% or more of wool are to be classed as woollen shawls (Cape Customs Notice No. 109, dated 11th March 1909).]	25% <i>ad valorem.</i>
Woollen scarves (other than squares):	} 12% <i>ad valorem.</i>
Under the British Preferential Tariff	
„ General Tariff	15% <i>ad valorem.</i>
(Cape Customs Notice No. 59, dated Nov. 8th 1907.)	
All other woollen or worsted manufactures:	} 12% <i>ad valorem.</i>
Under the British Preferential Tariff	
„ General Tariff	15% <i>ad valorem.</i>

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911. (b) See note (a), p. 17.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES :—WOOLLEN AND WORSTED—continued.

[See also under Apparel, Carpets, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOLLEN AND WORSTED MANUFACTURES.	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
Flags imported by Consular Officers for the exclusive use of the Consulates - - - - -	} Free.
All other woollen and worsted manufactures - - - - -	
	10 % <i>ad valorem</i>
BRITISH EAST AFRICA PROTECTORATE.	
Flags imported by Consular Officers for the exclusive use of the Consulates - - - - -	} Free.
All other woollen and worsted manufactures - - - - -	
	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	2 % <i>ad valorem</i> .
If imported into other Protectorate ports - - - - -	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
<p><i>Note.</i>—No folded woven goods (except tweeds, broad cloth, and worsted cloth, cashmeres, Indian bafts, serges, alpaca, tinsel woven cloths, and flannels shall be imported into the Colony or Protectorates unless in folds of not less than 36 inches in length. Each piece must be marked with the number of yards and inches (if any) contained therein, and such mark shall be stamped upon the fabric of each piece, and also stamped or placed in a conspicuous place on a ticket, or on the importer's label or wrapper (if any).</p>	
GOLD COAST.	
If imported into the West of the Volta :	
All kinds - - - - -	10 % <i>ad valorem</i> .
If imported into the East of the Volta :	
Flags and embroidery - - - - -	Free.
All other woollen or worsted manufactures - - - - -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Hatters' materials, viz., bands (not cords), bindings, and hat sweats, and cashmere when cut to shape for under hat brims, when imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories - - - - -	} Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOVEN MANUFACTURES:—WOOLLEN AND WORSTED—continued.
 [See also under Apparel, Carpets, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOLLEN AND WORSTED MANUFACTURES.	
DOMINION OF CANADA— <i>cont.</i>	
Lastings, mohair cloth, or other manufactures of cloth, when imported by manufacturers of buttons, for use in their own factories, and woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit only for covering buttons; also prunella cloth	} <i>ad valorem</i> Free.
Worsted tops made from Leicester, Cotswold, Lincolnshire, and Southdown, combing wools or wools known as lustre wools and other like combing wools, such as are grown in Canada :	
Under the British Preferential Tariff	10 % <i>ad valorem.</i>
" General Tariff	15 % <i>ad valorem.</i>
Other worsted tops	Free.
Coating or sized cloth when imported by manufacturers for use only in their own factories in manufacturing sensitized blue or black print cloth :	
Under the British Preferential Tariff	10 % <i>ad valorem.</i>
" General Tariff	15 % <i>ad valorem.</i>
[Memo. No. 1558B, dated 1st November 1909.]	
Antiseptical surgical dressing, such as lamb's wool, &c., prepared for use as surgical dressings, plain or medicated :	
Under the British Preferential Tariff	12½ % <i>ad valorem.</i>
" Intermediate Tariff	17½ % <i>ad valorem.</i>
" General Tariff	20 % <i>ad valorem.</i>
Women's and children's dress goods, coat linings, Italian cloths, alpacas, orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal; not exceeding weight six ounces to the square yard, imported in the grey or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the Minister of Customs :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" Intermediate Tariff	22½ % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
Hair cloth; and also textiles india-rubbered, flocked or coated :	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>
Knitted goods of every description (except socks and stockings), but including knitted jersey cloth in the web (Appraisers' Bulletin No. 251, dated 22nd May 1907); blankets, composed wholly of <i>pure wool</i> ; flannels, plain, not fancy; fabrics of wool or of cotton and wool, commonly described and sold as lustres, mohair, alpaca, and Italian linings :	
Under the British Preferential Tariff	22½ % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
Braces or suspenders and finished parts thereof :	
Under the British Preferential Tariff	22½ % <i>ad valorem.</i>
" Intermediate Tariff	30 % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOVEN MANUFACTURES:—WOOLLEN AND WORSTED—*continued.*

[See also under Apparel, Carpets, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOLLEN AND WORSTED MANUFACTURES.	
DOMINION OF CANADA—<i>cont.</i>	
Embroideries, also nettings of any material :	
Under the British Preferential Tariff - - - - -	25% <i>ad valorem.</i>
" Special Tariff of the Franco-Canadian Treaty - - - - -	27½% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	32½% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
Blankets composed partly of wool, shoddy, cotton, or other fibre than pure wool (including blankets costing 1s. 10½ <i>d.</i> per lb. or less) (Appraisers' Bulletin No. 263, dated 4th January 1908) :	
Under the British Preferential Tariff - - - - -	30% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	} 35% <i>ad val.</i>
" General Tariff - - - - -	
Braids, fringes, cords, tassels and nets :	
Under the British Preferential Tariff - - - - -	25% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	32½% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
Flannel, fancy, as used for tennis suiting and twilled flannel and vario-coloured flannel :	
Under the British Preferential Tariff - - - - -	30% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	} 35% <i>ad val.</i>
" General Tariff - - - - -	
[Appraisers' Bulletin No. 327, dated 19th August 1909.]	
Baize (green and red) :	
Under the British Preferential Tariff - - - - -	32% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	} 35% <i>ad val.</i>
" General Tariff - - - - -	
[Appraisers' Bulletin No. 350, dated 12th October 1909.]	
Fabrics composed wholly or partly of wool, worsted, the hair of the goat, or other like animal; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings and felt cloth, and all other manufactures of wool or worsted not otherwise mentioned :	
Under the British Preferential Tariff - - - - -	30% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	} 35% <i>ad val.</i>
" General Tariff - - - - -	
[<i>Note.</i> —A drawback of 50% (not including special or dumping duty) is allowed on cloths of wool 50 inches or over in width, weighing not more than seven ounces per square yard, not rubbered or made waterproof, when used in the manufacture of macintosh clothing.]	
NEWFOUNDLAND.	
Boot and shoe laces - - - - -	25% <i>ad valorem.</i>
Carriage trimmings, viz., tufts and lace - - - - -	30% <i>ad valorem.</i>
Bracelets, braids, chains, cords, and similar manufactures of hair or wool; ties and scarves; also curtains - - - - -	} 40% <i>ad val.</i>
All other woollen or worsted manufactures, including blankets, railway or travelling rugs, lap dusters and shawls; also fabrics re-imported after being dyed, cleaned, altered, or made up abroad [A drawback equal to the duty paid is allowed on materials used in the manufacture of ready-made clothing and oiled clothes on exportation from the Colony.]	

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOVEN MANUFACTURES:—WOOLLEN AND WORSTED—*continued.*

[See also under Apparel, Carpets, Gloves, and Hosiery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOLLEN AND WORSTED MANUFACTURES.	
BAHAMAS.	
British ensigns and Union Jacks - - - - -	Free.
All other woollen or worsted manufactures - - - - -	20% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10% <i>ad valorem.</i>
JAMAICA.	
All kinds - - - - -	16 $\frac{2}{3}$ % <i>ad valorem.</i>
ST. LUCIA.	
All kinds - - - - -	15% <i>ad valorem.</i>
ST. VINCENT.	
All kinds - - - - -	10% <i>ad val. (a)</i>
BARBADOS.	
All kinds - - - - -	10% <i>ad valorem.</i>
GRENADA.	
All kinds - - - - -	7 $\frac{1}{2}$ % <i>ad val. (a)</i>
VIRGIN ISLANDS.	
All kinds - - - - -	10% <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
All kinds - - - - -	11% <i>ad valorem.</i>
ANTIGUA.	
All kinds - - - - -	13 $\frac{1}{3}$ % <i>ad valorem.</i>
MONTSERRAT.	
All kinds - - - - -	13 $\frac{1}{3}$ % <i>ad valorem.</i>
DOMINICA.	
All kinds - - - - -	12 $\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
All kinds - - - - -	10% <i>ad valorem.</i>
BERMUDA.	
All kinds - - - - -	10% <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds - - - - -	12 $\frac{1}{3}$ % <i>ad valorem.</i>
BRITISH GUIANA.	
All kinds - - - - -	12 $\frac{1}{2}$ % <i>ad val. (b)</i>
[A <i>drawback</i> equal to the amount of the duty is allowed on the exportation of clothing made from duty-paid imported materials.]	
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
All kinds - - - - -	10% <i>ad valorem.</i>

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

(b) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—IRON AND STEEL.

[See also under Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	
IRON AND STEEL.		
BRITISH INDIA.		
Railway materials for permanent-way and rolling-stock, viz., cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake-gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, waggons, tracers, trollies, trucks, and component parts thereof; also water tanks, cranes and water cranes, standards, and other material for fencing, when imported by or under the orders of a railway company; provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State, under the suzerainty of His Majesty, and also such tramways as the Governor-General in Council may, by notification in the Gazette of India, specifically include therein -	} Free.	
Ships and other vessels for inland and harbour navigation, including steamers, launches, boats, and barges, imported entire or in sections		
Racks for the withering of tea-leaf -	} Free	
Ten-chests of metal, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk -		
Iron and steel hoops, certified to the satisfaction of the Customs Authorities to be intended for use exclusively in connection with the baling of products of cotton mills (Customs Decision of November 1908) -		
Articles used in the manufacture of cotton, viz., forks for looms, heald knitting needles, needles for dobbies, pickers (buffalo and other), picking bands, picking levers, and springs for looms, also box backs, and swells, and rough, unshaped bobbin ends, when imported by or on behalf of a manufacturer or millowner, and certified by him to be intended exclusively for use in his own mill -		
Iron :		
Old -		1% (a)
Pig -		1% <i>ad valorem</i> .
Bar, Swedish and similar qualities; rod (nail, round and square, under $\frac{1}{2}$ inch in diameter); hoop; angle, T (other than Lowmoor or Swedish) -		1% (a)
Other bar; also Lowmoor and similar qualities of all descriptions -		1% <i>ad valorem</i> .
Angle, T (other than Lowmoor or Swedish); also bar iron :—		
If galvanized, tinned, or lead coated -	1% <i>ad valorem</i> .	
Channel, including channel for carriages -	1% <i>ad valorem</i> .	
Plate and sheet :		
Swedish and charcoal -	1% <i>ad valorem</i> .	
Other kinds :		
Plate (above $\frac{1}{8}$ inch thick) and strips, sheet (up to $\frac{1}{8}$ inch thick), and sheets, corrugated, galvanized, or black -	1% (a)	
All other kinds (other than corrugated sheets) :		
If galvanized, tinned, lead-coated, or planished -	1% <i>ad valorem</i> .	
Anchors and cables -	1% <i>ad valorem</i> .	

(a) For tariff valuations on which duties are levied, see Appendix I., page 651.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
BRITISH INDIA—<i>cont.</i>	
<i>Iron—cont.</i>	
Beams, joists, pillars, girders, bridgework, and other such descriptions of iron, imported exclusively for building purposes	} 1% <i>ad valorem.</i>
Nails:	
Rose, wire, and flat-headed	1% (a)
Other kinds (including galvanized, tinned, or lead-coated)	1% <i>ad valorem.</i>
Nuts and bolts; also hooks and nuts for roofing, galvanized or black	} 1% <i>ad valorem.</i>
Pipes and tubes (not being telephone posts), including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and similar articles	
Rails, sleepers, chairs, fish plates and spikes (known as dog spikes), switches, crossings, lever-boxes, clips, and tie-bars (see also under "Railway Materials" on previous page)	} 1% <i>ad valorem.</i>
Rice bowls	
Ridging, guttering, and continuous roofing	} 5% <i>ad valorem.</i>
Rivets and washers, all sorts	
Tapering pipes for telephone posts (Customs Circular 4 of 1900)	5% (a)
Cans, tinned, when imported containing petroleum (separately assessed to duty at 1 anna 6 pies per Imp. gallon)	5% <i>ad valorem.</i>
All other iron and manufactures of iron	5% <i>ad valorem.</i>
<i>Steel:</i>	
Old	1% (a)
Angle, T, hoop, bars (other than cast steel), rod (nail, round and square, under $\frac{1}{2}$ inch in diameter)	} 1% (a)
Bar, Swedish, also bar, galvanized, tinned, lead-coated, planished or polished	
Angle, T, and hoop:	} 1% <i>ad valorem.</i>
If galvanized, tinned, or lead-coated	
Channel, including channel for carriages	1% <i>ad valorem.</i>
Plate and sheet:	} 1% (a)
Plate (above $\frac{1}{8}$ inch thick) and strips, sheet (up to $\frac{1}{8}$ inch thick), and sheets, corrugated, galvanized, or black	
All other kinds (other than corrugated sheets):	} 1% <i>ad valorem.</i>
If galvanized, tinned, lead-coated, or planished	
Anchors and cables	} 1% <i>ad valorem.</i>
Beams, joists, pillars, girders, bridge-work, and other descriptions of steel, imported exclusively for building purposes	
Blooms, cast and blistered steel, including spring and tub steel	} 1% <i>ad valorem.</i>
Nuts and bolts, also hooks and nuts for roofing, galvanized or black; also nails	
Pipes and tubes (not being telephone posts), including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and similar articles	} 1% <i>ad valorem.</i>
Rails, sleepers, chairs, fish-plates and spikes (known as dog spikes), switches, crossings, lever-boxes, clips, and tie-bars (see also under "Railway Materials" on previous page)	

(a) For tariff valuations on which duties are levied, see Appendix I, pp. 651-2.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
BRITISH INDIA—cont.	
Steel—cont.	
Ridging, guttering, and continuous roofing - - - - -	} 1 % <i>ad valorem</i> .
Rivets and washers, all sorts - - - - -	
Cans, tinned, when imported containing petroleum separately assessed to duty at 1 anna 6 pies per imperial gallon - - - - -	} 5 % (a)
All other steel and manufactures of steel - - - - -	
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
Ceylon.	
Iron and Steel:	
Scrap iron - - - - -	} Free.
Iron or steel or combinations of wood and iron or steel imported in shooks or in rolls, or in any form in which they may be used in making tea boxes or boxes used for the despatch of samples of tea or other Ceylon products - - - - -	
Unwrought, including any unwrought alloy or amalgam - - - - -	
Rails, rail-fastenings, tie-rods, fish plates and turntables - - - - -	
Steel blister and cast; tin plates; sheets for tea boxes (imported in shooks); drums for oil; iron tanks - - - - -	
Not galvanized:	
Sheets, plates, joists, girders, angles, tees, T and channel bars, hoops, bulbs, and pigs - - - - -	} Free.
Chains, wire, rivets, screws, and nails (except for tea boxes, free), tacks, washers, bolts and nuts - - - - - <i>Per cwt.</i>	} Rupees. cents 0 68
Galvanized of all kinds, including tin tacks - - - - - "	
Corrugated iron - - - - - "	0 75
All other iron or steel and manufactures thereof - - - - -	0 35
	5½ % <i>ad valorem</i> .
MAURITIUS.	
Enamelled ware - - - - -	20 % <i>ad valorem</i> .
Iron:	Rupees. cents.
Pig - - - - - <i>Per ton</i>	8 5
Bars, hoops, pipes, nails, plates, sheets, rigging, nuts, bolts, rivets, washers, tubes, &c.:	
Galvanized - - - - - <i>Per ton</i>	15 24
Not galvanized - - - - - "	10 16
Anchors and grappels - - - - - "	20 32
Iron pipes with or without flanges - - - - - "	10 16
Tin plates and sheets - - - - - "	20 32
All other iron - - - - -	12 % <i>ad valorem</i> .
Steel:	Rupees. cents.
Unwrought - - - - - <i>Per ton</i>	27 94
All other steel - - - - -	12 % <i>ad valorem</i> .

(a) For tariff valuations on which duties are levied, see Appendix I., p. 659.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
SEYHELLES.	
Metal clasps or buckles for use by milliners and modistes for purposes of ornamentation	} 8% <i>ad valorem</i> . 12½% <i>ad valorem</i> .
All other iron and steel, and manufactures thereof	
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Iron and steel:	
Pig iron; scrap iron (a) and steel; ingots, blooms, slabs, billets, puddled bars and loops or like crude manufactures less finished than iron or steel bars, but more advanced than pig iron (except castings); also bar (b), rod, angle, tee, hoop, plate, and sheet (except galvanized plate and sheet, but including sheets, coated with lead, for the manufacture of metal-ware japanned or enamelled with paint)	} Free.
Plate and sheet:	
Corrugated galvanized:	
Under the British Preferential Tariff	Per ton 1 0 0
" General Tariff	1 10 0
Galvanized (not corrugated) and corrugated (not galvanized):	
Under the British Preferential Tariff	Per ton 0 10 0
" General Tariff	1 0 0
Steel band or ribbon, for making band saws or hand knives; also steel, rough-shaped, for chaff cutter and other knives:	
Under the British Preferential Tariff	Free.
" General Tariff	5% <i>ad valorem</i> .
Tubes and pipes (except riveted or cast) not more than 6 inches internal diameter, including flexible metal tubes, Galloway and vertical parallel boiler tubes, bent or straight, water hose casings; wrought and malleable iron fittings for pipes and unpolished metal-cased tubes or pipes	} Free.
Plates (except plain tin) and sheets, and pipes and tubes of any metal, plated, polished, or decorated	
Pipes, cast and wrought, not elsewhere included, and cast-iron fittings for pipes:	} 15% <i>ad val.</i>
Under the British Preferential Tariff	
" General Tariff	Per ton 1 15 0
Other tubes and pipes	2 0 0
Under the British Preferential Tariff	Free.
" General Tariff	
Anchors, over 10 cwt.; steel rimmed wheels(c) of over 18 inches diameter in the tread for trucks and wagons and all steel parts for such wheels; steel wheels, not elsewhere included, of	

(a) Under Customs By-law dated December 10th, 1908, it is provided that materials for use as scrap iron may be delivered free of duty, provided that the Collector is first satisfied that such materials are intended to be forthwith used as scrap iron, and that security to the satisfaction of the Collector is first furnished to the Collector by the importer that the same shall be so used, and that within 12 months from the date of importation proof shall be given to the satisfaction of the Collector that such materials have been so used by the importer.

(b) There is no limit as to size of bars (Supplement No. 2 to the Customs Tariff Guide).

(c) It is stated in Supplement No. 9 to the Customs Tariff Guide that this item refers only to those wheels of steel or other metal to which a steel rim has been welded or otherwise affixed.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
COMMONWEALTH OF AUSTRALIA—cont.	
Iron and Steel—cont.	
over 30 inches diameter in the tread, for trucks and wagons, and all steel parts for such wheels; screw hooks, eyes and rings; chains not made into serviceable articles; fasteners, machine belt; thimbles and block fasteners for lasts; knobs, keys, escutcheons, window and transome catches; pins, viz.:—gimp, solid-headed short toilet, and plain wire hair and plain safety; hooks and eyes; crochet hooks; traps for rabbits, dogs and vermin:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5% <i>ad valorem</i> .
Saddlers' tacks (not cut) and nails, snaps (harness and halter), spurs (not plated) and spur boxes:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5% <i>ad valorem</i> .
Steel knives for hand tobacco-cutters and hand tin-openers:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5% <i>ad valorem</i> .
Tinned plates, and tinned sheets, plain:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5% <i>ad valorem</i> .
Minor articles for use in the manufacture of articles within the Commonwealth:	
For <i>apparel</i> (see under "Apparel") - - - - -	} Free.
For <i>ashpans</i> , viz., knobs other than of cast iron or steel - - - - -	
For <i>bags, portmanteaux, trunks, and leatherware</i> , viz.: bolts, buckles, catches (including clasps for violin cases, clips and trunk bolts), clamps, frames (except frames of plain square or flat iron or steel), cash-box handles, hinges (except back flap hinges over 3½ in., but including hinges for violin cases), key plates, locks, nails (fancy), ornaments for portfolios, plates, studs, fancy rivets for steel trunks, rollers, stars, and studs - - - - -	
For <i>bedsteads</i> , viz.: castors, castor pegs, rail ball knobs or buttons, stamped and spun mounts (viz. vases, rings, tops, husks, middles, spindles of all kinds, ends, tees, caps, tips, roses, rosettes, shields, bottom mounts, ball tees, rod and terminal ends, and ferrules); and spindles - - - - -	
For <i>bellows</i> , viz.: galvanized nails and tacks - - - - -	
For <i>blinds</i> , viz.: patent actions, eyes, holdfasts, knob holders, screw knobs, and pulleys - - - - -	
For <i>books</i> , viz.: bookbinders' clasps, headbands, and metal clips and metal parts for loose leaf books - - - - -	
For <i>boots, shoes, and slippers</i> (see under "Boots and shoes") - - - - -	
For <i>boot laces</i> , viz.: tin tags - - - - -	
For <i>boxes</i> , viz.: edgings and studs, fancy corners, catches, and ornaments for cardboard box making - - - - -	
For <i>buttons</i> , viz.: moulds, metal bases, and shanks, also metal rings - - - - -	
For <i>cartridges</i> , viz.: cups - - - - -	
For <i>coal scuttles</i> , viz.: stars and knobs with screws with or without nuts - - - - -	

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL—*continued.*[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Iron and Steel— <i>cont.</i>	
Minor articles— <i>cont.</i>	
For <i>cycles</i> , viz.: malleable cast hubs for children's cycles -	Free.
For <i>dumping hoops</i> , viz.: baling studs -	
For <i>fenders</i> , viz.: knobs and feet, stamped and spun vases -	
For <i>fishing rods</i> , viz.: buttcaps, counters, ends, ferrules, hitches or catches, and rings -	
For <i>furniture</i> , viz.: caps or ferrules for bamboo furniture, castors and rims; cupboard turns and catches, desk stays, ferrets, handles, not including stamped pulls (drawer and wardrobe, metal, except nickel-plated), hinges (desk, $\frac{3}{4} \times 2\frac{1}{4}$ in. and under; butt, lift off, table, centre or wardrobe, and screen hinges $3\frac{1}{4}$ in. in length and under); labels (except brass); looking glass movements; metal clips for cane chairs; fancy nails and bookcase studs -	
For <i>gas fittings</i> , viz.: spun mounts -	
For <i>grain separating cylinders</i> , viz.: steel sheets, drilled or indented with pocket holes, but not further manufactured -	
For <i>handles for tools</i> , viz.: malleable iron tops -	
For <i>hats and caps</i> , viz.: metal hat fasteners and covered steel -	
For <i>jewel cases</i> , viz.: catches, hinges, ring-rest pieces, and snaps or push pieces -	
For <i>lasts</i> , viz.: hinges and links -	
For <i>leggings</i> , viz.: springs -	
For <i>letter files</i> , viz.: clips -	
For <i>locks</i> , viz.: rim rivets, drill pins, lever blanks, and lever and rivet stumps -	
For <i>metalware, japanned or enamelled with paint</i> , viz.: iron or steel sheets coated with lead -	
For <i>parasols, sunshades, and umbrellas</i> (see under "Umbrellas") -	
For <i>perambulators</i> , viz.: malleable cast hubs -	
For <i>purses</i> , viz.: metal mounts -	
For <i>razor straps</i> , viz.: mountings -	
For <i>saddlery and harness</i> , viz.: bits with curb chain attached; bolts and nuts (saddler's); huckles (when harness mountings); clog (a metal frame covered with leather forming a stirrup); dees (when harness mountings); fronts, metal, with or without plain leather back (no loops); hooks for sweat pads; leaping heads and sockets; chains (breeching, trace, trace end, hip strap, pole, back, backband or hook, bellyband with hook, curb (for bits), hook or backband, plough, and tug); mountings (harness), including hames, bits, and stirrups; rings (when harness mountings); spring bars for saddle trees; stirrup bars for saddle trees, studs; trace end toggles -	
For <i>shutters</i> (roller), viz.: springs -	
For <i>tents, &c.</i> , viz.: eyelets and rings (sail and sacking) -	
For <i>vehicles</i> (see under "Carriages, &c") -	
For <i>whips</i> , viz.: metal mounts -	
Articles to be used as kitchen utensils made of cast iron, tinned or plain; eyelets and eyelet studs; bifurcated rivets; also crucibles -	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[See also under Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Iron and Steel— <i>cont.</i>	
Tanks, containing goods or empty - - - - -	Free.
Manganese or chrome steel parts, viz., parts made of steel containing chromium or not less than 7% of manganese, which are used in grinding crushing, or pulverising machinery, and come in contact with the material ground, crushed, or pulverised (a) -	} Free.
Cylinders for anhydrous ammonia and for gas - - - - -	
Log band saws, with band wheels 5 feet and over in diameter -	Free.
Undertakers' requisites - - - - -	25 % <i>ad valorem.</i>
Rolled beams, channels, joists, girders, columns, trough and bridge iron or steel, not drilled or further manufactured; shafting, cold rolled, turned or planished:	
Under the British Preferential Tariff - - - - -	12½ % <i>ad valorem.</i>
" General Tariff - - - - -	17½ % <i>ad valorem.</i>
Steel tramway car wheels, 24-inch diameter in the tread (boss, spokes, rim, and flange, in one steel casting):	
Under the British Preferential Tariff - - - - -	30 % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
(Supplement No. 9 to the Customs Tariff Guide.)	
Springs for locomotives and locomotive tenders and axles for locomotives:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
(Supplement No. 8 to the Customs Tariff Guide.)	
Tyres:	
For locomotive tender and bogie wheels:	
Over 18-inch diameter in the tread:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5 % <i>ad valorem.</i>
Not exceeding 18-inch diameter in the tread:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
For locomotive wheels other than tender or bogie wheels:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
(Supplement No. 9 to the Customs Tariff Guide.)	
Rails, fish plates, fish-bolts, tie plates and rods, switches, points, crossings, and intersections for railways and tramways:	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
Atomizers for mining purposes - - - - -	
Fumigators, atomizers (other than for mining), odorizers, vaporizers, and the like:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>
Locks:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>

(a) The exemption of chrome steel parts is not to apply to steel parts containing less than $\frac{1}{2}$ per cent. of chromium (Supplement No. 2 to the Customs Tariff Guide).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Iron and Steel— <i>cont.</i>	
Miners' safety lamps - - - - -	Free.
Other lamps and lampware, viz.: oil and other self-contained lamps, lanterns and parts thereof, including articles imported with and used as an integral part of any lamp or lantern; coach and carriage lamps and lamp irons; metal reflectors and shades; and all other lamps (including one chimney, shade, and globe, or other article imported and used as an integral part thereof, and lampware, not elsewhere included (but not the columns of street lamps):	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Lamp and gas stoves for heating and cooking - - - - -	20 % <i>ad valorem.</i>
Gasaliers, chandeliers, pendants, and brackets - - - - -	20 % <i>ad valorem.</i>
Gas purifiers:	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
(Supplement No. 2 to the Customs Tariff Guide.)	
{ Gas meters:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5 % <i>ad valorem.</i>
All other gas appliances:	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem.</i>
" General Tariff - - - - -	17½ % <i>ad valorem.</i>
Ammonia condenser coils and coils for sugar boilers and the like; also corrugated cylinders for boilers:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Cycle tubing and fork sides, in the rough, liners, including bent tubes not brazed or plated; also balls for cycles - - - - -	Free.
Cycle parts, plated, brazed, enamelled or permanently joined (including rims); cycle accessories and parts thereof, including steel trouser clips, steel toe clips and bands, parcel carriers, inflator clips and connections:	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
Other parts of cycles, including steel bars for the manufacture of rims; also parts, namely, ball heads not permanently joined and parts thereof, plated or unplated, bottom brackets, including bracket shells and plated or unplated axles, cups, cranks, cotter and locking pins, lubricators, and chain wheels, hubs, including sprocket wheels, lock rings, and free-wheel clutches, lugs, fork ends, bridges, nipples, spokes; spoke washers, chains, pedals, and parts thereof, all valves for tyres, cyclometers, speedometers, and inflators:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5 % <i>ad valorem.</i>
Bolts, carriage (¾ of an inch and under in diameter and 4 inches or under in length):	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Iron and Steel— <i>cont.</i>	£ s. d.
Standards and pillars of all lengths for fencing; also patent wedgers for droppers and standards:	
Under the British Preferential Tariff - - - - -	Free.
General Tariff - - - - -	5 % <i>ad valorem.</i>
Patent steel droppers of all lengths:	
Under the British Preferential Tariff - - - - -	12½ % <i>ad valorem</i>
General Tariff - - - - -	17½ % <i>ad valorem.</i>
Steel grit and steel wool, also steel balls for other than cycle bearings:	
Under the British Preferential Tariff - - - - -	Free.
General Tariff - - - - -	5 % <i>ad valorem.</i>
Steel bars, imported in lengths of 3 feet for use in the manufacture of axles:	
Under the British Preferential Tariff - - - - -	12½ % <i>ad valorem.</i>
General Tariff - - - - -	17½ % <i>ad valorem.</i>
(Supplement No. 12 to the Customs Tariff Guide.)	
Chemical, analytical, and assay scales, including weights; also precision and physical balances - - - - -	} Free.
Other scales (including chemists' counter scales) spring balances, and steel yards and weights - - - - -	} 20 % <i>ad val.</i>
Screws for wood - - - - -	Free.
Screws with nuts or for use with nuts; engineers' set screws; brake and plough screws; music stool, table, roofing, and spiral screws:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
General Tariff - - - - -	25 % <i>ad valorem.</i>
All other screws, including sash screws and attachments:	
Under the British Preferential Tariff - - - - -	Free.
General Tariff - - - - -	5 % <i>ad valorem.</i>
Bolts, nuts, rivets, and washers, not elsewhere included:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
General Tariff - - - - -	25 % <i>ad valorem.</i>
Horse shoe nails:	
Under the British Preferential Tariff - - - - - <i>Per cwt.</i>	0 7 6
General Tariff - - - - - "	0 8 0
Brads (including moulders' and glaziers'); picture nails; staples; tacks, not elsewhere included, and wire and other nails not elsewhere included:	
Under the British Preferential Tariff - - - - - <i>Per cwt.</i>	0 5 0
General Tariff - - - - - "	0 5 6
Rail-dogs or brobs and spikes:	
Under the British Preferential Tariff - - - - - <i>Per cwt.</i>	0 3 0
General Tariff - - - - - "	0 3 3
Chain blocks and travelling blocks; pneumatic elevators and conveyors; rotary blowers for smelting and turbo-blowers; telphers; apparatus for liquefaction of gases; patent portable hoists for underground use:	
Under the British Preferential Tariff - - - - -	Free.
General Tariff - - - - -	5 % <i>ad valorem.</i>
Rotary and percussive rock drills:	
Under the British Preferential Tariff - - - - -	Free.
General Tariff - - - - -	5 % <i>ad valorem.</i>

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL—*continued.*[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
COMMONWEALTH OF AUSTRALIA—<i>cont.</i>	
Iron and Steel— <i>cont.</i>	
Printers' metal furniture and quotations - - - - -	20 % <i>ad valorem.</i>
Columns, cast-iron, with shoulders attached to the ends, for use as supports for patent portable hoists and portable rock drills for underground use— <i>when imported separately</i> :	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
(Supplement No. 11 to the Customs Tariff Guide.)	
All other manufactures of iron and steel :	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
<i>Note.</i> —A <i>drawback</i> equal to the amount of duty paid is allowed on the following imported materials, when used in the manufacture of articles within the Commonwealth on the exportation of such manufactured articles under certain prescribed conditions:—	
Gas-meter parts manufactured into gas-meters (under certain regulations).	
Bolts, nuts, shafting, and galvanized iron used in the manufacture of harvesters.	
Valves used in the manufacture of bicycle tyres.	
Springs, axles, and lamps used for vehicles.	
Rim bars used in the manufacture of cycle rims.	
Metal parts and saddles used in the manufacture of cycles.	
Steel wheels fitted to axles within the Commonwealth.	
Tubes used in the manufacture of water-heaters.	
Rails used for manufacture into points and crossings.	
Rails, plated rails and handle combined, bottom sills, spindles, also springs used in the manufacture of buggy seats.	
Galvanized iron used in the manufacture of ridge caps, guttering and down-pipes.	
Steel channels used in the manufacture of trucks for the conveyance of sugar-cane.	
Steel joists used in the manufacture of columns.	
Galvanized steel sheets used in the manufacture of steel tanks.	
Pipes used in the manufacture of delivery pipes for pumping purposes.	
Valves used in the manufacture of sluicing plants.	
Iron sheets, flat, galvanized, for manufacture into corrugated iron sheets.	
TERRITORY OF PAPUA.	
Iron and steel :	
Plain; sheet; rod; scrap; hoop; anchors; axles; wheels; boiler plates; tanks; chains; cables; diving pumps; doors and shutters; drain or water pipes; galvanized iron (corrugated); rails and plates, also bolts and nuts therefor; nails; screws; also materials for building punts and lighters - - - - -	} Free.
Parts of machinery and engines, and also parts of motor and other vehicles - - - - -	
Boxes; trunks; hardware; hollow-ware and ironmongery - - - - -	10 % <i>ad valorem.</i>
All other iron and steel - - - - -	5 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c.; Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
DOMINION OF NEW ZEALAND.	
Iron:	
Pig; hoop, 6 inches and over in width; ungalvanised hoop iron suitable for the manufacture of brushmakers' anchors (Minister's Order No. 907, dated 31st May 1909) -	} Free.
Blooms and billets for manufacture of bar iron (Minister's Order No. 888, dated 5th October 1908) -	
Hoop iron, tinned (Minister's Order No. 892, dated 2nd November 1908) -	} Free.
Plain black sheet, plate, hoop under 6 inches in width, rod, bolt, bar, angle (except galvanized bar and angle in ordinary market lengths, which is free irrespective of country of origin—Minister's Order No. 874, dated 14th April 1908), tee, and channel; plain rolled girders; rolled chequered plates; also shafting plain rolled or plain turned, but otherwise unwrought:	
If the produce of some part of the British Dominions -	Free.
Otherwise -	20 % <i>ad val.</i> (a)
Boiler plates and unflanged end-plates for boilers; boiler tubes not exceeding 6 ins. in internal diameter and unflanged; expansion rings; also furnace flues:	
If the produce of some part of the British Dominions -	Free.
Otherwise -	20 % <i>ad val.</i> (a)
Iron tubing for rock drills, whether accompanying the drills or imported separately:	
If the produce of some part of the British Dominions -	Free.
Otherwise -	20 % <i>ad val.</i> (a)
(Minister's Order No. 899, dated 1st February 1909).	
Cast iron pipes:	
Not exceeding 9 inches in internal diameter; also knees, bends, elbows, and other fittings for the same:	
If the produce of some part of the British Dominions -	Free.
Otherwise -	20 % <i>ad val.</i> (a)
Exceeding 9 inches in internal diameter; also knees, bends, elbows, and other fittings for the same:	
If the produce of some part of the British Dominions -	20 % <i>ad val.</i> (a)
Otherwise -	30 % <i>ad val.</i> (a)
Pipes, wrought, including knees, bends, elbows, and other fittings:	
Not exceeding 6 ins. in internal diameter:	
If the produce of some part of the British Dominions -	Free.
Otherwise -	20 % <i>ad val.</i> (a)
Exceeding 6 ins. internal diameter:	
If the produce of some part of the British Dominions -	20 % <i>ad val.</i> (a)
Otherwise -	30 % <i>ad val.</i> (a)
Wrought iron boring, casing, and lining tubes, for oil boring, mining, or well-sinking purposes:	
If the produce of some part of the British Dominions -	Free.
Otherwise -	20 % <i>ad val.</i> (a)

(a) With an additional charge of $2\frac{1}{2}$ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
 Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
DOMINION OF NEW ZEALAND—cont.	
Steel:	
Ungalvanized hoop steel, suitable for the manufacture of brush-makers' anchors, and laminated steel bars suitable for the manufacture of machine knives (Minister's Order No. 907, dated 31st May 1909)	} Free.
Steel in flat narrow strips for making lead calins: If the produce of some part of the British Dominions	
Otherwise (Minister's Order No. 899, dated 1st February 1909.)	20% <i>ad val.</i> (a)
Iron and steel:	
Castings for ships; also propeller screws, including only bosses and blades:	
If the produce of some part of the British Dominions	Free.
Otherwise	20% <i>ad val.</i> (a)
Minor articles required in the making up of apparel, boots and shoes, hats and caps, saddlery, and umbrellas, parasols, and sunshades, enumerated in any Order of the Minister of Customs and published in the "Gazette"	} Free.
[For list of articles of iron and steel accorded free entry under above item, see under the above-mentioned articles in the body of this Return.]	
Fittings for launches, viz., sockets for awnings, spray hood sockets, grommet and pigtail hooks and curtain toggles (Minister's Order No. 899, dated 1st February 1909)	} Free.
Locomotive wheels and axles combined (Minister's Order No. 904, dated 3rd May 1909)	
Locomotive wheels and tires, including wheels and tires for railway or tramway passenger cars; coil, spiral and volute springs, suited for the manufacture of locomotives; automatic air-pressure brakes, also straight air pressure brakes (Governor's Order No. 193, dated 29th June 1909), specially suited for use on railway carriages and wagons; chassis for motor vehicles, whether attached or unattached to such vehicles, also speed-gear for motor vehicles when imported separately (Minister's Order No. 852, dated 14th October 1907)	
Fittings for threshing mills; axles, axle-arms, and axle-boxes; forgings or castings for ploughs; card-clothing for woollen and paper mills; couch-roll jackets, machine wires, beater-bars, and strainer-plates for paper mills; bolts and bolt ends up to 24 ins. in length; nuts, blank or screwed nuts and black or finished nuts; saddlers' ironmongery (except bit and stirrup irons), hames, and mounts for harness; saddle trees; brace mountings; legging buckles; tailors' buckles; metal articles required to repair or complete riding or driving harness or saddlery, to be repaired or made in the Dominion; tinned hoops; crucibles; fittings for trunks, portmanteaus, travelling bags, leggings, bags, and satchels; fittings for perambulators or similar vehicles; buttons; needles, except hearthrug needles (Brown's patent), which are dutiable as "Hardware" (Minister's Order No. 888, dated 5th October 1908); pins; umbrella makers' materials	Free.

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL—*continued.*

[See also under Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
Iron and steel— <i>cont.</i> (runners, notches, caps, ferrules, cups, ribs, stretchers, tips, and rings); rivets and washers; set screws, engineers' studs and split-pins; iron frames for manufacture of organs, harmoniums, and pianos; bellows nails; fittings for beehives; tubes in the rough, having a slit through their whole length, suited for the manufacture of fenders, bedsteads, gates, and the like articles; galvanizing baths, welded; gas or electricity meters for household supply; water meters; moulders' chaplets and dowels; empty iron drums, not exceeding 10 gallons capacity; eyelets; fish-hooks, unmounted and without attachments; fencing staples; tacks and nails, 1 inch and under; spray pumps not being syringes; flanges, in the rough and not machined or holed, for the manufacture of pipes, chimney stacks, &c.; shot, chilled iron, for dressing stone (Minister's Order No. 880, dated 3rd August 1908); taper tack strips, steel, for making boot-sprigs (Minister's Order No. 888, dated 5th October 1908); invisible castors, being metal capsules for making chairs, and band-saw plates (blanks for making saws) (Minister's Order No. 911, dated 5th August 1909) - - - - -	Free.
Grindery, viz., button fasteners and staples; eyelets, hook eyelets, and eyelet rings; tangles; spikes for running or cricket shoes; boot protectors; legging springs; lasting tacks; iron rivets; iron cut-bills; steel points; sparrow bills; wrought, cut, and malleable hob-nails; Hungarian nails; wrought and cut tip nails; lasts; bootmakers' nails over 1 inch in length (Minister's Order No. 870, dated 10th March 1908); and sole, heel, stiffening, and toe-cap knives - - - - -	
Springs, mountings, hinges, tyre-bolts, shackle holders, and step treads for the manufacture of carriages, carts, &c., motor cars or vehicles, and railway cars and wagons; also fittings (except steps, lump and dash irons, seat rails, and fifth wheels) for the manufacture of similar vehicles, other than motor bicycles or railway or tramway cars or wagons; steel forged discs in the rough, uncut, unbored, or unworked in any way, for the manufacture of cog wheels for speed-gears of motor-cars (Minister's Order No. 911, dated 5th August 1909) - - - - -	Free.
Anchors; blacksmiths' anvils, forges, and fans; chains, plain or with hook, swivel, or ring attached; engine-governors; sheaves and grooved metal pulleys; gauze; expanded fencing or lathing in the piece; surveyors' instruments, viz., steel bands, chains, measuring tapes, field instruments and drawing instruments (including draughtsmen's); perforated or cellular sheet iron; welded and flanged boiler furnaces, plain or corrugated; fire reels and couplings for fire hose, if declared to the satisfaction of the Collector, for use of a fire brigade; also chains for driving motor-cars and the like vehicles (Minister's Order No. 885, dated 3rd August 1908): If the produce of some part of the British Dominions - - - - - Otherwise - - - - -	
	Free. 10 % <i>ad val.</i> (a)

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
 Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
DOMINION OF NEW ZEALAND—cont.	
Iron and steel—cont.	
Flexible metal hose, tubing, or piping (including flexible tubing with small metal attachments to strengthen the ends—Minister's Order No. 874, dated 14th April 1908):	
If the produce of some part of the British Dominions	Free.
Otherwise	20 % <i>ad val.</i> (a)
Bicycle and tricycle fittings, when not plated, japanned, enamelled, or varnished, viz., drop forgings; stampings; steel balls; weldless steel tubes, with or without butted ends, rims (not bored), spokes, forks, stays, handle bars, and seat pillars, unbuilt, bracket shells, fork and stay ends, fork tips, bridges, crowns, and lugs; ball heads complete when not brazed, including all plated parts; hubs complete, plated or otherwise; sprockets, chains, and chain wheels, whether plated or not; bottom brackets complete, including axles, cups, cranks, and pedals, plated or otherwise; also free wheels for bicycles (Minister's Order No. 902, dated 6th April 1909):	
If the produce of some part of the British Dominions	Free.
Otherwise	20 % <i>ad val.</i> (a)
Speed gear, detachable, for oil engines for motor cycles (Minister's Order No. 915, dated 1st November 1909):	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Finished or partly finished or machined parts of bicycles, tricycles, or similar vehicles:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Rails for railways and tramways, including lay-outs and points and crossings for the same; also fish plates (including sole plates—Minister's Order No. 868, dated 30th January 1908), creep-clips, tie-irons, bearing brackets and bed plates (Governor's Order No. 186, dated 4th June 1908):	
If the produce of some part of the British Dominions	Free.
Otherwise	20 % <i>ad val.</i> (a)
Lever and lever boxes:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
(Minister's Order No. 902, dated 6th April 1909)	
Cages, wirecloth, for handling bees and giving demonstrations:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
(Minister's Order No. 899, dated 1st February 1909)	
Hardware, ironmongery and hollowware; also garden syringes (Minister's Order No. 852, dated 14th October 1907); steel wheelbarrows (Minister's Order No. 857, dated 28th November 1907); and cooper's hooks (Minister's Order No. 892 dated 2nd November 1908):	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)

(a) With an additional charge of $2\frac{1}{2}$ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
 Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
Iron and steel— <i>cont.</i>	£ s. d.
Lamps (including anchor lumps for ships—Minister's Order No. 870, dated 10th March 1908) :	
If the produce of some part of the British Dominions	- 20 % <i>ad val.</i> (a)
Otherwise	- 30 % <i>ad val.</i> (a)
Japanned and lacquered ware ; also tinware :	
If the produce of some part of the British Dominions	- 25 % <i>ad val.</i> (a)
Otherwise	- 37½ % <i>ad val.</i> (a)
Heel and toe plates :	
If the produce of some part of the British Dominions	- 22½ % <i>ad val.</i> (a)
Otherwise	- 33¾ % <i>ad val.</i> (a)
Iron advertising plates, enamelled :	
If the produce of some part of the British Dominions	- 25 % <i>ad val.</i> (a)
Otherwise	- 37½ % <i>ad val.</i> (a)
(Minister's Order No. 931, dated 1st August 1910.)	
Crab winches, cranes, capstans, and windlasses :	
If the produce of some part of the British Dominions	- 20 % <i>ad val.</i> (a)
Otherwise	- 30 % <i>ad val.</i> (a)
Iron, galvanized :	
Bar and angle, in ordinary market lengths (Minister's Order No. 874 dated 14th April 1908)	} Free.
Corrugated sheets :	
If the produce of some part of the British Dominions <i>Per cwt.</i>	0 2 0 (a)
Otherwise	0 2 4½ (a)
Plain sheet or hoop :	
If the produce of some part of the British Dominions <i>Per cwt.</i>	0 1 6 (a)
Otherwise	0 1 9¾ (a)
[Plain galvanized sheets ¼-in thick and upwards, Free (Minister's Order No. 928, dated 6th June 1910.)]	
Galvanized cup-headed roofing nails	- 20 % <i>ad val.</i> (a)
Galvanized roofing stamped in imitation of tiles, &c. :	
If the produce of some part of the British Dominions	- 20 % <i>ad val.</i> (a)
Otherwise	- 30 % <i>ad val.</i> (a)
(Minister's Order No. 921, dated 2nd February 1910)	
Other galvanized manufactures made up from galvanized iron or from plain sheet iron and then galvanized :	
If the produce of some part of the British Dominions	- 25 % <i>ad val.</i> (a)
Otherwise	- 37½ % <i>ad val.</i> (a)
Nails, not elsewhere specified ; also dog spikes :	
If the produce of some part of the British Dominions <i>Per cwt.</i>	0 2 0 (a)
Otherwise	0 3 0 (a)
Screws, nickelled :	
If the produce of some part of the British Dominions	- 20 % <i>ad val.</i> (a)
Otherwise	- 30 % <i>ad val.</i> (a)
(Minister's Order No. 902, dated 6th April 1909)	
Tanks, for every 100 gallons or fraction of 100 gallons in holding capacity :	
If the produce of some part of the British Dominions <i>Each</i>	0 2 6 (a)
Otherwise	0 3 0 (a)

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[See also under Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
Iron and steel— <i>cont.</i>	£ s. d.
Appliances (viz., pumps, fans, and blowers, brine-tanks and coil pipes) for circulating ammonia or other gas, for condensing or for circulating brine (Minister's Order No. 853, dated 29th October 1907); also pumps for motor vehicles, acetylene gas generators and blocks, including blocks for boats or ships (Minister's Order No. 852, dated 14th October 1907); and all other pumps (Minister's Order No. 857, dated 28th November 1907):	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Belting, viz., interchangeable or loose link iron-chain belting:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
(Minister's Order No. 892, dated 2nd November 1908)	
Labels or name-plates of metal, bearing a manufacturer's name:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
(Minister's Order No. 912, dated 31st August 1909)	
Wire strainers, Page's patent:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
(Minister's Order No. 907, dated 31st May 1909)	
All other manufactures of iron and steel:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
FIJI.	
Iron:	
Pig and scrap	Per ton 1 0 0
Black, in bars, hoop, sheets, rods, or plates	" 1 10 0
Galvanized, in bars, hoops, sheets, rods, or corrugated	" 3 0 0
Iron and steel:	
Boiler plates; tanks for exporting molasses and spirits; cylinders for importing gas and ammonia; drums and cylinders for exporting molasses and spirits or for importing sulphuric acid; iron and steel rails, and fishplates, and switches, crossings, turntables, and parts thereof, also bolts and nuts imported with and belonging to the same; steel and iron punts and lighters, also plates, rolled, curved, and shaped for building the same; steel railway sleepers and bolts, also nuts imported with and belonging to the same; tins and boxes for tobacco, cigars, and cigarettes; also tin, cut for exporting produce	Free.
Anchors and chains, black or galvanized	Per lb. 0 0 0½
Iron tanks, black	Each 0 5 0
" " galvanized	" 0 10 0
Nails	Per cwt. 0 3 0
All other iron or steel and manufactures thereof	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds	Free.

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[See also under Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
BRITISH SOUTH AFRICA.	
Iron and steel :	
Pig, blocks and ingots (for founding) ; angle, bar, channel, hoop, rod, plate, H, T, and similar iron or steel not perforated or put together or worked up in any way for structural or other purposes (including box strap iron—Cape Customs Notice No. 69, dated 19th March 1908) ; rough and rolled, but otherwise unmanufactured : and plain, perforated, galvanized and corrugated sheets :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3 % <i>ad valorem</i> .
Launches, tugs and lighters, provided that when condemned or landed to be broken up duty shall be paid at the Customs on the hull, and all fittings according to the tariff that may then be in force :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3 % <i>ad valorem</i> .
Miners' safety lamps and patent candle-holders :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3 % <i>ad valorem</i> .
(Cape Customs Notice No. 125, dated 9th October 1909.)	
Apparatus, appliances and implements (excluding mechanics' tools) for agricultural, mining, bookbinding, printing and other industrial purposes (including signal gongs, not electric, tube or pipe cutters, and tools usually supplied with machines as parts of same, such as a few spanners, ash drawers, &c., provided they accompany a machine) ; apparatus, appliances and implements used in connection with the generation, storage, transmission, distribution of and lighting by gas or electric power (including conduct piping, but excluding hand lamps, electroliers and fancy fittings) ; acetylene gas generators (Cape Customs Notice No. 59, dated 8th November 1907) also churns of a capacity of two or more gallons (Cape Customs Notice No. 118, dated 30th June 1909) :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3 % <i>ad valorem</i> .
Prospecting pans and amalgam scrapers and pans :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3 % <i>ad valorem</i> .
(Cape Customs Notice No. 109, dated 11th March 1909.)	
Assay apparatus (a) :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3 % <i>ad valorem</i> .
Grizzley bars :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3 % <i>ad valorem</i> .
(Cape Customs Notice No. 142, dated 23rd May 1910.)	
Fencing, viz. : droppers, posts, gates, hurdles, standards, strainers, staples, stiles, winders, and other materials or fastenings ordinarily used for agricultural or railway fencing (not including galvanized iron railway fencing—Cape Customs Notice No. 43, dated 25th July 1907) ; railway and tramway construction or equipment materials, viz. : rails, sleepers, fastenings for rails or sleepers, girders, iron bridge-work, culvert tops, engine water	

(a) For list of articles classed as " assay apparatus," see note (b), p.134.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
BRITISH SOUTH AFRICA—cont.	
<i>Iron and steel—cont.</i>	
tanks, turntables, permanent or fixed signals, also iron gates and water-tanks (for tramways); pipes, piping and tubes for gas, steam, drainage, sewerage, irrigation, water supply or pumping, including meters, cocks, taps, elbows, knees, and joints, but not including grids, manhole covers and fittings, surface boxes, downpiping and guttering; chains for hauling, including light chains for draft purposes; shaft sets and rails, also buckets, skips, trucks, and tubs, wheeled or otherwise, for hauling on rails or wires; boiler tubes; battery gauze, matting, sieving, and screening for use in connection with machinery and apparatus; furnaces for roasting minerals; rivets, bolts, nuts, screws, nails (including tacks), and washers; tips and caps for boots and shoes; chimneys (smoke stacks); tanks and vats, suitable and intended for mining purposes and sub-structures for the same; sheep dipping tanks; water boring and pumping apparatus; furniture springs; saddle trees; iron saddles (Transvaal Notice No. 610 of 1908); cranes, elevators and shears; jacks (screw and hydraulic); lifts, power (including the gates); telegraph and telephone materials and instruments for use in construction and working of telegraph and telephone lines:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3 0/100 <i>ad valorem</i> .
Ball cocks (Customs Decision, dated 9th August 1906); and springs, axles, steps, and other metal parts not ordinarily made in the Union, for carts, carriages, coaches and wagons:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3 0/100 <i>ad valorem</i> .
Cast-iron sanitary cisterns (Cape Customs Notice No. 75, dated 7th May 1908); chains (chawl, hame, pole, breeching and trace), also metal parts used in the manufacture of harness and saddlery (Transvaal Notice No. 610 of 1908):	
Under the British Preferential Tariff - - - - -	12 0/100 <i>ad valorem</i> .
" General Tariff - - - - -	15 0/100 <i>ad valorem</i> .
Riding and driving bits; hames; stirrup irons; also curb chains (Transvaal Notice No. 610 of 1908):	
Under the British Preferential Tariff - - - - -	22 0/100 <i>ad valorem</i> .
" General Tariff - - - - -	25 0/100 <i>ad valorem</i> .
All other iron or steel and manufactures thereof:	
Under the British Preferential Tariff - - - - -	12 0/100 <i>ad valorem</i> .
" General Tariff - - - - -	15 0/100 <i>ad valorem</i> .
[Note.—All tins and other receptacles containing ingredients liable to a rated duty 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.]	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL—*continued*.

[See also under Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
NTASALAND PROTECTORATE.	
Materials for making bridges, railways, tramways, or roads - - -	} Free. 10 % <i>ad valorem</i> .
Parts of wheeled carriages - - - - -	
All other iron or steel and manufactures thereof - - - - -	
[A <i>drawback</i> of duty is allowed on hooping and other materials imported into the Protectorate, and used for packing cotton or other produce of the Protectorate, when exported.]	
UGANDA PROTECTORATE.	
Materials for the construction and maintenance of railways, tramways, and roads - - - - -	} Free. 10 % <i>ad valorem</i> .
Ships and vessels imported entire or in section - - - - -	
Fencing materials, viz., droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders, and other materials or fastenings of metal ordinarily used for agricultural or railway fencing - - -	
Ornaments for graves and tablets - - - - -	
All other iron or steel and manufactures thereof - - - - -	
BRITISH EAST AFRICA PROTECTORATE.	
Materials for the construction and maintenance of railways, tramways, and roads - - - - -	} Free. 10 % <i>ad valorem</i> .
Ships and vessels imported entire or in sections - - - - -	
Fencing materials, viz., droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders, and other materials or fastenings of metal ordinarily used for agricultural or railway fencing - - -	
All apparatus and plant usually and principally employed in farming operations - - - - -	
Ornaments for graves and tablets - - - - -	
All other iron or steel and manufactures thereof - - - - -	
SOMALILAND PROTECTORATE.	
Ornaments for graves - - - - -	Free.
All other iron, or steel, or manufactures thereof :	
If imported into Zeyla - - - - -	5 % <i>ad valorem</i> .
If imported into other Protectorate ports - - - - -	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds - - - - -	Free.
[<i>Note</i> .—It is provided by Ordinance No. 5 of 1906 that every weight, measure, or instrument for weighing imported into the Colony shall be stamped at the expense of the importer before it is cleared from the Customs, and any weight, &c., which does not correspond with the standard in use in the Colony, whether such weight, &c., already bears a stamp or mark purporting to show that it corresponds with the Imperial standards, or not, may be broken up or forfeited.]	

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL—*continued.*[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
NIGERIA.	
Iron and steel :	£ s. d.
Building and roofing materials and stores, including corrugated iron sheeting, gutterings, metal plates and piles, door locks, keys, hinges, window fastenings, nails, screws, bolts and bars when imported into the Colony of Southern Nigeria - - -	Free.
Building and other materials used for the erection and repair of houses, stores, and other edifices when imported into the Protectorates of Southern and Northern Nigeria - - -	
Imperial standard measures - - - - -	
Memorial tablets and railings for graves - - - - -	Free.
Coopers' stores and materials, used in the construction of casks, imported into the Colony of S. Nigeria - - - - -	
Weights, wreaths for graves, winches, derricks, cranes, and materials used in the packing for export of West African Produce when imported into the Protectorates of S. and N. Nigeria - - - - -	
Iron-toothed spring traps - - - - - each	0 1 0
All other iron or steel and manufactures thereof - - - - -	10 % <i>ad valorem</i> .
GOLD COAST.	
If imported into the West of the Volta :	
Iron and steel :	
Railway and tramway plant, materials and rolling stock; galvanized iron; coopers' hoops, rivets, or tenterhooks; water tanks and vats; railings for graves; also anchors, chains, and fittings for vessels when imported together with the vessels - - - - -	Free.
[Under an Order-in-Council dated 30th December 1908 it is provided that all plant, materials, and goods for the immediate purpose of the construction of the Accra Akwapim railway may be admitted free of duty.]	
Motor and velocipede accessories and materials for repairs; camp equipment imported by civil and military officers for their personal use in the Colony and Protected Territories. - - -	Free.
Pumps and apparatus for raising and distributing water - - -	Free.
All other iron or steel and manufactures thereof - - - - -	10 % <i>ad valorem</i> .
If imported into the East of the Volta :	
Iron and steel :	
Galvanized iron; ironware cooking utensils; anchors; chains; lamps; coopers' hoops, rivets or hooks; safes; scales; cash boxes; bells and trays - - - - -	Free.
All other iron or steel and manufactures thereof - - - - -	
	4 % <i>ad valorem</i> .
SIERRA LEONE.	
Iron and steel :	
Coopers' hoops, hoop iron, rivets and tenter-hooks; also corrugated iron sheets - - - - -	Free.
Ships, whether propelled by steam or sails; and steam, electric, or other launches with their requisite fittings if imported at the same time - - - - -	

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
 Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
NIGERIA.—cont.	
Iron and steel— <i>cont.</i>	£ s. d.
All parts and appliances for machinery and apparatus consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, and admitted as such by the Collector of Customs, of the following descriptions :	} Free.
Agricultural ; industrial ; electrical ; manufacturing, marine ; mining and gold dredging ; pumping and boring for water ; machinery for use in connection with the preparation of any natural product of the Colony or the development of any industry in connection with such product	
Empty kerosene tins	
All other iron or steel and manufactures thereof	10 % <i>ad valorem</i> .
GAMBIA.	
Iron and steel :	
Pipes for conveying fluids ; parts of mills or steam engines ; iron fencing, and standards for the same ; also tomb railings	} Free.
All other iron or steel and manufactures thereof	} 5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Iron and steel :	
Metallic trading checks in circular form	Prohibited.
Pig iron, iron kentledge and cast scrap iron ; ferrosilicon ; ferromanganese and spiegel Eisen ; iron or steel billets, weighing not less than sixty pounds per lineal yard ; ingots, cogged ingots, blooms, slabs, puddled bars ; also loops or other forms, less finished than bars but more advanced than pig iron, except castings, <i>per ton of 2,000 lbs.</i> :	
Under the British Preferential Tariff	0 6 2·00
" General Tariff	0 10 3·33
Rolled iron or steel angles, tees, beams, channels, girders and other rolled shapes or sections, not punched, drilled, or further manufactured than rolled, <i>per ton of 2,000 lbs.</i> :	
Under the British Preferential Tariff	0 17 5·67
" General Tariff	1 8 9·33
Other rolled iron or steel beams, channels, angles, and other rolled shapes of iron or steel, not punched, drilled or further manufactured than rolled, weighing not less than thirty-five pounds per lineal yard, not being square, flat, oval, or round shapes, and not being railway bars or rails ; also flat eye-bar blanks, not punched nor drilled, and universal mill or rolled edge plates of steel over twelve inches wide, for use exclusively in the manufacture of bridges or of steel structural work or in car construction, <i>per ton of 2,000 lbs.</i> :	
Under the British Preferential Tariff	0 8 2·67
" General Tariff	0 12 4·00
Bar iron or steel, rolled, whether in coils, rods, bars, or bundles, comprising rounds, ovals, squares, and flats ; rolled iron or steel hoop, band, scroll or strip, twelve inches or less in width, number thirteen gauge and thicker, <i>per ton of 2,000 lbs.</i> :	
Under the British Preferential Tariff	0 17 5·67
" General Tariff	1 8 9·33

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
DOMINION OF CANADA— <i>cont.</i>	
£ s. d.	
Iron and steel— <i>cont.</i>	
Iron or steel beams, angles, sheets, plates, knees, masts or parts thereof, and cable chain for ships and vessels; also manufactures which at the time of their importation are of a class or kind <i>not</i> made in Canada, when imported for use in the construction or equipment of ships or vessels, under regulations prescribed by the Minister of Customs	Free.
Boiler plate, of iron or steel, not less than thirty inches in width, and not less than one quarter of an inch in thickness, for use exclusively in the manufacture of boilers, under regulations by the Minister of Customs	Free.
Rolled iron and steel rods, not over half-inch in diameter or in width, to be manufactured into horseshoe nails, when imported by manufacturers of such nails (Memo. No. 1558n, dated 1st November 1909)	Free.
Rolled iron or steel plates, not less than thirty inches in width, and not less than one quarter of an inch in thickness, <i>per ton of 2,000 lbs.</i> :	
Under the British Preferential Tariff - - - - -	0 8 2·67
" General Tariff - - - - -	0 12 4·00
Cold rolled sheets or plates of steel with sheared edges over No. 14 gauge, and not less than 1½ inches wide, when imported by manufacturers of mower bars, hinges, typewriters, and sewing machines, for use only in the manufacture of the said articles in their own factories:	
Under the British Preferential Tariff - - - - -	5 % <i>ad valorem.</i>
" General Tariff - - - - -	10 % <i>ad valorem.</i>
(Customs Memo. No. 1558n, dated 1st November 1909.)	
Rolled iron or steel sheets or plates, sheared or unsheared; skelp, sheared or rolled in grooves, <i>per ton of 2,000 lbs.</i> :	
Under the British Preferential Tariff - - - - -	0 17 5·67
" General Tariff - - - - -	1 8 9·33
Skelp iron or steel, sheared or rolled in grooves, when imported by manufacturers of wrought iron or steel pipe, for use in their own factories exclusively:	
Under the British Preferential Tariff - - - - -	} 5 % <i>ad val.</i>
" General Tariff - - - - -	
Rolled iron or steel sheets and strips, polished or not, No. 14 gauge or thinner; Canada plates; Russia iron; terno plates, and rolled sheets coated with zinc, spelter, or other metal, of any width or thickness; rolled iron or steel hoop, band, scroll or strip, No. 14 gauge and thinner, galvanized or coated with other metal or not:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5 % <i>ad valorem.</i>
Rolled iron or steel and cast steel, in bars, bands, hoop, scroll, strip, sheet, or plate, of any size, thickness, or width, galvanized or coated with any material or not, and steel blanks for the manufacture of milling cutters, when of greater value than 1·72d. per lb.:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied; see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION:	TARIFF RATES OF DUTY.
IRON AND STEEL.	
DOMINION OF CANADA— <i>cont.</i>	
Iron and steel— <i>cont.</i>	
Chilled iron rolls, shaped, but not finished, for grind ingmachines:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	27½ % <i>ad valorem.</i>
(Appraisers' Bulletin No. 289, dated 16th October 1908).	
Angles of galvanised iron and steel:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½ % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909):	
Tin sheets and plates - - - - -	Free.
Iron or steel scrap, old, and fit only to be re-manufactured, being part of, or recovered from, any vessel wrecked in waters within the jurisdiction of Canada - - - - -	Free.
Iron or steel scrap (wrought), being waste or refuse, including punchings, cuttings or clippings of iron or steel plates or sheets having been in actual use; crop ends of tinplate bars, blooms, or rails which have not been in actual use, <i>per ton of 2,000 lbs.</i> :	
Under the British Preferential Tariff - - - - -	0 2 0·67
" General Tariff - - - - -	0 4 1·33
[<i>Note.</i> —It is stated in the Canadian Tariff that "nothing shall be deemed scrap iron or scrap steel, except waste or refuse iron and steel fit only to be re-manufactured in rolling mills or furnaces, provided that articles of iron or steel, damaged in transit, if broken up under Customs supervision and rendered unsaleable, except as scrap, may be entered for duty as scrap."]	
Steel:	
Crucible sheet steel, No. 11* to 16 gauge, two and one half to eighteen inches wide, for the manufacture of mower and reaper knives, when imported by the manufacturers thereof for use in their own factories - - - - -	Free.
Steel of No. 20 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of corset steels, clock springs, and shoe shanks, imported by the manufacturers for use in their own factories exclusively - - - - -	Free.
Steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of buckle clasps, bed fasts, furniture castors and ice creepers, imported by the manufacturers for use in their own factories exclusively - - - - -	Free.
Steel of No. 24 and No. 17 gauge, in sheets sixty-three inches long, and from eighteen inches to thirty-two inches wide, imported by the manufacturers of tubular bow sockets for use exclusively in their own factories - - - - -	Free.
Steel in bars or sheets to be used exclusively in the manufacture of shovels, when imported by manufacturers of shovels, <i>per ton of 2,000 lbs.</i> :	
Under the British Preferential Tariff - - - - -	0 8 2·67
" General Tariff - - - - -	0 12 4·00

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix F.]METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL.—*continued.*

[See also under Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
DOMINION OF CANADA— <i>cont.</i>	
Steel— <i>cont.</i>	
Chrome steel:	
Under the British Preferential Tariff - - - - -	10 ² / ₁₀ <i>ad valorem.</i>
" General Tariff - - - - -	15 ⁶ / ₁₀ <i>ad valorem.</i>
Round polished steel shafting, in bars not exceeding 2 ¹ / ₂ inches diameter:	
Under the British Preferential Tariff - - - - -	17 ¹ / ₂ ² / ₁₀ <i>ad valorem.</i>
" General Tariff - - - - -	25 ⁴ / ₁₀ <i>ad valorem.</i>
Steel billets not elsewhere specified, <i>per ton of 2,000 lbs.</i> :	
Under the British Preferential Tariff - - - - -	0 17 5·67
" General Tariff - - - - -	1 8 9·33
Iron and steel manufactures:	
Blowers of iron or steel of a class or kind not made in Canada, for use in the smelting of ores or in the reduction, separation, or refining of metals; also furnace slag trucks and slag pots of a class or kind not made in Canada - - - - -	Free.
Iron tubing, lacquered or brass covered, not over two inches in diameter, when imported by manufacturers of carriage rails, of iron or brass bedsteads, or of extension rods for windows for use in their own factories exclusively (Customs Memo. No. 1446n, dated 27th Nov. 1907) - - - - -	Free.
Rolled round wire rods in the coil, not over three-eighths of an inch in diameter, when imported by wire manufacturers for use in making wire in the coil exclusively in their own factories - - - - -	Free.
Swedish rolled iron and Swedish rolled steel nail rods under half an inch in diameter, for the manufacture of horseshoe nails - - - - -	Free.
Iron or steel rods, rolled or drawn, not less than ¹ / ₈ of an inch in diameter when imported by manufacturers of chain for use only in the manufacture of chain in their own factories (Customs Memo. No. 1491n, dated 11th Aug. 1908). - - - - -	Free.
Cast-iron pipes of every description, <i>per ton of 2,000 lbs.</i> :	
Under the British Preferential Tariff - - - - -	1 4 8·00
" General Tariff - - - - -	1 12 10·67
Wrought or seamless iron or steel tubes for boilers, not otherwise provided for, under regulations prescribed by the Minister of Customs; also flues and corrugated tubes for marine boilers - - - - -	Free.
Tubes of rolled iron or steel, not joined or welded, not more than one and one-half inch in diameter - - - - -	Free.
Wrought-iron tubing, butt or lap welded, threaded or coupled or not, over four inches in diameter, imported for use exclusively in mining or metallurgical operations - - - - -	Free.
Seamless steel tubing, valued at not less than 1·72 <i>d.</i> per lb.; also rolled or drawn square tubing, adapted for use in the manufacture of agricultural implements; also flat steel, cold rolled, not over ¹ / ₂ inch thick, for use only in the manufacture of cups and cones for ball bearings when imported by manufacturers of such ball bearings (Customs Memo. No. 1491n, dated 11th Aug. 1908):	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5 ⁷ / ₁₀ <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	£ s. d.
DOMINION OF CANADA—cont.	
Iron and steel manufactures—cont.	
Wrought or seamless tubing, plain or galvanized, threaded and coupled or not, over 4 inches in diameter :	
Under the British Preferential Tariff - - - - -	10% <i>ad valorem</i> .
" General Tariff - - - - -	15% <i>ad valorem</i> .
Finished parts of iron or steel for repairs of portable engines, and of traction engines for farm purposes :	
Under the British Preferential Tariff - - - - -	15% <i>ad valorem</i> .
" General Tariff - - - - -	20% <i>ad valorem</i> .
(Customs Memo. No. 1491n, dated 11th August 1908.)	
Wrought or seamless tubing, plain or galvanized, threaded and coupled or not, 4 inches or less in diameter; also steel conduit pipes, under 4 inches diameter (Appraisers' Bulletin No. 289, dated 16th October 1908).	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem</i> .
" General Tariff - - - - -	35% <i>ad valorem</i> .
Steel tubing, lap welded, with bell and spigot ends to be connected together with lead joints (Appraisers' Bulletin No. 289, dated 16th October 1908); seamless steel pipe over 4 inches in diameter with spigot ends (Appraisers' Bulletin No. 319, dated 13th July 1909); and also other pipe or tubing, plain or galvanized, riveted, corrugated, or otherwise specially manufactured, including lock joint pipe :	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem</i> .
" General Tariff - - - - -	30% <i>ad valorem</i> .
Galvanized corrugated iron and galvanized iron cans :	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem</i> .
" Intermediate Tariff - - - - -	27½% <i>ad valorem</i> .
" General Tariff - - - - -	30% <i>ad valorem</i> .
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Galvanized iron water tanks (or boilers so-called) as used in connection with ranges, &c. :	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem</i> .
" Intermediate Tariff - - - - -	27½% <i>ad valorem</i> .
" General Tariff - - - - -	30% <i>ad valorem</i> .
(Appraisers' Bulletin No. 262, dated 21st December 1907)	
Iron or steel pipe not butt or lap welded, and wire bound wooden pipe, not less than 30 inches internal diameter, when for use exclusively in alluvial gold mining :	
Under the British Preferential Tariff - - - - -	5% <i>ad valorem</i> .
" General Tariff - - - - -	10% <i>ad valorem</i> .
Railway bars or rails of any form, punched or not, not elsewhere specified, for railways, which term for purposes of this item shall include all kinds of railways, street railways and tramways, even although they are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers, <i>per ton of 2,000 lbs.</i> :	
Under the British Preferential Tariff - - - - -	0 18 6 00
" General Tariff - - - - -	1 8 9 33

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
£ s. d.	
DOMINION OF CANADA— <i>cont.</i>	
Iron and steel manufactures— <i>cont.</i>	
Curved iron and steel railway bars or rails, punched or not, not otherwise provided for, <i>per ton of 2,000 lbs.</i> :	
Under the British Preferential Tariff - - - - -	0 18 6·00
" General Tariff - - - - -	1 8 9·33
(Appraisers' Bulletin No. 374, dated 11th January 1910.)	
Iron or steel railway bars or rails, which have been in use in the tracks of railways in Canada, and which have been exported from Canada and returned thereto after having been re-rolled, and weighing not less than 56 lbs. per lineal yard when re-rolled, and which are to be used by the railway company importing them on its own tracks, under regulations prescribed by the Minister of Customs :	
Under the British Preferential Tariff - - - - -	} 25 % <i>ad val.</i>
" General Tariff - - - - -	
Provided that the value for duty of such re-rolled rails shall be the cost of re-rolling the same.	
Provided also that when the Governor in Council is satisfied that a mill adapted and equipped for re-rolling such rails in substantial quantities has been established in Canada this duty may be abolished, and all such rails shall be dutiable as otherwise provided.	
Railway switches, frogs, crossings and intersections :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	32½ % <i>ad valorem.</i>
Railway fish plates and tie plates, <i>per ton of 2,000 lbs.</i>	
Under the British Preferential Tariff - - - - -	1 0 6·67
" General Tariff - - - - -	1 12 10·67
Bridges or parts thereof; structural work, columns, shapes or sections, drilled, punched or in any further stage of manufacture than rolled or cast :	
Under the British Preferential Tariff - - - - -	29½ % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
Iron and steel castings, and iron or steel integral parts of electrical machinery which is dutiable at the same rates as these parts :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	25 % <i>ad valorem.</i>
" General Tariff - - - - -	27½ % <i>ad valorem.</i>
Iron or steel integral parts of other classes of machinery which are dutiable at the same rates as these parts :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	27½ % <i>ad valorem.</i>
Forged balls of chrome steel :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
(Appraisers' Bulletin No. 303, dated 9th Feb. 1909.)	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued*.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
DOMINION OF CANADA— <i>cont.</i>	
Iron and steel manufactures— <i>cont.</i>	
Other forgings of whatever shape or size or in whatever stage of manufacture; steel shafting, turned, compressed or polished; also other hammered, drawn, or cold-rolled iron or steel bars or shapes:	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem</i> .
" General Tariff - - - - -	30% <i>ad valorem</i> .
Wire screens, wire doors, and wire windows; cash registers; cornice poles; spring mattresses and furniture springs:	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem</i> .
" Intermediate Tariff - - - - -	27½% <i>ad valorem</i> .
" General Tariff - - - - -	30% <i>ad valorem</i> .
Wire draw plates:	
Under the British Preferential Tariff - - - - -	15% <i>ad valorem</i> .
" General Tariff - - - - -	27½% <i>ad valorem</i> .
(Appraisers' Bulletin No. 374, dated 11th January 1910.)	
Springs, axles, axle-bars, axle blanks and parts thereof, for railway or tramway or other vehicles:	
Under the British Preferential Tariff - - - - -	29½% <i>ad valorem</i> .
" General Tariff - - - - -	35% <i>ad valorem</i> .
Locomotive and car wheel tires of steel, in the rough - - - - -	} Free.
Rolled steel for saws and for straw cutters, not tempered or ground, nor further manufactured than cut to shape, without indented edges - - - - -	
Steel bowls for cream separators - - - - -	} Free.
Materials which enter into the construction and form part of cream separators, imported by manufacturers of such articles for use in their own factories - - - - -	
Steel springs for the manufacture of surgical trusses, when imported by manufacturers, for use exclusively in their own factories - - - - -	} Free.
Steel imported by manufacturers for use in their own factories in manufacturing rough unfinished parts of rifles, when such parts are to be used in rifles to be made for the Government of Canada (Customs Memo. No. 1558B, dated 1st November 1909).	
Steel strips, when imported by manufacturers of buckthorn and plain strip fencing, for use in their own factories - - - - -	} Free.
Iron sand, globules, or shot for polishing ingot moulds and glass moulds of metal, granite or glass, or for sawing stone - - - - -	
Anchors for vessels - - - - -	} Free.
Accessories imported by manufacturers of piano keys, actions, hammers, base dampers and organ keys, for use exclusively in their own factories - - - - -	
All materials and parts in the rough, unfinished, and screws, nuts, bands, and springs to be used in rifles manufactured for the Canadian Government, tips for whip ends when imported by whip manufacturers for use in their own factories - - - - -	} Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued*.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
DOMINION OF CANADA— <i>cont.</i>	
Iron and steel manufactures— <i>cont.</i>	
Ribs, runners, rings, caps, notches, and ferrules, imported by manufacturers of umbrellas, parasols, and sunshades, for use exclusively in their own factories	Free.
Iron tubing, brass covered, not over 2 inches in diameter, in the rough when imported by manufacturers for use only in their own factories in the manufacture of towel-bars, bath tub rails, and clothes carriers	Free.
(Customs Memo., No. 1591B, dated 7th June 1910.)	
Tube over 16 inches in diameter, flanged and dished steel heads made from boiler plate, over 5 feet in diameter, hardened steel balls, not less than 3 inches in diameter, and acetylene gas lanterns and parts thereof when for use in the manufacture of automatic gas buoys and automatic gas beacons for the Government of Canada, or for export under regulations prescribed by the Minister of Customs	Free.
Structural iron and steel when imported under regulations prescribed by the Minister of Customs, for use in the construction and equipment of factories for the manufacture of sugar from beetroots; also appliances of a class or kind not made in Canada for use exclusively in alluvial gold-mining	Free.
Malleable sprocket or link belting chain	Free.
Mould boards or shares, or plough plates, also land sides and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished, or otherwise manufactured	Free.
Tagging metal, plain, japanned or coated, in coils, not over one and a half inch in width, when imported by manufacturers of shoe and corset laces for use exclusively in the manufacture of such articles in their own factories	Free.
Steel balls, adapted for use on bearings of machinery and vehicles:	Free.
Under the British Preferential Tariff	10 % <i>ad valorem</i> .
" General Tariff	10 % <i>ad valorem</i> .
Coil chain, coil chain links and chain shackles, five-sixteenths of an inch in diameter or over; knife blades or blanks, and table forks of iron or steel in the rough, not handled, filed, ground, or otherwise manufactured; also steel wool:	Free.
Under the British Preferential Tariff	5 % <i>ad valorem</i> .
" General Tariff	10 % <i>ad valorem</i> .
Bicycle chain of steel, not detachable linked:	Free.
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
" Intermediate Tariff	27½ % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
[Note—Chain is not free of duty unless being "malleable sprocket chain or detachable link belting chain." (Appraisers' Bulletin, No. 374, dated 11th January 1910).]	
Engravers' plates, polished for engraving thereon:	Free.
Under the British Preferential Tariff	15 % <i>ad valorem</i> .
" General Tariff	20 % <i>ad valorem</i> .
Machine card clothing:	Free.
Under the British Preferential Tariff	17½ % <i>ad valorem</i> .
" General Tariff	25 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
 Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
DOMINION OF CANADA—cont.	
Iron and steel manufactures— <i>cont.</i>	
Cut nails and spikes (ordinary builders'), also railroad spikes, <i>per</i> 100 <i>lbs.</i> :	
Under the British Preferential Tariff - - - -	0 1 2·80
" General Tariff - - - -	0 2 0·67
Wire nails, <i>per</i> 100 <i>lbs.</i> :	
Under the British Preferential Tariff - - - -	0 1 7·73
" General Tariff - - - -	0 2 5·60
All other nails, brads, spikes, and tacks :	
Under the British Preferential Tariff - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - -	35 % <i>ad valorem.</i>
Screws, commonly called "wood screws," including lag or coach screws, plated or not, and machine or other screws :	
Under the British Preferential Tariff - - - -	22½ % <i>ad valorem.</i>
" General Tariff - - - -	35 % <i>ad valorem.</i>
Lamp springs :	
Under the British Preferential Tariff - - - -	7½ % <i>ad valorem.</i>
" General Tariff - - - -	10 % <i>ad valorem.</i>
Fittings for iron or steel pipes; also lamps, lanterns, gas, coal, oil, electric or other lighting fixtures or metal parts thereof :	
Under the British Preferential Tariff - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - -	30 % <i>ad valorem.</i>
Tanks for wagons, mounted on trucks or not :	
Under the British Preferential Tariff - - - -	20 % <i>ad valorem.</i>
" Intermediate Tariff - - - -	27½ % <i>ad valorem.</i>
" General Tariff - - - -	30 % <i>ad valorem.</i>
(Appraisers' Bulletin No. 251, dated 22nd May 1907) :	
Nuts; washers; rivets; bolts, with or without threads; nut, bolt, and hinge blanks; T and strap hinges, <i>per</i> 100 <i>lbs.</i> :	
Under the British Preferential Tariff - - - -	{ 0 3 1 and 10 % <i>ad val.</i> additional.
" General Tariff - - - -	{ 0 3 1 and 25 % <i>ad val.</i> additional.
Buckles and clasps (not being jewellery) :	
Under the British Preferential Tariff - - - -	20 % <i>ad valorem.</i>
" Intermediate Tariff - - - -	27½ % <i>ad valorem.</i>
" General Tariff - - - -	30 % <i>ad valorem.</i>
Hollow-ware, whether plain black or coated; safes, and doors for safes, and vaults; signs, framed or not, also letters and numerals :	
Under the British Preferential Tariff - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - -	30 % <i>ad valorem.</i>
Shovel and spade blanks, and iron or steel cut to shape for the same :	
Under the British Preferential Tariff - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - -	32½ % <i>ad valorem.</i>

{For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
DOMINION OF CANADA— <i>cont.</i>	
Iron and steel manufactures— <i>cont.</i>	
Agate, granite, or enamelled iron or steel ware, also skates of all kinds, and parts:	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
Gas meters and finished parts thereof; also metal parts of show cases:	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
Stove urns of metal, and dovetails, chaplets and hinges, tubes of tin, for use in the manufacture of stoves:	
Under the British Preferential Tariff - - - - -	5% <i>ad valorem.</i>
" General Tariff - - - - -	10% <i>ad valorem.</i>
Stoves of all kinds, for oil, spirits, gas, coal or wood; also wire bound wooden pipe when not for use in alluvial gold mining:	
Under the British Preferential Tariff - - - - -	15% <i>ad valorem.</i>
" General Tariff - - - - -	25% <i>ad valorem.</i>
Heaters or furnaces combined with pipes and coils therein for hot water heating; also boilers for hot water and steam furnaces, and steam furnaces for heating:	
Under the British Preferential Tariff - - - - -	15% <i>ad valorem.</i>
" General Tariff - - - - -	27½% <i>ad valorem.</i>
(Appraisers' Bulletin No. 262, dated 21st December 1907).	
Furnaces, hot air, for heating:	
Under the British Preferential Tariff - - - - -	15% <i>ad valorem.</i>
" General Tariff - - - - -	25% <i>ad valorem.</i>
(Appraisers' Bulletin No. 262, dated 21st December 1907.)	
Steel taps for use in hand or power machines:	
Under the British Preferential Tariff - - - - -	15% <i>ad valorem.</i>
" General Tariff - - - - -	27½% <i>ad valorem.</i>
(Appraisers' Bulletin No. 239, dated 16th October 1908.)	
Grates, iron, nickel-plated:	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	30% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Grates, iron, not plated:	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½% <i>ad valorem.</i>
" General Tariff - - - - -	30% <i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Frames, not more than 10 inches in width, clasps and fasteners, adapted for use in the manufacture of purses and chatelaine bags or reticules:	
Under the British Preferential Tariff - - - - -	12½% <i>ad valorem.</i>
" General Tariff - - - - -	20% <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL—*continued*.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
DOMINION OF CANADA— <i>cont.</i>	
Iron and steel manufactures— <i>cont.</i>	
Spectacle and eyeglass frames and metal parts thereof :	
Under the British Preferential Tariff - - - - -	15½% <i>ad valorem</i> .
" General Tariff - - - - -	20% <i>ad valorem</i> .
Fish hooks for deep sea or lake fishing, not smaller in size than number 2-0, for use exclusively in the fisheries (not including hooks commonly used for sportsmen's purposes) - - - - -	} Free.
Other fish hooks, also trawling spoons, sinkers and swivels :	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem</i> .
" General Tariff - - - - -	35% <i>ad valorem</i> .
Metal parts adapted for the manufacture of covered buttons :	
Under the British Preferential Tariff - - - - -	12½% <i>ad valorem</i> .
" General Tariff - - - - -	20% <i>ad valorem</i> .
Shoe buttons; also metal parts of coffins and caskets :	
Under the British Preferential Tariff - - - - -	17½% <i>ad valorem</i> .
" General Tariff - - - - -	25% <i>ad valorem</i> .
Other buttons :	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem</i> .
" Intermediate Tariff - - - - -	30% <i>ad valorem</i> .
" General Tariff - - - - -	35% <i>ad valorem</i> .
Ships and other vessels built in any <i>Foreign</i> country, if British registered since September 1st, 1902, on application for license to engage in the Canadian coasting trade; on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof (as provided in Part XVI. of the Canada Shipping Act) :	
Under the General Tariff - - - - -	25% <i>ad valorem</i> .
Equipments or any part thereof, including boats purchased or supplied in a foreign country, or the expenses of repairs made in a foreign country upon a vessel employed in the coasting trade of Canada, if arriving within one year after the repairs have been made or equipments purchased or supplied :	
(a) On the expenses of repairs - - - - -	25% <i>ad valorem</i> .
(b) On equipments, including boats - - - - - (Act No. 19 of 1908.)	} Same duty as on articles imported in the ordinary course.
Other vessels, dredges, and water borne craft, built outside of Canada, destined for use or service in Canadian waters (not including registered vessels entitled to engage in the coasting trade nor vessels in transit between Canada and places outside thereof) on the fair market value of the hull, rigging, machinery, boilers, furniture, and appurtenances thereof, on arrival in Canada :	
Under the British Preferential Tariff - - - - -	15% <i>ad valorem</i> .
" General Tariff - - - - -	25% <i>ad valorem</i> .
[Provided that regulations may be prescribed by the Minister of Customs for exemption from further duty after the duty specified in this item is once paid.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
DOMINION OF CANADA— <i>cont.</i>	
Iron and steel manufactures— <i>cont.</i>	
Needles for surgical use - - - - -	Free.
Needles, other; also pins manufactured from wire (including-safety pins, plated or not). (Appraisers' Bulletin No. 327, dated 19th August 1909):	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½ % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
[<i>Note.</i> —It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that this item is to include "knitting machine needles of all kinds."]]	
Corset clasps, busks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped :	
Under the British Preferential Tariff - - - - -	22½ % <i>ad valorem.</i>
" Intermediate Tariff : - - - - -	30½ % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
Hollow rectangular shapes of sheet steel (flanged), coated with aluminium and designed for use in the manufacture of bedsteads :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½ % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
(Appraisers' Bulletin No. 303, dated 9th February 1909.)	
All manufactures of iron or steel or of which iron and steel (or either) are the component materials of chief value, not otherwise provided for :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½ % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
The expression "gauge" when applied to metal sheets or plates, means the thickness as determined by the Imperial Standard gauge.	
A <i>drawback</i> of 99 % of the duty (not including special or dumping duty) is allowed on the following articles :	
Rolled iron and steel, and pig-iron when used in the manufacture of mowing machines, reapers, harvesters, binders, and attachments for binders.	
Steel under one-half inch in diameter or under one-half inch square, when used in the manufacture of locks and knobs.	
Steel, cut to shape, when used in the manufacture of spoons.	
Flat spring steel, steel billets, and steel axle bars, when used in the manufacture of springs and axles for vehicles other than railway or tramway vehicles.	
Spiral spring steel, when used in the manufacture of railway spiral springs.	
Steel, when used in the manufacture of cutlery, files, augers, auger bits, bit braces, hammers, axes, hatchets, scythes, reaping hooks, hoes, hay or straw knives, agricultural forks, hand rakes, skates, stove trimmings, bicycle chains, and windmills.	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
 Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
DOMINION OF CANADA—cont.	
Iron and steel manufacturers— <i>cont.</i>	
<i>Drawbacks—cont. :—</i>	
Rolled angles of iron or steel, nine and ten gauge, not over one and one-half inches wide, when used in the manufacture of bedsteads.	
Lap-welded tubing of iron or steel, not less than two and one-half inches in diameter, threaded and coupled or not, testing one thousand pounds pressure per square inch, when used in casing water, oil, or natural gas wells (a). [When used for transmission of natural gas under high pressure from gas wells to points of distribution a drawback of 50 % is allowed on such tubing.]	
NEWFOUNDLAND.	
Iron and steel :	
Pig iron and old iron; including scrap iron and scrap steel, old and fit only to be remanufactured, being part of, or recovered from, any vessel wrecked in waters within the jurisdiction of Newfoundland	} Free.
Nail strips, of iron or steel, to be used in the manufacture of cut nails in the Colony; also drill steel, when used for mining purposes only	
Casings or copings and lockings for timber of dories	
Boiler plates and ships' plates, when of or over $\frac{1}{4}$ inch in thickness; also plates of polished steel, for the use of engravers	} Free.
Galvanised block straps, patent bushings for sheaves for blocks and galvanised sheaves for blocks, when imported by block-makers	
Materials (when the same cannot be made in the Colony), for the construction of pulp and paper mills, both for the original installation and further extension of the same, but not in substitution of old	} Free.
Materials imported by manufacturers for the construction of such machinery as is at present admitted into the Colony free of duty. The free importation of such materials to be permitted subject to regulations to be made by the Governor in Council	
Stoves and parts thereof, including gas or oil stoves and stove-plates	} 35 % <i>ad val.</i>
All other plates, also bars (except for railways), bolts, sheets, strips, or pieces, of iron (including galvanised iron) or of mild steel	
Hoop iron or hoop steel, splayed, punched, or nosed, and cut in lengths not to exceed 68 ins., for use in the manufacture of herring barrels	} Free.
All other hoop iron or steel strips, for hoop-making	
Forgings, of whatever shape or size, or in whatever stage of manufacture :	} 5 % <i>ad valorem.</i>
Weighing under 5 cwts. and over 60 lbs.	
" 5 cwts. and over	30 % <i>ad valorem.</i>
	10 % <i>ad valorem.</i>

(a) The importer's claim for drawback must be made in prescribed form under special regulations issued on October 22nd, 1907 (Customs Memorandum No. 1442 B. of 1907).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
 Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
NEWFOUNDLAND— <i>cont.</i>	
Iron and steel— <i>cont.</i>	
Bridges or parts thereof; structural work, columns, girders, shapes, or sections, including outside coverings for buildings, or steel or metal shingles and coiling coverings	} 20 % <i>ad val.</i>
All manufactures of galvanized sheet iron and sheet steel (not elsewhere specified)	
Canoes, ships' boats, skiffs, and open or decked pleasure sail boats of any material, boats or launches propelled by electricity or other mechanical power, and steam launches	} 35 % <i>ad val.</i>
Ships and other vessels built in any British or foreign country which are to be continuously employed in connection with the trade or fisheries of the Colony	} Free.
Other ships and vessels built in any foreign country, whether steam or sailing vessels, on the fair market value of the hull, rigging, boilers, steam engines, and other machinery, and all other appurtenances	} 5 % <i>ad valorem.</i>
Wrought iron or other pipes used in transmitting steam, compressed air, or water through the underground or open pit workings, and from the point of accumulation to the point of exit	} Free.
Wrought iron or steel boiler tubes (including flues and corrugated tubes for marine boilers), also wrought iron or steel tubing, plain or galvanized (whether threaded and coupled or not)	} 10 % <i>ad val.</i>
Cast-iron pipes	} 35 % <i>ad valorem.</i>
All other pipes and tubing, plain or galvanized, riveted, corrugated, or otherwise specially manufactured (whether threaded and coupled or not)	} 20 % <i>ad val.</i>
Iron or steel fittings, for iron or steel pipes of every description	} 30 % <i>ad valorem.</i>
Iron and steel fencing	} 40 % <i>ad valorem.</i>
Railway materials:	
Bars or rails of any form, whether punched or not; fish plates, switches, frogs, crossings, and intersections	} 30 % <i>ad val.</i>
Materials for fences, gates, and cattle guards	} Free.
Anchors, grapnels, coil chain, coil chain links, and chain shackles	} 10 % <i>ad valorem.</i>
Parts of carriages:	
Malleable seat iron and other malleable carriage parts; steel tires; carriage steps; also sleigh runners	} 50 % <i>ad val.</i>
Bows for hoods, springs, axles, tacks, shaft and other clips, bolts, circles, stamp joints and off-sets, swing ends and swing hoods, swing rings and plates, spring shackles, felloe-plates, axle boxes, whip sockets and shaft tips	} 30 % <i>ad val.</i>
Hoisting and hauling cables, used in lifting and transporting coal or ore from the working face to the point of shipment	} Free.
Steel shafting, imported for use in steam vessels	} Free.
All other steel shafting, turned, compressed, or polished, measuring:	
Less than 5 ins. in diameter	} 30 % <i>ad valorem.</i>
More than 5 ins. in diameter	} 10 % <i>ad valorem.</i>
Blocks for ships, and block sheaves:—	
Of galvanized iron	} 30 % <i>ad valorem.</i>
Of other iron or steel	} 40 % <i>ad valorem.</i>

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[See also under Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL. NEWFOUNDLAND— <i>cont.</i>	£ s. d.
Iron and steel— <i>cont.</i>	
Steel, known as "blister" steel, "chrome" steel, hard or cast steel; also spring steel for carriage springs	30 % <i>ad val.</i>
Nails, tacks, brads, &c. :—	
Nails for use in the sheathing of vessels, under regulations laid down by the Governor in Council	Free.
Wrought nails, hand-made; pressed nails and pressed spikes of all kinds; brads used by broom makers for fastening wire; nails used by brush-makers in making brushes; horse-shoe nails; galvanized nails and spikes and sheathing nails not elsewhere specified	0 0 0·18
Cut nails or spikes (ordinary builders'); wire nails of all kinds; and tacks of all descriptions, leathered or not, not elsewhere specified	0 0 0·49
Shoe tacks, brads, sprigs, and shoe nails	0 0 0·25
Tacks for carriages	30 % <i>ad valorem.</i>
All other tacks, leathered or not	0 0 0·49
All other nails, tacks, &c.	35 % <i>ad valorem.</i>
Screws of all kinds	35 % <i>ad valorem.</i>
Rivets and patent bushings for ships' blocks; boiler rivets, and cooper's or tinsmiths' rivets	20 % <i>ad val.</i>
Nuts; washers; rivets not elsewhere specified; bolts with or without threads, nut-bolts and hinge blanks; signs and letters for signs; builders', cabinet-makers', upholsterers' and trunk-makers' hardware, including furniture springs, hinges, and locks; skates; scales, balances and weights; coal boxes, coal scoops and shovels; fire irons; also safes and doors for vaults	35 % <i>ad val.</i>
Parts of bicycles or tricycles; baths, tubs, and washstands; trunks and hat-boxes; curry cards and combs; office or store furniture of iron or steel, whether finished or in parts; show cases and metal parts thereof; magic-lanterns; also frames or other metal parts of eye-glasses or spectacles	40 % <i>ad val.</i>
Needles for surgical use	Free.
" other	25 % <i>ad valorem.</i>
Fish-hooks (except for anglers, which are dutiable at the rate of 35 % <i>ad valorem</i>)	10 % <i>ad val.</i>
Wool cards	10 % <i>ad valorem.</i>
Metal parts of collins or caskets	20 % <i>ad valorem.</i>
Findings for harness-making; findings for boots and shoes, viz., steel shanks, lasts, heel plates, crimp irons, eyelets and boot hooks; eyes for axes, hammers, picks, &c.; also buttons of all kinds	25 % <i>ad val.</i>
Cans, imported in a manufactured state for putting up hermetically sealed goods (including the packages or cases in which the cans are imported)	40 % <i>ad val.</i>
Cast iron hollow-ware, tinned, enamelled or not	35 % <i>ad valorem.</i>
Tinware, plain, japanned, or lithographed	45 % <i>ad valorem.</i>
Steel hollow-ware	45 % <i>ad valorem.</i>
Lamps, chandeliers, and all other articles imported solely for use in religious worship in churches or chapels	Free.
All iron or steel, whether wholly or partly manufactured, not elsewhere specified	35 % <i>ad val.</i>

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL.—*continued.*

[See also under Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
BAHAMAS :	
Dredges capable of being used for sponging -	Prohibited.
Iron and steel :	
Iron, old, only fit to be re-manufactured; iron and steel rails, sleepers, nails, and iron spikes and parts, for railways or tramways; water tanks; iron piles; stills; windlasses; capstans; roofing, siding, or ceiling metal; garden hose fittings; pumps; water pipes and fittings; watering pots; railings for graves; hoops for construction of barrels and other packages for packing; tins, if empty and for re-exportation	Free.
All materials necessary for the purposes of the building, erection, alteration, repair, or equipment of any factory used exclusively for the purpose of manufacturing, preserving, packing, or otherwise preparing for sale or export any agricultural product of the Colony of Bahamas (Act No. 21 of 1906)	Free.
Nails, iron - - - - - Per 100 lbs.	0 3 0
Motor bouts - - - - -	10% <i>ad valorem.</i>
All other iron or steel and manufactures thereof - -	20% <i>ad valorem.</i>
TRINIDAD AND TOBAGO ISLANDS.	
Iron and steel :—	
Telegraph and telephone fittings - - - - -	
Apparatus and appliances of all kinds for generating, storing, conducting, converting into power or light and measuring gas - - - - -	Free.
Appliances for extinguishing fire - - - - -	
Bar or sheet iron - - - - -	
Rolling stock and parts thereof, rails, ties, and all materials and appliances used exclusively for construction, equipment, and operation of railways and tramways - - - - -	Free.
Hulls and materials of vessels wrecked, derelict, stranded, or condemned - - - - -	10% <i>ad valorem.</i>
All other iron or steel and manufactures thereof - -	
JAMAICA.	
Iron and steel :—	
Steel ingots - - - - -	Free.
Iron, pig; all apparatus and appliances for generating, measuring, conducting, or storing gas; stills or parts thereof; pans for boiling sugar (of not less than 10 gallons capacity); truss hoops; parts of locomotives and of railway rolling stock; rails, ties, and all materials and appliances to be used exclusively for construction, equipment, and operation of railways and tramways - - - - -	Free.
Iron, galvanized, for roofing, also screws, rivets, washers, or bolts, and iron ridging, guttering, and brackets and down pipes specially manufactured for use of such roofing - -	Free.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[See also under Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
JAMAICA—<i>cont.</i>	
Iron and steel— <i>cont.</i>	£ s. d.
Wrought iron and steel work specially manufactured for construction of the framework of the walls, floors, roofs, partitions, and stairways of framed buildings—the panels of which are to be filled in with the brickwork, masonry, concrete, or similar non-metallic material; steel bars, expanded metal, wire cloth, and other steel material specially manufactured for re-inforcing concrete in building work - - -	Free to 1st July 1911.
All other iron or steel and manufactures thereof - - -	
[Component parts of articles which are free under the tariff shall also be admitted free of duty, provided they have been specially prepared to replace or fit such free articles, and are not capable of being used for any other purpose.]	16½% <i>ad valorem.</i>
<i>Note.</i> —A <i>drawback</i> equal to the duty paid is allowed on shipbuilding materials and accessories of all kinds on proof being given that the said articles have been used in the construction or repair of foreign-going vessels.	
St. Lucia.	
Iron and steel:—	
Bridges, iron; steam pipes; railings for grave enclosures; materials, &c., for the manufacture of sugar and other products, viz.: cane shoots of galvanized iron, furnaces and firebars, water pipes, iron buildings and truss hoops; apparatus for the application of insecticide ingredients; articles imported exclusively for the construction and repair of schoolhouses; rails, railway ties, and all materials and appliances for railways and tramways - - -	Free.
Coal boxes for use in the conveyance of coals to and from ships - - -	
Nails - - - - - Per 100 lbs.	0 2 0
All other iron or steel and manufactures thereof - - -	15% <i>ad valorem.</i>
St. Vincent.	
Iron and steel:—	
All necessary parts and fittings for machinery for the manufacture of agricultural produce for market, or for the manufacture of ice, when not imported for sale, including taches, sugar pans, and any other vessels to be used in such manufacture - - -	Free.
Parts and fittings for other machinery not imported for sale which the Governor-in-Council may consider to be likely to further the introduction of any new industry, or the improvement of any existing industry, and the admission of which without payment of duty is approved by the Governor-in-Council - - -	
Bridges of iron or wood, or of both combined; gas and water pipes and fittings for the same; iron and truss hoops; also tablets and railings for enclosing any tomb - - -	10% <i>ad val. (a)</i>
All other iron or steel and manufactures thereof - - -	

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL.—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
 Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
BARBADOS.	
Iron and steel:—	£ s. d.
Old iron; packages in which goods are imported, except new trunks; apparatus for manufacturing and manipulating cotton and cotton seed, and by-products thereof; hulls, boats, masts, spars, apparel, tackle, and furniture of ships which have been condemned on survey, and on which tonnage dues have been paid; rails, iron work and materials for the railway and tramways; also all tombstone appurtenances specially imported for immediate erection and not for sale (subject to a declaration by the importer)	Free.
Lamps the property of the officers' and sergeants' mess of any of His Majesty's regiments arriving in the Colony, provided that should any of the lamps be sold or otherwise disposed of in the Colony the duty thereon shall be paid	Free.
Packages for the packing of butter, oleomargarine, and butterine by the "O.K. Manufacturing Company, Limited"; provided the packages have the name and trade mark (if any) of the company indelibly marked or impressed on them (Act No. 36 of 1902)	Free.
Pipes, ironwork, meters and other machinery and fittings (except lamps and gas stoves) required in the reconstructing, repairing, making, maintaining and working of the Barbados Gas Co., Ltd.	Free.
Iron hoops, bars and rods - - - - - Per 100 lbs.	0 0 4
Iron nails, spikes, rivets, and clinches - - - Per 100 lbs.	0 1 0
All other iron or steel and manufactures thereof - - -	10 % <i>ad valorem</i> .
GRENADA.	
Iron and steel:—	
Railings for graves; appliances for bee-keeping; implements for waterworks (including pipes, hydrants, and other necessary waterworks fittings); and appliances considered by the Governor-in-Council to be useful for the development of local manufactures or products, or imported for the development or improvement of any business or manufacture or curing process carried on by or belonging to the importer	Free.
Trunks and canisters - - - - -	10 % <i>ad val.</i> (a)
All other iron or steel and manufactures thereof - - -	10 % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
Iron and steel:—	
Water pipes; steam pipes; gas fixtures and pipes; hooks, staples, nails, and the like appliances for fastening wire fencing; bridges of iron; melting pots; rails, ties, and all materials and appliances for railways and tramways and nails for use on new boats - - - - -	Free.
All other iron or steel and manufactures thereof - - -	10 % <i>ad valorem</i> .

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

[See also under Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
ST. CHRISTOPHER—NEVIS.	
Iron and steel:—	
Steam pipes, boilers, boiler tubes, and fire bars for use in agriculture, irrigation or mining, and all necessary parts and appliances for the erection or repair of machinery, or for the communication of motive power thereto, when not imported for sale; also all and every kind or description of the parts of a machine and apparatus to be used in any manner whatsoever for, in, or towards the manufacture of sugar or rum, or the making ready for market of any of the products or by-products of the cotton plant, when not imported for sale - - - - -	Free.
<i>Note.</i> —The permission of the Treasurer is required for the sale or disposal of the above articles.	
Materials, appliances, and plant, and parts thereof, required to erect and enlarge or improve a factory wherein a multiple effect is installed - - - - -	Free.
Railings for graves - - - - -	
All other iron or steel and manufactures thereof - - - - -	11% <i>ad valorem.</i>
ANTIGUA.	
Iron and steel:—	
Materials and plant required to erect, enlarge, or improve a factory wherein a multiple effect is or is to be installed, provided that such materials are to form an integral part of such factory - - - - -	Free.
Steam pipes, boiler tubes, and firebars; also all necessary parts for the repair of or for the communication of motive power to machinery used for agriculture, irrigation, mining, the manufacture of sugar or rum, the ginning or baling of cotton, the crushing of cotton seed, or the manufacture of cotton seed oil (when not imported for sale) - - - - -	Free.
Railway and tramway rolling stock and material for permanent way - - - - -	
Shipbuilding materials and accessories, when imported for the construction, equipment, or repair of a specific vessel above 5 tons burden, except rope and cordage - - - - -	Free.
All other iron or steel and manufactures thereof - - - - -	13½% <i>ad valorem.</i>
MONTSERAT.	
Iron and steel:—	
Steam pipes, boiler tubes, fire bars, and apparatus for agriculture, irrigation or mining, and all necessary parts for the repair thereof, or for the communication of motive power thereto, when not imported for sale; railings for graves; shipbuilding materials and accessories of all kinds (except wire rope) when imported for the construction, equipment, or repair of a specific vessel or boat - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
MONTSERRAT—cont.	
Iron and steel— <i>cont.</i>	
Railway and tramway rolling stock and materials for permanent way	} Free. 13½% <i>ad valorem</i> .
All other iron or steel and manufactures thereof	
DOMINICA.	
Iron and steel:—	
Bridges of iron; steam pipes; water pipes; railings for graves; hooks, staples, nails, and similar appliances for fastening wire fencing; masts, spars, tackle, and furniture for vessels, boats, and lighters; rails, ties, and all materials and appliances for railways and tramways	} Free. 12½% <i>ad valorem</i> .
All other iron or steel and manufactures thereof	
TRINIDAD AND TOBAGO.	
Iron and steel:	
Rails for tramways or railways on estates or mines	} Free. 5% <i>ad valorem</i> .
Parts of machinery and steam boilers when not imported for sale; also parts of steam rollers	
Launches and vessels of all sorts	
Pans, teaches, tanks, and other vessels to be used in the manufacture of produce	
Pipes to be used for the sinking of oil and artesian wells	
All other iron or steel and manufactures thereof	
BERMUDA.	
Iron and steel:—	
Plant, vessels, materials, &c., imported by any contractor or other person for surveying or improving channels or harbours under contract or agreement with the Government of the Colony	} Free.
Vessels built out of the Bermuda Islands and subsequently sold in these Islands, and their appurtenances for the time being forming part of such vessels	
All other iron or steel and manufactures thereof	10% <i>ad valorem</i> .
BRITISH HONDURAS.	
Iron and steel:—	
Iron framework and girders for iron buildings; iron framework and girders (including bolts, nuts, and rivets) for iron bridges; appliances for fire engines; railings for graves; boilers, steam pipes, and fittings for agricultural, electrical, mining, marine, or manufacturing machinery; pans and teaches for boiling sugar or ehicle; plant or materials for railways, tramways, electric lighting (except shades, electroliers, standards, and pendants) telegraphs and telephones, gasworks, and saw mills; parts of barrels or casks (including hoops and rivets); water tanks of iron (including plates and bolts); vats and parts thereof (including hoops, rivets, and patent lugs); parts of carts and wagons, to be used for agricultural purposes; trucks, carts, and wagons for mahogany and logwood works, or parts thereof, including draught and lashing chains; pumps and other apparatus or parts thereof, for raising water; and vessels, boats, and launches of all kinds	} Free.
Wire gauze for screening purposes	
All other iron or steel and manufactures thereof	12½% <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**METALS, UNWROUGHT AND WROUGHT :—
IRON AND STEEL—*continued.***

[See also under Agricultural Implements, Cutlery, Machinery, Wire, Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
BRITISH GUIANA.	
Iron and steel :—	
Old iron for transhipment - - - - -	Free.
Pipes to be used exclusively for the sinking of artesian wells -	Free.
Iron cane punts (a), cane carrier; lifter and elevator chains, iron bridges, and grating bars for industrial or commercial purposes; tanks for use in cyaniding and industrial purposes; plates, angles, and other materials and appliances for the construction of steamboats and barges; retorts, gasometers, and pipes for the construction of gasworks; pans, teaches, tanks and other vessels for use exclusively in the manufacture of sugar or for the storage or supply of water; also steam boiler plates, tubes, and lagging - - - - -	Free.
Implements for use in connection with electric lighting when imported by the Mayor and Town Council of Georgetown or of New Amsterdam, for lighting any street or place belonging to them or subject to their control - - - - -	Free.
Railway and power plant; launches of all kinds; fire extinguishers; couplings for fire hose; motors and controllers (including parts), rheostats and rails and their appendages for electric street lighting and locomotion; rails, and such other material and appliances, as the Governor in Council considers necessary for the use of the railway between the Demerara River and Essequibo River, under the contract of the 11th December 1893, made between the Sproston Dock and Foundry Company and the Government of the Colony - - - - -	Free.
Articles for use in mining operations, viz.: trucks, rails, wire cables, wheels and pulleys, ore buckets, battery perforated metal screens, belt conveyers, automatic samplers, amalgamated plates, pipes, and drill steel - - - - -	Free.
Locks and sluices for sea defences, water supply, or drainage of land - - - - -	Free.
All materials for use in railways or other special works which, in the opinion of the Governor in Council may be useful in the development of the resources of the Colony - - - - -	Free.
Chimneys or smoke stacks imported as integral portions of any machinery exempted from duty - - - - -	Free.
Buckets, pails, or tubs (of kinds other than wood) - Per doz.	0 2 1 (b)
Chains, black or galvanized, not to include dog, parrot, or trace chains - Per cwt.	0 1 8 (b)
Galvanized, in bars, rods, sheets, or corrugated - Per cwt.	0 2 1 (b)

(a) These are iron barges or lighters which are used on sugar estates for conveying the canes from the fields to the factory by means of canals.

(b) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—continued.

[See also under Agricultural Implements, Cutlery, Machinery, Wire,
 Arms, &c., Bicycles, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
IRON AND STEEL.	
BRITISH GUIANA—cont.	
£ s. d.	
Iron and steel— <i>cont.</i>	
Black, in bars, rods, sheets, or plates, other than boiler plates; also bolts and nuts - - - - - <i>Per cwt.</i>	} 0 1 8 (a)
Hoops - - - - - " "	
Nails and spikes (galvanized or not) - - - - - " "	0 1 2 (a)
All other iron or steel and manufactures thereof (including trunks or canisters in which goods are imported, but excluding drums containing sulphuric acid which are free)	} 12½% <i>ad val.</i> (a)
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
Fig iron (Order in-Council No. 431, dated 5th June 1907) - - -	Free.
Street lamps and their fittings imported by municipal councils to be used in the lighting of streets within the municipal limits, and duly certified as so imported by the president and by the cashier of any municipal council - - - - -	} Free.
Hoops used in the construction of casks; anchors and chains (ships'); memorial tablets; also parts of machinery, with their fittings, con- nections, and gearing - - - - -	
Iron bars, joists, rods, plates, sheets, and bundles - - - <i>Per ton</i>	0 13 5
Iron piping of all kinds imported for the purpose of being used in the construction of any work of public utility by or on behalf of any public, municipal, or local body or authority, (Order-in-Council of 25th October 1904) - - - - -	} Free.
Other iron piping:	
Wrought - - - - - <i>Per 100 okes</i>	0 2 2½
Cast - - - - - " "	0 1 9½
Iron nails - - - - - " "	0 2 2½
Steel, unwrought - - - - - " "	0 3 1½
Hardware - - - - -	10% <i>ad valorem.</i>
All other iron or steel and manufactures thereof - - - - -	10% <i>ad valorem.</i>
[An <i>oke</i> = 2·8 <i>lbs.</i>]	

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—

BRASS AND COPPER.

[See also under Wire.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRASS AND COPPER.	
BRITISH INDIA.	
Pieces of metal resembling in shape and size, and stamped either on the obverse or reverse in imitation of sovereigns and half-sovereigns	} Prohibited.
Memorials of a public character intended to be put up in a public place, including the materials used, or to be used, in their construction, whether worked or not	
Current coin of the Government of India; also antique coins and medals	} Free.
Brass:—	
Printers' rules	Free.
All other kinds of brass	5% <i>ad valorem</i> .
Copper:—	
Brazier's; sheets, plates and sheathing, old; pigs, tiles, ingots, cakes, bricks, and slabs; China, white, copperware; foil or dānkpana, white or coloured (10 to 11 in. x 4 to 5 in.)	} 5% (a)
All other kinds of copper	
Patent or yellow metal sheets, weighing 1 lb. or above per sq. ft. and sheathing, braziers' and plates; also patent or yellow metal (old)	} 5% (a)
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds [Copper or bronze coins may not be imported into the Straits Settlements above \$5 in value.]	Free.
CEYLON.	
Memorial tablets	Free.
Brass:—	
Sheets and ingots, and unwrought brass; also printing materials	Free.
Blocks, bars, wire, and tubes	Rupees. cts. 3 00
Other brassware	5 00
Copper:—	
Coin	Free.
Sheets and ingots of copper or yellow metal, and unwrought copper	Free.
Bars, bolts, plates, nails, tacks, wire and tubes	Rupees. cts. 3 00
Other copper ware	5 00
MAURITIUS.	
Medals offered by any Government or scientific body	Free.
Brassware	15% <i>ad valorem</i> .
Copper:—	
Copper, on which duty has been paid on importation, stripped off vessels	} Free.
Coin	

(a) For tariff valuations on which duties are levied, see Appendix I., p. 653.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—
BRASS AND COPPER—*continued*.
[See also under Wire.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRASS AND COPPER.	
MAURITIUS—<i>cont.</i>	
Copper— <i>cont.</i>	Rupees cts.
Old - - - - - <i>Per cwt.</i>	2 03
Sheets, bars, bolts, nails, nuts, pipes, rivets, and washers (red) - - - - -	} 6 10
Sheets, bars, bolts, nails, nuts, pipes, rivets, and washers (yellow) - - - - -	
All other copper wares - - - - -	12 % <i>ad valorem</i> .
SEYCHELLES.	
Coin - - - - -	Free.
All other brass and copper wares - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Brass :—	
Scrap (a), bars, rods, blocks, plate (plain), sheets (plain), pipes (plain), tubes (plain), and strips; also type-high borders, 12 inches long, of solid brass, for bookbinding - - - - -	} Free.
Copper :—	
Strips, scrap (a), bars, rod, blocks, plates (plain), sheets (plain), pipes (plain), tubes (plain) - - - - -	} Free.
Bronze and yellow metal in pigs, ingots, scrap (a), blocks, bars, rods, strips, sheets (plain), plates (plain), pipes (plain), and tubes (plain)	
Minor articles for use in the manufacture of articles within the Commonwealth—	
For <i>gasmeters</i> , viz., brass unions and locks (provided security be given by the owner that they will be used for that purpose only, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs) - - - - -	} Free.
For <i>showstands and window fittings</i> , viz., unpolished brass-cased rodding - - - - -	
For <i>parasols, sunshades, and umbrellas</i> , viz., caps, cups, ferrules, mounts, rings, runners, tips and pins - - - - -	
For <i>other minor articles</i> (see under "Iron and Steel," "Apparel," "Boots and Shoes," and "Carriages, &c.") - - - - -	
[<i>Note.</i> —The By-laws providing for the free importation of "minor articles" do not, in all cases, specify the metal of which such articles are composed. Such articles have been classed under the heading of "Iron and Steel" in order to avoid repetition in this Return.]	
Coins, old; bifurcated rivets; also eyelets and eyelet studs - - - - -	} Free.
Screws for wood - - - - -	
Screws with nuts or for use with nuts; engineers' set screws; brake and plough screws; music stool, table, roofing, and spiral screws :—	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
All other screws (including sash screws and attachments); screw hooks, eyes, and rings; knobs, keys, escutcheons and window and	

(a) Articles made of brass, copper, bronze or yellow metal, when imported in a condition in which they are unfit for use, except as scrap, may be delivered as scrap. The articles are to be broken up under Departmental supervision at the importer's expense, the cost of supervision also being borne by the importer. (Minister's Order No. 1064 of 25th August 1908.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]

METALS, UNWROUGHT AND WROUGHT :—
BRASS AND COPPER—continued.
 [See also under Wire.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRASS AND COPPER.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
£ s. d.	
transome catches; pins, viz., gim, solid-headed short toilet; plain wire hair, and plain safety; chain, not made into serviceable articles; machine belt fasteners; hooks and eyes; saddlers' tacks (not cut) and nails; copper washers and rivets; leaf and foil; prepared plates for engravers and lithographers, also casement fasteners (Supplement No. 2 to the Customs Tariff Guide):	
Under the British Preferential Tariff	Free.
" General Tariff	5 % <i>ad valorem</i> .
Brass rules, known as French dashes (printers' materials):	
Under the British Preferential Tariff	Free.
" General Tariff	5 % <i>ad valorem</i> .
(Supplement No. 7 to the Customs Tariff Guide)	
Picture nails and all other nails, not elsewhere included; also brads:	
Under the British Preferential Tariff	0 5 0
" General Tariff	0 5 6
Brass picture rod brackets (in form like a screw hook):	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
(Supplement No. 13 to the Customs Tariff Guide.)	
Locks:	
Under the British Preferential Tariff	15 % <i>ad valorem</i> .
" General Tariff	20 % <i>ad valorem</i> .
Rivets and washers, not elsewhere included:	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
" General Tariff	25 % <i>ad valorem</i> .
Undertakers' requisites	25 % <i>ad valorem</i> .
Plates, sheets, pipes and tubes, polished or decorated	15 % <i>ad valorem</i> .
Lamps and lampware:	
Under the British Preferential Tariff	15 % <i>ad valorem</i> .
" General Tariff	25 % <i>ad valorem</i> .
Gas appliances, viz., electroliers, gaseliers, chandeliers, pendants, and brackets	20 % <i>ad val.</i>
Gas meters:	
Under the British Preferential Tariff	Free.
" General Tariff	5 % <i>ad valorem</i> .
All other gas appliances:	
Under the British Preferential Tariff	10 % <i>ad valorem</i> .
" General Tariff	17½ % <i>ad valorem</i> .
Brass tubes, tinned and outside, length 12 ft. 2½ ins., diameter 1 in., with brass ferrules soldered on at one end, by use on surface condensers (Supplement No. 3 to the Customs Tariff Guide)	20 % <i>ad val.</i>
Brasswork and gunmetal work for general engineering and plumbing and other trades:	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
Chemical, analytical and assay scales, including weights; also precision and physical balances	Free.
Other scales and weights, including chemists' counter scales, spring balances, and weights	20 % <i>ad val.</i>
Gongs, metal, mounted on metal stands for household use, irrespective of size:	
Under the British Preferential Tariff	30 % <i>ad valorem</i> .
" General Tariff	35 % <i>ad valorem</i> .
(Supplement No. 12 to the Customs Tariff Guide.)	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—continued.

[See also under Wire.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRASS AND COPPER.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Hand bells, metal, for household use:	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
(Supplement No. 13 to the Customs Tariff Guide.)	
Bronze statuette lamp holders:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
(Supplement No. 14 to the Customs Tariff Guide.)	
All other brass and copper wares:	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
[<i>Note.</i> —A drawback equal to the amount of duty paid is allowed on gas-meter parts manufactured into gas meters, and pocket brasses used for billiard tables, within the Commonwealth, under certain regulations, on the exportation of such gas meters and billiard tables.]	
TERRITORY OF PAPUA.	
Copper—sheet, plain, rods, tacks, nails; brass nails and screws; and old metals - - - - -	} Free.
Yellow metal for sheathing - - - - -	
Bronze coin - - - - -	
Hardware and hollow-ware - - - - -	10 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Copper and brass in pigs, bars, or sheets; perforated copper sheets (Minister's Order No. 880, dated 3rd August 1908); tubing and stamped work in the rough, copper, brass, and composition rod, bolt, sheathing, and nails; copper plates for photo-lithography; brass springs for agricultural machinery; fittings for perambulators or similar vehicles; runners, caps, ferrules, cups, and tips for umbrellas; mountings, step treads, and hinges for carriages; carts, &c., motor cars or vehicles, and railway cars or wagons; also fittings (except steps, lamp and dash irons, seat rails, and fifth wheels) for the manufacture of similar vehicles other than motor bicycles or railway or tramway cars or wagons; fittings for trunks, portmanteaus, travelling bags, leggings, bags, and satchels; rivets and washers; eyelets; bellows-nails; metal articles required to repair or complete riding or driving harness; brace mountings; tailors' buckles; buttons; pins; old coins; tubes in the rough having a slit through their whole length, suited for the manufacture of fenders, bedsteads gates, &c.; tacks and nails, 1 inch and under; and gauze - - - - -	} Free.
Brass stamped lacquered husks for the manufacture of gaseliers, brackets, &c. (Minister's Order No. 852, dated 14th October 1907)	
Brass unions specially suited for water-meters, when imported attached thereto (Minister's Order No. 893, dated 19th December 1908) - - - - -	Free.
Brass table screws and brackets, specially made for ship's use (Minister's Order No. 892, dated 2nd November 1908) - - - - -	Free.
Brass beading in 12 ft. lengths or over, for making step-plates for motor cars (Minister's Order No. 900, dated 2nd March 1909) - - - - -	Free.
Stamped or blocked copper, planished or unplished, and other tinsmiths' fittings - - - - -	Free.
Grindery, viz., copper toes, and brass and copper cut bills; brass rivets, eyelets, hook eyelets, and eyelet rings - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—continued.
[See also under Wire.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRASS AND COPPER.	
DOMINION OF NEW ZEALAND—cont.	
Brass ventilators, specially suited for ships (Minister's Order, No. 931, dated 1st August 1910)	£ s. d. Free.
Couplings for fire hose; also firemen's helmets:	
If the produce of some part of the British Dominions	Free.
Otherwise	10 % <i>ad val.</i> (a)
Brass rods, polished, and brass tubing in the rough, bent:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
(Minister's Orders, Nos. 888 and 904, dated 5th October 1908, and 3rd May 1909 respectively.)	
Brass fasteners for kits or clothes bags:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
(Minister's Order No. 900, dated 2nd March 1909).	
Cartridge cases:	
If the produce of some part of the British Dominions	Per 100 0 1 3 (a)
Otherwise	" 0 1 10½ (a)
Composition piping:	
If the produce of some part of the British Dominions	Per cwt. 0 3 6 (a)
Otherwise	" 0 4 2½ (a)
Nails, not elsewhere specified:	
If the produce of some part of the British Dominions	Per cwt. 0 2 0 (a)
Otherwise	" 6 3 0 (a)
Japanned and lacquered metal ware:	
If the produce of some part of the British Dominions	25 % <i>ad val.</i> (a)
Otherwise	37½ % <i>ad val.</i> (a)
Hardware, ironmongery, and hollow-ware:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Garden syringes:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
(Minister's Order No. 852, dated 14th October 1907.)	
Acetylene gas generators and pumps for motor vehicles:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
(Minister's Order No. 852, dated 14th October 1907.)	
All other manufactures of brass and copper:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
F.I.J.I.	
Coin	Free.
Nails:	
Copper and Muntz metal	12½ % <i>ad valorem.</i>
Other kinds	Per cwt. 0 3 0
All other brass and copper wares	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds	Free

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—continued.

[See also under Wire.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRASS AND COPPER.	
BRITISH SOUTH AFRICA.	
Band instruments, the <i>bonâ fide</i> property of any military, naval, or volunteer corps, and not the property of individuals; church decorations, viz., lecterns, bells, &c.; presentation medals, bearing engraved or otherwise indelibly marked on them the occasion or purpose for which presented; also coin	Free.
Brass and copper and composition metal, in bars, ingots, plates, and sheets, plain, including perforated, but otherwise unmanufactured; rivets, screws, washers; brass tips and caps for boots and shoes; also boiler tubes; appliances for use in the bookbinding and printing industries; ball cocks; gas burners (Cape Customs Notice, No. 52, dated 23rd August 1907); acetylene gas generators (Cape Customs Notice, No. 59, dated 8th November 1907); brass saddles (Transvaal Notice, No. 610 of 1908); garden syringes, and branch pipes and unions for hose (Cape Customs Notice No. 94, dated 11th December 1908).	Free.*
Under the British Preferential Tariff	3% <i>ad valorem</i> .
" General Tariff	12% <i>ad valorem</i> .
All other brass and copper wares:	15% <i>ad valorem</i> .
Under the British Preferential Tariff	12% <i>ad valorem</i> .
" General Tariff	15% <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
Coins legally circulating within the Protectorate	Free.
All other brass and copper wares	10% <i>ad valorem</i> .
UGANDA PROTECTORATE.	
Coins admitted to circulation in the Protectorate	Free.
Medals imported for presentation or presented as prizes at examinations, exhibitions, shows, or other public competitions, under certain prescribed conditions	Free.
Memorial brasses	10% <i>ad valorem</i> .
All other brass and copper wares	10% <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
Coins admitted to circulation in the Protectorate	Free.
Medals imported for presentation or presented as prizes at examinations, exhibitions, shows, or other public competitions, under certain prescribed conditions	Free.
Memorial brasses	10% <i>ad valorem</i> .
All other brass and copper wares	10% <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
Specie	Free.
All other brass and copper wares:	5% <i>ad valorem</i> .
If imported into Zeyla	7% <i>ad valorem</i> .
If imported into other Protectorate ports	7% <i>ad valorem</i> .
St. HELENA.	
All kinds	Free.
NIGERIA.	
Building or roofing materials, including door locks, hinges, nails, bolts, and screws when imported into the Colony of Southern Nigeria	Free.
Building materials used for the erection and repair of houses, stores, and other edifices when imported into the Protectorates of Southern and Northern Nigeria	Free.
Coins, whether British or other, which are legally current in the Colony or Protectorate	Free.
Imperial standard measures, also memorial tablets	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT :--
BRASS AND COPPER—continued.
 [See also under Wire.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRASS AND COPPER.	
NIGERIA—cont.	
All other brass and copper wares - - - - -	10 % <i>ad valorem</i> .
[The importation into the Protectorate of Southern Nigeria of brass rods or manillas, used as currency, without the previous sanction having been obtained in writing of the High Commissioner, is prohibited.]	
GOLD COAST.	
If imported into the West of the Volta :	
Fittings for vessels, provided they are imported with such vessels -	} Free.
Coins, whether British or other, which are legally current in the Colony, also memorial tablets - - - - -	
All other brass and copper wares - - - - -	10 % <i>ad valorem</i> .
If imported into the East of the Volta :	
Lamps, bells, scales, chains, trays, and buttons - - - - -	} Free.
Coins, whether British or other, which are legally current in the Colony - - - - -	
All other brass and copper wares - - - - -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
Coin and memorial tablets - - - - -	Free.
All other brass and copper wares - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
Coin, current in the Colony ; also parts of steam engines - - - - -	Free.
All other brass and copper wares - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Brass and copper :	
Metallurgical trading checks in circular form - - - - -	Prohibited.
Old, scrap, or in blocks, ingots or pigs; copper in bars and rods in coil or otherwise, not less than six feet in length, unwrought; copper in strips, sheets or plates not polished, planished or coated; brass or copper tubing in lengths of not less than six feet and not polished, bent or otherwise wrought - - - - -	} Free.
Copper plates, plated or not, for use in mining, or metallurgical operations - - - - -	
Copper rollers adapted for use in calico printing - - - - -	
Copper matte :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
„ Intermediate Tariff - - - - -	} 17½ % <i>ad val.</i>
„ General Tariff - - - - -	
(Appraisers' Bulletin No. 327, dated 19th August 1909)	
Brass in bars and rods, in coil or otherwise, not less than 6 feet in length, and brass in strips, sheets or plates, not polished, planished or coated :	
When for use as materials in Canadian manufactures (Customs Memorandum No. 1491B, dated 11th August 1908) - - - - -	} Free.
Otherwise :	
Under the British Preferential Tariff - - - - -	5 % <i>ad valorem</i> .
„ General Tariff - - - - -	10 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—continued.
 [See also under WIRE.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRASS AND COPPER.	
DOMINION OF CANADA— <i>cont.</i>	
Copper shells or matrices for stereotypes, electrotypes, and celluloids of newspaper columns in any language other than French and English and of books (whether wholly or in part metal) -	} Free.
Copper shells or matrices for stereotypes, electrotypes and celluloids, for almanacs, calendars, illustrated pamphlets, newspaper or other advertisement :	
Under the British Preferential Tariff - - - <i>Per sq. in.</i>	0 0 0·49
" General Tariff - - - - - "	0 0 0·74
Copper shells for other stereotypes, electrotypes, and celluloids :	
Under the British Preferential Tariff - - - <i>Per sq. in.</i>	0 0 0·06
" General Tariff - - - - - "	0 0 0·06
Matrices for stereotypes, &c., mentioned in the preceding item :	
Under the British Preferential Tariff - - - <i>Per sq. in.</i>	0 0 0·25
" General Tariff - - - - - "	0 0 0·25
[<i>Note.</i> —It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that "matrices" used to produce one sheet of illustrated matter in different colours (as many matrices being required as there are different colours) are dutiable according to the surface measurement of the respective sheets of matrices.]	
Commutator bars of copper cut to form for electrical apparatus :	
Under the British Preferential Tariff - - - - -	15 ² / ₁₀ <i>ad valorem</i>
" Intermediate Tariff - - - - -	25 ² / ₁₀ <i>ad valorem.</i>
" General Tariff - - - - -	27 ¹ / ₂ ² / ₁₀ <i>ad valorem.</i>
(Appraisers' Bulletin No. 319, dated 13th July 1909)	
Brass cups, being rough blanks, for the manufacture of paper shells or cartridges, imported by manufacturers for use in the manufacture of such articles in their own factories exclusively -	} Free.
Brass caps, adapted for use in the manufacture of electric batteries -	
Brass trimmings for bedsteads, when imported by manufacturers of iron or brass bedsteads, for use in their own factories; also brass-cased rods and brass trimmings when imported by manufacturers of carriage rails for use in the manufacture of such articles -	
Brass manufactures which at the time of their importation are of a class or kind <i>not</i> manufactured in Canada, when imported for use in the construction or equipment of ships or vessels, under regulations prescribed by the Minister of Customs -	
Glove fasteners; shoe eyelets; corset eyelets; shoe eyelet-hooks; also shoe-lace wire fasteners -	
Ribs, runners, rings, caps, notches, ferrules, and mounts, imported by manufacturers of umbrellas, parasols, and sun-shades, for use exclusively in their own factories -	
Screws, pins, hooks, brackets, flange plates and flanges, when imported by manufacturers of piano keys, actions, hammers, base dampers and organ keys, for use exclusively in the manufacture of such articles in their own factories -	
Tagging metal, plain, japanned or coated, in coils, not over one and a half inch in width, imported by manufacturers of shoe and corset laces for use in their factories -	
Yellow metal in bolts, bars, and sheets for use in the construction or repair of vessels -	

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—continued.

[See also under Wire.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRASS AND COPPER.	
DOMINION OF CANADA— <i>cont.</i>	
Special parts of brass in the rough, when imported by manufacturers of cameras or kodaks, for the manufacture of such articles:	
Under the British Preferential Tariff - - - - -	5% <i>ad valorem.</i>
" General Tariff - - - - -	7½% <i>ad valorem.</i>
[Customs Memo. No. 1446B, dated 27th Nov. 1907.]	
Composition metal in bars, ingots, or cores for the manufacture of watch cases and jewellery:	
Under the British Preferential Tariff - - - - -	5% <i>ad valorem.</i>
" General Tariff - - - - -	10% <i>ad valorem.</i>
Composition nails and spikes and sheathing nails:	
Under the British Preferential Tariff - - - - -	10% <i>ad valorem.</i>
" General Tariff - - - - -	15% <i>ad valorem.</i>
Brass and copper nails, tacks, rivets, burrs, or washers:	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½% <i>ad valorem.</i>
" General Tariff - - - - -	30% <i>ad valorem.</i>
Buckles and clasps (not being jewellery):	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½% <i>ad valorem.</i>
" General Tariff - - - - -	30% <i>ad valorem.</i>
Frames not more than ten inches in width, clasps and fasteners, adapted for use in the manufacture of purses, and chutelaime bags or reticules:	
Under the British Preferential Tariff - - - - -	12½% <i>ad valorem.</i>
" General Tariff - - - - -	20% <i>ad valorem.</i>
Parts of coffins and caskets:	
Under the British Preferential Tariff - - - - -	17½% <i>ad valorem.</i>
" General Tariff - - - - -	25% <i>ad valorem.</i>
Bells, when imported for use of churches only - - - - -	Free.
Other bells and gongs:	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½% <i>ad valorem.</i>
" General Tariff - - - - -	30% <i>ad valorem.</i>
Patterns of brass (not being models); lamps, lanterns, chandeliers, burners, collars, galleries, shade holders and electric and other lighting fixtures; scales and balances; signs, framed or not, also letters and numerals:	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
" General Tariff - - - - -	30% <i>ad valorem.</i>
Furniture in parts or finished; cornice poles; also picture frames and photograph frames of any material:	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½% <i>ad valorem.</i>
" General Tariff - - - - -	30% <i>ad valorem.</i>
Parts of show cases; bird cages; finished parts of gas meters; also screws:	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—continued.
 [See also under Wire.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRASS AND COPPER.	
DOMINION OF CANADA—cont.	
Finished parts of braces and suspenders :	
Under the British Preferential Tariff - - - -	22½% <i>ad valorem</i> .
" Intermediate Tariff - - - -	30% <i>ad valorem</i> .
" General Tariff - - - -	35% <i>ad valorem</i> .
Buttons of all kinds, covered or not, including recognition buttons and cuff or collar buttons :	
Under the British Preferential Tariff - - - -	22½% <i>ad valorem</i> .
" Intermediate Tariff - - - -	30% <i>ad valorem</i> .
" General Tariff - - - -	35% <i>ad valorem</i> .
All other manufactures of brass and copper :	
Under the British Preferential Tariff - - - -	20% <i>ad valorem</i> .
" Intermediate Tariff - - - -	27½% <i>ad valorem</i> .
" General Tariff - - - -	30% <i>ad valorem</i> .
NEWFOUNDLAND.	
Copper and composition metal and nails for sheathing the bottoms of vessels, under regulations laid down by the Governor in Council; old copper and old composition metal; also copper to be used in the manufacture of copper paint - - - -	} Free.
Copper shells for stereotypes, electrotypes, and celluloids for almanacs, calendars, illustrated pamphlets, newspaper ad- vertisements or engravings, and all other similar work, whether for commercial, trade, or other purposes - - - -	
Brass nail strips for use in the manufacture of cut nails in the Colony - - - -	} Free.
Coin; medals imported by schools and associations as prizes; bells, chandeliers, lamps, and other articles imported for religious worship, and solely for use in churches or chapels; also musical instruments for the use of Boys' Brigades or the Salvation Army - - - -	} Free.
Phosphor bronze in blocks, bars, plates, and sheets - - - -	10% <i>ad valorem</i> .
Composition metal for use in the manufacture of jewellery or plated-ware; metal parts of collars or of caskets; boiler rivets, coopers' and tinsmiths' rivets, also rivets and patent bushings for ships' blocks - - - -	} 20% <i>ad val.</i>
Buttons and pins; eyelets and hooks for boots and shoes; findings for harness-making; also propellers and parts of machinery for use in ships - - - -	
Shaft tips and whip sockets for carriages, carts, &c. - - - -	30% <i>ad valorem</i> .
Builders', cabinet makers', upholsterers', and trunk-makers' hardware, including furniture springs, hinges and locks; fire- irons; scales, balances and weights; brass and copper nails, tacks, rivets, burrs or washers; brass pumps; garden or lawn sprinklers; bells; lamps and chandeliers; screws; also buckles - - - -	} 35% <i>ad val.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—

BRASS AND COPPER—*continued.*

[See also under Wire.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRASS AND COPPER.	
NEWFOUNDLAND—<i>cont.</i>	
	£ s. d.
Blocks and block sheaves for ships; parts of house, office, cabinet, or store furniture; window cornices and cornice poles; also metal parts of show cases	} 40 % <i>ad val.</i>
Manufactures of German silver, not plated	
All other manufactures of brass and copper	35 % <i>ad valorem.</i>
BAHAMAS.	
Copper and composition metal, old, if unfit for use; fittings for water-pipes and for garden hose; stills; musical instruments (including parts and attachments), not being toys; also monumental tablets	} Free.
Copper and yellow metal in sheets, copper and composition bolts, nails and tacks	
Specie	Free.
All other brass and copper wares	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
Copper rods	} Free.
Metal sheathing	
Materials of vessels wrecked, derelict, stranded, or condemned	
All other brass and copper wares	10 % <i>ad val.</i>
JAMAICA.	
Copper in pigs; gas fixtures; coin; copper pans of not less than 10 gallons capacity for sugar boiling; old scrap brass; component parts of articles which are free of duty; also stills (including parts)	} Free.
All other brass and copper wares	
	16½ % <i>ad val.</i>
[<i>Note.</i> —A <i>drawback</i> equal to the duty paid is allowed on ship-building materials and accessories of all kinds, on proof being given that the said articles have been used in the construction or repair of foreign-going vessels.]	
ST. LUCIA.	
Sugar and vacuum pans; coolers; memorial tablets; articles for use in churches; bells for churches, schools and plantations; also coin	} Free.
Nails	
All other brass and copper wares	0 2 0 15 % <i>ad valorem.</i>
ST. VINCENT.	
Sheathing metal and nails for ships	} Free.
Sugar pans and all vessels to be used in the manufacture of produce; articles for use in churches; also coin	
All other brass and copper wares	
	10 % <i>ad val. (a)</i>

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]

METALS, UNWROUGHT AND WROUGHT:—
BRASS AND COPPER—continued.

[See also under Wire.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRASS AND COPPER.	
£ s. d.	
BARBADOS.	
Furniture of vessels condemned on survey, and on which tonnage dues have been paid memorial tablets imported for immediate erection and not for sale; articles for use in churches; also coin	} Free.
Old copper and brass	} 0 2 0
Copper and yellow metal in sheets; also copper and composition rods, bars, bolts, spikes, nails, and rivets	} 0 4 2
<i>Per 100 lbs.</i>	
All other brass and copper wares	10% <i>ad valorem.</i>
GRENADA.	
Coin; also articles for use in places of worship	} Free.
All other brass and copper wares	} 7½% <i>ad val. (a)</i>
VIRGIN ISLANDS.	
Printing accessories; boiler pipes; articles for use in places of worship; gas fixtures; also nails for use on new boats	} Free.
All other brass and copper wares	} 10% <i>ad valorem.</i>
St. CHRISTOPHER—NEVIS.	
Steam pipes and boiler tubes for machinery for use in agriculture, irrigation, or mining, when not imported for sale; also articles imported for places of public worship.	} Free.
[Note.—The permission of the Treasurer is required for the sale or disposal of the above articles.]	
Memorial tablets	} Free.
All other brass and copper wares	} 11% <i>ad valorem.</i>
ANTIGUA.	
Boiler tubes, when not imported for sale, also articles imported for use in places of public worship	} Free.
All other brass and copper wares	} 13½% <i>ad valorem.</i>
MONTserrat.	
Boiler pipes (not for sale); tablets for graves; articles for use in places of worship; also shipbuilding materials and accessories	} Free.
All other brass and copper wares	} 13½% <i>ad valorem.</i>
DOMINICA.	
Articles for use in places of public worship upon certificate to that effect by the officiating minister; steam pipes; mural tablets; tackle and furniture for vessels; teaches and sugar pans	} Free.
Fittings for houses of wood when imported complete for erection	} 10% <i>ad valorem.</i>
All other brass and copper wares	} 12½% <i>ad valorem.</i>

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—

BRASS AND COPPER—*continued.*

[See also under Wire.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRASS AND COPPER.	
TRINIDAD AND TOBAGO.	
Articles for use in the decoration of churches; also coin - - -	} Free.
Pans, teaches, and tanks to be used in the manufacture of produce - - -	
All other brass and copper wares - - -	
BERMUDA.	
Materials imported by any contractor or other person for surveying or improving channels or harbours under contract or agreement with the Government of the Colony; bells for churches and schools; also coin - - -	} Free.
All other brass and copper wares - - -	
BRITISH HONDURAS.	
Memorial tablets; steam pipes; church decorations; vats, including parts; pans and teaches for boiling sugar or chicle; pumps and parts thereof for raising water; also coin - - -	} Free.
All other brass and copper wares - - -	
BRITISH GUIANA.	
Sugar pans and teaches; steam boiler tubes; couplings for fire hose; ornaments for places of worship - - -	} Free.
Coin; also old medals for numismatic collections - - -	
All other brass and copper wares - - -	12½ % <i>ad val. (a)</i>
GIBRALTAR.	
All kinds - - -	Free.
MALTA.	
All kinds - - -	Free.
CYPRUS.	
Memorial tablets - - -	Free.
Other brass manufactures - - -	10 % <i>ad valorem.</i>
Copper sheets, bottoms, bars, and nails - - - <i>Per 100 okes</i>	0 12 0
Copper wares (pans, &c.) - - -	1 0 0
[An oke = 2·8 lbs.]	

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—LEAD.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LEAD.	
BRITISH INDIA.	
Printing type, also sheets for tea-chests - - - - -	£ s. d. Free.
Shot, bird - - - - -	5% (a)
All other lead and manufactures of lead - - - - -	5% <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
Sheet, pipe, pig and lead wire - - - - -	} Free.
Printing materials; tea-lead and tea-lead foil; also materials to be used in making tea-boxes - - - - -	
All other manufactures of lead - - - - -	5½% <i>ad valorem</i> .
MAURITIUS.	
Sheet and pipes - - - - - <i>Per ton</i>	Rupees 20 32 cts.
Shot - - - - - <i>Per cwt.</i>	2 54 "
All other lead and manufactures of lead - - - - -	12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Sheet and piping - - - - -	Free.
Shot, bullets, and slugs:	
Under the British Preferential Tariff - - - - - <i>Per cwt.</i>	0 5 0
" General Tariff - - - - -	0 5 6
Leaf and foil; printers' rules and leads; metallic capsules; also tubes (collapsible) empty:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5% <i>ad valorem</i> .
Printers' type (including spaces and quads.), lino. and other slugs and quotations - - - - -	} 20% <i>ad val.</i>
All other lead and manufactures of lead:	
Under the British Preferential Tariff - - - - -	25% <i>ad valorem</i> .
" General Tariff - - - - -	30% <i>ad valorem</i> .
TERRITORY OF PAPUA.	
Lining for chests to export produce; also printing type and old lead -	Free.
All other lead and manufactures of lead - - - - - <i>Per cwt.</i>	0 2 4

(a) For tariff valuation on which duty is levied, see Appendix I., page 653.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, UNWROUGHT AND WROUGHT:—LEAD—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LEAD.	
DOMINION OF NEW ZEALAND.	
Pig, bar, sheet, and tea-packing lead; also organ pipes - - -	Free
Printing type and materials:	
If the produce of some part of the British Dominions - - -	Free.
Otherwise - - - - -	10 % <i>ad val.</i> (a)
Flexible metal hose, tubing or piping (including flexible tubing with small metal attachments to strengthen the ends (Minister's Order No. 874, dated 14th April 1908):	
If the produce of some part of the British Dominions - - -	Free.
Otherwise - - - - -	20 % <i>ad val.</i> (a)
Piping (including composition piping):	
If the produce of some part of the British Dominions - <i>Per cwt.</i>	0 3 6 (a)
Otherwise - - - - -	0 4 2½ (a)
Shot (including bullets—Minister's Order No. 870, dated 10th March 1908):	
If the produce of some part of the British Dominions - <i>Per cwt.</i>	0 10 0 (a)
Otherwise - - - - -	0 12 0 (a)
Lead-headed nails - - - - -	20 % <i>ad val.</i> (a)
Lead traps and bends:	
If the produce of some part of the British Dominions - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
(Minister's Order No. 874 of 14th April 1908.)	
All other manufactures of lead:	
If the produce of some part of the British Dominions - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
FIJI.	
Lead for lining tea chests - - - - -	Free.
Printing type - - - - -	} 12½ % <i>ad val.</i>
All other lead and manufactures of lead - - - - -	
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Bar, pipe, sheet, and foil; blocks and pigs, for founding; appliances for use in the bookbinding and printing industries; also pipes, piping, and tubes of all kinds for gas, steam, drainage, sewerage, irrigation, water supply or pumping (not including down piping and guttering):	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3 % <i>ad valorem.</i>
All other lead and manufactures of lead:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, UNWROUGHT AND WROUGHT :—LEAD—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LEAD.	
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
If imported into other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
Building or roofing materials of lead - - - - -	Free.
All other lead and manufactures of lead - - - - - <i>Per lb.</i>	0 0 1
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - - <i>Per lb.</i>	0 0 0 $\frac{1}{2}$
If imported into the East of the Volta - - - - -	4 % <i>ad valorem.</i>
<p><i>Note.</i>—Under the "Ashanti Fire-arms Ordinance of 1907" the importation of lead in sheets or bars into <i>Ashanti</i> is prohibited, except by permit issued by the Chief Commissioner under certain specified conditions.</p> <p>Under rules relating to the <i>Northern Territories</i> it is provided that lead in bars or sheets may only be imported into the <i>Northern Territories</i> with the written permission of the Chief Commissioner.</p> <p>Lead in bars or sheets may only be disposed of to Chiefs in possession of written permission to possess the same from the Chief Commissioner or his duly authorised representative.</p>	
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
Pipes, for conveying fluids - - - - -	Free.
All other lead and manufactures of lead - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Stereotypes and electrotypes of newspaper columns in any language, other than French and English, and of book - - - - -	} Free.
Stereotypes and electrotypes for almanacs, calendars, illustrated pamphlets, newspaper or other advertisements :	
Under the British Preferential Tariff - - - - - <i>Per square inch.</i>	0 0 0·49
" General Tariff - - - - - " "	0 0 0·74
Other stereotypes and electrotypes :	
Under the British Preferential Tariff - - - - - <i>Per square inch.</i>	0 0 0·06
" General Tariff - - - - - " "	0 0 0·06
Tea lead - - - - -	Free.
Old, scrap, pig and block lead :	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
Type for printing, including chases, quoins, and slugs of all kinds :	
Under the British Preferential Tariff - - - - -	12 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, UNWROUGHT AND WROUGHT :—LEAD—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LEAD.	
DOMINION OF CANADA—<i>cont.</i>	
Parts of pianofortes and organs:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	22½ % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Bars and sheets of lead:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
All other manufactures of lead:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½ % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
NEWFOUNDLAND.	
Printing type, when imported by printers for use in their business; also stereotypes and electrotypes for almanacs, calendars, illustrated pamphlets, newspaper advertisements and engravings, and all other similar work for commercial, trade, or other purposes - - - - -	} Free.
Lead, in bars or sheets; also type metal - - - - -	
Pipe, shot, bullets and all other lead and manufactures of lead - - - - -	35 % <i>ad valorem.</i>
BAHAMAS.	
The ordinary lead casing, covering, or receptacle for goods imported - - - - -	} Free.
Printer's type, and water pipes and fittings - - - - -	
All other lead and manufactures of lead - - - - -	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
JAMAICA.	
Old, scrap, and pig lead, also gas pipes - - - - -	Free
All other lead and manufactures of lead - - - - -	16½ % <i>ad valorem.</i>
ST. LUCIA.	
Printing type and spaces; water pipes; also articles for the building or repair of places of worship or schoolhouses, and not for sale - - - - -	} Free.
All other lead and manufactures of lead - - - - -	
	15 % <i>ad valorem.</i>

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, UNWROUGHT AND WROUGHT:—LEAD—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LEAD.	
St. Vincent.	
Printing type; gas and water pipes; also articles for the building or repair of places of worship	} Free.
All other lead and manufactures of lead	
	10 % <i>ad val.</i> (a)
BARBADOS.	
Printing type and old lead; also materials for the building or repair of any place of worship, and not for sale	} Free.
Sheet and pipe	
All other lead and manufactures of lead	Per 100 lbs. 0 1 0 10 % <i>ad valorem.</i>
GRENADA.	
Printing type; also articles for the use of any place of worship	} Free.
All other lead and manufactures of lead	
	7½ % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
Printing type and spaces; gas and water pipes; also building materials for the construction and repair of any place of worship	} Free.
All other lead and manufactures of lead	
	10 % <i>ad valorem.</i>
St. Christopher—Nevis.	
Steam pipes for machinery for use in agriculture, irrigation, and mining, when not imported for sale	} Free.
[<i>Note.</i> —The permission of the Treasurer is required for the sale or disposal of the above articles.]	
All other lead and manufactures of lead	11 % <i>ad valorem.</i>
Antigua.	
Goods imported for the use or repair of churches, chapels, and duly certified school houses	} Free.
All other lead and manufactures of lead	
	13½ % <i>ad valorem.</i>
Montserrat.	
Pipes for machinery for agriculture, irrigation, or mining, when not imported for sale	} Free.
All other lead and manufactures of lead	
	13½ % <i>ad valorem.</i>
Dominica.	
Water pipes; also articles for rebuilding or repairing any place of worship, upon certificate to that effect by the officiating minister	} Free.
All other lead and manufactures of lead	
	12½ % <i>ad valorem.</i>
Trinidad and Tobago.	
Articles for use in the construction and decoration of any place of worship	} Free.
Printing type	
All other lead and manufactures of lead	10 % <i>ad valorem.</i>

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

[For Tariff Valuation of Articles for which *ad valorem* duties are levied, see Appendix I.]METALS, UNWROUGHT AND WROUGHT:—LEAD—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LEAD.	
BERMUDA.	
All kinds	£ s. d. 10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
Printing type imported by or directly for the conductor of any newspaper or printing establishment, for the exclusive purpose of being used by him in the course of his trade	} Free.
All other lead and manufactures of lead	12½ % <i>ad val.</i> (a)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Printing type and other materials	Free.
Lead sheets and lead piping	0 0 0½
All other lead and manufactures of lead	8 % <i>ad valorem.</i>

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—TIN.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TIN.	
BRITISH INDIA.	
Block tin - - - - -	5% (a)
Tinfoil, and all other kinds of tin - - - - -	5% <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
Tin, in cakes or slabs - - - - -	Free.
All other tin and tinwares - - - - -	5½% <i>ad valorem</i> .
MAURITIUS.	
Tin plates and sheets - - - - -	Per ton 20 32
Tin slabs - - - - -	Per cwt. 5 59
All other tin and tinwares - - - - -	12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Tin tags for the manufacture of boot laces within the Commonwealth - - - - -	} Free.
Tinned plates and tinned sheets, plain; also tinfoil:	
Under the British Preferential Tariff - - - - -	Free.
„ General Tariff - - - - -	5% <i>ad valorem</i> .
All other tin and tinwares:	
Under the British Preferential Tariff - - - - -	25% <i>ad valorem</i> .
„ General Tariff - - - - -	30% <i>ad valorem</i> .
TERRITORY OF PAPUA.	
Old tin - - - - -	Free.
All other tin and tinwares - - - - -	10% <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Tin, in pigs, bars, or sheets; also tinned hoops - - - - -	} Free.
Tinsmith's fittings, including stamped or blocked tin, planished or unplanished - - - - -	
Tin tops, lever, for bottles:	
If the produce of some part of the British Dominions - - - - -	Free.
Otherwise - - - - -	10% <i>ad val.</i> (b)
(Minister's Order No. 893, dated 19th December 1908).	

(a) For tariff valuation on which duty is levied, see Appendix I, p. 653.

(b) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]METALS, UNWROUGHT AND WROUGHT:—TIN—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TIN.	
DOMINION OF NEW ZEALAND—<i>cont.</i>	
Tin sheets, or stamped parts of canisters, lettered or embossed, or pictorially decorated, so as to take the place of printed or embossed labels:	
If the produce of some part of the British Dominions - - -	25 % <i>ad val.</i> (a)
Otherwise - - - - -	37½ % <i>ad val.</i> (a)
(Minister's Order No. 888, dated 5th October 1908.)	
All other tin and tinwares:	
If the produce of some part of the British Dominions - - -	25 % <i>ad val.</i> (a)
Otherwise - - - - -	37½ % <i>ad val.</i> (a)
FIJI.	
Tin, cut, for exporting produce - - - - -	Free.
All other tin and tinwares - - - - -	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds - - - - -	Free
BRITISH SOUTH AFRICA.	
Bar, plate or sheet, plain or perforated, but otherwise unmanufactured; also ingots or blocks for founding:	
Under the British Preferential Tariff - - - - -	Free.
„ General Tariff - - - - -	3 % <i>ad valorem.</i>
All other tin and tinwares:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
„ General Tariff - - - - -	15 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
„ „ other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
Building and roofing materials - - - - -	Free.
All other tin and tinwares - - - - -	10 % <i>ad valorem.</i>

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, UNWROUGHT AND WROUGHT:—TIN—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TIN.	
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem.</i>
If imported into the East of the Volta - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Tin, in blocks, pigs, bars, plates, or sheets; tin strip waste and tin-foil; tin crystals; also britannia metal in pigs, blocks, or bars -	} Free.
Phosphor tin in blocks, bars, plates, or sheets; also dovetails, chaplets, and hinge tubes of tin, for use in the manufacture of stoves :	
Under the British Preferential Tariff - - - - -	5 % <i>ad valorem.</i>
" General Tariff - - - - -	10 % <i>ad valorem.</i>
Babbit metal, in blocks, bars, plates, and sheets :	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
Tinware, japanned or not, and other manufactures of tin :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Manufactures of britannia metal, not plated :	
Under the British Preferential Tariff - - - - -	17½ % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
NEWFOUNDLAND.	
Tin, in sheets or blocks; also solder - - - - -	10 % <i>ad valorem.</i>
Phosphor tin, and babbit metal, in blocks, bars, and sheets -	10 % <i>ad valorem.</i>
Stamped tin, and tin parts, for use in the manufacture of trunks -	20 % <i>ad valorem.</i>
Cans, imported in a manufactured state for putting up hermetically sealed goods (including the packages or cases in which they are imported); manufactures of britannia metal, not plated; also trunks, hat-boxes, &c., or parts thereof	} 40 % <i>ad val.</i>
Tinware, plain, japanned, or lithographed; and other manufactures of tin - - - - -	
	} 45 % <i>ad val.</i>
BAHAMAS.	
Tins, if empty, and for re-exportation - - - - -	} Free.
The ordinary tin casing, covering, or receptacle of goods imported	
All other tin and tinwares - - - - -	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
JAMAICA.	
Tin in block and pigs; also britannia metal in pigs and bars -	Free.
All other tin and tinwares - - - - -	16½ % <i>ad valorem.</i>
St. LUCIA.	
All kinds - - - - -	15 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, UNWROUGHT AND WROUGHT:—TIN—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TIN.	
ST. VINCENT.	
All kinds - - - - -	£ s. d. 10 % <i>ad val.</i> (a)
BARBADOS.	
Old pewter - - - - -	Per 100 lbs. 0 2 0
All other tin and tinwares - - - - -	10 % <i>ad valorem.</i>
GRENADA.	
Canisters - - - - -	10 % <i>ad val.</i> (a)
All other tin and tinwares - - - - -	7½ % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
All kinds - - - - -	11 % <i>ad valorem.</i>
ANTIGUA.	
All kinds - - - - -	13½ % <i>ad valorem.</i>
MONTserrat.	
All kinds - - - - -	13½ % <i>ad valorem.</i>
DOMINICA.	
All kinds - - - - -	12½ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BERMUDA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds - - - - -	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
All kinds - - - - -	12½ % <i>ad val.</i> (b)
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
Tin—in bars and ingots - - - - -	Per 100 okes 1 0 0
„ in plates - - - - -	0 3 0
„ manufactures - - - - -	10 % <i>ad valorem.</i>
(An oke = 2·8 lbs.)	

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

(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT :—ZINC.

[See also under Wire.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ZINC.	
BRITISH INDIA.	
	£ s. d.
Zinc or spelter tiles or slabs (soft or hard) - - - - -	5 % (a)
All other zinc and manufactures of zinc (including boiler tiles) - - - - -	5 % <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
Zinc, in cakes or slabs - - - - -	Free.
Perforated zinc - - - - - <i>Per cwt.</i>	Rupees 3 00 cts.
All other zinc and manufactures of zinc - - - - -	5½ % <i>ad valorem</i> .
MAURITIUS.	
All kinds - - - - -	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Zinc, bar, scrap (b) sheet (plain); also circles and ingots, bored or unbored, for cyanide gold process, and zinc sheets (perforated with round holes of less than ⅛ of an inch in diameter) for meat safes and covers	Free
Minor articles for use in the manufacture of articles within the Commonwealth:	Free.
For grain separating cylinders, viz., zinc sheets drilled or indented with pocket holes, but not further manufactured	Free.
Zinc blocks for marine boilers:	Free.
Under the British Preferential Tariff - - - - -	Free.
Under the General Tariff - - - - -	5 % <i>ad valorem</i> .
Zinc nails:	Free.
Under the British Preferential Tariff - - - - - <i>Per cwt.</i>	0 5 0
Under the General Tariff - - - - -	0 5 6
Zinc tubing - - - - -	20 % <i>ad valorem</i> .
All other zinc and manufactures of zinc:	Free.
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
Under the General Tariff - - - - -	30 % <i>ad valorem</i> .

(a) For tariff valuations on which duties are levied, see Appendix I., page 654.

(b) Articles made of zinc when imported in a condition in which they are unfit for use except as scrap may be delivered as "scrap." The articles are to be broken up under Departmental supervision at the importer's expense, the cost of supervision also being borne by the importer. Minister's Order No. 1064 of 25th August 1908.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, UNWROUGHT AND WROUGHT:—ZINC—*continued.*

[See also under Wire.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ZINC.	
TERRITORY OF PAPUA.	
Zinc lining for chests for exporting produce; nails, old zinc and zinc shavings	} Free.
All other zinc and manufactures of zinc	10 % <i>ad valorem.</i>
DOMINION OF NEW ZEALAND.	
Zinc, sheet (plain); plates for photo-lithographic work; nails, 1 inch and under	} Free.
Perforated or cellular sheet zinc:	
If the produce of some part of the British Dominions	Free.
Otherwise	10 % <i>ad val. (a)</i>
Other nails:	
If the produce of some part of the British Dominions	<i>Per cent.</i> 0 2 0 (a)
Otherwise	0 3 0 (a)
All other zinc and manufactures of zinc:	
If the produce of some part of the British Dominions	20 % <i>ad val. (a)</i>
Otherwise	30 % <i>ad val. (a)</i>
FIJI.	
Zinc and manufactures of zinc	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Zinc, bar, plate, and sheet, plain or perforated, but otherwise unmanufactured; blocks, ingots, or pigs, for founding; tanks and vats suitable and intended for mining purposes; telegraph and telephone materials; and materials ordinarily used for agricultural or railway fencing; and assay apparatus:	
Under the British Preferential Tariff	Free.
" General Tariff	3 % <i>ad valorem.</i>
Zinc fume dust and shavings:	
Under the British Preferential Tariff	Free.
" General Tariff	3 % <i>ad valorem.</i>
All other zinc and manufactures of zinc:	
Under the British Preferential Tariff	12 % <i>ad valorem.</i>
" General Tariff	15 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, UNWROUGHT AND WROUGHT:—ZINC—*continued.*

[See also under Wire.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ZINC.	
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
,, other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
Building and roofing materials - - - - -	Free.
All other zinc and manufactures of zinc - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
If imported into the West of the Volta .	
Zinc shavings - - - - -	Free.
Ice chests and refrigerators - - - - -	Free.
All other zinc and manufactures of zinc - - - - -	10 % <i>ad valorem.</i>
If imported into the East of the Volta .	
All kinds - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Zinc dust, zinc spelter and zinc in blocks, pigs, bars, rods, sheets, and plates, and seamless drawn tubing of zinc - - - - -	} Free.
Battery zincs:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
,, Intermediate Tariff - - - - -	25 % <i>ad valorem.</i>
,, General Tariff - - - - -	27½ % <i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Zinc plates polished on one side used by engravers for engraving thereon:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
,, General Tariff - - - - -	20 % <i>ad valorem.</i>
All other manufactures of zinc (including nickel-plated and perforated zinc in sheets and also coated sheet zinc, mirror plate—Appraisers' Bulletin No. 327, dated 19th August, 1909):	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
,, General Tariff - - - - -	25 % <i>ad valorem.</i>
NEWFOUNDLAND.	
Zinc for sheathing the bottoms of vessels and nails for same, under regulations to be laid down by the Governor in Council; zinc nail strips, to be used in the manufacture of cut nails in the Colony; process plates for use in photo-engraving - - - - -	} Free.
Other sheathing nails - - - - -	
All other zinc and manufactures of zinc - - - - -	35 % <i>ad valorem.</i>
BAHAMAS.	
Metal, roofing, siding, and ceiling - - - - -	} Free.
Materials used in manufacturing ice - - - - -	
All other zinc and manufactures of zinc - - - - -	20 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, UNWROUGHT AND WROUGHT:—ZINC—*continued*

[See also under Wire.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ZINC.	
TURK'S AND CAICOS ISLANDS.	
Metal sheathing	£ s. d. Free.
All other zinc and manufactures of zinc	10% <i>ad valorem</i> .
JAMAICA.	
Zinc blocks and pigs	Free.
All other zinc and manufactures of zinc	16 $\frac{2}{3}$ % <i>ad valorem</i> .
ST. LUCIA.	
Zinc nails	Per 100 lbs. 0 2 0
All other zinc and manufactures of zinc	15% <i>ad valorem</i> .
ST. VINCENT.	
All kinds	10% <i>ad val.</i> (a)
BARBADOS.	
All kinds	10% <i>ad valorem</i> .
GRENADA.	
All kinds	7 $\frac{1}{2}$ % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
All kinds	10% <i>ad valorem</i> .
ST. CHRISTOPHER—NEVIS.	
All kinds	11% <i>ad valorem</i> .
ANTIGUA.	
All kinds	13 $\frac{1}{3}$ % <i>ad valorem</i> .
MONTSERRAT.	
All kinds	13 $\frac{1}{3}$ % <i>ad valorem</i> .
DOMINICA.	
All kinds	12 $\frac{1}{2}$ % <i>ad valorem</i> .
TRINIDAD AND TOBAGO.	
All kinds	10% <i>ad valorem</i> .
BERMUDA.	
All kinds	10% <i>ad valorem</i> .
BRITISH HONDURAS	
Perforated zinc for screening purposes	Free.
All other zinc and manufactures of zinc	12 $\frac{1}{2}$ % <i>ad valorem</i> .
BRITISH GUIANA.	
All kinds	12 $\frac{1}{2}$ % <i>ad val.</i> (b)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Zinc, unwrought	Per 100 oke 0 5 0
„ manufactures	10% <i>ad valorem</i> .
[An oke = 2·8 lbs.]	

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

(b) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**METALS, WROUGHT :—AGRICULTURAL IMPLEMENTS AND
MACHINERY.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
AGRICULTURAL IMPLEMENTS AND MACHINERY.	
BRITISH INDIA.	
<p>Implements worked by manual or animal power, viz.:—Winnowers, threshers, mowing and reaping machines, elevators, seed-crushers, chaff cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay tedders, and rakes.</p>	Free.
<p>Machinery (and component parts thereof), viz., machines, or sets of machines, to be worked by electric, steam, water, fire, or other power not being manual labour, or which before being brought into use, require to be fixed with reference to other moving parts—provided that the term "machinery" is not to include tools and implements worked by manual or animal labour and that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are owing to their shape or other special quality not adapted for any other purpose.</p>	Free.
<p>Water lifts, sugar mills, oil presses, and parts thereof; and also the following dairy appliances, when constructed, so that they can be worked by manual or animal power, viz., cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers.</p>	Free.
<p>All other agricultural implements and machinery - - - - - [The Governor General in Council may, by notification in the "Gazette of India," exempt from duty any machines, and parts of machines, ordinarily used in the process of husbandry, or for the preparation for use, or for sale, of the products of husbandry.]</p>	$5\frac{1}{2}\%$ <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
<p>Machinery <i>not</i> worked by manual or animal labour intended : For the milling of rice - - - - - For the preparation, manufacture, and packing of tea, coffee, and cacao - - - - - For agriculture and pumping - - - - -</p>	Free.
All other agricultural implements and machinery - - - - -	$5\frac{1}{2}\%$ <i>ad valorem</i>
MAURITIUS.	
<p>Machinery or apparatus, by whomsoever imported, for the manufacture of sugar, rum, aloe fibre, pistachio oil, or for the preparation of tea, vanilla pods, or of any such other produce of the Colony which may be added by Proclamation of the Governor in Executive Council - - - - - <i>Per ton</i></p>	Rupree 1 34 cts.
<p>Parts of above machinery, &c., when imported by or on behalf of the local manufacturer or the owner of a mill - - - - - <i>Per ton</i></p>	Rupree 1 34 cts.
<p>[When the crane is used for landing the above machinery, &c. the duty (including crane due) is Rs. 2 36 cts. per ton.]</p>	
All other agricultural implements and machinery - - - - -	$12\frac{1}{2}\%$ <i>ad valorem</i> .
<p>[When the crane is used for landing the same, a crane due of R. 1 02 cts. per ton is charged.]</p>	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY
—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
AGRICULTURAL IMPLEMENTS AND MACHINERY.	
SEYCHELLES.	
Machinery (when the crane is used for landing the same) - <i>Per ton</i>	Rs. 2 54 cts.
All other machinery - - - - -	Free.
Agricultural implements - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Axes; post hole diggers; forks (digging and hay); forks (small, garden, used by hand); grafting tools; hoes (garden and plantation); garden tools (hand, including women's); grubbers; hooks (bush, fern, furze, hop, reap, slashers, spud, weed, grass, and socket); bill hooks; knives (budding, cane cutting and hay); fruit pickers; hay rakes; hand rakes; pruning tools; seccateurs; scythes; garden, pruning, and sheen shears; shovels and spades; sickles; also mowers, reapers, and reapers and binders - - - - -	Free
Combs and cutters for sheep-shearing machines - - - - -	Free.
Minor articles for the manufacture of agricultural, horticultural, and viticultural implements within the Commonwealth, viz., fingers and sections for reapers and check bits, and mouthpieces for chaff-cutters	Free.
Cream separators; sheep shearing machines, not including the flexible shafting or any part above it - - - - -	Free.
Disks for agricultural implements - - - - -	Free.
Testers and pasteurizers; cotton gins; fibre scutching machines; hay tedders; horse rakes; lucerne bunchers; maize harvesters and binders; milking machines; potato sorters; potato raisers or diggers; sub-surface packers; hand-worked rakes and ploughs combined; root cutters, pulpers, and graters; straw stackers; threshing machines; winnowers (wood and steel); mould board plates in the rough and not cut into shape, and handwork cultivators - - - - -	Free.
Stripper harvesters - - - - - <i>Each</i>	12 0 0
Strippers - - - - - <i>"</i>	6 0 0
Metal parts of stripper harvesters and strippers - - - - - <i>Per lb.</i>	0 0 1
Chaff cutters and horse gears; chaff-cutter knives; check bits and mouthpieces for chaff cutters; corn shellers; corn huskers; cultivators, not elsewhere included; harrows; ploughs, other; plough-shares; plough mould boards and scarifiers - - - - -	20 % <i>ad val.</i>
Combined corn sheller, husker and bagger; combined corn sheller and husker; stump-jump ploughs; disc-cultivators (including disc-harrows—Supplement No. 10 to the Customs Tariff Guide); winnowers (horse and other power); drills (fertiliser, seed and grain), and all attachments thereto; seats, poles, swingbars, yokes and trees for agricultural machines when imported separately - - - - -	25 % <i>ad val.</i>
Churns of all kinds; cheese presses; dairy coolers; refrigerators; supply cases; incubators, not elsewhere included, and foster mothers	25 % <i>ad val.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT :—AGRICULTURAL IMPLEMENTS AND MACHINERY
—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
AGRICULTURAL IMPLEMENTS AND MACHINERY.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Cane loaders; cane unloaders and cane harvesters; channel-making graders; garden and field spraying machines; garden and field rollers; garden hose reels; garden syringes; horse road rollers and machines; lawn mowers, sweepers, and sprinklers; road scoops and scrapers; scoops; stump extractors; and all other agricultural, horticultural, and viticultural machinery and implements:	
Under the British Preferential Tariff	1½% <i>ad valorem</i>
General Tariff	15% <i>ad valorem</i> .
<i>Note.</i> —Any dutiable machinery, or machine tool, or any part thereof, specified in any Proclamation issued by the Governor-General, in pursuance of a joint address passed on the motion of Ministers by both Houses of Parliament, stating that such machinery, machine tool, or part cannot be reasonably manufactured within the Commonwealth, may be admitted free of duty.	
TERRITORY OF PAPUA.	
All kinds	Free.
DOMINION OF NEW ZEALAND.(a)	
Axes and hatchets, spades, shovels, forks, scythes, sheep-shears, and reaping hooks	Free.
Agricultural machines and implements, not otherwise enumerated; also parts peculiar to the manufacture or repair of such machines and implements, including chaff-cutting knives, tilt rakes, fittings for threshing mills, forgings or castings for ploughs, reaper-knife sections or fingers, finished brass and steel springs, discs for harrows and ploughshares, mould board plates, steel share-plates cut to pattern, and skeith plates	Free.
<i>[Note.</i> —Agriculture as applied to the tariff is, it is stated, to include horticulture and viticulture.]	
Apparatus for cutting and searing lambs' tails, hedge trimmers, hedge shears, hoes, rakes, and trowels (Minister's Order No. 852, dated 14th October 1907); also canvas aprons and elevators for reapers and binders	Free.
Transport trucks for reapers and binders (Minister's Order No. 892, dated 2nd November 1908)	Free.
Fruit grading machines suitable for use on a farm or orchard (Minister's Order No. 900, dated 2nd March 1909)	Free.
Machines for sorting and grading potatoes (Minister's Order No. 904, dated 3rd May 1909)	Free.
Chaff-cutters and corn-shellers (Minister's Order No. 858, dated 19th December 1907)	Free.
Hay knives (Minister's Order No. 904, dated 3rd May 1909)	Free.
Poison distributing machines or implements for poisoning rabbits (Minister's Order No. 870, dated 10th March 1908)	Free.

(a) By the Monopoly Prevention Act No. 122 of 1908, as amended by Act No. 236 of 1908, it is provided that, in the case of unfair competition by importers of certain agricultural implements from Foreign Countries in the Colony, the Commissioner of Trade and Customs may grant a bonus, not exceeding 33% to New Zealand manufacturers of such implements, on the reduction of their prices to enable them to compete with Foreign importers. The Acts, which also provide that implements of British manufacture shall be deemed to be manufactured in New Zealand, are to remain in operation to the end of 1910.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY
—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
AGRICULTURAL IMPLEMENTS AND MACHINERY.	
DOMINION OF NEW ZEALAND (a)—cont.	
Wool dumping machines and wool presses (Minister's Order No. 874, dated 14th April 1908)	} Free.
Vacuum pumps for milking machines when imported along with the machines to which they belong; cream-separating machines and coolers; also churns	} Free.
Cream vats:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (b)
Otherwise	30 % <i>ad val.</i> (b)
(Minister's Order No. 853, dated 29th October 1907)	
Milk regulating valves for regulating the flow of milk into heater (Minister's Order No. 892, dated 2nd November 1908); tray and carriage for use with combined churn and butter-worket (Minister's Order No. 893, dated 19th December 1908); and mechanical automatic can rinsers and sterilisers, specially adapted for washing milk cans (Minister's Order No. 912 dated 31st August 1909):	
If the produce of some part of the British Dominions	Free.
Otherwise	10 % <i>ad val.</i> (b)
Other dairying machinery:	
If the produce of some part of the British Dominions	Free.
Otherwise	10 % <i>ad val.</i> (b)
Steam engines and parts thereof for dairying purposes:	
If the produce of some part of the British Dominions	5 % <i>ad val.</i> (b)
Otherwise	15 % <i>ad val.</i> (b)
Bill hooks, bush hooks, slashers, and hedge knives:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (b)
Otherwise	30 % <i>ad val.</i> (b)
Hardware, hollow-ware, and ironmongery; lawn mowers; also garden syringes and foot-rot knives (Minister's Order No. 852, dated 14th October 1907):	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (b)
Otherwise	30 % <i>ad val.</i> (b)
FIJI.	
Implements:—	
Digging forks, earth scoops, hoes, sickles, scythes, spades, corn-crackers, bottoming tools, mattocks, picks, and fencing augers	} Free.
Other agricultural implements (including bill hooks)	12½ % <i>ad valorem.</i>
Machines and parts thereof, viz., ploughs, scarifiers, shellers, cultivators, harrows, grain sowers, coffee pulpers, corn hillers, winnowing machines, evaporating machines (for tea, fruit, and similar products); also fibre-ginning and cleaning machines	} Free.
Agricultural, tobacco, and sugar-making machinery	Free.
FALKLAND ISLANDS.	
All kinds	Free

(a) See note (a) on previous page.

(b) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March, 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY
—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
AGRICULTURAL IMPLEMENTS AND MACHINERY.	
BRITISH SOUTH AFRICA.	
Agricultural implements and machinery; sprayers and sprinklers and other apparatus for destroying pests and diseases in stock, plants, or trees; garden syringes (Cape Customs' Notice No. 91, dated 11th December 1908) and roses and jets for garden hose (Cape Customs' Notice No. 132, dated 20th December, 1909).	
Under the British Preferential Tariff - - - - -	Free.
„ General Tariff - - - - -	3 ½ <i>ad valorem</i> .
NORTH EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
Agricultural implements - - - - -	Free.
UGANDA PROTECTORATE.	
Agricultural implements (a) and machinery, and all apparatus and plant usually and principally employed in farming operations -	Free.
BRITISH EAST AFRICA PROTECTORATE.	
Agricultural implements (a) and machinery, and all apparatus and plant usually and principally employed in farming operations -	Free.
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % <i>ad valorem</i> .
If imported into other Protectorate ports - - - - -	7 % <i>ad valorem</i> .
ST HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
Agricultural implements and machinery of all kinds - - - - -	Free.
GOLD COAST.	
If imported into the West } Agricultural and gardening implements or East of the Volta. } and agricultural machinery - - - - -	Free.

(a) It is stated in a Customs Notice issued in the "Official Gazette" of the British East Africa and Uganda Protectorates, of 15th January 1905, that the following articles are included under the term "Agricultural Implements":—

(1) Cultural Implements and Machines:—

Ploughs.	Cultivators.	Harrows.	Shovels.
Rollers.	Sowers.	Drills.	Hoes.
Sprayers.	Forks.	Spades.	

(2) Harvesting Implements and Machines:—

Reapers.	Mowers.	Scythes.	Sickles.
Tedders.	Rakes.	Binder Twine.	

(3) Implements and Machines for manipulating Produce:—

Thrashers.	Balers.	Trusses.	Winnowers.
Corn and cake crushers.	Chaff cutters.	Cookers.	Dairy utensils.

(4) Implements and Machines for stock:—

Dippers.	Troughs.	Shears.	Clipping machines.
Castrators.	Incubators.	Poultry appliances.	

(5) Implements and Machines which may be used for Agricultural purposes:—

Motors.	Saws.	Axes.	Belts.	Pumps.
Harness.	Barrows.	Baskets.	Ladders.	Waggons.
Weighers.	Grindstones.	Fencing material.	Carts.	Gate mountings.
Sacks.	Tanks.	Gates.	Ropes.	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT.—AGRICULTURAL IMPLEMENTS AND MACHINERY
— *continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
AGRICULTURAL IMPLEMENTS AND MACHINERY.	
SIERRA LEONE.	
Agricultural and gardening implements and tools, machinery and apparatus (and all parts and appliances thereof), consisting of a combination of moving parts or mechanical elements, which may be put in motion by physical or mechanical force, and admitted as such by the Collector of Customs, for agricultural purposes and for use in connection with the preparation of any natural product of the Colony, or the development of any industry in connection with such product	Free.
GAMBIA.	
Ploughs, harrows, cultivators, cloderushers, and other farming implements	Free.
Machines used for industrial purposes; also mills for grinding, including parts thereof	Free.
DOMINION OF CANADA.	
Implements in use by settlers for at least six months before their arrival in Canada (exclusive of machinery or articles imported for use as a contractor's outfit, of implements moved by mechanical power and for use in any manufacturing establishment, or for sale), provided that they are imported with the settler on his first arrival, and are not sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Canada	Free.
Cream separators	Free.
[<i>Note.</i> —In Appraisers' Bulletin No. 327, dated 19th August 1909, "cream separators" are defined to be machines which separate cream from milk by centrifugal force. Apparatus designed for separating cream from milk by the settling process is dutiable according to material.]	
Milking machines:	
Under the British Preferential Tariff	15% <i>ad valorem.</i>
" General Tariff	27½% <i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Mowing machines, harvesters, self-binding or without binders, binding attachments, reapers, and complete parts thereof not including shafting:	
Under the British Preferential Tariff	12½% <i>ad valorem.</i>
" General Tariff	17½% <i>ad valorem.</i>
Cultivators, ploughs, harrows, horse rakes, seed drills, manure spreaders, weeders, and windmills, and complete parts thereof not including shafting:	
Under the British Preferential Tariff	12½% <i>ad valorem.</i>
" General Tariff	20% <i>ad valorem.</i>
Portable engines with boilers, in combination, horse powers and traction engines, for <i>farm</i> purposes (including gasoline traction engines—(Appraisers' Bulletin No. 327, dated 19th August 1909); wind-tackers, and threshing machine separators, including buggers, weighers and self-feeders thereof and finished parts thereof for repairs:	
Under the British Preferential Tariff	15% <i>ad valorem.</i>
" General Tariff	20% <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY
—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
AGRICULTURAL IMPLEMENTS AND MACHINERY.	
DOMINION OF CANADA—cont.	
Axes, scythes, siekles, or reaping hooks, hay or straw knives, edging knives, hoes, rakes, pronged forks:	
Under the British Preferential Tariff	15 % <i>ad valorem</i> .
" General Tariff	22½ % <i>ad valorem</i> .
Hay loaders, potato diggers, fodder or feed cutters, grain crushers, fanning mills, hay tedders, farm, road or field rollers, posthole diggers, snaths:	
Under the British Preferential Tariff	15 % <i>ad valorem</i> .
" General Tariff	25 % <i>ad valorem</i> .
Shovels and spades of iron or steel; shovel and spade blanks and iron or steel cut to shape for same; also lawn-mowers (including horse lawn-mowers—Appraisers' Bulletin No. 327, dated 19th August 1909):	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
" General Tariff	32½ % <i>ad valorem</i> .
All other agricultural implements:	
Under the British Preferential Tariff	15 % <i>ad valorem</i> .
" General Tariff	25 % <i>ad valorem</i> .
[Machines or parts of machines valued at not less than 45s. 1½d. exported for repairs may be entered for duty at the value of such repairs if identified upon re-importation within one year. (Customs Memo., No. 896B, dated 23rd April 1897.)]	
NEWFOUNDLAND.	
Agricultural implements which have been in use by a settler for at least six months before his arrival in the Colony (exclusive of machinery or articles imported for use in any manufacturing establishment, or for sale) provided that they are imported with the settler on his first arrival, and are not sold or otherwise disposed of, without payment of duty, until after 12 months actual use in Newfoundland	Free.
Shovels and spades, of iron or steel	25 % <i>ad valorem</i> .
Garden or lawn sprinklers	35 % <i>ad valorem</i> .
Hay-binders, bone crushers, hay and feed cutters, cream separators, incubators, and all other agricultural implements and machinery	Free.
BAHAMAS.	
Machinery required for the purpose of the processes carried on at agricultural factories (Act No. 21 of 1906)	Free.
Machines, agricultural, certified for farm use only	Free.
Fibre machines and cotton gins	Free.
Machines for the manufacture of any native product	Free.
Mills, agricultural, or for use in manufactories	Free.
Mills, corn	Free.
Lawn-mowers	Free.
Agricultural implements, viz., axes (including pickaxes), cutlasses, fruit and orange sizers, budding knives, hoes, machetes, mattocks, rakes, pruning saws and shears, spades and shovels, scythes, watering pots, wheelbarrows, and fittings for garden hose	Free.
All other agricultural implements and machines	20 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY
-- continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
AGRICULTURAL IMPLEMENTS AND MACHINERY.	
TURK'S AND CAICOS ISLANDS.	
Agricultural implements, viz., axes, bill hooks, cutlasses, forks, mattocks, pick-axes, spades, and shovels	} Free.
Agricultural machinery	
JAMAICA.	
Agricultural implements, viz., axes, bill-hooks, clod crushers, cutlasses, forks, hoes, and dibbles	} Free.
Agricultural machines, viz., ploughs, harrows, cultivators, horse-hoes, sowing machines and stump extractors; also all other agricultural machines, machinery and apparatus, whether stationary or portable, worked by power or by hand, for manufacturing or preparing for market the agricultural products of the Colony (such as fibres, sugar, cocoa, coffee, pimento, ginger, kola, annatto, coconuts, tobacco, cassava, fruits, and vegetables of all kinds), and for raising water for the development, manufacture, or preparation of such agricultural products	
ST. LUCIA.	
Articles imported for the use of the Department of Agriculture; provided that in the case of all such articles a declaration shall be made by the Curator of the Botanical Station to the effect that such articles have been imported solely for the purpose above mentioned	} Free.
Agricultural machines, machinery and apparatus, whether stationary or portable, worked by power or by hand, including parts	
Coolers, cultivators, filter presses, grubbers, harrows, horse-hoes, horse-rakes and ploughs to be used in the production or manufacture of sugar or other products	} 15 % <i>ad valorem</i> .
All other agricultural implements	
ST. VINCENT.	
Machinery for the manufacture of agricultural produce for market or for the manufacture of ice, and all necessary parts and fittings thereof when not imported for sale, including taches, sugar pans, and all other vessels to be used in such manufacture	} Free.
Other machinery and any parts or fittings thereof not imported for sale which the Governor-in-Council may consider to be likely to further the introduction of any new industry, and the admission without payment of duty is approved by the Governor-in-Council	
Churns, butter workers and butter making appliances; also apparatus for the application of insecticides	} 10 % <i>ad val.</i> (a)
All other agricultural implements and machinery	

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY
—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
AGRICULTURAL IMPLEMENTS AND MACHINERY.	
BARBADOS.	
Machinery used for reaping or for the manufacture of sugar -	} Free.
Machinery, implements and apparatus required for the purpose of manufacturing and manipulating cotton and cotton seed, and by-products thereof -	
Machinery and apparatus imported for the purpose of manufacturing tobacco, cocoa, or rum -	
All other agricultural implements and machinery -	10 % <i>ad valorem</i> .
GRENADA.	
Machinery or appliances which the Governor-in-Council may consider to be imported for the development or improvement of any manufacture carried on by, or belonging to, the importer; also machinery and appliances considered by the Governor-in-Council to be useful for the development of local manufactures or products -	} Free.
All other agricultural implements and machinery -	
	10 % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
Agricultural machines, machinery and apparatus, whether stationary or portable, worked by power or by hand, including parts -	} Free.
All other agricultural implements -	
	10 % <i>ad valorem</i> .
ST. CHRISTOPHER.—NEVIS.	
Agricultural machinery, whether stationary or portable, including parts and appliances for the erection or repair thereof, or for the communication of motive power thereto, when not imported for sale (including machinery and apparatus and parts thereof, to be used in any manner whatsoever for, in, or towards the manufacture of sugar and rum, when not imported for sale) -	} Free.
<i>Note.</i> —The permission of the Treasurer is required for the sale or disposal of the above articles.	
All other agricultural implements -	11 % <i>ad valorem</i> .
ANTIGUA.	
Agricultural machinery, whether stationary or portable—when not imported for sale, and all necessary parts; also ploughs -	} Free.
All other agricultural implements -	
	13½ % <i>ad valorem</i> .
MONTSERRAT.	
Agricultural machinery and apparatus, whether stationary or portable, including parts, when not imported for sale, including machinery and parts thereof, for the manufacture of starch, lime-juice or lime-juice products, sugar or rum, the ginning or baling of cotton, the crushing of cotton seed or the manufacture of cotton seed oil; also ploughs -	} Free.
All other agricultural implements -	
	13½ % <i>ad valorem</i> .

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY
—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
AGRICULTURAL IMPLEMENTS AND MACHINERY.	
DOMINICA.	
Ploughs and similar implements, and agricultural forks - - -	} Free.
Machinery and apparatus for the reaping or manufacturing of produce, including parts - - -	
All other agricultural implements and machinery - - -	12½% <i>ad valorem</i> .
TRINIDAD AND TOBAGO.	
Agricultural implements, including forks, ploughs, cutlasses, chop-chop machines, diggers, rakes, spades, axes, hoes, pruning knives, shovels, reaping hooks, corn shellers, coffee shellers, and grindstones - - -	} Free.
Machinery if admitted as such by the Collector of Customs (and parts parts thereof not imported for sale) - - -	
All other agricultural implements and machinery - - -	10% <i>ad valorem</i> .
BERMUDA.	
All kinds - - -	10% <i>ad valorem</i> .
BRITISH HONDURAS.	
Agricultural implements, passed by the Collector of Customs as such, or parts thereof - - -	} Free.
Mowing machines, when the Collector of Customs is satisfied that such are imported for agricultural purposes - - -	
All other agricultural machinery, including parts thereof - - -	
BRITISH GUIANA.	
Machinery (and component parts thereof), viz., Machines or sets of machines to be worked by steam, water, fire, or other power, or which before being brought into use required to be fixed with reference to other moving parts, and which are intended for:	} Free.
Agricultural purposes when passed by the Comptroller of Customs - - -	
Reaping and preparation of rice for the market - - -	
The draining of land, manufacture or preparation of raw materials, or for use in the manufacture or preparation of manures - - -	
Distillation of rum - - -	
Preparing and ginning of cotton - - -	
[The term "machinery" does not include tools and implements to be worked by manual or animal labour; and only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or other especial quality, not adapted for any other purpose.]	
Steam diggers - - -	Free.
All other agricultural machinery - - -	12½% <i>ad val.</i> (a)
GIBRALTAR.	
All kinds - - -	Free.
MALTA.	
All kinds - - -	Free.
CYPRUS.	
Agricultural machinery and parts thereof; sulphur syringes; tools and implements used in agriculture - - -	} Free.

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**METALS, WROUGHT:—CUTLERY (including Scientific, &c.
Instruments) AND TOOLS.**

[See also under Agricultural Implements.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY
CUTLERY, TOOLS, AND INSTRUMENTS.	
BRITISH INDIA.	
Telegraphic instruments and apparatus (and parts thereof) when imported by or under the orders of a railway company, and any instrument, apparatus and appliances when imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling	Free.
Instruments, apparatus and appliances and parts thereof, viz.—computing, dental, distilling, diving, drawing, educational, electric, electric lighting, galvanic, measuring, musical, optical, philosophical, phonographic, photographic, scientific, surgical, surveying, telegraphic (except for railway companies), telephonic, and all other kinds of instruments, apparatus and appliances	5% <i>ad val.</i>
All other cutlery and tools	5% <i>ad valorem.</i>
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CeyLON.	
Instruments—scientific, surgical, mathematical, &c., including instruments accompanying passengers and intended for their personal use	Free.
Chemical apparatus certified by the Director of Public Instruction to be imported for educational purposes	Free.
All other cutlery and tools	5½% <i>ad valorem.</i>
MAURITIUS.	
Instruments intended for professional use, the property of persons coming to the Colony, and for their personal use, or if arriving within three months before or after the arrival of the owners	Free.
All other cutlery and tools	12% <i>ad valorem.</i>
SEYCHELLES.	
Instruments intended for professional use, the property of persons coming to the Islands, and for their personal use, or if arriving within three months before or after the arrival of the owners; also medical instruments	Free.
All other cutlery and tools	12½% <i>ad valorem.</i>
HONG KONG.	
All kinds	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments)
AND TOOLS—continued.**

[See also under Agricultural Implements.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
<p style="text-align: center;">CUTLERY, TOOLS, AND INSTRUMENTS.</p> <p style="text-align: center;">COMMONWEALTH OF AUSTRALIA.</p> <p>Tools of trade for the use of artisans and mechanics, and tools of trade in general use, when not made wholly of wood and not being machines, viz.:</p> <p>Adzes, anvils (blacksmiths' and sawmakers'); artificial flower making tools (bowling irons, dies, hooks, knives, pieds de Biche, and sticking tongs); augers; auger bits; awls (including brad, marking, peg, saddlers' and shoe); axe, pole; axes, including slaters' axes; bands, surveyor's land; bench standards for gripping timber; little giant ring bender (a jeweller's tool); bevelling and skiving machine (a) for saddler's use; bevels; plumb hobs; bodkins (including printers' and stationery (or prickers)); bookbinders' tools (including knives); bootmakers' tools (including knives, but not including lasts and jacks); borers (angular and bang); boxes and pins for vises; braces, and bits for braces; bricklayers' line pins; bristles; brazzers; burnishers (including bloodstone); callipers; cards (file, flock, hair and wool); carvers' tools; case openers, hand; chains (measuring and land surveyors'); cap chasers; chisels including cross-out (steel) chisels; choppers; clamping, door or blind (consisting of an iron bench and grips for holding the door or blind tight while being operated upon by workmen); clamp, iron frame, sash, door, and blind; clamps; clams (saddlers'); clipboard markers; nail claws; combination hoof cleaner (being hoof pick, hammer, wrench, and screwdriver combined); cleavers; clippers; combination tools (consisting of pincer, tomahawk, hammer, hollow punch, wire cutter, nail-driver and screwdriver); combs (bristle, curry, furriers', graining and mane); combs and cutters for sheep-shearing machines; compasses, viz., carpenters', coachbuilders', coopers' and engineers'; coopers' tools; cramps, all kinds, curriers' tools, including knives; cutters, viz., adjustable, bolt, double, masons' (for stone-working), furriers' hoof, similar to pincers, glass, mitre, pipe, plug, rotary diamond glass for cutting circles of glass, spoke (bicycle), wad; washer, wire (hand); dentists' appliances for casting gold inlays, crowns, &c.; dies for making artificial flowers and screwing (for nut and bolt making); dowel plates and rounders; garment drafters; draining scoops and spades; drawers, bicycle crank; drawstoke, mitreing and trimming machine; drills; edges, steel, straight; emery wheel dressers; engravers' tools; tube expanders; cotter extractors; factory lacers (bootmakers' tools); button fasteners for boots (a hand tool used by the trade only); fencing crimpers; files, including patent valve; forks (coal, coke, coals', digging, garden (small, used by hand only), hay, maltsters', miners', sluice, stable, stone, tanners', fine safe-edge utility, and tuning); frames (hack saw and saw); froes (shingle and paling); garden tools, hand, including women's; gas burner taps (or plumber's combination tool);</p>	<p style="text-align: center;">Free.</p>

(a) It is stated that this is not strictly a machine, although so called.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]**METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments)
AND TOOLS—continued.**

[See also under Agricultural Implements.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
<p style="text-align: center;">CUTLERY, TOOLS, AND INSTRUMENTS.</p> <p style="text-align: center;">COMMONWEALTH OF AUSTRALIA—<i>cont.</i></p> <p>Tools of trade, &c.—<i>cont.</i></p> <p>gauges (including gun, hamlet dimension—a saw-bench attachment—lat, micrometer and wire); gilders' tools; gilding apparatus or gold foil holders; gimlets; glaziers' tools (including diamonds and knives); gouges; grafting tools; cylindrical tools for grinding spectacle glasses; grips, nipple (bicycle); grubbers; hammers, including pneumatic (hand) hammers; handles, metal bound pick; hardies, farriers' (blacksmith, fuller, or chisel); hatchets; hoes (garden and plantation); holders (saw iron, carpenters' bit, engineers' tap and typo for use in printing labels on collars, &c.); holder-on (pneumatic) for use with pneumatic hammers; holdfasts (bench); hooks (bugging, bill, bush, fern, furze, grass, hop, pea, potato, reap, sail, shave (plumbers'), slashers, socket (agricultural), spud, vine and weed); irons, viz., billiard, with shoe, block or cutting, caulking (busters or reaming, deck, horsing, jerry, pen mauls, sharp, single crease (or making), spike, and trenail), charcoal, cloth, crimping, croze, flugging, golfing, Italian, manufacturers', pinching, pinning, plume, sud, saddlers', shaving, smoothing, with or without heater, spokeshave, and tailors'; jewellers' tools, viz., bullstickers, busts, handles (universal), irons (hræo let), thread tools, tougs (draw, corn, pin), tribelets, tweezers, scorpers, spitstickers, and stakes; jiggers; jigs, including brazing jigs; jointers; jumpers (sometimes known as jumper drills for punching holes in brick or stone walls for plugging purposes); keys, tuning; knives, viz., budding, carpenters' (bench, stop and clamp), cane-cutting, curriers', draw, farriers', gilders', hay, lead (plumbers'), moon (curriers'), palette, putty, scudding, slaters', splitting (saddlers'), striking, tanners' and wolt trimmers; knurling tool (for hand use); lace looms; lumps, viz., blow (plumbers'), brazing, brazing lamps and blowpipes combined; painters' (burning off) and singeing lamps; levers, tyre (cycle), being tyre lifters; long distance sight levels, to attach to carpenters' levels; spirit levels; lithographic tools; mallets, dentists' (wood handle, metal head, with leather face); masons' tools; matocks; measurers, viz., foot and last and brass counter; measures (tailors'), having metal protected ends, meshes, bone for netting; micrometers; mill bills; mitreing and trimming machines (drawstoke) for wood working; mitreing machines (frame makers' tools); mitre boxes (metal); mortar barries; mortars and pestles; moulders' tools; moulds, viz., bottle making, Bougie (similar to suppository moulds), lead (for lead light worker) and suppository; myticentah (used for pruning and dehorning); nail drawers, hand; needles (including miners' and sewing machine); nippers; outfits, fretwork on cards, consisting of steel frame and other tools of trade; painters' tools (<i>a</i>) (not including brushes but including knives); saddlers' and sailmakers' palms; hoof parers; piano tuners' tools; fruit pickers; picks; pill rounders; pincers; pins, (knitting, and masons' line); blow pipes, (for use by mouth</p>	Free.

(a) This exemption applies to painters' knives, whether used by artists, or otherwise.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments)
AND TOOLS—continued.**

[See also under Agricultural Implements.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
<p style="text-align: center;">CUTLERY, TOOLS, AND INSTRUMENTS.</p> <p style="text-align: center;">COMMONWEALTH OF AUSTRALIA—<i>cont.</i></p> <p>Tools of trade, &c.—<i>cont.</i></p> <p>only); planes; plasterers' tools; plates, draw and screw; pliers, (including button-hole but excluding sheep shearing punen- ing pliers); precision test indicators for testing the accuracy of flat surfaces, &c.; presses (capsule, for bottling by hand); pricker (pad); printers' tools, viz., blocks for mitreing, steel furniture, gauge and laying-on pins, gold knives, imposing surfaces, keys, levigators, locking-up apparatus, moulds for making rollers, palette knives, quoins (metal), roller frames and stocks, rolls and fillets, shears, sticks (composing and shooting, side and foot sticks), tweezers and typeholders; pruning tools; punches (a) (including eyelet, eyelet for office use, steel letter, ticket, and wad); racer, compass (saddlers'); rakes (hand and hay); rasps, including bread and shoe; reamers; rein rounders; removers, free wheel; ring sizes and sticks; rippers, slaters'; rollers, grainers'; paperhangers' rotary sharpeners; routers (double-ended and wheelwrights'); rules (measuring and tailors', having metal protected ends); saddlers' and harness makers' tools (including knives but not including raw hide mallets); saw ears, with bolts attached; saw sets; saws (cross-cut, frame, hack hand); scissors (grape); scoops, viz., draining, grain shovels, and spring wire scoops); scrapers (cabinet, case, deck, dental, dough, horse, painters', pig, plumbers', tube and vulcanite); scraping tools for engineers; screw drivers; screws (bench and joiners' bench hand screws); scribes; scythes; secateurs; shaves (including edge, saddlers', skirt, and spoke); shears, viz., brushmakers', garden, glassworkers', pruning, sheep and tree pruning; shipwright's mauls; shovels; shuttles, tatting (bone); sickles; smelting tools, viz., ladles, rable heads and slag scrapers; snips (tinsmiths'); spades, including draining spades; spanners (adjustable type only); spatulas; spring valve removers or lifters; spring winders; squares (including tailors'); squeezers (cork), hand; standards (bench); stands, bicycle erecting (whether bench or floor); carriers' steels; stencils for use with aerographs (air brushes); stereo tools, including stocks, dies, and taps for same; bench stops; strainers (web for saddlers); stretchers (carpet and hat); surface plates; swage (blocks, jumper or upset and shapers); swages, saw; tangs for cross-cut saws; tanners' tools, including knives; Chesterman tapes, with wires running through fabric, and measuring tapes; tailors' thimbles; tinsmiths' hand shears; tomahawks; tongs, crucible (jewellers'); trammel heads or points; trimmers, drawstroke and spoke; trowels, including garden trowels; turn-screws; tyre-lifters; spring valve removers or lifters; vehicle makers' tools, viz., counter sinks, cutters (plug and washer), draw knives, drill nolders, reamers and tire measures; vises, including boxes and pins for vises; watchmakers' tools; wedges, piano tuners'; wheels (gilding, pipe cutter, and tracing); wrenches, pipe, all kinds; and other wrenches (adjustable type only)</p>	<p style="text-align: center;">Free.</p>

(a) Excluding hollow punches for sheet metal workers and sheep ear punches.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments)
AND TOOLS—continued.**

[See also under Agricultural Implements.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CUTLERY, TOOLS, AND INSTRUMENTS.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Tools of trade, &c.— <i>cont.</i>	
Dies, cutting; dies winker; ear markers; jewellers' tools, not elsewhere specified; rivet sets; tinsmiths' tools, not elsewhere specified, including folders; triers and winker presses:	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
Scientific instruments and apparatus for use in universities, colleges, schools or public hospitals or any public institution, under Departmental By-Laws - - - - -	Free.
[It is laid down in a By-Law of 10th December 1908 that the above-specified instruments and apparatus may be admitted free of duty upon the production of a certificate from a responsible official of the University, College, School, public hospital or other public institution that the goods are to be used therein for scientific purposes only.]	
Barographs; calorimeters; cathetometers; dividing engines for graduating bars, tubes and circles; kymographs and time markers; dial micrometers; microtomes; pyrometers; spherometers; thermographs; thermostats; thermo-regulators; microscopical, mineralogical, and blow-pipe cabinets (fitted); mercury vacuum pumps; vacuum gauges; viscosimeters; vacuum ovens for laboratories; drawing, mathematical and surveying instruments, including aneroid barometers with altitude scales (Supplement No. 3 to the Customs Tariff Guide) - - - - -	Free.
Scientific instruments for measuring, absorption, dispersion, intensity, reflection, refraction, and rotation of light, and for colour analysis and colour comparison - - - - -	Free.
Instruments of other material than glass for measuring the density of liquids, solids, and gases, including hydrometers, saccharometers, lactometers, salinometers, and barkometers - - - - -	Free.
[<i>Note.</i> —For instruments made of glass, see under "Glass."]]	
Ophthalmic instruments and appliances including cases of trial lenses, caustic holders, demonstrating apparatus, eye douches, electromagnets, eye compresses, eye guards, ophthalmic lumps, ligature bottles and troughs, ophthalmoscopes, optometers, perimeters, pupilometers, sterilizing apparatus for solutions, operation tables, temperature regulator, test types, tests for colour vision, trial cases, trial drums, trial frames, dressing trays, and instrument trays	Free.
Apparatus for the testing and analysis of milk, wine and other agricultural products as prescribed by departmental By-Laws - - -	
The following apparatus may be admitted free under various Customs By-Laws:—	
Centrifuges, spiral geared (two speed).	
I. Equilibro Clarimetre (for testing wine prior to clarification).	
Nicholls' "Sensible" apparatus for testing the percentage of moisture in butter (consisting of scales, spirit lamp, metal cup, disc mirror, mirror holder and tweezers).	
Funko's new examining apparatus for the purpose of testing the moisture in butter.	
Farrington's butter moisture testing apparatus, consisting of special oven with necessary dishes, extra sensitive scales or balances, and glass cream bottles.	
Lactoeryoscope for the testing of milk by freezing.	
Dr. N. Gerber's weighing apparatus for testing the percentage of moisture in butter.	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments)
AND TOOLS—continued.**

[See also under Agricultural Implements.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CUTLERY, TOOLS, AND INSTRUMENTS.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Bacteriological apparatus, including counting apparatus, culture dishes, flasks and tubes, slide cabinets and trays, staining dishes and plates, stains and incubators -	} Free.
Surgical and dental and veterinary instruments and appliances (not being furniture), viz., amputating, cupping, dissecting, examining, operating, and veterinary; operating bags fitted with instruments, syringes (except of glass), galvano-cautery batteries and appliances, operating tables, dressing and instrument trays, X-ray apparatus, viz., X-ray tubes, tube shields, fluorescent screens, tube holders, apparatus for localisation and stereoscopic radiography -	
Photographic accessories of rubber, not being integral parts of cameras:	} Free.
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - -	20 % <i>ad valorem</i> .
Cameras and magic or optical lanterns including lenses and accessories (other than dry plates and negatives), not elsewhere included:	} 25 % <i>ad valorem</i> .
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - -	5 % <i>ad valorem</i> .
Microscopes; telescopes; clinical thermometers; compasses of all kinds except for external wear and except those of gold or silver or mounted in gold or silver; ships' chronometers, patent logs and sounding machines:	} Free.
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - -	5 % <i>ad valorem</i> .
Rotary and percussive rock drills:	} Free.
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - -	5 % <i>ad valorem</i> .
Steel knives for hand tobacco cutters and hand tin openers:	} Free.
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - -	5 % <i>ad valorem</i> .
All other kinds of cutlery, including plated cutlery, knife sharpeners, manicure sets, but not cutlery in part or wholly made up of gold or silver:	} 10 % <i>ad valorem</i> .
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - -	15 % <i>ad valorem</i> .
Log band saws, with band wheels 5 ft. and over in diameter -	Free.
Saws not otherwise enumerated - - - - -	15 % <i>ad valorem</i> .
Pedometers:	} 20 % <i>ad valorem</i> .
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - -	30 % <i>ad valorem</i> .
Talking machines, graphophones, gramophones, phonographs (commercial or business) (including cases of all kinds specially made for carrying the same—Supp. No. 12 to the Customs Tariff Guide); and all accessories, except horns -	} Free.
Kinematographs; kinetoscopes and bioscopes (including autoscope advertising machines—Supp. No. 2 to the Customs Tariff Guide):	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
" General Tariff - - - - -	35 % <i>ad valorem</i> .
Sensitized and exposed films for kinematographs, kinetoscopes, and bioscopes - - - - -	} Free.
Spectacles and spectacle frames (not being gold), and spectacle glasses and lenses in a finished state - - - - -	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments)
AND TOOLS—continued.**

[See also under Agricultural Implements.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CUTLERY, TOOLS, AND INSTRUMENTS.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
All articles partly or wholly made up of gold or silver and all other manufactures of metal:	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
Other mixed metal ware and plated ware:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
[For machine tools, see under "Machinery."]	
TERRITORY OF PAPUA.	
Mining tools, and parts thereof - - - - -	Free.
Cutlery, hardware, and ironmongery - - - - -	10 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Engineers', and all metal, or wood, or stone workers' machine and hand tools - - - - -	} Free.
Artificers' tools, not otherwise enumerated, including axes and hatchets; spades; shovels; forks; picks; mattocks; quartz and kuapping hammers; brazing lumps; electricians' portable testing sets; rock drills, diamond drills, and drill sharpeners; soldering irons; paper hangers' scissors; butchers' saws and cleavers; measuring bands and tapes; coal cutters and air picks; sole, heel, stiffening, and toe-cap knives; machine saw blades, and also areameters for measuring the spread of hides (Minister's Order No. 885, dated 3rd August 1908) - - - - -	
Microscopes, telescopes, and slides and lenses for the same - - - - -	} Free.
Films for hioscopes, cinematographs, and kinetoscopes - - - - -	
Slides for magic lanterns - - - - -	
Surgical and dental instruments; also thermometers - - - - -	
Ophthalmoscopes, optometers, and other measuring instruments for opticians' use - - - - -	} Free.
Scientific and philosophical instruments and apparatus, viz.:—Alcoholmeters (Minister's Order No. 923, dated 4th April 1910); assay-balances; laboratory retorts, and laboratory flasks and other instruments, and apparatus, for chemical analysis, and assay work; assay furnaces, including dentists', and jewellers' furnaces; cream-test scales specially suited for laboratories, burettes and pipettes for milk testing (Minister's Order No. 853, dated 29th October 1907); embedding bath for keeping diseased human tissues for subsequent examination (Minister's Order No. 874, dated 14th April 1908); ammonia-gauges for registering pressure in pipes of refrigerating plant, automatic steam recorder (the "Sarco"), damp-detectors, for detecting degree of dampness in bales of wool, also urinary testing sets, consisting of stoppered bottles, urinometer, trial-glass and test tubes and reagents (Minister's Order No. 902, dated 6th April, 1909); gauges for testing pressure of gas in aerated water bottles (Minister's Order No. 925, dated 2nd May 1910); also such instruments, and apparatus, suited strictly for scientific and philosophical purposes, as may from time to time be approved by the Minister of Customs - - - - -	
Gas mantle tester, milk testers ("Babcock") and tide-gauges (Minister's Order No. 885, dated 3rd August 1908) - - - - -	
Beekeepers' tools, implements and apparatus, viz.:—metal fittings for beehives, bee smokers, wax extractors, queen cages, comb foundation, foundation machines, honey knives, honey extractors, queen rearing outfits, wax presses, and all tools peculiar to the use of beekeepers. - - - - -	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—continued.

[See also under Agricultural Implements.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CUTLERY, TOOLS, AND INSTRUMENTS.	
DOMINION OF NEW ZEALAND—cont.	
Implements, instruments, and tools of trade, occupation or employment of passengers (not exceeding 50 <i>l.</i> in value) which have been in use for 12 months prior to embarkation by persons bringing them to the Colony, and which are not intended for any other person, or for sale:—	} Free.
Provided that such goods are imported within two years of the first arrival in the Colony, of the persons by whom they have been used.	
Photographic cameras and lenses, including focussing cloths and camera covers:	} Free.
If the produce of some part of the British Dominions - - - - -	
Otherwise - - - - -	10% <i>ad val.</i> (a)
Magic lanterns, bioscopes, cinematographs, kinetoscopes, phonographs, gramophones, graphophones, and the like instruments, including accessories peculiar thereto; also limelight, and the like apparatus, including accessories peculiar thereto, except magic lantern slides:	} 20% <i>ad val.</i> (a) 30% <i>ad val.</i> (a)
If the produce of some part of the British Dominions - - - - -	
Otherwise - - - - -	
Artists' palette knives; also surveyors' instruments, viz.: steel bands, chains, measuring tapes, field instruments, and drawing instruments (including draughtsmen's):	} Free.
If the produce of some part of the British Dominions - - - - -	
Otherwise - - - - -	10% <i>ad val.</i> (a)
Cutlery, including plated cutlery; also foot-rot knives (Minister's Order No. 852, dated 14th October 1907); pruning and bedding knives (being clasp knives) (Minister's Order No. 915, dated 1st November 1909):	} 20% <i>ad val.</i> (a) 30% <i>ad val.</i> (a)
If the produce of some part of the British Dominions - - - - -	
Otherwise - - - - -	
Fiji.	
Bottoming tools, fencing augers, mattocks, picks, and spades - - -	Free.
Cutlery and other tools - - - - -	12½% <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Water boring and pumping apparatus; instruments for use in construction and working of telegraph and telephone lines; assay apparatus (b); school requisites; apparatus, appliances, and imple-	

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

(b) It is stated in a Cape Customs Notice No. 99, dated 7th January 1909, that the following articles shall be classed as "assay apparatus":—

Annealing cups	Flasks	Parting flasks	Sample shovels
Balances	Furnaces	Parting cups	Scorifiers
Beakers	Glass-measuring vessels	Pipettes	Scorifier tongs
Blow pipes		Pokers	Separators
Bottles	Gold-washing pans	Porcelain capsules	Shears
Burette stands	Hammers and anvils	and crucibles	Sieves
Burners and lamps	Ingot moulds	Porcelain mortars	Sifting pans
Casseroles	Iron mortars and pestles	and pestles	Test tubes
Crucibles	pestles	Pulverizing plates	Trays
Crucible tongs	Magnets	" rubbers	Watch glasses
Crushers	Magnifying lenses	Retort stands	Weights
Cupels	Matrasses	Roasting dishes	Wire cloth
Cupel moulds	Moulds	Rollers	" triangles
" tongs	Muffles	Rubber sheeting	
Filter stand	Muffle scrapers	Samplers (dividers)	

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT:—CUTLERY (including Scientific &c. Instruments)
AND TOOLS—*continued.*

[See also under Agricultural Implements.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CUTLERY, TOOLS, AND INSTRUMENTS.	
BRITISH SOUTH AFRICA—<i>cont.</i>	
ments (not including mechanics' tools), for agricultural, mining, bookbinding, printing, and other industrial purposes; apparatus, appliances, and implements used in connection with the generation, storage, transmission, distribution of, and lighting by gas or electric power; tools usually supplied by manufacturers with machines as parts of same, such as a few spanners, ash drawers, &c. provided they accompany a machine (Customs Notice dated 10th July 1906); dental lathes (Cape Customs Notice No. 82, dated 18th July 1908); tobacco, needles (Cape Customs Notice No. 98, dated 28th December 1908); also pruning knives, imported solely for garden or orchard purposes, not including combination knives containing blades for pruning and other purposes (Cape Customs Notice No. 112, dated 15th May 1909):	
Under the British Preferential Tariff	Free.
" General Tariff -	3 % <i>ad valorem.</i>
Photographic cameras constructed solely for use in process work, imported by persons or firms <i>bona fide</i> engaged in such work:	
Under the British Preferential Tariff	Free.
" General Tariff -	3 % <i>ad valorem.</i>
(Cape Customs Notice No. 123, dated 14th September 1909.)	
Hacksaw blades:	
When definite evidence is forthcoming that they are to be used solely in machines, and on declaration to that effect:	
Under the British Preferential Tariff -	Free.
" General Tariff -	3 % <i>ad valorem.</i>
Otherwise:	
Under the British Preferential Tariff -	12 % <i>ad valorem.</i>
" General Tariff -	15 % <i>ad valorem.</i>
(Cape Customs Notice No. 122, dated 5th August 1909.)	
Mill chisels:	
Under the British Preferential Tariff	12 % <i>ad valorem.</i>
" General Tariff -	15 % <i>ad valorem.</i>
(Cape Customs Notice No. 63, dated 5th December 1907.)	
Cutlery and all other tools:	
Under the British Preferential Tariff	12 % <i>ad valorem.</i>
" General Tariff -	15 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Binoculars, photographic cameras, and instruments intended for the professional use of passengers, forming part of their baggage and not intended for trading purposes -	Free.
All other cutlery and tools	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
Binoculars, photographic cameras, and instruments intended for the professional use of passengers, forming part of their baggage and not intended for trading purposes -	Free.
All other cutlery and tools	10 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments)
AND TOOLS—continued.**

[See also under Agricultural Instruments.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CUTLERY, TOOLS AND INSTRUMENTS.	
SOMALILAND PROTECTORATE.	
Surgical and medical instruments personally imported by a doctor, and surveying instruments personally imported by an engineer or surveyor for professional use	} Free.
All other cutlery and tools:	
If imported into Zeyla	5% <i>ad valorem</i> .
If imported into other Protectorate ports	7% <i>ad valorem</i> .
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Artisans' tools	} Free.
Mathematical, scientific, and surgical instruments	
Iron-toothed spring traps	0 1 0
Cutlery	10% <i>ad valorem</i> .
GOLD COAST.	
If imported into the West of the Volta:	} Free.
Tools of all kinds	
Instruments and appliances for scientific purposes and research and for surveying land	
Cutlery	10% <i>ad valorem</i> .
If imported into the East of the Volta:	} Free.
Tools, and scientific and surgical instruments	
Cutlery	4% <i>ad valorem</i> .
SIERRA LEONE.	
Agricultural and gardening tools, also tools imported by miners or prospectors for their <i>bonâ fide</i> use	} Free.
Mathematical, scientific, and surgical instruments	
All other cutlery and tools	10% <i>ad valorem</i> .
GAMBIA.	
Scientific and surgical instruments and apparatus	Free.
All other cutlery and tools	5% <i>ad valorem</i> .
DOMINION OF CANADA.	
Instruments and tools of trade belonging to settlers; surgical and dental instruments including surgical needles; dental engines (Appraisers' Bulletin No. 257, dated 16th September 1907); X ray apparatus and parts thereof; surgical operating tables for use in hospitals; microscopes valued at not less than 10l. 5s. 6d. each by retail; also philosophical and scientific apparatus, utensils, instruments, and preparations, including boxes and bottles containing the same, when specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in Canada, and not for sale, under regulations prescribed by the Minister of Customs	} Free.
Tools not manufactured in Canada up to the required standard necessary for any factory to be established for the manufacture of rifles for the Government of Canada, under regulations prescribed by the Minister of Customs	
Coal augers; rotary coal drills; core drills; also diamond drills	} Free.
Knife blades or blanks, and table forks of iron or steel in the rough, not handled, filed, ground or otherwise manufactured:	
Under the British Preferential Tariff	5% <i>ad valorem</i> .
„ General Tariff	10% <i>ad valorem</i> .

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT :—CUTLERY (including Scientific, &c. Instruments)
AND TOOLS—*continued*.

[See also under Agricultural Implements.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CUTLERY, TOOLS AND INSTRUMENTS.	
DOMINION OF CANADA— <i>cont.</i>	
Pneumatic machine tools :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" General Tariff - - - - -	27½ % <i>ad valorem</i> .
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Axes :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" General Tariff - - - - -	22½ % <i>ad valorem</i> .
Photographic, mathematical (a), and optical instruments ; philosophical instruments (when not imported for colleges, scientific societies, &c.) ; pedometers and cyclometers, also magic lanterns and slides therefor (including films for use in moving picture machines and cinematographs (Appraisers' Bulletin No. 327, dated 19th August 1909) (b) :	
Under the British Preferential Tariff - - - - -	17½ % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	22½ % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
Shovels and spades :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" General Tariff - - - - -	32½ % <i>ad valorem</i> .
Knives and forks and all other cutlery, of steel, plated or not :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	27½ % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
Phonographs, graphophones, gramophones, and finished parts thereof, including cylinders and records therefor :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	27½ % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
Planes, wood block, fitted with cutting blade and finished ready for use (Appraisers' Bulletin No. 327, dated 19th August 1909), and all manufactures of iron or steel, or of which iron and steel (or either) are the component materials of chief value, not otherwise provided for :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	27½ % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
NEWFOUNDLAND.	
Tools of trade belonging to settlers, which have been in use by the settler for at least six months before his arrival in the Colony, and provided that the articles are imported with the settler on his first arrival, and are not sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Newfoundland - - - - -	Free.

(a) It is stated in Appraisers' Bulletin No. 327 of 19th August 1909, that "mathematical instruments are to include measuring tapes, measuring rules, yardsticks, steel squares, spirit levels, bevels, micrometers, and like tools or instruments used to ascertain facts which must be mathematically exact."

(b) An Appraisers' Bulletin (No. 233, dated 10th April 1907) has been issued by the Canadian Customs Department notifying that "films which have been in use in other countries in moving picture machines, and which are rented from the exporter conditional on return to such exporter within a limited period are to be valued at not less than 20 dollars (4l. 2s. 2½d.) per reel of 1,000 feet without provision for refund when exported."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]**METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—continued.**

[See also under Agricultural Implements.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CUTLERY, TOOLS AND INSTRUMENTS.	
NEWFOUNDLAND—cont.	
Rock-drills, imported for use in mining operations; prospecting drills to be used for proving the extent or existence underground of coal, oil, or ore bodies; tourists' implements, when in the possession of tourists, and imported under conditions laid down by the Minister of Finance and Customs; photo-engraving tools; also scientific instruments and apparatus, when imported for use in colleges, schools, and scientific or literary societies -	Free.
Surgical and dental instruments (not being furniture), surgical needles, clinical thermometers, catgut and silk sutures, and galvanic batteries when imported by doctors for use in their profession -	
Bookbinders' tools and implements, when imported by bookbinders for use in their trade, and not for sale; also saws, when used as a part of the original construction of mills and factories -	10 % <i>ad val.</i>
Patent logs, compasses, quadrants, or sextants -	20 % <i>ad valorem.</i>
Axes, axes, cleavers, hatchets, saws, wedges, sledges, hammers, crowbars, cant-dogs, track tools, and picks; also eyes and poles for the same, and axe handles -	25 % <i>ad val.</i>
Anvils, vices, files and rasps, carpenters' rules, mallets, and gauges; shovels of iron or steel (except coal shovels); ice saws; ice-ploughs; also shoemakers' or tin smiths' tools and bench machines -	
Splitting, sheath, shoe, butchers', farriers', putty, glaziers', and paint knives -	30 % <i>ad valorem.</i>
Edged tools of all kinds for hand or machine use -	
Scythes and other sharpening stones -	35 % <i>ad val.</i>
Knives, not elsewhere specified, shears, scissors, razors, manicure files, trimmers, lamp shears, horse and toilet clippers, and all other cutlery, whether plated or not -	
Coal shovels and fire-irons -	35 % <i>ad valorem.</i>
Thermometers, barometers, glinometers, chronometers, telescopes, binoculars, brass binnacles, and parallel rulers -	35 % <i>ad val.</i>
All other philosophical, photographic, mathematical, or optical instruments (when not imported for schools, scientific societies, &c.), including pedometers and cyclometers -	40 % <i>ad val.</i>
BAHAMAS.	
Tools which are required for the purpose of the processes carried on at agricultural factories (Act No. 21 of 1906) -	Free.
Scientific instruments and apparatus (if passed by Governor-in-Council as imported for purposes of scientific research); barometers; thermometers; telescopes; field and marine glasses; compasses; surgical instruments and appliances and parts thereof; also axes (including pickaxes), cutlasses, and shovels; cameras and photographic materials; gramophones, phonographs, and talking machines and records; also bookbinding tools -	
All other cutlery and tools -	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds -	10 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]**METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments)
AND TOOLS—continued.**

[See also under Agricultural Implements.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CUTLERY, TOOLS AND INSTRUMENTS.	
JAMAICA.	
Tools and materials for the Kingston General Commissioners, the Spanish Town Water Works Commissioners, or for any Parochial Board for any parochial or public service on the certificates of the Revenue Commissioner; also parts of any of the above articles	} Free.
Artisans' (a) tools and implements, viz., the distinctive tools and implements ordinarily used by an artisan in his trade or calling	
Artificial limbs, crutches, and other appliances for the relief of bodily disablement	} Free.
All other cutlery and tools	16½% <i>ad valorem</i> .
St. Lucia.	
Articles imported for the use of the Department of Agriculture (b); surgical instruments and appliances if imported for the use of the importer (c); articles imported exclusively for the construction or repair of schoolhouses	} Free.
Professional apparatus and workmen's tools brought in by passengers for their own use	} Free.
All other cutlery and tools	15% <i>ad valorem</i> .
St. Vincent.	
Professional apparatus of passengers; medical and surgical instruments, appliances and apparatus imported by any duly qualified medical practitioner for his own use	} Free.
All other cutlery and tools	10% <i>ad val.</i> (d)
BARBADOS.	
Professional apparatus of passengers and implements for manufacturing and manipulating cotton and cotton seed, and the by-products of cotton	} Free.
Cutlery, the property of the officers' and sergeants' mess of any of H.M. regiments arriving in the Colony, provided that should any of the cutlery be sold or otherwise disposed of in the Colony the duty thereon shall be paid to the Controller of Customs	} Free.
All other cutlery and tools	10% <i>ad valorem</i> .
GRENADA.	
Surgical instruments and appliances imported for the use of the importer; implements for waterworks; also tools or implements of trade and professional apparatus of passengers	} Free.
All other cutlery and tools	10% <i>ad val.</i> (d)

(a) The term "artisan" is to be limited to mean fitter, mason, bricklayer, plasterer, smith, carpenter, painter, cabinet-maker, cooper, bootmaker, saddler, watchmaker, and tailor, and the things exempted are to be limited to articles such as are *prima facie* not ordinarily used in connection with other domestic purposes and are not to include any article entering into the construction as part of the thing worked upon.

(b) A declaration shall be made by the Agricultural Superintendent to the effect that such articles have been imported solely for the purpose above mentioned.

(c) A statutory declaration must be made to the satisfaction of the Treasurer that they have been so imported.

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments)
AND TOOLS—continued.**

[See also under Agricultural Implements.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CUTLERY, TOOLS AND INSTRUMENTS.	
VIRGIN ISLANDS.	
Surgical instruments, being for the use of the importer; also professional apparatus and workmen's tools brought in by passengers for their own use	} Free.
All other cutlery and tools	
	10 % <i>ad valorem</i> .
St. CHRISTOPHER—NEVIS.	
Surgical instruments imported by any medical practitioner for his use, and not exceeding 100 <i>l.</i> in value	} Free.
Professional apparatus and workmen's tools brought in by passengers for their own use	
All other cutlery and tools	11 % <i>ad valorem</i> .
ANTIGUA.	
Surgical instruments and appliances imported for his use by a medical practitioner in actual practice, and not exceeding 100 <i>l.</i> in value, or by a licensed veterinary practitioner not exceeding 20 <i>l.</i> in value, and for his own use; also professional apparatus and workmen's tools brought in by passengers for their own use	} Free.
All other cutlery and tools	
	13½ % <i>ad valorem</i> .
MONTserrat.	
Surgical instruments and appliances imported for his own use by a medical practitioner in actual practice and not exceeding 100 <i>l.</i> in value, or by a licensed veterinary practitioner not exceeding 20 <i>l.</i> in value for his own use; also professional apparatus and workmen's tools brought in by passengers for their own use	} Free.
All other cutlery and tools	
	13½ % <i>ad valorem</i> .
DOMINICA.	
Surgical instruments imported by practitioners for their own use; also professional apparatus and workmen's tools brought in by passengers for their own use	} Free.
Tools for use of Government Contractors (if exempted by the conditions of contract), and instruments and appliances of all kinds (and parts thereof), for the equipment of any observatory or laboratory established in the island for scientific purposes by, or with the approval of the Government (Ordinance No. 10 of 1903) - [A certificate is to be furnished to the Treasurer specifying the particular purpose for which such goods have been imported.]	
All other cutlery and tools	12½ % <i>ad valorem</i> .
TRINIDAD AND TOBAGO.	
Professional apparatus and workmen's tools brought in by passengers for their own use	} Free.
Tools, viz.:—	
For bootmakers and saddlers, including knives, bristles, and lasts	} Free.
For blacksmiths and fitters, including vices, sledges, anvils, drills, forges, screw jacks, spanners, wrenches, wedges, pliers, ratchet braces and stocks, and dies, and all other implements or tools which are in the opinion of the Collector of Customs intended for use in any of the foregoing branches of industry, provided always that the above-mentioned implements and tools are imported in packages not containing other articles	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments)
AND TOOLS—continued.**

[See also under Agricultural Implements.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CUTLERY, TOOLS AND INSTRUMENTS.	
TRINIDAD AND TOBAGO—cont.	
<i>Tools—cont.</i>	
For <i>carpenters and painters</i> , including planes and plane irons, chisels, hammers, hatchets, gouges, awls, rules, adzes, files, rasps, saws, gimlets, screwdrivers, brace and bits, augers, bevels, compasses, crucibles, glue pots, putty knives, mallets, sash tools, paint brushes, spirit levels, rimers, squares, bench screws, gauges, saw sets, pincers, drawing knives, cramps and handles of any of the above-mentioned articles - - -	Free.
For <i>coopers</i> , including cleavers, beaks, and spokeshaves - - -	
For <i>masons</i> , including picks, plumb bobs, riddles and trowels - - -	Free.
For <i>tailors and seamstresses</i> , including scissors and sadirons - - -	
All other cutlery and tools - - -	10% <i>ad valorem</i> .
BERMUDA.	
Tools imported by any contractor, or other person, for surveying or improving any of the channels or harbours under any contract or agreement with the Government; also professional apparatus of passengers - - -	Free.
Scientific apparatus imported by or for the Bermuda Natural History Society for the purpose of the Biological Station or Aquarium - - -	
All other cutlery and tools - - -	10% <i>ad valorem</i> .
BRITISH HONDURAS.	
Passengers' professional apparatus; bee culture appliances; also apparatus and appliances, or parts thereof, imported by a licensee for searching for, gathering, or preparing sponges - - -	Free.
All other cutlery and tools - - -	
BRITISH GUIANA.	
Tools used by mechanics, woodcutters, miners, and gold-diggers, when passed by the Comptroller of Customs as such - - -	Free.
Implements and supplies used in bee culture, passed by the Comptroller of Customs as such - - -	
Appliances imported by or for the use of the Society for the Prevention and Treatment of Tuberculosis - - -	Free.
All other cutlery and tools - - -	
GIBRALTAR.	
All kinds - - -	Free.
MALTA.	
All kinds - - -	Free.
CYPRUS.	
Microscopes and all microscopical and other apparatus or appliances for purposes of scientific investigation and research - - -	Free.
Mathematical and other instruments used in schools for educational purposes, when imported for the use of schools - - -	
Tools and implements used in handicrafts - - -	Free.
Mechanical appliances for use in the manufacture and examination of wine - - -	
Hospital appliances and equipments certified under the hand of the Chief Medical Officer to be imported for the use of any hospital - - -	10% <i>ad valorem</i> .
All other cutlery and tools - - -	

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT :—MACHINERY.

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
BRITISH INDIA.	
<p>Machinery, viz., prime movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam rollers, fire-engines and other machines in which the prime mover is not separable from the operative parts - Machinery (and component parts thereof), viz., machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, before being brought into use, require to be fixed with reference to other moving parts -</p> <p><i>Note.</i>—It is provided that the term "machinery" does not include tools and implements to be worked by manual or animal labour; also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purpose.</p> <p>Machinery and component parts thereof made of substances other than metal are included under the above heading.</p> <p>Generators for making soda-water, worked by steam power - - -</p> <p>Printing presses - - -</p> <p>Perforating machines, gold blocking presses, standing screw and hot presses, stereotyping apparatus, paper-folding machines, paging and numbering machines, roller frames and stocks, roller moulds and metal furniture used for printing and lithographing purposes. (Customs Circular No. 3 of 1906.) - - -</p> <p>Railway rolling stock, viz.:—turntables, weighbridges, engines, tenders and traversers; also cranes and water cranes when imported by or under the orders of railway company - - -</p> <p><i>Note.</i>—It is provided that for the purpose of this exemption "railway" shall mean a line of railway subject to the provisions of the Indian Railways Act, 1890, also including railways constructed in Native States under the suzerainty of His Majesty.</p> <p>Water-lifts, sugar mills, oil presses and parts thereof; and the following dairy appliances, when constructed so that they can be worked by manual or animal power, viz.:—cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers and butter workers - - -</p> <p>Machines for the making, loading, or closing of cartridges - <i>Each</i></p> <p>Machines for capping cartridges - - - <i>Each</i></p> <p>[If such machines for making, loading, closing, and capping cartridges appertain to a firearm (including gas and air guns, pistols and rifles), and are fitted into the same case with such firearm, they are admitted free.]</p> <p>All other machines, tools and implements worked by manual or animal labour - - - - -</p>	<p style="text-align: center;">Free.</p> <p style="text-align: center;">Free.</p> <p style="text-align: center;">Free.</p> <p style="text-align: center;">Rupees. annas. 10 0 (a) 2 8 (a)</p> <p style="text-align: center;">} 5% <i>ad valorem</i>.</p>

(a) No duty in excess of 10% *ad valorem* shall be levied upon machines for making, loading, closing or capping cartridges when they are imported in reasonable quantity and for private use by any person lawfully entitled to possess the same.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT:—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free
Ceylon.	
Machinery, viz.—prime movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam rollers, fire engines, and other machines in which the prime mover is not separable from the operative parts, except motor cars not used for traction	Free.
Machinery (and component parts thereof), viz., machines or sets of machines to be worked by electric, steam, water, fire, or other power, or which before being brought into use require to be fixed with reference to other moving parts, and which are intended : (a) For the preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching, and dyeing of cotton, jute, hemp, silk, wool, or other fibres, or for any other process intervening between the raw material and the finished product as packed ready for the market ; (b) For the smelting and milling of iron and other metallic ores ; or for the manufacture of iron, steel, and other metals ; (c) For the manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope, and twine ; (d) For the milling of rice ; (e) For the preparation, manufacture, and packing of tea, coffee, raw rubber, and cacao ; (f) For printing presses ; (g) For foundries and workshops of iron and other metals ; (h) For railway workshops ; (i) For the refining of petroleum, or the manufacture of vegetable oils ; (j) For the crushing of bones or manufacture of bricks ; (k) For the manufacture of lac ; (l) For potteries and brick and tile works ; (m) For sawmills and wood working ; (n) For mining, navigation, agriculture, and pumping ; (o) For electric traction and electric lighting ; and (p) For the manufacture of ice, and for refrigerating and cold storage purposes ; also (q) Shoot runners used for shooting down bags of tea by gravitation ; (r) Steam launches and motor boats used in the conveyance of goods and passengers, or towage of lighters ; (s) Machinery specially adapted for the curing of plumbago. (t) Electric motors ; (u) Stills used for the preparation of camphor ;	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT :—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
CEYLON—<i>cont.</i>	
Machinery (and component parts thereof), &c.— <i>cont.</i>	
(v) Desiccators used for desiccating coconuts ;	} Free.
(w) For purposes of any other manufacture or industry which the Governor in Executive Council may from time to time specify - - - - -	
<i>Note.</i> —It is provided that the term “machinery” referred to in the Free list of the Ceylon tariff does not include tools and implements to be worked by manual or animal labour ; also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purpose.	
Machinery and component parts thereof made of substances other than metal are included under the above entry.	
Pumps of the type known as “Noria” - - - - -	Free.
Sewing machines, brought by passengers as part of their baggage -	Free.
All other machinery - - - - -	5½% <i>ad valorem.</i>
MAURITIUS.	
Machinery or apparatus, by whomsoever imported, for the manufacture of sugar, rum, aloe fibre, pistachio oil, or for the preparation of tea, vanilla pods, or of any such other produce of the Colony which may be added by Proclamation of the Governor-in-Executive Council.	} Rupee 1 34 cts.
Parts of above machinery, &c., when imported by or on behalf of the local manufacturer or the owner of a mill - - <i>Per ton</i>	
[When the crane is used for landing the above machinery, &c., the duty (including crane due) is Rs. 2.36 cts. per ton.]	} 12% <i>ad valorem.</i>
All other machinery - - - - -	
[When the crane is used for landing the same a crane due of Rs. 1.02 cts. per ton is charged.]	
SEYCHELLES.	
Machinery (when the crane is used for landing the same) - <i>Per ton</i>	Rs. 2 54 cts.
All other machinery - - - - -	Free.
HONG KONG.	
All kinds - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT :—MACHINERY —continued.
[See also under Agricultural Implements and Machinery, and
Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
COMMONWEALTH OF AUSTRALIA.	
Scales, viz.: chemical, analytical and assay, and precision and physical balances	} Free.
Machine tools and parts thereof (but not including the motive power, engine combination, or power connexions, if any, when not integral parts of the exempt machine), viz.:	
For <i>Bookbinding</i> (not including extra parts)—Backing; bench presses; bevelling; binding; blocking; blocking and embossing; blocking and gilding presses; book rolling; book rounding; case rolling; case cleaning; case making; cutting (guillotine and round cornering); cutting presses; embossing; eyeletting; finishing press and stand; gilding and blocking presses; glueing and gumming; indexing; laying presses; nipping presses; numbering; paging; paring; perforating; punching; ruling; ruling and glueing; stand presses; line ruling and printing; scoring; stapling; trimming; and type-high borders, 12 inches long (solid brass), for bookbinding machines	} Free.
For <i>Broom-making</i> —Compressor, coring and handle-firing machines	
For <i>Brush-making</i> —Combined automatic boring and stamping machines	
For <i>Bottling</i> —Champagne bottling machines	
For <i>Colours, enamels, flints, and glazes for ink or paint making</i> —grinding mills	} Free.
For <i>Cotton thread Reeling and Balling</i> —Reeling and balling machines	
For <i>Glass making and working</i> —Lens cutting; lens drilling; lens measures; patent presses; sand blasting machines and felts for polishing machines	
For <i>Metal working</i> —Backing off attachment for the manufacture of milling cutters; boring and drilling combined when the drilling portion is not radial; and also boring, drilling, and milling combined, when the drilling portion is not radial; capsule-making; centering to centre over 6 ins. diameter; chain-making machines; close joint tube rolling machines; commutator grinding or turning apparatus; rule cutter; lead and brass cutters; lino slug cutters (printers' tools for cutting leads, &c.); milling machine cutters to make lathing out of metal sheets; discs to be made into milling cutters; emery-wheel dressers, whether worked by hand or otherwise; drilling (except radial drilling machines), but including machine drills for hand use and drills for machine use; eyebuck; facing and boring; mower grinders; grinding and sharpening (except grinders for sharpening sheep-shearing cutters, saw sharpener machines and drill grinders or	} Free.
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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT:—MACHINERY—continued.
 [See also under Agricultural Implements and Machinery, and
 Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
COMMONWEALTH OF AUSTRALIA—cont.	
Machine tools—cont.	
For <i>Metal working</i> —cont.	
sharpeners; steam hammers, sizes over 16 in. cylinders (a); horseshoe; jewellers' rolling mills and flattening mills; lathes, over 12 in. centre; dental lathes; measuring, milling, universal; mitering; calico mops used in connection with iron working machine tools; bolt nippers or cutters; patent die stock for hand power; pipe and tube benders; photo engraving (except routing machines and proof presses); sawing (except hack sawing machines); sawing (except hack sawing machines) for printers and stereotypers; saw setters (automatic) for setting band saws; shaping (for funnels, &c.); shaping, over 12 in. stroke; slotting, over 12 in. stroke; sprue cutting; staple making; tube cutting; type-casting and finishing; tyre setting; tyre shrinking; upsetting and welding; glaziers' lead vises; welding and wire drawing machines; piano string spinning (for covering piano strings with wire); and chucks for lathes (viz., drill, independent jaw, scroll and spiral)	Free.
For <i>Oil making</i> —Continuous press	
For <i>Paper finishing, cutting and folding</i> (but not including extra knives)—Automatic ending; bag making; bevelling machine—rotary (similar to bookbinders' bevelling machines) used in bevelling the edges of cards; box-making; cuspule making; coating and finishing; covering; cutting—viz., card, guillotine, rotary cutting and grooving; and rotary cutting and scoring; envelope making; envelope folding; glazing and hot rolling; folding box glueing; paper roughing or grainig; paper slitting; paraffin coating; warm plates for box-making machines; power thumb hole; presses, bundling and signature; punching and cornering; riveters—"Tom Thumb," as used for leather work; cutting sticks, 42 inches in length and 1½ inches by 1½ inches for clamp paper cutting machine; strawboard sheet lining; toilet paper cutting, perforating and rewinding machine; topping; varnishing and wrapping machines	Free.
For <i>Saddlers' and harness makers' and bag makers'</i> —Creasing; crupper formers, and stuffers; leather printing presses and plates; pinking; riveting, strap-cutting; strap punching; stitch-pricking; straw etuffers; and trace-trimming	
For <i>Stone-working</i> —Litho. stone grinding; chiselling; planing; lathes for working, turning, and polishing; saw frame machines, being sawing machines; and pneumatic stone polishing machines	Free.

(a) Steam hammers are not driven by a belt, but are acted upon directly by the steam which is within themselves.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT:—MACHINERY—continued.
[See also under Agricultural Implements and Machinery, and
Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
COMMONWEALTH OF AUSTRALIA—cont.	
Machine tools— <i>cont.</i>	
For <i>Tile, pipe, and brick making</i> —Filter presses; magnetiser; sifters; stilt spur; and thimble presses	} Free.
For <i>Wood-working (not including extra knives)</i> —Box nailing; cask-making machines, viz., rounding and bevelling, combined hoop punching, shearing, splaying and bending, stave jointing, chiming, crozing, dowelling, driving truss hoops on barrels known as "Yankee cooper"; Clement hand-feed dowel, if for cask making; door relishers; handle and spoke making; hub-turning (patent automatic) with roughing and cupping attachments; piano sounding-board planing machine; picket header (patent); pole and shaft bending (patent hot form); presses—chair back bending (patent); riveting stand for heavy Sarven wheels; rod, pin, and dowel; sawing, being a combination of saw, blower, and tilting table; tapering, shaft, and pole heel; veneer dryers, vertical (automatic) machines; wire bound box making tools; and wood wool-making machines	
<i>Miscellaneous machines</i> —Cheese cutting machines; electric cloth cutting machines; eyeletting machines; filter presses for use in the manufacture of arsenate of lead (a); floor cramps; labelling machines; punching and eyeletting machines; strap punching machine; studding (for putting studs on boots); rim dividing cycle machines; rim punching cycle machines; and machines for the manufacture and treatment of sewing and household threads of cotton (a)	} Free.
For <i>Hat-making</i> —Hydraulic blocking press for making straw hats	
For <i>India-rubber working</i> —Hose machines; steel stamps; steel tyre mandrils; spreading; tread drums; washer cutting	
For <i>Metal working</i> —Wire netting machines; pneumatic hammers, other than hand pneumatic hammers; steam hammers, up to and including sizes up to 16-in. cylinders; punching and shearing machines, combined or separate, sizes up to $\frac{3}{4}$ in.; slotting machines, sizes up to 12-in. stroke; centering machines to center up to 6-in. diameter; bolt screwing and nut tapping, combined or separate, sizes above $\frac{3}{8}$ in., and up to 2 in. (including those adapted to accommodate sizes to cut up to 2 in., whether or not adapted to accommodate sizes to cut over 2 ins.); bending rolls in sizes to bend up $\frac{3}{4}$ in. plate	} 15% <i>ad val.</i>
Artesian boring tools; bootmaking machine tools, not elsewhere included; tyre benders and shrinkers; and tinsmiths' tools, being machines	
Machinery and parts thereof, viz.:—	
Steam-engine indicators; revolution and speed counters not elsewhere included; patent porcelain and steel rollers for flour mills; typewriters (including covers); zinc refining retorts;	} Free.

(a) Provided security be given by the owner that these articles will be permanently erected and used for that purpose only.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT:—MACHINERY—continued.
 [See also under Agricultural Implements and Machinery, and
 Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	
MACHINERY.		
COMMONWEALTH OF AUSTRALIA—cont.		
Machinery and parts thereof—cont.		
fire engines; stitching machines; sewing machines (including stands (Supplement No. 8 to Customs Tariff Guide), cabinets and covers); button hole punching and sewing machines; darning machines; straw envelope-making machines	} Free.	
Machinery specially designed and adapted for use in any university or public educational institution for the purpose of instruction to students only - - - - -		
Machinery, not including motive power engine combination or power connections, if any, viz.:—garment drafting machines; jewellers' polishing lathes; knitting machines; linotype, monotype, monoline, and other type-composing machines; printing machines and presses, and machinery used exclusively for and in the actual process of electrotyping and stereotyping, and aluminium rotary graining machines - - -		
Adding and computing machines, and all attachments; time registers and detectors; cash registers; automatic weigh-bridges and automatic weighing machines (except coin-freed automatic weighing machines); combined bagging, weighing, and sewing machines - - - - -		
Chain blocks and travelling blocks; pneumatic elevators and conveyers; rotary blowers for smelting, and turbo-blowers; telfers; apparatus for the liquefaction of gases; patent portable hoists for underground use:		
Under the British Preferential Tariff - - - - -		Free.
" General Tariff - - - - -		5 % <i>ad valorem</i> .
Mangles, clothes wringers, and clothes washing machines:		
Under the British Preferential Tariff - - - - -		12½ % <i>ad valorem</i> .
" General Tariff - - - - -		20 % <i>ad valorem</i> .
Weighing machines and weighbridges, not elsewhere included; scales, not elsewhere included; chemists' counter scales; spring balances and steelyards; weights, not elsewhere included, and tanners' measuring machines - - - - -	} 20 % <i>ad val.</i>	
Locomotives, traction (a) and portable engines, steam road rollers, including scarifier attachments:		
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .	
" General Tariff - - - - -	25 % <i>ad valorem</i> .	
Turntables for railways:		
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .	
" General Tariff - - - - -	30 % <i>ad valorem</i> .	
(Supplement No. 13 to the Customs Tariff Guide.)		
Gas, oil, and petrol engines:		
Portable or traction:		
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .	
" General Tariff - - - - -	25 % <i>ad valorem</i> .	
All other kinds - - - - -	20 % <i>ad valorem</i> .	
(Supplement No. 12 to the Customs Tariff Guide.)		

(a) A traction engine is a locomotive designed for hauling purposes only, and not intended to carry goods, except its own necessary fuel, water, &c. It may be worked by steam, oil, or other power, and be adapted for use on road or ground, but not on rails. (Supplement No. 2 to the Customs Tariff Guide.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT:—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Machinery and parts thereof— <i>cont.</i>	
Posting machines for stamping letters :	
If for affixing postage stamps :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
General Tariff - - - - -	25 % <i>ad valorem.</i>
If for printing a stamped mark indicating the amount of postage paid - - - - -	} Free.
(Supplement No. 8 to the Customs Tariff Guide.)	
Steam merry-go-rounds :	
Engines :	
If portable :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
General Tariff - - - - -	25 % <i>ad valorem.</i>
Other than portable, including boiler - - - - -	20 % <i>ad valorem.</i>
(Supplement No. 9 to the Customs Tariff Guide.)	
Cheese presses and dairy refrigerators - - - - -	25 % <i>ad valorem.</i>
Machines, not elsewhere included, used in the tanning of hides and skins, and in the preparation of leather; automatic caul-making and closing machines; machinery for scouring and washing wool; machinery and parts thereof used in the manufacture and treatment of fibrous materials and felt and felt hats; machinery for the manufacture of paper, and for felting; soap-cutting machines; artesian boring machines; combination machines to disintegrate, mix, and compress molasses and fodder - - - - -	} 15 % <i>ad val.</i>
Balling machines for balling reaper and binder twine directly after manufacture, also case-making testing machines - - - - -	} 15 % <i>ad val.</i>
(Supplement No. 14 to the Customs Tariff Guide.)	
Copying apparatus for duplicating type-writing and the like :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
General Tariff - - - - -	20 % <i>ad valorem.</i>
Mining engines and machinery :	
Coal cutting machines :	
Under the British Preferential Tariff - - - - -	Free.
General Tariff - - - - -	5 % <i>ad valorem.</i>
Rotary and percussive rock drills :	
Under the British Preferential Tariff - - - - -	Free.
General Tariff - - - - -	5 % <i>ad valorem.</i>
Earth and rock cutting, dredging and excavating; ore dressing machinery and appliances not elsewhere included and accessories; smelting, leaching, and metal refining appliances; also rock boring machines not elsewhere included :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
General Tariff - - - - -	25 % <i>ad valorem.</i>
Motive power machinery and appliances, except electric, viz. :	
A. Flue-heated economisers; mechanical stokers; steam traps; steam turbines; super-heaters; and water purifiers :	
Under the British Preferential Tariff - - - - -	Free.
General Tariff - - - - -	5 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT :—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Motive power machinery and appliances, except electric— <i>cont.</i>	
B. High speed reciprocating steam engines for direct coupling or directly coupled to electric generators or pumps, subject to Departmental Byelaws:	
Under the British Preferential Tariff - - - -	Free.
„ General Tariff - - - -	5 % <i>ad valorem.</i>
[The following regulations are laid down in Customs By-Law, No 66 of 1909, dated 16th September 1909, respecting the importation of high-speed reciprocating steam engines :	
(a) The engine must be of the vertical reciprocating type, and must be provided with forced or splash lubrication.	
(b) The working parts of the engine must be enclosed in an oil-tight case or chamber.	
(c) The engine must be mounted, or for mounting, on the same shaft, or be coupled, or for coupling in one line by means of couplings, with an electric generator or a pump, so that the engine and the generator or pump will run at the same number of revolutions per minute.	
(d) The number of revolutions per minute at which the engine is constructed to run continuously when developing its maximum brake horse-power, must not be less than the number of revolutions per minute represented in the speed curves of high-speed engines shown in the schedule attached to the By-Law, for the given brake horse-power according as the engine is of the single, two or three crank type.	
It is, however, provided that when an engine complies with conditions (a), (b) and (c), and is normally constructed to run at a standard speed not less than that defined or represented in the said speed curves, but owing to the special requirements of the electric generator or pump with which it is, or is to be, directly coupled, must be run at a lower speed, such engine will be admitted under tariff item 160 B (<i>i.e.</i> , free under the British Preferential Tariff and 5% <i>ad val.</i> under the General Tariff) upon the production to the Comptroller-General or a State Collector of Customs of satisfactory proof that the engine is a modification of a standard type the normal speed of which is not below that defined or represented in the said speed curves.	
The importer is further required to satisfy the Comptroller-General or State Collector of Customs that the engine complies with the foregoing conditions, and that it will only be used for direct coupling to an electric generator or to a pump.]	
C. Not elsewhere included:	
Under both Tariffs - - - - -	20 % <i>ad valorem.</i>

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT:—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
COMMONWEALTH OF AUSTRALIA—<i>cont.</i>	
Dies for boxmaking machines, imported separately:—	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
General Tariff - - - - -	30 % <i>ad valorem.</i>
All other machines and machinery, including machine tools not elsewhere specified:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
General Tariff - - - - -	25 % <i>ad valorem.</i>
<p><i>Note.</i>—Any machinery, machine tool or any part thereof, specified in any Proclamation that may be issued by the Governor-General in pursuance of a Joint Address passed on the motion of Ministers of both Houses of the Parliament, stating that such machinery, machine tool, or part cannot be reasonably manufactured within the Commonwealth, may be imported free of duty.</p> <p>[It is laid down in the Customs Tariff Guide that a "machine" or piece of "machinery" must mainly consist of solid parts which, when the machine is in operation, must be in continuous motion relatively to each other. There must, for example, be wheels, revolving cranks, or levers moving all the time. Motive power, engine combinations, and power connexions are dutiable under their respective heads when not integral parts of exempted machinery.]</p>	
TERRITORY OF PAPUA.	
Machinery and engines of every description and parts thereof, including belting and packing - - - - -	} Free.
Boilers; printing and sewing machines; also printing presses - - - - -	
DOMINION OF NEW ZEALAND.	
Engineers', and all metal, wood, or stone workers' machine-tools; machines for soldering tins (Minister's Order No. 852, dated 14th Oct. 1907); engraving machine, also zinc plates with engraved scrolls for same (Minister's Order No. 858, dated 19th Dec. 1907); machine saw blades; emery grinding machines and emery wheels; spray pumps, not being syringes; rock drills; diamond drills; blacksmiths', braziers', assay and treadle-power bellows; also beekeepers' tools (including foundation machines); hydraulic wheel presses; sewing (including book-sewing—Minister's Order No. 852, dated 14th Oct. 1907), knitting, and kilting machines; toy sewing machines, if capable of sewing (Minister's Order No. 885, dated 3rd Aug. 1908); typewriters; cream separating machines and coolers, including driving devices and intermediates specially constructed for cream-separators (Minister's Order No. 885, dated 3rd Aug. 1908) - - - - -	} Free.
Machines for bevelling and cutting glass (Governor's Order No. 188, dated 7th Nov. 1908) - - - - -	
Machines, tap testing (Minister's Order No. 922, dated 2nd March, 1910) - - - - -	} Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
Machines for weaving wire fencing (Minister's Order No. 893, dated 19th Dec. 1908); also machines for testing the breaking strain of wire rope (Minister's Order No. 911, dated 5th August 1909)	Free.
Hot-air motors and ice-crushing machines for school laboratories on declaration that they will be used for school purposes only (Minister's Order No. 899, dated 1st Feb. 1909); combined centrifugal pump and motor for demonstration purposes in schools, on declaration that it will be used for teaching purposes only (Minister's Order No. 904, dated 3rd May 1909)	
Concentrators and rubber endless belts for same	Free.
Flour milling, oil refining, and boring machinery	5% <i>ad val.</i> (a)
Other dairying machinery; mining and gold-saving machinery (including standard rectangular copper furnace, copper matting furnace and jackets therefor—Minister's Order No. 858, dated 19th Dec. 1907); also briquette making and coal washing machines, rock breaking machines, trommels, stamper batteries, ore feeders, grizzly bars, steel shoes and dies, ore crushing rolls, ball mills, grinding pans, tube mills, battery screening woven or punched; also the following machines, materials, and appliances, when imported for mining purposes, viz.:—Air compressors, not including the motive power for charging the same, chain links and rollers for conveyers, and conveyer belts of rubber or fibre, electric exploders, fans for mine ventilation, filter presses, fuel economisers, sand pumps, sinking pumps, solution pumps made wholly of metal, steam pumps having a capacity exceeding 5,000 gallons per hour, turbine pumps, shaft signalling gear, steel or iron head frames for mining shafts, battery blanket not exceeding 3 feet wide, material for filter cloths and plush or other cloth for gold saving; portable engines on four or any greater number of wheels, with boiler of locomotive type; traction engines; fire-engines (including chemical) and chemical fire extinguishers for the use of a fire brigade; steam or hydraulic pressure and vacuum gauges; pressure indicators or pressure gauges for gas or oil engines; also engine governors; engineers' speed indicators for testing machinery:	
If the produce of some part of the British Dominions	Free.
Otherwise	10% <i>ad val.</i> (a)
Type casting and type setting machines	5% <i>ad val.</i> (a)
Gas engines, and hammers, and oil engines; also motor engines for bicycles:	
If the produce of some part of the British Dominions	Free.
Otherwise	20% <i>ad val.</i> (a)
Refrigerating machinery, including compressor (but not including the engine whether forming part of compressor or on a separate bed-plate), and stereotype-casting machine (Minister's Order No. 853, dated 29th October 1907), also dredging, woollen mill, paper mill, rope and twine making, meat preserving, leather splitting machinery; printing machines (including damping and re-reeling)	

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT :—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
machines—adjuncts to rotary printing machines (Minister's Order No. 876, dated 29th May 1908) or presses; embossing, bronzing, and ruling machines, cardboard box making machines, and tools for same; soda-water machines, also machines for aerating liquids; engines and machines for mining purposes, viz.:—Capstan engines for mining shafts, winding engines, driven by hydraulic power (Governor's Order No. 185, dated 13th April 1908), or by steam, air, or electricity, including bed plates, foundation bolts, and friction clutches when imported with the engines; drums for winding engines; also steam engines, and parts thereof, for mining (including gold dredging), or gold-saving purposes and processes, or for dairying purposes:	
If the produce of some part of the British Dominions	5 % <i>ad val.</i> (a)
Otherwise	15 % <i>ad val.</i> (a)
Cash registering machines	20 % <i>ad val.</i> (a)
Armoured-cane drain-machines and ferret drain cleaners:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
(Minister's Order No. 902, dated 6th April 1909.)	
Machines, button-making and pen-shelling (Minister's Order No. 857, dated 25th Nov. 1907), also grape stemming and crushing machines used in wine making, machines for filling dried milk into tins, and lithographers' shading machines (Minister's Order No. 876, dated 29th May 1908):	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Bag tallying machines for counting automatically bags of flour or other produce as they pass down a shoot; petrol motor locomotives; power-scrapers for removing earth, sand, &c.; sack-cleaning machines; also rock drill, pump, and hoisting apparatus, and derrick for use with:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
(Minister's Order No. 899, dated 1st February 1909.)	
All other steam engines and parts thereof; machinery and appliances, viz., pumps, fans, and blowers, brine-tanks, coil-pipes, for circulating ammonia or other gas, for condensing gas, or for circulating brine (Minister's Order No. 853, dated 29th October 1907); crab winches, cranes, capstans, and windlasses; land and marine boilers, including feed water heaters, fuel economisers, steam super-heaters, and mechanical stokers; automatic brush making machine for tufting and holing (Minister's Order No. 852, dated 14th October 1907); boot-freeing machines, including the arms (Minister's Order No. 921, dated 2nd February 1910); also all other machinery:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)

(a) With an additional charge of $2\frac{1}{2}$ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT :—MACHINERY—continued.

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
Fiji.	
Machinery, viz.: mining, sawing, tobacco, and sugar-making; sugar-mill fixtures; steam engines, oil engines (including gas engines), and boilers (including funnels imported therewith); wind and water motors; circular saws; also gauge brushes - - - - -	} Free.
Fibre-ginning, cleaning, spinning, and weaving machines; also corn crackers - - - - -	
Paper-making machines and pug-mills - - - - -	
All other machinery - - - - -	
	12½% <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Machinery, apparatus and appliances for mining, bookbinding, printing, and other industrial purposes; cranes, elevators and shears; fire escapes and fire extinguishing appliances and apparatus; jacks, screw and hydraulic; power lifts, including the gates; wool, hay, straw and forage presses; water boring and pumping apparatus, and pumps (not including beer pumps); packing and lagging for machinery; machinery apparatus and appliances, and electrical material used in connection therewith, for the generation, storage, transmission, distribution of, and lighting by gas or electric power (including conduit piping but not including electroliers, hand lamps or fancy fittings); large manufacturing sewing machines (Cape Customs Notice No. 10, dated 10th October 1906); sprayers and sprinklers, and other apparatus for destroying pests or diseases in stock, plants or trees; locomotives, turntables and weighbridges for railways; also turntables for tramways; motor engines imported for boats built within the Colonies, &c., which formed part of the Customs Union (Cape Customs Notice No. 86, dated 13th August 1908); and also traction engines, power lorries and trailers for the same, stone crushers steam rollers and street sweeping machines:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3% <i>ad valorem</i> .
Railway weighbridges (not being railway equipment requisites):	
Under the British Preferential Tariff - - - - -	12% <i>ad valorem</i> .
" General Tariff - - - - -	15% <i>ad valorem</i> .
(Cape Customs Notice No. 142, dated 4th May 1910.)	
Sewing machines for domestic use (Cape Customs Notice No. 10, dated 10th October 1906); bacon slicing machines (Cape Customs Notice No. 58, dated 30th October 1907); and Ronco rotary typewriters and office printing presses (Cape Customs Notice No. 135, dated 11th February 1910):	
Under the British Preferential Tariff - - - - -	13% <i>ad valorem</i> .
" General Tariff - - - - -	15% <i>ad valorem</i> .
All other kinds of machinery:	
Under the British Preferential Tariff - - - - -	12% <i>ad valorem</i> .
" General Tariff - - - - -	15% <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT:—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
£ s. d.	
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
Machinery for manufacturing purposes	Free.
Machinery for domestic use	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All apparatus and plant usually and principally employed in farming operations	} Free.
Industrial machinery	
Sewing machines which have been used, forming part of passengers' baggage, and not intended for trading purposes	
All other machinery	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All apparatus and plant usually and principally employed in farming operations	} Free.
Industrial machinery	
Sewing machines which have been used, forming part of passengers' baggage, and not intended for trading purposes	
All other machinery	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
Machinery exported under a Customs Pass Note and re-imported after repair, &c.	} Free.
All other machinery:	
If imported into Zeyla	5 % <i>ad valorem.</i>
If imported into other Protectorate ports	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Machinery, mining and industrial	Free.
Weighing machines and also cranes, derricks and winches, whole or in part, and machinery necessary for working the same	} Free.
Iron-toothed spring traps	
All other machinery	10 % <i>ad valorem.</i>
GOLD COAST.	
If imported into the West of the Volta:	
Pumps and apparatus for raising and distributing water	} Free.
Cranes, derricks, and winches, whole or in parts, and machinery necessary for working the same	
Railway and tramway plant and rolling stock	
Machinery:—Manufacturing, marine, mining and gold dredging, pumping and boring for water, and machinery for use in connection with the preparation of any natural product of the Colony, or the development of any industry in connection with such product	} Free.
All other machinery	
All other machinery	10 % <i>ad valorem.</i>
If imported into the East of the Volta:	
Machinery for mining	Free.
All other machinery	4 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT:—MACHINERY—continued.

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
SIERRA LEONE.	
Fittings for electric, steam, or other launches if imported at the same time as the launches	} Free.
Printing machines and all appliances used in the process of printing	
Machinery and apparatus (and all parts and appliances thereof) consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, and admitted as such by the Collector of Customs, of the following descriptions :	
Industrial ;	
Manufacturing ;	
Marine ;	
Mining and gold dredging ;	
Pumping and boring for water ;	
Machinery for use in connection with the preparation of any natural product of the Colony, or the development of any industry in connection with such product	
All other machinery	
GAMBIA.	
Machines, viz. :—Sewing, blocking, or other machines used for industrial purposes ; also mills for grinding, sawing, raising water, including such as are moved by steam, horse, wind or water power, also parts thereof	} Free.
Steam engines or parts thereof, and pumps for raising water	
DOMINION OF CANADA.	
Machinery imported exclusively for use in mining or metallurgical operations, viz., coal heading and coal-cutting machines (except percussion coal cutters) ; coal augers and rotary coal drills ; furnaces for the smelting of copper, zinc, and nickel ores ; converting apparatus for metallurgical processes in metals ; machinery for extraction of precious metals by chlorination or cyanide processes ; amalgam safes ; automatic ore samplers ; automatic feeders ; retorts ; pyrometers ; mercury pumps ; bullion furnaces ; amalgam cleaners ; gold mining slime tables ; buddles, vanners ; and blast furnace blowing engines	} Free.
Briquette-making machines	
Machinery and apparatus of iron or steel, of a class or kind not made in Canada, and elevators, and machinery of floating dredges, when for use exclusively in alluvial gold mining	} Free.
Blowers of iron or steel, of a class or kind not made in Canada, for use in the smelting of ores, or in the reduction, separation, or refining of metals ; rotary kilns, revolving roasters, and furnaces of metal of a class or kind not made in Canada, designed for roasting ore, mineral, rock, or clay	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT :—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
DOMINION OF CANADA— <i>cont.</i>	
Machinery of a class or kind not made in Canada and parts thereof for the manufacture of twine, cordage, or linen, or for the preparation of flax fibre	Free.
Well-drilling machinery and apparatus of a class or kind not made in Canada for drilling for water, natural gas and oil, and for prospecting for minerals; not to include motive power	
Machinery of every kind, when imported under regulations prescribed by the Minister of Customs for use in the construction and equipment of factories for the manufacture of sugar from beetroots	Free.
Machinery not manufactured in Canada, up to the required standard, necessary for any factory to be established in Canada for the manufacture of rifles for the Government of Canada	
Discs or mills for engraving copper rollers imported by cotton manufacturers, calico printers, and wall paper manufacturers exclusively for use in their own factories	Free.
Settlers' effects, viz., domestic sewing machines and typewriters if in use by the settler for at least six months before his removal to Canada; and provided they are imported with the settler on his first arrival, and are not sold or otherwise disposed of without payment of duty until after twelve months' actual use in Canada, and not to include articles imported for use in any manufacturing establishment or for sale	Free.
Typewriters when imported by and for the use of schools for the blind, being and remaining the sole property of the governing bodies of the said schools and not of private individuals	Free.
Newspaper printing presses, of not less value than 30 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> , of a class or kind not made in Canada	Free.
Printing presses, lithographic presses, and typemaking accessories therefor, also machines specially designed for ruling, folding, binding, embossing, creasing, or cutting paper or cardboard when for use exclusively by printers, bookbinders, and by manufacturers of articles made from paper or cardboard, including parts thereof composed wholly or in part of iron, steel, brass or wood:	
Under the British Preferential Tariff	5% <i>ad valorem.</i>
" General Tariff	10% <i>ad valorem.</i>
Machinery of a class or kind not made in Canada, and parts thereof, adapted for use in manufacturing fibrous materials up to and including the operations of weaving, knitting, braiding, and finishing fabrics of fibrous materials ready for the market, except when such machinery is otherwise free of duty:	
Under the British Preferential Tariff	10% <i>ad val.</i>
" General Tariff	
(Appraisers' Bulletin No. 276, dated 9th June 1908.)	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT :—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
DOMINION OF CANADA— <i>cont.</i>	
Machinery of a class or kind not made in Canada, and parts thereof specially adapted for carding, spinning, weaving, braiding, or knitting fibrous materials when imported by manufacturers for such purposes:	
Under the British Preferential Tariff - - - - -	} 10 % <i>ad val.</i>
" General Tariff - - - - -	
[It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that <i>weaving</i> machinery to be admitted under this item is required to be imported by manufacturers who are to use it in the manner prescribed; also such machinery is not to be appraised for duty at less than the true selling price (f.o.b. place of shipment) to the manufacturer who entered the same for consumption.]	
Type-casting and type-setting machines, and parts thereof adapted for use in printing offices; also windmills:	
Under the British Preferential Tariff - - - - -	12½ % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>
Typewriters (except those for the use of schools for the blind or imported by settlers, which are free of duty):	
Under the British Preferential Tariff - - - - -	17½ % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Traction engines, for <i>road</i> making:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	27½ % <i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Portable engines with boilers in combination, horse power and traction engines for <i>farm</i> purposes:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>
[This item includes gasoline <i>traction</i> engines for farm purposes—Appraisers' Bulletin No. 327, dated 19th August 1909.]	
Gasoline engines (including gasoline <i>portable</i> engines for farm or other purposes):	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	27½ % <i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Boilers—not locomotive—(including boilers for hot water and steam furnaces):	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	27½ % <i>ad valorem.</i>
(Appraisers' Bulletin No. 262, dated 21st December 1907.)	
Embroidering machines and multigraph printing presses:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	27½ % <i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT:—MACHINERY—*continued*.

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
DOMINION OF CANADA—<i>cont.</i>	
Safety vacuum bronzing machines :	
Under the British Preferential Tariff - - - -	15 % <i>ad valorem</i> .
" General Tariff - - - -	27½ % <i>ad valorem</i>
(Appraisers' Bulletin No. 374, dated 11th January 1910.)	
Sewing machines and parts thereof (except sewing machine attachments, which are free) ; also weighing beams and strength testing machines :	
Under the British Preferential Tariff - - - -	20 % <i>ad valorem</i> .
" General Tariff - - - -	30 % <i>ad valorem</i> .
Locomotives and motor cars for railways and tramways :	
Under the British Preferential Tariff - - - -	22½ % <i>ad valorem</i> .
" Intermediate Tariff - - - -	30 % <i>ad valorem</i> .
" General Tariff - - - -	35 % <i>ad valorem</i> .
[It is stated in Bulletin No. 327, dated 19th August 1909, that this item includes locomotive <i>boilers</i> .]	
Locomotive turntables :	
Under the British Preferential Tariff - - - -	20 % <i>ad valorem</i> .
" Intermediate Tariff - - - -	27½ % <i>ad valorem</i> .
" General Tariff - - - -	30 % <i>ad valorem</i> .
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Fire engines and fire-extinguishing machines, including sprinklers for fire protection ; clothes wringers for domestic use, and parts thereof :	
Under the British Preferential Tariff - - - -	22½ % <i>ad valorem</i> .
" General Tariff - - - -	35 % <i>ad valorem</i> .
Pneumatic machine tools :	
Under the British Preferential Tariff - - - -	15 % <i>ad valorem</i> .
" General Tariff - - - -	27½ % <i>ad valorem</i> .
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Belt pulleys of all kinds for power transmission :	
Under the British Preferential Tariff - - - -	15 % <i>ad valorem</i> .
" General Tariff - - - -	27½ % <i>ad valorem</i> .
Cash registers :	
Under the British Preferential Tariff - - - -	20 % <i>ad valorem</i> .
" Intermediate Tariff - - - -	27½ % <i>ad valorem</i> .
" General Tariff - - - -	30 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT :—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
DOMINION OF CANADA— <i>cont.</i>	
All other machinery (including kerosene motors for vessels,—Appraiser's Bulletin No. 319, dated 13th July 1909) :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	27½ % <i>ad valorem.</i>
[Machines or parts of machines, valued at not less than 4 <i>s.</i> 1½ <i>d.</i> , exported for repairs may be entered for duty at the value of such repairs if identified upon re-importation within one year (Customs Memo. No. 896 <i>B</i> , dated 23rd April 1897.)	
[<i>Note.</i> —A <i>drawback</i> of 99 % (not including special or dumping duty) is allowed on articles other than machinery, when entering into the cost of tin plate, terne plate, and black sheets of iron and steel, number 14 gauge and thinner, manufactured in Canada.]	
NEWFOUNDLAND. (a)	
Machinery of all kinds to be used in the actual breaking of coal or ore bodies underground, or in an open pit, viz., rock drills and coal cutters	} Free.
Pumping engines of all kinds to be used in transferring water from the underground, or open pit workings, to the surface	
Hoisting engines, or other machinery to be used as a motive power, to lift ores or coal from underground or from an open pit to the surface	
Crushers or other machinery to be used in the actual breaking of ores, so as to facilitate refining or transportation	} Free.
Special machinery of all kinds, to be used for the washing, concentration, reduction, or the refining of any ore or coal or for the manufacture of brick	
Prospecting drills of all kinds to be used for proving the extent or existence underground of coal, oil, or ore bodies	
Cranes and derricks when used for the actual handling of coal or ore from the workings to the surface	} Free.
Compressors to be used for the operation of any of the above machines	
Machinery or other equipment to be used in conveying coal or ore within the mine, or from the workings to the surface	} Free.
[<i>Note.</i> —If any of the above articles—being imported duty free—are used for other purposes than set forth, they will be dealt with as smuggled goods, and be subject to the provisions in such cases provided under the Customs Acts, 1898 to 1905. The term "machinery" referred to in the items given above for this Colony is not to include or relate to steam boilers and parts thereof.]	
Machinery (when the same cannot be made in the Colony) for pulp and paper mills, both for the original installation and further extension of the same, but not in substitution for old, and also machinery for the original installation of saw-mills, provided that the persons requiring to import these articles are approved by the Governor-in-Council	} Free.

(a) A Bill has been introduced into the Newfoundland Legislature providing for the free importation of machinery (except such as can be manufactured in the Colony) for the manufacture of wearing apparel, blankets, rugs, carpets, or other like manufactures.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT :—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	
MACHINERY.		
NEWFOUNDLAND— <i>cont.</i>		
Printing presses when imported by printers for use in their business; also photo-engraving machinery, viz., router, bevelling, and squaring machines - - - - -	} Free.	
Machinery imported for use in the manufacture of nets, twines, lines, seines, cordage or other fishing gear within the Colony - -		
Bone crushers and air motors - - - - -		
Motor engines, other than steam, when imported for agricultural purposes or to be used in vessels owned in the Colony and employed in its fisheries or employed solely in missionary work within the Colony - - - - -		
Steel shafting, when imported for use in steam vessels - - - - -		
Settlers' effects, viz., domestic sewing machines and typewriters which have been in use by the settler for at least six months before importation into the Colony (exclusive of articles imported for use in any manufacturing establishment or for sale), provided that the articles are imported with the settler on his first arrival, and are not sold or otherwise disposed of, without payment of duty, until after 12 months actual use in Newfoundland - - - - -		
Comptometers or adding machines - - - - -		25 % <i>ad valorem.</i>
Typewriters and sewing machines, not elsewhere specified - - - - -		25 % <i>ad valorem.</i>
Steel propellers:		
Not for use in ships - - - - -		10 % <i>ad valorem.</i>
For use in ships - - - - -	25 % <i>ad valorem.</i>	
Wool carding machines and wool-cards; spinning-wheels; water-wheels; stitching machines, when imported by bookbinders for their own use, and not for sale; saws used as part of the original construction of mills or factories; also engine-beltting	} 10 % <i>ad val.</i>	
Ruling machines:		
When imported by bookbinders for their own use, and not for sale - - - - -	10 % <i>ad val.</i>	
All other kinds - - - - -	35 % <i>ad valorem.</i>	
Turning lathes; fret-saw, and scroll-saw machines:		
Costing at place of shipment more than 1 <i>l.</i> 4 <i>s.</i> 8 <i>d.</i> - - - - -	25 % <i>ad valorem.</i>	
" less than 1 <i>l.</i> 4 <i>s.</i> 8 <i>d.</i> (and made to be driven by hand or foot power) - - - - -	35 % <i>ad val.</i>	
Bench-machines for tin-smiths or shoemakers, and other machines for use in the manufacture of boots and shoes; portable saw-mills; planing, boring, mortising, moulding, and similar machines for builders' use; knitting machines, and parts thereof; power machines for use in the manufacture of steam and other engines and boilers; gas engines; steam engines to be used in local industries; weighing beams; fire extinguishing machines; clothes wringers and washers; portable saw mills; strength-testing machines; also fog-horns, patented - - - - -	} 25 % <i>ad val.</i>	
Locomotives, and locomotive boilers and tenders; also automobiles and similar motor vehicles - - - - -		
All other steam boilers:		
To be used for heating purposes - - - - -	35 % <i>ad valorem.</i>	
" " " other purposes (including boilers for marine engines) - - - - -	25 % <i>ad val.</i>	

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT:—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	
MACHINERY.		
NEWFOUNDLAND—<i>cont.</i>		
Steam engines, propellers, and winches, for use on ships - -	25 % <i>ad valorem.</i>	
All other parts of machinery for use in ships - - -	25 % <i>ad valorem.</i>	
Radiators, fan-blowers, elevators, fanning-mills, horse-power machines, also dating, paging and perforating machines - }	35 % <i>ad val.</i>	
All other machinery :		
If patented, and of a kind not manufactured in the Colony -	25 % <i>ad valorem.</i>	
Otherwise - - - - -	35 % <i>ad valorem.</i>	
BAHAMAS.		
Dredges capable of being used for sponging - - -	Prohibited.	
Machinery required for the purpose of the processes carried on at agricultural factories (Act No. 21 of 1906)	}	
Mills for use in manufactories - - - - -		
Windlasses and capstans - - - - -		
Boilers - - - - -		
Cash registers - - - - -		
Engines, steam, oil, gas or electric - - - - -		
Fibre machines and cotton gins - - - - -		
Gas machines and engines - - - - -		
Ice machines - - - - -		
Lathes - - - - -		
Machines for laundry purposes and accessories - - -		} Free.
" " sawing, working, and dressing lumber - - -		
" " making rope - - - - -		
" " soda-water - - - - -		
" " the manufacture of any native product - - -		
" run by any power whatever - - - - -		
" for sewing - - - - -		
" steering - - - - -		
" , all parts thereof - - - - -		
Power presses; also bookbinding presses - - - - -		
Pumps, including windmill pumps - - - - -	} 10 % <i>ad valorem.</i> 20 % <i>ad valorem.</i>	
Typewriters - - - - -		
Motor boats - - - - -		
All other machinery - - - - -		
TURK'S AND CAICOS ISLANDS.		
Fire engines and appliances - - - - -	} Free.	
Machinery of all kinds, including typewriters, sewing machines, and locomotives - - - - -		
JAMAICA.		
Steam engines, boilers, prime motor engines of all kinds; machines, machinery and apparatus, whether stationary or portable, worked by power or by hand, for manufacturing or preparing for market the mineral products of the Colony, and for raising water for the development, manufacture, or preparation of such mineral products - - - - -	} Free.	
Fire engines and fire extinguishers; also sewing machines - -		

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT :—MACHINERY—continued.

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY
MACHINERY.	
JAMAICA—cont.	
Locomotives and all appliances to be used exclusively for construction, equipment, and operation of railways and tramways apparatus and appliances for generating, storing, conducting, and measuring gas - - - - -	Free.
[Component parts of articles which are free under the tariff are also admitted free, provided they have been specially manufactured to replace or fit such articles and are not capable of being used for any other purpose.]	
All other machinery - - - - -	16 $\frac{2}{3}$ % <i>ad valorem</i> .
ST. LUCIA.	
Steam and power engines and machines, machinery and apparatus, whether stationary or portable, worked by power or by hand, for irrigation, mining, the arts and industries of all kinds, and all necessary parts and appliances for the erection or repair thereof, or the communication of motive power thereto - - - - -	Free
Locomotives; steam boilers and steam pipes - - - - -	
Machinery for the use of coasting steamers - - - - -	15% <i>ad valorem</i> .
Printing presses; sewing machines and all parts and accessories thereof - - - - -	
All other machinery - - - - -	
ST. VINCENT.	
Machinery for the manufacture of agricultural produce for market or for the manufacture of ice, and all necessary parts and fittings thereof when not imported for sale, including taches, sugar pans, and other vessels to be used in such manufacture - - - - -	Free.
Other machinery and parts thereof not imported for sale which the Governor-in-Council may consider to be likely to further the introduction of any new industry, or the improvement of any existing industry, and the admission of which without payment of duty is approved by the Governor-in-Council - - - - -	
Printing presses; and sewing machines and parts thereof - - - - -	10% <i>ad val.</i> (a)
All other machinery - - - - -	
BARBADOS.	
Machinery and apparatus imported for the purpose of making bricks, tiles, cements, pipes, and other articles of a similar nature, or for renewing the same from time to time when they become worn or useless - - - - -	Free.
Machinery to be used for the manufacture of sugar or rum; also machinery for reaping sugar - - - - -	
Machinery and apparatus for use in the construction and establishment of ice factories, or for the manufacture of ice - - - - -	
Machinery and apparatus imported for the purpose of boring for oil or petroleum, or for mining asphalt (commonly called manjak) or other minerals - - - - -	
Machinery required by the Barbados Gas Co., Ltd. - - - - -	

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

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT :—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
BARBADOS—<i>cont.</i>	
Machinery and apparatus for refining oil or petroleum, or manufacturing any article of commerce from oil obtained in this Colony, or for manufacturing fuel from manjak - - - - -	} Free.
Machinery and apparatus for use in the manufacture of matches	
Machinery and apparatus for manufacturing tobacco or cocoa -	
Machinery and apparatus for the manufacture of hard bread and crackers from imported flour - - - - -	
Machinery and apparatus for manufacturing and manipulating cotton and cotton seed, and all the by-products of cotton seed - - - - -	
Machinery for the manufacture of butter, oleomargarine, and butterine, when imported for the use of the "O.K. Manufacturing Company, Limited" (Act No. 35 of 1902) - - -	
Machinery, locomotives, and other materials for the construction, maintenance, working, or extension of the railway or tramways - - - - -	
Machinery imported by any person, company, or vestry for the erection of a crematorium - - - - -	
Printing presses - - - - -	
All other machinery - - - - -	
GRENADA.	
Machinery and implements for water works (including pipes, hydrants, and other necessary water works fittings); improved stills; printing presses; also machinery which the Governor-in-Council may consider to be imported for the development of local manufactures or products, or for the development or improvement of any business, manufacture, or curing process, carried on by, or belonging to the importer	} Free.
Fire-extinguishing apparatus - - - - -	
All other machinery - - - - -	
VIRGIN ISLANDS.	
Steam engines, boilers and pipes; and machines, machinery, and apparatus, whether stationary or portable, worked by power or by hand, for irrigation or for mining, and all necessary parts and appliances for the erection or repair thereof, or for the communication of motive power thereto -	} Free.
Locomotives; also printing presses - - - - -	
All other machinery - - - - -	

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS WROUGHT :—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
ST. CHRISTOPHER—NEVIS.	
Steam engines, steam pipes, boilers, and boiler tubes, fire bars; and machinery, whether stationary or portable, for irrigation, mining, and all necessary parts and appliances for the erection or repair thereof, or for the communication of motive power thereto, when not imported for sale, including all machinery or parts of a machine and all apparatus to be used in any manner whatsoever for, in, or towards the manufacture of sugar and rum, or the making ready for market of any of the products or by-products of the cotton plant, when not imported for sale	Free.
Triple effect for manufacturing sugar, and all multiple effect machinery and materials, appliances, and parts thereof required to erect and enlarge or improve a factory wherein a multiple effect is installed	
<i>Note.</i> —The permission of the Treasurer is required for the sale or disposal of the above articles accorded free entry into the Presidency.	
All other machinery	11% <i>ad valorem.</i>
ANTIGUA.	
Steam engines and steam pipes; boilers; boiler tubes, and fire-bars; machinery, whether stationary or portable, for irrigation or mining, and all necessary parts for the erection or repair thereof, or for the communication of motive power thereto, when not imported for sale; also multiple effect machinery for manufacturing sugar, and plant and parts thereof, and any materials required to erect, enlarge or improve a factory wherein a multiple effect is or is to be installed—provided that such materials are to form an integral part of such factory	Free.
Machinery for the manufacture of sugar or rum, the ginning or baling of cotton, the crushing of cotton seed, or the manufacture of cotton seed oil	
Railway and tramway rolling-stock	13½% <i>ad valorem.</i>
All other machinery	
MONTserrat.	
Steam engines, boilers, tubes, fire-bars, and pipes; and machinery and apparatus, whether stationary or portable, for irrigation or mining, and all necessary parts for the repair thereof, or for the communication of motive power thereto, not imported for sale; also multiple effect machinery for manufacturing sugar, and plant and parts thereof, and any materials required to erect, enlarge, or improve a factory wherein a multiple effect is or is to be installed—provided that such materials are to form an integral part of such factory	Free.
Machinery for the manufacture of starch, lime juice, or lime juice products, sugar or rum, the ginning or baling of cotton, the crushing of cotton seed, or for the manufacture of cotton seed oil (including all necessary parts for the repair of such machinery or for the communication of motive power thereto), when not imported for sale	
All other machinery	13½% <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT :—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
DOMINICA.	
Machinery and apparatus for the manufacture of produce, and all parts and fittings thereof - - - - -	Free.
Locomotives; steam boilers and steam pipes - - - - -	
Machinery for the equipment of any vessel engaged in the coasting trade propelled by mechanical power, and also machinery and appliances (including parts and fittings) imported by any Contractor to the Government, if specially exempted in the conditions of contract, and provided that the Colonial Engineer has certified in writing that such machinery and appliances are necessary for the work contracted for. (Ordinance No. 10 of 1903)	
[A certificate must be furnished to the Treasurer specifying the particular purpose for which such goods have been imported.]	
All other machinery - - - - -	12½% <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Fire engines and hose and couplings for same - - - - -	Free.
Machinery, manufacturing, if admitted as such by the Collector of Customs (and parts thereof, not imported for sale) - - - - -	
Machinery for waterworks, and sewerage works, including pipes, hydrants, and other waterworks and sewerage works fittings, not imported for sale - - - - -	
Machinery for the irrigation or drainage of lands or for use in mining operations (and parts thereof, not imported for sale) - - - - -	
Machinery for sawmills, foundries and factories (and parts thereof, not imported for sale) - - - - -	
Machinery for steam and other vessels (and parts thereof, not imported for sale) - - - - -	
Machinery for railways and tramways on estates or mines, including rails and rolling stock (and parts thereof, not imported for sale) - - - - -	
Sewing machines and printing presses - - - - -	
Steam boilers (and parts thereof, not imported for sale) - - - - -	
Steam rollers and parts thereof - - - - -	
All other machinery - - - - -	10% <i>ad valorem.</i>
BERMUDA.	
Machinery, including vessels, dredgers, &c., imported by contractors or other persons for surveying or improving any of the channels or harbours under any contract or agreement with the Government of Bermuda - - - - -	Free.
Machinery imported by or for the Bermuda Natural History Society for the purpose of the Biological Station or Aquarium - - - - -	
All other machinery - - - - -	10% <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT :—MACHINERY—continued.

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATE OF DUTY.	
MACHINERY.		
BRITISH HONDURAS.		
Machinery, marine, mining, and manufacturing, and parts thereof, including the boilers, belting, steam pipes, packing, lagging, and fittings	} Free.	
Pumps and other apparatus, and parts thereof, for raising water		
Plant for railways, tramways, gas works and saw mills	} Free.	
Windmills, and parts thereof		
Fire engines and appliances, and parts thereof	} 12½% <i>ad valorem</i> .	
All other machinery		
BRITISH GUIANA.		
Machinery (and component parts thereof), viz. :	} Free.	
Machines or sets of machines to be worked by steam, water, fire, or other power, or which before being brought into use required to be fixed with reference to other moving parts, and which are intended for—		
Brick and tile making		
Preparing and ginning of cotton		
Railway and power plant		
Mining, milling, and cyaniding		
Draining of land, the manufacture or preparation of raw materials, or for use in the manufacture or preparation of manures		
Sawmills, foundries, and factories of whatever kind		
Steam and motor boats, launches, and barges		
Construction of gasworks		
Reaping and preparation of rice for the market		
Distillation of rum		
[The term 'machinery' does not include tools and implements to be worked by manual or animal labour, and only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other especial quality, not adapted for any other purpose.]		
Locks or sluices for sea defences, water supply, or drainage of land		} Free.
Locomotives, rolling stock, and such other materials and appliances as the Governor-in-Council may consider necessary for the construction and maintenance of a railway between the Demerara river, and Essequibo River, in terms of the contract dated 11th December 1893 made between the Sproston Dock and Foundry Company and the Government of the Colony		
Steam boilers of every description		
Launches of all kinds, steam diggers, and steam dredgers		
Printing presses imported by, or directly for, the conductor of any newspaper or printing establishment for the exclusive purpose of being used by him in the course of his trade		
Fire engines (including hose and couplings for same); fire extinguishers		
Sewing machines		
Chimneys or smoke stacks imported as integral portions of any machinery exempted from duty		
All other machinery		
	12½% <i>ad val.</i> (a)	

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT:—MACHINERY—*continued.*

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MACHINERY.	
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
Mechanical appliances for use in the manufacture and examination of wine	} Free.
Machinery and parts thereof, and their fittings, connections, and gearing	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT:—WIRE (including Wire Rope, Wire Netting, &c.).

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WIRE AND WIRE ROPE.	
BRITISH INDIA.	
Wire :	
Of iron or steel - - - - -	1 % <i>ad valorem</i> .
" brass - - - - -	} 5 % <i>ad valorem</i> .
" copper and phosphor bronze - - - - -	
Wire gauze, imported in endless pieces by owners or agents of paper mills for use therein (Customs Circular, No. 5 of 1900) - - - - -	} Free.
Wire for fencing, when imported by or under the orders of a railway company - - - - -	
<i>Note.</i> —It is provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, including railways constructed in Native States under the suzerainty of His Majesty, and also such tramways as the Governor-General-in-Council may, by notification in the Gazette of India, specifically include therein.	
Wire rope and fencing wire (except for railways) - - - - -	1 % <i>ad valorem</i> .
Wire netting - - - - -	} 5 % <i>ad valorem</i> .
All other wire - - - - -	
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
Ceylon.	
Brass and copper wire - - - - - <i>Per cwt.</i>	Rupees 3
Iron wire and wire netting, galvanized - - - - - "	Rupees 0 75 cts.
Iron wire not galvanized - - - - - "	Rupees 0 63 cts.
Lead wire - - - - -	Free.
All other wire and wire netting - - - - -	5½ % <i>ad valorem</i> .
MAURITIUS.	
Iron wire :	
Galvanized - - - - - <i>Per ton</i>	Rupees 15 24 cts.
Not galvanized - - - - - "	Rupees 10 16 cts.
Iron wire netting and galvanized wire netting - - - - - "	Rupees 40 64 cts.
Brass wire - - - - -	15 % <i>ad valorem</i> .
All other wire - - - - -	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds, including wire netting - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT:—WIRE (including Wire Rope, Wire Netting, &c.)—*continued.*

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WIRE AND WIRE ROPE.	
COMMONWEALTH OF AUSTRALIA.	
Metal cordage, including cordage of metal with core of other material; iron and steel wire; copper wire; gold and silver wire for embroidery bullion; wires for paper-making machines; also woven wire measuring over 20 holes to the lineal inch	Free.
Minor articles for use in the manufacture of articles within the Commonwealth:	
For <i>apparel</i> , viz., covered wire and wire ribbon	Free.
„ <i>hats and caps</i> , viz., wire in the form of a frame for rims of men's dress hats and felt hats	Free.
For <i>boots and shoes</i> , viz., machine wire of brass or iron	Free.
Wire netting	Free.
Electrical cable and wire (covered):	
Under the British Preferential Tariff	Free.
„ General Tariff	5% <i>ad valorem</i> .
Barbed wire:	
Under the British Preferential Tariff	10% <i>ad valorem</i> .
„ General Tariff	15% <i>ad valorem</i> .
All other wire	Free.
TERRITORY OF PAPUA.	
Fencing wire; iron wire netting, and other materials for fencing	Free.
Wire rope	0 10 0
All other wire	10% <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Cordage of iron or steel:	
If the produce of some part of the British Dominions	Free.
Otherwise	20% <i>ad val.</i> (a)
Wire of all kinds, plain; metal cordage (other than iron or steel), not being gold or silver; barbed fencing wire and fencing staples; bookbinders' wire staples; machine wires for paper mills; also dentists' wire	Free.
Wave wire; gauze; wire netting and expanded metal lathing or fencing in the piece; steel wire lattice for re-inforcing concrete (Minister's Order No. 876, dated 29th May 1908); also wire netting, triangular, for re-inforcing concrete floors and walls (Minister's Order No. 893, dated 19th Dec. 1908):	
If the produce of some part of the British Dominions	Free.
Otherwise	10% <i>ad val.</i> (a)
Wire, bottling, made up of "clasp wires":	
If the produce of some part of the British Dominions	20% <i>ad val.</i> (a)
Otherwise	30% <i>ad val.</i> (a)
(Minister's Order No. 915, dated 1st November 1909.)	
Wire, metal, crimped:	
If the produce of some part of the British Dominions	20% <i>ad val.</i> (a)
Otherwise	30% <i>ad val.</i> (a)
(Minister's Order No. 928, dated 6th June 1910.)	
All other wire:	
If the produce of some part of the British Dominions	20% <i>ad val.</i> (a)
Otherwise	30% <i>ad val.</i> (a)

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* Duties are levied, see Appendix I.]METALS, WROUGHT :—WIRE (including Wire Rope, Wire Netting, &c.)—*continued.*

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WIRE AND WIRE ROPE.	
F.I.J.I.	
Wire:	
Insulated wire, used in connection with electrical machinery -	} Free.
Fencing, barbed and plain, black and galvanized -	
Wire rope -	3 0 0
All other wire, including wire netting -	12½% <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds -	Free.
BRITISH SOUTH AFRICA.	
Platinum wire -	Free.
Wire rope; baling wire; binding wire (Cape Customs Notice No. 37, dated 19th June 1907); wire and wire netting for fencing and fruit trees; telegraph and telephone materials; electric lighting materials; also bookbinders' wire:	
Under the British Preferential Tariff -	Free.
" General Tariff -	3% <i>ad valorem</i> .
Annemled stitching wire and tinsmith's wire:	
Under the British Preferential Tariff -	12% <i>ad valorem</i> .
" General Tariff -	15% <i>ad valorem</i> .
(Cape Customs Notice No. 135, dated 11th February 1910.)	
All other wire:	
Under the British Preferential Tariff -	12% <i>ad valorem</i> .
" General Tariff -	15% <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds -	Free.
NYASALAND PROTECTORATE.	
All kinds -	10% <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All articles necessary for maintaining telegraphic communication between Uganda and other parts of the world -	} Free.
Wire and wire netting for fencing, and all materials or fastenings of metal ordinarily used for agricultural or railway fencing -	
All other wire -	10% <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All articles necessary for maintaining telegraphic communication between British East Africa and other parts of the world -	} Free.
Wire and wire netting for fencing, and all materials or fastenings of metal ordinarily used for agricultural or railway fencing -	
All other wire -	10% <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla -	5% <i>ad valorem</i> .
If imported into other Protectorate ports -	7% <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]

METALS, WROUGHT:—WIRE (including Wire Rope, Wire Netting, &c.)—*continued.*

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WIRE AND WIRE ROPE.	
St. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
Telegraph and telephone materials - - - - -	Free.
All other wire - - - - -	10 % <i>ad valorem</i> .
GOLD COAST.	
If imported into the West of the Volta :	
Wire, for use on railways and tramways - - - - -	Free.
All other wire, including wire netting - - - - -	10 % <i>ad valorem</i> .
If imported into the East of the Volta :	
All kinds - - - - -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
Mosquito netting and mosquito proof gauze - - - - -	Free.
Telegraph materials <i>bonâ fide</i> for the use of the African Direct Telegraph Company - - - - -	Free.
All other wire, including wire netting - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
Iron fencing wire - - - - -	Free.
Telegraph materials <i>bonâ fide</i> the property of the African Direct Telegraph Company - - - - -	Free.
All other wire - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Wire :	
Barbed fencing wire of iron or steel ; flat steel wire of No. 16 gauge or thinner, when imported by manufacturers of crinoline or corset-wire and dress stays, for use in the manufacture of such articles in their own business ; steel, flat (including steel strip), when imported by manufacturers of buckthorn and plain strip fencing, for use in the manu- facture of such articles in their own factories ; steel, Bessemer soft-drawn spring, of Nos. 10, 12, and 18 gauge, and homo- steel spring, of Nos. 11 and 12 gauge, respectively, when imported by manufacturers of wire mattresses, for use in their own factories ; brass, zinc, iron, or steel wire, screwed or twisted, flattened or corrugated, for use in connection with nailing machines, when imported by boot and shoe manufacturers for use in their own factories	Free.
[The expression "gauge" will be taken to be the thickness as determined by the Imperial standard gauge.]	
Steel wire valued at not less than 1.55 <i>d.</i> , per pound when im- ported by manufacturers of rope for use exclusively in the manufacture of rope ; also wire rope for use exclusively for rigging of ships and vessels under regulations by the Minister of Customs - - - - -	Free.
[Wire rope for rigging of ships and vessels will not be admitted free of duty unless the name of the vessel on which such rope is to be used for rigging is stated on the face of the entry. Customs Memo. No. 1598 <i>a</i> , dated 15th July 1910.]	

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT:—WIRE (including Wire Rope, Wire Netting, &c.)—*continued.*

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WIRE AND WIRE ROPE.	
DOMINION OF CANADA— <i>cont.</i>	
<i>Wire—cont.</i>	
Bridle, damper, back check, dowel hammer and whitened spring wire when imported by manufacturers of piano actions and hammers for use in their own factories	Free.
Galvanized iron or steel wire, curved or not, numbers 9, 12, and 13 gauge (not including plain twisted wire of two or more strands)	Free.
Iron or steel rolled round wire rods in the coil (not over $\frac{3}{8}$ ths of an inch in diameter), imported by wire manufacturers for use in making wire in the coil in their own factories	Free.
Crucible cast steel wire, valued at not less than 2·96 <i>d.</i> per lb. :	
Under the British Preferential Tariff	Free.
" General Tariff	5 % <i>ad valorem.</i>
Platinum wire	Free.
Phosphor bronze wire:	
Under the British Preferential Tariff	5 % <i>ad valorem.</i>
" General Tariff	10 % <i>ad valorem.</i>
Tinsel wire when imported by manufacturers of braids, cords, tassels, ribbons, or trimmings for use only in the manufacture of such articles in their own factories :	
Under the British Preferential Tariff	5 % <i>ad valorem.</i>
" General Tariff	10 % <i>ad valorem.</i>
(Customs Memorandum No. 1491 <i>n</i> , dated 11th August 1908.)	
Brass wire, plain; also copper wire, plain, tinned, or plated :	
Under the British Preferential Tariff	7 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	12 $\frac{1}{2}$ % <i>ad valorem.</i>
Buckthorn strip fencing; woven wire fencing; and other wire fencing of iron or steel, not to include woven wire or netting made from wire smaller than number 14 gauge nor to include fencing of wire larger than number nine gauge :	
Under the British Preferential Tariff	10 % <i>ad valorem.</i>
" General Tariff	15 % <i>ad valorem.</i>
Wire cloth or woven wire of brass or copper :	
Under the British Preferential Tariff	17 $\frac{1}{2}$ % <i>ad valorem.</i>
" Intermediate Tariff	22 $\frac{1}{3}$ % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
Wire rope (except wire rigging, free), stranded or twisted wire (including plain twisted wire of two or more strands, Nos. 9, 12, and 13 gauge, galvanized or not—Appraisers' Bulletin, No. 251, dated May 22nd, 1907), clothes line, picture, or other twisted wire, and wire cable :	
Under the British Preferential Tariff	17 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
Wire, single or several, covered with cotton, linen, silk, rubber, or other material, including cable so covered; wire cloth, and wove wire or wire netting of iron or steel :	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT :—WIRE (including Wire Rope, Wire Netting, &c.)—continued.

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WIRE AND WIRE ROPE.	
DOMINION OF CANADA—cont.	
Triangular mesh steel wire, reinforcement, not galvanised, used in concrete work :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	27½ % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
[Iron or steel wire work strengthened for tensile strain beyond the ordinary requirements for fencing and thus adapted for concrete reinforcement is not entitled to entry as "fencing wire."] (Appraiser's Bulletin No. 350, dated 12th October 1909.)	
Wire screens, doors and windows :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	27½ % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
Covered corset wires, cut to lengths, tipped or untipped :	
Under the British Preferential Tariff - - - - -	22½ % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	30 % <i>ad valorem</i> .
" General Tariff - - - - -	35 % <i>ad valorem</i> .
All other wire :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
General Tariff - - - - -	20 % <i>ad valorem</i> .
[A drawback of 99 % (not including special or dumping duty) is allowed on the following article: Galvanized wire netting of a class or kind made in Canada, when used in traps for the fisheries].	
NEWFOUNDLAND.	
Wire, of brass, zinc, or steel, whether screwed, twisted, flattened or corrugated, imported by boot and shoe manufacturers, for use in their own factories only, in connection with nailing machines - - - - -	Free.
Hoisting or hauling cables, to be used in the lifting and transporting of coal or ore from the working face to the point of shipment; also battery wire when used for mining purposes only - - - - -	Free.
Wire fencing and fasteners for same, and gates for wire fences when the gates are made chiefly of wire - - - - -	
Wire of phosphor bronze or phosphor tin; wire rope for the rigging of vessels; bookbinders' wire, when imported by bookbinders for use in their trade, and not for sale - - - - -	10 % <i>ad val.</i>
Brass and copper wire, plain, turned, or plated; also wire cloth or woven wire and netting of brass, copper, or steel - - - - -	35 % <i>ad val.</i>
Strings for musical instruments; also spectacle frames and metal parts thereof - - - - -	40 % <i>ad val.</i>
All other wire and wire rope, including wire netting - - - - -	35 % <i>ad valorem</i> .
BAHAMAS.	
Wire fencing - - - - -	Free.
All other wire - - - - -	20 % <i>ad valorem</i> .

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]METALS, WROUGHT:—WIRE (including Wire Rope, Wire Netting, &c.)—*continued.*

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WIRE AND WIRE ROPE.	
TURK'S AND CAIGOS ISLANDS.	
Telegraph and telephone wire - - - - -	Free.
Materials of vessels wrecked, derelict, stranded or condemned - - - - -	10 % <i>ad valorem.</i>
All other wire - - - - -	10 % <i>ad valorem.</i>
JAMAICA.	
Wire for fences and staples for fastening the wire of fences - - - - -	} Free.
Railway, tramway, and telephone wire and other materials - - - - -	
All other wire, including wire netting - - - - -	16 $\frac{2}{3}$ % <i>ad valorem.</i>
St. LUCIA.	
Wire rope for sugar-cane carriers; also telegraph wire - - - - -	Free.
All other wire, including wire netting - - - - -	15 % <i>ad valorem.</i>
St. VINCENT.	
Telegraph wire, wire cloth, and wire netting - - - - -	Free.
All other wire - - - - -	10 % <i>ad val. (a)</i>
BARRADOS.	
Telegraph materials for the West India and Panama Telegraph Co. - - - - -	} Free.
Tackle of vessels condemned on survey, on which tonnage dues have been paid - - - - -	
All other wire, including wire netting - - - - -	10 % <i>ad valorem.</i>
GRENADA.	
Iron and steel wire, also wire netting - - - - -	10 % <i>ad val. (a)</i>
All other wire - - - - -	7 $\frac{1}{2}$ % <i>ad val. (a)</i>
VIRGIN ISLANDS.	
Telegraph wire; also wire and wire netting for fences - - - - -	Free.
All other wire and wire netting - - - - -	10 % <i>ad valorem.</i>
St. CHRISTOPHER—NEVIS.	
All kinds, including wire netting - - - - -	11 % <i>ad valorem.</i>
ANTIGUA.	
All kinds, including wire netting - - - - -	13 $\frac{1}{3}$ % <i>ad valorem.</i>
MONTSERRAT.	
Telegraph wire and electrical apparatus - - - - -	Free.
All other wire, including wire netting - - - - -	13 $\frac{1}{3}$ % <i>ad valorem.</i>
DOMINICA.	
Wire for fences - - - - -	Free.
All other wire, including wire netting - - - - -	12 $\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
All kinds, including wire netting - - - - -	10 % <i>ad valorem.</i>

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

METALS, WROUGHT :—WIRE (including Wire Rope, Wire Netting, &c.)—continued.

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WIRE AND WIRE ROPE.	
BERMUDA.	
Electric cable, for submarine telegraph, imported under contract with H.M. Government	} Free. 10 % <i>ad valorem</i> .
All other wire, including wire netting	
BRITISH HONDURAS.	
Materials for railways, tramways, electric lighting, telegraphs, telephones, gasworks, and sawmills; also wire gauzes for screening purposes	} Free. 12½ % <i>ad valorem</i> .
All other wire, including wire netting	
BRITISH GUIANA.	
Wire for electric lighting and for railway and power plant; wire cables for use in mining operations; also railway materials	} Free. 0 4 2 (a) 12½ % <i>ad val.</i> (a)
Corriage <i>Per cwt.</i>	
All other wire, including wire netting	
GIBRALTAR.	
All kinds, including wire netting	Free.
MALTA.	
All kinds, including wire netting	Free.
CYPRUS.	
All kinds, including wire netting	10 % <i>ad valorem</i> .

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

EARTHENWARE AND PORCELAIN.

[See also under Bricks and Tiles and Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EARTHENWARE AND PORCELAIN.	
£ s. d.	
BRITISH INDIA.	
All kinds, including earthenware piping - - - - -	5 % <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - -	5½ % <i>ad valorem</i> .
MAURITIUS.	
Fire blocks for boilers or paving - - - - - <i>Per 100</i>	Rs. 0 30 cts.
All other kinds - - - - -	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Earthenware spurs, stilt, and thimbles - - - - -	} Free.
Scientific apparatus, porcelain, viz., crucibles, tubes, pressure filters, and evaporating dishes for laboratory use - - - - -	
Roasting dishes, assay furnaces, crucibles, skittle pots, scorifiers, and muffles; also bottle stoppers, eye-douches, bacteriological apparatus (culture dishes, staining dishes, and plates) - - - - -	
Fireclay washdown water closets (Supplement No. 9 to the Customs Tariff Guide) - - - - -	15 % <i>ad valorem</i> .
Filters of all kinds, also fireclay manufactures and asphalt mastic - - - - -	15 % <i>ad valorem</i> .
Ink bottles and ink wells:	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
China, parian, and porcelain ware: (a)	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
Bottles, empty:	
Up to and including 5 drams of fluid capacity - - - - -	Free.
Other empty bottles; also flasks and jars, empty:	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
" General Tariff - - - - -	35 % <i>ad valorem</i> .
Bottles, flasks, and jars containing goods not subject to <i>ad valorem</i> duty:	
Up to and including a capacity of 5 fluid drams - - - - -	Free.
Over 5 drams and not exceeding 10 ozs. fluid capacity:	
Under the British Preferential Tariff - - - - - <i>Per dozen</i>	0 0 1
" General Tariff - - - - - "	0 0 1½

(a) See note (a) on the next page.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

EARTHENWARE AND PORCELAIN—continued.

[See also under Bricks and Tiles and Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EARTHENWARE AND PORCELAIN.	
COMMONWEALTH OF AUSTRALIA—cont.	
£ s. d.	
Bottles, flasks, and jars containing goods not subject to <i>ad valorem</i> duty—cont.	
Over 10 ozs. and not exceeding 20 ozs. fluid capacity :	
Under the British Preferential Tariff <i>Per dozen</i>	0 0 1½
" General Tariff "	0 0 2
Over 20 ozs. and not exceeding 60 ozs. fluid capacity :	
Under the British Preferential Tariff <i>Per dozen</i>	0 0 2
" General Tariff "	0 0 2½
Over 60 ozs. fluid capacity :	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
Clay smoking pipes :	
Under the British Preferential Tariff <i>Per gross</i>	0 1 0
" General Tariff "	0 1 6
China or earthenware toilet sets and vases :	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
(Supplement No. 9 to the Customs Tariff Guide.)	
All other earthenware, brownware, and stoneware : (a)	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
TERRITORY OF PAPUA.	
All kinds	10 % <i>ad valorem.</i>
DOMINION OF NEW ZEALAND.	
Plain earthen jars up to 3 inches in diameter at the mouth (including demijohns, plain, wickered—Minister's Order No. 868 dated 30th January 1908); also plain stone bottles, empty	} Free.
Jars or other dutiable vessels containing free goods or goods subject to a fixed rate of duty, and being ordinary trade packages for the goods contained therein	
Laboratory retorts for chemical analysis and assay work	} Free.
Filters and fireclay goods and tobacco pipes of all kinds :	
If the produce of some part of the British Dominions	20 % <i>ad val. (b)</i>
Otherwise	30 % <i>ad val. (b)</i>
All other earthen, stone, and brown ware; and also china, porcelain, and parian ware :	
If the produce of some part of the British Dominions	20 % <i>ad val. (b)</i>
Otherwise	30 % <i>ad val. (b)</i>
FIJI.	
All kinds	12½ % <i>ad valorem.</i>

(a) If bearing advertisements, 25 % *ad valorem* under both the British Preferential and General Tariffs. (Supplement No. 1 to the Customs Tariff Guide).

(b) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHENWARE AND PORCELAIN—*continued.*

[See also under Bricks and Tiles and Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EARTHENWARE AND PORCELAIN.	
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Bottles and jars of earthenware imported <i>full</i> of any article liable to a rated duty only	} Free.
Clay for the manufacture of stove linings:	
Under the British Preferential Tariff	Free.
" General Tariff	3% <i>ad valorem</i> .
(Cape Customs Notice No. 100, dated 19th January 1909.)	
Assay apparatus(a) and assay mabor; crucibles; furnaces for roasting minerals; ingot moulds; cupels; retorts; bottles and jars of earthenware, and bottles ordinarily used for aerated waters imported <i>empty</i> :	
Under the British Preferential Tariff	Free.
" General Tariff	3% <i>ad valorem</i> .
Slop sinks, when in one piece with the pipe (Cape Customs Notice No. 109, dated 11th March 1909):	
Under the British Preferential Tariff	Free.
" General Tariff	3% <i>ad valorem</i> .
Patent stoppers for jars of common glass (Cape Customs Notice No. 94, dated 11th December 1908); and screw stoppers for bottles or jars of common glass or earthenware (Cape Customs Notice No. 106, dated 22nd February 1909):	
Under the British Preferential Tariff	Free.
" General Tariff	3% <i>ad valorem</i> .
Condy Patent Waterworks Filters (Cape Customs Notice No. 97, dated 24th December 1908):	
Under the British Preferential Tariff	12% <i>ad valorem</i> .
" General Tariff	15% <i>ad valorem</i> .
All other earthenware and porcelain:	
Under the British Preferential Tariff	12% <i>ad valorem</i> .
" General Tariff	15% <i>ad valorem</i> .
[Note.—All receptacles containing ingredients liable to a rated duty 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.]	
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10% <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds	10% <i>ad valorem</i> .

(a) For list of articles classed as "assay apparatus," see note (b), p. 134.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHENWARE AND PORCELAIN—*continued.*

[See also under Bricks and Tiles and Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EARTHENWARE AND PORCELAIN.	
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
SOLILANDMA PROTECTORATE.	
If imported into Zeyla :	
“ Earthenware ”	3 % <i>ad valorem.</i>
Other kinds	5 % <i>ad valorem.</i>
If imported into other Protectorate ports :	
All kinds	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Building materials, and Imperial standard measures	Free.
All other earthenware and porcelain	10 % <i>ad valorem.</i>
GOLD COAST.	
If imported into the West of the Volta :	
Filters and parts thereof, and all appliances for the filtration of water	} Free.
All other earthenware and porcelain	
If imported into the East of the Volta :	
Filters; demijohns (empty)	Free.
Building materials	4 % <i>ad valorem.</i>
All other earthenware and porcelain	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds	5 % <i>ad valorem.</i>
DOMINION OF CANADA (a).	
Crucibles and mining retorts	Free.
Articles of chinaware, when imported to be mounted by manufacturers of silverware in their own factories :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
“ General Tariff	22½ % <i>ad valorem.</i>
(Customs Memo. No. 1591B, dated 7th June 1910.)	
Table ware of china, porcelain, white granite, or ironstone :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
“ Intermediate Tariff	} 27½ % <i>ad val.</i>
“ General Tariff	
Closets, urinals, basins, lavatories, baths, bath-tubs, sinks, and laundry tubs, of earthenware, stone, cement, or clay :	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
“ General Tariff	35 % <i>ad valorem.</i>

(a) For receptacles in which goods are imported, see Appendix I., p. 665.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHENWARE AND PORCELAIN—*continued.*

[See also under Bricks and Tiles and Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EARTHENWARE AND PORCELAIN.	
DOMINION OF CANADA (a)— <i>cont.</i>	
Tobacco pipes and cigar and cigarette holders :	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
Chimney linings or vents; chimney tops and inverted blocks, glazed or unglazed :	
Under the British Preferential Tariff - - - - -	25% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
Earthenware and stoneware, brown or coloured; Rockingham ware; cream coloured ware, decorated, printed, or sponged; demijohns, churns, or crocks and all other earthenware :	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
" General Tariff - - - - -	30% <i>ad valorem.</i>
Ornaments of alabaster, spar, terra-cotta or composition; statues or statuettes :	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½% <i>ad valorem.</i>
" General Tariff - - - - -	30% <i>ad valorem.</i>
Other manufactures of clay or cement :	
Under the British Preferential Tariff - - - - -	12½% <i>ad valorem.</i>
" General Tariff - - - - -	22½% <i>ad valorem.</i>
NEWFOUNDLAND (a).	
Vessels which have been exported either empty or containing Newfoundland products and which are returned (within one year) filled with foreign products - - - - -	} Free.
Chimney linings or vents; chimney tops and inverted blocks (glazed or unglazed); demijohns, churns, crocks, or jars, of earthen or stoneware; also stove linings - - - - -	} 30% <i>ad valorem.</i>
Brown or coloured and Rockingham ware; white granite or ironstone ware; cream-coloured ware, decorated, printed, or sponged - - - - -	} 40% <i>ad valorem.</i>
Statuettes; ornaments of alabaster, spar, terra-cotta, or composition; also tobacco pipes of all kinds - - - - -	} 40% <i>ad valorem.</i>
Baths, tubs, and washstands of earthen, stone, cement, or clay ware - - - - -	} 40% <i>ad valorem.</i>
Granite or agate hollow-ware - - - - -	45% <i>ad valorem.</i>
All other earthenware or porcelain - - - - -	40% <i>ad valorem.</i>
All other manufactures of clay or cement - - - - -	30% <i>ad valorem.</i>
BAHAMAS.	
All kinds - - - - -	20% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10% <i>ad valorem.</i>
JAMAICA.	
Photographic apparatus and appliances necessary for the production of photographs - - - - -	} Free.
All other earthenware and porcelain - - - - -	16½% <i>ad valorem.</i>

(a) For receptacles in which goods are imported, see Appendix I. pp. 665-6.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHENWARE AND PORCELAIN—*continued.*

[See also under Bricks and Tiles and Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EARTHENWARE AND PORCELAIN.	
ST. LUCIA.	
Filters of animal charcoal - - - - -	Free.
All other earthenware and porcelain - - - - -	15 % <i>ad valorem.</i>
ST. VINCENT.	
Articles for the use of places of worship; also water filters -	Free.
All other earthenware and porcelain - - - - -	10 % <i>ad val. (a)</i>
BARRADOS.	
Bottles of stoneware; and articles for the use of places of worship	} Free.
All china and crockery the property of the Officers' and Sergeants' Mess of any of H.M. Regiments arriving in the Colony, provided that should any such articles be sold or otherwise disposed of in the Colony the duty thereon shall be paid to the Comptroller of Customs - - - - -	
All other earthenware and porcelain - - - - -	10 % <i>ad valorem.</i>
GRENADA.	
Earthenware (not being porous and unglazed) - - - - -	10 % <i>ad val. (a)</i>
All other earthenware and porcelain - - - - -	7½ % <i>ad val. (a)</i>
VIRGIN ISLANDS.	
Bottles of stoneware; crucibles; water pipes; melting pots; and articles for the use of places of worship - - - - -	} Free.
All other earthenware and porcelain - - - - -	
	10 % <i>ad valorem.</i>
ST. CHRISTOPHER.—NEVIS.	
Articles admitted by the Treasurer as imported for the use of churches and chapels of recognised denominations, and duly certified school houses - - - - -	} Free.
<i>Note.</i> —The permission of the Treasurer is required for the sale or disposal of the above articles.	
All other earthenware and porcelain - - - - -	11 % <i>ad valorem.</i>
ANTIGUA.	
Articles to be used in the celebration of divine worship, and for the use or repair of churches, chapels, and duly certified school houses - - - - -	} Free.
All other earthenware and porcelain - - - - -	
	13½ % <i>ad valorem.</i>
MONTserrat.	
Articles to be used in the celebration of divine worship, and for the use or repair of churches, chapels, and duly certified school houses - - - - -	} Free.
All other earthenware and porcelain - - - - -	
	13½ % <i>ad valorem.</i>
DOMINICA.	
Bottles of stoneware; water pipes; also articles for the use of places of worship - - - - -	} Free.
All other earthenware and porcelain - - - - -	
	12½ % <i>ad valorem.</i>

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

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHENWARE AND PORCELAIN—*continued.*

[See also under Bricks and Tiles and Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EARTHENWARE AND PORCELAIN.	
TRINIDAD AND TOBAGO.	
Pans and other vessels, to be used in the manufacture of produce ; and articles for the use of places of worship	£ s. d. Free.
Fireclay	0 1 0
All other earthenware and porcelain	10 % <i>ad valorem</i> .
BERMUDA.	
All kinds	10 % <i>ad valorem</i> .
BRITISH HONDURAS.	
All kinds	12½ % <i>ad valorem</i> .
BRITISH GUIANA.	
Vessels to be used in the manufacture of sugar, or for the storage or supply of water ; carboys, also drums containing sulphuric acid	} Free.
Bottles, empty, passed by the Comptroller of Customs as suitable for preserves	} Free.
Tobacco pipes (clay)	0 4 2 (a)
All other earthenware and porcelain	12½ % <i>ad val.</i> (a)
[The Collector of Customs is empowered, in calculating the duty on earthenware, to make an allowance not exceeding 10 % of such duty in respect of breakages, provided the articles are made entirely of earthenware.]	
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Earthenware and china	10 % <i>ad valorem</i> .

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

BRICKS AND TILES (including Drain Pipes).

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRICKS AND TILES.	
BRITISH INDIA.	
All kinds	5 % <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Bricks and tiles (including tiles of glass)	Free.
Drain pipes	5½ % <i>ad valorem</i> .
MAURITIUS.	
Bricks and tiles	<i>Per hundred</i> Rupees 0 15 cts.
Drain pipes	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Bath bricks; also gritstone bricks supplied in any required shape, made by vitrified process and used in stone dressings (Supplement No. 3 to the Customs Tariff Guide)	} Free.
Fire bricks, including magnesite bricks; also glazed bricks, and other manufactured articles of fireclay and asphalt tiles	
Roofing, flooring, and other tiles not elsewhere enumerated; tiles of fibro cement, asbestos cement, and similar substances; also mosaic flooring:	} 15 % <i>ad val.</i>
Under the British Preferential Tariff	
" General Tariff	25 % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i>
All other bricks, also drain pipes:	} 20 % <i>ad valorem</i> .
Under the British Preferential Tariff	
" General Tariff	25 % <i>ad valorem</i> .
TERRITORY OF PAPUA.	
Bricks and tiles	10 % <i>ad valorem</i> .
Drain pipes	Free.
DOMINION OF NEW ZEALAND.	
Fire bricks (including silica bricks—Minister's Order No. 857, dated 18th November 1907):	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Other bricks	Free.
Drainage pipes and tiles:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Roofing tiles, ridging or finials	Free.
Flooring, wall, hearth, and garden tiles (including opalite glass tiles—Minister's Order No. 900, dated 2nd March 1909):	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]BRICKS AND TILES (including Drain Pipes)—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRICKS AND TILES.	
FIJI.	
Bricks - - - - - <i>Per thousand</i>	£ s. d. 0 5 0
Drain pipes - - - - -	Free.
Tiles - - - - -	12½% <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Bricks, except bath bricks :	
Under the British Preferential Tariff - - - - -	22% <i>ad valorem.</i>
" General Tariff - - - - -	25% <i>ad valorem.</i>
Stove bricks :	
Under the British Preferential Tariff - - - - -	22% <i>ad valorem.</i>
" General Tariff - - - - -	25% <i>ad valorem.</i>
(Cape Customs Notice No. 101, dated 28th January 1909).	
Pipes for drainage, sewerage, water supply, pumping and irrigation :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	8% <i>ad valorem.</i>
All other bricks and tiles :	
Under the British Preferential Tariff - - - - -	12% <i>ad valorem.</i>
" General Tariff - - - - -	15% <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYABALAND PROTECTORATE.	
Materials for the making of roads, bridges, railways, and tramways -	Free.
All other bricks and tiles - - - - -	10% <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Materials for the construction and maintenance of roads, railways, and tramways - - - - -	} Free.
All other bricks and tiles - - - - -	} 10% <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
Materials for the construction and maintenance of roads, railways, and tramways - - - - -	} Free.
All other bricks and tiles - - - - -	} 10% <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5% <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7% <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]BRICKS AND TILES (including Drain Pipes)—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRICKS AND TILES.	
GOLD COAST.	
* If imported into the West of the Volta :	
Tiles ; also apparatus for raising and distributing water -	Free.
Bricks, and all other tiles and pipes -	10 % <i>ad valorem</i> .
If imported into the East of the Volta :	
Drain pipes -	Free.
Bricks and tiles -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
All kinds -	10 % <i>ad valorem</i> .
GAMBIA.	
Pipes for conveying fluids -	Free.
Bricks and tiles -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Fire-brick of a class or kind not made in Canada (9 ins. × 4½ ins. × 2¼ ins.), valued at over 2l. 13s. 5½d. per 1,000 at place of export (Appraisers' Bulletin No. 266, dated 18th April 1908)	} Free.
Locomotive fire-bricks (arch blocks, fire-box blocks, boiler tile) and fire-brick stove linings; also fire-clay gas retorts, hollow shapes and hollow blocks, although made of fire-clay (Appraisers' Bulletin No. 266, dated 18th April 1908), and all other fire-bricks (including enamelled fire-bricks—Appraisers' Bulletin No. 327, dated 19th August 1909); hollow shapes made from firebrick clay for lining furnaces, &c. (Appraisers' Bulletin No. 389, dated 16th October 1908); building brick and paving brick :	
Under the British Preferential Tariff -	12½ % <i>ad valorem</i> .
" General Tariff -	22½ % <i>ad valorem</i> .
[All fire-bricks enumerated in this item are subject to special or dumping duty in cases where the true selling price (f.o.b. place of shipment) to the purchaser in Canada is more than 7½ % lower than the value of the same for duty purposes (Appraisers' Bulletin No. 266, dated 8th April 1908.)	
Architectural terra-cotta or building blocks of clay or cement :	
Under the British Preferential Tariff -	12½ % <i>ad valorem</i> .
" General Tariff -	22½ % <i>ad valorem</i> .
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Bath brick :	
Under the British Preferential Tariff -	15 % <i>ad valorem</i> .
" General Tariff -	27½ % <i>ad valorem</i> .
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Drain tiles, not glazed :	
Under the British Preferential Tariff -	15 % <i>ad valorem</i> .
" General Tariff -	20 % <i>ad valorem</i> .
Drain or sewer pipes; and earthenware fittings therefor :	
Under the British Preferential Tariff -	25 % <i>ad valorem</i> .
" General Tariff -	35 % <i>ad valorem</i> .
Tiles or blocks of earthenware or of stone prepared for mosaic flooring :	
Under the British Preferential Tariff -	20 % <i>ad valorem</i> .
" General Tariff -	30 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]BRICKS AND TILES (including Drain Pipes)—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRICKS AND TILES.	
NEWFOUNDLAND.	
Bricks :	} £ s. d. 0 10 3·33 and 30 % <i>ad val</i> in addition.
Stock or common - - - - - <i>Per thousand</i>	
Facing bricks - - - - -	20 % <i>ad valorem</i> .
Fire-bricks :	} Free.
For use in the construction of any ore reduction or smelting plant - - - - -	
All other firebricks - - - - -	20 % <i>ad valorem</i> .
Drain or sewer-pipes, and tiles of all kinds - - - - -	30 % <i>ad valorem</i> .
BAHAMAS.	
Water pipes and also materials necessary for the purposes of the building, erection, alteration, repair or equipment of agricultural factories (Act No. 21 of 1906) - - - - -	} Free.
Bricks and tiles and all other pipes - - - - -	
	20 % <i>ad valorem</i> .
TURK'S AND CAIGOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem</i> .
JAMAICA.	
All kinds - - - - -	16½ % <i>ad valorem</i> .
ST. LUCIA.	
Water pipes for use in the manufacture of sugar and other products -	} Free.
Fire-bricks for furnaces or for steam boilers, when imported for use in the manufacture of Colonial products - - - - -	
Bricks, other - - - - - <i>Per thousand</i>	0 7 6
Tiles and drain pipes - - - - -	15 % <i>ad valorem</i> .
ST. VINCENT.	
Bricks and tiles - - - - - <i>Per thousand</i>	0 8 0 (a)
Water pipes - - - - -	Free.
Other pipes - - - - -	10 % <i>ad val.</i> (a)
BARBADOS.	
Bricks - - - - - <i>Per thousand</i>	0 5 0
Tiles and drain pipes - - - - -	10 % <i>ad valorem</i> .
GRENADA.	
Bricks, tiles, and drain pipes if of earthenware (not being porous, and unglazed) - - - - -	} 10 % <i>ad val.</i> (a) 7½ % <i>ad val.</i> (a)
All other kinds - - - - -	
VIRGIN ISLANDS.	
Bricks, tiles, and water pipes - - - - -	Free.
Other pipes - - - - -	10 % <i>ad valorem</i> .
ST. CHRISTOPHER-NEVIS.	
Bricks and tiles - - - - - <i>Per thousand</i>	0 8 4
Drain pipes - - - - -	11 % <i>ad valorem</i> .

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]BRICKS AND TILES (including Drain Pipes)—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BRICKS AND TILES.	
ANIGUA.	
Bricks and tiles - - - - - <i>Per thousand</i>	£ s. d. 0 8 4
Drain pipes - - - - -	13½% <i>ad valorem.</i>
MONTERRAT.	
Bricks and tiles - - - - - <i>Per thousand</i>	0 6 3
Drain pipes - - - - -	13½% <i>ad valorem.</i>
DOMINICA.	
Bricks and tiles - - - - - <i>Per thousand</i>	0 6 3
Water pipes - - - - -	Free.
Other pipes - - - - -	12½% <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Bricks - - - - - <i>Per thousand</i>	0 6 3
Tiles - - - - -	0 6 3
Pipes - - - - -	10% <i>ad valorem.</i>
BERMUDA.	
All kinds - - - - -	10% <i>ad valorem.</i>
BRITISH HONDURAS.	
Bricks, tiles, and drain-pipes - - - - -	Free
BRITISH GUIANA.	
Materials and articles imported by the Towns of Georgetown or of New Amsterdam, exclusively for municipal use - - - - -	} Free.
Bricks - - - - - <i>Per thousand</i>	
Other drain pipes - - - - -	
[The Collector of Customs is empowered, in calculating the duty on earthenware, to make an allowance not exceeding 10% of such duty in respect of breakages, provided the articles are made entirely of earthenware.]	
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
Tiles - - - - - <i>Per thousand</i>	0 5 6½
Drain pipes - - - - -	10% <i>ad valorem.</i>
Bricks, earthenware - - - - -	10% <i>ad valorem.</i>

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

GLASS AND GLASSWARES.

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GLASS AND GLASSWARES.	
BRITISH INDIA.	
Instruments, apparatus and appliances when imported by a passenger as part of his personal baggage, and in actual use by him in exercise of his profession or calling - - - - -	} Free.
All other glass and glasswares - - - - -	
	5% <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
Aerated water bottles and glass tiles - - - - -	Free.
All other glass and glasswares - - - - -	5½% <i>ad valorem</i> .
MAURITIUS.	
Bottles, empty, common - - - - -	Rupee. cts. 0 12
„ special, for aerated water whether plain or decorated - - - - -	0 15
„ imported full (except fancy bottles and decanters) - - - - -	Free.
All other glass and glasswares - - - - -	12% <i>ad valorem</i> .
SEYCHELLES.	
Bottles, imported full (except fancy bottles and decanters) - - - - -	Free.
All other glass and glasswares - - - - -	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Glass, viz.:	
For photographic plates, under Departmental By-laws - - - - -	Free.
[It is provided in a Customs By-law of 24th March 1909 that glass for use in making photographic sensitised plates may be admitted free of duty provided that security be given that the glass shall be used only for the making of photographic plates, and that proof of such use be given by the importer to the satisfaction of the collector within six months after delivery by the Customs or such further time as the collector may allow.]	
Bent, bevelled, heraldic, sand blasted (including glass obscured by grinding—Customs Notice, dated 26th May 1909) enamelled, embossed, etched, silvered or brilliant, cut; corners cut, bevelled, or engraved; panes, prisms, and all glass framed with metal:	
Under the British Preferential Tariff - - - - -	25% <i>ad valorem</i> .
„ General Tariff - - - - -	30% <i>ad valorem</i> .
Sheet glass:	
Under the British Preferential Tariff - <i>Per 100 sup. ft.</i>	0 2 0
„ General Tariff - - - - -	0 2 3
Polished and patent plate glass:	
Each plate not exceeding 25 superficial feet - - - - -	Free.
Other kinds:	
Under the British Preferential Tariff - <i>Per 100 sup. ft.</i>	0 10 0
„ General Tariff - - - - -	0 11 0

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]GLASS AND GLASSWARES—*continued.*

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GLASS AND GLASSWARES.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Glass, viz.:— <i>cont.</i>	
Plate, ground (Supplement No. 1 to the Customs Tariff Guide) -	15 % <i>ad valorem.</i>
All other glass -	15 % <i>ad valorem.</i>
Glasswares:	
Lenses, not elsewhere included; microscopic slides, mounted (Supplement No. 11 to the Customs Tariff Guide); locket, brooch, and watch glasses; bottle stoppers and glass bottle marbles; process engravers' screens; gas analysis apparatus, arsenic testing apparatus and tubes, evaporating basins; scientific instruments and apparatus, viz., beakers, flasks; also carbonic acid, sulphuretted hydrogen, decomposing water and bacteriological apparatus of glass; bacteriological flasks and tubes; apparatus for the testing and analysis of milk, wine, and other agricultural products, as prescribed by Departmental by-laws; artificial eyes; eye douches and ligature bottles and troughs	Free.
Minor articles for use in the manufacture of articles within the Commonwealth, viz.:	
Glass tubing for manufacture of hydrometers (glass) and thermometers;	
Glass pepper and mustard containers, unfinished (<i>i.e.</i> , requiring to be mounted) for the manufacture of electroplated ware, and	
Glass in sizes up to six inches square for the manufacture of lenses.	
Fringes, bugle, of glass beads, for attire (Supplement No. 2 to the Customs Tariff Guide) -	
Spectacles and spectacle frames (not being gold) and spectacle glasses and lenses in a finished state -	
Glass cells for primary and secondary electric batteries; lenses for cameras and magic and optical lanterns:	
Under the British Preferential Tariff -	Free.
" General Tariff -	5 % <i>ad valorem.</i>
Lantern slides:	
Under the British Preferential Tariff	25 % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>
Photographic dry plates and negatives:	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff -	20 % <i>ad valorem.</i>
Seltzogenes and accessories and syphon bottles	15 % <i>ad valorem.</i>
Instruments for measuring the density of liquids, solids, and gases, including hydrometers, saccharometers, lactometers, salinometers, and barometers:	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff -	20 % <i>ad valorem.</i>
Ink bottles and ink wells:	
Under the British Preferential Tariff -	25 % <i>ad valorem.</i>
" General Tariff -	35 % <i>ad valorem.</i>
Jars, jelly, being tin-capped tumblers:	
Under the British Preferential Tariff	25 % <i>ad valorem.</i>
" General Tariff -	35 % <i>ad valorem.</i>
(Supplement No. 12 to the Customs Tariff Guide.)	
Fancy ground and cut glass bottles of over five drams of fluid capacity containing goods not subject to <i>ad valorem</i> duty and stoppers for such bottles:	
Under the British Preferential Tariff -	20 % <i>ad valorem.</i>
" General Tariff -	25 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]GLASS AND GLASSWARES—*continued.*

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GLASS AND GLASSWARES.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Glasswares— <i>cont.</i>	
Bottles, empty :	
Up to and including 5 drams of fluid capacity - - -	Free
Other empty bottles ; also flasks and jars, empty :	
Under the British Preferential Tariff - - -	25 % <i>ad valorem.</i>
" General Tariff - - -	35 % <i>ad valorem.</i>
Bottles, not elsewhere included, flasks, and jars, containing goods not subject to <i>ad valorem</i> duty :	
Up to and including a capacity of 5 fluid drams - - -	Free.
Over 5 drams and not exceeding 10 ozs. fluid capacity :	
Under the British Preferential Tariff - - - <i>Per doz.</i>	0 0 1
" General Tariff - - -	0 0 1½
Over 10 ozs. and not exceeding 20 ozs. fluid capacity :	
Under the British Preferential Tariff - - - <i>Per doz.</i>	0 0 1¼
" General Tariff - - -	0 0 2
Over 20 ozs. and not exceeding 60 ozs. fluid capacity :	
Under the British Preferential Tariff - - - <i>Per doz.</i>	0 0 2
" General Tariff - - -	0 0 2¼
Over 60 ozs. fluid capacity :	
Under the British Preferential Tariff - - -	20 % <i>ad valorem.</i>
" General Tariff - - -	25 % <i>ad valorem.</i>
Stained glass windows for churches or public institutions, under Departmental By-laws - - -	20 % <i>ad valorem.</i>
[It is laid down in a Customs By-law of 10th December 1908 that stained glass windows for churches or public institutions may be admitted under this item upon production to the Collector of Customs of a certificate from a responsible official of the church or public institution that the windows are to be permanently fixed therein.]	
All other glasswares, including smelling and perfume bottles, glass stoppers, and fruit jar caps : (a)	
Under the British Preferential Tariff - - -	20 % <i>ad valorem.</i>
" General Tariff - - -	25 % <i>ad valorem.</i>
<i>Note.</i> —A drawback equal to the amount of duty paid is allowed on the following imported materials when used in the manufacture of articles within the Commonwealth on the exportation of such manufactured articles :	
Glass, imported as plate, and subsequently cut and bevelled - - -	
Glass used in the manufacture of photograph frames - - -	
TERRITORY OF PAPUA.	
Windows and parts of diving dresses - - -	Free.
All other glass and glasswares - - -	10 % <i>ad valorem.</i>
DOMINION OF NEW ZEALAND.	
Glass plates (engraved) for photo-lithographic work - - -	Free.
Glass roofing tiles ; plain glass bottles, empty, not being cut or ground ; plain glass jars ; side-lights and head lights, especially suited for the use of ships ; opticians' lenses and magnifying glasses ; artificial eyes (demonstration and other) ; laboratory flasks and other apparatus for chemical analysis and assay work ; urinary	Free.

(a) Glassware bearing advertisements, 25 % *ad val.* under both the British Preferential and General Tariffs.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]GLASS AND GLASSWARES—*continued.*

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	
GLASS AND GLASSWARES.		
DOMINION OF NEW ZEALAND— <i>cont.</i>		
testing sets, consisting of stoppered bottles, urinometer trial glass and test tubes and reagents (Minister's Order, No. 902, dated 6th April 1909); lenses and slides for microscopes and telescopes; glasses for miners' safety lamps; also slides for magic lanterns - ["Stereoscopic views" may be admitted free only when a declaration is made that they will be used for teaching purposes only (Ministers' Order No. 915, dated 1st November 1909).]	Free.	
Glass, fortified (<i>i.e.</i> , glass in sheets having wire netting embedded therein—(Minister's Order No. 876, dated 29th May 1908) -		
Glass models of house pumps, to be used for educational purposes (Minister's Order No. 880, dated 3rd August 1908) -		
Lenses for making cellar-pavement lights (Minister's Order No. 874, dated 14th April 1908) -		
Jars or other dutiable vessels, containing free goods or goods subject to a fixed rate of duty, and being ordinary trade packages for the goods contained in them -		
Lenses for photographic cameras: If the produce of some part of the British Dominions - - -		Free.
Otherwise - - - - -		10% <i>ad val.</i> (a)
Glass, crown, sheet and common window - - - - -		Free.
Bevelled or silvered glass other than plate glass: If the produce of some part of the British Dominions - - -		25% <i>ad val.</i> (a)
Otherwise - - - - - (Governor's Order, No. 189, dated 21st December 1908.)		37½% <i>ad val.</i> (a)
Glass, plate, with rounded and polished edges: If the produce of some part of the British Dominions - - -	20% <i>ad val.</i> (a)	
Otherwise - - - - - (Minister's Order No. 888, dated 5th Oct. 1908.)	30% <i>ad val.</i> (a)	
Plate glass, bevelled or silvered; mirrors and looking glasses, framed or unframed: If the produce of some part of the British Dominions - - -	25% <i>ad val.</i> (a)	
Otherwise - - - - -	37½% <i>ad val.</i> (a)	
Other plate glass and glass polished, or coloured - - - - -	Free.	
Glass panels, fancy decorated, for doors, &c. : If the produce of some part of the British Dominions - - -	20% <i>ad val.</i> (a)	
Otherwise - - - - - (Ministers' Order No. 874, dated 14th April 1908.)	30% <i>ad val.</i> (a)	
Glass shades for electric lamps: If the produce of some part of the British Dominions - - -	20% <i>ad val.</i> (a)	
Otherwise - - - - - (Minister's Order No. 893, dated 19th Dec. 1908.)	30% <i>ad val.</i> (a)	
Opalite tiles, glass: If the produce of some part of the British Dominions - - -	20% <i>ad val.</i> (a)	
Otherwise - - - - - (Minister's Order No. 900, dated 2nd March 1909.)	30% <i>ad val.</i> (a)	
All glasswares not elsewhere specified, including lamps and lanterns and globes and chimneys for lamps: If the produce of some part of the British Dominions - - -	20% <i>ad val.</i> (a)	
Otherwise - - - - -	30% <i>ad val.</i> (a)	

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911,

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]GLASS AND GLASSWARES—*continued.*

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GLASS AND GLASSWARES.	
Fiji.	
Glass and glasswares	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Magic lantern slides (Cape Customs Notice No. 136, dated 10th March 1910.)	Free.
Bottles and jars of common glass, imported <i>full</i> of any article liable to a rated duty only; also illuminated windows, imported by, or for presentation to, any religious body	} Free.
Bottles and jars of common glass, and bottles ordinarily used for aerated waters, imported <i>empty</i> :	
Under the British Preferential Tariff	Free.
" General Tariff	3 % <i>ad valorem</i> .
Bottles of common glass, with a tumbler-stopper attachment:	
Under the British Preferential Tariff	Free.
" General Tariff	3 % <i>ad valorem</i> .
(Cape Customs Notice No. 127, dated 22nd October 1909.) Glass bottles fitted with a metal-screw cap and brush:	
Under the British Preferential Tariff	12 % <i>ad valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .
(Cape Customs Notice No. 90, dated 26th October 1908.) Patent stoppers for jars of common glass (Cape Customs Notice No. 94, dated 11th Dec. 1908) and screw stoppers for bottles or jars of common glass or earthenware (Cape Customs Notice No. 106, dated 22nd Feb. 1909):	
Under the British Preferential Tariff	Free.
" General Tariff	3 % <i>ad valorem</i> .
Assay apparatus (a):	
Under the British Preferential Tariff	Free.
" General Tariff	3 % <i>ad valorem</i> .
Beads (including bead neck ties, of which the greater portion of the value is in the beads themselves,—Cape Customs Notice No. 117, dated 23rd June 1909):	
Under the British Preferential Tariff	{ 0 0 6 or 22 % <i>ad val.</i> , whichever rate returns the higher duty.
" General Tariff	{ 0 0 6½ or 25 % <i>ad val.</i> , whichever rate returns the higher duty.
All other glass and glasswares:	
Under the British Preferential Tariff	12 % <i>ad valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .
[Note.—All receptacles containing ingredients liable to a rated duty 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.]	

(a) For list of articles classed as "assay apparatus," see note (b), p 134.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

GLASS AND GLASSWARES—*continued.*

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GLASS AND GLASSWARES.	
NORTH EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Memorial windows - - - - -	Free.
All other glass and glasswares - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
Memorial windows - - - - -	Free.
All other glass and glasswares - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	3 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
Window glass; Imperial standard measures, also scientific, &c. instruments - - - - -	Free.
All other glass and glasswares - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
If imported into the West of the Volta :	
Instruments and appliances for scientific purposes and research - - - - -	Free.
All other glass and glasswares - - - - -	10 % <i>ad valorem.</i>
If imported into the East of the Volta :	
Beads, and building materials - - - - -	4 % <i>ad valorem.</i>
All other glass and glasswares - - - - -	Free.
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA (a) :	
Philosophical and scientific apparatus, utensils, instruments and preparations, including boxes and bottles containing the same, when specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school or seminary of learning in Canada, and not for sale, subject to such regulations as the Minister of Customs shall prescribe - - - - -	Free.

(a) For receptacles in which goods are imported, see Appendix I., p. 665.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]GLASS AND GLASSWARES—*continued.*

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GLASS AND GLASSWARES.	
DOMINION OF CANADA (a)— <i>cont.</i>	
Glass communion sets	Free.
Glass caps, shells, containers and capillary tubes when imported by manufacturers of vaccine points for use in their own factories	Free.
Glass cut to size for the manufacture of dry plates for photographic purposes, when imported by the manufacturers of such dry plates for use exclusively in the manufacture thereof in their own factories	
Lenses and shutters, when imported by manufacturers of cameras and kodaks, for use only in such manufacture [Customs Memo. No. 1446B., dated 27th Nov. 1907.]	
Broken glass or glass cullet	Free.
Common and colourless window glass:	
Under the British Preferential Tariff	} $7\frac{1}{2}\%$ <i>ad valorem</i> .
" Intermediate Tariff	
" General Tariff	
German looking-glass plate (thin plate) unsilvered or for silvering:	
Under the British Preferential Tariff	} $12\frac{1}{2}\%$ <i>ad valorem</i> .
" General Tariff	
Plate glass, not bevelled, in sheets or panes not exceeding 7 sq. ft. each:	
Under the British Preferential Tariff	} $7\frac{1}{2}\%$ <i>ad valorem</i> .
" Intermediate Tariff	
" General Tariff	
Plate glass, not bevelled, in sheets or panes exceeding 7 sq. ft. each, and not exceeding 25 sq. ft. each:	
Under the British Preferential Tariff	} 15% <i>ad valorem</i> .
" Intermediate Tariff	
" General Tariff	
Silver glass, bevelled or not and framed or not:	
Under the British Preferential Tariff	} $22\frac{1}{2}\%$ <i>ad valorem</i> .
" Intermediate Tariff	
" General Tariff	
Other glass in sheets, and bent plate glass:	
Under the British Preferential Tariff	} $17\frac{1}{2}\%$ <i>ad valorem</i> .
" General Tariff	
Other plate glass,	
Under the British Preferential Tariff	} $22\frac{1}{2}\%$ <i>ad valorem</i> .
" General Tariff	
Incandescent lamp bulbs and glass tubing for use in the manufacture of incandescent lamps:	
Under the British Preferential Tariff	} 5% <i>ad valorem</i> .
" General Tariff	

(a) For receptacles in which goods are imported, see Appendix I., p. 665.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]GLASS AND GLASSWARES—*continued.*

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GLASS AND GLASSWARES.	
DOMINION OF CANADA (a)— <i>cont.</i>	
Stained or ornamental glass windows :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
Bead ornaments :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½ % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
Glass jars for storage batteries :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	32½ % <i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Glass demijohns or carboys, bottles, decanters, flasks, phials, glass jars and glass balls, lamp chimneys, glass shades or globes; cut, pressed, or moulded or crystal glass tableware, decorated or not; blown glass tableware; and other cut glassware :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	32½ % <i>ad valorem.</i>
Photographic dry plates; also spectacles, eye-glasses and ground or finished lenses for spectacles and eye-glasses :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
Philosophical, photographic, mathematical and optical instruments, not elsewhere specified; also slides for magic lanterns :	
Under the British Preferential Tariff - - - - -	17½ % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	22½ % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Articles of glass, not plate or sheet, designed to be cut or mounted, and other manufactures of glass :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	22½ % <i>ad valorem.</i>
[A drawback of 50 % (not including special or dumping duty), is allowed on glass in sheet or plate when used in the manufacture of bent plate glass, bent sheet and silvered mirror plate.]	
NEWFOUNDLAND (a).	
Stained-glass windows, lamps, and other articles imported solely for use in places of worship - - - - -	} Free.
Artificial eyes - - - - -	
Glass buoys for fishing nets - - - - -	10 % <i>ad valorem.</i>
Glass empty bottles, when imported by manufacturers for use in putting up the goods manufactured by them - - - - -	} 30 % <i>ad valorem.</i>
Common colourless window glass - - - - -	
Carriage lamps - - - - -	} 30 % <i>ad valorem.</i>

(a) For receptacles in which goods are imported, see Appendix I., pp. 665-6.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]GLASS AND GLASSWARES—*continued*.

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GLASS AND GLASSWARES.	
NEWFOUNDLAND (a)—<i>cont.</i>	
All other lamps, head-lights, side-lights, or glass shades; also watch glasses	} 35% <i>ad valorem</i> .
Glass vessels which have been exported either empty or containing Newfoundland products and which are returned (within one year) filled with foreign products	
All other glass and glasswares	} Free.
	} 40% <i>ad valorem</i> .
BAHAMAS.	
Memorial windows	Free.
Bottles (empty glass); syphons or syphon bottles; also photographic and scientific materials	} Free.
All other glass and glasswares	
	} 20% <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
All kinds	10% <i>ad valorem</i> .
JAMAICA.	
Photographic apparatus and appliances necessary for the production of photographs	} Free.
All other glass and glasswares	
	} 16½% <i>ad valorem</i> .
ST. LUCIA.	
Articles for the use of places of worship; provided that the Treasurer is satisfied by declaration made before him that such articles have been solely so imported	} Free.
All other glass and glasswares	
	} 15% <i>ad valorem</i> .
ST. VINCENT.	
Articles for the use of places of worship; provided that proof is given to the satisfaction of the Treasurer that such articles have been so imported	} Free.
All other glass and glasswares	
	} 10% <i>ad val.</i> (b)
BARBADOS.	
All glass and lamps the property of the officers' and sergeants' mess of any of H.M. regiments arriving in the Colony, provided that should any of such articles be sold or otherwise disposed of in the Colony duty thereon shall be paid to the Controller of Customs	} Free.
Bottles; also articles for the use of places of worship, not imported for sale on the certificate to that effect of the officiating minister	
All other glass and glasswares	} Free.
	} 10% <i>ad valorem</i> .
GRENADA.	
All kinds	10% <i>ad val.</i> (b)
VIRGIN ISLANDS.	
Bottles; also ornaments for the use of any place of worship	Free.
All other glass and glasswares	10% <i>ad valorem</i> .

(a) For receptacles in which goods are imported, see Appendix I., pp. 665-6.

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]GLASS AND GLASSWARES—*continued.*

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GLASS AND GLASSWARES.	
ST. CHRISTOPHER—NEVIS.	
Articles admitted by the Treasurer as imported for the use of churches and chapels of recognised denominations and duly certified school houses	} Free.
<i>Note.</i> —The permission of the Treasurer is required for the sale or disposal of the above articles.	
All other glass and glasswares - - - - -	11 % <i>ad valorem</i> .
ANTIGUA.	
All articles for the use or repair of churches, chapels, and duly certified school houses	} Free.
All other glass and glasswares - - - - -	
	13½ % <i>ad valorem</i> .
MONTSERRAT.	
All articles for the use or repair of churches, chapels, and duly certified school houses	} Free.
All other glass and glasswares - - - - -	
	13½ % <i>ad valorem</i> .
DOMINICA.	
Bottles; photographic apparatus for the private use of the importer; also articles for the use of any place of worship, upon certificate to that effect by the officiating minister	} Free.
All other glass and glasswares - - - - -	
	12½ % <i>ad valorem</i> .
TRINIDAD AND TOBAGO.	
Articles for the use of places of worship	} Free.
All other glass and glasswares - - - - -	
	10 % <i>ad valorem</i> .
BERMUDA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
BRITISH HONDURAS.	
Church decorations - - - - -	Free.
Shades and electroliers for electric lighting - - - - -	12½ % <i>ad valorem</i> .
All other glass and glasswares - - - - -	12½ % <i>ad valorem</i> .
BRITISH GUIANA.	
Bottles, empty, passed by the Comptroller of Customs as suitable for preserves - - - - -	} Free.
Carboys; drums containing sulphuric acid; also ornaments for use in places of worship - - - - -	
All other glass and glasswares - - - - -	12½ % <i>ad val.</i> (a)
[The Comptroller of Customs is empowered, in calculating the duty on glass and glasswares, to make an allowance not exceeding 10 % of such duty in respect of breakages, provided the articles are made entirely of glass.]	

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]GLASS AND GLASSWARES—*continued.*

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GLASS AND GLASSWARES.	
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
Street lamps and their fittings imported by municipal councils to be used in the lighting of streets within municipal limits and certified by the President and cashier of any municipal council - - - }	Free.
Glass:	
Common window glass, plain, not coloured, in sheets, imported in cases not exceeding in weight 40 okes net - - - Per case }	0 1 0
Bottles of glass, of the capacity of—	
1,000 drams - - - - - Per 100 bottles	0 2 0
500 " - - - - - "	0 1 0
300 " - - - - - "	0 0 8
200 " - - - - - "	0 0 5 $\frac{1}{2}$
Glass demijohns, of the reputed content of 20 okes, and so in proportion - - - - - Each }	0 0 1 $\frac{7}{8}$
All other glass and glasswares - - - - -	10 % <i>ad valorem.</i>
[An oke = 2·8 lbs. or 1 $\frac{3}{4}$ quarts, as the case may be.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT.

[See also under Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HIDES, SKINS, AND LEATHER.	
BRITISH INDIA.	
Belting for driving machinery - - - - -	} Free.
Raw or salted hides or skins - - - - -	
All other leather and leatherwares - - - - -	
	5% <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - -	5½% <i>ad valorem</i> .
MAURITIUS.	
Hides and skins:—	Rupees. cents.
Raw and salted hides - - - - - <i>Per cwt.</i>	2 03
Tanned hides - - - - - "	3 05
Sheep and goat skins (tanned) - - - - - "	4 06
Leather, sole - - - - - "	5 08
" all other (including wares) - - - - - "	12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Crust or rough tanned* goat skins, persian sheep skins and skivers; chamois leather; goat and sheep skins, raw, and hog skins; also elk skin for use in the manufacture of saddlery and harness - - - - -	} Free.
Patent and enamelled leather - - - - - <i>Per sq. ft.</i>	
Calf, other than patent and enamelled leather - - - - -	0 0 2
All other leather - - - - -	15% <i>ad valorem</i> .
Belt butts:	20% <i>ad valorem</i> .
Under the British Preferential Tariff - - - - -	15% <i>ad valorem</i> .
" General Tariff - - - - -	20% <i>ad valorem</i> .
Gun, revolver and pistol covers, also cartridge belts:	
Under the British Preferential Tariff - - - - -	15% <i>ad valorem</i> .
" General Tariff - - - - -	22½% <i>ad valorem</i> .
Waist belts and cross belts and all accoutrements for naval or military uniforms; under Departmental By-laws - - - - -	} Free.
[It is provided under a Customs By-law of December 10th, 1908, that the above-specified articles may be admitted free of duty upon the importers satisfying the Department that they are	

* A "rough-tanned" skin is one that has only been tanned, or tanned and tabled. The "tabling" really only stretches the skin and improves its appearance by removing the wrinkles and creases. The following are the main features of a "rough-tanned" skin after the tabling process:—

(a) A rough surface on the flesh side, showing presence of flesh still adhering to the pelt;

(b) An unevenness of substance in the skin, *i.e.*, the skin is thinner towards the offal (bellies) and thicker towards the spine. There is, in fact, a perceptible ridge down the spine line.

In the finished skin this unevenness has been shaved off and the skin runs an even thickness (or substance) throughout. Skins which have been shaved cannot be regarded as "rough tanned," but are dutiable as "rough" skins at 20% *ad valorem*. (Supplement No. 14 to the Customs Tariff Guide.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—
continued.

[See also under Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HIDES, SKINS, AND LEATHER.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
for naval or military use only, and provided that in the case of accoutrements security be given that they shall be used only for the purpose indicated, and that, if required, proof shall be given by the importer to the satisfaction of the Collector within six months after delivery by the Customs, or such further time as the Collector may allow.]	
Minor articles for use in the manufacture of articles within the Commonwealth, viz :	} Free.
For boots and shoes. (See under "Boots and shoes")	
For harness and saddlery, viz., elk skin	
Leather belting and green hide for belting and other purposes; polishing bobs or wheels for lathes; hose; also card cases, purses, and wallets:	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
" General Tariff	25 % <i>ad valorem</i> .
Goat skin bags:	
Under the British Preferential Tariff	35 % <i>ad valorem</i> .
" General Tariff	40 % <i>ad valorem</i> .
(Supplement No. 12 to the Customs Tariff Guide.)	
Bags, cases or trunks, with or without fittings, viz., fancy, hand, jewel, trinket, sporting, travelling, toilet, dressing, glove, handkerchief, collar, satchels, reticules, valises, and companions:	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
Boot and shoe uppers and tops; also leather socks and soles:	
Under the British Preferential Tariff	30 % <i>ad valorem</i> .
" General Tariff	35 % <i>ad valorem</i> .
Leather, cut into shape; razor strops; and whips, including keepers, thongs, and lashes, and all other leather manufactures	} 25 % <i>ad valorem</i> .
<i>Note.</i> —A drawback equal to the amount of duty paid is allowed on the following articles, when used in the manufacture of articles within the Commonwealth on the exportation of such manufactured articles—	
Belting used in the manufacture of harvesters.	
Leather cloth used in the manufacture of vehicles.	
Saddles used in the manufacture of cycles.	
Furs in the piece used in the manufacture of apparel.	
TERRITORY OF PAPUA.	
Skins	Free.
Machinery belting	Free.
Hides and leather	10 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Hog-skins	} Free.
Kangaroo and wallaby skins, undressed	
Goat-skins and kid-skins, however dressed	
East India kip, also hides, crust or rough-tanned, but undressed	
Japanned or enamelled leather also bookbinders' leather	
Leather toe-tips, and welting leather cut into strips not exceeding 1 in. in width	
Leather, chrome hide, in strips, suitable for making motor car tyre protectors (Minister's Order No. 892, dated 2nd November 1908)	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—
continued.

[See also under Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HIDES, SKINS, AND LEATHER.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
Leather belting - - - - - <i>Per lb.</i>	£ 0 0 4 (a)
[It is provided by Governor's Order No. 194, dated 26th Feb. 1910, that belting composed of cotton, jute, or woven fibre with a backing or edging of leather shall be dutiable at the rate of 2d. per lb., provided that the weight of leather included therein does exceed one-half.]	
Belt-leather, harness, welting, bridle, strap, legging, bag and kip leather (other than East India kip) - - - - - <i>Per lb.</i>	} 0 0 4 (a)
East India kip (dressed); also calf-skins, being whole skins, however dressed, 16-ft. spread and under, and all kinds of dressed leather not elsewhere enumerated, including kangaroo and wallaby <i>Per lb.</i>	
Sole pump, and skit leather - - - - - <i>Per lb.</i>	0 0 2 (a)
Soles, leather, with wool sewn on for making slippers (Minister's Order No. 876, dated 29th May 1908); also heels for boots of wood and leather combined (Minister's Order No. 910, dated 9th July 1909):	
If the produce of some part of the British Dominions - - - - -	20% <i>ad val.</i> (a)
Otherwise - - - - -	30% <i>ad val.</i> (a)
Sheepskins and lambskins, however dressed; and all dressed hide leathers not otherwise enumerated, including russet leather (other than goat-skin and kid skin) (Minister's Order No. 880 dated 3rd August 1908) - - - - - <i>Per lb.</i>	} 0 0 3 (a)
[<i>Note.</i> —Any leathers, not otherwise enumerated, (1) either dressed in sides, or pieces of whatever size, or (2) if in whole skins over 16 ft., are to be classed as "hide leather."]]	
Leather board or compo - - - - - <i>Per lb.</i>	0 0 4 (a)
Camera covers; also fire hose if declared to the satisfaction of the Collector of Customs to be for use of a fire brigade:	
If the produce of some part of the British Dominions - - - - -	Free.
Otherwise - - - - -	10% <i>ad val.</i> (a)
Chamois leather:	
If the produce of some part of the British Dominions - - - - -	20% <i>ad val.</i> (a)
Otherwise - - - - -	30% <i>ad val.</i> (a)
Hose, armoured or otherwise:	
If the produce of some part of the British Dominions - - - - -	Free.
Otherwise - - - - -	20% <i>ad val.</i> (a)
Leather covers for motor car tires, studded with nails (Minister's Order No. 868, dated 30th January 1908) - - - - -	} Free.
Leather cut into shapes, including picking leathers used in woollen-mill machinery (Minister's Order No. 880, dated 3rd August 1908); clog and patten soles; leather leggings; also laces, vamps, and uppers:	
If the produce of some part of the British Dominions - - - - -	22½% <i>ad val.</i> (a)
Otherwise - - - - -	33¼% <i>ad val.</i> (a)
Dressing cases:	
If the produce of some part of the British Dominions - - - - -	20% <i>ad val.</i> (a)
Otherwise - - - - -	30% <i>ad val.</i> (a)
(Minister's Order No. 852, dated 14th October 1907.)	

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—
continued.

[See also under Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HIDES, SKINS, AND LEATHER.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
Portmanteaux; trunks, travelling bags, and brief bags of leather or leather cloth, 10 ins. in length and upwards:	£ s. d.
If the produce of some part of the British Dominions - - -	25 % <i>ad val.</i> (a)
Otherwise - - - - -	37½ % <i>ad val.</i> (a)
All other leather manufactures, including leather or leather cloth bags less than 10 ins. in length; also cigar and cigarette cases:	
If the produce of some part of the British Dominions - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
FIJI.	
Hides and skins - - - - -	Free.
Leather and leather wares - - - - -	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
Seal skins imported for the purpose of transshipment or exportation	} 0 1 0
<i>Each</i>	} Free.
BRITISH SOUTH AFRICA.	
Skins of animals, birds, fishes, or reptiles, not manufactured or further prepared than dried and cleaned, but in their raw and unmanufactured state; and raw produce of South Africa - - -	} Free.
Patent, enamelled, roan, morocco; pigskin in the piece; valve hide; bookbinders' leather and skin; bands and belting for driving machinery; and fire appliances:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3 % <i>ad valorem.</i>
All leather and leatherwares not elsewhere specified:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Bands and belting for driving machinery - - - - -	Free.
All other leather and leatherwares - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
Bands and belting for driving machinery - - - - -	Free.
All other leather and leatherwares - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
If imported into Zeyla:	
Tanned skins - - - - -	1 % <i>ad valorem.</i>
All other skins, leather, and leatherwares - - - - -	5 % <i>ad valorem.</i>
If imported into other Protectorate ports:	
All kinds - - - - -	7 % <i>ad valorem.</i>

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—
continued.

[See also under Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HIDES, SKINS, AND LEATHER.	
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
Bookbinding materials - - - - -	Free.
All other leather and leatherwares - - - - -	10 % <i>ad valorem</i> .
GOLD COAST.	
If imported into the West of the Volta :	
All kinds - - - - -	10 % <i>ad valorem</i> .
If imported into the East of the Volta :	
Trunks ; hand-bags ; dressing-cases ; purses and pocket-books	Free.
Hides and skins ; also all leather and leatherwares not	} 4 % <i>ad val.</i>
elsewhere specified - - - - -	
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Hides and skins, raw, whether dry, salted or pickled, and raw pelts	Free.
Fur skins of all kinds, not dressed in any manner - - - - -	Free.
Astrakan or Russian hare skins, China goat plates or rugs, and	} Free.
China goat skins wholly or partially dressed, but not dyed - - - - -	
Raw-hide centres and textile leather heads, when imported by	} Free.
whip manufacturers for use in their own factories - - - - -	
Glove leathers, tanned or dressed, coloured or uncoloured, when	} Free.
imported by glove manufacturers for use exclusively in their	
own factories in the manufacture of gloves :	
Under the British Preferential Tariff - - - - -	5 % <i>ad valorem</i> .
" General Tariff - - - - -	10 % <i>ad valorem</i> .
Skins for morocco leather, tanned but not further manufactured ;	
belting leather and tanners' scrap leather ; also leather not	
further finished than tanned, and skins not elsewhere specified :	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem</i> .
" General Tariff - - - - -	15 % <i>ad valorem</i> .
Fur skins, wholly or partially dressed, not otherwise provided for:	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	} 15 % <i>ad val.</i>
" General Tariff - - - - -	
Sausage casings (cleaned) :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	} 17½ % <i>ad val.</i>
" General Tariff - - - - -	

(Appraisers' Bulletin No. 289, dated October 16th, 1908.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—
continued.

[See also under Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HIDES, SKINS, AND LEATHER.	
DOMINION OF CANADA— <i>cont.</i>	
Dongola, cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, and all leather, dressed, waxed, glazed or further finished than tanned, not otherwise provided for; also harness leather and chamois skin :	
Under the British Preferential Tariff - - - - -	12½% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	} 15% <i>ad val.</i>
" General Tariff - - - - -	
Sole leather:	
Under the British Preferential Tariff - - - - -	12½% <i>ad valorem.</i>
" General Tariff - - - - -	17½% <i>ad valorem.</i>
Leather belting :	
Under the British Preferential Tariff - - - - -	15% <i>ad valorem.</i>
" General Tariff - - - - -	22½% <i>ad valorem.</i>
Japanned, patent or enamelled leather; morocco leather and leather in imitation of morocco leather; also leather board, leatheroid and manufactures thereof:	
Under the British Preferential Tariff - - - - -	15% <i>ad valorem.</i>
" General Tariff - - - - -	25% <i>ad valorem.</i>
Trunks, valises, hat boxes and tool bags; also boot and shoe laces:	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½% <i>ad valorem.</i>
" General Tariff - - - - -	30% <i>ad valorem.</i>
Gun and pistol covers or cases and cartridge belts; whips of all kinds, including thongs and lashes :	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
" General Tariff - - - - -	30% <i>ad valorem.</i>
Musical instrument cases and fancy cases or boxes, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket books, fly books, and parts thereof :	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	30% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
Leather tags (lettered) designed for indexing :	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
(Appraisers' Bulletin, No. 303, dated 9th February 1909.)	
Braces or suspenders and finished parts thereof:	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	30% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
Cigar and cigarette cases and tobacco pouches :	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	32½% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—
continued.

[See also under Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION:	TARIFF RATES OF DUTY.
HIDES, SKINS, AND LEATHER.	
DOMINION OF CANADA— <i>cont.</i>	
£ s. d.	
All other manufactures of hides or leather:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
„ General Tariff - - - - -	25 % <i>ad valorem.</i>
NEWFOUNDLAND.	
Hides, or pieces of hides, not tanned, curried, or dressed - - - - -	Free.
Accoutrements for Boys' Brigades or the Salvation Army - - - - -	Free.
Chamois skins - - - - -	25 % <i>ad valorem.</i>
Bookbinders' leather, imported by bookbinders for use in their trade, and not for sale; also belting for machinery, including lacings - - - - -	} 10 % <i>ad val.</i>
Leather—rough, undressed, when imported by tanners for further dressing:	
Split - - - - -	20 % <i>ad valorem.</i>
Not split - - - - - <i>Per lb.</i>	0 0 1·48
Morocco leather; harness leather; boot or shoe laces; also smiths' bellows - - - - -	} 25 % <i>ad val.</i>
Leather—glove-grain, oil-grain, boot-grain, buff, split, imitation goat, polished pebble, and waxed calf leather when bark tanned	
Leather—japanned, patent or enamelled; sole leather and all other upper leather - - - - -	} 30 % <i>ad val.</i>
Leather board, leatheroid, and manufactures thereof - - - - -	
Game bags, gun or pistol covers or cases and cartridge belts of leather - - - - -	} 35 % <i>ad val.</i>
Trunks; valises; hat boxes; glove, handkerchief and collar boxes and cases; satchels; reticules; musical instrument cases; purses; portmanteaus; pocket-books; fly-books; whips, including thongs and lashes; cigar and cigarette cases; also gaiters or leggings of leather, leatheroid, or other material - - - - -	
Carrriage and waggon hoods - - - - -	50 % <i>ad valorem.</i>
All other manufactures of leather - - - - -	40 % <i>ad valorem.</i>
BAHAMAS.	
Hides, raw - - - - -	Free.
Skins, and leather and leatherwares - - - - -	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
Fire extinguishing appliances - - - - -	Free.
Hides and skins, and all other leather and leatherwares - - - - -	10 % <i>ad valorem.</i>
JAMAICA.	
All kinds - - - - -	16 $\frac{2}{3}$ % <i>ad valorem.</i>
ST. LUCIA.	
Leather belting for machinery - - - - -	Free.
Hides and skins, and all other leather and leatherwares - - - - -	15 % <i>ad valorem.</i>
ST. VINCENT.	
All kinds - - - - -	10 % <i>ad val. (a)</i>

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

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—
continued.

[See also under Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HIDES, SKINS, AND LEATHER.	
BARBADOS.	
Raw hides and skins	} Free.
Leather belting for machinery	
All other leather and leatherwares	
GRENADA.	
Hides and skins	7½ % <i>ad val.</i> (a)
Fire-extinguishing apparatus	Free.
Leather and other leatherwares	10 % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
Leather belting for machinery	Free.
Hides and skins, and all other leather and leatherwares	10 % <i>ad valorem</i> .
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % <i>ad valorem</i> .
ANTIGUA.	
All kinds	13½ % <i>ad valorem</i> .
MONTserrat.	
All kinds	13½ % <i>ad valorem</i> .
DOMINICA.	
Leather belting for machinery	Free.
Hides and skins, and all other leather and leatherwares	12½ % <i>ad valorem</i> .
TRINIDAD AND TOBAGO.	
Hides, raw	Free.
Leather, unmanufactured	per lb. 0 0 1
Hose for fire engines	Free.
Skins and all other leather and leatherwares	10 % <i>ad valorem</i> .
BERMUDA	
Articles for the Hamilton Fire Brigade	Free.
All other leather and leatherwares	10 % <i>ad valorem</i> .
BRITISH HONDURAS.	
Hides and skins, raw; also leather belting, and appliances for fire engines	} Free.
Leather and other leatherwares	
BRITISH GUIANA.	
Fire hose	Free.
Belting for machinery	Free.
Hides and skins; also leather and manufactures thereof	12½ % <i>ad val.</i> (b)
GIBRALTAR.	
All kinds	Free.

(a) With an additional charge of 10 % on the amount of duty leviable at the rate given.
 (b) " 5 % " " " "

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT—
continued.

[See also under Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HIDES, SKINS, AND LEATHER.	
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
Hides and skins, raw :	
Of camels - - - - - <i>Each</i>	0 0 7½
„ buffaloes, fresh - - - - - „	0 0 8½
„ „ dried { exceeding in weight 15 okes - - - - - „	0 1 5½
{ not exceeding in weight 15 okes - - - - - „	0 1 0
„ oxen, exceeding in weight 3 okes dry or 6 okes fresh - - - - - „	0 0 6
„ oxen, not exceeding in weight 3 okes dry or 6 okes fresh - - - - - „	0 0 2½
„ goats or sheep - - - - - „	0 0 2½
All other kinds - - - - -	10 % <i>ad valorem.</i>
Leather, including manufactures :	
Sole leather - - - - - <i>Per oke</i>	0 0 2½
All other leather and leatherwares - - - - -	10 % <i>ad valorem.</i>
[An oke = 2·8 lbs.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**INDIA-RUBBER AND GUTTA-PERCHA :—
UNWROUGHT AND WROUGHT.**

[See also under Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
INDIA-RUBBER AND GUTTA-PERCHA.	
BRITISH INDIA.	
Belting for driving machinery	Free.
All other wrought and unwrought india-rubber and gutta-percha	5 % <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Raw rubber	Free.
All other india-rubber and gutta-percha	5½ % <i>ad valorem</i> .
MAURITIUS.	
India-rubber and caoutchouc	Rupees. cents. 12 70
All other india-rubber and gutta-percha	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Fire Brigade appliances, viz. : woven canvas hose, 2½ inches in diameter or over, plain or rubber lined under Departmental By-laws.	} Free.
[NOTE.—It is laid down in a By-law of 10th December 1908, that the above-specified hose may be admitted free of duty, provided that when required by the Collector security be given that it shall be used only for the purpose of fire extinction and life saving].	
India-rubber, crude or powdered, reclaimed, rubber waste, hard rubber in sheets, rubber thread, boot and apparel elastic, masticated rubber, india-rubber syringes, enemas, injection bottles, urinals, and air and water beds, air cushions and pillows, surgical tubing, dental rubber, and dental alloy and cements; also elastic webbing for making surgical holding or trusses (Supplement No. 1 to the Customs Tariff Guide)	} Free.
Rubber blankets for printing machines, when imported with the machines of which they form a necessary working part, one or more as required for working the machine, also coloured rubber in imitation of seaweed or flower stems for artificial flowers (not including rubber tubing so treated)	
India-rubber matting, corrugated:	
Under the British Preferential Tariff	10 % <i>ad valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .
(Customs Tariff Guide.)	
Rubber photographic accessories, not being integral parts of cameras; tobacco pouches; and also india-rubber sponges (Supplement No. 16 to the Customs Tariff Guide) :	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
" General Tariff	25 % <i>ad valorem</i> .

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

INDIA-RUBBER AND GUTTA-PERCHA :—

UNWROUGHT AND WROUGHT—*continued*.

[See also under Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
INDIA-RUBBER AND GUTTA-PERCHA.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Rubbered waterproof cloth (including cloth proofed with gutta-percha—Notice dated 18th May 1909):	
Woollen or containing wool:	
Under the British Preferential Tariff - - - - -	30 % <i>ad valorem</i> .
" General Tariff - - - - -	35 % <i>ad valorem</i> .
Silk or containing silk, but not containing wool:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
Not elsewhere included:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" General Tariff - - - - -	20 % <i>ad valorem</i> .
Rubber hose (a); rubber belting; also bandages, elastic stockings, leg-gings, knee caps, thigh-pieces and wristlets, hat-makers' press bags and rings; gas bags; soles; pads, and heels; cash mats; rubbered-tyre fabric; tyre rubber; tyres; tubes, valved or unvalved; rubber stoppers or corks; and all rubber manufactures not elsewhere included, as well as articles not elsewhere included in which rubber forms a part:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
[<i>Note</i> .—A <i>drawback</i> equal to the amount of duty paid is allowed on the under-mentioned imported materials used in the manufacture of articles within the Commonwealth, on the exportation of such manufactured articles under certain prescribed conditions:	
Rubber hose:	
Rubber trends for fitting to worn motor-car tyres:	
Motor casings, of india-rubber, for completion into motor-car tyres.]	
TERRITORY OF PAPUA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Waterproof material in the piece, having within or upon it, a coating of india-rubber; diving dresses and apparatus; boot and brace elastic; rubber heels or knobs; rubber solution or cement; india-rubber gloves (including bee-keepers'); dentists' materials, viz.: gutta-percha stick, points, pellets, and sheets, rubber dam, rubber in sheets; step trends and rubber cloth for use in the manufacture of carriages, &c.; masticated para	} Free.
Rubber tyres, pneumatic rubber tyres, outside covers and inner tubes for bicycles, tricycles, carriages, and motor vehicles, also umbrella rings	
Scientific and philosophical instruments and apparatus as may be approved by the Minister - - - - -	
Surgical and dental instruments - - - - -	
Smoke-bag and bag drain-stopper of rubber (Minister's Order No. 876, dated 29th May 1908) - - - - -	
Rubber endless belts for concentrators - - - - -	
Confectioners' rubber moulds (Ministers' Order No. 928, dated 6th June 1910) - - - - -	

(a) Including rubber hose with brass connections for garden spray (Supplement No. 16 to the Customs Tariff Guide).

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

INDIA-RUBBER AND GUTTA-PERCHA:—

UNWROUGHT AND WROUGHT—*continued*.

[See also under Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
INDIA-RUBBER AND GUTTA-PERCHA.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
India-rubber tubing, in short lengths, specially made for Westinghouse brakes (Minister's Order No. 899, dated 1st February 1909) -	} Free.
India-rubber valves for pumps (Minister's Order No. 904, dated 3rd May 1909)	
Belting for driving machinery, also moulded shoe and slipper soles of rubber:	
If the produce of some part of the British Dominions - - -	Free.
Otherwise - - - - -	10% <i>ad val.</i> (a)
Handle grips and pedal rubbers for bicycles and tricycles:	
If the produce of some part of the British Dominions - - -	Free.
Otherwise - - - - -	20% <i>ad val.</i> (a)
India-rubber hose, tubing, or piping, armoured or otherwise:	
If the produce of some part of the British Dominions - - -	Free.
Otherwise - - - - -	20% <i>ad val.</i> (a)
Fancy goods and toys:	
If the produce of some part of the British Dominions - - -	20% <i>ad val.</i> (a)
Otherwise - - - - -	30% <i>ad val.</i> (a)
Photographic goods; also accessories peculiar to magic lanterns, bioscopes, cinematographs, &c.:	
If the produce of some part of the British Dominions - - -	20% <i>ad val.</i> (a)
Otherwise - - - - -	30% <i>ad val.</i> (a)
Air beds, water beds, air or water cushions or pillows, hot water bottles, ice bags, india-rubber urinals, syringes, enemas, and douches:	
If the produce of some part of the British Dominions - - -	20% <i>ad val.</i> (a)
Otherwise - - - - -	30% <i>ad val.</i> (a)
(Minister's Order No. 852, dated 14th October 1907.)	
All other wrought and unwrought india-rubber and gutta-percha -	Free.
FIJI.	
All kinds - - - - -	12½% <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
India-rubber, unmanufactured, belting and bands for driving machinery; packing or lagging for engines, machinery, piping, and buildings; rubberoid for building purposes; fire-extinguishing appliances; rubber rings for bottles, commonly used for aerated waters, rings for bottles or jars of common glass or earthenware (Cape Customs Notice No. 106, dated 22nd February 1909); rubber tyres for perambulators, when imported in lengths and not cut to certain sizes (Cape Customs Notice No. 45, dated 12th August 1907); rubber solution used for jointing of electric wires and cables, and imported in tins or larger receptacles, but not tubes (Cape Customs Notice No. 54, dated 12th September 1907); rubberoid cement (Transvaal Notice No. 610 of 1908):	
Under the British Preferential Tariff - - - - -	Free.
„ General Tariff - - - - -	3% <i>ad valorem</i> .

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

INDIA-RUBBER AND GUTTA-PERCHA :—
UNWROUGHT AND WROUGHT—continued.

[See also under Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
INDIA-RUBBER AND GUTTA-PERCHA.	
<i>BRITISH SOUTH AFRICA—cont.</i>	
Rubber tubing (Cape Customs Notice No. 63, dated 5th December 1907) and rubber rings for hermetically sealing tins such as preserve and jam tins (Cape Customs Notice No. 106, dated 22nd February 1909):	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem</i> .
" General Tariff - - - - -	15 % <i>ad valorem</i> .
All other wrought and unwrought india-rubber and gutta-percha:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem</i> .
" General Tariff - - - - -	15 % <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % <i>ad valorem</i> .
" other Protectorate ports - - - - -	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
West African produce - - - - -	Free.
All other wrought and unwrought india-rubber and gutta-percha - - - - -	10 % <i>ad valorem</i> .
GOLD COAST.	
If imported into the West of the Volta:	
<i>Bond fide</i> the produce of West Africa - - - - -	Free.
All other wrought and unwrought india-rubber and gutta-percha - - - - -	10 % <i>ad valorem</i> .
If imported into the East of the Volta:	
India-rubber - - - - -	Free.
SIERRA LEONE.	
West African produce - - - - -	Free.
All other wrought and unwrought india-rubber and gutta-percha - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

INDIA-RUBBER AND GUTTA-PERCHA :—
UNWROUGHT AND WROUGHT—continued.
 [See also under Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
INDIA-RUBBER AND GUTTA-PERCHA.	
DOMINION OF CANADA.	
Rubber and gutta-percha, crude caoutchouc or india-rubber, un-manufactured; powdered rubber and rubber or gutta percha waste or junk; hard rubber in sheets but not further manufactured, also recovered rubber and rubber substitute	} Free.
Rubber thread, not covered	
Rubber heads, imported by whip manufacturers for use in their own factories	
Fillets of cotton and rubber (not exceeding seven inches wide), imported by and for the use of manufacturers of card clothing in their own factories	
Rubber bulbs when imported by manufacturers of vaccine points for use exclusively in the manufacture of such articles in their own factories	
Hard rubber, unfinished in tubes, for use only in the manufacture of fountain pens, when imported by the manufacturers of such pens:	
Under the British Preferential Tariff	5% <i>ad valorem</i> .
" General Tariff	10% <i>ad valorem</i> .
(Customs Memo. No. 15910, dated 7th June 1910.)	
Tape and other textiles india-rubbered, flocked, or coated:	
Under the British Preferential Tariff	20% <i>ad valorem</i> .
" General Tariff	30% <i>ad valorem</i> .
Elastic webbing when imported by manufacturers of artificial limbs for use only in the manufacture of such articles (Customs Memorandum No. 14911, dated 11th August 1908)	} Free.
Elastic webbing, over 1 inch wide:	
Under the British Preferential Tariff	12½% <i>ad valorem</i> .
" General Tariff	20% <i>ad valorem</i> .
Pessaries:	
Under the British Preferential Tariff	12½% <i>ad valorem</i> .
" Intermediate Tariff	17½% <i>ad valorem</i> .
" General Tariff	20% <i>ad valorem</i> .
Belting:	
Under the British Preferential Tariff	20% <i>ad valorem</i> .
" General Tariff	27½% <i>ad valorem</i> .
Gloves of all kinds:	
Under the British Preferential Tariff	29½% <i>ad valorem</i> .
" Intermediate Tariff	30% <i>ad valorem</i> .
" General Tariff	35% <i>ad valorem</i> .
Braces or suspenders and finished parts thereof:	
Under the British Preferential Tariff	22½% <i>ad valorem</i> .
" Intermediate Tariff	30% <i>ad valorem</i> .
" General Tariff	35% <i>ad valorem</i> .
India-rubber clothing and clothing made waterproof with india-rubber; rubber or gutta-percha hose; cotton or linen hose lined with rubber; also rubber mats or matting and rubber packing:	
Under the British Preferential Tariff	22½% <i>ad valorem</i> .
" General Tariff	35% <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

INDIA-RUBBER AND GUTTA-PERCHA :—

UNWROUGHT AND WROUGHT—*continued*.

[See also under Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
INDIA-RUBBER AND GUTTA-PERCHA.	
DOMINION OF CANADA— <i>cont.</i>	
Tobacco pouches :	
Under the British Preferential Tariff - - - -	- 22½% <i>ad valorem</i> .
„ Intermediate Tariff - - - -	- 32½% <i>ad valorem</i> .
„ General Tariff - - - -	- 35% <i>ad valorem</i> .
Rubber tyres for vehicles of all kinds, fitted or not (including bicycle tyres—Appraisers' Bulletin No. 327, dated 19th August 1909) :	
Under the British Preferential Tariff - - - -	- 22½% <i>ad valorem</i> .
„ General Tariff - - - -	- 35% <i>ad valorem</i> .
Elastic, round or flat, and garter elastic :	
Under the British Preferential Tariff - - - -	- 25% <i>ad valorem</i> .
„ Intermediate Tariff - - - -	- 32½% <i>ad valorem</i> .
„ General Tariff - - - -	- 35% <i>ad valorem</i> .
Rubber cement, and all other manufactures of india-rubber or gutta-percha :	
Under the British Preferential Tariff - - - -	- 15% <i>ad valorem</i> .
„ Intermediate Tariff - - - -	- 25% <i>ad valorem</i> .
„ General Tariff - - - -	- 27½% <i>ad valorem</i> .
NEWFOUNDLAND.	
India-rubber belting for machinery; and diving apparatus	- 10% <i>ad valorem</i> .
Rubber tyres for carriages when imported by carriage manufacturers	- 20% <i>ad val.</i>
Elastic, and elastic webbing	- 25% <i>ad valorem</i> .
Erasing rubbers	- 35% <i>ad valorem</i> .
India-rubber clothing and clothing made waterproof with india-rubber; rubber or gutta-percha hose, and cotton or linen hose lined with gutta-percha or india-rubber	- 40% <i>ad val.</i>
Carriage step-pads	- 50% <i>ad valorem</i> .
All other manufactures of india-rubber and gutta-percha	- 40% <i>ad valorem</i> .
BAHAMAS.	
Garden hose	- } Free.
Diving apparatus	- }
All other wrought and unwrought india-rubber and gutta-percha	- 20% <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
Fire-extinguishing appliances	- } Free.
All other wrought and unwrought india-rubber and gutta-percha	- 10% <i>ad valorem</i> .
JAMAICA.	
All kinds	- 16½% <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

INDIA-RUBBER AND GUTTA-PERCHA :—

UNWROUGHT AND WROUGHT—*continued.*

[See also under Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
INDIA-RUBBER AND GUTTA-PERCHA.	
St. Lucia.	
Machine belting of india-rubber - - - - -	Free.
All other wrought and unwrought india-rubber and gutta-percha - - - - -	} 15 % <i>ad val.</i>
St. Vincent.	
All kinds - - - - -	10 % <i>ad val.</i> (a)
Barbados.	
Machine belting of india-rubber - - - - -	Free.
All other wrought and unwrought india-rubber and gutta-percha - - - - -	10 % <i>ad valorem.</i>
Grenada.	
All kinds - - - - -	7½ % <i>ad val.</i> (a)
Virgin Islands.	
Machine belting of india-rubber - - - - -	Free.
All other wrought and unwrought india-rubber and gutta-percha - - - - -	10 % <i>ad valorem.</i>
St. Christopher—Nevis.	
All kinds - - - - -	11 % <i>ad valorem.</i>
Antigua.	
All kinds - - - - -	13½ % <i>ad valorem.</i>
Montserrat.	
All kinds - - - - -	13½ % <i>ad valorem.</i>
Dominica.	
Machine belting of india-rubber - - - - -	Free.
All other wrought and unwrought india-rubber and gutta-percha - - - - -	12½ % <i>ad valorem.</i>
Trinidad and Tobago.	
Rubber, raw - - - - -	} Free.
Hose for fire engines - - - - -	}
All other kinds - - - - -	10 % <i>ad valorem.</i>
Bermuda.	
Articles for the Hamilton Fire Brigade - - - - -	Free.
All other wrought and unwrought india-rubber and gutta-percha - - - - -	10 % <i>ad valorem.</i>
British Honduras.	
Rubber unmanufactured; belting for agricultural, marine, mining, and manufacturing machinery; appliances for fire engines; also apparatus for gathering sponges when imported by a licensee - - - - -	} Free.
All other wrought and unwrought india-rubber and gutta-percha - - - - -	12½ % <i>ad valorem.</i>

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

INDIA-RUBBER AND GUTTA-PERCHA :—
UNWROUGHT AND WROUGHT—*continued.*

[See also under Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
INDIA-RUBBER AND GUTTA-PERCHA.	
BRITISH GUIANA.	
Fire hose; belting for machinery; also lagging for steam boilers	Free.
All other wrought and unwrought india-rubber and gutta-percha	12½% <i>ad val</i> (α)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	8% <i>ad valorem.</i>

(α) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

PAPER, &c., STATIONERY AND BOOKS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
BRITISH INDIA.	
Trade catalogues and advertising circulars imported by packet, book, or parcel post	Free.
Books, printed (excluding toy books); covers for printed books; maps; charts; plans; proofs; music and manuscripts	
Printing and lithographing ink	
Paper; pasteboard, millboard, and cardboard; ruled or printed forms; manuscript and account books; other advertising circulars; labels; sheet or card almanacs and calendars; Christmas, Easter, and other cards, including cards in booklet form; waste paper and old newspapers for packing	
Articles made of paper and papier-mâché	5% <i>ad valorem</i> .
All other stationery and books	5% <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Paper for writing, printing, or accounting purposes, headed or plain, ruled and un-ruled; envelopes; blotting paper; exercise books and manuscript note books used for educational purposes; also paper for lining tea-boxes, and paper to be used for making boxes for the despatch of samples of Ceylon products	Free.
Artists' materials for drawing and painting; manuscripts; Christmas, wedding, birthday, and blank cards	
Advertising matter, including printed almanacs, pocket books, diaries, ash trays, calendars, show cards, show plates and frames, call bells, paper knives, and blotting pads	
Printed almanacs and show cards, and plates	
Books and maps (printed), book covers, and printed music and labels	5½% <i>ad valorem</i> .
Cardboard	
All other paper, stationery, and books	
MAURITIUS:	
Music; books containing printed matter; and newspapers, catalogues, price lists and other similar printed papers	Free.
Family photographs (not framed)	Free.
Materials for the use of free schools	
Private and commercial documents or registers	20% <i>ad valorem</i> .
Foreign reprints of copyright works	Rupees cents. 0 15
Capsules (bottling)	25% <i>ad val.</i>
Cigarette paper—any brand or mark, and muslin or tissue paper in any shape or form	
Playing cards	50% <i>ad valorem</i> .
All other paper and stationery	12% <i>ad valorem</i> .
SEYCHELLES.	
Books, music, prints, and similar articles; also materials for the use of schools	Free.
All other paper and stationery	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
COMMONWEALTH OF AUSTRALIA.	
Imitation bank notes, and of all articles, which not being bank notes so nearly resemble bank notes as to be likely to deceive (Proclamation dated 18th Jan. 1910) - - - - -	} Prohibited.
Printing paper; paper shavings and waste-paper for paper making; pulp for manufacturing paper; true vegetable parchment; copying tissue and tissue cap paper and paper for paper patterns, in sheets or rolls, weight not to exceed 9 lbs. for 500 sheets 20 × 30 ins.; monotype paper for use in the monotype machine; paper specially prepared for coating with photographic emulsions; flint or surface-coated paper, plain or embossed; marble and foil paper and box makers' borderings and lace paper; also aseptic paper - - - - -	
Platinotype paper and autotype paper - - - - -	} Free.
Waxed stencil paper and carbon paper in packets or otherwise - - - - -	
Roofing, sheathing, and insulating paper - - - - -	} Free.
Minor articles for use in the manufacture of articles within the Commonwealth, viz.:	
For <i>toilet paper</i> :	} Free.
Paper in rolls - - - - - (Customs By-Law, dated 14th September 1908.)	
For <i>copying paper to be used without moisture</i> :	} Free.
Tissue paper weighing over 9 lbs. per roan of 500 sheets 20 × 30 ins. - - - - - (Customs By-Law No. 82, dated 17th Jan. 1910).	
For <i>use in the manufacture of waxed tissue paper</i> :	} Free.
Unwaxed tissue paper irrespective of weight - - - - - [Provided that security be given in each case by the owner that it will be used for that purpose only, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs.] (Customs By-Law No. 103, dated 6th May 1910.)	
Emery paper, emery cloth, flint paper, flint cloth, filter paper, litmus paper, parchment, cut and uncut, also paper patterns (not being connected or associated with advertising matter); also stay paper and stay cloth, gummed on one side in rolls cut to a width of not more than two inches:	} Free.
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - -	5% <i>ad valorem</i> .
Ceramic transfers for pottery; also writing and typewriting paper (plain), in sheets not less than 16 × 13 inches:	} Free.
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - -	5% <i>ad valorem</i> .
Writing (plain) cut less than 16 × 13 inches, and not in stationery packets:	} 10% <i>ad valorem</i> .
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - -	15% <i>ad valorem</i> .
Felting paper, for placing under carpets:	} 15% <i>ad valorem</i> .
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - - (Supplement No. 10 to the Customs Tariff Guide.)	20% <i>ad valorem</i> .
Paper fretwork designs:	} Free.
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - - (Supplement No. 11 to the Customs Tariff Guide.)	5% <i>ad valorem</i> .

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Ruled and bordered papers :	£ s. d.
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Printed matter and photographs, the property of any public institution and intended for deposit or exhibition therein - - - - -	Free.
Manufactures of paper, framed (including the weight of the frame), or unframed, having advertisements thereon, including price lists, trade catalogues, and show cards, not elsewhere included, and all printed, photographed, or lithographed matter, pictures, not elsewhere included, (a) and posters of all kinds, used or intended to be used for advertising purposes; also all printed bags and cartons; and calendars and almanacs not elsewhere included - <i>Per lb.</i>	0 0 6 or 35 % <i>ad val.</i> (whichever rate returns the higher duty).
[It is laid down in Customs Order No. 1075 of 29th Dec. 1908 that an advertisement shall be taken to mean:—Any words reproduced or rendered visible by printing or by any other means, and referring to—	
(a) Any Australian business;	
(b) Goods other than those to which such words are applied, and goods other than those to be placed in containers bearing such words, provided that the following shall not be regarded as advertisements, viz.:—	
(1) The name and address and trade mark, but not the nature of the business, <i>e.g.</i> , "universal provider," or "tea merchant," of an importer.	
(2) Markings such as "Terowie Refreshment Rooms" on articles for continued and permanent use in the place designated.	
(3) Any words used by a manufacturer of more than one article or kind of goods, and referring to any or all of the articles manufactured by him and applied	
(i) to any or all of such articles;	
(ii) to the packages containing any such articles;	
(iii) in any other way (<i>e.g.</i> , by wrapper, leaflet, or enclosure) in association with such articles and remaining with them when placed upon the Australian market.	
(iv) the term "manufacturer" in the previous par. (3) is to be read as including any person who has goods for his exclusive trade-mark made for him by a manufacturer.	
Paper containers bearing advertisements and advertising leaflets, pamphlets, &c., wrapped round or enclosed with goods are dutiable as follows :	

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

(a) Pictures intended to be used for advertising matter are to be dealt with in accordance with a judgment of the High Court, viz., that if the chief use of the pictures is for advertising purposes they are to be charged with duty as above stated. (Supplement No. 2 to the Customs Tariff Guide.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
(1) Empty or containing goods exempt from duty or liable to duty at specific rates at the rate of 6 <i>d.</i> per lb. or 35 % <i>ad val.</i> whichever rate returns the higher duty.	£ s. d.
(2) Containing goods subject to <i>ad valorem</i> duty. The value is to be regarded as being included in the value for duty of contents].	
Envelopes and writing paper bearing advertisements and labels and wrappers of paper imported separately with advertisements thereon are dutiable at 6 <i>d.</i> per lb. or 35 % <i>ad valorem</i> , whichever rate returns the higher duty.	
Australian directories, guides, and time tables - - - <i>Per lb.</i>	0 0 6
The following are the regulations respecting "advertising matter" imported into the Commonwealth:	
In cases where duty is payable, the duty may be paid by any of the methods specified hereunder:	
(a) The total weight of any one mail may be taken by a consignor and the duty payable may be remitted in one sum to the Deputy Postmaster-General of the State to which the advertising matter is addressed.	
(b) Duty may be paid on the total weight of any one mail by the consignor's agents in Australia.	
(c) By affixing fiscal stamps to each package covering the amount of duty payable on the same.	
These stamps must be cancelled before despatch and can be purchased in denominations of 1 <i>d.</i> , 3 <i>d.</i> , and 1 <i>s.</i> from the offices of the Commonwealth of Australia in London, 72, Victoria Street, S.W.	
(d) If neither of the above methods be followed, duty is to be collected upon the packets containing the catalogues, &c., according to the following scale, when chargeable according to weight:—	
Up to and including 3½ ozs. - 1 <i>d.</i>	
Over 3½ ozs. and not above 6½ ozs. 2 <i>d.</i>	
" 6½ " " 9 " 3 <i>d.</i>	
" 9 " " 12 " 4 <i>d.</i>	
" 12 " " 14½ " 5 <i>d.</i>	
" 14½ " " 16 " 6 <i>d.</i>	
In cases where the total duty on any one mail addressed by any one consignor to any one State of the Commonwealth does not exceed 1 <i>s.</i> , the payment of duty is waived.	
In order to ensure the delivery of catalogues to addressees, all consignments must be accompanied by a remittance, or Commonwealth duty stamps to cover the amount of duty due.	
Pulpboard in the reel for coating, subject to Departmental By-laws -	Free.
[It is laid down in a Customs By-law of 10th December 1908 that the above pulpboard may be admitted free of duty provided that security be given that it shall be used only for the purpose of manufacturing coated board within the Commonwealth, and that proof of such use be given by the importer to the satisfaction of the Collector within six months after delivery by the Customs, or such further time as the Collector may allow.]	

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
£ s. d.	
Millboard, greyboard, leatherboard, woodboard, and Manila board:	
Under the British Preferential Tariff	Free.
General Tariff	5% <i>ad valorem.</i>
Cardboard and pasteboard:	
Under the British Preferential Tariff	Free.
General Tariff	5% <i>ad valorem.</i>
Coated boards, which at the size of a single royal, 20 × 25 inches, or its equivalent weight, 80 lbs. or over, per ream of 480 sheets:	
Under the British Preferential Tariff	20% <i>ad valorem.</i>
General Tariff	25% <i>ad valorem.</i>
Strawboard (except strawboard made into bottle envelopes and corrugated straw board) <i>Per cwt.</i>	} 0 1 6
Brown and sugar paper (grey, blue, and other tints) and fruit bag paper; candle blue and grey paper, candle carton paper; also cartridge and blotting:	
Under the British Preferential Tariff <i>Per cwt.</i>	0 4 6
General Tariff	0 5 0
Gummed paper, not elsewhere specified	20% <i>ad valorem.</i>
Bags (not elsewhere included):	
Under the British Preferential Tariff <i>Per cwt.</i>	0 7 6
General Tariff	0 8 0
All other paper, including pulpboard (a), cloth-lined boards and cloth-lined paper, floor paper; paper hangings, or wall papers; and toilet paper in rolls or packets:	
Under the British Preferential Tariff	15% <i>ad valorem.</i>
General Tariff	20% <i>ad valorem.</i>
[<i>Note.</i> —A <i>drawback</i> equal to the amount of the duty paid is allowed on the undermentioned imported materials used in the manufacture of articles within the Commonwealth upon their exportation under certain prescribed conditions:	
Cardboard used in the manufacture of playing cards.	
Paper for the manufacture of envelopes.	
Paper for the manufacture of paper bags.	
Parchment paper for the manufacture of butter wraps, &c.]	
Vesta and match boxes, empty:	
Having advertisements thereon <i>Per gross</i>	0 0 6
Otherwise	0 0 3
Articles manufactured from pulp, papier mâché, or indurated fibre	25% <i>ad valorem.</i>
Paper parasols:	
Under the British Preferential Tariff	20% <i>ad valorem.</i>
General Tariff	25% <i>ad valorem.</i>
Playing cards, in sheet or cut <i>Per doz. packs</i>	0 3 0
Books, prospectuses, and catalogues (other than trade) not elsewhere included, and all printed matter not elsewhere included; fashion plates and books; also pen handles of wood (including metal attachments for nibs); pencils of wood, including those with metal, rubber, or other attachments; school pen and pencil sets and boxes; school pencil sets and boxes; penholders (other than of wood) not being partly or wholly made of gold or silver	} Free.

Note.—For regulations affecting reprints of copyright works, see Appendix IV.
(a) Pulpboard shall mean a pulp paper, whether plain, coloured, or coated, which at the size of single royal 20 × 25 inches or its equivalent, weighs 80 lbs. or over per ream of 480 sheets. Paper, which is below the weight which constitutes "boards," is to be dealt with under the "paper" duties.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Wood rules for school use as prescribed by Departmental By-Laws - [It is laid down in a Customs By-Law of 10th December 1908 that all wood rules recognised by the Customs Department as suit- able for school use may be admitted free of duty.]	Free.
Kindergarten materials prescribed by Departmental By-Laws - - The following articles are prescribed as 'kindergarten materials' under various Customs By-Laws:	Free.
Basket workers,—basket plaiting and embroidering, No. 3085; Child Life, Series 328; Series 3096; the fancy basket worker; Kindergarten Gift No. 1, and pads, felt, for desk protectors in card pricking games—provided the importer declares on the entry that the pads will be used only for kindergarten purposes (By-Law No. 88, dated 3rd February 1910.)	
Bead laying.	
Beads (wooden), being spheres, cubes, and cylinders in six colours.	
Block parquetry.	
Box of wool-sorting.	
Cane, bundle of.	
Cardboard modelling.	
" forms for mass drawing.	
Cards, alphabet, embossing and colouring.	
" nursery rhyme embroidery.	
" saltaire embroidery.	
Clock face.	
Combination stencils.	
Cutting and folding paper squares, engine coloured.	
Frames, ball, for counting, when clearly intended for kinder- garten.	
Gift—	
Second	
" (in bulk)	
Third	
Fourth	
Fifth	
" (B)	
Sixth, or curvilinear	
Thirteenth, being surface-coloured paper squares for cutting.	
Italian mosaic.	
Little mottoes for embroidery.	
Needles, pricking and weaving.	
Packets containing octagon baskets, shaped needle case covers, lampshades and serviette rings and leatherette trays, slippers, mats, purses and pictures and outlined cards for pricking and sewing.	
Paper, flower-making.	
Paper, weaving mats, being paper cut in slits for weaving.	
Plaiting.	
Reading game.	
Sticks, bundle of.	
Stone laying.	
Straws.	
Word-building game.	
Webbing for teaching darning.	

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Maps, except those of Australia or any part thereof; charts (not for manuscript use); also globes (geographical, topographical, and astronomical):	£ s. d.
Under the British Preferential Tariff	Free.
" General Tariff	5 % <i>ad valorem</i> .
School and drawing slates; slate pencils; pens, not elsewhere included, without holders or not including holders; inkstands, fountain pens, pencils not elsewhere included; rulers; academy boards:	
Under the British Preferential Tariff	Free.
" General Tariff	5 % <i>ad valorem</i> .
Licht-pausroh papier	Free.
Leatherette:	
Under the British Preferential Tariff	Free.
" General Tariff	5 % <i>ad valorem</i> .
Fly papers, chemical and sticky	Free.
Photographic sensitized films; photographic sensitized paper, n.c.i., linen or other material; photographic mounts; photographic backgrounds (mounted or unmounted); photographs of Australian subjects; postcards (sensitized, with or without letterpress); also stereoscopic views:	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
News printing ink, invoiced at 6d. and under per lb. and in packages containing not less than 1 cwt.; also writing ink and ink powders:	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
Printing and stencilling inks, not elsewhere included:	
Under the British Preferential Tariff	6d. per lb., or 25 % <i>ad val.</i> , whichever rate returns the higher duty.
Under the General Tariff	6½d. per lb., or 30 % <i>ad val.</i> , whichever rate returns the higher duty.
Matrices for stereotyping purposes, having a superficial area of 12 sq. in. or under	Each 0 1 0
and for every sq. in. of superficial area over 12 sq. in.	0 0 1
Fancy pencils and pencil cases wholly or partly made of gold, silver, aluminium, or nickel; silver mounted prayer books; pen and pencil sets and penholders, not elsewhere included:	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
Stationery, manufactured, viz.:	
Bill files and letter clips; boxes, cardboard, cut and shaped or finished; mounts for pictures; date cases and cards; albums, including birthday, scrap, motto, and character; cards and booklets, including printers', visiting, menu, programme, wedding, funeral, Christmas, New Year, Easter, and birthday; scraps; transfers; ink bottles, and ink-wells; paper knives; blotters, blotting cases and pads; bill heads, and other printed, ruled, or engraved forms of paper, not elsewhere included, bound or unbound; books, viz., account, setting, cheque, copy, copying, diary, drawing, exercise, guard, letter, music, memo., pocket, receipt, sketch, and the like; envelopes;	

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Stationery, manufactured— <i>cont.</i> stationery packets; wrappers for writing paper; memo. and sketch blocks; memo. slates and tablets; labels, tags, and tickets; sealing and bottling wax; book-markers; writing desks (not being furniture); writing cases; stationery cases; paper binders; card hangers; pen racks; bookbinders' staples; charts for manuscript use; corrugated strawboard; strawboard made into bottle envelopes; confetti paper; printed parchment; postcards not elsewhere included:	£ s. d.
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
All other manufactures of paper:	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
TERRITORY OF PAPUA.	
Books and periodicals, including newspapers; photographs; maps and charts; printing paper and lithographic materials; plain and medicated paper for lining chests to export produce; also slates for schools	Free.
Paper, brown, wrapping, and bags - - - - - <i>Per cwt.</i>	0 2 0
Printed forms; ink; stationery and paper (writing and fancy) - - -	10 % <i>ad valorem.</i>
DOMINION OF NEW ZEALAND.	
Bookbinders' end papers and marble paper - - - - -	Free.
Cigarette papers entered to be warehoused in any licensed tobacco manufactory for the manufacture therein of cigarettes	Free.
Book or writing paper (hand or machine made) when in original wrappers, of sizes not less than demy (or its equivalent) and not being a wrapping paper or of the same quality as a wrapping paper -	
Copying paper, medium and larger sizes, in original mill wrappers and labels - - - - -	Free.
Butter (known as vegetable parchment paper) and waxed paper, unprinted (butter and waxed paper, <i>printed</i> , to be charged as wrapping paper or wrappers of all kinds, printed or lithographed) -	
Cartridge drawing paper - - - - -	Free.
Glass or emery paper, on sheets, in rolls, or cut into shape - - -	Free.
Paper hangings - - - - -	Free.
Manila paper specially suited for use with Braille machines (Minister's Order No. 885, dated 3rd August 1908)	Free.
Royal blue washing paper and also paper soaked in aniline dye (Minister's Order No. 858, dated 19th December 1907)	Free.
Pitch paper, 45 ins. wide, in rolls for making cartridge cases, also filter pulp or paper in sheets (Minister's Order No. 893, dated 19th December 1908)	Free.
Paper for making cartridges cases, with name of manufacturer printed thereon:	
If the produce of some part of the British Dominions - <i>Per lb.</i>	0 0 3 (a)
Otherwise - - - - - "	0 0 3½ (a)
(Minister's Order No. 893, dated 19th December 1908.)	

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
£ s. d.	
Printing paper :	
If the produce of some part of the British Dominions - - -	Free.
Otherwise - - - - -	20 % <i>ad val.</i> (a)
Artists' oiled paper or drawing paper in sheets or blocks :	
If the produce of some part of the British Dominions - - -	Free.
Otherwise - - - - -	10 % <i>ad val.</i> (a)
Cloth-lined, enamelled, gelatine, and metallic papers; also "ivorite" :	
In sizes not less than demy (or its equivalent) - - - -	Free.
Other :	
If the produce of some part of the British Dominions - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
Paper, waxed, unprinted, for duplicating machines (Minister's Order No. 904, dated 3rd May 1909); filter papers, cut to shape, ready for use (Minister's Order, No. 910, dated 9th July 1909) :	
If the produce of some part of the British Dominions - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
Sensitized surfaces and albuminized paper (plain) not being postcards or other stationery :	
If the produce of some part of the British Dominions - - -	Free.
Otherwise - - - - -	10 % <i>ad val.</i> (a)
Materials for making cardboard boxes, viz., gold or silver paper, plain or embossed, embossed paper, in strips, gelatine and coloured papers known as "box-papers" :	
If the produce of some part of the British Dominions - - -	Free.
Otherwise - - - - -	20 % <i>ad val.</i> (a)
Wrapping paper (not printed), including blue candle, glazed cap, glazed casings, small hand, lumber hand, tissue, brown, cartridge, and sugar :	
If the produce of some part of the British Dominions - <i>Per cwt.</i>	0 5 0 (a)
Otherwise - - - - -	0 7 6 (a)
Writing paper and cigarette paper, not elsewhere specified :	
If the produce of some part of the British Dominions - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
Card, paste, and woodpulp board, and corrugated board, of sizes not less than "royal," weighing not less than 2 oz. per sheet of "royal" size (or its equivalent); also strawboard of sizes not less than "royal," weighing not less than 3 ozs. per sheet of "royal" size (or its equivalent); cloth-lined boards not less than "royal" size (or its equivalent) }	Free.
Cardboard gun wads (Minister's Order No. 928, dated 6th June 1910)	Free.
Paper-pulp discs for milk bottles :	
If the produce of some part of the British Dominions - - -	Free.
Otherwise - - - - -	10 % <i>ad val.</i> (a)
(Minister's Order No. 888, dated 5th October 1908.)	
All other cardboard, pasteboard, strawboard, woodpulp board, corrugated board and cloth-lined board :	
If the produce of some part of the British Dominions - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
Miliboard; bookbinders' leatherboard; celluloid (plain) in sheets, not elsewhere enumerated }	Free.
Envelopes of corrugated strawboard for bottles :	
If the produce of some part of the British Dominions - - -	25 % <i>ad val.</i> (a)
Otherwise - - - - -	37½ % <i>ad val.</i> (a)
(Minister's Order No. 899, dated 1st February 1909.)	

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911,

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY, AND BOOKS—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
	£ s. d.
Cardboard or paper boxes complete, or cardboard or paper, cut or shaped for boxes, wrappers, or other receptacles (including match boxes):	
If the produce of some part of the British Dominions	25 % <i>ad val.</i> (a)
Otherwise	37½ % <i>ad val.</i> (a)
Paper bags (not printed or lithographed):	
Course (including sugar bags):	
If the produce of some part of the British Dominions	<i>Per cwt.</i> 0 7 6 (a)
Otherwise	0 11 3 (a)
Other kinds:	
If the produce of some part of the British Dominions	25 % <i>ad val.</i> (a)
Otherwise	37½ % <i>ad val.</i> (a)
Apparatus, appliances, articles and materials for educational purposes as approved by the Minister of Customs	} Free.
Maps and charts; also printed books, papers and music not elsewhere specified, excepting advertising matter	} Free.
Copy books having printed headlines on each page; also drawing books:	
If the produce of some part of the British Dominions	} Free.
Otherwise	10 % <i>ad val.</i> (a)
Playing cards	<i>Per pack</i> 0 0 6 (a)
Cards for performing tricks, not whole packs:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
(Minister's Order No. 876, dated 29th May 1908.)	
Ink:	
Printing:	
If the produce of some part of the British Dominions	} Free.
Otherwise	10 % <i>ad val.</i> (a)
Writing:	
If the produce of some part of the British Dominions	<i>Per gal.</i> 0 2 0 (a)
Otherwise	0 3 0 (a)
Directories of New Zealand or of any part thereof; covers for directories; also calendars and show cards of all kinds:	
If the produce of some part of the British Dominions	25 % <i>ad val.</i> (a)
Otherwise	37½ % <i>ad val.</i> (a)
Handbills, circulars, programmes, playbills, printed posters, trade catalogues, price-lists, and fashion-plates; printed advertising matter not otherwise enumerated; paper bags, and wrapping paper or wrappers, of all kinds, printed or lithographed; also printed or lithographed envelopes or labels:	
If the produce of some part of the British Dominions	<i>Per lb.</i> 0 0 3 (a)
Otherwise	0 0 3½ (a)
[This item is not to apply to trade catalogues or price lists of the goods of firms or persons having no established business in New Zealand.]	
<i>Note.</i> —The duty on printed matter included in any mail, whether addressed to separate individuals or not, is to be paid on such matter (including the envelope or other covering) before its delivery from the post office.	
If the duty is not paid within six months, the printed matter may be destroyed or otherwise disposed of as the Minister of Customs directs (Section 26 of Act No. 15 of 1907).	

Note.—For regulations affecting reprints of copyright works, see Appendix IV.
(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
Sunday school tickets, and reward cards, being scriptural or religious motto cards, not exceeding 5 <i>d.</i> per doz. invoice value and not exceeding 6 in. by 4 in. in size, and having no reference upon them to Christmas, New Year, Easter, or birthdays	} Free.
Stationery, manufactured, viz.:	
Account-books, manuscript-books, scribbling, and letter blocks, and books, plain, or ruled; bill-head, invoice, and statement forms; printed or ruled paper, counter-books, cheque, and draft forms; tags; labels, not printed or lithographed; blotting-pads, sketch-books, book covers, copying letter-books, manifold-writers, albums (other than for photographs), diaries, birthday-books, plain or faint lined ruled books, printed window-tickets, printed, lithographed, or embossed stationery, and Christmas, New Year, birthday, Easter, and other cards, and booklets:	
If the produce of some part of the British Dominions	25% <i>ad val.</i> (a)
Otherwise	37½% <i>ad val.</i> (a)
Stationery, not otherwise enumerated; printers' menus, wedding, programme, and mourning cards of cardboard, celluloid, or other material, edged or embossed, but otherwise unprinted; also picture or photograph mounts:	
If the produce of some part of the British Dominions	20% <i>ad val.</i> (a)
Otherwise	30% <i>ad val.</i> (a)
FIJI.	
Plans; cigarette papers; cartons and labels for tobacco, cigars, cigarettes, also linings and labels for boxes for tobacco, cigars, and cigarettes (including rings for cigars)	} Free.
Oiled paper when used as packing for imported goods	
Books, music, and periodicals (printed); maps, charts, atlases, copy books, drawing books, school slates; also show cards patterns, and advertising matter of no commercial value	
Paper, brown and wrapping	Per cwt. 0 3 0
Paper bags	Per cwt. 0 3 0
Playing cards (61 or under in pack)	Per pack 0 0 6
Ink	12½% <i>ad valorem.</i>
All other paper and stationery	12½% <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Books and music printed, including newspapers and periodicals (not being advertising matter); atlases, charts, maps; diagrams, designs, drawings; plans; picture books (not being advertisements); paper shavings for use only as packing material; printed official consular stationery; bank notes and other paper currency; engravings, lithographs, and photographs, not including enlargements or reproductions of photographs, and not being labels or advertisements; tracts, leaflets, and booklets (Cape Customs Notice No. 66, dated 13th January 1903)	} Free.

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY, AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
<i>BRITISH SOUTH AFRICA—cont.</i>	
All plain paper in its original mill ream, wrapper, or reels, not less in size than 16 inches by 15 inches (not including feint or ruled papers, or blotting, brown, cartridge, drawing, manifold, packing, or tissue papers):	
Under the British Preferential Tariff	Free.
" General Tariff	3% <i>ad valorem.</i>
[<i>Note.</i> —The term "plain" shall be interpreted to mean not printed, gummed, painted, or otherwise prepared than coloured or glazed in the mill (Cape Customs Notice No. 109, dated 11th March 1909.)]	
Bookbinders' requisites, consisting of boards, marble paper, vellum, parchment, binders' paper, cardboard and linen board; also printing, lithographic, and ruling inks, and roller composition and stamping colours, and printers' bronze; school requisites; building paper; also cardboard (Customs decision dated July 10th, 1906):	
Under the British Preferential Tariff	Free.
" General Tariff	3% <i>ad valorem.</i>
Examination papers imported under certificate of the Superintendent General of Education (Cape Customs Notice No. 96, dated 18th December 1903, and exercise books when certified by the Superintendent General of Education as school requisites, although no particular school is named (Cape Customs Notice No. 109, dated 11th March 1909):	
Under the British Preferential Tariff	Free.
" General Tariff	3% <i>ad valorem.</i>
Cardboard boxes printed upon, containing plain cards or letter paper or other articles, where the value of the box is insignificant as compared with that of the contents, and the printing only indicates the nature of the contents (Customs Decision, dated 25th August 1906); paper used for wrapping candles, and gummed paper for printing (Customs decisions); and also paper, white cartridge, imported in rolls and printed on for wrappings for dynamite and other explosives (Cape Customs Notice No. 25, dated 11th February 1907):	
Under the British Preferential Tariff	12% <i>ad valorem.</i>
" General Tariff	15% <i>ad valorem.</i>
Metallic paper (Cape Customs Notice No. 74, dated 21st April 1907); surfaced paper (Cape Customs Notice No. 91, dated 30th October 1908); cigarette tissue paper (Cape Customs Notice No. 122, dated 5th August 1909); paper used for impressing names of manufacturers on chocolates, &c. (Cape Customs Notice No. 126, dated 20th October 1909); unglazed typewriting paper (Cape Customs Notice No. 142, dated 23rd May 1910):	
Under the British Preferential Tariff	12% <i>ad valorem.</i>
" General Tariff	15% <i>ad valorem.</i>
Photographic mounting paper, in the original mill ream, wrapper or reels, not less in size than 16 in. by 15 in.:	
Under the British Preferential Tariff	Free.
" General Tariff	3% <i>ad valorem.</i>
(Cape Customs Notice No. 124, dated 23rd September 1909.)	
Embossed photo mounts:	
Under the British Preferential Tariff	22% <i>ad valorem.</i>
" General Tariff	25% <i>ad valorem.</i>
(Cape Customs Notice No. 142, dated 23rd May 1910.)	

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
BRITISH SOUTH AFRICA— <i>cont.</i>	
Printed advertising matter, including catalogues and price lists (a), almanacs, calendars, labels, posters, and show cards; pattern books with prices printed thereon; wrapping paper, printed on (b) (Cape Customs Notice No. 92, dated 26th November 1908); lithographic posters without letterpress (Cape Customs Notice No. 82, dated 18th July 1908):	
Under the British Preferential Tariff - - - - -	<div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 5px;">{</div> <div> <p>Same as under the General Tariff with a rebate of 3% <i>ad valorem.</i> (a)</p> <p>25% <i>ad valorem</i> or 2d. <i>per lb.</i>, whichever rate returns the higher duty. (a)</p> </div> </div>
„ General Tariff	

Notes.—For regulations affecting reprints of copyright works, see Appendix IV.

(a) It has been agreed upon by the Directors of Customs for South Africa that “ordinary catalogues and price lists imported through the post, weighing less than 8 ozs., will not be charged with duty, but in the case of South African firms sending large quantities of catalogues or advertisements through the post, duty will be charged upon them even if weighing less than 8 ozs.”

The term “South African firms,” must be taken to include any firms which ordinarily would have their catalogues printed in South Africa, if the cost of production were the same as in the United Kingdom. Such firms would not include associations or firms which, although they may do a certain amount of business in South Africa, are purely English institutions.

In the case of other catalogues and price lists sent to South Africa, except Rhodesia (where no duties are levied on catalogues or price lists—the produce of the United Kingdom and British Possessions), senders of such catalogues, &c., may, if they so desire, assess the duty at the rate mentioned and remit the amount by Money Order to the various Postmasters-General.

It was stated in the Natal Government Notice, No. 701 of 1906, that remittances should be despatched not later than by the same mail as the consignments they are intended to cover. In cases where this is done no charge will be made on delivery. Each packet should bear a stamp impression to the effect that the duty has been sent to the Postmaster-General, Natal.

The duty on catalogues, &c., sent to the Provinces of the Cape of Good Hope, Natal, Transvaal, and Orange Free State may also be prepaid by means of *revenue stamps*, purchasable at the offices of the Government of the Union of South Africa, Victoria Street, London, S.W.

In the case of catalogues, &c., for Basutoland and Bechuanaland Protectorate, arrangements have been made for prepayment of duty by means of Cape stamps and for Swaziland by means of Transvaal stamps.

These stamps should be affixed to the left-hand top corner of the postal wrapper and cancelled by writing across them the words “Customs duty.” The minimum duty payable is 2d.

(b) Wrapping paper, printed on with name and address only, 12% under the British Preferential Tariff, and 15% *ad valorem* under the General Tariff (Customs Notice, No. 102, dated 1st February 1909).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
<i>BRITISH SOUTH AFRICA—cont.</i>	
Sample pattern books with printed slips containing prices, measurements, &c. attached:	
Samples (if of any commercial value):	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
Printed slips:	
Under the British Preferential Tariff - - - - -	Same as under the General Tariff with a rebate of 3 % <i>ad valorem.</i> 25 % <i>ad valorem</i> or 2d. <i>per lb.</i> whichever rate returns the higher duty.
" General Tariff - - - - -	
(Cape Customs Notice No. 138, dated 5th April 1910.)	
Diaries, pocket:	
For advertising purposes:	
Under the British Preferential Tariff - - - - -	22 % <i>ad valorem</i> or 2d. <i>per lb.</i> whichever shall be the greater. 25 % <i>ad valorem</i> or 2d. <i>per lb.</i> whichever shall be the greater.
" General Tariff - - - - -	
Not for advertising purposes:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
(Cape Customs Notice No. 135, dated 11th February 1910.)	
Account and cheque books, (a) printed stationery and forms, company reports, scrip, share certificates, and promissory notes; cards (Christmas, New Year, birthday, post, and pictorial); directories, guide books, and handbooks relating to South Africa; other cardboard boxes and paper bags, printed upon; wedding cards, embossed, but otherwise blank (Cape Customs Notice No. 53, dated 6th September 1907):	
Under the British Preferential Tariff - - - - -	22 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Billheads and foolscap paper ruled with cash columns, and printed tickets attached to samples:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
(Cape Customs Notice No. 69, dated 19th March 1908.)	

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

(a) It is stated in Customs Notice No. 61 of 20th Nov. 1907, that "the term 'account book' will include any book of which the pages are so ruled that it is clearly intended for use as an account book."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
BRITISH SOUTH AFRICA—<i>cont.</i>	
Playing cards:	
Under the British Preferential Tariff - - - - - <i>Per pack</i>	$\left\{ \begin{array}{l} 0 \ 0 \ 6 \\ \text{and } 12\% \text{ } ad \ val. \\ \text{in addition.} \\ 0 \ 0 \ 6 \\ \text{and } 15\% \text{ } ad \ val. \\ \text{in addition.} \end{array} \right.$
„ General Tariff - - - - - „	
Envelopes with description of make and name of country of manufacture printed thereon:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
„ General Tariff - - - - -	15 % <i>ad valorem.</i>
(Cape Customs Notice No. 123, dated 14th September 1909.)	
Illuminated addresses:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
„ General Tariff - - - - -	15 % <i>ad valorem.</i>
(Cape Customs Notice No. 67, dated 1st February 1908.)	
All other paper, stationery, and books:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
„ General Tariff - - - - -	15 % <i>ad valorem.</i>
<i>Note.</i> —A Customs decision has been given that “embossing” is to be regarded as printing.	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
Books - - - - -	} Free.
Show cards and advertisements - - - - -	
All other paper and stationery - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Maps - - - - -	} Free.
Printed matter, which term shall include newspapers, periodicals, literature, fashion-plates, pamphlets, music, trade catalogues, price lists, showcards, calendars, and all printed or lithographed matter used or intended to be used solely for advertising purposes - - - - -	
Official stationery imported by Consular Officers for the exclusive use of the Consulates - - - - -	
All other paper and stationery - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
Maps - - - - -	} Free.
Printed matter, which term shall include newspapers, periodicals, literature, fashion plates, pamphlets, music, trade catalogues, price lists, show cards, calendars, and all printed or lithographed matter used or intended to be used solely for advertising purposes - - - - -	
Official stationery imported by Consular Officers for the exclusive use of the Consulates - - - - -	
All other paper and stationery - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
Maps and printed matter - - - - -	Free.
All other paper and stationery:	
If imported into Zozla - - - - -	5 % <i>ad valorem.</i>
„ „ other Protectorate ports - - - - -	7 % <i>ad valorem.</i>

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &C., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Church registers for baptisms, marriages and burials imported into S. Nigeria	Free.
Books, newspapers, and printed matter; stationery and school apparatus generally for the use of educational establishments	
Patterns, samples, and show cards, and advertisements passed as such by the Collector of Customs, and subject to regulations made by the Governor in Council or High Commissioner, as the case may be	Free.
All other paper and stationery	
	10% <i>ad valorem</i> .
GOLD COAST.	
If imported into the West of the Volta:	
Books, printed; newspapers, maps, charts, and printed matter not being account books or stationery; and educational appliances imported with the sanction of the Governor	Free.
All other paper and stationery	
	10% <i>ad valorem</i> .
If imported into the East of the Volta:	
Stationery	Free.
Books (including pocket-books); newspapers; printed matter and show cards	
SIERRA LEONE.	
Bibles; newspapers; books, stationery, and school apparatus generally for use of educational establishments, certified by the head of the establishment as intended exclusively for the use of such establishment	Free.
All appliances used in the process of printing (except printing paper), and printing ink	
All printed literary matter, including scientific and technical works in all languages, and printed music	Free.
Trade catalogues, price lists, and printed commercial advertising matter when imported for free distribution only, and all articles which in the opinion of the Collector of Customs are commercial samples	
All other paper, stationery, and books	10% <i>ad valorem</i> .
GAMBIA.	
Printed books; maps; and all printed matter, except ruled books or forms; drawings, engravings, lithographs, photographs; also copy books, ruled books, stationery, and school appliances, when imported by the manager of a school, and certified as being solely intended for educational purposes	Free.
All other paper, stationery, and books	
	5% <i>ad valorem</i> .
DOMINION OF CANADA.	
Hemp paper made on four cylinder machines and calendered to between .006 and .008-inch thickness adapted for the manufacture of shot shells; also felt board, sized and hydraulic pressed, and covered with paper or uncovered, adapted for the manufacture of gun wads	Free.

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
DOMINION OF CANADA— <i>cont.</i>	
Plain, basic photographic paper, baryta-coated, adapted for use exclusively in manufacturing albumenised or sensitised photographic paper	} Free.
Paper, baryta-coated, when to be used in making blue print paper (Appraisers' Bulletin No. 299, dated 25th January 1909)	
Matrix paper, not being tissue paper, adapted for use in printing— Paper waste clippings	
Tubes and cones of all sizes made of paper, adapted for winding yarns thereon	} Free.
Twine or yarn of paper when imported by manufacturers for the purpose of being woven into fabrics in their own factories (Customs Memo. No. 1558n, dated 1st November 1909.)	
Advertising and printed matter, viz.:—advertising pamphlets or show cards, illustrated advertising periodicals; price books, catalogues, and price lists (a); advertising almanacs and calendars; patent medicine or other advertising circulars, fly-sheets, or pamphlets; advertising chromos, chromotypes, oleographs, or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed, or stamped thereon, or attached thereto; including advertising bills, folders, and posters, or other similar artistic work, lithographed, printed, or stamped on paper or cardboard for business or advertisement purposes:	
Under the British Preferential Tariff	0 0 4.93
" General Tariff	0 0 7.40
Posters and handbills depicting scenes of crime or violence	Prohibited.
Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery, or other goods or wares; shipping, price or other tags, tickets, or labels, also railroad or other tickets, whether lithographed or printed, or partly printed:	
Under the British Preferential Tariff	22½% <i>ad valorem.</i>
" General Tariff	35% <i>ad valorem.</i>
Union collar cloth paper in rolls or sheets:	
Glossed or finished:	
Under the British Preferential Tariff	12½% <i>ad valorem.</i>
" General Tariff	20% <i>ad valorem.</i>
Not glossed or finished:	
Under the British Preferential Tariff	10% <i>ad valorem.</i>
" General Tariff	15% <i>ad valorem.</i>
Paper hangings or wall papers, borders or bordering, also window blinds of paper of any kind:	
Under the British Preferential Tariff	22½% <i>ad valorem.</i>
" General Tariff	35% <i>ad valorem.</i>

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

(a) A remission of duty is authorised in respect of *bona fide* trade catalogues and price lists not designed to advertise the sale of goods by any person in Canada when sent into Canada in single copies addressed to merchants therein, and not exceeding one copy to any merchant for his own use, but not for distribution. (Memo. No. 1411n, dated May 8th, 1907.)

The Canadian Customs Department state that when it is desired to prepay the Customs duty on circulars, this can be done by sending the circulars in bulk to a Customs broker in Canada, by whom the duty may be paid and postage stamps affixed thereto, and the matter then mailed in Canada to the various addresses designed.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
DOMINION OF CANADA— <i>cont.</i>	
Opaque envelope paper in colours, manufactured in one process :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
(Appraisers' Bulletin No. 276, dated 9th June 1908.)	
Albumenized and other papers and films chemically prepared for photographers' use :—	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>
Ruled and border and coated papers; papeteries; boxed papers; pads not printed, and envelopes; also paper rendered transparent and having floral designs printed thereon, intended to be pasted on glass to produce the effect of stained glass, and paper napkins, white or coloured (Appraisers' Bulletin No. 251, dated May 22nd 1907):	
Under the British Preferential Tariff	22½ % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
Cabot's quilting (consisting of sea-weed enclosed between two thicknesses of paper (Appraisers' Bulletin No. 337, dated 19th August 1909); also Cabot's sheathing and deafening quilt (a sheathing paper consisting of two sheets of paper filled between with a layer of eel grass), Cabot's asbestos quilt (a sheathing paper consisting of two sheets of paper filled between with a layer of eel grass and coated outside with asbestos preparation), and Keystone hair insulator (a sheathing paper consisting of two sheets of paper filled between with a layer of hair (Appraisers' Bulletin No. 276, dated 9th June 1908):	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
Tissue paper, transferro types :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" Intermediate Tariff	22½ % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
(Appraisers' Bulletin No. 289, dated 16th October 1908.)	
Strawboard, millboard, and cardboard, not pasted or coated; tarred paper; feltboard, sandpaper, glass or flint paper, and emery paper or emery cloth :—	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
Plaster board made of layers of paper and plaster :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
(Appraisers' Bulletin No. 276, dated 9th June 1908.)	
News printing paper and all printing paper in sheets and rolls valued at not more than 1·11d. per lb. :	
Under the British Preferential Tariff	10 % <i>ad valorem.</i>
" General Tariff	15 % <i>ad valorem.</i>
Other paper of all kinds not elsewhere specified :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

PAPER, &C., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
DOMINION OF CANADA— <i>cont.</i>	
Sacks or bags of paper, printed or not :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	27½ % <i>ad valorem.</i>
Newspapers or supplemental editions or parts thereof, partly printed, and intended to be completed and published in Canada :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
All other newspapers, and quarterly, monthly, or semi-monthly magazines ; also weekly literary papers, unbound, and tailors', milliners', or mantlemakers' fashion plates - - - - -	} Free.
All other periodicals and pamphlets and parts thereof :	
Under the British Preferential Tariff - - - - -	5 % <i>ad valorem.</i>
" General Tariff - - - - -	10 % <i>ad valorem.</i>
Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts, and all similar forms, unsigned ; also cards or other commercial blank forms printed or lithographed, or printed from steel, copper, or other plates	
Under the British Preferential Tariff - - - - -	22½ % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
Printed music, bound or in sheets, and music for mechanical piano players :—	
Under the British Preferential Tariff - - - - -	5 % <i>ad valorem.</i>
" General Tariff - - - - -	10 % <i>ad valorem.</i>
Admiralty charts - - - - -	
Maps and charts for the use of schools for the blind ; maps, photographic reproductions, and charts imported for any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use of any college, academy, school, or seminary of learning in Canada, under regulations prescribed by the Minister of Customs ; pictorial illustrations of insects or similar studies, imported for the use of colleges, schools, and scientific and literary societies ; manuscripts ; album insides, of paper, and insurance maps - - - - -	} Free.
Wall diagrams for illustration of natural history, for universities, schools, or for public museums - - - - -	}
All other maps and charts ; blue prints and building plans :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	} 22½ % <i>ad val.</i>
" General Tariff - - - - -	

Note —For regulations affecting reprints of copyright works, see Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
DOMINION OF CANADA.— <i>cont.</i>	
	£ s. d.
Picture postcards :	
If advertising :	
Under the British Preferential Tariff - - - - <i>Per lb.</i>	0 0 4·93
" General Tariff - - - - -"	0 0 7·40
(Appraisers' Bulletin, No. 327, dated 19th August 1909.)	
Not advertising :—	15 % <i>ad valorem.</i>
Under the British Preferential Tariff - - - - -	
" Intermediate Tariff - - - - -	
" General Tariff - - - - -	} 22½ % <i>ad val.</i>
(Appraisers' Bulletin, No. 327, dated 19th August 1909.)	
Printed postcards (not advertising) :	
Under the British Preferential Tariff - - - - -	22½ % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Playing cards :	
Under the British Preferential Tariff - - - - <i>Per pack</i>	0 0 2·47
" General Tariff - - - - -"	0 0 3·94
Papier-mâché shoe buttons - - - - -	Free.
Books left by bequest, and books taken into Canada by settlers, and which have been in use by them for at least six months before removal to Canada - - - - -	Free.
Books, donations of, for charitable purposes - - - - -	
Books dealing with the application of science to industries of all kinds, including books on arts and crafts; books printed in any language other than the English and French languages, or in any two languages not being English and French, or in any three or more languages; bibles, prayer books, psalm and hymn books, religious tracts, and Sunday school lesson pictures - - - - -	Free.
Books, embossed, and grooved cards for the blind, and books for the instruction of the deaf and dumb or of the blind - - - - -	
Books printed by any Government or by any association for the promotion of science or letters, also official annual reports of religious or benevolent associations, issued to members in the course of the proceedings of the said associations, and not for the purpose of sale or trade - - - - -	Free.
Books not printed or reprinted in Canada, which are included and used as text-books in the curriculum of any university, college, or school in Canada; books specially imported for the <i>bonâ fide</i> use of incorporated mechanics' institutes, public libraries, libraries of universities, colleges, and schools, or for the library of any incorporated medical, law, literary, scientific, or art association or society, being the property of the organized authorities of such library, and not in any case the property of individuals—such books to be imported under regulations prescribed by the Minister of Customs - - - - -	Free.
Books, bound or unbound, which have been printed and manufactured more than twelve years - - - - -	Free.

Notes.—For regulations affecting reprints of copyright works, see Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
DOMINION OF CANADA— <i>cont.</i>	
Freight rates for railways, and telegraph rates, bound in book and pamphlet form, and time tables of railways outside of Canada :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Books, viz., novels or works of fiction or literature of a similar character, unbound, paper-bound, or in sheets, exclusive of Christmas annuals or publications commonly known as juvenile * and toy books :	
Under the British Preferential Tariff - - - - -	} 15 % <i>ad val.</i>
" Special Tariff of the Franco-Canadian Treaty (a) - - - - -	
" Intermediate Tariff (a) - - - - -	
" General Tariff - - - - -	22½ % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Other printed books, periodicals, and pamphlets, or parts thereof ; exclusive of blank account books, copy books, or books to be written or drawn upon :	
Under the British Preferential Tariff - - - - -	} 5 % <i>ad valorem.</i>
" Special Tariff of the Franco-Canadian Treaty (a) - - - - -	
" Intermediate Tariff (a) - - - - -	
" General Tariff - - - - -	10 % <i>ad val.</i>
Hat boxes :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½ % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
Pocket-books and fly books and parts thereof :	
Under the British Preferential Tariff - - - - -	22½ % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	30 % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
Book and shoe patterns of paper :	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
Printing ink :	
Under the British Preferential Tariff - - - - -	12½ % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	17½ % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>
Writing ink :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	22½ % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Lead pencils, pens, penholders, and rulers :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	25 % <i>ad valorem.</i>
" General Tariff - - - - -	27½ % <i>ad valorem.</i>

Note.—For regulations affecting reprints of copyright works, see Appendix IV.
(a) When in the French language.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
DOMINION OF CANADA— <i>cont.</i>	
Masks (false faces) of paper and papier-mâché:	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
General Tariff - - - - -	35% <i>ad valorem.</i>
(Appraisers' Bulletin No. 276, dated 9th June 1908.)	
All other paper manufactures or printed matter, and papier-mâché ware:	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
NEWFOUNDLAND.	
Printing paper, imported by printers for use in their business -	} Free.
Paper for use under the metal sheathing of vessels, when imported under regulations laid down by the Governor in Council -	
Parchment or wax paper, imported specially for packing fish, or for the lining of tins used in the lobster packing industry in the Colony; paper known as solling paper and papers to be used by manufacturers in enclosing their manufactures -	
Marble paper and paper board, when imported by bookbinders for use in their business, and not for sale; also paper for covers of books when imported by printers -	10% <i>ad val.</i>
Paper bags or sacks, printed on - - - - -	50% <i>ad valorem.</i>
" not printed on - - - - -	35% <i>ad val. (a)</i>
Newspapers or supplemental editions, or parts thereof, partly printed and intended to be completed and published in the Colony -	35% <i>ad val.</i>
Wrapping and toilet paper; sheathing paper not elsewhere specified; sand, glass or flint paper; emery paper; millboard; strawboard in sheets or rolls; tarred paper; felt paper; ruled, boarded and coated papers; papeteries; boxed papers; pads, not printed on; also envelopes -	35% <i>ad val.</i>
Paper hangings and borderings; blue prints and building plans; also Christmas, New Year, Easter, birthday, and all similar cards.	35% <i>ad val.</i>
Labels of all kinds; shipping, price, or other tags; tickets of all kinds, when wholly or partly printed, or lithographed -	50% <i>ad val. (a)</i>
Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts, and all similar forms, unsigned; bill-heads, forms, cards, and other commercial blank forms, printed or lithographed, or printed from steel, copper, or other plates -	} 50% <i>ad val.</i>
Advertising and printed matter, viz.: advertising pamphlets or pictorial show cards; illustrated advertising periodicals; illustrated price books, catalogues, and price lists (except catalogues and price lists of persons, firms, or companies, domiciled elsewhere than in the Colony, and not personally doing business therein, which are free of duty) (b); advertising almanacs and	

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

(a) One-half of the duty paid on paper bags, labels, shipping, price, or other tags and tickets, will be returned as *drawback*, upon the production of an affidavit satisfactory to the Minister of Finance and Customs, showing the amount of duties paid and declaring that they have been actually and *bonâ fide* printed upon in the Colony.

(b) Under a Customs Circular dated 8th June 1904, it is ruled that catalogues and price lists used and circulated in the Colony as advertisements for the purposes of obtaining retail business through the medium of the post or otherwise are dutiable at 50% *ad valorem*.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
NEWFOUNDLAND—<i>cont.</i>	
calendars; patent medicine or other advertising circulars, fly sheets, or pamphlets; advertising chromos, chromotypes, oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed, or stamped thereon, or attached thereto; including advertising bills, folders, and posters, or other similar artistic work lithographed, printed, or stamped on paper or cardboard for business or advertisement purposes	50 % <i>ad val.</i>
Music, written	Free.
Music, printed (bound or in sheets); also music for phonographs, pianolas, and similar instruments	10 % <i>ad val.</i>
Admiralty charts; globes, and geographical, topographical, or astronomical maps and charts, for school use; pictorial illustrations of insects and similar studies, and wall diagrams illustrative of natural history, imported for the use of schools, colleges, and public libraries; manuscripts, and insurance maps; also kindergarten requisites	Free.
All other maps and charts	10 % <i>ad valorem.</i>
Cards for mariners' compasses	20 % <i>ad valorem.</i>
Pens, penholders, and rulers of all kinds; erasing rubbers; mucilage and other liquid gums; writing inks; also artists' paints and colours, brushes, and other drawing requisites	35 % <i>ad val.</i>
Playing cards	50 % <i>ad valorem.</i>
Printers' ink, when imported by printers for use in their business	Free.
School writing slates, slate pencils, chalk crayons, and copy-books (headed)	10 % <i>ad val.</i>
Leatherboard	30 % <i>ad valorem.</i>
Hat-boxes; papier-mâché ware; also pocket books and parts thereof	40 % <i>ad val.</i>
All other paper and stationery	35 % <i>ad valorem.</i>
Books left by bequest	
Books imported into the Colony by settlers, and which have been in their possession for at least six months before their arrival in Newfoundland	
Books, printed and not to be written or drawn upon, and supplements for periodicals, specially imported for the <i>bona fide</i> use of incorporated institutes	Free.
Official reports	
Newspapers; quarterly, monthly, and semi-monthly magazines; weekly library papers, unbound, and Christmas annuals	
Books to be written or drawn upon and blank account books	35 % <i>ad valorem.</i>
Directories of the Colony, printed outside the Colony, and check books for counter use	50 % <i>ad val.</i>
All other printed matter, not elsewhere specified	
[A <i>drawback</i> of the whole amount of any duties paid is allowed to any printer upon paper actually printed upon in the Colony, upon the production of an affidavit satisfactory to the Minister of Finance and Customs, showing the amount of duties paid, and declaring that the paper has actually been printed upon in the Colony.]	

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
BAHAMAS.	
Printed books (but not books partly printed for manuscript additions); diaries; paper bags; wrapping paper; bank notes; pamphlets; maps; charts; photographic materials; artists' materials; printing materials (other than paper); compass cards, ship or marine; and paper boxes	Free.
Advertising matter of no commercial value and intended for free public distribution; also picture postcards representing persons, scenes, or products of the Colony	
All other paper and stationery	20% <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
All kinds	Free.
JAMAICA.	
Printing paper; school slates and slate pencils; also photographic appliances necessary for the production of photographs	Free.
Books (printed), bound or unbound; pamphlets; newspapers and magazines	
Playing cards	0 0 3
All other paper and stationery	16½% <i>ad valorem</i> .
ST. LUCIA.	
Books, bound or unbound; pamphlets; magazines; newspapers and printed matter in all languages; including music, maps, charts, and copybooks, but not including account books, receipt books, bill heads, and forms (other than those imported by the West Indian and Panama Telegraph Co., Ltd.), subject to the provisions of the Books (Foreign Reprints) Importation Ordinance, 1850	Free.
Printers' ink	
All other paper and stationery	15% <i>ad valorem</i> .
ST. VINCENT.	
Music; manuscripts; books and printed papers, not including unused account books; printing paper and ink; bills of exchange and bills of lading forms; also labels and paper wrappers for wrapping packages containing produce for export	Free.
All other paper and stationery	
	10% <i>ad val.</i> (a)
BARBADOS.	
Printing, writing, and wrapping paper	Free.
Printing ink	
Books, bound and unbound; almanacs; cards (other than playing cards); papers and printed matter intended for advertisements; pamphlets, newspapers, and printed matter in all languages; forms and papers (whether printed or manuscript); maps; charts and music	Free.
All other paper and stationery	
	10% <i>ad valorem</i> .

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
GRENADA.	
Printed books, music, newspapers, periodicals; maps; charts; printing paper and printing ink	} Free. 0 0 3 (a) 7½% <i>ad val.</i> (a)
Playing cards	
All other paper and stationery	
VIRGIN ISLANDS.	
Paper of all kinds for printing	} Free. 10% <i>ad valorem.</i>
Books, bound or unbound; pamphlets, newspapers, and printed matter in all languages; maps; charts and music	
Printers' ink of all colours	
All other paper and stationery	
St. CHRISTOPHER—NEVIS.	
Books, printed; pamphlets, newspapers, and printed matter of all kinds (except copy books, bill forms, invoice forms and all other forms, and Christmas, visiting, and playing cards); maps; charts and printed music	} Free. 11% <i>ad valorem.</i>
All other paper and stationery	
ANTIGUA.	
Books, printed; pamphlets, newspapers, periodicals, and other printed matter of a similar description; also maps and charts	} Free. 13½% <i>ad valorem.</i>
All other paper and stationery	
MONTSERRAT.	
Books, printed; pamphlets, newspapers, periodicals, and other printed matter of a similar description; maps; charts and music; also all articles imported for the use of duly certified school houses	} Free. 13½% <i>ad valorem.</i>
All other paper and stationery	
DOMINICA.	
Books (printed or in manuscript), printed matter in any language, and printed forms; maps; charts and music (printed or in manuscript)	} Free. 12½% <i>ad valorem.</i>
All other paper and stationery	
TRINIDAD AND TOBAGO.	
Books (printed), bound or unbound, not being account books (b)- Music (printed), bound or unbound (b), pamphlets, periodicals, newspapers, unframed photographs, atlases, maps, charts, and plans, trade catalogues and advertising circulars, show cards, bank notes, used stamps and postcards, but excluding labels and Christmas cards	} Free. 0 0 6 10% <i>ad valorem.</i>
Playing cards	
All other paper and stationery	
BERMUDA.	
Books	} Free. 10% <i>ad valorem.</i>
All other paper and stationery	
BRITISH HONDURAS.	
Books, printed (not being account books); pamphlets and newspapers; music; also maps and charts	} Free. 0 0 4·93 12½% <i>ad valorem.</i>
School appliances, imported specially by the manager of any school	
Playing cards	
All other paper and stationery	

(a) With an additional charge of 10% on the amount of duty leviable at the rate given
(b) And not subject to the duty of 12½% *ad valorem* under the Foreign Reprints Ordinance.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAPER, STATIONERY, AND BOOKS.	
BRITISH GUIANA.	
Printing paper and ink, imported by, or directly for, the conductor of any newspaper or printing establishment, for the exclusive purpose of being used by him in the course of his trade	} Free.
Printed books (not subject to duty of 20% <i>ad val.</i> under the Copyright Ordinance No. 3 of 1851) and manuscript; also advertising matter of no commercial value passed as such by the Comptroller of Customs	
Maps (wall) and copy books imported for educational purposes	
Postage stamps	
Photographs, unframed	
Plans	
Playing cards	0 0 8 (a)
All other paper and stationery	12½% <i>ad val.</i> (a)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Atlases and maps, printed books, stationery and printing paper, whether white or coloured; also printing ink	} Free.
Empty cardboard boxes and labels used in connection with the raising of silkworm eggs	
Postage stamps (used or unused), other than those of Cyprus	
Cards, playing	
Paper for cigarettes (cut or uncut)	10% <i>ad valorem.</i>
All other paper and stationery	8% <i>ad valorem.</i>

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

PAINTS, COLOURS, AND VARNISHES.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAINTS, COLOURS, AND VARNISHES.	
BRITISH INDIA.	
Paints, colours, painters' materials, and compositions for application to leather, wood, or metal:—	
Lead, red, dry (b) - - - - -	} 5% (a)
" white, dry (b) - - - - -	
Ochre, other than European, all colours - - - - -	
Vermilion, Canton - - - - -	
Zinc, white, dry (b) - - - - -	
All other sorts, including varnishes - - - - -	5% <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
Artists' materials for painting - - - - -	Free.
All kinds - - - - -	5½% <i>ad valorem</i> .
MAURITIUS.	
Paints and colours - - - - -	12% <i>ad valorem</i> .
Varnishes of all kinds - - - - - <i>Per gall.</i>	Rupee 0 32 cts.
SEYCHELLES.	
All kinds - - - - -	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Minor articles for use in the manufacture of articles within the Commonwealth, viz.:—	
For paints:	
Fusel oil when denaturated by the addition of 2% of wood naphtha and ½% of pyridine (Customs By-Law dated 14th September 1908.)	} Free.
For surface coated paper and boards:	
Blanc fixe and satin white—provided that upon importation security be given by the owner that they will be used for that purpose only, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs (Customs By-Law No. 74, dated 26th Nov. 1909.)	
Ceramic colours; artists' colours (c); lump, ivory, bone, and vegetable blacks; London purple, and Paris green; prepared glazes for pottery, sulphate of copper, ultramarine blue; vandykes, manganese, Paris white, vermilions, and crayons:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5% <i>ad valorem</i> .

(a) For tariff valuations on which duties are levied, see Appendix I., p. 654.

(b) If adulterated to the extent of 50% or more, the actual percentage of adulteration must be conspicuously marked (Customs Circular No. 4 of 1901).

(c) "Artists' colours" are not to be taken to include decorators' and coach painters' colours, even when put up in collapsible tubes. The following list may be taken as a guide as to the paints and colours to be admitted as "artists' colours":—all water colours in tubes, pans, or cakes for artists, all oil colours in collapsible tubes weighing under 1 lb. and which are marked or catalogued as "artists' colours," aluminium colours in bottles for spotting photographs, and white lead in tubes up to and including 1 lb. (Supplement No. 14 to the Customs Tariff Guide).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAINTS, COLOURS, AND VARNISHES.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Barytes - - - - - <i>Per cwt.</i>	£ s. d. 0 2 0
Paints and colours :	
Ground in liquid - - - - - <i>Per cwt.</i>	0 4 0
Prepared for use, including tattoo oil :	
Under the British Preferential Tariff - - - - - <i>Per cwt.</i>	{ or 15 % <i>ad val.</i> whichever rate returns the higher duty. 0 6 0
„ General Tariff - - - - - „	
Colours, dry, not elsewhere included - - - - - „	0 2 6
[This item is applicable to dry colours in the stage of mineral earths in lump form or in powder form, also to chemically made colours in lump or powder form (Supplement No. 11 to the Customs Tariff Guide).]	
Dry white lead, patent dryers and the like, and putty :	
Under the British Preferential Tariff - - - - - <i>Per cwt.</i>	0 1 6
„ General Tariff - - - - - „	0 2 0
Whiting - - - - - „	0 0 6
Ships' antifouling composition :	
Under the British Preferential Tariff - - - - - <i>Per cwt.</i>	0 4 0
General Tariff - - - - - „	0 4 6
[<i>Note.</i> —A <i>drawback</i> equal to the amount of duty paid is allowed, under certain prescribed conditions, on red lead or white lead used in the manufacture of paints mixed ready for use, and of paints and colours ground in liquid within the Commonwealth on the exportation of such paints and colours.]	
Artists' medium :	
Under the British Preferential Tariff - - - - - <i>Per gall.</i>	0 2 0
„ General Tariff - - - - - „	0 2 6
(Supplement No. 8 to the Customs Tariff Guide.)	
Varnishes; varnish and oil stains; lacquers; enamels; enamel paints and glosses; japans; Berlin, Brunswick, and stoving blacks; liquid sizes; patent knotting; oil and wood finishes; petrifying liquids; damp-wall compositions; lithographic varnish; printers' ink reducer; terebene; liquid dryers; and gold size :	
Under the British Preferential Tariff - - - - - <i>Per gall.</i>	0 2 0
„ General Tariff - - - - - „	0 2 6
[It is laid down under a Notice of 3rd June 1909 that prepared varnish gums for varnish making shall be subject to the same duty as that leviable on lithographic varnish on the basis of 10½ lbs. of gum to 1 gallon of varnish.	
It is also provided under Statutory Rules No. 126 of 1909, that in the case of concentrated japan of such consistency that by the addition of an equal weight of turpentine a japan of ordinary consistency is produced, one gallon of the concentrated japan shall be deemed equal to two gallons of japan of the ordinary consistency.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAINTS, COLOURS, AND VARNISHES.	
TERRITORY OF PAPUA.	
Paints - - - - -	Free.
Varnish - - - - - <i>Per gall.</i>	0 1 0
DOMINION OF NEW ZEALAND.	
Paints and colours :	
Bookbinders' marbling colours - - - - -	Free.
Ground in oil or turpentine :	
If the produce of some part of the British Dominions <i>Per cwt.</i>	0 2 6 (a)
Otherwise - - - - - "	0 3 0 (a)
Mixed ready for use; also enamel paints:	
If the produce of some part of the British Dominions <i>Per cwt.</i>	0 5 0 (a)
Otherwise - - - - - "	0 6 0 (a)
Ultramarine blue :	
If the produce of some part of the British Dominions -	Free.
Otherwise - - - - - "	10 % <i>ad val.</i> (a)
(Minister's Order No. 874, dated 14th April 1908.)	
Crayons, coloured, and ivory black, dry :	
If the produce of some part of the British Dominions -	Free.
Otherwise - - - - - "	10 % <i>ad val.</i> (a)
(Minister's Order No. 912, dated 31st August 1909.)	
All other paints and colours, including artists' colours :	
If the produce of some part of the British Dominions -	Free.
Otherwise - - - - - "	10 % <i>ad val.</i> (a)
Brunswick black, "Castle Brand" lacquer and similar preparations :	
If the produce of some part of the British Dominions - <i>per cwt.</i>	0 5 0 (a)
Otherwise - - - - - "	0 6 0 (a)
(Minister's Order No. 888, dated 5th October 1908.)	
"Celluloid varnish" (for toughening gas mantles) :	
If the produce of some part of the British Dominions -	20 % <i>ad val.</i> (a)
Otherwise - - - - - "	30 % <i>ad val.</i> (a)
(Minister's Order No. 900, dated 2nd March 1909.)	
Varnish, including lithographic varnish, gold size, liquid gold and other metallic paints; also liquid medium for mixing with metallic paints :	
If the produce of some part of the British Dominions - <i>Per gall.</i>	0 2 0 (a)
Otherwise - - - - - "	0 2 4½ (a)
Whiting and chalk :	
If the produce of some part of the British Dominions - <i>Per cwt.</i>	0 1 0 (a)
Otherwise - - - - - "	0 1 2½ (a)
Liquid driers and terebene - - - - -	
Other driers; also putty :	
If the produce of some part of the British Dominions - <i>Per cwt.</i>	0 2 6 (a)
Otherwise - - - - - "	0 3 0 (a)
Fiji.	
Paints and colours :	
In oil or dry colours (including Arabic) - - - - - <i>Per cwt.</i>	0 3 0
Mixed, ready for use - - - - - "	0 6 0
Artists' colours - - - - - "	12½ % <i>ad valorem.</i>
Varnish; lacquer; Japan and liquid polishes - - - - - <i>Per gall.</i>	0 2 0

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAINTS, COLOURS, AND VARNISHES.	
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Boiler composition and stamping colours and printer's bronze :	Free.
Under the British Preferential Tariff	3 % <i>ad valorem.</i>
General Tariff	12 % <i>ad valorem.</i>
Lithographic varnish (Cape Customs Notice No. 10, dated 10th October 1906), relief stamping varnished (Cape Customs Notice No. 92, dated 26th November 1908), and all other paints, colours, and varnish :	15 % <i>ad valorem.</i>
Under the British Preferential Tariff	12 % <i>ad valorem.</i>
General Tariff	15 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
Liquids containing alcohol	Per Imp. gal. 0 12 0
All other kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla	5 % <i>ad valorem.</i>
" " other Protectorate ports	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Coloured ochre, house paint, and chalk and all building materials that have been declared as such by the Governor	} Free.
Paints, colours, and varnishes, if classed as materials used for the erection and repair of houses, stores, and other edifices, on importation into the Protectorate of Northern Nigeria	} Free.
All other paints, colours, and varnish	10 % <i>ad valorem.</i>
GOLD COAST.	
If imported into the West of the Volta :	
All kinds	10 % <i>ad valorem.</i>
If imported into the East of the Volta :	
Paints	Free.
Varnish	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds	10 % <i>ad valorem.</i>

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAINTS, COLOURS, AND VARNISHES.	
GAMBIA.	
Paints - - - - - <i>Per gall.</i>	£ s. d. 0 0 3
Varnish - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Paints and colours:	
Ultramarine blue, dry or in pulp; whiting; Paris white; gilders' whiting, <i>blanc fixe</i> , and satin white	} Free.
Dry red lead, orange mineral and zinc white:	
Under the British Preferential Tariff	Free.
" General Tariff	5 % <i>ad valorem.</i>
Dry white lead:	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>
White lead ground in oil:	
Under the British Preferential Tariff	30 % <i>ad valorem.</i>
" General Tariff	37½ % <i>ad valorem.</i>
<i>Note.</i> —Orange mineral, dry white lead, and dry red lead corroded <i>outside</i> of Canada from pig lead produced from silver-lead ores mined and smelted in Canada, are subject to a duty based on the cost of corroding the pig lead only. (Customs Memo., No. 1250b of 1903.)	
Paints and colours, ground in spirits:	
Under the British Preferential Tariff	<i>Per gall.</i> 0 4 1·33
" General Tariff	0 4 1·33
Paris green, dry:	
Under the British Preferential Tariff	5 % <i>ad valorem.</i>
" General Tariff	10 % <i>ad valorem.</i>
Putty:	
Under the British Preferential Tariff	17½ % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
Gold liquid paint:	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
Ochres, ochrey earths, siennas, and umbers:	
Under the British Preferential Tariff	10 % <i>ad valorem.</i>
" General Tariff	15 % <i>ad valorem.</i>
Oxides, fire-proofs, rough stuff, fillers, laundry blueing and other dry colours (including cold-water paints (so-called), dry, not being lead—Appraisers' Bulletin No. 319, dated 13th July 1909):	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	22½ % <i>ad valorem.</i>
Liquid fillers, anti-corrosive and antifouling paints; also other ground and liquid paints (including cold-water paints (so-called), liquid, not being lead—Appraisers' Bulletin No. 319, dated 13th July 1909):	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAINTS, COLOURS, AND VARNISHES.	
DOMINION OF CANADA—<i>cont.</i>	
Varnish :—	
Spirit varnishes and lacquers :	
Under the British Preferential Tariff - - - <i>Per gall.</i>	0 4 1·33
" General Tariff - - - - - "	0 4 1·33
All other varnishes and lacquers, including japans, japan driers, liquid driers, and oil finish :	
Under the British Preferential Tariff - - - <i>Per gall.</i>	0 0 9·87
	and
	15% <i>ad val.</i>
" General Tariff - - - - - "	0 0 9·87
	and
	22½% <i>ad val.</i>
NEWFOUNDLAND.	
Paris green (dry) - - - - -	20% <i>ad valorem.</i>
Gold liquid paint and artists' paints and colours - - -	35% <i>ad valorem.</i>
Copper paint, ultramarine, and all other paints and colours; also varnish - - - - -	30% <i>ad val.</i>
BAHAMAS.	
Materials necessary for the purposes of repair of agricultural factories (Act No. 21 of 1906) - - - - -	Free.
All other paints, colours, and varnish - - - - -	20% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10% <i>ad valorem.</i>
JAMAICA.	
All kinds - - - - -	16½% <i>ad valorem.</i>
ST. LUCIA.	
Articles for use or repair of any place of worship, provided that the Treasurer is satisfied by declaration made before him that such articles have been so imported - - - - -	Free.
All other paints, colours, and varnish - - - - -	15% <i>ad valorem.</i>
ST. VINCENT.	
Articles for the repair or use of any place of worship, provided that proof be given to the satisfaction of the Treasurer that such articles have been so imported - - - - -	Free.
All other:	
Paints - - - - - <i>Per 100 lbs.</i>	0 2 6 (a)
Varnish - - - - -	10% <i>ad val.</i> (a)
BARBADOS.	
Articles imported for the decoration of any place of worship, and not for sale, on the certificate to that effect of the officiating minister - - - - -	Free.
All other paints, colours, and varnish - - - - -	10% <i>ad valorem.</i>
GRENADA.	
All kinds - - - - -	7½% <i>ad val.</i> (a)

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

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAINTS, COLOURS, AND VARNISHES.	
VIRGIN ISLANDS.	
All kinds	10 % <i>ad valorem</i> .
ST. CHRISTOPHER-NEVIS.	
Articles for the use or repair of churches and chapels of recognised denominations, and duly certified school houses	} Free.
<i>Note.</i> —The permission of the Treasurer is required for the sale or disposal of the above articles.	
All other paints, colours, and varnish	11 % <i>ad valorem</i> .
ANTIGUA.	
All kinds	13½ % <i>ad valorem</i> .
MONTserrat.	
Paris green and such other insecticides and fungicides as the Governor-in-Council may from time to time determine	} Free.
All other paints, colours, and varnish	
	13½ % <i>ad valorem</i> .
DOMINICA.	
Articles imported for the decoration of any place of worship	} Free.
Chalk and whiting to be used in the manufacture of citrate of lime, provided that a certificate is furnished to the Treasurer stating that such chalk or whiting will be so used	
All other paints, colours, and varnish	
	12½ % <i>ad valorem</i> .
TRINIDAD AND TOBAGO.	
Varnish or polish containing spirits	0 1 6 <i>Per gall.</i>
All other varnish, and all paints and colours	10 % <i>ad valorem</i> .
BERMUDA.	
All kinds	10 % <i>ad valorem</i> .
BRITISH HONDURAS.	
Asbestos paint; also paint, colours, and varnish for immediate use in the construction or repair of any building to be used exclusively as a church or school	} Free.
All other paints, colours, and varnish	
	12½ % <i>ad valorem</i> .
BRITISH GUIANA:	
Paints and colours:	
Paints and colours ground in oils or any other liquid	0 2 6 (a) <i>Per cwt.</i>
Paints mixed for use	0 3 1½ (a) "
Lakes, vermilion, and fine colours	12½ % <i>ad val</i> (a) "
Varnish and polish:	
Not containing spirit	0 0 4½ (a) <i>Per gall.</i>
Containing any quantity of methylated spirits	0 2 1 (a) "
Varnish containing spirits, other than methylated (including International or Rahtjen's composition or any other article which in the opinion of the Comptroller of Customs is of a similar kind):	
Containing less than 25 % of proof spirits	0 2 11 (a) <i>Per liq. gall.</i>
Containing 25 % but less than 50 % of proof spirits	} 0 5 10 (a)
Containing 50 % or more of proof spirits	
	0 14 7 (a) "

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PAINTS, COLOURS, AND VARNISHES.	
	£ s. d.
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
Varnish, containing spirit (if denatured to the satisfaction of the Collector of Customs) - - - - - <i>Per gall.</i>	} 0 1 0
All other paints and colours - - - - -	Free.
CYPRUS.	
Varnish and artists' colours - - - - -	8% <i>ad valorem.</i>
All other paints and colours - - - - - <i>Per 100 okes</i> [An oke = 2·8 lbs.]	0 4 5½

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

CHEMICALS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CHEMICALS. (a)	
BRITISH INDIA.	
Manures	Free.
Nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash and kainit salts	
Copperas, green	2½ % <i>ad valorem</i> .
Alkali, Indian (sajji-khâr); alum; arsenic (China mansil); bicarbonate of soda; sal ammoniac; sulphate of copper, and sulphur (flour, roll or rough)	5 % (b)
Acid, sulphuric, and all other chemicals (including materials for photography) [The importation of carbide of calcium into Burmah is allowed only at the ports of Rangoon, Akyab, Bassein and Moulmein.]	5 % <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free. (c)
CYLON.	
Manures, and ingredients imported solely for the manufacture of manures, and to be certified as such by the importer	Free.
Chemicals certified by the Director of Public Instruction to be imported for educational purposes	
Refuse of saltpetre, to be used as manure only, and to be certified as such by the importer	Rupce 0 50 cts.
All other saltpetre	
[Saltpetre is subject to a <i>tare allowance</i> of 8 lbs. per double bag.]	
Copperas, green	2½ % <i>ad valorem</i> .
All other chemicals	5½ % <i>ad valorem</i> .
[Note.—Under Rules, dated 21st July 1905, the importation of carbide of calcium which contains impurities liable to generate phosphoretted hydrogen or siliciuretted hydrogen so as to render the gas evolved to ignite spontaneously, is prohibited. Certain regulations are to be observed in the case of vessels entering ports in the colony with carbide of calcium on board.]	
MAURITIUS.	
Brimstone and sulphur, rolls, refined	Per cwt. 0 02
The following substances when imported for the purpose of being used as disinfectants in the Colony :	
Bi-chloride of mercury	} 0 51
Carbolic acid	
Chloride of lime	
Izol	
Permanganate of potash	
Sulphuric and hydrochloric acids	
Copper sulphate	
Sulphate of iron	
Formaline, creoline, lysol, boric acid, and any other substance which may be added by proclamation of the Governor-in-Executive Council	

(a) Including chemical manures, but excluding alcoholic compounds and medicinal preparations, for which see under Spirits, pp. 447-461.

(b) For tariff valuations on which duties are levied, see Appendix I., p. 654.

(c) The importation of saltpetre and sulphur into the Straits Settlements, whether by sea or by land, is prohibited without special license from the Governor or some officer authorised by him.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CHEMICALS. (a)	
MAURITIUS—<i>cont.</i>	
The following substances when imported for use in local manufactures:	
Sulphate of lime - - - - -	} 0 51
Silicate of soda - - - - -	
Caustic soda - - - - -	
Carbonic acid - - - - -	
Hydrochloric acid - - - - -	
Carbonate of ammonia - - - - -	
Muriate of ammonia - - - - -	
Sulphuric acid - - - - -	
Ether - - - - -	
Chloride of potassium - - - - -	
Carbonate of potassium - - - - -	
Caustic potash - - - - -	
Phosphoric acid - - - - -	
Precipitate phosphate - - - - -	
Salts of baryta, carbonate of soda, and bloomer (a colouring for sugar)	
Hydrosulphite powder (also known as "blankit")	
And any other substance which may be added by proclamation of the Governor-in-Executive Council - - - - - <i>Per ton</i>	
Substances imported by agriculturists, to be used in the destruction of animals, vermin, insects, or any other parasites prejudicial to agriculture - - - - - <i>Per ton</i>	} 0 51
Sulphate of iron not elsewhere specified - - - - - "	} 7 11
Caustic soda " " " - - - - - "	} 10 16
Sulphate of copper " " " - - - - - "	} 20 32
All other chemicals - - - - -	} 12% <i>ad valorem</i> .
SEYCHELLES.	
The following substances when imported for the purpose of being used in the manufacture of soap:	
Caustic soda - - - - -	} Free.
Caustic potash - - - - -	
Silicate of soda - - - - -	
Silicate of potash - - - - -	
Chemical manures - - - - -	} Free.
All other chemicals - - - - -	} 12½% <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	} Free.
COMMONWEALTH OF AUSTRALIA.	
Chemical compounds not elsewhere included, and simple drugs - - - - -	} Free.
Metabisulphite of potassium and metabisulphite of sodium, under Departmental Byelaws - - - - -	
[It is laid down in a Customs Byelaw, dated 10th December 1908, that the above specified articles may be admitted free of duty provided that the importer enters into a security with the Customs that the goods in question shall be used only for photo-	

(a) Including chemical manures, but excluding alcoholic compounds and medicinal preparations, for which see under Spirits, pp. 447-461.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CHEMICALS. (a)	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
graphic purposes, and that within six months from the date of delivery by the Customs, or such further time as the collector may allow, proof shall be given to the collector that the goods have been so used.]	
Tartaric acid, cream of tartar, and citric acid - - - - -	Free.
Lactic acid - - - - -	
(Supplement No. 12 to the Customs Tariff Guide.)	
Cresylic acid, crude creosote oil and tar oil; saponaceous mixture of creosote; carbolic acid; also crude naphthaline - - - - -	Free.
Carbide of calcium - - - - -	
Acids :	
Acetic acid and extract or essence of vinegar :	
Vinegar, standard, when the product of malt or grain or fruit juice by alcoholic and acetic fermentation, and containing not more than 6% of absolute acetic acid - - - - - Per gall.	0 0 6
Solutions, extracts, or essences, containing more than 6% but not more than 30% - - - - - Per gall.	0 3 9
For every extra 10% or part of 10% - - - - - Per gall.	0 1 3
Acetates for the manufacture of acetic acid - - - - -	15% <i>ad valorem.</i>
Muriatic, nitric, and sulphuric - - - - -	15% <i>ad valorem.</i>
Muriate of ammonia for use in galvanized manufactures, provided security be given by the owner that it will be used for that purpose only, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs (Customs By-Law No. 73, dated 22nd October 1909.) - - - - -	Free.
Voltsoids of sal-ammoniac - - - - -	15% <i>ad valorem.</i>
Salammoniac (crude commercial muriate of ammonia). Its commercial form is large fibro-crystalline masses - - - - -	15% <i>ad val.</i>
(Supplement No. 7 to the Customs Tariff Guide.)	
Ammonia, viz., carbonate, anhydrous, liquid, sulphate, and other materials - - - - -	15% <i>ad val.</i>
Cyanide of potassium, sodium and bromide salts; thiosulphates (hyposulphites) and hyposulphites containing zinc sulphite and formaldehyde; also carbonate and bicarbonate of soda - - - - -	Free.
Bacteriological products and serum, as prescribed by Departmental Byelaws - - - - -	
Sheep, cattle, and horse washes; insecticides and disinfectants in packages containing not less than 28 lbs. and drums containing not less than 5 gallons - - - - -	10% <i>ad valorem.</i>
All other insecticides and disinfectants :	
Under the British Preferential Tariff - - - - -	15% <i>ad valorem.</i>
„ General Tariff - - - - -	
Salicylic and boric acids and other food preservatives, not elsewhere included; salicylate of soda; sulphites and bisulphites of potassium; bisulphite of sodium, calcium, and magnesium; and foaming powders and liquids, including malto-peptone yeast food, yeast food preservatives, yeast nourishment, quillaya bark, saponarias, glycyrrhizin and its compounds :	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
„ General Tariff - - - - -	25% <i>ad valorem.</i>

(a) Including chemical manures, but excluding alcoholic compounds and medicinal preparations, for which see under Spirits, pp. 447-461.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CHEMICALS. (a)	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Naphthaline (other than crude)	25 $\frac{1}{2}$ % <i>ad valorem.</i>
Powdered magnesium; sulphite of soda; nitrate of silver and chloride of gold:	
Under the British Preferential Tariff	25 % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>
Perfumed ammonia:	
Under the British Preferential Tariff	25 % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>
Carbonic acid gas	Per lb. 0 0 2
Soda crystals	Per cwt. 0 1 0
TERRITORY OF PAPUA.	
Manures, sulphur, cyanide of potassium and cyanide of sodium	Free.
Saltpetre, and soda crystals	0 10 0
All other chemicals	5 % <i>ad valorem.</i>
DOMINION OF NEW ZEALAND. (b)	
Acids:	
Boracic, carbolic, chromic, citric, fluoric, formic, lactic, muriatic, nitric, oleic, oxalic, picric, pyrogallic, salicylic, sulphuric, and tartaric acids	Free.
Acetic acid:	
Containing not more than 30 % of acidity	Per lb. 0 0 1 $\frac{1}{2}$ (c)
For every 10 % of acidity or fraction thereof, additional	Per lb. 0 0 0 $\frac{1}{8}$ (c)
Cream of tartar	
Creosote, crude or commercial; crude distillates of coal-tar or wood (in vessels of 10 gallons or over) for making disinfectants in New Zealand; formic aldehyde and solution thereof; alum and alum sulphate; ammonium chloride or sal ammoniac, ammonium sulphate; arsenic and arsenates; borax; calcium (carbide, chloride, sulphate, sulphite, and bisulphite); chlorinated lime; carbon bisulphide; copper sulphate or bluestone, oxide of copper; iron sulphates; magnesium sulphite and bisulphite; manganese oxides; phosphorus; potash; pearlsh; potash, caustic, chlorate, cyanide, nitrate (or saltpetre), permanganate, prussiates, sulphite, and bisulphite; metallic potassium; salts of thorium, zirconium or other rare metals and solutions thereof, including mixtures of same, suited for making incandescent mantles; metallic sodium, sodium peroxide; also silver nitrate in crystals and zinc chloride	Free.
Soda:	
Acetate, crude; ash; arseniate; anhydrous carbonate; caustic; cyanide; bisulphite; hyposulphite; silicate; sulphate; sulphide; sulphite; nitrate; and permanganate	Free.
Bicarbonate of soda	Free.
Soda crystals:	
If the produce of some part of the British Dominions	Per cwt. 0 2 0 (c)
Otherwise	0 2 4 $\frac{4}{8}$ (c)

(a) Including chemical manures, but excluding alcoholic compounds and medicinal preparations, for which see under Spirits, pp. 447-461.

(b) The tariff provides that any of the above chemicals, which are free of duty, when mixed with each other, or with chemicals or other substances "not enumerated" shall, if not provided for elsewhere, be charged for duty as "chemicals not otherwise enumerated," as stated above.

(c) With an additional charge of 2 $\frac{1}{2}$ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CHEMICALS. (a)	
DOMINION OF NEW ZEALAND— <i>cont.</i> (b)	
Formic aldehyde, and solution thereof; strychnine and salts of strychnine; and sulphur	Free.
Disinfectants; naphthaline, crude or refined; also crude distillates of coaltar or wood, in vessels containing 10 gallons or over, for the manufacture of disinfectants in New Zealand; manures; sheep dip; sheep, horse, and cattle drenches; sheep lick; and scrub exterminator	Free.
Bichromate of potash in tabloid or tablet form:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (c)
Otherwise	30 % <i>ad val.</i> (c)
(Minister's Orders No. 920 and 928, dated 10th January and 6th June 1910, respectively.)	
Baking powder, yeast preparations, and other ferments and all other chemicals (including photographic chemicals, not otherwise enumerated):	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (c)
Otherwise	30 % <i>ad val.</i> (c)
FIJI.	
Sulphur and manures	Free.
Baking powder	0 0 1
Soda crystals	1 0 0
All other chemicals	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
Chemicals of all kinds	Free.
BRITISH SOUTH AFRICA.	
Potassium and sodium chloride	Free.
Nitrates, except nitrate of ammonium, for manufacturing purposes, or for fertilizers, in bulk; bromine; borax; litharge and manganese dioxide; manures and fertilisers; sulphur in bulk; alum; chloride of platinum; boracic acid; also sulphurous anhydride	Free.
Saltpetre in bulk (Cape Customs Notice No. 27, dated March 12th, 1907)	Free.
Acetic and pyroligneous acid of any strength not exceeding the strength of proof:	
(a) In bottles or other vessels of a capacity of not more than one imp. quart:	
Under the British Preferential Tariff	0 1 0
" General Tariff	0 1 1
(b) In larger vessels or in bulk:	
Under the British Preferential Tariff	0 0 6
" General Tariff	0 0 7
And in addition, in either case, for each degree of strength in excess of the strength of proof:	
Under the British Preferential Tariff	0 0 3
" General Tariff	0 0 4
[<i>Note.</i> —Proof will be held to equal 6 % of absolute acid and shall be determined in the manner prescribed by the Customs.]	

(a) Including chemical manures, but excluding alcoholic compounds and medicinal preparations, for which see *under* Spirits, pp. 447-461.

(b) The tariff provides that any of the above chemicals, which are free of duty, when mixed with each other, or with chemicals or other substances not enumerated shall, if not provided for elsewhere, be charged for duty as "chemicals not otherwise enumerated," as stated above.

(c) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

CHEMICALS—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CHEMICALS. (a)	
BRITISH SOUTH AFRICA—cont.	
Glacial acetic acid :	£ s. d.
(a) In bottles or other vessels of a capacity of not more than one imperial quart :	
Under the British Preferential Tariff - - - <i>Per gall.</i>	1 4 6
" General Tariff - - - - - "	1 12 5
(b) In larger vessels or in bulk :	
Under the British Preferential Tariff - - - <i>Per gall.</i>	1 4 0
" General Tariff - - - - - "	1 11 11
(Cape Customs Notice No. 102, dated 1st February 1909.)	
Ammonium (anhydrous, carbonate, chloride, sal-ammoniac, and nitrate), in bulk; barytes in bulk; calcium (carbonate, caustic chloride, chlorate, and bisulphite) in bulk; carbonic acid gas; cyanide of potassium and of sodium; sulpho-cyanide of potassium, sodium and calcium; magnesium sulphate in bulk; acetate of lead; disinfectants in bulk, provided they are of a standard approved by the various Governments and Administrations of South Africa (b); potassium and sodium (carbonate, bicarbonate, caustic, silicate, chlorate, bichromate, permanganate, red and yellow prussiate of) in bulk; sheep-dip, sheep-dipping powder and materials suitable only for sheep-dip (including cattle-dips—Cape Customs Notice No. 71, dated 3rd April 1908); substances for destroying pests or diseases in stock, plants or trees, sulphate of copper, arsenic and arsenious acid, and arseniate of soda:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3% <i>ad valorem.</i>
"Eradicator" (a wire worm remedy) :	
Under the British Preferential Tariff - - - - -	22% <i>ad valorem.</i>
" General Tariff - - - - -	25% <i>ad valorem.</i>
(Cape Customs Notice No. 99, dated 7th January 1909.)	
Sulphide of Sodium :	
Under the British Preferential Tariff - - - - -	12% <i>ad valorem.</i>
" General Tariff - - - - -	15% <i>ad valorem.</i>
(Cape Customs Notice No. 135, dated 11th February 1910.)	

(a) Including chemical manures, but excluding alcoholic compounds and medicinal preparations, for which see *under* Spirits, pp. 447-461.

(b) The term "disinfectant" in the case of *liquid* disinfectants includes any article or substance intended chiefly for a germicide, and which is found to be of a strength not less than that of pure carbolic acid when tested with living *Bacillus Typhosus* according to the Rideal-Walker method of standardisation. In the case of a disinfectant *powder* it includes any powder intended chiefly as a germicide which is found to be of a strength of not less than of carbolic powder, containing at least 15 per cent. of carbolic acid when tested as aforesaid. According to decisions which have been given, the following disinfectants conform to the approved standard:—Aceme, Cannon's fluid, carbolated creocide, carbolic No. 5, chrysome, creolin (Pearson), crephol, cyllin, "dogbrand," eucryl, fenilina, Findlay's fluid, Fowler and Son's fluid, Hayward's fluid, maline A, iatine (Pioneer Gas Co.), Hycol disinfectant fluid and powder, Izal, Jeyes (ordinary fluid), Jeyes sanitary powder, kerol, kynol, Law's fluid, lysol, mykrol, odamine, omaha, "Orelan" (disinfecting fluid and powder and crude and refined carbolic acid in bulk), ozonol disinfectant fluid, Pearson's antiseptic, Quibell's fluid, radium, Ross & Co.'s fluid, sentine, snowdol, star (Lennon's), Steele, Murray & Co.'s fluid, tabor, terganol, union fluid, zotal, bichloride of mercury, purgene, phenyl (Morris, Little & Sons), dusseks, krysyl, taroline, phynol disinfectant fluid, cresol sanitary fluid, Calvert's carbolic powder, Cooper's fluid, Dep-permann and Thiel's fluid, "A" soluble powder, carbolic fluid Nos. 5 and 6, "karbo," kudo-bacteria powder, non-poisonous purifier, No. 9, and "M.O.H." disinfecting fluid, manufactured by Meidougal Bros., Blagden, Waugh and Cos. "miscible cresol fluid disinfectant," the Sanitas Co. "Sanitas-Bactox," Zondo disinfectant fluids, Zondo carbolic disinfectant powders, "Universal" disinfectant fluid, "The World's" disinfectant fluid and powder (Mayor's), and Williams' disinfecting fluid.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CHEMICALS. (a)	
BRITISH SOUTH AFRICA— <i>cont.</i>	
All other chemicals :	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem</i> .
General Tariff - - - - -	15 % <i>ad valorem</i> .
[<i>Note</i> .—In accordance with the provisions of Article XVI. of the Customs Union Convention of 1906, as amended in 1908, any Colony or Territory which formed part of the Customs Union may impose a customs duty not exceeding any duty of excise which is levied on "sulphuric acid" manufactured within those Colonies, &c., from imported ingredients for other than the manufacture of explosives. Where an excise duty is levied, the articles may be removed under bond from one Colony or Territory which formed part of the Union to another.]	
(The sale of fertilisers, farm foods, and pest remedies in the Cape of Good Hope is regulated in accordance with certain regulations issued under the provisions of Act No. 20 of 1907 (Proclamation No. 453 of 1909).)	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
Materials for use as coffee manures: bisulphide of carbon, corrosive sublimate, Paris green and London purple, and insecticides of a similar nature - - - - -	} Free.
All other chemicals - - - - -	
	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
Sheep and cattle medicines, including powder and other preparations for the composition of sheep and cattle dip and licks; also manures and insecticides - - - - -	} Free.
All other chemicals - - - - -	
	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
Sheep and cattle medicines, including powder and other preparations for the composition of sheep and cattle dip and licks; also manures and insecticides - - - - -	} Free.
All other chemicals - - - - -	
	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem</i> .
" " other Protectorate ports - - - - -	7 % <i>ad valorem</i> .
ST. HELENA.	
Chemicals of all kinds - - - - -	Free.
NIGERIA.	
Chemicals of all kinds - - - - -	10 % <i>ad valorem</i> .
GOLD COAST.	
If imported into the West of the Volta :	
Cyanide and borax - - - - -	Free.
All other chemicals - - - - -	10 % <i>ad valorem</i> .
If imported into the East of the Volta :	
Chemicals of all kinds - - - - -	Free.
SIERRA LEONE.	
Crude carbolic, commercial izal powder, commercial carbolic powder, sanitas, and other disinfectants, also permanganate of potash - - - - -	} Free.
All other chemicals - - - - -	
	10 % <i>ad valorem</i> .

(a) Including chemical manures, but excluding alcoholic compounds and medicinal preparations, for which see under Spirits, pp. 447-461.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CHEMICALS. (a)	
GAMBIA.	
Manures	Free.
All chemicals, other than those used as manures	5% <i>ad valorem</i> .
DOMINION OF CANADA.	
Nitrate of thorium and nitrate of cerium for use in the manufacture of incandescent gas mantles when imported by manufacturers of such mantles or of stockings for such mantles (Customs Memo. No. 1591B, dated 7th June 1910).	Free.
Acids:	
Boric, in packages of not less than 25 lbs. weight, oxalic, hydro-fluosilicic, and tannic acids; also tartaric acid (crystals)	Free.
Acetic and pyroligneous acids, crude, of any strength not exceeding 30%:	
Under the British Preferential Tariff	15% <i>ad valorem</i> .
" General Tariff	25% <i>ad valorem</i> .
Other acetic and pyroligneous, of any strength not exceeding proof:	
Under the British Preferential Tariff	0 0 4.93
" Intermediate Tariff	0 0 6.17
" General Tariff	0 0 7.40
And in addition thereto, for each degree of strength in excess of the strength of proof:	
Under the British Preferential Tariff	0 0 0.74
" Intermediate Tariff	0 0 0.86
" General Tariff	0 0 0.97
[The strength of proof shall be held to be equal to 6% of absolute acid, and shall be determined in the manner prescribed by the Governor-in-Council.]	
Nitric, and all acids, not elsewhere specified (including carbolic, lactic, sulphurous, citric and phosphoric acids—Appraisers' Bulletin No. 327, dated 19th August 1909):—	
Under the British Preferential Tariff	15% <i>ad valorem</i> .
" General Tariff	22½% <i>ad valorem</i> .
Sulphuric and muriatic acids:—	
Under the British Preferential Tariff	0 0 8.63
" General Tariff	0 1 0.33
Acid phosphate, medicinal; also stearic acid:	
Under the British Preferential Tariff	12½% <i>ad valorem</i> .
" General Tariff	20% <i>ad valorem</i> .
Baking powder:	
Under the British Preferential Tariff	0 0 1.97
" General Tariff	0 0 2.96
Sulphuric ether, chloroform, and solutions of peroxide of hydrogen:	
Under the British Preferential Tariff	15% <i>ad valorem</i> .
" General Tariff	25% <i>ad valorem</i> .
Alumina and chloride of aluminum or chloralum	Free.
Sulphate of alumina and alumcake; alum in bulk, ground or unground, but not calcined:	
Under the British Preferential Tariff	Free.
" General Tariff	10% <i>ad valorem</i> .

(a) Including chemical manures, but excluding alcoholic compounds and medicinal preparations, for which see *under* Spirits, pp. 447-461.

(b) Including the weight of the package.

For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CHEMICALS. (a)	
DOMINION OF CANADA— <i>cont.</i>	
Ammonia, oxalate, anhydrous, carbonate of, and household :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	} 17½ % <i>ad val.</i>
" General Tariff - - - - -	
(Appraiser's Bulletin No. 327, dated 19th August 1909.)	
Sulphate of ammonia, sal-ammoniac, and nitrate of ammonia ; bromine ; cyanide of potassium ; cyanide of sodium, and cyanogen bromide for reducing metals in mining operations ; crude bromides, for the production of bromine (Customs Memorandum No. 1446 B, dated 27th November 1907) ; also antimony salts, viz., tartar emetic, chlorine, and lactate (antimonine) - - - - -	Free.
Borax, in packages of not less than 25 lbs. - - - - -	
Chloride of lime and hypochlorite of lime, in packages of not less than 25 lbs. weight ; precipitate of copper, crude ; phos- phorus ; sulphate of iron (copperas) ; sulphate of copper (blue- vitriol) ; sulphur and brimstone, crude, or in roll or flour ; cream of tartar in crystals or argols ; verdigris or sub-acetate of copper, dry ; arsenous oxide ; oxide of cobalt ; oxide of tin ; bichloride of tin ; tin crystals ; sulphate of zinc ; chloride of zinc ; iodine (crude) ; also sulphide of arsenic - - - - -	Free.
Nitrate and acetate of lead, not ground ; black oxide of copper, for use in the manufacture of chlorates and colours ; also chlorate of potash, not further prepared than ground - - - - -	Free.
Fertilizers, unmanufactured, including kainite or German potash salts, phosphate rock, and German mineral potash - - - - -	
Antimony salts for dyeing ; hyposulphite of soda when imported by tanners for use in their own factories in the tanning of leather ; and tungstic acid when imported by manufacturers for use only in their own factories in the manufacture of the metal filaments for electric lamps (Customs Memo. No. 1558n, dated 1st November 1909).	Free.
Potash, chlorate of, not further prepared than ground ; potash, muriate, sulphate, and bi-chromate of, crude ; saltpetre or nitrate of potash ; also red and yellow prussiate of potash - - - - -	Free.
Potash, pearl ash, and caustic potash :	
When in packages of not less than 25 lbs. weight each - - - - -	Free.
When in packages of less than 25 lbs. weight each :	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem</i> .
" General Tariff - - - - -	15 % <i>ad valorem</i> .
Preparations made from pyroxylin and wood naphtha, when imported by manufacturers for use only in their factories in the manufacture of leathing belting :	
Under the British Preferential Tariff - - - - -	5 % <i>ad valorem</i> .
" General Tariff - - - - -	10 % <i>ad valorem</i> .
(Customs Memo. No. 1591b, dated 7th June 1910.)	
Calcium, oxide and chloride of :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	} 17½ % <i>ad val.</i>
" General Tariff - - - - -	
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	

(a) Including chemical manures, but excluding alcoholic compounds and medicinal preparations, for which see under Spirits, pp. 447-461.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

CHEMICALS—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CHEMICALS. (a)	
DOMINION OF CANADA—cont.	
Soda:	
Peroxide of soda; sulphate (crude), known as salt cake; ash ("barilla"); silicate, in crystals or in solution; bi-chromate; nitrate (cubic nitre); sal-soda, and nitrite of soda; arseniate, binarseniate, chlorate; bi-sulphite and stannate of soda; prussiate of soda, and sulphite of soda	} Free.
Bicarbonate, hyposulphite, and phosphate of soda:	
Under the British Preferential Tariff	15 % <i>ad valorem</i> .
" Intermediate Tariff	} 17½ % <i>ad val.</i>
" General Tariff	
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Sulphide of sodium	} Free.
Chemical compounds composed of two or more acids or salts soluble in water, adapted for dyeing or tanning	
Ferment cultures to be used in butter-making	} Free.
Fertilizers, compounded or manufactured:	
Under the British Preferential Tariff	5 % <i>ad valorem</i> .
" General Tariff	10 % <i>ad valorem</i> .
Preparations made from pyroxylin and wood naphtha when imported by manufacturers for use only in their own factories in the coating of imitation leather:	
Under the British Preferential Tariff	5 % <i>ad valorem</i> .
" General Tariff	10 % <i>ad valorem</i> .
(Customs Memo. No. 15582, dated 1st November 1909.)	
Caustic soda:	
When in packages of not less than 25 lbs. weight each	Free.
When in packages of less than 25 lbs. weight each:	
Under the British Preferential Tariff	10 % <i>ad valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .
Non-alcoholic liquid preparations for disinfecting, dipping, or spraying:	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
" General Tariff	25 % <i>ad valorem</i> .
All other chemical preparations, compounded of more than one substance:	
When dry:	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
" Intermediate Tariff	} 25 % <i>ad val.</i>
" General Tariff	
Other kinds:	
Alcoholic:	
Under the British Preferential Tariff	} 50 % <i>ad val.</i>
" Intermediate Tariff	
" General Tariff	
Non-alcoholic:	
Under the Special Tariff of the Franco-Canadian Treaty	25 % <i>ad val.</i> (b)
" Intermediate Tariff	} 50 % <i>ad val.</i>
" General Tariff	

(a) Including chemical manures, but excluding alcoholic compounds and medicinal preparations, for which see under Spirits, pp. 447-461.

(b) The duty of 25 % *ad valorem* is also leviable on non-alcoholic chemical preparations when the produce of the United Kingdom and British Colonies and Possessions, in accordance with the provisions of the Special Tariff of the Franco-Canadian Treaty.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CHEMICALS. (a)	
NEWFOUNDLAND.	
Manures and fertilizers; also sulphuric acid, imported for use in the manufacture of manures	Free.
Oxide of iron, imported by manufacturers for use in the manufacture of copper paint	
Chemicals for use in photo-engraving	
Bichromate of potash	
Preservative, and boracic or acetic acid, imported by manufacturers for use in the preservation of fish or fish glue	20% <i>ad val.</i>
Chemicals imported by manufacturers of matches for use in their business	
Muriatic and nitric acids, and all other acids (mixed or otherwise) not elsewhere specified; sulphuric ether, chloroform, and solutions of peroxide of hydrogen; cresene, chloro-di-nitro, bensole, and nitro of ammonia; also bi-carbonate of soda, washing soda (sodium carbonate), and caustic potash or lye	35% <i>ad val.</i>
Cream of tartar and all chemical preparations (not elsewhere specified) whether composed of one or of several substances	30% <i>ad val.</i>
BAHAMAS.	
Manures, fertilizers, and insecticides; materials for photographic purposes; materials for the manufacture of ice; caustic soda and potash	Free.
All other chemicals	
TURK'S AND CAICOS ISLANDS.	
Fertilizers	Free.
All other chemicals	
JAMAICA.	
Fertilizers	Free.
Chemicals for photographic purposes—providing that the importer makes and signs a declaration to the effect that they are imported for such purposes for his own use only and not for sale	
Quinine—the alkaloid quinine and the following salts, viz.:	
Sulphate of quinine	
Acid sulphate of quinine	
Hydrochloride of quinine	
Acid hydrochloride of quinine	
Hydrobromide of quinine	
Acid hydrobromide of quinine	
All other chemicals	
ST. LUCIA.	
Fertilizers and also insecticide ingredients, subject to the approval of the Governor in Council; articles for the use of the Department of Agriculture; chemicals imported exclusively for medical or other scientific investigations (b); also chemicals and their compounds (including sulphur), imported for the manufacture of sugar and other products	Free.
All other chemicals	
	15% <i>ad valorem.</i>

(a) Including chemical manures, but excluding alcoholic compounds and medicinal preparations, for which see *under* Spirits, pp. 447-461.

(b) A statutory declaration must be made to the satisfaction of the Treasurer that such chemicals have been so imported.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CHEMICALS. (a)	
ST. VINCENT.	
Manures and insecticide ingredients	Free.
All other chemicals	10% <i>ad val.</i> (b)
BARBADOS.	
Fertilizers	0 4 2
All other chemicals	10% <i>ad valorem</i> .
[<i>Note</i> .—A <i>drawback</i> equal to the amount of duty paid is allowed on all constituents used in the mixing of manures in the Island, on the exportation of such manures.]	
GRENADA.	
Manures	Free.
Any substance or preparation used in agriculture as an insecticide or fungicide, when the Governor in Council is satisfied on the evidence of a statutory declaration that such substance or preparation is intended to be used as aforesaid and for no other purpose	Free.
All other chemicals	7½% <i>ad val.</i> (b)
VIRGIN ISLANDS.	
Fertilizers, and sulphur	Free.
All other chemicals	10% <i>ad valorem</i> .
ST. CHRISTOPHER—NEVIS.	
Fertilizers; also insecticides and fungicides of the kinds certified by the Superintendent of Agriculture as being fit and proper for use in agriculture	Free.
All other chemicals	11% <i>ad valorem</i> .
ANTIGUA.	
Fertilizers; also Paris green and such other insecticides and fungicides as the Governor in Council may from time to time determine	Free.
All other chemicals	13½% <i>ad valorem</i> .
MONTserrat.	
Chemicals for agricultural purposes; also such insecticides and fungicides as are determined from time to time by the Governor in Council	Free.
Fertilizers	13½% <i>ad valorem</i> .
All other chemicals	13½% <i>ad valorem</i> .
DOMINICA.	
Fertilizers	Free.
All other chemicals	12½% <i>ad valorem</i> .
TRINIDAD AND TOBAGO.	
Manures, sulphate of ammonia, nitrate of soda, lime and other substances which the Collector of Customs is satisfied are imported for use as manures or as remedies for diseases, and for prevention of insect attacks on plants	Free.
Acetic acid:	
Containing not more than 6% of absolute acid	Per gall. 0 0 6
„ more than 6% of absolute acid	0 2 6
Calcium carbide	Per 100 lbs. 0 2 0
All other chemicals	10% <i>ad valorem</i> .

(a) Including chemical manures, but excluding alcoholic compounds and medicinal preparations, for which see *under* Spirits, pp. 447-461.

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CHEMICALS. (a).	
BERMUDA.	
All kinds, including agricultural chemicals, viz., phosphates of all kinds, nitrate of soda, muriate of potash, sulphate of potash, kainit, sulphate of ammonia, when not mixed either together or with other substances	} 10 % <i>ad val.</i>
BRITISH HONDURAS.	
Manure and fertilizers	Free.
All other chemicals	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
Chemicals for the purification of water which the Comptroller of Customs is satisfied are imported for that purpose	} Free.
Chemicals necessary for the cyanide process in gold-mining	
Caustic soda, soda ash, and silicate of soda which the Comptroller of Customs is satisfied are imported for the manufacture of soap	
Sulphate of ammonia, nitrate of soda, and other substances which the Comptroller of Customs is satisfied are imported for use as manures, or as remedies for diseases of, or preventives of insect attacks on plants	
Fire extinguishers	
Acids :	
Acetic, containing 66 % and upwards of the real acid	Per lb. 0 0 6 (b)
Acetic, containing less than 66 % but more than 10 % of the real acid	Per gall. 0 2 6 (b)
Acetic, containing less than 10 % of real acid	" 0 0 5 (b)
Carbide of calcium :	
In tins or packages, weighing not more than 1 lb., or if in larger quantities in water-tight metal packages, when imported with the permission of the Comptroller of Customs	} 0 0 0½ (b)
Sulphuric ether	Per gall. 0 2 8½ (b)
Chloroform	Per lb. 0 0 10 (b)
All other chemicals	12½ % <i>ad val.</i> (b)
GIBRALTAR.	
Chemicals of all kinds	Free.
MALTA.	
Chemicals of all kinds	Free.
CYPRUS.	
Manures and fertilizers, also sulphur	Free.
Saltpetre	Per oke 0 0 1½
Sal ammoniac	Per 100 okes 0 7 0
All other chemicals	8 % <i>ad valorem.</i>
[An oke = 2·8 lbs.]	

(a) Including chemical manures, but excluding alcoholic compounds and medicinal preparations, for which see under Spirits, pp. 447-461.

(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

DYEING AND TANNING MATERIALS.

[See also under Chemicals.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
DYEING AND TANNING MATERIALS.	
BRITISH INDIA.	
Alizarine dye (dry and moist); aniline dye; aniline salts; avar bark; cochineal; cutch and gambier; and gallnuts (Persian)	} 5% (a) 5% <i>ad valorem</i> .
All other dyeing and tanning materials	
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Dyewoods	Free.
Cutch	Rupees. cents.
[Subject to a <i>tare allowance</i> of 14 lbs. per small case, or 28 lbs. per large case.]	1 70
Turmeric	0 65
[Subject to a <i>tare allowance</i> of 4 lbs. per bag for Madras turmeric and 6 lbs. for bag for Tuticorin turmeric.]	
All other dye and tanning materials	5½% <i>ad valorem</i> .
MAURITIUS.	
Bark and dyewoods	Rupees. cents.
Gambier or cutch	13 41
Turmeric	2 03
Gall-nuts	2 03
Indigo, Prussian blue, and ultramarine blue	1 52
All other dyeing and tanning materials	0 91
	12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Annatto, liquid and solid, in packages over 1 lb.; also saffron dyes in 4 ounce tins (Supplement No. 1 to Customs Tariff Guide)	£ s. d. Free.
Soap dyes:	
Under the British Preferential Tariff	15% <i>ad valorem</i> .
„ General Tariff	20% <i>ad valorem</i> .
Inks and stains for leather	20% <i>ad valorem</i> .
Laundry blue	0 0 2
Ultramarine blue; dyes (dry or in paste) in bulk (b) for manufacturing purposes; also yellow acid (an acid coal tar dye used for colouring soap) imported in bulk (Supplement No. 1 to Customs Tariff Guide):	
Under the British Preferential Tariff	Free.
„ General Tariff	5% <i>ad valorem</i> .

(a) For tariff variations on which duties are levied, see Appendix I, pp. 654-5.

(b) It is stated in the Customs Tariff Guide that "in bulk" means packets of over 4 ozs.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied see Appendix I.]DYEING AND TANNING MATERIALS—*continued.*

[See also under Chemicals.]

TARIFF CLASSIFICATION.	TARIFF RATE OF DUTY.
DYEING AND TANNING MATERIALS.	
TERRITORY OF PAPUA.	
	£ s. d.
Blue - - - - - <i>Per lb.</i>	0 0 1
All other dye and tanning materials - - - - -	5% <i>ad valorem.</i>
DOMINION OF NEW ZEALAND.	
Blue :	
If the produce of some part of the British Dominions - <i>Per lb.</i>	0 0 1 (a)
Otherwise - - - - -	0 0 1½ (a)
Aniline laundry blue and Maypole soap (Minister's Order No. 852, dated 14th October 1907) - - - - -	} Free.
Royal blue washing paper (paper soaked in aniline dye) (Minister's Order No. 85E, dated 19th December 1907) - - - - -	
Cochineal, gall nuts, turmeric, tanners', curriers', and bootmakers' inks and stains - - - - -	
All other dyes, dyestuffs, and crude dyeing and tanning materials - - - - -	
FIJI.	
Blue - - - - - <i>Per lb.</i>	0 0 2
All other dyeing and tanning materials - - - - -	12½% <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Dye-nuts, gambier, myrobolans, sumach, valonia, and other dye-stuffs for leather - - - - -	} Free.
Turmeric:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 2
" General Tariff - - - - -	0 0 2½
All other dyeing and tanning materials :	
Under the British Preferential Tariff - - - - -	12% <i>ad valorem.</i>
" General Tariff - - - - -	15% <i>ad valorem.</i>
NORTH EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5% <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7% <i>ad valorem.</i>

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]DYEING AND TANNING MATERIALS—*continued.*

[See also under Chemicals.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
DYEING AND TANNING MATERIALS.	
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
If imported into the West of the Volta :	
All kinds - - - - -	10 % <i>ad valorem.</i>
If imported into the East of the Volta :	
Blue (indigo) and chemical dyes - - - - -	Free.
All other dyeing and tanning materials - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Cinnabar; cochineal; alizarine, or artificial alizarine; annatto, liquid or solid; aniline and coal-tar dyes, soluble in water, in bulk, or in packages of not less than 1 lb. weight; coal tar base or salt, for use in the manufacture of coal tar dyes (Customs Memo. No. 1446B, dated 27th November 1907); aniline oil, crude; also aniline salts - - - - -	Free.
Saffron, saffron cake, safflower, or extract of; nitrate or acetate of lead, not ground; litmus and all lichens, prepared or not; non-edible seeds, beans, nuts, berries, plants, weeds, barks, and woods in a crude state, or chipped, or ground, and extracts and preparations thereof, adapted for dyeing or tanning; turmeric, nut-galls and extract thereof; lac, crude, seed, button, stick and shell; indigo, indigo paste and extracts of; zinc dust; iron liquor, being solutions of acetate or nitrate of iron for dyeing or calico printing; also red liquor (crude acetate of aluminium, prepared from pyroligneous acid) for dyeing and calico printing - - - - -	
Crude bi-chromate of potash; silicate of soda, in crystals or in solution; stannate of soda; tannic acid; also chemical compounds adapted for dyeing or tanning - - - - -	Free.
Laundry blueing:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
,, General Tariff - - - - -	22½ % <i>ad valorem.</i>
NEWFOUNDLAND.	
Bark, extract of bark, bi-chromate of potash, cutch, and logwood - - - - -	Free.
Butter colouring - - - - -	15 % <i>ad valorem.</i>
Oil extracts for dyeing leather - - - - -	25 % <i>ad valorem.</i>
Laundry blueing - - - - -	35 % <i>ad valorem.</i>
All other dyes - - - - -	30 % <i>ad valorem.</i>
All other tanning materials - - - - -	40 % <i>ad valorem.</i>

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]DYEING AND TANNING MATERIALS—*continued.*

[See also under Chemicals.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
DYEING AND TANNING MATERIALS.	
BAHAMAS.	
Dye-woods and stuffs, and divi-divi	Free.
All other dyeing and tanning materials	20 % <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % <i>ad valorem</i> .
JAMAICA.	
Tan bark of all kinds, whole or ground	Free.
Indigo	Per lb. 0 0 3
All other dyeing and tanning materials	16 $\frac{2}{3}$ % <i>ad valorem</i> .
ST. LUCIA.	
Indigo	Per lb. 0 0 6
All other dyeing and tanning materials	15 % <i>ad valorem</i> .
ST. VINCENT.	
All kinds	10 % <i>ad val.</i> (a)
BARBADOS.	
Logwood	Free.
All other dyeing and tanning materials	10 % <i>ad valorem</i> .
GRENADA.	
All kinds	7 $\frac{1}{2}$ % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
Tan bark of all kinds, whole or ground	Free.
All other dyeing and tanning materials	10 % <i>ad valorem</i> .
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % <i>ad valorem</i> .
ANTIGUA.	
All kinds	13 $\frac{1}{3}$ % <i>ad valorem</i> .
MONTserrat.	
All kinds	13 $\frac{1}{3}$ % <i>ad valorem</i> .
DOMINICA.	
All kinds	12 $\frac{1}{2}$ % <i>ad valorem</i> .
TRINIDAD AND TOBAGO.	
Bark and divi-divi	Free.
All other dyeing and tanning materials	10 % <i>ad valorem</i> .
BERMUDA.	
All kinds	10 % <i>ad valorem</i> .

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

DYEING AND CLEANING MATERIALS—*continued.*

[See also under Chemicals.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
DYEING AND TANNING MATERIALS.	
BRITISH HONDURAS.	
Dye-woods indigenous to the Colony - - - - -	Free.
All other dyeing and tanning materials - - - - -	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
Blue - - - - - <i>Per cwt.</i>	
Turmeric, capsicums, myrobolans - - - - - "	0 1 2 (a)
All other dyeing and tanning materials - - - - - "	0 9 4 (a)
	12½ % <i>ad val. (a)</i>
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
Bark - - - - -	Free.
Valonia - - - - - <i>Per cantar (44 okes)</i>	0 0 4
Indigo - - - - - <i>Per oke</i>	0 1 1½
Logwood - - - - - <i>Per 100 okes</i>	0 1 9½
All other dyeing and tanning materials - - - - -	8 % <i>ad valorem.</i>
[An oke = 2·8 lbs.]	

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS. &c. :—VEGETABLE OILS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
VEGETABLE OILS.	
BRITISH INDIA.	
Cocoanut oil - - - - -	5% (a)
All other vegetable oils - - - - -	5% <i>ad valorem</i> .
In all cases where linseed oil imported has been adulterated up to 50% or more, the actual percentage of adulteration must be distinctly indicated. (Customs Circular No. 4 of 1901.)	
For the purpose of ascertaining the gullonage of consignments of case oil, the contents in one case in each 500 cases of oil imported shall be ascertained by actual measurement, not less than 2 cases being tested in each consignment. (Customs Circular No. 20 of 1903.)	
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CYLON.	
Cocoanut oil - - - - -	Free.
Castor oil - - - - - <i>Per cwt.</i>	Rupees 1 20 cts.
All other vegetable oils - - - - -	5½% <i>ad valorem</i> .
[Oil is subject to a <i>tare allowance</i> of 2 lbs. per ton or 20% per cask.]	
MAURITIUS.	
Perfumed oils - - - - -	12% <i>ad valorem</i> .
Castor, gingely, mustard, pistachio, and colza oils - - - <i>Per cwt.</i>	Rupees. cents. 2 03
Linseed oil - - - - - " "	0 13½
Olive oil:	
In cases not exceeding 2½ galls. - - - <i>Per case</i>	1 00
In casks and demijohns - - - <i>Per gall.</i>	0 40½
Cocoanut oil:	
If imported from the Oil Islands - - - <i>Per 100 galls.</i>	0 32½
If not imported from the Oil Islands - - - <i>Per gall.</i>	0 9
All other vegetable oils - - - - - " "	0 18½
SEYCHELLES.	
All kinds - - - - -	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Hop oil, whether simple or compounded in any manner with other material used in any brewing process or for addition to beer - - -	} Prohibited.
Oils, in bulk or otherwise, viz.—birch tar oil; pine oil, including rosin oil; fir tree; China oil when denaturated as prescribed by departmental By-law; sod; and mirbane - - - - -	
Essential oils used in making perfumes - - - - -	Free.
Other essential oils, non-spirituous - - - - -	Free.

(a) For tariff valuation on which duty is levied, see Appendix I., p. 655.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
VEGETABLE OILS.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Coconut oil, solidified, having a lower melting point than that of cocoa butter - - - - - <i>Per lb.</i>	} 0 0 1
(Supplement No. 11 to the Customs Tariff Guide.)	
Other oils :	
In vessels, not above one gallon :	
Quarter-pints and smaller sizes :	
Under the British Preferential Tariff - - - - - <i>Per dozen</i>	0 0 9
" General Tariff - - - - - "	0 1 0
Half-pints and over quarter-pints:	
Under the British Preferential Tariff - - - - - <i>Per dozen</i>	0 1 6
" General Tariff - - - - - "	0 2 0
Pints and over half-pints :	
Under the British Preferential Tariff - - - - - <i>Per dozen</i>	0 3 0
" General Tariff - - - - - "	0 4 0
Quarts and over-pints:	
Under the British Preferential Tariff - - - - - <i>Per dozen</i>	0 6 0
" General Tariff - - - - - "	0 8 0
Over a quart :	
Under the British Preferential Tariff - - - - - <i>Per gall.</i>	0 2 0
" General Tariff - - - - - "	0 2 8
In vessels above one gallon :	
Cottonseed oil (including thickened cottonseed oil) when denaturated as prescribed by departmental By-law - - - - - "	} 0 0 6
Other cottonseed oil and other China oil (including soya bean oil—Customs Notice dated 15th September 1909) - - - - - "	} 0 2 0
Olive oil - - - - - "	0 2 0
Castor, colza, and linseed oils - - - - - "	0 0 6
Sesame oil (Decision, dated 5th May 1909) - - - - - "	0 2 0
Solar oils - - - - - "	0 0 1
Residual oils (a) - - - - - "	0 0 0½
Castor-oleine and other saponifiable oils, and all other vegetable oils (including crude creosote oil and tar oil other than birch tar) - - - - - "	} 0 0 6
[It is laid down in a Customs By-Law No. 109, dated 2nd June 1910, that the method of denaturation of <i>China oil</i> is to be as follows :—	
If for use <i>other than in the manufacture of soap and candles</i> :	
To each 100 galls. of oil add—	
20 galls. high test kerosene.	
3 " commercial cod oil.	
1 gall. thin residual oil of sp. gr., not exceeding 0·90 at 60° F., flash-point not below 150° F., and viscosity not above 1 min. 50 secs. at 80° F. (Redwood)].	
[The following alternative method of denaturation may be allowed :—	
To each 100 galls. of oil add—	
20 galls. eucalyptus oil,	
3 " turpentine,	
1 gall. liquid tar.	
Supplement No. 14 to the Customs Tariff Guide].	

(a) When the Department is in doubt as to the exact nature of any oil described as a "residual oil," it shall be denaturated in accordance with the provisions of a Departmental By-Law of 21st December 1908, or as an alternative as set out in an Order of 3rd June 1909.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c.:—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
VEGETABLE OILS.	
COMMONWEALTH OF AUSTRALIA—<i>cont.</i>	
<p>If for use in the <i>manufacture of soap</i> :— The oil, when opened, must at once be mixed with soap stock (prior to such mixing the Collector must be satisfied that mixture with such stock will constitute effectual denaturation of the oil) or be denaturated by the addition to each 100 galls. of oil of 5 % of castor oil or fish oil and of 5 % of molten tallow.</p> <p>If for use in the <i>manufacture of candles</i>, the oil must be denaturated as follows :— To each 100 gallons of oil contained in a vat fitted with a heating appliance there shall be added not less than 4 % of sulphuric acid of strength not less than 1.77 sp. gr. at 60° F., and the whole heated to a temperature exceeding 230° F. for at least 30 minutes. Treatment of the oil with dilute sulphuric acid before denaturation may be allowed. Somewhat similar regulations regarding the denaturation of <i>cottonseed oil and substitutes therefor</i> (including maize and kapok seed oils) for use in the manufacture of soap and other articles are laid down in the Customs By-Law of 8th January 1909.</p> <p><i>Thickened cottonseed oil</i> for use solely in the manufacture of other (non-edible) oils is to be denaturated by the addition thereto of— The equivalent of 5 % of its bulk of mineral lubricating oil of specific gravity 86 at 60° F., or The equivalent of 10 % of its bulk of mineral lubricating oil of less than the specific gravity quoted. (Customs By-Law No. 43, dated 5th May 1909.)</p> <p><i>Note.</i>—A <i>drawback</i> equal to the full amount of duty paid is allowed, under certain prescribed conditions, on the following imported oils when used in the manufacture of articles within the Commonwealth on the exportation of such manufactured articles : Residual oil used in the manufacture of grease within the Commonwealth according to the following formulae— 20 % resin and 80 % residual oil. 15 % " 85 % " 10 % " 90 % " Linseed oil, used in the manufacture of paints mixed ready for use, and of paints and colours ground in liquid. Coconut oil, crude, used in the manufacture of soap.</p>	<p>£ s. d.</p>
TERRITORY OF PAPUA.	
Perfumed oils - - - - -	10 % <i>ad valorem.</i>
All other vegetable oils - - - - - <i>Per gall.</i>	0 0 6
DOMINION OF NEW ZEALAND.	
Essential (except eucalyptus), oil of rhodium and fusel oil - - -	} Free.
Turpentine substitute, composed of volatile mineral oils in combination with volatile vegetable oils - - - - -	
Wood naphtha - - - - -	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]OILS, FATS, RESINS, &c.:—VEGETABLE OILS—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
VEGETABLE OILS.	
DOMINION OF NEW ZEALAND—<i>cont.</i>	
Eucalyptus oil - - - - -	20 % <i>ad val.</i> (a)
Harness oil:	
If the produce of some part of the British Dominions - - - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
Perfumed oil:	
If the produce of some part of the British Dominions - - - - -	25 % <i>ad val.</i> (a)
Otherwise - - - - -	37½ % <i>ad val.</i> (a)
Mixtures of vegetable with other oils:	
In vessels capable of containing one gallon or more:	
If the produce of some part of the British Dominions <i>Per gall.</i>	0 0 6 (a)
Otherwise - - - - -	0 0 7½ (a)
In other vessels - - - - -	20 % <i>ad val.</i> (a)
All other vegetable oils (except mixtures):	
In vessels capable of containing one gallon or more - - - - -	Free.
In other vessels - - - - -	20 % <i>ad val.</i> (a)
Fiji.	
Vegetable oils, in bulk (except for medicinal use) - - - <i>Per gall.</i>	0 0 9
All other vegetable oils, including those for medicinal purposes - - - - -	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Palm, palm kernel, cotton seed and cocoa-nut oil in bulk for manufacturing purposes, and under such conditions and regulations as the Customs may prescribe - - - - -	Free.
Essential or perfumed oils, including eucalyptus:	
Under the British Preferential Tariff - - - - -	22 % <i>ad val.</i> (b)
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Male fern oil:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
(Cape Customs Notice No. 70, dated 24th March 1908)	
All other vegetable oils:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

(b) Eucalyptus, castor, and salad oils will only be admitted to preferential treatment when conclusive proof is produced that refining has actually taken place in the United Kingdom or reciprocating colonies, in which case the cost of bottling, labelling, &c., will also be taken into consideration as part of the 25 % of the value representing British labour (Customs Notices No. 6 and 7 of September 1906).

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &C.:—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
VEGETABLE OILS.	
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
Oils the natural produce of West Africa - - - - -	} Free.
Linseed oil when imported for use as building materials - - - - -	
Lamp oils - - - - - <i>Per gall.</i>	0 0 2
All other vegetable oils - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
If imported into the West of the Volta:	
Oils, the <i>bonâ fide</i> produce of West Africa - - - - -	Free.
All other vegetable oils - - - - -	10 % <i>ad valorem.</i>
If imported into the East of the Volta:	
Illuminating and perfumed oils - - - - -	4 % <i>ad valorem.</i>
All other vegetable oils - - - - -	Free.
SIERRA LEONE.	
Oils, being West African produce - - - - -	Free.
Oils for edible or perfumery purposes - - - - -	10 % <i>ad valorem.</i>
All other vegetable oils - - - - - <i>Per old wine gall.</i>	0 0 6
GAMBIA.	
Palma and kernel oils, if of African produce - - - - -	Free.
Cooking and edible oils in bulk, in packages of not less than 1 gallon - - - - - <i>Per gall.</i>	} 0 0 6
Illuminating, not edible, oils - - - - - "	} 0 0 3
All other vegetable oils - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Cocoonut, palm, and palm kernel oils, not edible, for manufacturing soap; also olive oil for manufacturing soap or tobacco, or for canning fish - - - - -	} Free.
Bleached palm oil - - - - -	
Resin oil and China wood oil - - - - -	
Refined cotton seed oil (edible) for canning fish - - - - -	
Essential oils :	
Under the British Preferential Tariff - - - - -	5 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	7½ % <i>ad valorem.</i>
" General Tariff - - - - -	10 % <i>ad valorem.</i>
Lubricating oils :	
Under the British Preferential Tariff - - - - -	12½ % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &C.:—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
VEGETABLE OILS.	
DOMINION OF CANADA—<i>cont.</i>	
Peppermint oil :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	20 % <i>ad valorem.</i>
Olive oil, not elsewhere specified :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" Special Tariff of the Franco-Canadian Treaty	15 % <i>ad valorem.</i>
" Intermediate Tariff	} 20 % <i>ad val.</i>
" General Tariff	
Sesame seed oil :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
Linseed or flax-seed oil, raw or boiled :	
Under the British Preferential Tariff	- Per 100 lbs. 0 5 1·67
" General Tariff	" 0 6 9·40
Hair oil :	
Under the British Preferential Tariff	25 % <i>ad valorem.</i>
" Intermediate Tariff	32½ % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
Castor oil; soap oil (<i>i.e.</i> , a mixture of oils for manufacture of soap); corn oil; cotton seed, refined or not (except edible refined oil for canning fish); and maize oils :	
Under the British Preferential Tariff	5 % <i>ad valorem.</i>
" Intermediate Tariff	} 17½ % <i>ad val.</i>
" General Tariff	
(Appraisers' Bulletin No. 327, dated 19th August 1909)	
All other vegetable oils :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" Intermediate Tariff	} 17½ % <i>ad val.</i>
" General Tariff	
[<i>Note.</i> —A drawback of 99 % (not including special or dumping duty) is allowed on (1) cotton seed oil, when used in the manufacture of liquid annatto; and (2) oil when entering into the cost of binder twine manufactured in Canada.]	
NEWFOUNDLAND.	
Cotton-seed and olive oils, when imported by manufacturers for use in the preservation of fish or fish glue	} . Free.
Cotton-seed, sesame, and other oils, to be used in other manufactures and butter colouring	
Linseed or flax-seed oils, raw or boiled	15 % <i>ad valorem.</i>
Other sesame oil	25 % <i>ad valorem.</i>
Olive oil not elsewhere specified:—	
In the bulk	25 % <i>ad valorem.</i>
In the bottle (including salad oils)	35 % <i>ad valorem.</i>
Illuminating oils	0 0 2·96
Lubricating oil, when imported in bottles, tins, or other packages each holding less than one gallon	} 25 % <i>ad valorem.</i>
Lubricating oils, not elsewhere specified	
Essential oils	0 0 3·95
Cod liver oil and compounds of which cod liver oil forms a pro- minent part, and other oils prepared for medicinal purposes	25 % <i>ad valorem.</i>
Hair oils; and all other vegetable oils	30 % <i>ad valorem.</i>
	40 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
VEGETABLE OILS.	
BAHAMAS.	
Palm, cocoanut, and cotton-seed oils - - - - -	Free.
Olive oil - - - - - <i>Per gall.</i>	0 1 0
Essential oils - - - - -	20 % <i>ad valorem.</i>
Linseed and all other vegetable oils - - - - - <i>Per gall.</i>	0 0 9
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - - <i>Per gall.</i>	0 0 6
JAMAICA.	
Medicinal, essential and perfumed oils - - - - -	16½ % <i>ad valorem.</i>
Castor oil (in tins or in bulk), cotton-seed oil, cocoanut oil, and all other vegetable oils - - - - - <i>Per gall.</i>	} 0 0 5
ST. LUCIA.	
Medicinal and sewing machine oils - - - - -	15 % <i>ad valorem.</i>
Perfumed oils - - - - -	20 % <i>ad valorem.</i>
All other vegetable oils - - - - - <i>Per gall.</i>	0 0 6
ST. VINCENT.	
Chemical, essential, and perfumed oils - - - - -	10 % <i>ad val. (a)</i>
All other vegetable oils - - - - - <i>Per gall.</i>	0 0 6 (a)
BARBADOS.	
Bay oil for the avowed purpose of being used in converting spirits into bay rum - - - - -	} Free.
All other vegetable oils - - - - -	10 % <i>ad valorem.</i>
GRENADA.	
Olive and other cooking oils - - - - - <i>Per gall.</i>	0 1 0 (a)
All other vegetable oils - - - - - "	0 0 9 (a)
VIRGIN ISLANDS.	
Castor oil - - - - -	Free.
Olive oil - - - - - <i>Per gall.</i>	0 1 0
All other vegetable oils - - - - - "	0 0 9
St. CHRISTOPHER—NEVIS.	
Hair oil - - - - -	25 % <i>ad valorem.</i>
Castor and olive oils - - - - - <i>Per gall.</i>	0 1 6
All other vegetable oils - - - - - "	0 1 0
ANTIGUA.	
Hair oil and similar toilet requisites and accessories - - - - -	25 % <i>ad valorem.</i>
Castor and olive oils - - - - -	13½ % <i>ad valorem.</i>
All other vegetable oils - - - - - <i>Per gall.</i>	0 1 0
MONTBERRAT.	
Hair oil and similar toilet accessories - - - - -	30 % <i>ad valorem.</i>
Castor and olive oils - - - - - <i>Per gall.</i>	0 1 6
All other vegetable oils - - - - - "	0 1 0

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
VEGETABLE OILS.	
DOMINICA.	
Essential oils - - - - -	12½ % <i>ad valorem</i>
Olive and cotton-seed oils (refined) - - - - - <i>Per gall.</i>	0 1 0
Castor oil - - - - - "	0 1 6
All other vegetable oils - - - - - "	0 0 8
TRINIDAD AND TOBAGO.	
Olive and other edible oils, including cocoanut and cotton seed oils - - - - - <i>Per gall.</i>	0 1 3
All other vegetable oils, including linseed (raw or boiled) and medicinal perfumed and essential oils - - - - - <i>Per gall.</i>	0 0 6
BERMUDA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds - - - - -	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
Essential, perfumed, or medicinal oils (except castor) - - - - -	12½ % <i>ad val. (a)</i>
Castor and all other vegetable oils - - - - - <i>Per gall.</i>	0 1 0½ (a)
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
Linseed and medicinal oils, also oils for industrial purposes, not fit for food - - - - -	} Free.
Cotton-seed oil, or any oil mixed with cotton-seed oil - - - - - <i>Per gall.</i>	
All other vegetable oils - - - - - "	
CYPRUS.	
Oils in bulk :	
Olive oil - - - - - <i>Per 100 oke</i>	0 6 2½
Linseed oil - - - - - "	0 4 5½
Vegetable oils for use in the manufacture of soap, provided that such oils are rendered unfit for alimentary purposes at the expense of the importer, and under the supervision of the Customs (Order-in-Council of May 1st, 1905) - - - - - <i>Per 100 oke</i>	} 0 4 5½
All other vegetable oils - - - - - "	
	2 0 0
	[An oke = 1½ quarts.]

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &C.:—OIL CAKE.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
OIL CAKE.	
BRITISH INDIA.	
All kinds	Free.
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Castor-seed poonac	Free.
Other poonac	Rupee 0 25 cts.
[Poonac is subject to a tare allowance of 4 lbs. per bag or 10 lbs. robbins.]	
Oil cake, not otherwise specified	5½% <i>ad valorem</i> .
MAURITIUS.	
Poonac or copra	Rupee 0 6 cts.
All other oil cake	12% <i>ad valorem</i> .
SEYHELLES.	
Poonac or copperah	Free.
All other oil cake	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Linsced cake and oil cake	0 1 0
<i>Note.</i> —A drawback equal to the amount of duty paid is allowed on oilcake (in cake form), crushed and bagged within the Commonwealth, on the exportation of such oilcake.	
TERRITORY OF PAPUA.	
All kinds	5% <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
All kinds :	
If the produce of some part of the British Dominions	20% <i>ad val.</i> (a)
Otherwise	30% <i>ad val.</i> (a)
FIJI.	
All kinds	12½% <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
All kinds :	
Under the British Preferential Tariff	0 1 10
" General Tariff	0 2 0

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &C.:—OIL CAKE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
OIL CAKE.	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	£ s. d. Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem.</i>
" " East of the Volta - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	Free.
DOMINION OF CANADA.	
Soya beans and soya bean cake for use in the manufacture of cattle food and of fertilizers when imported by manufacturers of such cattle food and fertilizers (Customs' Memo. 1591B, dated 7th June 1910)	} Free.
Linseed oil cake and linseed oil cake meal; cotton seed cake and cotton seed cake meal; also palm nut cake and palm nut cake meal - - - - -	} Free.
NEWFOUNDLAND.	
All kinds - - - - -	Free.
BAHAMAS.	
All kinds - - - - -	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	Free.
JAMAICA.	
All kinds - - - - -	16 $\frac{2}{3}$ % <i>ad valorem.</i>
ST. LUCIA.	
Crushed food for cattle - - - - - <i>Per bushel</i>	0 0 4
Oil cake and oil meal - - - - - <i>Per 100 lbs.</i>	0 0 9

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—OIL CAKE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
OIL CAKE.	
ST. VINCENT.	
All kinds Per 100 lbs.	£ s. d. 0 0 5 (a)
BARBADOS.	
All kinds Per 100 lbs.	0 0 7½
GRENADA.	
All kinds	7½% <i>ad val.</i> (a)
VIRGIN ISLANDS.	
All kinds Per 100 lbs.	0 1 6
ST. CHRISTOPHER—NEVIS.	
Cotton seed meal	Free.
Oilmeal and linseed meal Per 100 lbs.	0 1 2
Other kinds	11% <i>ad valorem.</i>
ANTIGUA.	
All kinds Per 100 lbs.	0 1 4
MONTSERAT.	
Oilmeal, linseed meal, cottonseed meal, and similar } Per 100 lbs.	0 1 8
preparations	
Other kinds	13½% <i>ad valorem.</i>
DOMINICA.	
All kinds Per 100 lbs.	0 2 1
TRINIDAD AND TOBAGO.	
Oatmeal and cake, molasscint, molassine and any other preparation, including crushed or ground food, which the Collector of Customs is satisfied is intended as food for cattle Per 100 lbs.	0 0 7½
BERMUDA.	
All kinds	10% <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds	12½% <i>ad valorem.</i>
BRITISH GUIANA.	
All kinds Per 100 lbs.	0 0 6½ (b)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds:	
If classed as "fodder for cattle"	Free.
Otherwise	8% <i>ad valorem.</i>

(a) With an additional charge of 10% on the amount of duty leviable at the rate given.
 (b) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c. :—GREASE.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GREASE.	
BRITISH INDIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CYLON.	
All kinds - - - - -	Free.
MAURITIUS.	
Tallow - - - - - <i>Per cwt.</i>	Rupés 1 52 cts.
Cart-grease - - - - - "	0 76 "
All other grease - - - - - "	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Stearine - - - - - <i>Per lb.</i>	0 0 1
Greases, including axle grease and tallow unrefined :	{ 0 4 0 or 15 % <i>ad val.</i> , whichever rate returns the higher duty. 0 2 0 or 10 % <i>ad val.</i> , whichever rate returns the higher duty.
In packages not exceeding 4 lbs. in weight - <i>Per cwt.</i>	
In packages exceeding 4 lbs. in weight - <i>Per cwt.</i>	
TERRITORY OF PAPUA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Tallow - - - - -	Free.
Axle greases and other solid lubricants; petroleum greases and mixtures of the same with other substances:	
If the produce of some part of the British Dominions -	20 % <i>ad val.</i> (a)
Otherwise -	30 % <i>ad val.</i> (a)
Carriers' hard greases containing not more than 60 % of paraffin -	Free.
Carriers' hard greases containing more than 60 % of paraffin (classed as paraffin wax—Ministers' Order No. 888, dated 5th October 1908) - <i>Per lb.</i>	} 0 0 1 (a)
Stearine:	
If the produce of some part of the British Dominions - <i>Per lb.</i>	0 0 0½ (a)
Otherwise - - - - - "	0 0 0⅓ (a)

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &C.:—GREASE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GREASE.	
Fiji.	
Vaseline - - - - - <i>Per lb.</i>	£ s. d. 0 0 2
All other grease - - - - - <i>Per cwt.</i>	0 2 6
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Stearine grease ordinarily used in the manufacture of candles or explosives; also tallow - - - - -	} Free.
Vegetable tallow :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 1
" General Tariff - - - - - " (Customs Decision, dated 10th July 1906.)	0 0 1½
All other grease :	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
NORTH EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
St. Helena.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
If imported into the West of the Volta :	
All kinds - - - - -	10 % <i>ad valorem.</i>
If imported into the East of the Volta :	
Tallow - - - - -	Free.
All other grease - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—GREASE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GREASE.	
DOMINION OF CANADA.	
Foot-grease, being the refuse of cotton seed or olives after the oil has been pressed out; also grease, rough, the refuse of animal fat for the manufacture of soap and oils exclusively -	} Free.
Foots of cotton seed oil recovered by acid treatment and fit only for the manufacture of soap. (Appraisers' Bulletin, No. 289, dated 16th Oct. 1908) -	
Degras and grease for stuffing or dressing leather and which are fit only for such use -	
Other stearine, animal (including oleo-stearine, Appraisers' Bulletin, No. 327, dated 19th August 1909), also cottolene :	
Under the British Preferential Tariff - - - - - Per lb.	0 0 0·74
" General Tariff - - - - - " "	0 0 0·99
Tallow :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>
Axle grease :	
Under the British Preferential Tariff - - - - -	12½ % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>
Vaseline and all similar preparations of petroleum for toilet, medicinal, or other purposes :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
[Note.—A drawback of 99 % (not including special or dumping duty) is allowed on stearine and caseine when used in the manufacture of leather.]	
NEWFOUNDLAND.	
Tallow and grease (except axle grease) - - - - -	15 % <i>ad valorem.</i>
Axle grease - - - - -	25 % <i>ad valorem.</i>
Stearine and vaseline - - - - -	30 % <i>ad valorem.</i>
BAHAMAS.	
Tallow; crude vaseline; also soap stock - - - - -	Free.
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
JAMAICA.	
Products of petroleum - - - - - Per gall.	0 0 7½
All other grease - - - - -	16½ % <i>ad valorem.</i>
ST. LUCIA.	
Tallow - - - - - Per 100 lbs.	0 2 6
ST. VINCENT.	
Mill grease and engine oil - - - - -	Free.
All other grease - - - - -	10 % <i>ad val. (a)</i>
BARBADOS.	
Tallow - - - - - Per 100 lbs.	0 2 0
GRENADA.	
Tallow and machine grease - - - - - Per 100 lbs.	0 4 2 (a)

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

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c. :—GREASE—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GREASE.	
VIRGIN ISLANDS.	
Tallow, coomb, axle, or machine grease - - - - - <i>Per 100 lbs.</i>	£ s. d. 0 4 2
ST. CHRISTOPHER—NEVIS.	
Tallow and grease - - - - -	11 % <i>ad valorem.</i>
ANTIGUA.	
Tallow - - - - - <i>Per lb.</i>	0 0 0½
All other grease - - - - -	13½ % <i>ad valorem.</i>
MONTSERRAT.	
Tallow and grease - - - - -	15 % <i>ad valorem.</i>
DOMINICA.	
Tallow, coomb, axle, or machine grease - - - - - <i>Per 100 lbs.</i>	0 4 2
TRINIDAD AND TOBAGO.	
Tallow - - - - - <i>Per 100 lbs.</i>	0 5 0
Animal or vegetable fat (non-edible), including cart and engine grease	0 1 0
BERMUDA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds - - - - -	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
Tallow which the Comptroller of Customs is satisfied is imported for the manufacture of soap	} Free.
Other tallow; stearine; anti-friction grease, axle grease, and similar preparations <i>Per cwt.</i>	} 0 4 8 (a)
[A <i>drawback</i> equal to the amount of the duty is allowed on the exportation of candles made from duty-paid imported stearine.]	
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
All kinds - - - - -	8 % <i>ad valorem.</i>

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c. :—LARD.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LARD.	
BRITISH INDIA.	
All kinds	5 % <i>ad valorem</i> .
ADEN.	
All kinds -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds -	5½ % <i>ad valorem</i> .
MAURITIUS.	
Hogslard, cocoline, and cocotine - <i>Per cwt.</i>	Rupees 2 54 cts.
SRYCHELLES.	
All kinds	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds -	Free.
COMMONWEALTH OF AUSTRALIA.	
Lard, lard oil, and refined fats (including cottoline) - <i>Per lb.</i>	0 0 1
TERRITORY OF PAPUA.	
All kinds	5 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
All kinds :	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
FIJI.	
Benzoated lard (as drugs)	12½ % <i>ad valorem</i> .
Other lard - <i>Per cwt.</i>	0 2 6
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Lard, including compound-lard, cottolene, nuttose, and other similar substances, for use as food:	
Under the British Preferential Tariff <i>Per lb.</i>	0 0 1
„ General Tariff „	0 0 1¼
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—LARD—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
LARD.	
£ s. d.	
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds :	
If classed as "Provisions" - - - - -	Free.
Otherwise - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem.</i>
" " East of the Volta - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Lard, lard compound, and similar substances; also cottolene :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0·74
" General Tariff - - - - - "	0 0 0·99
<i>Note.</i> —It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that "tins containing lard are dutiable at the same rate as if imported empty."	
NEWFOUNDLAND.	
Lard, and its compounds or substitutes - - - - -	30 % <i>ad valorem.</i>
BAHAMAS.	
Lard, lard substitutes, lard compound, and cottolene - - - - - <i>Per lb.</i>	0 0 1
TURK'S AND CAICOS ISLANDS.	
Lard and lard substitutes - - - - - <i>Per lb.</i>	0 0 0½
JAMAICA.	
Lard, lard substitutes, and cottolene - - - - - <i>Per cwt.</i>	0 9 4
[Subject to the following <i>tare allowances</i> :	
Firkins and half firkins :	
American - - - - - 1 lb. more than invoice tare.	
Kegs with iron hoops weighing about 39 lbs. (gross) - - - - - 10 lbs. each.	
In tins :	
25 lbs. (net) - - - - - 2½ lbs. each.	
20 " " - - - - - 2 " "	
10 " " - - - - - 1 " "	
5 " " - - - - - ½ " "	
2 " " - - - - - 4 OZS. "	
1 " " - - - - - 2 " "	
Tierces - - - - - 6 lbs. over invoice tare.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c. :—LARD—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
	£ s. d.
LARD.	
St. LUCIA.	
Lard and its compounds - - - - - Per cwt.	0 14 0
St. VINCENT.	
All kinds - - - - - Per cwt.	0 4 8 (a)
BARBADOS.	
Lard and its compounds or substitutes - - - Per 100 lbs.	0 4 2
GRENADA.	
All kinds - - - - - Per lb.	0 0 1 (a)
VIRGIN ISLANDS.	
Lard and its compounds - - - - - Per 100 lbs.	0 4 2
St. CHRISTOPHER—NEVIS.	
Lard and its compounds - - - - - Per 100 lbs.	0 4 2
ANTIGUA.	
Lard and its compounds - - - - - Per lb.	0 0 0½
MONTBERRAT.	
Lard and its compounds - - - - - Per lb.	0 0 0½
DOMINICA.	
Lard and its compounds - - - - - Per 100 lbs.	0 5 0
TRINIDAD AND TOBAGO.	
Lard and its compounds - - - - - Per lb.	0 0 1
BERMUDA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
BRITISH HONDURAS.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
BRITISH GUIANA.	
Cottolene - - - - - Per lb.	0 0 1 (b)
Lard and lard compounds :	
Not exceeding 1 % of water - - - - - "	0 0 0½ (b)
Containing more than 1 % of water - - - - - "	0 0 2 (b)
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
All kinds - - - - -	8 % <i>ad valorem</i> .

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

(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c. :—CANDLES.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CANDLES.	
BRITISH INDIA.	
All kinds - - - - -	£ s. d. 5 % <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN.)	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - -	5½ % <i>ad valorem</i> .
MAURITIUS.	
Wax candles - - - - - <i>Per cwt.</i>	Rupees 6 10 cts.
All other candles - - - - - "	Rupees 2 03 cts.
SEYCHELLES.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Candles, tapers, and night lights:	
Paraffin wax, wholly or in part:	
Under the British Preferential Tariff - - - - - <i>Per cwt.</i>	0 14 0
" " General Tariff - - - - - "	0 18 8
All other kinds:	
Under the British Preferential Tariff - - - - - <i>Per cwt.</i>	0 9 4
" " General Tariff - - - - - "	0 14 0
Solid spirit heaters, including the weight of the immediate containing package - - - - - <i>Per lb.</i>	0 0 1
TERRITORY OF PAPUA.	
All kinds - - - - - <i>Per cwt.</i>	0 9 4
DOMINION OF NEW ZEALAND.	
Candles:	
If the produce of some part of the British Dominions - <i>Per cwt.</i>	0 14 0 (a)
Otherwise - - - - - "	1 1 0 (a)
FIJI.	
All kinds - - - - - <i>Per lb.</i>	0 0 1
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Sulphur candles:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem</i> .
" " General Tariff - - - - -	15 % <i>ad valorem</i> .
(Cape Customs Notice No. 52 dated 23rd August 1907.)	
All other kinds, including pyramid night lights:	
Under the British Preferential Tariff - - - - - <i>Per 100 lbs.</i>	0 4 2
" " General Tariff - - - - - "	0 5 0
[Note.—Packets of candles reputed to be 12 ozs., 14 ozs., and 16 ozs. are to be deemed to be of those weights respectively.]	

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &C. :—CANDLES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CANDLES.	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem.</i>
" " East of the Volta - - - - -	Free.
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
All kinds :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
NEWFOUNDLAND.	
All kinds - - - - -	<i>Per lb.</i> 0 0 1·48
[<i>Note.</i> —All ingredients used in the manufacture of candles paying more than 25 % <i>ad valorem</i> when imported by manufacturers may be admitted at the rate of 25 % <i>ad valorem.</i>]	
BAHAMAS.	
Tallow candles - - - - -	<i>Per lb.</i> 0 0 0 $\frac{1}{2}$
Other candles - - - - -	" 0 0 1 $\frac{1}{2}$
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
JAMAICA.	
Tallow candles - - - - -	<i>Per cwt.</i> 0 7 0
Composition, wax, or spermaceti candles - - - - -	" 0 18 8
ST. LUCIA.	
Tallow candles - - - - -	<i>Per cwt.</i> 0 9 4
All other candles - - - - -	" 0 18 8

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix F.]OILS, FATS, RESINS, &c.:—CANDLES—*continued*.

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
CANDLES.		
ST. VINCENT.		£ s. d.
Tallow candles -	- - - - Per 100 lbs.	0 5 0 (a)
All other candles -	- - - - "	0 10 0 (a)
BARBADOS.		
Tallow candles -	- - - - Per 100 lbs.	0 4 2
All other candles -	- - - - "	0 8 4
GRENADA.		
Tallow candles -	- - - - Per 100 lbs.	0 5 0 (a)
All other candles -	- - - - "	0 16 8 (a)
VIRGIN ISLANDS.		
Tallow candles -	- - - - Per 100 lbs.	0 4 2
All other candles -	- - - - "	0 16 8
ST. CHRISTOPHER—NEVIS.		
Tallow candles -	- - - - Per 100 lbs.	0 12 6
All other candles -	- - - - "	1 5 0
ANTIGUA.		
Tallow candles -	- - - - Per 100 lbs.	0 12 6
All other candles -	- - - - "	1 5 0
MONTSERRAT.		
Tallow candles -	- - - - Per 100 lbs.	0 12 6
All other candles -	- - - - "	1 5 0
DOMINICA.		
Tallow candles -	- - - - Per 100 lbs.	0 4 2
All other candles -	- - - - "	0 8 4
TRINIDAD AND TOBAGO.		
Dip or tallow candles -	- - - - Per 100 lbs.	0 2 2
All other candles -	- - - - "	0 4 2
BERMUDA.		
All kinds -	- - - -	10 % <i>ad valorem</i> .
BRITISH HONDURAS.		
Tallow candles -	- - - -	12½ % <i>ad valorem</i> .
All other candles -	- - - - Per cwt.	0 9 2·51
BRITISH GUIANA.		
Tallow candles -	- - - - Per cwt.	0 4 8 (b)
All other candles -	- - - - "	1 3 4 (b)
[A <i>drawback</i> of the duty paid on candles used underground by persons engaged in gold-mining is allowed under certain conditions.]		
GIBRALTAR.		
All kinds -	- - - -	Free.
MALTA.		
All kinds -	- - - -	Free.
CYPRUS.		
All kinds -	- - - - Per oke (2·8 lbs.)	0 0 1½

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

(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c. :—SOAP.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SOAP.	
BRITISH INDIA.	
All kinds	5 % <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Perfumed and toilet soaps	5½ % <i>ad valorem</i> .
All other soap <i>Per cwt.</i>	Rupee 0 55 cts.
[Soap is subject to a <i>tare allowance</i> of 8 lbs. per double bag.]	
MAURITIUS.	
Ordinary soap <i>Per cwt.</i>	12 % <i>ad valorem</i> .
Scented „	„ 0 89 cts.
SEYCHELLES.	
All kinds	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Soap dyes :	
Under the British Preferential Tariff	15 % <i>ad valorem</i> .
„ General Tariff	20 % <i>ad valorem</i> .
Toilet, fancy, or medicated	25 % <i>ad val.</i> or 4d. per lb., whichever rate returns the higher duty.
Gre-Solvent and flash antiseptic hand cleaner (capable of being used as substitutes for soap) (Customs Notices, dated 1st December 1908, and 2nd July 1909.)	25 % <i>ad val.</i>
All other kinds of soap	25 % <i>ad valorem</i> .
TERRITORY OF PAPUA.	
Hard and soft soaps <i>Per cwt.</i>	0 4 8
DOMINION OF NEW ZEALAND.	
Honey and brown Windsor soap composition; also Maypole soap (Minister's Order No. 852 dated 14th October 1907)	Free.
Common yellow and blue mottled :	
If the produce of some part of the British Dominions <i>Per cwt.</i>	0 5 0 (a)
Otherwise	0 6 0 (a)
“Lux” soap powder (Minister's Order No. 914, dated 5th October 1909); and “Gre-Solvent” (as cleansing paste) (Minister's Order No. 915, dated 1st November 1909)	20 % <i>ad val.</i> (a)
Soap powder, extract of soap, dry and soft soap, liquid soap, soap solutions and washing or cleansing powders, crystals, pastes and liquids	20 % <i>ad val.</i> (a)
Soap, olive oil :	
If the produce of some part of the British Dominions	25 % <i>ad val.</i> (a)
Otherwise	37½ % <i>ad val.</i> (a)
(Ministers Order No. 899, dated 1st February 1909).	

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.:—SOAP—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SOAP.	
DOMINION OF NEW ZEALAND—<i>cont.</i>	
All other soap :	
If the produce of some part of the British Dominions - - -	25 $\frac{1}{2}$ % <i>ad val.</i> (a)
Otherwise - - - - -	37 $\frac{1}{2}$ % <i>ad val.</i> (a)
FIJI.	
Fancy, scented, toilet, or medicated soaps, including soap extracts	12 $\frac{1}{2}$ % <i>ad valorem</i>
Plain, hard or soft soap, including "Sunlight" - - - <i>Per lb.</i>	0 0 1
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Weevil soap :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3% <i>ad valorem.</i>
(Cape Customs Notice No. 115, dated 15th June 1909.)	
Other soap, soap powders and extracts (including saddle soap and monkey brand soap (Customs decision, dated 10th July 1906); soft, Sunlight and other soaps imported for use as insecticides (Cape Customs Notice No. 91, dated 30th October 1908); and arsenical soap (Cape Customs Notice No. 142, dated 23rd May 1910) :	
Under the British Preferential Tariff - - - <i>Per 100 lbs.</i>	0 4 2 or 22% <i>ad val.</i> , whichever rate returns the higher duty.
" General Tariff - - - - -	0 4 9 or 25% <i>ad val.</i> , whichever rate returns the higher duty.
<p><i>Note.</i>—In accordance with the provisions of Article XVIII. of the Convention any Colony or Territory which formerly belonged to the Union may, under suitable regulations, rebate the whole or part of the duty on soap and other substances imported for and used exclusively in connection with the industry of wool washing. Such regulations have been issued for the Provinces of the Cape of Good Hope, Natal, and Orange Free State, allowing rebate of the whole duty on soap, &c., used for the above purposes.</p>	
NORTH EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5% <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7% <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.

(a) With an additional charge of 2 $\frac{1}{2}$ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—SOAP—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SOAP.	
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem</i> .
" " East of the Volta - - - - -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Whale-oil soap - - - - -	Free.
Common or laundry soap :	
Under the British Preferential Tariff - - - - - <i>Per 100 lbs.</i>	0 2 8·06
" General Tariff - - - - - "	0 4 1·33
Castile :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0·49
" Intermediate Tariff - - - - - "	0 0 0·49
" General Tariff - - - - - "	0 0 0·99
Soap powders, powdered soap, mineral soap, and all other soaps (including soft soap for pharmaceutical purposes and harness soap dressing) (Appraisers' Bulletin No. 327, dated 19th August 1909) :	
Under the British Preferential Tariff - - - - -	22½ % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	} 32½ % <i>ad val.</i>
" General Tariff - - - - -	
NEWFOUNDLAND.	
Harness soap - - - - -	20 % <i>ad valorem</i> .
Common laundry - - - - - <i>Per lb.</i>	0 0 0½
Toilet or perfumed - - - - -	} 40 % <i>ad valorem</i> .
Pearline and other soap powders - - - - -	
[<i>Note</i> .—All ingredients used in the manufacture of soap paying more than 25 % <i>ad valorem</i> when imported by manufacturers may be admitted at the rate of 25 % <i>ad valorem</i> .]	
BAHAMAS.	
Mineral, palm, or cotton-seed oil soap stock - - - - -	Free.
Common washing soap - - - - - <i>Per lb.</i>	0 0 0½
All other soap - - - - -	20 % <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
All kinds, including soap substitutes - - - - - <i>Per 100 lbs.</i>	0 3 0
JAMAICA.	
Common, brown, yellow, or blue mottled, and all other laundry soaps - - - - - <i>Per 100 lbs.</i>	} 0 2 6
All other soap - - - - -	
St. LUCIA.	
Fancy soap, including all scented and other toilet soaps - - - - -	20 % <i>ad valorem</i> .
All other soap - - - - - <i>Per 100 lbs.</i>	0 2 6

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c. :—SOAP—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SOAP.	
ST. VINCENT.	
Common washing soap - - - - - <i>Per cut.</i>	0 4 8 (a)
All other soap - - - - -	10% <i>ad val.</i> (a)
BARBADOS.	
All kinds - - - - - <i>Per 100 lbs.</i>	0 1 6
GRENADA.	
Common washing or laundry soap - - - - - <i>Per 100 lbs.</i>	0 2 1 (a)
All other soap - - - - -	10% <i>ad val.</i> (a)
VIRGIN ISLANDS.	
Scented or fancy soap - - - - -	10% <i>ad valorem.</i>
All other soap - - - - - <i>Per 100 lbs.</i>	0 4 2
ST. CHRISTOPHER-NEVIS.	
Toilet or fancy soap (if as "perfumery") - - - - -	25% <i>ad valorem.</i>
All other soap - - - - - <i>Per 100 lbs.</i>	0 4 6
ANTIGUA.	
Toilet or fancy soap - - - - -	25% <i>ad valorem.</i>
All other soap - - - - - <i>Per 100 lbs.</i>	0 6 3
MONTserrat.	
Toilet or fancy soap - - - - -	30% <i>ad valorem.</i>
All other soap - - - - - <i>Per 100 lbs.</i>	0 4 2
DOMINICA.	
Scented or fancy soap - - - - -	20% <i>ad valorem.</i>
Soap powders, and all other soap - - - - - <i>Per 100 lbs.</i>	0 4 2
TRINIDAD AND TOBAGO.	
Brown, yellow, blue-mottled or other hard soaps or powders or extracts for laundry purposes. Brooks', Sapolio, or other polishing soaps; harness soap and soft soap - - - - - <i>Per 100 lbs.</i>	0 2 1
Perfumed, medicated and fancy soaps for toilet purposes	0 4 2
BERMUDA.	
All kinds - - - - -	10% <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds - - - - -	12½% <i>ad valorem.</i>
BRITISH GUIANA.	
All kinds - - - - -	12½% <i>ad val.</i> (b)
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
Perfumed and toilet - - - - - <i>Per oke (2·8 lbs.)</i>	0 0 2
All other soap - - - - -	0 0 1½

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

(b) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c. :—GLYCERINE.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GLYCERINE.	
BRITISH INDIA.	
All kinds -	5 % <i>ad valorem</i> .
ADEN.	
All kinds -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds -	Free.
CEYLON.	
All kinds -	5½ % <i>ad valorem</i> .
MAURITIUS.	
All kinds -	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds -	Free.
COMMONWEALTH OF AUSTRALIA.	
Glycerine, unrefined	Free.
All other kinds of glycerine :	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
TERRITORY OF PAPUA.	
All kinds -	5 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Glycerine, crude	Free.
Refined glycerine :	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
FIJI.	
All kinds -	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds -	Free.
BRITISH SOUTH AFRICA.	
Glycerine, in bulk, for manufacturing purposes :	
Under the British Preferential Tariff	Free.
" General Tariff	3 % <i>ad valorem</i> .
Other glycerine :	
Under the British Preferential Tariff	12 % <i>ad valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds -	Free.
NYASALAND PROTECTORATE.	
All kinds -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds -	10 % <i>ad valorem</i> .

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.—GLYCERINE—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GLYCERINE.	
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % <i>ad valorem</i> .
" " other Protectorate Ports	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	10 % <i>ad valorem</i> .
GOLD COAST.	
All kinds:	
If imported into the West of the Volta	10 % <i>ad valorem</i> .
" " East of the Volta	4 % <i>ad valorem</i> .
SIERRA LEONE.	
All kinds	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Glycerine imported by manufacturers of explosives, for use in their own factories	} Free.
Crude glycerine when imported by manufacturers for use only in their own factories in the manufacture of refined glycerine (Customs Memo, 1591B, dated 7th June 1910.)	
All other glycerine:	
Under the British Preferential Tariff	15 % <i>ad valorem</i> .
" Intermediate Tariff	} 17½ % <i>ad val.</i>
" General Tariff	
NEWFOUNDLAND.	
All kinds	40 % <i>ad valorem</i> .
BAHAMAS.	
All kinds	20 % <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % <i>ad valorem</i> .
JAMAICA.	
All kinds	16½ % <i>ad valorem</i> .
ST. LUCIA.	
All kinds	15 % <i>ad valorem</i> .
ST. VINCENT.	
All kinds	10 % <i>ad val. (a)</i>
BARBADOS.	
All kinds	10 % <i>ad valorem</i> .
GRENADA.	
All kinds	7½ % <i>ad val. (a)</i>
VIRGIN ISLANDS.	
All kinds	10 % <i>ad valorem</i> .

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]OILS, FATS, RESINS, &c. :—GLYCERINE—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
GLYCERINE.		
All kinds	ST. CHRISTOPHER-NEVIS.	11 % <i>ad valorem.</i>
All kinds	ANTIGUA.	13 $\frac{1}{3}$ % <i>ad valorem.</i>
All kinds	MONTSERRAT.	13 $\frac{1}{3}$ % <i>ad valorem.</i>
All kinds	DOMINICA.	12 $\frac{1}{2}$ % <i>ad valorem.</i>
All kinds	TRINIDAD AND TOBAGO.	10 % <i>ad valorem.</i>
All kinds	BERMUDA.	10 % <i>ad valorem.</i>
All kinds	BRITISH HONDURAS.	12 $\frac{1}{2}$ % <i>ad valorem.</i>
All kinds	BRITISH GUIANA.	12 $\frac{1}{3}$ % <i>ad val. (a)</i>
All kinds	GIBRALTAR.	Free.
All kinds	MALTA.	Free.
All kinds	CYPRUS.	8 % <i>ad valorem.</i>

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c. :—PITCH AND ASPHALT.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PITCH AND ASPHALT.	
BRITISH INDIA.	
Pitch :	
American and European - - - - -	} 5% <i>ad valorem</i> .
Coal - - - - -	
All other kinds - - - - -	
Asphalt and bitumen - - - - -	
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
Asphalt - - - - -	<i>Per cwt.</i> Rupee 0 12½ cts.
Pitch - - - - -	5½% <i>ad valorem</i> .
MAURITIUS.	
Asphalt or bitumen - - - - -	<i>Per cwt.</i> Rupee 0 10 cts.
All other kinds - - - - -	" Rupee 0 36 cts.
SEYCHELLES.	
All kinds - - - - -	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Asphalt mastic - - - - -	15% <i>ad valorem</i> .
All other kinds - - - - -	Free.
TERRITORY OF PAPUA.	
All kinds - - - - -	5% <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
All kinds - - - - -	Free.
* FIJI.	
All kinds - - - - -	12½% <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
All kinds :	
Under the British Preferential Tariff - - - - -	12% <i>ad valorem</i> .
" General Tariff - - - - -	15% <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—PITCH AND ASPHALT—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PITCH AND ASPHALT.	
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
Pitch for building or roofing purposes - - - - -	Free.
All other kinds - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
All kinds:	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem.</i>
" " East of the Volta - - - - -	Free.
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Coal and pine pitch, Burgundy pitch, crude bone pitch, also asphalt -	Free.
NEWFOUNDLAND.	
Bitumen for use by manufacturers in the manufacture of copper paint -	Free.
Burgundy pitch - - - - -	30 % <i>ad valorem.</i>
All other pitch; also asphalt - - - - -	15 % <i>ad valorem.</i>
BAHAMAS.	
Pitch - - - - -	Free.
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
JAMAICA.	
All kinds - - - - -	16 $\frac{2}{3}$ % <i>ad valorem.</i>
ST. LUCIA.	
Pitch - - - - -	0 2 6
Asphalt - - - - -	15 % <i>ad valorem.</i>
	<i>Per barrel of 200 lbs.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.:—PITCH AND ASPHALT—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
PITCH AND ASPHALT.		
	ST. VINCENT.	£ s. d.
All kinds	- - - - - Per barrel	0 1 0 (a)
	BARBADOS.	
All kinds	- - - - -	Free.
	GRENADA.	
All kinds	- - - - -	$7\frac{1}{2}\%$ <i>ad val.</i> (a)
	VIRGIN ISLANDS.	
All kinds	- - - - -	10% <i>ad valorem.</i>
	ST. CHRISTOPHER-NEVIS.	
All kinds	- - - - -	11% <i>ad valorem.</i>
	ANTIGUA.	
All kinds	- - - - -	$13\frac{1}{2}\%$ <i>ad valorem.</i>
	MONTserrat.	
All kinds	- - - - -	$13\frac{1}{2}\%$ <i>ad valorem.</i>
	DOMINICA.	
All kinds	- - - - -	$12\frac{1}{2}\%$ <i>ad valorem.</i>
	TRINIDAD AND TOBAGO.	
All kinds	- - - - -	10% <i>ad valorem.</i>
	BERMUDA.	
All kinds	- - - - -	$12\frac{1}{2}\%$ <i>ad valorem.</i>
	BRITISH HONDURAS.	
All kinds	- - - - -	$12\frac{1}{2}\%$ <i>ad valorem.</i>
	BRITISH GULANA.	
Pitch	- - - - - Per barrel not exceeding 200 lbs.	0 2 1 (b)
Asphalt	- - - - -	$12\frac{1}{2}\%$ <i>ad val.</i> (b)
	GIBRALTAR.	
All kinds	- - - - -	Free.
	MALTA.	
All kinds	- - - - -	Free.
	CYPRUS.	
Pitch	- - - - -	Free.
Asphalt	- - - - -	8% <i>ad valorem</i>

(a) With an additional charge of 10% on the amount of duty leviable at the rate given.
 (b) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c. :—TAR.

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
TAR.		£ s. d.
BRITISH INDIA.		
All kinds	- - - - -	5 % <i>ad valorem</i> .
ADEN.		
All kinds	- - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds	- - - - -	Free.
CEYLON.		
All kinds	- - - - -	5½ % <i>ad valorem</i> .
MAURITIUS.		
Coal tar	- - - - - <i>Per cwt.</i>	Rupee 0 36 cts.
SEYCHELLES.		
All kinds	- - - - -	12½ % <i>ad valorem</i> .
HONG KONG.		
All kinds	- - - - -	Free.
COMMONWEALTH OF AUSTRALIA.		
Refined gas tar (a similar substance to one coat tar) which can be used as a substitute for "brunswick black":		
Under the British Preferential Tariff	- - - - - <i>Per gall.</i>	0 2 0
„ General Tariff	- - - - - „	0 2 6
(Customs Notice, dated 16th February 1910.)		
All other kinds	- - - - -	Free.
TERRITORY OF PAPUA.		
All kinds	- - - - -	Free.
DOMINION OF NEW ZEALAND.		
All kinds	- - - - -	Free.
FIJI.		
All kinds	- - - - -	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.		
All kinds	- - - - -	Free.
BRITISH SOUTH AFRICA.		
All kinds :		
Under the British Preferential Tariff	- - - - -	12 % <i>ad valorem</i> .
„ General Tariff	- - - - -	15 % <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.		
All kinds	- - - - -	Free.
NYASALAND PROTECTORATE.		
All kinds	- - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.		
All kinds	- - - - -	10 % <i>ad valorem</i> .

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c.—TAR—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TAR.	
£ s. d.	
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem</i> .
" " other Protectorate ports - - - - -	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
If for building or roofing purposes - - - - -	Free.
Otherwise - - - - -	10 % <i>ad valorem</i> .
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem</i> .
" " East of the Volta - - - - -	Free.
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Coal and pine tar (crude), in packages of not less than 15 gallons -	Free.
NEWFOUNDLAND.	
Stockholm, American, and coal tar; also tar mixtures - - - - -	15 % <i>ad valorem</i>
BAHAMAS.	
All kinds - - - - -	Free. ;
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem</i> .
JAMAICA.	
All kinds - - - - -	16 $\frac{2}{3}$ % <i>ad valorem</i> .
ST. LUCIA.	
All kinds - - - - - <i>Per barrel of 40 gallons, Winchester measure.</i>	0 2 6
ST. VINCENT.	
All kinds - - - - - <i>Per barrel</i>	0 1 0 (a)
BARBADOS.	
All kinds - - - - -	Free.
GRENADA.	
All kinds - - - - -	7 $\frac{1}{2}$ % <i>ad val.</i> (a)

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—TAR—*continued*.

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
TAR.		£ s. d.
VIRGIN ISLANDS.		
All kinds	- - - - -	10 % <i>ad valorem</i> .
ST. CHRISTOPHER-NEVIS.		
All kinds	- - - - -	11 % <i>ad valorem</i> .
ANTIGUA.		
All kinds	- - - - -	13½ % <i>ad valorem</i> .
MONTserrat.		
All kinds	- - - - -	13½ % <i>ad valorem</i> .
DOMINICA.		
All kinds	- - - - -	12½ % <i>ad valorem</i> .
TRINIDAD AND TOBAGO.		
All kinds	- - - - -	10 % <i>ad valorem</i> .
BERMUDA.		
All kinds	- - - - -	10 % <i>ad valorem</i> .
BRITISH HONDURAS.		
All kinds	- - - - -	12½ % <i>ad valorem</i> .
BRITISH GUIANA.		
All kinds	- - <i>Per burrel not exceeding 30 gallons</i>	0 2 1 (a)
GIBRALTAR.		
All kinds	- - - - -	Free.
MALTA.		
All kinds	- - - - -	Free.
CYPRUS.		
All kinds	- - - - -	Free.

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c. :—RESINS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
RESINS.	
BRITISH INDIA.	
Copal	5 % <i>ad valorem</i> .
Resin	5 % (a)
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Benjamin	Per cwt. Rupee 1 50 cts.
[Benjamin is subject to a <i>tare allowance</i> of 14 lbs. per bundle or 21 lbs. per case.]	
Dummar, and other resins	Free.
MAURITIUS.	
Gum arabic (not powdered)	Per cwt. Rupee 1 52 cts.
Gum copal, raw	" 1 02 "
Rosin	" 0 46 "
SEYCHELLES.	
All kinds	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
All kinds	Free.
TERRITORY OF PAPUA.	
All kinds	5 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
All kinds	Free.
FIJI.	
All kinds	Per cwt. £ s. d. 0 2 0
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Resin, in bulk :	
Under the British Preferential Tariff	Free.
" General Tariff	3 % <i>ad valorem</i> .
Other resins :	
Under the British Preferential Tariff	12 % <i>ad valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds	Free.

(a) For tariff valuation on which duties are levied, see Appendix I., p. 655.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—RESINS—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
RESINS.	
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem</i> .
" " other Protectorate ports - - - - -	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem</i> .
" " East of the Volta - - - - -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
Gum copal and gum arabic, if of African produce - - - - -	Free.
All other resins - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Resins, in packages of not less than 100 lbs. - - - - -	} Free.
Gum resins which are not edible and which are in a crude state and not advanced in value by refining or grinding, or any other process of manufacture - - - - -	
All other resins :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	} 17½ % <i>ad val.</i>
" General Tariff - - - - -	
NEWFOUNDLAND.	
All kinds - - - - -	15 % <i>ad valorem</i> .
BAHAMAS.	
All kinds - - - - -	Free.
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem</i> .
JAMAICA.	
All kinds - - - - -	16½ % <i>ad valorem</i> .

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—RESINS—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
RESINS.		£ s. d.
ST. LUCIA.		
All kinds	- - - - <i>Per barrel of 200 lbs.</i>	0 2 6
ST. VINCENT.		
All kinds	- - - - <i>Per barrel</i>	0 1 0 (a)
BARBADOS.		
All kinds	- - - -	Free.
GRENADA.		
All kinds	- - - -	7½% <i>ad val.</i> (a)
VIRGIN ISLANDS.		
All kinds	- - - -	10% <i>ad valorem.</i>
St. CHRISTOPHER-NEVIS.		
All kinds	- - - -	11% <i>ad valorem.</i>
ANTIGUA.		
All kinds	- - - -	13½% <i>ad valorem.</i>
MONTSERRAT.		
All kinds	- - - -	13½% <i>ad valorem.</i>
DOMINICA.		
All kinds	- - - -	12½% <i>ad valorem.</i>
TRINIDAD AND TOBAGO.		
All kinds	- - - -	10% <i>ad valorem.</i>
BERMUDA.		
All kinds	- - - -	10% <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds	- - - -	12½% <i>ad valorem.</i>
BRITISH GUIANA.		
Resin, which the Controller of Customs is satisfied is imported for the manufacture of soap	- - - -	} Free.
All other resins	- - - - <i>Per barrel not exceeding 200 lbs.</i>	
GIBRALTAR.		
All kinds	- - - -	Free.
MALTA.		
All kinds	- - - -	Free.
CYPRUS.		
All kinds	- - - - <i>Per oke (2·8 lbs.)</i>	0 1 0

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

(b) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &C.:—TURPENTINE (OIL OR SPIRIT OF).

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TURPENTINE.	
BRITISH INDIA.	
All kinds	£ s. d. 5 % (a)
[For the purpose of ascertaining the gallonage of consignments of case oil, the contents of one case in each 500 cases of oil imported shall be ascertained by actual measurement, not less than two cases being tested in each consignment (Customs Circular No. 20 of 1903).]	
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½ % <i>ad valorem</i> .
MAURITIUS.	
Commercial spirits of turpentine	Rupees 0 14 cts. <i>Per gall.</i>
SEYCHELLES.	
All kinds	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
All kinds	Free.
TERRITORY OF PAPUA.	
All kinds	0 1 0 <i>Per gall.</i>
DOMINION OF NEW ZEALAND.	
All kinds	Free.
FIJI.	
All kinds	0 1 0 <i>Per gall.</i>
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
All kinds :	
Under the British Preferential Tariff	12 % <i>ad valorem</i> .
,, General Tariff	15 % <i>ad valorem</i> .
NORTH EASTERN RHODESIA.	
All kinds	Free.

(a) When the turpentine is adulterated to the extent of 50 % or more, the actual percentage of adulteration must be distinctly marked (Customs Circular 4 of 1901). For tariff valuation on which duty is levied, see Appendix I., p. 655.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &C. :—TURPENTINE (OIL OR SPIRIT OF)—*cont.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
TURPENTINE.		
NYASALAND PROTECTORATE.		£ s. d.
All kinds -	-	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.		
All kinds	-	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.		
All kinds	-	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.		
All kinds :		
If imported into Zeyla	-	5 % <i>ad valorem</i> .
" " other Protectorate ports	-	7 % <i>ad valorem</i> .
ST. HELENA.		
All kinds	-	Free.
NIGERIA.		
Turpentine if imported for use as building materials	-	Free.
Otherwise -	-	10 % <i>ad valorem</i> .
GOLD COAST.		
All kinds :		
If imported into the West of the Volta	-	10 % <i>ad valorem</i> .
" " East of the Volta	-	Free.
SIERRA LEONE.		
All kinds	-	<i>Per old wine gall.</i> 0 0 6
GAMBIA.		
All kinds	-	<i>Per gall.</i> 0 0 3
DOMINION OF CANADA.		
Raw or crude, also spirits of turpentine	-	Free.
NEWFOUNDLAND.		
Spirits of turpentine	-	15 % <i>ad valorem</i> .
BAHAMAS.		
Turpentine	-	<i>Per barrel</i> 0 1 3
Spirits of turpentine	-	<i>Per gall.</i> 0 0 3
TURK'S AND CAICOS ISLANDS.		
Oil of turpentine	-	" 0 0 6
JAMAICA.		
Oil of turpentine	-	" 0 0 9
[Note — It is provided under the Petroleum Laws, Nos. 37 of 1906 and 37 of 1908 that, <i>turpentine</i> giving off an inflammable vapour at a temperature less than 90° F. shall not be imported in vessels containing more than 8 fluid ozs., except in strong steel drums specially marked with a recognised description of their contents.]		
ST. LUCIA.		
All kinds	-	<i>Per gall.</i> 0 0 6
ST. VINCENT.		
All kinds	-	" 0 0 6 (a)
BARBADOS.		
All kinds	-	10 % <i>ad valorem</i> .
GRENADA.		
Oil of turpentine	-	<i>Per gall.</i> 0 0 9 (a)
VIRGIN ISLANDS.		
Oil of turpentine	-	" 0 0 9
ST. CHRISTOPHER-NEVIS.		
Oil of turpentine	-	" 0 1 0
ANTIGUA.		
All kinds	-	" 0 9 6

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

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c. :—TURPENTINE (OIL OR SPIRIT OF)—*cont.*

TARIFF CLASSIFICATION.				TARIFF RATES OF DUTY.
TURPENTINE.				£ s. d.
MONTSERAT.				
Oil of turpentine	-	-	- <i>Per gall.</i>	0 1 0
DOMINICA.				
All kinds	-	-	- "	0 0 6
TRINIDAD AND TOBAGO.				
All kinds	-	-	- "	0 0 6
BERMUDA.				
All kinds	-	-	-	10 % <i>ad valorem.</i>
BRITISH HONDURAS.				
All kinds	-	-	-	12½ % <i>ad valorem.</i>
BRITISH GUIANA.				
Crude	-	-	- <i>Per barrel</i>	0 2 1 (a)
Spirits of turpentine	-	-	- <i>Per gall.</i>	0 0 9 (a)
GIBRALTAR.				
All kinds	-	-	-	Free.
MALTA.				
All kinds	-	-	-	Free.
CYPRUS.				
Oil of turpentine	-	-	- <i>Per 100 okes</i>	2 0 0
			[An oke = 1½ quarts.]	

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &C.:—PETROLEUM AND ROCK OILS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PETROLEUM AND ROCK OILS.	
BRITISH INDIA.	
Petroleum, including also naphtha and the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasolinc, benzol, benzoline, benzine; also any inflammable liquid which is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum (except as provided for in the following paragraphs)	<i>anna. ptes.</i> 1 6
<i>Per imp. gallon</i>	
Petroleum which has its flashing point at or above 200 degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Customs Collector to be intended for use exclusively either for the batching of jute or other fibre, or for lubricating purposes - - -	5 % <i>ad valorem</i> .
Petroleum which has its flashing point at or above 150 degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Customs Collector to be intended for use exclusively as fuel or for some sanitary or hygienic purpose - - -	5 % <i>ad valorem</i> .
[For the purpose of ascertaining the gallonage of consignments of case oil, the contents of one case in each 500 cases of oil imported shall be ascertained by actual measurement, not less than two cases being tested in each consignment (Customs Circular No. 20 of 1903).]	
[<i>Note.</i> —The importation of petroleum is regulated by the Indian Petroleum Act No. 8 of 1899, which provides, <i>inter alia</i> , that no quantity of dangerous petroleum (<i>i.e.</i> , which has a flashing point below 76° Fahr.) exceeding 40 gallons may be imported, except in accordance with the conditions of a license from the Local Government. Local Governments are empowered to make rules to regulate the importation of petroleum and to grant licenses to possess or transport it within the Province in cases where such license is necessary. Various rules have been issued under the above Act by the Provincial Governments limiting the importation of "dangerous petroleum" in metal vessels containing smaller quantities. Vessels containing dangerous petroleum are to be specially labelled.]	
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - - <i>Per gallon</i>	5 cts.
[All petroleum taken out of any vessel in which it has been imported must, unless intended for transshipment only, be forthwith taken direct from such vessel to a "dutiabie petroleum store," and no such petroleum may be removed therefrom without a permit issued by the Port Officer in prescribed form.	
Petroleum includes the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosine, 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 other bituminous substance, or from any products thereof, but does not include any liquid or substance which has a flashing point higher than 150° F.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PETROLEUM AND ROCK OILS.	
STRAITS SETTLEMENTS (including LABUAN)— <i>cont.</i>	
<p>[<i>Note.</i>—The importation and storage of petroleum is regulated by rules made under the Petroleum Ordinances Nos. 23 of 1908, and 18 of 1909.</p> <p>The arrival of any vessel having petroleum on board as cargo must be notified to the Port Officer, and no petroleum may be removed from any vessel except under permit which will only be granted after the petroleum has been tested. Dangerous petroleum (i.e. petroleum flashing at a temperature of less than 73° F.) must not be taken out of any vessel in which it has been imported except under the direct supervision of a responsible and experienced person. Petroleum transported in quantities not exceeding four gallons contained in properly sealed receptacles are exempt from the provisions of the above Regulations.]</p>	
CEYLON.	
Liquid fuel, the product of petroleum, with a flashing point not under 150 degrees Fahr., Abel's close test	} Free.
[The directions for testing are laid down in the schedule to Ordinance No. 28 of 1909.]	
Kerosene <i>Per gallon</i>	Rupee 0 25 cts.
[A rebate of the duty paid is allowed on kerosine oil if to be used as a source of motive power in oil engines.]	
All other mineral oils	5½% <i>ad valorem.</i>
<p>[<i>Note.</i>—The importation of earth oil or mineral naphthas is prohibited, except by license of the Governor, and under the regulations laid down as to the landing and storing thereof. (Ordinance No. 2 of 1903.)</p> <p>It is provided by Ordinance No. 6 of 1887 that no quantity of "dangerous petroleum" (i.e., having a flashing point below 76° F.) exceeding 40 gallons may be imported, except under license. Owners or masters of ships having petroleum on board are required to give notice of the nature of the cargo to the Customs Officer, and regulations are made for testing the petroleum. Petroleum includes the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosine, petroleum, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine; also any inflammable liquid that is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum; but it does not include any oil ordinarily used for lubricating purposes, and having its flashing point at or above 200° F.</p> <p>The testing of petroleum is regulated by Ordinance No. 28 of 1909.]</p>	
MAURITIUS.	
Petroleum, including rock oil, Burmah oil, Rangoon oil, or any product thereof, also any oil made from petroleum, schist, shale, or other bituminous substance, or products thereof which give off an inflammable vapour at a temperature of less than 78 degrees Fahr. <i>Per gallon</i>	} Rupees. cents. 0 21 ¹¹ / ₁₇
Petrol spirits	
All other mineral oils	0 18 ¹¹ / ₁₇

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PETROLEUM AND ROCK OILS.	
MAURITIUS—cont.	
[<i>Note.</i> —The importation into Mauritius of petroleum which gives off an inflammable vapour at a temperature of less than 73° F. is only permitted under certain regulations relating to storage. (Ordinances Nos. 10 of 1872, 27 of 1897, 54 of 1898, and regulations thereunder.)]	
SEYCHELLES.	
Petroleum, including rock oil, Rangoon oil, Burmah oil, or any product thereof, also any oil made from petroleum, coal, schist, shale, peat, or other bituminous substance, or products thereof, which give off an inflammable vapour at a temperature of less than 100 degrees Fahr.	} Prohibited.
All other mineral oils	
[<i>Note.</i> —The importation and storage of petroleum is regulated by Ordinance No. 6 of 1896, and persons importing prohibited petroleum are liable to a fine of 50 rupees and to have the petroleum destroyed.]	12½% <i>ad valorem.</i>
HONG KONG.	
All kinds	Free.
[<i>Note.</i> —The discharge of petroleum which gives off an inflammable vapour at a temperature of less than 73° F. is prohibited except in the case of naphtha under special conditions. Vessels having petroleum on board which gives off an inflammable vapour at a temperature of less than 150° F. may be allowed, at the discretion of the Harbour Master, to proceed to the petroleum anchorage or elsewhere. Where no certificate of the flashing point of petroleum for discharge or anchorage can be produced, the Government analyst may take samples for testing purposes, the fee for testing being 2·50 ets. for each sample.	
Petroleum, or products thereof, which flash at temperatures between 73° and 150° F. are governed by stringent regulations as to the place, time, &c. of discharge. Petroleum flashing above 150° F. is not regarded as dangerous, and has no restrictions placed upon it after proof of test. (Rules of 16th March 1906.)	
COMMONWEALTH OF AUSTRALIA.	
Crude petroleum	Free.
Kerosene and other refined petroleum oils	Free.
Naphtha, benzine, benzoline, gasoline, pentane, petrol, turpentine substitutes, and other mineral oils (except lubricating), and all petroleum spirit under 790 gravity :	
Under the British Preferential Tariff	Per gallon 0 0 0½
General Tariff	0 0 0½
Lubricating (mineral) oils, including oils with an admixture not exceeding 2 per cent. of any vegetable or animal oil :	
Under the British Preferential Tariff	Per gallon 0 0 3
General Tariff	0 0 3½
[<i>Note.</i> —Under a Proclamation of Nov. 16th, 1904, it is provided that no mineral oil shall be imported as kerosene unless it has a flashing point of 73° F. or over.	
All mineral oils and productions therefrom having a flashing point under 73° F. shall be deemed mineral spirits, and may not be imported unless contained in strong vessels, plainly marked with the name of their contents, and the words "highly inflammable."	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PETROLEUM AND ROCK OILS.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
A <i>drawback</i> equal to the amount of duty paid is allowed, under certain specified conditions, on mineral lubricating oil, used in the manufacture of anti-friction grease within the Commonwealth, on the exportation of such grease.]	
TERRITORY OF PAPUA.	
Benzine and naphtha, when imported in vessels exceeding one gallon - - - - - <i>Per gallon</i>	} 0 0 0½
All other mineral oils - - - - - "	} 0 0 6
[<i>Note.</i> —The landing and storage of inflammable oils is regulated by the Queensland Navigation Act of 1876 as amended by the Papua Ordinance No. 8 of 1906.]	
DOMINION OF NEW ZEALAND.	
Crude petroleum; crude residual oil; once-run shale and once-run petroleum oils - - - - - <i>Per gallon</i>	} 0 0 0½(a)
Other oils :	
In vessels capable of containing one gallon or more :	
Refined mineral oils not exceeding in specific gravity .870 at 60° F. [Such refined mineral oils, to obtain free entry, must also conform to the following test:	Free.
When 10 volumes of oil are shaken with 4 volumes of sulphuric acid of sp. gr. 1.73 in a stoppered-glass vessel for two minutes and allowed to settle, the oil shall not impart to the sulphuric acid a colour darker than that produced by dissolving .10 gram of Bismarck brown in 1,000 cubic centimeters of water. Ministers' Order No. 927, dated 17th May 1910.]	
Other, including mineral lubricating oil, and mixtures of mineral with other oils :	
If the produce of some part of the British Dominions <i>Per gallon</i>	0 0 6(a)
Otherwise - - - - - "	0 0 7½(a)
In other vessels (including mixtures of mineral with other oils) -	20 % <i>ad val.</i> (a)
[<i>Note.</i> —The importation of petroleum is regulated by Act No. 57 of 1908, which provides, <i>inter alia</i> , that "specially dangerous" goods (including petroleum giving off an inflammable vapour at a temperature of less than 110° F.) are to be specially marked as such on being brought to any port in the Dominion.]	
FIJI.	
Refined mineral oils (except gasoline or painters' spirits) which give off an inflammable vapour at a temperature of less than 78° of Fahrenheit's thermometer - - - - -	} Prohibited.
Benzine, benzoline, gasoline, naphtha, optimol, and other similar oils - - - - - <i>Per gallon</i>	} 0 0 4
Kerosene :	
Of 100° or over, closed-flash test - - - - - <i>Per gallon</i>	0 0 4
Under 100° test - - - - - "	0 0 8
All other mineral oils :	
In the bulk - - - - - <i>Per gallon</i>	0 0 9
In the bottle - - - - -	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds - - - - -	Free.

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PETROLEUM AND ROCK OILS.	
BRITISH SOUTH AFRICA.	
Mineral oil, for illuminating or burning - - - - - <i>Per gallon</i>	£ s. d 0 0 1
Motor spirits (distilled from mineral oil) and petrol (Customs Notice dated 10th July 1906) - - - - - <i>Per gallon</i>	} 0 0 1
Mineral oil, for other purposes:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
[<i>Note.</i> —Oils, mineral, illuminating and burning, in ordinary reputed two 5 American gallon or ten 1 American gallon tins are to be deemed to be not less than 8½ imp. gallons, and two 4 reputed imp. gallon tins are to be deemed to be not less than 8 imp. gallons.]	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
St. HELENA.	
All kinds - - - - -	Free.
[<i>Note.</i> —If the owner of mineral oil has no store on the wharf to receive it on importation, such oil shall be conveyed in the day time to the Government store room as soon as landed. (Regulations made under Clause 8 of the "Fire Ordinance, 1893.")]	
NIGERIA.	
Oil for use as a motor power for engines - - - - -	Free.
Kerosene and all other lamp oils - - - - - <i>Per gallon</i>	0 0 2
All other mineral oils - - - - -	10 % <i>ad valorem.</i>
[<i>Note.</i> —The importation and storage of petroleum into the Colony of Southern Nigeria is regulated by the Petroleum Ordinance of 1889. Notification of the importation of petroleum is to be given to the Harbour Master, and it is to be stored as directed. It is provided under an Order-in-Council of 3rd September 1906, issued under the above-mentioned Ordinance, that no ship shall, without a permit from the Harbour Master (for which no fee shall be charged), take on board, or carry at any one time <i>within</i> the limit of Lagos Harbour a greater quantity than 50 cases (or 500 gallons) of petroleum—the same not then being in the process of importation from without the limits of Lagos Harbour—except in cases where the petroleum is to be landed at the railway wharf at Iddo Island, when permission may be given to carry 200 cases (or 2,000 gallons).	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PETROLEUM AND ROCK OILS.	
NIGERIA— <i>cont.</i>	
<p>In the case of petroleum being in process of importation from <i>without</i> the limits of Lagos Harbour, any ship laden with petroleum shall immediately on entering the harbour proceed to the petroleum magazine, and shall either discharge the petroleum to be stored therein forthwith, or, if unable to comply with this order, to be moored off the magazine and discharge the petroleum as soon after arrival as may be convenient, provided that in cases where the petroleum is to be landed at the railway wharf at Iddo Island, the Harbour Master may permit masters of ships to proceed direct to the wharf and there discharge the petroleum on board.]</p>	
GOLD COAST.	
If imported into the West of the Volta :	
Kerosene, rock, Rangoon, or Burmah oil, or oil made from petroleum, coal, schist, shale, peat, and other bituminous substance, or from any of the products of petroleum, or of any of the above-mentioned oils :—	
For use as liquid fuel and not capable of being used for illuminating purposes - - - - -	} Free.
Refined for illuminating purposes - - - - - <i>Per imp. gallon</i>	} 0 0 3
If imported into the East of the Volta :	
Kerosene and other illuminating oils - - - - -	} 4 % <i>ad valorem.</i>
SIERRA LEONE.	
Oils of every description, other than oils for edible or perfumery purposes - - - - - <i>Per old wine gallon</i>	} 0 0 6
[An old wine gallon = about $\frac{5}{8}$ ths of an imp. gallon.]	
Naphtha in a crude state, and all other oils - - - - -	} 10 % <i>ad valorem.</i>
<p>[<i>Note.</i>—It is provided, under Ordinance No. 1 of 1906 as amended by Ordinance No. 10 of 1907, that all petroleum imported is liable to be tested, and if giving off an inflammable vapour at a temperature below 95° Fahr. is prohibited, except by permit obtainable from the Collector of Customs. No permit will be granted for the importation of such petroleum if capable of being used as an illuminant.</p> <p>The Governor may remit or refund, wholly or in part, the duties payable on petroleum imported into the Colony, provided that such petroleum is imported or used for industrial or manufacturing purposes and satisfactory guarantees are given by the importer that such petroleum will not be used as an illuminant.</p> <p>Petroleum intended to be used as the motive power in the transport of goods or live stock by land or water for purposes of trade is deemed to be imported for an industrial purpose.]</p>	
GAMBIA.	
Petroleum, rock oil, kerosene, or paraffin oils, giving off an inflammable vapour at a temperature below 95° Fahr. - - - - -	} Prohibited.
Kerosene and other burning oils, not being edible oils - <i>Per gallon</i>	} 0 0 3
<p>[<i>Note.</i>—It is provided under Ordinance No. 7 of 1905, that petroleum which is not prohibited to be imported shall be landed at a place fixed by the Governor-in-Council, and before permission is granted for it to be landed, is liable to be tested at a cost of 5s. for each consignment tested.</p> <p>“Petroleum” includes any rock oil, Rangoon oil, Burmah oil, oil made from petroleum, coal, schist, shale, peat and other bituminous substance, and all products of petroleum or of any of the above-mentioned oils.]</p>	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PETROLEUM AND ROCK OILS.	
DOMINION OF CANADA.	
Petroleum giving off an inflammable vapour at a temperature of less than 85° Fahr. ("Petroleum Inspection Act, 1899")	} Prohibited.
Crude petroleum, fuel and gas oils, '8235 specific gravity or heavier, at 60° temperature	} Free.
Gasoline under '725 specific gravity at 60° temperature	} Free.
Petroleum, imported by miners, or mining companies or concerns, to be used in the concentration of ores of metal in their own concentrating establishments, under regulations prescribed by the Minister of Customs	} Free.
Asphaltum oil for use only for paving purposes (Customs Memorandum No. 1491 B, dated 11th August 1908)	} Free.
Illuminating oils, composed wholly or in part of the products of petroleum, coal, shale, or lignite, costing more than 1s. 2·80d. per gallon :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	20 % <i>ad valorem.</i>
Lubricating oils, composed wholly or in part of petroleum, costing less than 1s. 0·33d. per gallon :	
Under the British Preferential Tariff	0 0 0·74
" General Tariff	0 0 1·23
Other lubricating oils :	
Under the British Preferential Tariff	12½ % <i>ad valorem.</i>
" General Tariff	20 % <i>ad valorem.</i>
Other crude petroleum and gas oils (other than naphtha, benzine, and gasoline), lighter than '8235, but not less than '775 specific gravity at 60° temperature :	
Under the British Preferential Tariff	0 0 0·49
" General Tariff	0 0 0·74
Petroleum, refined, gravity over '8235 :	
Under the British Preferential Tariff	0 0 0·74
" General Tariff	0 0 1·23
(Appraisers' Bulletin No. 360, dated 16th November 1909.)	
Oils, coal and kerosene, distilled, purified or refined petroleum, and products of petroleum other than above :	
Under the British Preferential Tariff	0 0 0·74
" General Tariff	0 0 1·23
[A <i>drawback</i> of 99 % of the duty (not including special or dumping duty) is allowed on oil when entering in the coast of binder twine manufactured in Canada.]	
[<i>Note.</i> —Under certain consolidated Regulations, dated 10th May 1910, concerning the importation, inspection, and storage of petroleum and naphtha it is provided, <i>inter alia</i> , that petroleum for illuminating purposes (except high test petroleum) shall not be imported or offered for sale or use in Canada if at a lower temperature than 85° F. it gives off an inflammable vapour, or if it weighs more than 8·05 lbs. per gall. or less than 7¾ lbs. per gall. Petroleum is to be tested in accordance with the methods set forth in the Petroleum Inspection Act of 1899. Packages of <i>naphtha</i> are to be painted <i>red</i> and the word " <i>naphtha</i> " legibly marked or branded thereon in some other colour before release from Customs control when imported in drums, barrels, or smaller packages.	
The importation of both petroleum and naphtha in tankships is regulated by Regulations laid down in an Order-in-Council of 9th May 1910.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PETROLEUM AND ROCK OILS.	
NEWFOUNDLAND.	
Kerosene oil, and the package in which it is imported - - -	Free.
[A duty of 2·47 <i>d.</i> per gallon is levied on kerosene oil imported from countries the fishermen of which have the privilege of taking codfish upon all parts of the coast of Newfoundland and its dependencies, provided that such countries levy duties upon the fish, or fish products, of Newfoundland.]	
Naphtha for use in the manufacture of copper paint - - -	Free.
Coal oil, other naphtha, gasoline, benzine, and other illuminating oils - - - Per gallon	} 0 0 2·96
Crude petroleum to be used in the manufacture of gas by gas companies - - -	
Lubricating oil when imported in bottles, tins, or other packages, each holding less than 1 gallon - - -	} 25% <i>ad valorem.</i>
Other lubricating oils - - - Per gallon	
[A <i>drawback</i> of the full duty payable is allowed upon any crude petroleum, subject to certain conditions, imported by petroleum refiners, and refined by them in the Colony for sale.]	
[<i>Note.</i> —The storage of all inflammable oils is governed by certain municipal regulations. There are no general regulations governing the importation of petroleum into the Colony.]	
BAHAMAS.	
Naphtha, gasoline, and crude petroleum - - -	Free.
Kerosene oil - - - Per gallon	0 0 3
[A <i>drawback</i> of 90 % of the Customs duties is allowed upon all <i>kerosene</i> oil used as fuel in the working of oil or gas engines; provided that before any such <i>drawback</i> shall be paid the person claiming the same shall produce to the Treasurer a declaration made before a justice of the peace by such person, containing the following particulars, viz., the number of engines worked by him, the power thereof, the times when used, and the quantities of oil actually consumed in the working thereof, and upon which such <i>drawback</i> is claimed.]	
TURK'S AND CAIGOS ISLANDS.	
Petroleum, kerosene, and other mineral oils - - Per gallon	0 0 1
JAMAICA.	
Petroleum giving off an inflammable vapour at a temperature below 95° F., except in certain cases - - -	} Prohibited.
Crude petroleum, when admitted with the sanction of the Governor in Privy Council - - - Per gallon	
[Crude petroleum is to mean "natural petroleum which has not been steamed nor refined in any way."]]	
Naphtha, gasoline, and petrol; and other petroleum and products thereof - - - Per gallon	} 0 0 4
[<i>Note.</i> —It is provided under the Petroleum Law No. 37 of 1906 that petroleum giving off an inflammable vapour at a temperature lower than 95° F. shall not be imported in vessels containing more than 8 fluid ozs., except in strong steel drums specially marked with a recognised description of their contents.]	

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.:—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PETROLEUM AND ROCK OILS.	
ST. LUCIA.	
Naphtha - - - - - Per gallon	0 0 6
Petroleum, crude or refined - - - - -	0 0 4
[<i>Note.</i> —It is provided under the Petroleum Ordinance No. 4 of 1900 that volatile petroleum (<i>i.e.</i> , petroleum giving off an inflammable vapour at a temperature lower than 95° F.) may not be imported. Notification of the importation of all petroleum into the island must be given to the Treasurer for samples to be taken and tested.]	
ST. VINCENT.	
Kerosene - - - - - Per gallon	0 0 2½ (a)
[<i>Note.</i> —It is provided under Ordinance No. 1 of 1910 that no person shall import any “dangerous” petroleum until he shall have given notice to the Treasurer and furnished him with particulars of the marks, brands, and qualities and number of packages thereof, and shall have procured a permit from the Treasurer or other officer authorised by him. “Dangerous” petroleum is defined as petroleum which gives off an inflammable vapour at a temperature of less than 83° Fahrenheit, when subjected to the prescribed tests.]	
BARBADOS.	
Kerosene oil or any of the bye products of petroleum to be used exclusively as fuel in oil or motor engines, on a certificate to that effect from the importer - - - - -	} 10% <i>ad valorem.</i>
Other kerosene - - - - - Per gallon (b)	
[<i>Note.</i> —The importation and storage of petroleum is regulated by rules laid down under the Petroleum Act of 1882, and of volatile petroleum for motor cars under regulations, dated 13th July 1904, made under the Locomotive and Highways Act of 1902.]	
GRENADA.	
Crude petroleum—provided the Governor-in-Council is satisfied on the evidence of a statutory declaration that it is imported solely for use as a fuel for machinery - - - - - Per gallon	0 0 1 (a)
Other kerosene and paraffin - - - - - Per gallon	0 0 4 (a)
[<i>Note.</i> —The importation of petroleum which gives off an inflammable vapour at a temperature less than 80° Fahr. is prohibited (except for use as fuel and in substitution for steam, in metal vessels, and under license granted by the Governor-in-Council). No petroleum may be landed until tested and permission is given by the Treasurer. (Ordinances No. 11 of 1891 and 1 of 1898 and Regulations of 14th October 1904, and 7th November 1908.)]	

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

(b) The gallon in use in Barbados is the old wine gallon, equal to 5/8ths of the imperial gallon.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c. :—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PETROLEUM AND ROCK OILS.	
VIRGIN ISLANDS.	
Petroleum and its products - - - <i>Per case of 8 gallons</i>	£ s. d. 0 1 6
ST. CHRISTOPHER-NEVIS.	
Petroleum for use as fuel in or about any oil engine - - -	Free.
Other petroleum and kerosene - - - <i>Per case of 8 gallons</i>	0 2 0
<p>[<i>Note.</i>—Petroleum which flashes at a temperature of less than 83° F. may not be imported. Petroleum may only be landed under permit procured from the Treasurer and after being tested by the Government analyst or other authorised person. No more than 80 gallons of petroleum may be stored in any one place within the limits of the town of Basseterre, Sandy Point, or Charlestown, except in licensed warehouses. Petroleum imported in close glass bottles not exceeding 8 ozs. and used for purposes other than burning, petroleum to be used as fuel for oil engines under certain prescribed conditions, and gasoline imported for use in a Government laboratory or for scientific or technical work are exempt from the above provisions. (Ordinance No. 4 of 1909.)</p>	
ANTIGUA.	
Oil to be used in oil engines as fuel - - - - -	Free.
Petroleum and its products :—	
In cases - - - - - <i>Per case of 8 gallons</i>	0 2 0
In wood - - - - - <i>Per gallon</i>	0 0 3
<p>[<i>Note.</i>—Petroleum which flashes at a temperature of less than 83° F. may not be imported, except when for use in scientific or technical work or for use in the Government laboratory, or for use as fuel in the manufacture of any product of the Presidency, or for use in oil engines or for communication of motive power thereto. Petroleum may not be landed except under permit, and is tested by the Government analyst or other authorised person. Acts Nos. 9 of 1899, and 4 of 1904.]</p>	
MONTSERIAT.	
Oil to be used as fuel in oil engines - - - - -	Free.
Kerosene - - - - - <i>Per case of 8 gallons</i>	0 2 3
DOMINICA.	
Kerosene and rock oil :	
In cases - - - - - <i>Per 8 gallons</i>	0 2 6
In other packages - - - - - <i>Per gallon</i>	0 0 4
TRINIDAD AND TOBAGO.	
Mineral of all kinds - - - - - "	0 0 6
<p>[<i>Note.</i>—Petroleum which gives off an inflammable vapour at a temperature below 95° F. may not be landed unless it is packed in strong iron or steel drums of not more than 10 imperial gallons capacity, and cased in wood. Every vessel containing such petroleum must be painted red and legibly marked "Dangerous Petroleum—Highly inflammable. (Ordinance No. 14 of 1909 and regulations made thereunder.)"]</p>	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &C. :—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PETROLEUM AND ROCK OILS.	
BERMUDA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
[<i>Note.</i> —Under the Bermuda Petroleum Act, 1887, ships having petroleum on board are allowed to proceed to certain anchorages only, until certified that such petroleum does not flash at a temperature below 73° F. Petroleum which flashes at a temperature below 73° F. may only be discharged at such places as are appointed by the harbour authorities.]	
BRITISH HONDURAS.	
Oil (fuel), for the use of steam launches - - - - -	Free.
Petroleum :	
Of 130° flash test and upwards - - - - - <i>Per gallon</i>	0 0 1
Below 130° flash test - - - - - "	0 0 2·96
Oil, mineral, other than petroleum - - - - - "	0 0 4·93
[<i>Note.</i> —All petroleum when landed is stored in a Government warehouse, under certain conditions, away from the town.]	
BRITISH GUIANA.	
Oil (other than gasoline, petrol, and crude petroleum), when admitted with the sanction of the Comptroller of Customs, giving off an inflammable vapour at a temperature of less than 85 degrees Fahrenheit, when tested in the Abel-Pensky apparatus in the manner laid down in the Schedule to the Proclamation of the 22nd December 1908, under the Petroleum Ordinance, 1872 <i>Per gallon</i>	0 12 6 (a)
Crude petroleum, including such bye-products as Jodolite (when admitted with the sanction of the Comptroller of Customs) <i>Per gallon</i>	0 0 0½ (a)
Refined petroleum which does not give off an inflammable vapour at a temperature of less than 85 degrees Fahrenheit, tested in the Abel-Pensky apparatus in the manner laid down in the Schedule to the Proclamation of the 22nd December 1908, under the Petroleum Ordinance, 1872 - - - - - <i>Per gallon</i>	0 0 6¼ (a)
Petrol (including naphtha and benzine) - - - - - "	0 0 1 (a)
All other mineral oils, including gasoline, when admitted with the sanction of the Comptroller of Customs - - - - - <i>Per gallon</i>	0 1 0½ (a)
[A <i>drawback</i> is allowed on oil other than gasoline used as fuel for machinery, at a rate equal to the difference between the duty levied and ¼d. per gallon, subject to certain regulations as to security, &c., laid down by the Comptroller of Customs with the approval of the Governor-in-Council.]	
[<i>Note.</i> —Volatile petroleum may not be imported unless packed in strong iron or steel drums of not more than 50 gallons capacity. Gasolene may not be imported unless packed in strong iron or steel drums of not more than 10 gallons capacity.	
"Volatile petroleum" means petroleum, petrol, gasolene, naphtha, benzine, kerosene oil, rock oil, Rangoon oil, Burmah oil, paraffin oil, and their products, and any oil made from petroleum, coal, schist, peat, or other bituminous substance, and any product of them which, when tested, gives forth an inflammable vapour at a temperature below 85° F.	
"Gasolene" means volatile petroleum which boils at temperatures below 150° F., and which has a specific gravity lower than .680 at 60° F.]	

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c. :—PETROLEUM AND ROCK OILS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PETROLEUM AND ROCK OILS.	
GIBRALTAR.	
All kinds - - - - -	Free.
<p>[<i>Note.</i>—A permit to import petroleum is required to be obtained from the Chief Inspector of Police or, in his absence, from a Justice of the Peace.</p> <p>No petroleum is allowed to be imported, except at the discretion of the police magistrate, in greater quantities than 24 gallons.</p> <p>The importation of petroleum giving off an inflammable vapour at a temperature of less than 73° F. is prohibited, except when imported for military purposes.</p> <p>"Petroleum" includes any rock oil, Rangoon oil, Burmah oil, and any oil made from petroleum, coal, schist, shale, peat, or other bituminous substance or any products of petroleum or any of the above-mentioned oils. (Ordinance No. 1 of 1884.)]</p>	
MALTA.	
Oils to be used for industrial purposes - - - - -	Free.
Petroleum - - - - - <i>Per gallon</i>	0 0 1
<p>[<i>Note.</i>—Any petroleum which, when tested in prescribed manner, gives off an inflammable vapour at a temperature of less than 76° F. shall not be allowed to be imported.</p> <p>The word "petroleum" includes any rock oil, Rangoon oil, Batum oil, Burma oil, oil made from petroleum, coal, schist, shale, peat, or other bituminous substances, and any products of petroleum or any of the above-mentioned oils. (Ordinance No 9 of 1889 as amended by Ordinance No. 8 of 1897.)]</p>	
CYPRUS.	
Mineral oils for lubricating purposes (Order-in-Council dated May 7th, 1904) - - - - - <i>Per 100 okes</i>	} 0 4 5½
Petroleum :	
In cases not exceeding 25 okes each net weight - - - <i>Per case</i>	0 1 0
In cases exceeding 25 okes each, net weight and in barrel - - -	} 0 0 2
<i>Per gallon</i>	
All other mineral oils - - - - - <i>Per 100 okes</i>	2 0 0
[An oke = 1½ quarts.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c. :—WAX.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WAX.	
BRITISH INDIA.	
All kinds	£ s. d. 5 % <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds [Beeswax is subject to a <i>tare allowance</i> of 28 lbs. per case.]	5½ % <i>ad valorem</i> .
MAURITIUS.	
Bees-wax	Rs. 4 06 cts. <i>Per cwt.</i>
Bottling wax	Rs. 1 52 cts. "
All other wax	32 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Paraffin-wax, bees-wax, carnauba, ceresine, and Japanese or vegetable wax; also mixed or compounded waxes (liquid or solid)	} 0 9 4
Sealing and bottling wax:	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
„ General Tariff	30 % <i>ad valorem</i> .
[A <i>drawback</i> equal to the amount of duty paid is allowed on paraffin-wax used in the manufacture of candles within the Commonwealth, upon the exportation of such candles.]	
TERRITORY OF PAPUA.	
All kinds	5 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Mineral, vegetable, Japanese, and beeswax; also paraffin-wax	0 9 4 (a)
Shoemakers' and bottling wax	Free.
FJI.	
Bees-wax	0 18 8 <i>Per cwt.</i>
All other wax	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds	Free.

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.:—WAX—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WAX.	
BRITISH SOUTH AFRICA.	
Paraffin and stearine wax ordinarily used in the manufacture of candles or explosives	} Free.
Cerecine, sometimes called Native Paraffin and Mineral Wax - - - [Customs Notice No. 72, dated 4th August 1910.]	
All other wax :	
Under the British Preferential Tariff - - - - -	12 ² / ₁₀₀ <i>ad valorem</i> .
" General Tariff - - - - -	15 ¹ / ₁₀₀ <i>ad valorem</i> .
<p>The importation of beeswax or Foundation Comb into the <i>Cape of Good Hope</i> is prohibited, except under written permission previously obtained from the Secretary for Agriculture and subject to the production in the case of each consignment of sworn declarations in accordance with the prescribed form. (Proclamation No. 297 of 1909.)</p> <p>The importation of beeswax and Foundation Comb into <i>Natal</i> is prohibited, except by permission of the Minister of Agriculture previously obtained. In the event of consignments arriving through the Port of Durban for places beyond Natal, in respect of which no permit to import is presented by the local agent, such consignments may be detained pending satisfactory evidence that a permit has been issued. The importation of beeswax and Foundation Comb is further subject to the production, in the case of each consignment, of sworn declarations from the place of origin in accordance with the prescribed form. (Government Notice No. 41 of 1910, under Act No. 15 of 1909.)</p> <p>The importation of beeswax and Foundation Comb into the <i>Orange Free State</i> is prohibited, except under written permission obtained from the Director of Agriculture, and subject to the production, in the case of each consignment, of sworn declarations in accordance with the prescribed form. (Proclamation No. 24 of 1910.)</p> <p>The importation of bees-wax into the <i>Transvaal</i> from any place outside South Africa is prohibited. (Act No. 6 of 1909.)</p>	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 ¹ / ₁₀₀ <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds - - - - -	10 ¹ / ₁₀₀ <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 ¹ / ₁₀₀ <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 ¹ / ₁₀₀ <i>ad valorem</i> .
" " other Protectorate ports - - - - -	7 ¹ / ₁₀₀ <i>ad valorem</i> .
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 ¹ / ₁₀₀ <i>ad valorem</i> .

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—WAX—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WAX.	
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem</i> .
" " East of the Volta - - - - -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Paraffin-wax ; also sealing wax :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
Beeswax Comb Foundation :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	} 17½ % <i>ad val.</i>
" General Tariff - - - - -	
(Appraisers' Bulletin No 327, dated 19th August 1909.)	
Bees-wax and all other wax (including ozokerite wax—Appraisers' Bulletin No. 327, dated 19th August 1909) :	
Under the British Preferential Tariff - - - - -	5 % <i>ad valorem</i> .
" General Tariff - - - - -	10 % <i>ad valorem</i> .
NEWFOUNDLAND.	
Paraffin and beeswax - - - - -	30 % <i>ad valorem</i> .
All other wax - - - - -	40 % <i>ad valorem</i> .
BAHAMAS.	
All kinds - - - - -	Free.
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem</i> .
JAMAICA.	
All kinds - - - - -	16⅔ % <i>ad valorem</i> .
ST. LUCIA.	
All kinds - - - - -	15 % <i>ad valorem</i> .
ST. VINCENT.	
All kinds - - - - -	10 % <i>ad val.</i> (a)
BARBADOS.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GRENADA.	
All kinds - - - - -	7½ % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem</i> .

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

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—WAX—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
WAX.		<i>£ s. d.</i>
St. CHRISTOPHER-NEVIS.		
All kinds	- - - - -	11 % <i>ad valorem.</i>
ANTIGUA.		
All kinds	- - - - -	13 $\frac{1}{4}$ % <i>ad valorem.</i>
MONTserrat.		
All kinds	- - - - -	13 $\frac{1}{2}$ % <i>ad valorem.</i>
DOMINICA.		
All kinds	- - - - -	12 $\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
BERMUDA.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds	- - - - -	12 $\frac{1}{2}$ % <i>ad valorem.</i>
BRITISH GUIANA.		
All kinds	- - - - -	12 $\frac{1}{2}$ % <i>ad val. (a)</i>
GIBRALTAR.		
All kinds	- - - - -	Free.
MALTA.		
All kinds	- - - - -	Free.
CYPRUS.		
Bees-wax	- - - - - <i>Per 100 okes.</i>	1 0 0
Waste of wax	- - - - - "	0 2 6
Paraffin wax	- - - - - "	7 0 0
[An <i>oke</i> = 2·8 lbs.]		

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &c. :—GLUE.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY
GLUE.	
BRITISH INDIA.	
All kinds	5% <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½% <i>ad valorem</i> .
MAURITIUS.	
All kinds <i>Per cwt.</i>	Rupces 2·03 cts.
SEYCHELLES.	
All kinds	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Dextrine	Free.
Minor articles for use in the manufacture of surface coated paper and boards within the Commonwealth, viz.:—albumen, casein, glue (provided security be given by the owner that it will be used for such purpose only, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs)	Free.
Liquid sizes :	
Under the British Preferential Tariff <i>Per gallon</i>	0 2 0
" General Tariff "	0 2 6
[Liquid sizes are applicable to sizes made from glue or gelatine or other material so long as they are what are known in commerce as "sizes." Supplement No. 13 to the Customs Tariff Guide.]	
Printing roller composition	35% <i>ad valorem</i> .
Gelatine of all kinds :	
Under the British Preferential Tariff <i>Per lb.</i>	0 0 1½
" General Tariff "	0 0 2
Glue :	
Under the British Preferential Tariff	25% <i>ad valorem</i> .
" General Tariff	30% <i>ad valorem</i> .
Mucilage and belting compounds :	
Under the British Preferential Tariff	25% <i>ad valorem</i> .
" General Tariff	30% <i>ad valorem</i> .
[<i>Note.</i> —A <i>drawback</i> of the duty is allowed on gelatine for use in the manufacture of jelly crystals within the Commonwealth on exportation of such articles.]	
TERRITORY OF PAPUA.	
All kinds <i>Per cwt.</i>	0 9 4

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.:—GLUE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GLUE.	
DOMINION OF NEW ZEALAND.	
Dextrine - - - - -	Free.
Glue :	
If the produce of some part of the British Dominions - <i>Per cwt.</i>	0 14 0 (a)
Otherwise - - - - -	0 16 9½ (a)
FIJI.	
All kinds - - - - -	0 9 4
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Glue, in bulk :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3 % <i>ad valorem.</i>
Glue, not in bulk :	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem.</i>
" " East of the Volta - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.:—GLUE—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GLUE.	
GAMBIA.	
	£ s. d.
All kinds - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Liquid, powdered, or sheet glue, and mucilage, gelatine, caseine, adhesive paste, and isinglass:	
Under the British Preferential Tariff - - - - -	17½ % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	25 % <i>ad valorem</i> .
" General Tariff - - - - -	27½ % <i>ad valorem</i> .
British gum, and dextrine (dry); sizing cream, and enamel sizing:	
Under the British Preferential Tariff - - - - -	5 % <i>ad valorem</i> .
" General Tariff - - - - -	10 % <i>ad valorem</i> .
Rosin size, adapted for use as sizing in the manufacture of wrapping paper:	
Under the British Preferential Tariff - - - - -	5 % <i>ad valorem</i> .
" General Tariff - - - - -	10 % <i>ad valorem</i> .
(Appraisers' Bulletin, No. 303, dated 9th February 1909.)	
NEWFOUNDLAND.	
Glue, and sizing of all kinds - - - - -	30 % <i>ad valorem</i> .
BAHAMAS.	
All kinds - - - - -	20 % <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem</i> .
JAMAICA.	
All kinds - - - - -	16⅔ % <i>ad valorem</i> .
ST. LUCIA.	
All kinds - - - - -	<i>Per cwt.</i> 0 9 4
ST. VINCENT.	
All kinds - - - - -	10 % <i>ad val.</i> (a)
BARBADOS.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GRENADA.	
All kinds - - - - -	7½ % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem</i> .
ST. CHRISTOPHER-NEVIS.	
All kinds - - - - -	11 % <i>ad valorem</i> .
ANTIGUA.	
All kinds - - - - -	13⅓ % <i>ad valorem</i> .
MONTERRAT.	
All kinds - - - - -	13⅓ % <i>ad valorem</i> .
DOMINICA.	
All kinds - - - - -	12½ % <i>ad valorem</i> .

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—GLUE—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
GLUE.		
TRINIDAD AND TOBAGO.		
Fish glue	- - - - -	Free.
All other glue	- - - - -	10 % <i>ad valorem.</i>
BERMUDA.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds	- - - - -	12½ % <i>ad valorem.</i>
BRITISH GUIANA.		
All kinds	- - - - -	12½ % <i>ad val. (a)</i>
GIBRALTAR.		
All kinds	- - - - -	Free.
MALTA.		
All kinds	- - - - -	Free.
CYPRUS.		
All kinds	- - - - -	8 % <i>ad valorem.</i>

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

OILS, FATS, RESINS, &C.—BLACKING.

TARIFF CLASSIFICATION	TARIFF RATES OF DUTY.
BLACKING.	
BRITISH INDIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - -	5½ % <i>ad valorem</i> .
MAURITIUS.	
All kinds - - - - -	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
All kinds, including dressings, pastes, and polishes for leather:	
Under the British Preferential Tariff - - - - -	35 % <i>ad valorem</i> .
„ General Tariff - - - - -	40 % <i>ad valorem</i> .
TERRITORY OF PAPUA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Blacking, boot gloss and polish of all kinds:	
If the produce of some part of the British Dominions - - - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
FIJI.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
All kinds:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem</i> .
„ General Tariff - - - - -	15 % <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.:—BLACKING—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BLACKING.	
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem.</i>
" " " East of the Volta - - - - -	Free.
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Shoe blacking :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	27½ % <i>ad valorem.</i>
NEWFOUNDLAND.	
All kinds - - - - -	35 % <i>ad valorem.</i>
BAHAMAS.	
All kinds - - - - -	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
JAMAICA.	
All kinds - - - - -	16⅔ % <i>ad valorem.</i>
St. LUCIA.	
All kinds - - - - -	15 % <i>ad valorem.</i>
ST. VINCENT.	
All kinds - - - - -	10 % <i>ad val. (a)</i>
BARBADOS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GRENADA.	
All kinds - - - - -	7½ % <i>ad val. (a)</i>

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

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—BLACKING—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
BLACKING.		
VIRGIN ISLANDS.		
All kinds -	-	10 % <i>ad valorem.</i>
St. CHRISTOPHER-NEVIS.		
All kinds -	-	11 % <i>ad valorem.</i>
ANTIGUA.		
All kinds -	-	13 $\frac{1}{3}$ % <i>ad valorem.</i>
MONTSERRAT.		
All kinds -	-	13 $\frac{1}{8}$ % <i>ad valorem.</i>
DOMINICA.		
All kinds -	-	12 $\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.		
All kinds -	-	10 % <i>ad valorem.</i>
BERMUDA.		
All kinds -	-	10 % <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds -	-	12 $\frac{1}{2}$ % <i>ad valorem.</i>
BRITISH GUIANA.		
All kinds -	-	12 $\frac{1}{2}$ % <i>ad val. (a)</i>
GIBRALTAR.		
All kinds -	-	Free.
MALTA.		
All kinds -	-	Free.
CYPRUS.		
All kinds -	-	8 % <i>ad valorem.</i>

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

EARTHS, STONE, MINERALS, &c. :—FIRECLAY.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FIRECLAY.	
BRITISH INDIA.	
All kinds	5 % <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	Free.
MAURITIUS.	
All kinds	<i>Per ton</i> Rupees 10 16 cts.
SEYCHELLES.	
All kinds	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
All kinds	Free.
TERRITORY OF PAPUA.	
All kinds	5 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Fireclay—ground :	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
FIJI.	
All kinds	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
All kinds :	
Under the British Preferential Tariff	Free.
" General Tariff	3 % <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla	5 % <i>ad valorem</i> .
" " other Protectorate ports	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	10 % <i>ad valorem</i> .

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHS, STONE, MINERALS, &c. :—FIRECLAY—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FIRECLAY.	
GOLD COAST.	
	£ s. d.
All kinds :	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem.</i>
" " " East of the Volta - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
All kinds - - - - -	Free.
NEWFOUNDLAND.	
All kinds - - - - -	Free.
BAHAMAS.	
All kinds - - - - -	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
JAMAICA.	
All kinds - - - - -	16 $\frac{2}{3}$ % <i>ad valorem.</i>
St. LUCIA.	
Fireclay for furnaces or steam boilers which are used in the manu- facture of colonial products - - - - -	} Free.
All other fireclay - - - - -	15 % <i>ad valorem.</i>
St. VINCENT.	
All kinds - - - - -	10 % <i>ad val.</i> (a)
BARBADOS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GRENADA.	
All kinds - - - - -	7 $\frac{1}{2}$ % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
St. CHRISTOPHER-NEVIS.	
All kinds - - - - -	11 % <i>ad valorem.</i>
ANTIGUA.	
All kinds - - - - -	13 $\frac{1}{3}$ % <i>ad valorem.</i>
MONTserrat.	
All kinds - - - - -	13 $\frac{1}{3}$ % <i>ad valorem.</i>
DOMINICA.	
All kinds - - - - -	12 $\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
All kinds - - - - -	- Per 100 lbs. 0 1 0
BERMUDA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds - - - - -	12 $\frac{1}{3}$ % <i>ad valorem.</i>
BRITISH GUIANA.	
All kinds - - - - -	12 $\frac{1}{2}$ % <i>ad val.</i> (b)
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
All kinds - - - - -	8 % <i>ad valorem.</i>

(a) With an additional charge of 10 % on the amount of duty leviable at the rate given.
 (b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**EARTHS, STONE, MINERALS, &c. :—COAL, COKE,
AND PATENT FUEL.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
	£ s. d.
COAL, COKE, AND PATENT FUEL.	
BRITISH INDIA.	
All kinds - - - - -	Free.
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - -	Free.
MAURITIUS.	
All kinds - - - - - <i>Per ton of 2,240 lbs.</i>	Rs. 0 71 cts.
SEYCHELLES.	
All kinds - - - - -	Rs. 1 02 cts.
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Coal and patent fuel - - - - -	Free.
Coke - - - - - <i>Per ton of 2,240 lbs.</i>	0 4 0
TERRITORY OF PAPUA.	
Coal and coke - - - - -	Free.
DOMINION OF NEW ZEALAND.	
All kinds - - - - -	Free.
FIJI.	
Coal and coke - - - - -	Free.
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Coal and patent fuel - - - - - <i>Per ton of 2,000 lbs.</i>	0 3 0
Coke - - - - - " "	0 1 0
NORTH EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Coal - - - - -	Free.
BRITISH EAST AFRICA PROTECTORATE.	
Coal - - - - -	Free.
SOMALILAND PROTECTORATE.	
Coal - - - - -	Free.
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
Coal, coke, and patent block fuel - - - - -	Free.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHS, STONE, MINERALS, &c.:—COAL, COKE,
AND PATENT FUEL—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COAL, COKE, AND PATENT FUEL.	
GOLD COAST.	
If imported into the West of the Volta :	
Coal ; patent fuel (being a composition of coal), and coke - - -	Free.
If imported into the East of the Volta :	
Coal - - - - -	Free.
SIERRA LEONE.	
All kinds - - - - -	Free.
GAMBIA.	
All kinds - - - - -	Free.
DOMINION OF CANADA.	
Coal and coal dust :	
Anthracite - - - - -	Free.
Bituminous :	
Slack coal such as will pass through a three-quarter-inch screen, subject to regulations prescribed by the Minister of Customs :	
Under the British Preferential Tariff <i>Per ton of 2,000 lbs.</i>	0 0 4·93
General Tariff - - - - -	0 0 6·91
<i>Note.</i> —It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that "bituminous slack coal must not be admitted under above item when containing more than 100 lbs. to the ton of coals too large to pass through the meshes of the $\frac{3}{4}$ -in. screen."	
Round coal and run of mine, and all other kinds of coal :	
Under the British Preferential Tariff <i>Per ton of 2,000 lbs.</i>	0 1 5·27
General Tariff - - - - -	0 2 2·15
Pulverised coal (dried) specially prepared for moulders' use, known as "sea coal facing" :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
General Tariff - - - - -	25 % <i>ad valorem.</i>
(Coke - - - - - (Appraisers' Bulletin No. 303, dated 9th February 1909.)	Free.
Ground coke, when imported by manufacturers of electric batteries for use only in their own factories in the manufacture of such batteries - - - - -	Free.
(Customs Memo. No. 1591n., dated 7th June 1910.)	
<i>Notes.</i> —The Canadian Customs Memo. No. 1182n provides that "the surplus stores of coals on board steamships arriving from places outside Canada are subject to duty on importation, unless the steamer takes clearance for a port outside of Canada, either directly or via a Canadian port, on the succeeding voyage ; provided, in any case, that coal for 15 days' consumption on board the steamships shall be exempt from duty and not classed as <i>surplus</i> stores, until otherwise ordered, and that surplus stores of vessels may be warehoused as provided for by the Customs Act (Cap. 48, Revised Statutes)."	
A <i>drawback</i> of 99 % (not including special or dumping duty) is allowed on bituminous coal when imported by proprietors of smelting works and converted at the works into coke for the smelting of metals from ores ; a similar drawback is also allowed on fuel when entering in the cost of binder twine manufactured in Canada.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHS, STONE, MINERALS, &c.:—COAL, COKE,
AND PATENT FUEL—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COAL, COKE, AND PATENT FUEL.	
NEWFOUNDLAND (a).	
Coal:	
Imported into the port of St. John's:	
Anthracite - - - - - <i>Per ton of 2,240 lbs.</i>	0 4 1·33
Other kinds - - - - - "	0 2 10·53
Imported into other ports - - - - - "	0 2 0·67
Coke - - - - - "	Free.
BAHAMAS.	
Coal - - - - -	Free.
TURK'S AND CAICOS ISLANDS.	
Coal - - - - -	Free.
JAMAICA.	
All kinds - - - - -	Free.
St. LUCIA.	
Coal, coke, and patent fuel, for use in the manufacture of colonial products - - - - -	} Free.
All other coal and coke - - - - - <i>Per ton of 2,240 lbs.</i>	
St. VINCENT.	
All kinds - - - - -	Free.
BARBADOS.	
Coal and mixed preparations thereof; also coke <i>Per ton of 2,240 lbs.</i>	0 2 6
GRENADE.	
Coal - - - - -	Free.
VIRGIN ISLANDS.	
All kinds - - - - - <i>Per ton of 2,240 lbs.</i>	0 2 6
St. CHRISTOPHER-NEVIS.	
All kinds - - - - - " "	0 2 4
ANTIGUA.	
All kinds - - - - - " "	0 2 4
MONTSERRAT.	
Coal to be used as fuel in the manufacture of any product of the Presidency - - - - -	} Free.
All other coal, including coke and patent fuel - <i>Per ton of 2,240 lbs.</i>	
DOMINICA.	
Fuel for coasting vessels, provided a certificate is furnished to the Treasurer specifying the particular purpose for which such fuel has been imported - - - - -	} Free.
All other coal and patent fuel - - - - - <i>Per ton of 2,240 lbs.</i>	
Coke - - - - - " "	

(a) A *rebate* of the whole duty is allowed upon all coal supplied to ships-of-war upon the production to the Assistant Collector of the necessary evidence, also upon coal imported at any place other than St. John's, Harbour Grace, Carbonear, Placentia, Grand Bank, and Fortune, upon production of satisfactory proof that such coal is intended exclusively for domestic use. In the case of coal imported into the Port of Fortune for domestic purposes, a *rebate* of 1s. 0·33*d.* per ton is allowed.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHS, STONE, MINERALS, &c. :—COAL, COKE,
AND PATENT FUEL—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COAL, COKE, AND PATENT FUEL.	
TRINIDAD AND TOBAGO.	
All kinds (including charcoal) - - - - -	Free.
BERMUDA.	
Coal - - - - -	Free.
BRITISH HONDURAS.	
All kinds - - - - -	Free.
BRITISH GUIANA.	
Coal (including the packages) - - - - - <i>Per hogshead</i>	0 1 4 (a)
Coke in packages - - - - - <i>Per ton of 2,240 lbs.</i>	0 2 1 (a)
Coal and coke loose, and patent fuel - - - <i>Per ton of 2,240 lbs.</i>	0 2 1 (a)
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
Coal and charcoal - - - - -	Free.

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

EARTHS, STONE, MINERALS, &c. :—CEMENT.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CEMENT.	
BRITISH INDIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
Ceylon.	
All kinds - - - - - <i>Per cwt.</i> [Subject to a tare allowance of 25 lbs. per barrel of 400 lbs.]	Rupees 0 17 cts.
MAURITIUS.	
Cement - - - - -	„ 0 20 „
Plaster of paris - - - - -	„ 2 54 „
SEYCHELLES.	
All kinds - - - - -	„ 0 51 „
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Cement, Portland; plaster of paris and other like preparations having magnesia or sulphate of lime as a basis; also gypsum:	
Under the British Preferential Tariff - - - - - <i>Per cwt.</i>	0 0 9
„ General Tariff - - - - -	0 1 0
Fibro cement, not elsewhere included - - - - -	15 % <i>ad valorem</i> .
Asbestos cement and similar substances:	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
„ General Tariff - - - - -	30 % <i>ad valorem</i> .
TERRITORY OF PAPUA.	
All kinds - - - - -	Free.
DOMINION OF NEW ZEALAND.	
Plaster of paris - - - - -	Free.
Portland and other structural and building cement:	
If the produce of some part of the British Dominions - <i>Per barrel</i>	0 2 0 (a)
Otherwise	0 4 0 (a)
[The "barrel" is to be taken at 380 lbs. weight; larger packages to be charged in proportion.]	
Fiji.	
Cement, plaster of paris, and hydraulic lime - - - - - <i>Per cwt.</i>	0 1 0
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Liquid cement for tube mills:	
Under the British Preferential Tariff - - - - -	Free.
„ General Tariff - - - - -	3 % <i>ad valorem</i> .
Other kinds:	
Under the British Preferential Tariff - - - - - <i>Per 400 lbs.</i>	0 1 0
„ General Tariff - - - - -	0 1 3
[Note.—Cement in packages of not less than 350 lbs., and not more than 400 lbs., to be deemed to be 400 lbs.]	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHS, STONE, MINERALS, &c.:—CEMENT—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CEMENT.	
£ s. d.	
NYASALAND PROTECTORATE.	
Cement for use in making roads, bridges, railways, or tramways -	Free.
Other cement -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds -	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds -	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla -	5 % <i>ad valorem</i> .
" " other Protectorate ports -	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds -	Free.
NIGERIA.	
All kinds -	Free.
GOLD COAST.	
If imported into the West of the Volta :	
Portland and Roman cement, and hydraulic or water lime <i>Per cwt.</i>	0 0 3
If imported into the East of the Volta :	
All kinds -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
All kinds -	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Cement, Portland and hydraulic or water lime :	
In barrels, bags, or casks, the weight of the package to be included in the weight for duty :	
Under the British Preferential Tariff - <i>Per 100 lbs.</i>	0 0 3·95
" Intermediate Tariff - "	0 0 5·43
" General Tariff - "	0 0 6·17
Bags in which cement or lime is imported :	
Under the British Preferential Tariff -	15 % <i>ad valorem</i> .
" General Tariff -	20 % <i>ad valorem</i> .
[It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that bags containing Portland cement are to be included in the weight of the cement for duty purposes, and also that they are rated at the duty of 15 % under the British Preferential Tariff and 20 % <i>ad valorem</i> under the General Tariff.]	
Plaster of paris, or gypsum :	
Ground, not calcined :	
Under the British Preferential Tariff -	10 % <i>ad valorem</i> .
" General Tariff -	15 % <i>ad valorem</i> .
Cement (Keene's) and Caen Stone Cement (so-called) :	
Under the British Preferential Tariff -	15 % <i>ad valorem</i> .
" Intermediate Tariff -	} 17½ % <i>ad val.</i>
" General Tariff -	
(Appraisers' Bulletin No. 374, dated 11th January 1910.)	
Calcined and prepared wall plaster, including the weight of the package :	
Under the British Preferential Tariff - <i>Per 100 lbs.</i>	0 0 3·95
" General Tariff - "	0 0 6·17
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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHS, STONE, MINERALS, &c.:—CEMENT—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CEMENT.	
NEWFOUNDLAND.	
Cement, viz., Portland or Roman cement, or hydraulic water lime, in bags, barrels, or casks	} 25 % <i>ad val.</i> 20 % <i>ad valorem.</i>
Plaster of paris or gypsum, ground, manufactured, or calcined	
BAHAMAS.	
All kinds	Free.
TURK'S AND CAICOS ISLANDS.	
All kinds	Free.
JAMAICA.	
Cement which conforms to such standard as may be fixed by the Governor in Privy Council (Law No. 2 of 1909)(b)	} Free to 1st July 1911 0 1 0
Otherwise Per barrel of 400 lbs.	
ST. LUCIA.	
Cement imported exclusively for the building or repair of school houses or churches	} Free. 0 1 6
All other cement Per barrel of 375 lbs.	
ST. VINCENT.	
All kinds	10 % <i>ad val.</i> (a)
BARBADOS.	
All kinds Per barrel	0 1 3
GRENADA.	
All kinds	0 1 6 (a)
VIRGIN ISLANDS.	
All kinds	0 2 0
ST. CHRISTOPHER-NEVIS.	
All kinds [The barrel not to exceed 400 lbs.; other packages in like proportion.]	0 2 0
ANTIGUA.	
All kinds Per barrel	0 2 0
MONTserrat.	
All kinds [The barrel not to exceed 400 lbs.; other packages in like proportion.]	0 2 3

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

(b) The standard for cement was fixed by the Governor in Privy Council on 4th May 1909. It is provided, *inter alia*, that the cement is to be delivered in packages marked with the manufacturer's name.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix f.]

EARTHS, STONE, MINERALS, &c. :—STONES, UNWROUGHT AND WROUGHT.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
STONES, UNWROUGHT AND WROUGHT.	
BRITISH INDIA.	
Stone and marble and articles made of stone and marble, except lithographic stones, which are free	} 5% <i>ad valorem</i> .
All kinds	
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Stones, viz., ballast, coral, grinding and sharpening, and tombstones and tablets	} Free.
Stones, unworked	
All other kinds of stone	
	5½% <i>ad valorem</i> .
MAURITIUS.	
Ballast	Free.
Stones for building or paving	Rupees. cents.
All other kinds of stone	0 30
	12% <i>ad valorem</i> .
SEYCHELLES.	
Ballast and stones for building or paving	Free.
All other kinds of stone	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Bath bricks; oil and whet stones; lithographic and emery stones; pestles and mortars (agate), and all kinds of stone, not elsewhere enumerated, in the rough	} Free.
Pebbles (ordinary hard round water-worn stones) for use in ore-dressing machinery (Supplement No. 16 to the Customs Tariff Guide)	
Stone and marble:	
Marble, unwrought, including rough or scabbled from the pick	10% <i>ad valorem</i> .
Slabs or scantlings, sawn on one or two faces	15% <i>ad valorem</i> .
Slabs or scantlings, sawn on one or more faces and one or more edges	} 20% <i>ad val.</i>
Dust and chips	
Mosaic flooring:	20% <i>ad valorem</i> .
Under the British Preferential Tariff	25% <i>ad valorem</i> .
" General Tariff	30% <i>ad valorem</i> .
All other kinds of wrought stone and marble	30% <i>ad valorem</i> .
TERRITORY OF PAPUA.	
Grindstones; ballast for ships; and lithographic materials	Free.
Bath brick	10% <i>ad valorem</i> .
All other kinds of stone	5% <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Marble, granite, and other stone, hewn or rough sawn, not dressed or polished; and stones, mill, grind, oil, and whet	} Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHS, STONE, MINERALS, &C.:—STONES, UNWROUGHT AND WROUGHT—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
STONES, UNWROUGHT AND WROUGHT.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
	£ s. d.
Flooring tiles (including marble tiles dressed on upper surface— Minister's Order No. 870 dated 10th March 1908):	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Statues and statuettes:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Granite and other stone, dressed or polished, and articles made therefrom; also imitation stone, dressed or polished, and articles made therefrom or from cement:	
If the produce of some part of the British Dominions	25 % <i>ad val.</i> (a)
Otherwise	37½ % <i>ad val.</i> (a)
FIJI.	
Ship's ballast	Free.
Millstones and grindstones	0 0 1
<i>Per inch in diameter</i>	
All other kinds of stone	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Sculpture being original works of art; marble in the rough or sawn; stone linings and pebbles for tube mills; also fonts for churches	} Free.
Pumice:	
Under the British Preferential Tariff	Free.
General Tariff	3 % <i>ad valorem.</i>
All other kinds of stone:	
Under the British Preferential Tariff	12 % <i>ad valorem.</i>
General Tariff	15 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
Materials for making roads, bridges, railways, and tramways	Free.
All other kinds of stone	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Tombstones and ornaments for graves and tablets	Free.
Materials for the construction and maintenance of roads, railways, and tramways	} Free.
All other kinds of stone	
	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
Tombstones, ornaments for graves, and tablets	Free.
Materials for the construction and maintenance of roads, railways, and tramways	} Free.
All other kinds of stone	
	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
Tombstones and ornaments for graves	Free.
All other kinds of stone:	
If imported into Zeyla	5 % <i>ad valorem.</i>
" " other Protectorate ports	7 % <i>ad valorem.</i>

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHS, STONE, MINERALS, &c.:—STONES, UNWROUGHT AND WROUGHT—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
STONES, UNWROUGHT AND WROUGHT.	
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Building stone	Free.
Tombstones	Free.
All other kinds of stone	10 % <i>ad valorem</i> .
GOLD COAST.	
If imported into the West of the Volta:	
Tombstones	Free.
All other kinds of stone	10 % <i>ad valorem</i> .
If imported into the East of the Volta:	
Flint, also grind and tombstones	Free.
All other kinds of stone	4 % <i>ad valorem</i> .
SIERRA LEONE.	
Tombstones	Free.
All other kinds of stone	10 % <i>ad valorem</i> .
GAMBIA.	
Tombstones and parts of grinding mills	Free.
All other kinds of stone	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Flint, ground flint stones; felspar, fluorspar, magnesite; soapstone, cliff, chalk, china or Cornwall stone, ground or unground; refuse stone, not sawn, hammered, or chiselled, nor fit for flagstone, building stone, or paving	Free.
Silex or crystallised quartz ground or unground	Free.
Pumice, calcareous tufa, pumice stone and lava not further manufactured than ground	Free.
Burr-stones in blocks, rough or unmanufactured, not bound up or prepared for binding into millstones	Free.
Curling stones:	
Under the British Preferential Tariff	Free.
" General Tariff	10 % <i>ad valorem</i> .
Lithographic stones, not engraved:	
Under the British Preferential Tariff	12½ % <i>ad valorem</i> .
" General Tariff	20 % <i>ad valorem</i> .
Grindstones:	
Not mounted, and not less than 36 inches in diameter:	
Under the British Preferential Tariff	10 % <i>ad valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .
All other grindstones, mounted or not:	
Under the British Preferential Tariff	17½ % <i>ad valorem</i> .
" General Tariff	25 % <i>ad valorem</i> .
Crude gypsum (sulphate of lime)	Free.
Gypsum ground (not calcined); also broken gypsum rock, not ground, such as would pass through ½-inch screen:	
Under the British Preferential Tariff	10 % <i>ad valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .
(Order in Council, dated 16th March 1909.)	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHS, STONE, MINERALS, &C. :—STONES, UNWROUGHT AND WROUGHT—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
STONES, UNWROUGHT AND WROUGHT.	
DOMINION OF CANADA—<i>cont.</i>	
Flagstone, sandstone, and all building stone, not hammered, sawn or chiselled, and marble and granite, rough, not hammered or chiselled :	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
Marble sawn or sand-rubbed, not polished; granite sawn; flagstone and all other building stone, sawn or dressed; and paving blocks of stone :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>
Statues and statuettes :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
All other kinds of marble and granite :	
Under the British Preferential Tariff - - - - -	30 % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
All other manufactures of stone :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
NEWFOUNDLAND.	
Grindstones, scythe and other sharpening stones - - - - -	30 % <i>ad valorem.</i>
Limestone - - - - - <i>Per ton</i>	0 2 0 ³ / ₄
Flagstones and all other building stone, undressed; and flagstones, freestone, sandstone, and all building stone, not hammered or dressed, and marble, granite, and freestone, sawn only, and marble and granite, rough and not hammered or dressed - - - - -	30 % <i>ad val.</i>
Knife brick - - - - -	35 % <i>ad valorem.</i>
Statuettes - - - - -	40 % <i>ad valorem.</i>
All other kinds of freestone, marble, or granite - - - - -	50 % <i>ad valorem.</i>
BAHAMAS.	
Monumental tablets and tombstones; and also materials for the building, erection, alteration, or repair of agricultural factories (Act No. 21 of 1906) - - - - -	Free.
All other kinds of stone - - - - -	30 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
Tombstones - - - - -	Free.
All other kinds of stone - - - - -	10 % <i>ad valorem.</i>
JAMAICA.	
Apparatus to be used in manufacturing or preparing for market the agricultural or mineral products of the Colony - - - - -	Free.
All other kinds of stone - - - - -	16 ³ / ₄ % <i>ad valorem.</i>
St. LUCIA.	
Specimens illustrative of geology, also tombstones and memorial tablets - - - - -	Free.
All other kinds of stone - - - - -	15 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHS, STONE, MINERALS, &c.:—STONES, UNWROUGHT AND WROUGHT—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
STONES, UNWROUGHT AND WROUGHT.	
St. VINCENT.	
Limestones for use in arrowroot works and all appliances used in the manufacture of produce; also tombstones and tablets	} Free. 10 % <i>ad val.</i> (a)
All other kind of stones	
BARBADOS.	
Apparatus to be used for the manufacture of cement; gravel, sand, and limestone; also tablets and tombstones and all the appurtenances thereto for immediate erection and not for sale, on certificate of the person for whom imported	} Free. 10 % <i>ad valorem.</i>
All other kinds of stone	
GRENADA.	
Tombstones and monuments, and all appliances useful for the development of local products	} Free. 7½ % <i>ad val.</i> (a)
All other kinds of stone	
VIRGIN ISLANDS.	
Building materials imported for the construction or repair of any church or chapel	} Free. 10 % <i>ad valorem.</i>
Marble and alabaster, in the rough or squared, worked or carved, for building purposes or monuments	
All other kinds of stone	
St. CHRISTOPHER—NEVIS.	
Materials required to erect and enlarge or improve a sugar factory wherein a multiple effect is installed	} Free. 11 % <i>ad valorem.</i>
Tombstones and tablets	
All other kinds of stone	
ANTIGUA.	
Materials required to erect, enlarge, or improve a sugar factory wherein a multiple effect is or is to be installed—provided that such materials are to form an integral part of such factory	} Free. 13½ % <i>ad valorem.</i>
All other kinds of stone	
MONTserrat.	
Materials required to erect, enlarge, or improve a sugar factory wherein a multiple effect is or is to be installed—provided that such materials are to form an integral part of such factory	} Free. 13½ % <i>ad valorem.</i>
Tombstones and tablets	
All other kinds of stone	
DOMINICA.	
Tombstones and mural tablets	} Free. 12½ % <i>ad valorem.</i>
All other kinds of stone	
TRINIDAD AND TOBAGO.	
Stone in the rough, and sand	} Free. 10 % <i>ad valorem.</i>
Grindstones	
All other kinds of stone	
BERMUDA.	
All kinds	10 % <i>ad valorem.</i>

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]**EARTHS, STONE, MINERALS, &C.:—STONES, UNWROUGHT AND WROUGHT—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
STONES, UNWROUGHT AND WROUGHT.	
BRITISH HONDURAS.	
Stones, sand, and gravel; tombstones and memorial tablets - - -	Free.
Stone imported for immediate use in the construction, extension, or repair of any building to be used exclusively as a church or school -	} Free.
All other kinds of stone - - - - -	12½% <i>ad valorem</i> .
BRITISH GUIANA.	
Ornaments proved to the satisfaction of the Comptroller of Customs to be imported for any place of worship of the Christian religion in the Colony - - - - -	} Free.
All other kinds of stone - - - - -	12½% <i>ad val.</i> (a)
GINNALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
Paving stones imported by Municipal Councils in the island to be used for the paving of streets within the municipal limits, and duly certified as so imported by the president and cashier of any municipal council	} Free.
Articles intended to be used in the building and fitting up of churches and mosques, and certified to be so used by the proper ecclesiastical authority - - - - -	} Free.
Tombstones and memorial tablets - - - - -	Free.
All other kinds of stone - - - - -	8% <i>ad valorem</i> .

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

EARTHS, STONE, MINERALS, &c. :—ROOFING SLATES.

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
ROOFING SLATES.		
BRITISH INDIA.		
All kinds	-	5 % <i>ad valorem</i> .
ADEN.		
All kinds	-	Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds	-	Free.
CEYLON.		
All kinds	-	Free.
MAURITIUS.		
Slates for building	- - Per 100	Rupee 0 30 cts.
SEYCHELLES.		
All kinds	-	Free.
HONG KONG.		
All kinds	-	Free.
COMMONWEALTH OF AUSTRALIA.		
Roofing slates :		
Under the British Preferential Tariff	-	20 % <i>ad valorem</i> .
" General Tariff	-	25 % <i>ad valorem</i> .
TERRITORY OF PAPUA.		
All kinds	-	5 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.		
All kinds	-	Free.
FIJI.		
All kinds	-	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.		
All kinds	-	Free.
BRITISH SOUTH AFRICA.		
Roofing slates :		
Under the British Preferential Tariff	-	Free.
" General Tariff	-	3 % <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.		
All kinds	-	Free.
NYASALAND PROTECTORATE.		
All kinds	-	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.		
All kinds	-	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.		
All kinds	-	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.		
Roofing slates :		
If imported into Zeyla	-	5 % <i>ad valorem</i> .
" " other Protectorate ports	-	7 % <i>ad valorem</i> .
St. HELENA.		
All kinds	-	Free.
NIGERIA.		
All kinds	-	Free.
GOLD COAST.		
All kinds :		
If imported into the West of the Volta	-	Free.
" " East of the Volta	-	4 % <i>ad valorem</i> .
SIERRA LEONE.		
All kinds	-	10 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHS, STONE, MINERALS, &c. :—ROOFING SLATES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ROOFING SLATES.	
GAMBIA.	
All kinds	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Roofing slates:	
Under the British Preferential Tariff - <i>Per square of 100 sq. ft.</i>	0 2 0·67
" " General Tariff - " "	0 3 1·00
NEWFOUNDLAND.	
All kinds	40 % <i>ad valorem</i> .
BAHAMAS.	
Materials necessary for the building or repair of agricultural factories (Act No. 21 of 1906)	} Free.
All other roofing slates	
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % <i>ad valorem</i> .
JAMAICA.	
All kinds	16½ % <i>ad valorem</i> .
ST. LUCIA.	
Roofing slates if imported for the building or repair of school-houses or churches exclusively	} Free.
All other roofing slates	
ST. VINCENT.	
All kinds - <i>Per 1,000</i>	0 8 0 (a)
BARBADOS.	
All kinds	10 % <i>ad valorem</i> .
GRENADA.	
All kinds	7½ % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
All kinds	10 % <i>ad valorem</i> .
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % <i>ad valorem</i> .
ANTIGUA.	
All kinds	13½ % <i>ad valorem</i> .
MONTserrat.	
All kinds	13½ % <i>ad valorem</i> .
DOMINICA.	
All kinds	12½ % <i>ad valorem</i> .
TRINIDAD AND TOBAGO.	
All kinds - <i>Per 1,000</i>	0 6 3
BERMUDA.	
All kinds	10 % <i>ad valorem</i> .
BRITISH HONDURAS.	
All kinds	Free.
BRITISH GUIANA.	
All kinds	12½ % <i>ad val.</i> (b)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	8 % <i>ad valorem</i> .

(a) With an additional charge of 10 % on the amount of duty leviable at the rate given.
(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ANIMALS, LIVING, AND OTHER LIVE STOCK.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ANIMALS, LIVING.	
<i>Note.</i> —All regulations with regard to the prohibition of the importation of Live Stock, whether temporary or otherwise, in the various Colonial and other Possessions of the United Kingdom, are published in the <i>Board of Trade Journal</i> ; and all information with regard either to prohibitions of importation, or to their withdrawal, which is in the possession of the Board, may be seen at the offices of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, E.C.	
BRITISH INDIA.	
All kinds	Free.
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
Ceylon.	
All kinds	Free.
MAURITIUS.	
Poultry and birds; also animals the produce of any dependency of Mauritius	Free.
Dogs <i>Per head</i>	Rupees 10 00 cts.
Horses, and mules "	" 2 50 "
Pines "	" 2 00 "
Asses, cattle, and oxen "	" 1 00 "
Goats, sheep and pigs "	" 0 50 "
All other live stock "	" 0 12 "
[By Proclamation No. 29 of 1908, issued under Ordinance No. 28 of 1892, the importation of dogs, cats, and lemurs from Madagascar is prohibited.]	
SEYCHELLES.	
Dogs <i>Each</i>	" 8 0 "
[In addition to the ordinary duty of Rs. 8, a duty of Rs. 30 is levied on all dogs imported into the Seychelles Islands under Regulation No. 7 of 1883.]	
All other live stock	Free.
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Horned cattle and horses (except for stud purposes) <i>Per head</i>	0 10 0
Sheep (except for stud purposes) "	0 2 0
Pigs "	0 5 0
All other kinds, including animals for stud purposes	Free.
TERRITORY OF PAPUA.	
Rabbits, foxes, hares, and monkeys (Ordinance No. 15 of 1907)	Prohibited.
All other kinds	Free.
[<i>Note.</i> —No animals (except domestic animals) may be introduced into Papua without the consent is first obtained in writing of the Lieutenant-Governor.]	
DOMINION OF NEW ZEALAND.	
Horned cattle <i>Per head</i>	0 10 0 (a)
Horses (b) "	1 0 0 (a)
Dogs and all other live stock	Free.

(a) With an additional charge of $2\frac{1}{2}\%$ on the amount of duty leviable at the rate given up to the 31st March 1911.

(b) Horses imported into the Cook, &c., Islands, 10s. per head.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ANIMALS, LIVING.	
Fiji.	
All kinds - - - - -	Free.
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
All animals bred within the Colonies, &c., which formerly comprised the South African Customs Union; also all animals bred in South Africa and imported <i>overland</i> into any of the Colonies, &c., which formerly comprised the South African Customs Union - - - - -	Free.
Animals bred within the Portuguese Province of Mozambique, south of the Zambesi, and imported into Southern Rhodesia - - - - -	
All other live stock:	
Cattle for slaughter - - - - - <i>Each</i>	1 10 0 (a)
Sheep " - - - - - "	0 5 0 (a)
Mules and geldings - - - - - "	1 0 0
All other live stock - - - - - "	Free.
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
[It is provided in the Cattle Removal Regulations, No. 10 of 1902, that no cattle may be imported into North-Eastern Rhodesia except by permit obtained from the Administrator.]	
NYASALAND PROTECTORATE.	
All kinds - - - - -	Free.
UGANDA PROTECTORATE.	
Horses and mules - - - - -	Free.
Other live stock (<i>i.e.</i> , cattle, sheep, goats, donkeys, swine, ostriches, and poultry) imported for breeding purposes, provided that all such live stock shall be of a class which in the opinion of the examining Veterinary Officer is likely to improve the existing stock in the country - - - - -	
All other live stock - - - - -	10% <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
Horses and mules - - - - -	Free.
Other live stock (<i>i.e.</i> , cattle, sheep, goats, donkeys, swine, ostriches, and poultry) imported for breeding purposes, provided that such stock—	Free.
(a) shall, except in cases where permission is given by a Veterinary Officer, be landed at Kilindini;	
(b) shall be of a class which, in the opinion of the examining Veterinary Officer, is likely to improve the existing stock in the country.	
All other live stock - - - - -	10% <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
If imported into Zayla:	
Live stock for breeding purposes - - - - -	Free.
All other live stock - - - - -	5% <i>ad valorem.</i>
If imported into other Protectorate ports:	
Live stock for breeding purposes - - - - -	Free.
All other live stock - - - - -	7% <i>ad valorem.</i>

(a) Provision was made, under Article XII. of the Customs Union Convention, for any party to the Convention to suspend in whole or part the duties on "animals for slaughter" for consumption within its own jurisdiction. Information has been received that the whole of the duties on such animals have been suspended in the Transvaal, Swaziland, Basutoland, the Bechuanaland Protectorate, and Southern and North-Western Rhodesia.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ANIMALS, LIVING.	
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds, including poultry and game birds - - - - -	Free.
GOLD COAST.	
If imported into the West of the Volta :	
All kinds, including poultry and game - - - - -	Free.
If imported into the East of the Volta :	
Cattle ; goats and sheep ; horses, mules, and asses ; also poultry - - - - -	Free.
All other live stock - - - - -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
All kinds, including poultry and game ; also turtle - - - - -	Free.
GAMBIA.	
All kinds, including poultry and other birds ; also turtle - - - - -	Free.
DOMINION OF CANADA.	
Stallions and mares of less value than 10 <i>l.</i> 5 <i>s.</i> 6 <i>d.</i> each - - - - -	Prohibited.
Live stock imported for sale) having been the property of the importer for at least six months before his removal to Canada ; provided that the stock (if otherwise dutiable) be brought with the settler on his first arrival, and be not sold or otherwise disposed of without payment of duty until after 12 months' actual domicile in Canada - - - - -	Free.
[Settlers are only allowed to bring in 16 horses, 16 cattle, 160 sheep, or 160 swine separately. If horses, cattle, sheep, and swine are brought in together, the same proportions as above are to be observed. Duty is to be paid on live stock in excess of the above numbers. Customs Memo, 1361 <i>n</i> , dated May 1st, 1906.]	
Animals brought into Canada for a period not exceeding 3 months for exhibition or for competition for prizes offered by any agricultural or other association (a bond must, however, be given to pay the full duty to which such animals would otherwise be liable in case of their sale in Canada or if they be not re-exported within the specified time) - - - - -	Free.
Horses, cattle, sheep, goats, asses, swine and dogs, for the improvement of stock, under regulations prescribed by the Governor in Council - - - - -	Free.
Domestic fowls, pure-bred, for the improvement of stock ; homing or messenger pigeons ; pheasants, and quails ; also turtles - - - - -	
Horses and cattle connected with menageries, under regulations of the Minister of Customs - - - - -	
Horses over one year old, valued at 10 <i>l.</i> 5 <i>s.</i> 6 <i>d.</i> or less per head :	
Under the British Preferential Tariff - - - - - <i>Each</i>	3 1 1
" General Tariff - - - - - "	2 11 5
Live hogs :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0.49
" General Tariff - - - - - "	0 0 0.74
Canaries :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i>
" General Tariff - - - - -	25 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ANIMALS, LIVING.	
DOMINION OF CANADA—<i>cont.</i>	
<i>£ s. d.</i>	
All other live stock :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
NEWFOUNDLAND.	
Animals imported by agricultural societies or by private persons for the improvement of stock, with the sanction of the Governor in Council	} Free.
Live stock brought by settlers on their first arrival; provided such stock be not sold or otherwise disposed of without pay- ment of duty until after 12 months' actual domicile in the Colony	
Other live stock :	
Pigs (under 3 months of age), and lambs <i>Per head</i>	0 2 0·67
Other pigs and sheep; also calves "	0 4 1·33
Horned cattle, horses and other draught animals not exempted as above; also poultry	} 20 % <i>ad valorem.</i>
All other live stock, including dogs	
<i>Note.</i> —The duty leviable on neat cattle is calculated upon a valuation of 40 dollars (8 <i>l.</i> 4 <i>s.</i> 5½ <i>d.</i>) per head at the time of landing, subject to revision under certain regula- tions laid down by the Minister of Finance and Customs.	
BAHAMAS.	
Stallions, foals, bulls, calves, rams, and boars	Free.
Birds, living, of every description, including poultry and game	Free.
Cows, oxen, other horses, colts, and fillies <i>Per head</i>	1 0 0
Mules and asses "	0 10 0
Sheep, goats, and swine "	0 4 0
Dogs "	0 2 6
All other animals	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds, including poultry and other birds	Free.
JAMAICA.	
Horned stock <i>Per head</i>	2 0 0
Horses, mares, geldings, and mules; "	3 0 0
Asses "	1 0 0
Sheep, goats, and swine "	0 10 0
Poultry and other birds; also turtle	Free.
All other animals	16½ % <i>ad valorem.</i>
ST. LUCIA.	
Blood stock imported for breeding purposes or for the purpose of improving the breed of animals in the Colony (a); poultry; oxen and mules used in connection with the manufacture of sugar and other products	} Free.
Other horses, mares, and geldings <i>Per head</i>	
Other cattle "	2 0 0
Asses "	0 5 0
Goats "	0 8 0
Dogs, pigs, and sheep "	0 2 0
Mules (except those for use on sugar estates, free), and all other live stock	} 15 % <i>ad valorem.</i>

(a) A statutory declaration must be made to the satisfaction of the Governor-in-Council as to the qualities of such stock.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ANIMALS, LIVING.	
ST. VINCENT.	
Animals born in the Island, or previously imported and duty paid and which are taken back to the Colony within five years from the date on which they may have been exported therefrom, proof being given to the satisfaction of the Treasurer -	Free.
Mules, asses, swine, goats, sheep, horned cattle, birds; also horses for breeding purposes -	Free.
Dogs - - - - - <i>Per head</i>	0 5 0 (a)
Horses, other than for breeding:	
Under 14 hands - - - - - "	1 0 0 (a)
14 hands or over - - - - - "	2 0 0 (a)
All other live stock - - - - - "	10 % <i>ad val.</i> (a)
BARBADOS.	
Horses imported by equestrian companies, and subsequently taken away by them; racehorses, on every importation except the first, provided no drawback had been claimed thereon on exportation -	Free.
Foals; kids; and sucking calves, lambs, or pigs -	Free.
Cattle, other; and asses - - - - - <i>Per head</i>	0 5 0
Horses, other:	
Under 14 hands - - - - - "	0 10 0
14 hands or over - - - - - "	2 0 0
Mules, of the value of 12 <i>l.</i> 10 <i>s.</i> or more - - - - - "	1 10 0
" other - - - - - "	1 0 0
Sheep, goats, and swine, not elsewhere specified -	0 1 6
All other live stock - - - - - "	Free.
GRENADA.	
Racehorses, if exported within six months; live stock for breeding purposes; horses and other animals imported by circus and other entertainment companies, if exported within six months; also poultry -	Free.
Other horses - - - - - <i>Per head</i>	1 5 0 (a)
Calves, and asses - - - - - "	0 6 0 (a)
Cattle, other; and mules - - - - - "	0 12 0 (a)
Dogs - - - - - "	0 10 0 (a)
Sheep, swine and hogs - - - - - "	0 2 0 (a)
Goats - - - - - "	0 1 0 (a)
All other live stock - - - - - "	7½ % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
Asses, sheep, goats, hogs, poultry, turtle, and all sucking animals -	Free.
Horses - - - - - <i>Per head</i>	0 10 0
Cattle - - - - - "	0 8 0
Mules - - - - - "	0 5 0
All other live stock - - - - - "	10 % <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
Sheep, goats, swine, poultry, turtle, and all sucking animals -	Free.
Asses - - - - - <i>Per head</i>	0 5 0
Cattle - - - - - "	0 6 0
Mules - - - - - "	0 12 0
Horses:	
Over 14 hands - - - - - "	1 10 0
Under 14 hands - - - - - "	0 10 0
All other live stock - - - - - "	11 % <i>ad valorem.</i>

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ANIMALS, LIVING.	
ANTIGUA.	
Poultry, turtle, and all sucking animals	Free.
Asses	0 5 4
Cattle	0 6 8
Mules	0 13 4
Horses	2 0 0
Sheep and swine	0 1 0
Goats	0 0 8
Dogs	0 5 0
All other live stock	13½% <i>ad valorem.</i>
MONTserrat.	
Poultry, turtle, and all sucking animals	Free.
Asses	0 6 0
Cattle	0 7 6
Mules	0 15 0
Horses	2 5 0
All other live stock	13½% <i>ad valorem.</i>
DOMINICA.	
Sucking animals	Free.
Asses	0 4 0
Cattle	0 8 0
Mules	1 0 0
Horses	2 0 0
All other live stock	Free.
TRINIDAD AND TOBAGO.	
Horses of officers on Imperial Service in H.M. naval and military forces	Free.
Horned cattle (bulls, cows, with or without calves), oxen, heifers and steers)	0 10 0
Horses and mules	1 0 0
Asses and dogs	0 10 0
Sheep	0 2 6
Goats and pigs	0 1 0
All other live stock, including poultry and birds	Free.
BERMUDA.	
Horses for military officers imported into the Bermuda islands as a necessary part of their military equipment	Free.
Cows, calves, heifers, and oxen (which shall not be subject to refund or drawback)	0 4 0
Other horses	1 0 0
All other live stock	10% <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds (including poultry and other birds)	Free.
BRITISH GUIANA.	
Cattle imported for breeding purposes (proof being given to the satisfaction of the Comptroller of Customs); mongooses; and poultry	Free.
Sheep	0 4 2 (a)
Asses	0 4 2 (a)
Hogs and pigs of every description	0 4 2 (a)
Bulls, cows with or without calves, heifers, steers and oxen; also dogs	1 0 10 (a)
Mules	2 1 8 (a)

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ANIMALS, LIVING.	
BRITISH GUIANA— <i>cont.</i>	
£ s. d.	
Horses :	Free.
Belonging to officers on Imperial Service in H.M. Military Forces	
Stallions under 14½ hands in height - - - - - <i>Per head</i>	20 16 8 (a)
All other horses - - - - - " - - - - - "	2 1 8 (a)
All other live stock - - - - - " - - - - - "	12½% <i>ad val.</i> (a)
GIBRALTAR.	
All kinds - - - - - " - - - - - "	Free.
MALTA.	
Bullocks and other animals of a similar kind, also sheep - <i>Per 175 lbs.</i>	0 4 0
Horses and mules - - - - - " - - - - - " <i>Per head</i>	1 0 0
All other live stock - - - - - " - - - - - "	
<p>[The importation of cattle, equines, and swine is prohibited unless a permit has been obtained by the consignee before shipment. All such animals must, on importation, be accompanied by a certificate from the British Consular or other local government authority stating the number of cases of infectious or contagious disease affecting such animals which have been officially reported at the place of origin and shipment during the three months prior to embarkation.</p> <p>In cases where they are not prohibited from importation, the above livestock are landed in quarantine, and not released until declared healthy (Government Notice No. 104, dated 7th July 1907)].</p>	
CYPRUS.	
All kinds - - - - - " - - - - - "	Free.
<p>[The importation of goats is prohibited, except under permit of the High Commissioner (Law No. 10 of 1888).</p> <p>The importation of dogs from Egypt is also prohibited, whilst dogs from other countries can only be admitted at the Port of Larnaca, and subject to quarantine and medical inspection. Notification No. 10,022, dated 11th March 1910.]</p>	

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &C.:—GRAIN.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GRAIN.	
BRITISH INDIA.	
All kinds, including rice	Free.
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Barley when imported solely for brewing purposes; also paddy	Per cwt. Rupees 0 33 cts.
All other grain and rice	" 0 50 "
Subject to the following <i>tare allowances</i> :	
Rice:	
Calcutta	Per bag - 2½ lbs.
Rangoon	" - 4 "
Bombay, Coast, Karachi, and Negapatam	" - 5 "
Other	{ Per single bag - 2½ "
	" double " - 4 "
Other grain	{ Per single bag - 2½ "
	" double " - 4 "
MAURITIUS.	
Pearl barley	Per cwt. " 1 78 "
Other barley (in husk)	" 0 64 "
Maize	" 0 49 "
Oats and grain	" 0 67 "
Wheat	" 0 37 "
Rice	" 0 32 "
All other grain	12% <i>ad valorem</i> .
SEYCHELLES.	
Barley, maize, oats, choorah (flattened rice), and wheat	Free.
Rice	Per cwt. Rupees 0 38 cts.
All other grain	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Rice:	
Uncleaned	Per cental 0 3 4
For use in the manufacture of starch, as prescribed by Departmental By-laws	} Free.
[The following regulations have been made under a By-law of December 10th, 1908:—	
Imported rice may be delivered free of duty for the purpose of being used in the manufacture of starch, on the condition that the manufacture is carried on in a warehouse licensed under the Customs Act of 1901.]	
All other rice	Per cental 0 6 0
[A <i>drawback</i> equal to the amount of duty paid is allowed on rice as follows, upon exportation, subject to certain prescribed conditions:	
Rice imported undressed, and subsequently dressed.	
Rice imported whole, and subsequently ground.	
Rice, imported uncleaned, used in the manufacture of starch, according to the following rate, viz:	
One cental of uncleaned rice for every 100 lbs. of starch exported.]	
Broom corn millet, including rice straw	Per cental 0 4 0

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—GRAIN—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GRAIN.	
COMMONWEALTH OF AUSTRALIA—<i>cont.</i>	
£ s. d.	
Other grain, prepared or manufactured:	
Bran, pollard, and sharps - - - - - <i>Per cental</i>	0 1 0
Malt, including granulated, maize and rice malts, and torrefied barley - - - - - <i>Per cental</i>	0 6 0
Other kinds, including phosphorised wheat - - - - - <i>Per lb.</i>	0 0 0½
All other grain:	
Barley - - - - - <i>Per cental</i>	0 2 0
Other kinds - - - - - "	0 1 6
[A refund of half the duty paid on maize grown by British settlers in the New Hebrides, and imported into the Commonwealth, is granted on declaration by the grower that the maize is wholly <i>British</i> grown. Information has been received that the refund is only allowed when the maize is shipped in <i>British</i> bottoms.]	
TERRITORY OF PAPUA.	
Maize, oats, barley and wheat - - - - -	Free.
Rice:	
Of or above standard quality - - - - - <i>Per ton</i>	0 10 0
Other kinds - - - - - "	2 0 0
All other grain - - - - - "	5% <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Rice, dressed or undressed - - - - -	Free.
Barley:	
Pearl - - - - - <i>Per cwt.</i>	0 1 0 (a)
Other barley - - - - - <i>Per 100 lbs.</i>	0 2 0 (a)
All other grain - - - - - "	0 0 9 (a)
[<i>Note</i> .—The Governor may, under the Monopoly Prevention Act No. 122 of 1908, exempt wheat from Customs duty by Order-in-Council, on the recommendation of a Court of Inquiry that the wholesale market price of wheat in the Colony is unreasonably high.]	
FIJI.	
Seeds for propagation or cultivation, including maize, beans, rice or other grain for planting purposes, on allowance by the Governor-in-Council - - - - -	Free.
Barley (except in husk) - - - - - <i>Per lb.</i>	0 0 1
Rice - - - - - <i>Per ton</i>	2 0 0
All other grain (including barley in the husk) - - - - - <i>Per bushel</i>	0 0 6
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Grain of all sorts, the produce of South Africa, imported overland into the Colonies, &c., which formed part of the Customs Union, and grain grown within the Colonies, &c., which formerly belonged to the Customs Union - - - - -	Free.
All other wheat:	
Under the British Preferential Tariff - - - - - <i>Per 100 lbs.</i>	0 1 0
" General Tariff - - - - - "	0 1 2
All other barley, buckwheat, kaffir corn, maize, millet, oats, and rye:	
Raw:	
Under the British Preferential Tariff - - - - - <i>Per 100 lbs.</i>	0 1 10
" General Tariff - - - - - "	0 2 0
Malted:	
Under the British Preferential Tariff - - - - - <i>Per 100 lbs.</i>	0 2 6
" General Tariff - - - - - "	0 2 9

(a) With an additional charge of 5% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—GRAIN—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GRAIN.	
BRITISH SOUTH AFRICA—<i>cont.</i>	
Rice:	£ s. d.
Under the British Preferential Tariff - - - <i>Per 100 lbs.</i>	0 1 0
" General Tariff - - - - - "	0 1 0
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
Grain—grown in West Africa; also rice - - - - -	Free.
All other grain - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
If imported into the West of the Volta:	
Grain, the <i>bona fide</i> produce of West Africa - - - - -	Free.
Rice - - - - - <i>Per cwt.</i>	0 1 0
All other grain - - - - -	10 % <i>ad valorem.</i>
If imported into the East of the Volta:	
All kinds - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
Grain, the produce of West Africa - - - - -	Free.
Rice - - - - -	Free.
All other grain - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
Corn, if of African produce - - - - -	Free.
Rice - - - - - <i>Per cwt.</i>	0 0 6
All other grain - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Buckwheat, and barley (except pearl barley):	
Under the British Preferential Tariff - - - <i>Per bushel</i>	0 0 4·93
" General Tariff - - - - - "	0 0 7·40
Pearl barley:	
Under the British Preferential Tariff - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
Oats and rye:	
Under the British Preferential Tariff - - - <i>Per bushel</i>	0 0 3·45
" General Tariff - - - - - "	0 0 4·93
Indian corn, for purposes of distillation subject to regulations to be approved by the Governor-in-Council:	
Under the British Preferential Tariff - - - <i>Per bushel</i>	0 0 3·70
" General Tariff - - - - - "	0 0 3·70

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—GRAIN—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GRAIN.	
DOMINION OF CANADA—<i>cont.</i>	
Other Indian corn; also broom corn :	£ s. d.
Under the British Preferential Tariff - - - - -	} Free.
" General Tariff - - - - -	
Rice:	
Uncleaned, unhulled, and paddy :	
Under the British Preferential Tariff - - - - -	} Free.
" General Tariff - - - - -	
Cleaned :	
Under the British Preferential Tariff - - - - - <i>Per 100 lbs.</i>	0 2 0·67
" General Tariff - - - - - "	0 3 1·00
Wheat :	
Under the British Preferential Tariff - - - - - <i>Per bushel</i>	0 0 3·94
" General Tariff - - - - - "	0 0 5·92
Grain of all kinds when damaged by water in transit, or prior to importation into Canada :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
NEWFOUNDLAND.	
Wheat, whole, not ground or crushed - - - - -	} Free.
Indian corn, and corn for the manufacture of brooms or whisks - - - - -	
Barley, when imported for brewing purposes or for seed - - - - -	10 % <i>ad valorem.</i>
Buckwheat - - - - - <i>Per lb.</i>	0 0 0·50
Oats - - - - - <i>Per bushel of 34 lbs.</i>	0 0 2·47
<i>Note.</i> —An additional duty of 4·93d. per bushel is leviable upon oats imported from countries the fishermen of which have the privilege of taking codfish upon all parts of the coast of Newfoundland and its dependencies, provided that such countries levy duties on fish or fish products exported from the Colony.	
Rice :	
Uncleaned or refuse rice - - - - -	Free.
Cleaned rice - - - - - <i>Per lb.</i>	0 0 0·12
All other grain - - - - -	40 % <i>ad valorem.</i>
BAHAMAS.	
Corn, whole or cracked, also wheat, barley, and oats <i>Per bushel</i>	0 0 6
Rice - - - - - <i>Per 100 lbs.</i>	0 2 0
All other grain - - - - -	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
Rice - - - - - <i>Per 100 lbs.</i>	0 1 0
All other grain - - - - -	Free.
JAMAICA.	
Barley (other than pearl); Indian corn; also oats - <i>Per bushel</i>	0 0 4
Wheat - - - - - "	0 0 6
Rice :	
Undressed - - - - -	0 1 0
Dressed - - - - - <i>Per 100 lbs.</i>	0 3 0
All other grain - - - - -	16½ % <i>ad valorem.</i>
[Subject to the following <i>tare allowances</i> :	
Corn and oats :	
In barrels - - - - -	20 lbs. each
" bags, single - - - - -	1 lb. "
" " double - - - - -	2 lbs. "
Rice :	
In bags, single - - - - -	3 lbs. "
" " double - - - - -	4 " "

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &C. :—GRAIN—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GRAIN.	
ST. LUCIA.	
Seed grain - - - - -	Free.
Grain for other purposes :	
Maize - - - - - Per bushel	0 0 6
Oats - - - - - " "	0 0 4
Rice - - - - - Per 100 lbs.	0 2 0
All other grain - - - - -	15 % <i>ad valorem.</i>
ST. VINCENT.	
Rice - - - - - Per lb.	0 0 0½(a)
All other grain - - - - - Per bushel	0 0 4 (a)
BARBADOS.	
Barley, maize, and wheat, unground - - - - - Per 100 lbs.	0 0 6
Oats - - - - - " "	0 0 7½
Rice - - - - - " "	0 1 0
All other grain - - - - - " "	0 0 9
GRENADA.	
Corn, oats, and maize - - - - - Per bushel	0 0 6(a)
Barley - - - - - Per 100 lbs.	0 0 6(a)
Rice - - - - - " "	0 2 1(a)
Wheat and all other grain - - - - -	7½ % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
Seed grain - - - - -	Free.
Corn (maize), wheat, oats, and barley - - - - - Per bushel	0 0 6
Rice - - - - - Per 100 lbs.	0 2 1
All other grain - - - - -	10 % <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
Corn (maize), oats, and wheat - - - - - Per bushel	0 0 4
Barley - - - - - " "	0 0 8
Rice - - - - - Per 112 lbs.	0 1 3
All other grain - - - - -	11 % <i>ad valorem.</i>
ANTIGUA.	
Corn and oats - - - - - Per bushel	0 0 6
Barley - - - - - " "	0 0 8
Rice (not ground) - - - - - Per 100 lbs.	0 2 9
All other grain - - - - -	13½ % <i>ad valorem.</i>
MONTserrat.	
Corn (maize), oats, and wheat - - - - - Per bushel	0 0 4½
Barley - - - - - " "	0 0 9
Rice - - - - - Per 100 lbs.	0 3 1½
All other grain - - - - -	13½ % <i>ad valorem.</i>
DOMINICA.	
Seed grain - - - - -	Free.
Corn (maize), oats, and barley - - - - - Per bushel	0 0 6
Rice - - - - - Per 100 lbs.	0 2 6
All other grain - - - - -	12½ % <i>ad valorem.</i>

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—GRAIN—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GRAIN.	
TRINIDAD AND TOBAGO.	
Rice, unground - - - - - <i>Per 100 lbs.</i>	£ s. d. 0 2 2
All other grain, including maize, oats, dhol, grain and barley - - - - - "	0 1 0
BERMUDA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
BRITISH HONDURAS.	
All kinds - - - - -	12½% <i>ad valorem</i> .
BRITISH GUIANA.	
Seed grain - - - - -	Free.
Rice - - - - - <i>Per 100 lbs.</i>	0 2 1 (b)
All other grain - - - - - <i>Per cwt.</i>	0 1 2 (b)
GIHRALTAR.	
All kinds - - - - -	Free.
MALTA.	
Rice - - - - -	Free.
Wheat - - - - - <i>Per Imperial qr.</i>	0 10 0
Indian corn - - - - - "	0 6 0
Barley - - - - - "	0 4 0
Saggim - - - - - "	0 3 0
Other 'inferior' (a) grain - - - - - "	0 5 0
Wheat, Indian corn, barley, or other grain if damaged so as to be unfit for human food (commonly called <i>frumentazzo</i>) - - - - - "	0 2 0
CYPRUS.	
Wheat, barley, and oats - - - - -	Free.
Rice - - - - - <i>Per ton</i>	0 17 0
All other grain - - - - -	8 % <i>ad valorem</i> .

(a) It is stated by the Maltese Government that the term "inferior grain," as given in the Customs Tariff, includes rye and oats.

(b) With an additional charge of 5% on the amount of duty leviable at the rate given.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :--FLOUR AND MEAL.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FLOUR AND MEAL.	
BRITISH INDIA.	
Flour	5% <i>ad valorem</i> .
Broken grain and pulse	Free.
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Wheat flour <i>Per cwt.</i>	Rupees 1 00 cts.
[Subject to a <i>tare allowance</i> of 4 lbs. per bag of 200 lbs., or 6 lbs. per bag of 206 lbs.]	
All other flour or meal	5½% <i>ad valorem</i> .
MAURITIUS.	
Wheat flour and maize flour <i>Per cwt.</i>	Rupees 0 48 cts.
All other flour or meal	12% <i>ad valorem</i> .
SEYCHELLES.	
Wheat flour <i>Per cwt.</i>	Rupees 0 51 cts.
All other flour or meal	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Invalids' diabetic food, and also all other invalids' foods, as prescribed by Departmental Bylaws	Free.
Infants' food as prescribed by Departmental Bylaws	Free.
Minor articles for use in the manufacture of articles within the Commonwealth, viz. :	
Tapioca flour :	
For use in the manufacture of office paste	
For use in the manufacture of paper	
Sago flour for polishing and finishing twines	
Potato flour :	
For use in the manufacture of office paste	
For polishing and finishing twines	
For use in stiffening threads for weaving	
Provided security be given in each case by the owner that such tapioca and potato flour will be used for such purposes only, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs.	Free.
Corn flour <i>Per lb.</i>	0 0 2
Banana flour "	0 0 3
Starch flours :	
Under the British Preferential Tariff "	0 0 2
" General Tariff "	0 0 2½
Wheaten flour <i>Per cental</i>	0 2 6
Rice meal and flour, including flaked rice (Supplement No. 7 to the Customs Tariff Guide)	0 6 0
Rye flour <i>Per lb.</i>	0 0 0½
(Supplement No. 11 to the Customs Tariff Guide.)	
All other flour or meal <i>Per lb.</i>	0 0 0½
[A <i>drawback</i> of the full duty is allowed on rice meal used in the manufacture of articles within the Commonwealth upon the exportation of such manufactured articles :	
(i) If used in the manufacture of food for live stock under certain conditions,	
(ii) If produced in the process of cleaning imported uncleaned rice (a), and	
(iii) If produced in the process of polishing or re-dressing imported cleaned rice.]	

(a) In this case, drawback of duty is also allowed on rice offal or rice bran (Circular No. 258 of 1909).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—FLOUR AND MEAL.—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FLOUR AND MEAL.	
TERRITORY OF PAPUA.	
Flour, including "seconds," "thirds," and "fourths" - - - - -	£ s. d. Free.
Corn flour and maizena - - - - - <i>Per lb.</i>	0 0 1
Meal:	
Maize, oat, barley, and pease meal - - - - -	Free.
Other meal - - - - -	5 % <i>ad valorem.</i>
DOMINION OF NEW ZEALAND.	
Maizena and corn flour; also rice flour, rice meal, refuse rice meal, prepared barley flour, and potato flour - - - - -	} Free.
Proteine flour and corn flour, vegetable-coloured, for making custard powders:	
If the produce of some part of the British Dominions - - - - -	20 % <i>ad val.(a)</i>
Otherwise - - - - -	30 % <i>ad val.(a)</i>
(Minister's Orders No. 852, dated 14th October 1907 and No. 907, dated 31st May 1909).	
Gluten meal:	
If the produce of some part of the British Dominions - - - - -	20 % <i>ad val.(a)</i>
Otherwise - - - - -	30 % <i>ad val.(a)</i>
(Minister's Order No. 899, dated 1st February 1909).	
Prepared cull meal - - - - - <i>Per ton</i>	1 5 0(a)
All other flour and meal, including wheat flour:	
If the produce of some part of the British Dominions - <i>Per 100 lbs.</i>	0 1 0(a)
Otherwise - - - - -	0 1 2½(a)
[Note.—The Governor may, under the Monopoly Prevention Act, No. 122 of 1908, exempt flour from Customs duty by Order- in-Council, on the recommendation of a Court of Inquiry that the wholesale market price of wheat in the Colony is un- reasonably high.]	
FIJI.	
Flour, including "seconds," "thirds," and "fourths," also sharps and pollard - - - - - <i>Per ton of 2,000 lbs.</i>	} 1 0 0
Oatmeal, including rolled or crushed oats - - - - - <i>Per lb.</i>	0 0 1
Corn flour, maizena, semolina, maize meal, pease meal, and other farinaceous foods - - - - - <i>Per lb.</i>	} 0 0 1
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Wheat flour and meal (including "shredded wheat" and "triscuit" —Cape Customs Notice No. 59, dated 8th Nov. 1907):	
Under the British Preferential Tariff - - - - - <i>Per 100 lbs.</i>	0 2 3
General Tariff - - - - -	0 2 6
Barley, buckwheat, kaffir corn, maize, millet, oats, and rye, ground or otherwise prepared, including samp:	
Under the British Preferential Tariff - - - - - <i>Per 100 lbs.</i>	0 2 6
General Tariff - - - - -	0 2 9
All other flour and meal (including potato flour and desiccated potato —Cape Customs Notice No. 121, dated 23rd July 1909):	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
General Tariff - - - - -	15 % <i>ad valorem.</i>
[Note.—The specific duties are not applicable to patent, proprietary or other specially prepared foods for invalids or infants, or corn and grain prepared as vegetables. Packages of flour or wheaten meal containing not less than 90 lbs. and not more than 100 lbs. are to be deemed to be 100 lbs.]	

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up the 31st March 1911.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—FLOUR AND MEAL—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FLOUR AND MEAL.	
	£ s. d.
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10% <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds	10% <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10% <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5% <i>ad valorem</i> .
" " other Protectorate ports	7% <i>ad valorem</i> .
St. HELENA.	
All kinds	Free.
NIGERIA.	
Flour and all provisions	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Flour, when packed in barrels or half barrels:	
In half barrels not exceeding in weight 98 lbs. net	Per half-barrel } 0 1 0
In barrels exceeding 98 lbs. but not exceeding 196 lbs. net	Per barrel } 0 2 0
In barrels exceeding 196 lbs weight net	Per 100 lbs. } 0 1 3
All other flour and meal	10% <i>ad valorem</i> .
If imported into the East of the Volta:	
All kinds	4% <i>ad valorem</i> .
SIERRA LEONE.	
Flour, in barrels or half-barrels, or in bags or half-bags	Per 50 lbs. or part thereof } 0 0 3
All other flour and meal	10% <i>ad valorem</i> .
GAMBIA.	
All kinds	5% <i>ad valorem</i> .
DOMINION OF CANADA.	
Converted flour, adapted for use in the manufacture of sizing cream, for papermakers' use:	
Under the British Preferential Tariff	5% <i>ad valorem</i> .
" General Tariff	10% <i>ad valorem</i> .
(Appraisers' Bulletin, No. 289, dated 16th October 1908.)	
Grain flour and meal of all kinds, when damaged by water in transit, or prior to importation into Canada:	
Under the British Preferential Tariff	15% <i>ad valorem</i> .
" General Tariff	25% <i>ad valorem</i> .
Rye flour:	
Under the British Preferential Tariff	Per barrel 0 1 4·28
" General Tariff	" 0 2 0·67
Wheat flour:	
Under the British Preferential Tariff	" 0 1 7·73
" General Tariff	" 0 2 5·60

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &C.:—FLOUR AND MEAL.—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FLOUR AND MEAL.	
DOMINION OF CANADA— <i>cont.</i>	
Rice, sago and tapioca flour:	£ s. d.
Under the British Preferential Tariff - - - - <i>Per lb.</i>	0 0 0·37
" General Tariff - - - - - "	0 0 0·49
Buckwheat flour:	
Under the British Preferential Tariff - - - - <i>Per 100 lbs.</i>	0 1 5·27
" General Tariff - - - - - "	0 2 0·67
Malt flour containing less than 50 % in weight of malt:	
Under the British Preferential Tariff - - - - - }	} 35% <i>ad valorem.</i>
" General Tariff - - - - - }	
[Upon valuation without British or Foreign Excise duties, under regulations by the Minister of Customs.]	
Other malt flour, upon entry for warehouse subject to excise regulations:	
Under the British Preferential Tariff - - - - <i>Per 100 lbs.</i>	0 1 10·20
" General Tariff - - - - - "	0 1 10·20
Potato flour and all preparations having the qualities of starch:	
Under the British Preferential Tariff - - - - <i>Per lb.</i>	0 0 0·49
" General Tariff - - - - - "	0 0 0·74
[The weight of the package is to be included in the weight for duty.]	
Linseed oil cake meal, cotton seed cake meal, and palma nut cake meal	} Free.
Locust bean meal	} Free.
Corn meal:	
Under the British Preferential Tariff - - - - <i>Per barrel</i>	0 0 9·87
" General Tariff - - - - - "	0 1 0·33
Oatmeal, including rolled oats:	
Under the British Preferential Tariff - - - - <i>Per 100 lbs.</i>	0 1 7·73
" General Tariff - - - - - "	0 2 5·60
Buckwheat meal:	
Under the British Preferential Tariff - - - - <i>Per 100 lbs.</i>	0 1 5·27
" General Tariff - - - - - "	0 2 0·67
Pot, rolled, roasted or ground barley:	
Under the British Preferential Tariff - - - - - }	} 20% <i>ad valorem.</i>
" General Tariff - - - - - }	} 30% <i>ad valorem.</i>
Prepared cereal foods:	
In packages not exceeding 25 lbs. weight each:	
Under the British Preferential Tariff - - - - - }	} 17½% <i>ad valorem.</i>
" General Tariff - - - - - }	} 25% <i>ad valorem.</i>
In other packages:	
Under the British Preferential Tariff - - - - - }	} 15% <i>ad valorem.</i>
" General Tariff - - - - - }	} 20% <i>ad valorem.</i>
[Note.—The sale of "Commercial feeding stuffs" in Canada is regulated by Act No. 15 of 1909.]	
NEWFOUNDLAND. (a)	
Flour, wheaten, and the package in which it is imported - -	Free.
Pense meal, and other preparations for cattle and chicken feed -	Free.
Rice and sago flour - - - - -	35% <i>ad valorem.</i>

(a) A duty of 3s. 1d. *per barrel* is levied on flour, and an *additional* duty of 1s. 0·33d. *per barrel* is levied upon cornmeal imported from countries the fishermen of which have the privilege of taking codfish upon all parts of the coast of Newfoundland and its dependencies; provided that such countries levy duties on fish and fish products exported from the Colony.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—FLOUR AND MEAL—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FLOUR AND MEAL.	
NEWFOUNDLAND—cont.	
Indian or corn meal, when bolted or granulated, including the duty on the package - - - - - <i>Per barrel</i>	} 0 0 9·87
Buckwheat meal or flour, and flour of similar cereals - <i>Per lb.</i>	
Oatmeal and rolled oats, in bags or barrels, including duty on barrels and bags - - - - - <i>Per 100 lbs.</i>	} 0 0 9·87
[A barrel of Canadian oatmeal is held to contain 200 lbs.]	
Rolled oats, farina, corn flour, and similar preparations of cereals, when put up in packages of less weight than 28 lbs.	} 35% <i>ad valorem.</i>
All other flour and meal - - - - -	
BAHAMAS.	
Flour of rye or wheat - - - - - <i>Per barrel</i>	0 3 6
Corn meal and corn flour - - - - -	0 2 0
All other kinds of meal - - - - -	20% <i>ad valorem</i>
TURK'S AND CAICOS ISLANDS.	
Flour, wheat, or rye - - - - - <i>Per barrel of 196 lbs.</i>	0 3 9
All other flour and meal - - - - -	Free.
JAMAICA.	
Rye or wheat flour - - - - - <i>Per barrel of 196 lbs.</i>	0 8 0
Meal, other than wheatmeal - - - - -	0 2 0
All other flour and meal - - - - -	16½% <i>ad valorem.</i>
ST. LUCIA.	
Flour, wheat - - - - - <i>Per barrel of 196 lbs.</i>	0 4 0
Indian corn meal - - - - -	0 2 0
Meal for cattle foods, whether crushed or not - <i>Per bushel</i>	0 0 4
All other flour and meal - - - - -	15% <i>ad valorem.</i>
ST. VINCENT.	
Flour, of wheat - - - - - <i>Per barrel</i>	0 4 0 (a)
" all other kinds - - - - -	10% <i>ad val.</i> (a)
Meal, other than of wheat - - - - - <i>Per barrel</i>	0 1 6 (a)
BARBADOS.	
Flour, wheat or rye - - - - - <i>Per barrel of 196 lbs.</i>	0 4 2
Meal of all kinds - - - - -	0 1 3
GRENADA.	
Flour, of wheat - - - - - <i>Per barrel</i>	0 4 0 (a)
" all other kinds - - - - -	0 2 0 (a)
Meal:	
Indian corn meal - - - - - <i>Per barrel</i>	0 4 0 (a)
Out and other meals (not for use as food for cattle)	} 0 2 1 (a)
<i>Per 100 lbs.</i>	
All other kinds of meal - - - - -	7½% <i>ad val.</i> (a)

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—FLOUR AND MEAL.—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FLOUR AND MEAL.	
VIRGIN ISLANDS.	
Flour of wheat, oatmeal, and ryemeal:	£ s. d.
In quantities less than 50 lbs. - - - - - Per lb.	0 0 0½
In barrels - - - - - Per barrel	0 3 0
Corn meal:	
In quantities less than 50 lbs. - - - - - Per lb.	0 0 0½
In barrels - - - - - Per barrel	0 2 0
ST. CHRISTOPHER—NEVIS.	
Flour, of wheat - - - - - Per barrel or bag not above 196 lbs.	0 6 0
" of rye - - - - - Per barrel or bag not above 224 lbs.	0 4 4
Meal, Indian corn - - - - - Per barrel or bag not above 196 lbs.	0 2 3
" oat and other meal - - - - -	11 % <i>ad valorem.</i>
ANTIGUA.	
Flour, of wheat - - - - - Per barrel or bag of 196 lbs.	0 6 8
" of rye - - - - - Per barrel or bag of 196 lbs.	0 4 2
Cornflour - - - - - Per lb.	0 0 0½
Meal, Indian corn - - - - - Per barrel or bag of 196 lbs.	0 2 8
Oat and other meal - - - - -	18½ % <i>ad valorem.</i>
MONTSERRAT.	
Flour of wheat - - - - - Per barrel or bag of 196 lbs.	0 6 8
Meal, Indian corn - - - - - Per barrel or bag of 196 lbs.	0 3 0
" oat or rye - - - - - Per barrel or bag of 224 lbs.	0 6 0
DOMINICA.	
Flour of wheat or rye - - - - - Per barrel	0 6 0
Indian corn meal - - - - - "	0 3 0
All other flour and meal - - - - -	12½ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Cassava, farine - - - - -	Free.
Ground rice and foods for infants and invalids - - - - - Per lb.	0 0 0½
Flour, of wheat:	
In barrels or bags of 196 lbs. or in ½ barrels or ½ bags Per barrel.	0 3 4
In packages smaller than 98 lbs. - - - - - Per lb.	0 0 0½
All other flour and meal:	
In barrels or bags of 196 lbs. or in ½ barrels or ½ bags Per barrel or bag	0 1 6
In packages of less than 98 lbs. - - - - - Per lb.	0 0 0½
BERMUDA.	
All kinds, including corn flour - - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds - - - - -	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
Flour of wheat or grain, other than corn - Per barrel of 196 lbs.	0 4 2 (a)
Corn meal - - - - - Per 100 lbs.	0 1 0½(a)
Oatmeal - - - - - Per lb.	0 0 0½(a)
[A drawback equal to the amount of the duty will be allowed on the exportation of hard bread or crackers made from duty-paid imported flour.]	
GIBRALTAR.	
All kinds - - - - -	Free.

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—FLOUR AND MEAL—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FLOUR AND MEAL.	
MALTA.	
All kinds:	£ s. d.
Damaged in such a way as to be unfit for human food	} 0 2 0 0 6 0
<i>Per 175 lbs.</i>	
Manufactured grain (a)	
<p><i>Note.</i>—Provided that the importer of flour shall declare to the Collector of Customs whether it contains any mixture, above 5% of any substance other than pure wheat; he may also at his option produce to the Collector of Customs a certificate (b) signed by the shipper of the flour, showing whether the flour imported contains any mixture of any substance other than the produce of pure wheat, of what the mixture consists, and the proportion of the same.</p> <p>If the declaration is not made, or if the certificate shows a proportion exceeding 5% of any substance other than pure wheat; and if the flour on examination by an analytical chemist be found to contain a mixture of substances injurious to health, the importer must re-export the flour.</p>	
CYPRUS.	
Flour of all kinds	Free.

(a) It is stated by the Maltese Government that the term "manufactured grain," which is used in the Customs tariff, includes wheaten flour, semola, paste, biscuits, bread, oatmeal, pearl barley, Quaker oats, wafers, corn flour, Indian corn flour, barley (malt), glutine paste, oat-cakes, rolled oats, Neaves' food, malted food, &c.

(b) The certificate emanating from a foreign country will not be accepted unless attested by the British Consular Officer of the place in which the certificate is signed, or in default of such Consular Officer, by the British Consular Officer of the place nearest to that in which the certificate was signed; or unless attested by the competent authority of the place in which the certificate was signed, if it has been issued at any place within the British Empire.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c.:—BUTTER AND BUTTER SUBSTITUTES.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BUTTER AND BUTTER SUBSTITUTES.	
BRITISH INDIA.	
Butter, ghee, cocum, and margarine - - - -	£ s. d. 5 % (a)
ADEN.	
Butter and butter substitutes - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
Butter and butter substitutes - - - -	Free.
CEYLON.	
Butter - - - - - <i>Per cwt.</i>	Rupees 3 0 cts.
Ghee - - - - - "	" 2 50 "
[Ghee is subject to a <i>tare allowance</i> as follows:—	
Per kerosine tin - - - - 2 lbs.	
" $\frac{1}{2}$ tins - - - - 1 lb.	
" jar - - - - 14 lbs.]	
MAURITIUS.	
Butter, (animal and vegetables) and margarine or other substitutes } for butter - - - - - <i>Per cwt.</i>	" 2 79 "
Ghee - - - - - "	" 7 62 "
SEYCHELLES.	
Butter, margarine, or any other substance sold or used as butter } <i>Per cwt.</i>	" 3 30 "
HONG KONG.	
Butter and butter substitutes - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Butter - - - - - <i>Per lb.</i>	0 0 3
[The importation of oleomargarine, butterine, or any similar substitute for butter, is prohibited, unless coloured a distinct pink colour by the admixture of a sufficient proportion of alkanet root, and distinctly branded with the name of the article contained therein. When imported, the duty is the same as that imposed upon "butter."]	
Extra nucoa and nucoa butter; Kayas, Nubur, and Nuxin No. 1 (capable of being used as substitutes for cocoa butter):	
Under the British Preferential Tariff - - - - <i>Per lb.</i>	0 0 1 $\frac{1}{4}$
" General Tariff - - - - "	0 0 1 $\frac{3}{4}$
(Customs Notices, dated 8th Jan. 1909, 11th April 1910, 11th May 1910, and 9th July 1910.)	
Cocoa butter (including cocoa oil stearine—Customs Notice, dated 28th October 1909) and caramel butter:	
Under the British Preferential Tariff - - - - <i>Per lb.</i>	0 0 1 $\frac{1}{4}$
" General Tariff - - - - "	0 0 1 $\frac{3}{4}$
TERRITORY OF PAPUA.	
Butterine - - - - - <i>Per lb.</i>	0 0 2
Other butter substitutes and butter - - - -	5 % <i>ad valorem.</i>

(a) For tariff valuations on which duties are levied, see App. I., p. 656.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—BUTTER AND BUTTER SUBSTITUTES—*cont.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BUTTER AND BUTTER SUBSTITUTES.	
DOMINION OF NEW ZEALAND.	
Cocoa or cacao butter, cocoanut butter, nut butter, and other refined vegetable butters or fats	} Free.
Other kinds of butter :	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
FIJI.	
Butter and ghee	} 0 0 1.
[The importation of oleomargarine, butterine, or other butter substitutes is prohibited.]	
FALKLAND ISLANDS.	
Butter and butter substitutes	Free.
BRITISH SOUTH AFRICA. (b)	
Butter, butterine, margarine, ghee, and other butter substitutes :	
Under the British Preferential Tariff	0 0 2
" General Tariff	0 0 2½
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla	5 % <i>ad valorem.</i>
" " other Protectorate ports	7 % <i>ad valorem.</i>
ST. HELENA.	
Butter and butter substitutes	Free.
NIGERIA.	
All kinds	Free.

(a) With an additional charge of $2\frac{1}{2}$ % on the amount of duty leviable at the rate given up to the 31st March 1911.

(b) In accordance with the provisions of the Natal Proclamations Nos. 137 of 1904 and 26 of 1905 it is provided that butter, for consumption in Natal, containing a higher percentage of water than 15 % shall be regarded as not genuine, and the addition to butter of any extraneous matter or preservative (other than boric acid, which must not be of a proportion greater than 15 grains to 1 lb. of butter) will be regarded as injurious to health and subject to the provisions of the Natal Adulteration of Food Act of 1901.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c.:—BUTTER AND BUTTER SUBSTITUTES—*cont.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BUTTER AND BUTTER SUBSTITUTES.	
GOLD COAST.	
	£ s. d.
If imported into the West of the Volta :	
Butter and butter substitutes - - - - -	10 % <i>ad valorem</i> .
If imported into the East of the Volta :	
Shea butter - - - - -	Free.
Other butter and butter substitutes - - - - -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
Butter and butter substitutes :	
If kept or preserved on ice or in refrigerating chambers - - - - -	Free.
Otherwise - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
Shea butter, if of African produce - - - - -	Free.
Other butter and butter substitutes - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Oleomargarine, butterine, or other similar substitutes for butter, and process butter, or renovated butter - - - - -	Prohibited.
Shea butter - - - - -	Free.
Cocoa butter :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 1·23
" General Tariff - - - - - "	0 0 1·48
Pea nut butter :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 1·48
" General Tariff - - - - - "	0 0 1·97
(Appraisers' Bulletin No. 309, dated 18th March 1909.)	
Other butter :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 1·48
" General Tariff - - - - - "	0 0 1·97
<i>Note.</i> —It is provided in the Butter Act of 1903 that no person shall import any butter containing over 16 % of water.	
NEWFOUNDLAND.	
Butter, oleomargarine, and other substitutes for butter <i>Per lb.</i>	0 0 1·73
<i>Note.</i> —An additional duty of 3s. 1d. <i>per 100 lbs.</i> is levied upon butter imported from countries the fishermen of which have the privilege of taking cod-fish upon all parts of the coast of Newfoundland and its dependencies, provided that such countries levy duties upon fish or fish products exported from the Colony.	
[The packages in which oleomargarine, butterine, or similar substitutes for butter are imported for consumption, must be stamped or marked by a Customs' Officer with the name of the article or with some distinguishing mark: otherwise the importation is prohibited.]	
BAHAMAS.	
Butter and butter substitutes - - - - -	20 % <i>ad valorem</i> .
[The importation of oleomargarine, butterine, or other similar substitutes for butter is prohibited, if invoiced, or described or labelled as butter.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—BUTTER AND BUTTER SUBSTITUTES—*cont.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BUTTER AND BUTTER SUBSTITUTES.	
TURK'S AND CAICOS ISLANDS.	
Butter and butter substitutes - - - - <i>Per lb.</i>	£ s. d. 0 0 1
JAMAICA.	
Butter and butter substitutes - - - - <i>Per lb.</i>	0 0 2
[Subject to the following <i>tare allowances</i> :	
Butter :	
In firkins :	
Irish - - - - 25 lbs. each firkin.	
American - - - - 1 lb. more than invoice tare.	
French - - - - 20 lbs. each firkin.	
In $\frac{1}{2}$ firkins :	
American - - - - 1 lb. more than invoice tare.	
French - - - - 10 lbs. each.	
In kegs :	
American (weighing about 28 or 30 lbs. (gross)) - - - - 8 lbs. each.	
French, ditto - - - - "	
In tins :	
25 lbs. (net) - - - - 2½ lbs. each.	
20 lbs. " - - - - 2 lbs. "	
10 lbs. " - - - - 1 lb. "	
5 lbs. " - - - - ½ lb. "	
2 lbs. " - - - - 4 ozs. "	
1 lb. " - - - - 2 ozs. "]	
<i>Note.</i> —The importation is prohibited of—	
(1) Margarine, except in packages suitably marked "margarine," and of	
(2) Adulterated or impoverished butter, except in packages or cans conspicuously marked, indicating that the butter has been adulterated.	
ST. LUCIA.	
Butter and butter substitutes - - - - <i>Per lb.</i>	0 0 2
ST. VINCENT.	
Oleomargarine - - - - <i>Per lb.</i>	0 0 0½(a)
Butter - - - - "	0 0 1(a)
BARBADOS.	
Oleomargarine, margarine, and their compounds - <i>Per 100 lbs.</i>	0 4 2
Butter - - - - "	0 8 4
GRENADA.	
Butterine, oleomargarine and similar compounds - <i>Per lb.</i>	0 0 0½(a)
Butter - - - - "	0 0 1(a)
VIRGIN ISLANDS.	
Butter and butter substitutes - - - - <i>Per 100 lbs.</i>	0 5 0
ST. CHRISTOPHER--NEVIS.	
Oleomargarine and similar compounds - - - - <i>Per 100 lbs.</i>	0 5 6
Butter - - - - "	0 10 0

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—BUTTER AND BUTTER SUBSTITUTES—*cont.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BUTTER AND BUTTER SUBSTITUTES.	
£ s. d.	
ANTIGUA.	
Butter and oleomargarine - - - - - <i>Per lb.</i>	0 0 1½
MONTERRAT.	
Butter; also oleomargarine and similar compounds - - - - - „	0 0 1½
DOMINICA.	
Butter and butter substitutes - - - - - <i>Per 100 lbs.</i>	0 10 0
TRINIDAD AND TOBAGO.	
Butter and butter substitutes, including butterine, collolene, ghee, oleomargarine, and all edible fats unenumerated - - - - - <i>Per lb.</i>	0 0 1
BERMUDA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
Butter and butter substitutes - - - - -	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
Butter and butter substitutes :	
Where the proportion of fat is <i>not</i> less than 75 % - <i>Per 100 lbs.</i>	0 8 4 (a)
Where the proportion of fat is less than 75 % - <i>Per 100 lbs.</i>	1 5 0 (a)
Ghee - - - - - <i>Per 100 lbs.</i>	0 8 4 (a)
GIBRALTAR.	
Butter and butter substitutes - - - - -	Free.
MALTA.	
Butter and butter substitutes - - - - -	Free.
CYPRUS.	
Butter, including butterine or any substance imported for mixing with or for use as butter, but excluding butter in tins - <i>Per oke (2·8 lbs.)</i>	} 0 0 1½
Butter, in tins - - - - -	

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c.:—CHEESE.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CHEESE.	
BRITISH INDIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - - <i>Per cwt.</i>	Rupees 3 00 cts.
MAURITIUS.	
All kinds - - - - -	„ 3 05 „
SEYCHELLES.	
All kinds - - - - -	„ 3 54 „
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
All kinds - - - - - <i>Per lb.</i>	0 0 3
TERRITORY OF PAPUA.	
All kinds - - - - - <i>Per lb.</i>	0 0 1
DOMINION OF NEW ZEALAND.	
All kinds :	
If the produce of some part of the British Dominions - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
FIJI.	
All kinds - - - - - <i>Per lb.</i>	0 0 2
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA (b).	
All kinds :	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem</i> .
„ General Tariff - - - - -	15 % <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .

(a) With an additional charge of $2\frac{1}{2}$ % on the amount of duty leviable at the rate given up to the 31st March 1911.

(b) Under Natal Proclamations Nos. 137 of 1904 and 26 of 1905 every package, &c., of margarine or "filled" cheese imported for consumption in Natal must have conspicuously marked on the top, bottom, and sides of the package, &c., "margarine cheese" in printed capital letters. If the above regulations are not complied with, the cheese must be warehoused in a Customs warehouse for transit to the adjoining Colonies or for exportation.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—CHEESE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CHEESE.	
UGANDA PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5% <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7% <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds :	
If classed as "provisions" - - - - -	Free.
Otherwise - - - - -	10% <i>ad valorem.</i>
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - -	10% <i>ad valorem.</i>
" " East of the Volta - - - - -	4% <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10% <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5% <i>ad valorem.</i>
DOMINION OF CANADA.	
All kinds :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0·99
" Intermediate Tariff - - - - - "	0 0 1·48
" General Tariff - - - - - "	0 0 1·48
NEWFOUNDLAND.	
All kinds - - - - -	0 0 1·73
BAHAMAS.	
All kinds - - - - -	0 0 1½
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	0 0 0½
JAMAICA.	
All kinds - - - - -	0 0 2
[Subject to the following <i>tare allowances</i> :	
In round boxes, American, of about 36 lbs.	
(gross) - - - - - : - - - - - 4 to 5 lbs. each	
In hampers, English, weighing about 50 lbs. (gross) 6 " "]	
<i>Note.</i> —The importation of "margarine cheese" is prohibited,	
except in packages suitably marked "margarine cheese."	

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &C.:—CHEESE—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
CHEESE.		£ s. d.
ST. LUCIA.		
All kinds	<i>Per lb.</i>	0 0 1
ST. VINCENT.		
All kinds	"	0 0 1 (a)
BARBADOS.		
All kinds	<i>Per 100 lbs.</i>	0 8 4
GRENADA.		
All kinds	"	7½% <i>ad val.</i> (a)
VIRGIN ISLANDS.		
All kinds	<i>Per 100 lbs.</i>	0 4 2
ST. CHRISTOPHER—NEVIS.		
All kinds	<i>Per lb.</i>	0 0 1
ANTIGUA.		
All kinds	"	0 0 1½
MONTERRAT.		
All kinds	"	0 0 1½
DOMINICA.		
All kinds	<i>Per 100 lbs.</i>	0 8 4
TRINIDAD AND TOBAGO.		
All kinds	<i>Per lb.</i>	0 0 1
BERMUDA.		
All kinds	"	10% <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds	"	12½% <i>ad valorem.</i>
BRITISH GUIANA.		
All kinds	<i>Per 100 lbs.</i>	0 8 4 (b)
GIBRALTAR.		
All kinds	"	Free.
MALTA.		
All kinds	"	Free.
CYPRUS.		
Kachkaval, touloum and other similar qualities of cheese	<i>Per oke (2·8 lbs.)</i>	} 0 0 1 } 0 0 1½
Other kinds—viz., Gruyère, Dutch, Cheddar, Cheshire, Stilton, Gorgonzola, Parmesan, Roquefort, Bric, &c., and their imitations	<i>Per oke (2·8 lbs.)</i>	

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

(b) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—MILK, PRESERVED.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MILK, PRESERVED.	
£ s. d.	
BRITISH INDIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
<i>(Note. — Consignments of condensed milk prepared from skimmed milk will not be passed through the Customs House unless the labels affixed to tins are conspicuously marked with the words "prepared from skimmed milk.")</i>	
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - -	5½ % <i>ad valorem</i> .
MAURITIUS.	
All kinds - - - - -	12 % <i>ad valorem</i> .
SEYHELLES.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Milk (including cream), preserved, condensed, concentrated, peptonized, and frozen :	
Unsweetened:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 1
" General Tariff - - - - - "	0 0 1½
Sweetened:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 1½
" General Tariff - - - - - "	0 0 2
Dried or in powder form:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 1½
" General Tariff - - - - - "	0 0 2
<i>[In the case of the actual weight being stated on the tins, duty is collected on such actual weights. (Customs Order No. 970, dated 2nd August 1907).]</i>	
TERRITORY OF PAPUA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Milk or cream, preserved, evaporated, or dried:	
If the produce of some part of the British Dominions - - - - -	25 % <i>ad val.</i> (a)
Otherwise - - - - -	37½ % <i>ad val.</i> (a)
FIJI.	
Condensed and malted milk - - - - - <i>Per lb.</i>	0 0 1

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—MILK, PRESERVED—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MILK, PRESERVED.	
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA. (a)	
Condensed, desiccated, or preserved milk or cream :	
Full cream :	
Under the British Preferential Tariff - - - - - <i>Per 100 lbs.</i>	0 4 2
" General Tariff - - - - - "	0 5 2
Skimmed or separated - - - - - <i>Per lb.</i>	0 0 6
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds :	
If classed as "provisions" - - - - -	Free.
Otherwise - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem.</i>
" " East of the Volta - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>

(a) Under Natal Proclamations Nos. 137 of 1904 and 26 of 1905, it is provided that condensed milk containing a smaller percentage of butter fat than 10 % shall, for the purposes of the Adulteration of Food Act of 1901, be regarded as not genuine, unless sold as being manufactured from skimmed or partially skimmed milk. All brands of such milk must be labelled with 24 point grotesque No. 4 printed type on the sides, top, and bottom of the tin, &c., in which it is sold, with a label stating that the milk is manufactured from skimmed or partially skimmed milk, and if any other substance foreign to milk, besides pure cane sugar, has been used in the process of manufacture, such must also be stated on the label in an equally legible manner. All importations of condensed milk for consumption in Natal not marked as above must be warehoused in a Customs warehouse for transit to the adjoining Colonies or for exportation.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—MILK, PRESERVED—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MILK, PRESERVED.	
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Condensed milk:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0·99
" General Tariff - - - - - "	0 0 1·60
[The weight of the package is to be included in the weight for duty.]	
Milk described as "powdered milk" or "dried milk," manufactured into the form of a powder from pure milk or skimmed milk:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0·99
" General Tariff - - - - - "	0 0 1·60
(Appraisers' Bulletin No. 276, dated 9th June 1908.)	
Condensed coffee, with milk:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
Milk foods not otherwise provided for (including Horlick's malted milk and milk dry-skimmed—Appraisers' Bulletin No. 327, dated 19th August 1909):	
Under the British Preferential Tariff - - - - -	17½ % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
NEWFOUNDLAND.	
All kinds - - - - -	35 % <i>ad valorem.</i>
BAHAMAS.	
All kinds - - - - -	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
JAMAICA.	
Milk, condensed - - - - -	Free.
[It is provided under Law No. 25 of 1908, that the importation of condensed milk is prohibited, except in tins bearing a label upon which the minimum guarantee of the milk fat in the contents of the tin is declared in large clear type. Condensed separated, or condensed skimmed milk may not be imported unless in tins or other receptacles bearing a label marked "machine-skimmed milk, unsuitable for feeding infants" or "skimmed milk, unsuitable for feeding infants."]	
ST. LUCIA.	
All kinds - - - - -	15 % <i>ad valorem.</i>
ST. VINCENT.	
All kinds - - - - -	10 % <i>ad val. (a)</i>
BARBADOS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GRENADA.	
All kinds - - - - -	7½ % <i>ad val. (a)</i>

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—MILK, PRESERVED—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
MILK, PRESERVED.		£ s. d.
VIRGIN ISLANDS.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.		
All kinds	- - - - -	11 % <i>ad valorem.</i>
ANTIGUA.		
All kinds	- - - - -	13½ % <i>ad valorem.</i>
MONTERRAT.		
All kinds	- - - - - <i>Per 100 lbs.</i>	0 1 8
DOMINICA.		
All kinds	- - - - - <i>Per lb.</i>	0 0 0½
TRINIDAD AND TOBAGO.		
Milk:		
Condensed or otherwise preserved:		
Containing not less than 9 % of butter fat, the case computed to contain 48 lbs. - - - - - <i>per case</i>		0 1 0
Containing less than 9 % of butter fat, the case computed to contain 48 lbs. - - - - - <i>per case</i>		0 10 0
BERMUDA.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds	- - - - -	12½ % <i>ad valorem.</i>
BRITISH GUIANA.		
All kinds	- - - - - <i>Per lb.</i>	0 0 0½ (a)
GIBRALTAR.		
All kinds	- - - - -	Free.
MALTA.		
All kinds	- - - - -	Free.
CYPRUS.		
All kinds	- - - - -	10 % <i>ad valorem.</i>

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—BACON AND HAMS.

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
BACON AND HAMS.		£ s. d.
BRITISH INDIA.		
All kinds	- - - - -	5 % <i>ad valorem</i> .
ADEN.		
All kinds	- - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds	- - - - -	Free.
CEYLON.		
All kinds	- - - - - <i>Per cwt.</i>	Rupees 3 00 cts.
MAURITIUS.		
All kinds	- - - - - "	" 5 08 "
SEYCHELLES.		
All kinds	- - - - - "	" 3 56 "
HONG KONG.		
All kinds	- - - - -	Free.
COMMONWEALTH OF AUSTRALIA.		
Bacon and hams, whether partly or wholly cured	- - - - - <i>Per lb.</i>	0 0 3
TERRITORY OF PAPUA.		
All kinds	- - - - - "	0 0 1
DOMINION OF NEW ZEALAND.		
All kinds	- - - - - "	0 0 2 (a)
FIJI.		
All kinds	- - - - - "	0 0 2
FALKLAND ISLANDS.		
All kinds	- - - - -	Free.
BRITISH SOUTH AFRICA.		
Bacon and hams, the produce of places within the Customs Union	- - - - -	Free.
Other bacon and hams :—		
Under the British Preferential Tariff	- - - - - <i>Per lb.</i>	0 0 1
" General Tariff	- - - - - "	0 0 1½
NORTH-EASTERN RHODESIA.		
All kinds	- - - - -	Free.
NYASALAND PROTECTORATE.		
All kinds	- - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.		
All kinds	- - - - -	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.		
All kinds	- - - - -	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.		
All kinds:		
If imported into Zeyla	- - - - -	5 % <i>ad valorem</i> .
" " other Protectorate ports	- - - - -	7 % <i>ad valorem</i> .
ST. HELENA.		
All kinds	- - - - -	Free.
NIGERIA.		
All kinds:		
If classed as "provisions"	- - - - -	Free.
Otherwise	- - - - -	10 % <i>ad valorem</i> .
GOLD COAST.		
All kinds:		
If imported into the West of the Volta	- - - - -	10 % <i>ad valorem</i> .
" " East of the Volta	- - - - -	4 % <i>ad valorem</i> .
SIERRA LEONE.		
All kinds	- - - - -	10 % <i>ad valorem</i> .

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &C.:—BACON AND HAMS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BACON AND HAMS.	
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
All kinds:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0·74
" General Tariff - - - - - "	0 0 0·99
NEWFOUNDLAND.	
Pork hams, in barrels (including duty on packages) - <i>Per barrel</i>	0 6 2 (a)
Hams—dry, salted, or pickled - - - - - <i>Per lb.</i>	0 0 0·99
Hams and bacon, smoke cured - - - - - "	0 0 1·48
BAHAMAS.	} and 10 % <i>ad val.</i> in addition.
"Cured-meat" - - - - - <i>Per 100 lbs.</i>	
TURKS AND CAICOS ISLANDS.	
All kinds - - - - - <i>Per lb.</i>	0 0 0½
JAMAICA.	
All kinds - - - - - "	0 0 2
[Subject to a <i>tare allowance</i> , as follows:—	
Bacon In bagging ½ lb. each piece.	
Ham " " 1 lb. each.]	
ST. LUCIA.	
All kinds - - - - - "	0 0 2
ST. VINCENT.	
All kinds - - - - - "	0 0 1 (b)
BARBADOS.	
All kinds - - - - - <i>Per 100 lbs.</i>	0 4 2
GRENADA.	
All kinds - - - - - <i>Per lb.</i>	0 0 1 (b)
VIRGIN ISLANDS.	
All kinds - - - - - <i>Per 100 lbs.</i>	0 8 4
ST. CHRISTOPHER—NEVIS.	
All kinds - - - - - <i>Per lb.</i>	0 0 1½
ANTIGUA.	
All kinds - - - - - "	0 0 1½
MONTserrat.	
All kinds - - - - - "	0 0 1½
DOMINICA.	
All kinds - - - - - <i>Per 100 lbs.</i>	0 8 4
TRINIDAD AND TOBAGO.	
All kinds - - - - - "	0 4 2
BERMUDA.	
All kinds - - - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds - - - - - -	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
All kinds - - - - - <i>Per lb.</i>	0 0 1 (c)
GIBRALTAR.	
All kinds - - - - - -	Free.
MALTA.	
All kinds - - - - - -	Free.
CYPRUS.	
All kinds - - - - - <i>Per oke (2·8 lbs.)</i>	0 0 2½

(a) With an additional duty of 3s. 1d. *per barrel* upon pork when imported from countries the fishermen of which have the privilege of taking codfish upon all parts of the coast of Newfoundland and its dependencies; provided that such countries levy duties upon fish or fish products exported from the Colony.

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

(c) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c.:—MEAT (OTHER THAN BACON AND HAMS). FRESH, SALTED, OR OTHERWISE PRESERVED.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MEAT, FRESH OR PRESERVED.	
BRITISH INDIA.	
	£ s. d.
Meat of all kinds - - - - -	5 % <i>ad valorem</i> .
ADEN.	
Meat of all kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
Meat of all kinds - - - - -	Free.
CEYLON.	
Meat, frozen or refrigerated - - - - -	Free.
Beef, pork, humps, or tongues—Salted or corned - <i>Per cwt.</i>	Rupees 1 25 cts.
All other meat - - - - -	5½ % <i>ad valorem</i> .
MAURITIUS.	
Frozen meat of all kinds - - - - - <i>Per cwt.</i>	Rupees 0 09 cts.
Beef, pork and tongues, salted - - - - - "	" 1 22 "
Sausages and tongues (not tinned) - - - - - "	" 5 08 "
All other meat - - - - -	12 % <i>ad valorem</i> .
SEYCHELLES.	
Beef or pork, salted - - - - - <i>Per cwt.</i>	Rupees 1 78 cts.
Sausages and tongues - - - - - "	" 3 56 "
All other meat - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
Meat of all kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Potted or concentrated, including extracts of meat and meat jellies -	25 % <i>ad valorem</i> .
Preserved in tins or other air-tight vessels, including the weight of liquid contents; also soup in tins or other air-tight vessels <i>Per lb.</i>	} 0 0 1½
Fresh or smoked, also meat preserved by cold process - - - - - "	0 0 2
All other meat - - - - - <i>Per cwt.</i>	0 5 0
TERRITORY OF PAPUA.	
Soup - - - - -	Free.
Pork, cured - - - - - <i>Per lb.</i>	0 0 1
Potted meat, and extracts of meat - - - - - "	0 0 2
All other meat—fresh, preserved, or salted - - - - -	Free.
DOMINION OF NEW ZEALAND.	
All kinds;	
If the produce of some part of the British Dominions - - - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
FIJI.	
Cured pork - - - - - <i>Per lb.</i>	0 0 2
Meat, potted; and soups - - - - -	12½ % <i>ad valorem</i> .
All other meat, dried, preserved, salted, or chilled - - - - - <i>Per lb.</i>	0 0 1

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911,

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**ARTICLES OF FOOD, &c. :—MEAT (OTHER THAN BACON AND HAMS),
FRESH, SALTED, OR OTHERWISE PRESERVED—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MEAT, FRESH OR PRESERVED.	
FALKLAND ISLANDS.	
Meat of all kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Meat, the produce of the Customs Union - - - - -	Free.
Extracts and essences of meat :	
If for flavouring :	
Under the British Preferential Tariff - - - - -	22 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
Otherwise:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem</i> .
" General Tariff - - - - -	15 % <i>ad valorem</i> .
All other meat, including fresh, chilled, and frozen meat :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 1 (a)
" General Tariff - - - - - "	0 0 1½ (a)
NORTH EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem</i> .
" " other Protectorate ports - - - - -	7 % <i>ad valorem</i> .
ST. HELENA.	
Meat of all kinds - - - - -	Free.
NIGERIA.	
Fresh meat (not preserved in any way) - - - - -	Free.
Beef, pork, and all kinds of provisions - - - - -	Free.
All other meat not classed as "provisions" - - - - -	10 % <i>ad valorem</i> .
GOLD COAST.	
If imported into the West of the Volta :	
Fresh meat; poultry and game, not preserved in any way - - - - -	Free.
Beef and pork (wet salted) :—	
In half-barrels or kegs not exceeding 100 lbs. in weight (net) <i>Each half-barrel or keg</i>	} 0 2 6
In barrels exceeding 100 lbs. in weight (net) - <i>Per 100 lbs.</i>	} 0 2 6
All other meat - - - - -	10 % <i>ad valorem</i> .
If imported into the East of the Volta :	
Fresh meat; also beef and pork - - - - -	Free.
All other meat - - - - -	4 % <i>ad valorem</i> .

(a) In accordance with the provisions of Article XII. of the South African Customs Union Convention, any party which formerly belonged to the Convention may suspend in whole or part the duties on fresh, chilled, or frozen meat for consumption within its own jurisdiction.

Information has been received that the whole duties on "fresh, chilled, and frozen meat" have been suspended in the Transvaal, Swaziland, Basutoland, the Bechuanaland Protectorate, and S. and N.W. Rhodesia.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—MEAT (OTHER THAN BACON AND HAMS),
FRESH, SALTED, OR OTHERWISE PRESERVED—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MEAT, FRESH OR PRESERVED.	
SIERRA LEONE.	
Fresh meat, not preserved in any way other than upon ice or in refrigeration chambers	Free.
All other meat	10 % <i>ad valorem</i> .
GAMBIA.	
Fresh meat	Free.
All other meat	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Fresh meat :	
Under the British Preferential Tariff	Per lb. 0 0 0·99
" General Tariff	0 0 1·48
Canned meat, canned poultry and game; extracts of meats; and fluid beef, not medicated; also soups of all kinds :	
Under the British Preferential Tariff	17½ % <i>ad valorem</i> .
" Intermediate Tariff	25 % <i>ad valorem</i> .
" General Tariff	27½ % <i>ad valorem</i> .
Beef tongue, cooked, pressed in the form of blocks, wrapped in paper and packed in wooden case :	
Under the British Preferential Tariff	17½ % <i>ad valorem</i> .
" Intermediate Tariff	25 % <i>ad valorem</i> .
" General Tariff	27½ % <i>ad valorem</i> .
(Appraisers' Bulletin No. 374, dated 11th January 1910.)	
All other meat :	
Under the British Preferential Tariff	Per lb. 0 0 0·74
" General Tariff	0 0 0·99
[Provided that the weight of a barrel of pork for duty purposes shall not be less than two hundred pounds.	
It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909 that "barrels containing pork are dutiable at the same rate as if imported empty."]	
All other poultry and game :	
Under the British Preferential Tariff	12½ % <i>ad valorem</i> .
" General Tariff	20 % <i>ad valorem</i> .
[It is provided in an Order in Council of 1st August 1910, issued under the Meat and Canned Foods Act (cap. 27 of 1907 and amending Acts), that every animal slaughtered, and all carcasses or products therefrom, prepared for food purposes, shall be inspected and handled in accordance with the prescribed regulations.]	
NEWFOUNDLAND.	
Fresh meat	Per lb. 0 0 0·99
Beef, salted (in barrels), including duty on barrel	Per barrel 0 4 1·33
Beef, smoke-cured, also dead poultry and game	Per lb. 0 0 1·48(a)
Sausages	0 0 2·47
Canned poultry and game; extracts of meat; fluid beef, not medicated; bovril, bovril wine, and similar extracts; pigs' feet preserved in vinegar; also soups	} 35 % <i>ad valorem</i> .
Canned meats, known as C.C. beef, corned beef, corn beef, corn beef hash, luncheon, roast and boiled beef, roast and boiled mutton, and brawn	} 0 0 1·48
All other canned meats	} 35 % <i>ad valorem</i> .
Tongues, smoke-cured	Per lb. 0 0 1·48(a)
" dry, salted or pickled	0 0 0·99
Other meat, dry salted	0 0 0·50

(a) And in addition 10 % *ad valorem*.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &C.:—MEAT (OTHER THAN BACON AND HAMS).
FRESH, SALTED, OR OTHERWISE PRESERVED—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MEAT, FRESH OR PRESERVED.	
NEWFOUNDLAND—<i>cont.</i>	
	£ s. d.
Pigs' heads, jowls without tongues, hocks, feet, or ribs (when salted in barrels), including duty on barrel <i>Per barrel</i>	} 0 4 1·33
Pigs' jowls or tongues (when salted in barrels), including duty on barrel <i>Per barrel</i>	
Pork, other (in barrels or half barrels):	
Mess, family, prime mess, rump, extra prime, bean, clear, butt, and ham, including duty on packages <i>Per barrel</i>	} 0 6 2 (a)
Belly, back, or family mess and loin pork, including duty on packages <i>Per barrel</i>	
BAHAMAS.	
Poultry and game	Free.
Meat, fresh	Free.
" dried, salted or cured <i>Per 100 lbs.</i>	0 6 0
All other meat	20% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
Meat, fresh	Free.
" wet, dried, smoked, salted or cured <i>Per lb.</i>	0 0 0½
All other meat	10% <i>ad valorem.</i>
JAMAICA.	
Beef or pork—wet, salted, or cured <i>Per barrel of 200 lbs.</i>	0 15 0
Other meat (including tongues), salted or cured	0 15 0
Beef, smoked or dried; tongues, smoked or dried; sausages, dry or pickled <i>Per lb.</i>	} 0 0 2
All other meat	
[Tongues, dried (in bagging) are subject to a <i>tare allowance</i> of ½ lb. each.]	16½% <i>ad valorem.</i>
ST. LUCIA.	
Beef or pork—salted or pickled <i>Per lb.</i>	0 0 1
Tongues, salted or cured	0 0 2
All other meat	15% <i>ad valorem.</i>
ST. VINCENT.	
Fresh meat	Free.
Beef or pork—salted or cured <i>Per barrel not above 200 lbs.</i>	0 10 0 (b)
All other meat	10% <i>ad val.</i> (b)
BARBADOS.	
Meat, salted or cured <i>Per 100 lbs.</i>	0 4 2
All other dead stock	Free.
GRENADA.	
Meat, dried or preserved <i>Per 100 lbs.</i>	0 5 0 (b)
All other meat	7½% <i>ad val.</i> (b)

(a) An additional duty of 3s. 1d. *per barrel* is levied upon pork when imported from countries the fishermen of which have the privilege of taking codfish upon all parts of the coast of Newfoundland and its dependencies; provided that such countries levy duties on fish or fish products exported from the Colony.

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—MEAT (OTHER THAN BACON AND HAMS),
FRESH, SALTED, OR OTHERWISE PRESERVED—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MEAT, FRESH OR PRESERVED.	
VIRGIN ISLANDS.	
Beef or pork—salt, or in pickle - - - - - <i>Per 100 lbs.</i>	£ s. d. 0 4 2
Sausages and tongues - - - - - "	0 8 4
All other meat - - - - - "	10% <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
Beef—salt, or in pickle - - - - - <i>Per 100 lbs.</i>	0 4 2
Pork—salt, or in pickle - - - - - "	0 4 8
Sausages and tongues (not in tins) - - - - - <i>Per lb.</i>	0 0 1½
All other meat - - - - - "	11% <i>ad valorem.</i>
ANTIGUA.	
Pork—salt, or in pickle - - - - - <i>Per lb.</i>	0 0 0½
Beef—salt, or in pickle - - - - - "	0 0 0½
Sausages - - - - - "	0 0 1½
Tongues - - - - - "	0 0 1
All other meat - - - - - "	13½% <i>ad valorem.</i>
MONTSERRAT.	
Beef, salted or pickled - - - - - <i>Per 100 lbs.</i>	0 6 3
Pork in salt or pickle - - - - - <i>Per lb.</i>	0 0 0½
Sausages and tongues, not in tins - - - - - "	0 0 1½
All other meat - - - - - "	13½% <i>ad valorem.</i>
DOMINICA.	
Pork; also beef, salt, or in pickle - - - - - <i>Per 100 lbs.</i>	0 4 2
Sausages and tongues, not in tins - - - - - "	0 10 0
All other meat - - - - - "	12½% <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Meat:	
Preserved in brine or dried - - - - - <i>Per 100 lbs.</i>	0 2 1
Smoked - - - - - "	0 4 2
Fresh meat, poultry, and game imported in cold storage - - - - - "	0 4 2
All other meat, including canned, potted, or concentrated meats - - - - - "	0 4 2
BERMUDA.	
Meat of all kinds - - - - - "	10% <i>ad valorem.</i>
BRITISH HONDURAS.	
Fresh meat - - - - - "	Free.
Beef, salted or pickled; also mess pork - - - - - <i>Per barrel of 200 lbs.</i>	0 4 1.33
All other meat - - - - - "	12½% <i>ad valorem.</i>
BRITISH GUYANA.	
Beef or pork, admitted by the Comptroller of Customs as salted or pickled. - - - - - <i>Per barrel of 200 lbs.</i>	} 0 8 4 (a)
All other meat, including tongues; also canned or preserved meats - - - - - <i>Per 100 lbs.</i>	
GIBRALTAR.	
Meat of all kinds - - - - - "	Free.

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c.:—MEAT (OTHER THAN BACON AND HAMS),
FRESH, SALTED, OR OTHERWISE PRESERVED—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MEAT, FRESH OR PRESERVED.	
MALTA (a).	
Beef or mutton:	£ s. d.
Fresh, frozen (including "chilled"), or preserved (other than salted) - - - - - <i>Per 175 lbs.</i>	} 0 10 0
Salted - - - - -	Free.
All other meat - - - - -	Free.
CYPRUS.	
Meat tinned, bottled, smoke dried, preserved, pickled, or in fancy boxes or receptacles - - - - -	} 10% <i>ad valorem</i> .
All other meat - - - - -	} 8% <i>ad valorem</i>

(a) The importer of fresh or frozen meat must produce a certificate, signed by the Government Inspector at the place from which the meat was exported, stating that the meat was inspected by him and found to be free from disease; or, if there be no such inspector at the place from which the meat was exported, a certificate declaring that no cattle disease was known to exist in the district where the animals were slaughtered at the time of slaughtering, and that the animals were inspected by a qualified veterinary surgeon and found to be in good health. Such certificate must be countersigned by the British Consul, or proper Government or municipal authority, of the district in which the inspector resides, or in which the animals were slaughtered. Fresh meat must not be landed, or frozen meat placed in the frozen meat stores, until stamped by the Collector of Customs.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c.:—FISH.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FISH.	
BRITISH INDIA.	
Fishmaws, shark-fins, singally and sozille - - - - -	Free.
Salted, wet or dry - - - - - <i>Per cwt.</i>	8½ annas.
All other fish - - - - -	5% <i>ad valorem</i> .
[<i>Note</i> .—By Section 20(b) of the Sea Customs Act No. 8 of 1878, salted fish imported by sea into any British Indian Port, from any other Customs Port in British India is liable to duty.]	
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
Ceylon.	
Dried or salted - - - - - <i>Per cwt.</i>	Rupees 0 50 cts.
Maldive (umbalakada) - - - - - "	1 00 "
All other fish - - - - -	5½% <i>ad valorem</i> .
[Subject to the following <i>tare allowances</i> :—	
Maldive and Tuticorin - - - - - <i>Per bag</i> 4 lbs.	
Persian Gulf - - - - - <i>Per bundle</i> 14 lbs.	
Other kinds - - - - - <i>Per mat, bag, or case</i> 7 %]	
MAURITIUS.	
Dried or salted - - - - - <i>Per cwt.</i>	Rupees 0 51 cts.
Pickled - - - - -	" 0 81 "
Damaged fish condemned by Sanitary Authority or Customs Sanitary Inspector as unfit for human food which may be used as a manure or as a fertiliser - - - - - <i>Per ton</i>	" 0 41 "
All other fish - - - - -	12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Fish of all kinds caught from or cured, dried or preserved by any process on board any Australian registered ship, fitted out in, and sailing from, any port in the Commonwealth and imported in such ship - - - - -	Free.
Oysters, fresh, in the shell - - - - - <i>Per cwt.</i>	0 2 0
Fish, preserved in tins or other air-tight vessels, including the weight of liquid contents - - - - - <i>Per lb.</i>	0 0 1
[Duty is to be charged on reputed weight. An allowance of ½ oz. on the ordinary 1 lb. tin and ¼ oz. on the ½ lb. tin is made in all cases where the actual weight exceeds the reputed weight by ½ oz. or ¼ oz. or more, respectively. Customs Order No. 883, dated 22nd March 1907.]	
Fish, fresh, smoked, dried, but not salted or preserved by cold process - - - - - <i>Per lb.</i>	0 0 1
Fish, potted or concentrated, including extracts and caviare - - - - -	25% <i>ad valorem</i> .
All other fish - - - - - <i>Per cwt.</i>	0 5 0
[<i>Note</i> .—A <i>drawback</i> equal to the amount of duty paid is allowed on the exportation of blue cod smoked within the Commonwealth, provided that—(i) when the fish is to be smoked an officer shall attend to take an account of the weight of such fish while fresh and shall satisfy himself that it is duty paid imported fish; (ii) the smoked fish to be packed in the presence of an officer, who will certify to the weight thereof, which must not exceed that on which duty was paid.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—FISH—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FISH.	
TERRITORY OF PAPUA.	
Salted or dried fish and live oysters	Free.
Preserved fish	10 % <i>ad valorem</i> .
All other fish	5 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Anchovies, salted, in casks or other containers capable of holding 28 lbs. net or over	} Free.
Fish paste and caviare	
Sardines, potted and preserved, including any liquor, oil, or sauce	} 20 % <i>ad val.</i> (a)
Per lb.	
Other fish (b):	
Potted and preserved, including any liquor, oil, or sauce:	
If the produce of some part of the British Dominions	Per lb. 0 0 2 (a)
Otherwise	0 0 3 (a)
Dried, pickled, or salted (except salted anchovies in casks, &c.):	
If the produce of some part of the British Dominions	Per cwt. 0 10 0 (a)
Otherwise	0 15 0 (a)
All other kinds:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
FIJI.	
Oysters (living)	Free.
Other fresh fish	12½ % <i>ad valorem</i> .
Dried, preserved, chilled, and salted fish	0 0 1
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Fresh, dried, cured, or salted—when of South African taking; also fish fry and ova	} Free.
Sardines in oil (Cape Customs Notice No. 10, dated 10th Oct. 1906), and all fish not being of South African taking:	
Under the British Preferential Tariff	Per lb. 0 0 1
General Tariff	0 0 1½
[Note.—A Customs decision has been given stating that sardines not being packed in tins of reputed weight will be accepted at actual weights (Customs Notice No. 25, dated 11th Feb. 1907).]	
NORTH-EASTERN RHODESIA.	
All kinds	Free
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

(b) It is stated that the term "fish" is used in its widest sense, and includes shell-fish, crustaceans, and other foods obtained from the fisheries.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—FISH—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FISH.	
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem</i> .
" " other Protectorate ports - - - - -	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	Free.
GOLD COAST.	
If imported into the West of the Volta :	
Fresh fish, not preserved in any way - - - - -	Free.
All other fish - - - - -	10 % <i>ad valorem</i> .
If imported into the East of the Volta :	
All kinds - - - - -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
Fresh fish, not preserved in any way, or fish kept or preserved on ice or in refrigerating chambers - - - - -	Free.
All other fish - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
Fresh fish - - - - -	Free.
All other fish - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Fish and other products of the fisheries of Newfoundland ; and fish caught by fishermen in Canadian fishing vessels and the products thereof carried from the fisheries in such vessels - - - - -	Free.
Mackerel :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0·25
" General Tariff - - - - - "	0 0 0·49
Herrings, pickled or salted :	
Under the British Preferential Tariff - - - - - <i>Per 100 lbs.</i>	0 1 5·27
" General Tariff - - - - - "	0 2 0·67
Salmon, fresh, pickled or salted :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0·25
" General Tariff - - - - - "	0 0 0·49
All other fish, fresh, pickled, or salted :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0·25
" General Tariff - - - - - "	0 0 0·49
Fish, smoked, or boneless :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0·25
" General Tariff - - - - - "	0 0 0·49
Anchovies, sardines, sprats, and other fish packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty :	
(i) When weighing over 20 and not over 36 ozs. :	
Under the British Preferential Tariff - - - - - <i>Per box</i>	0 0 1·73
" Intermediate Tariff - - - - - "	0 0 2·47
" General Tariff - - - - - "	0 0 2·96
(ii) When weighing over 12 and not over 20 ozs. :	
Under the British Preferential Tariff - - - - - <i>Per box</i>	0 0 1·23
" Intermediate Tariff - - - - - "	0 0 1·97
" General Tariff - - - - - "	0 0 2·22

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—FISH—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FISH.	
DOMINION OF CANADA— <i>cont.</i>	
£ s. d.	
Anchovies, &c.— <i>cont.</i>	
(iii) When weighing over 8 and not over 12 ozs. :	
Under the British Preferential Tariff - - - <i>Per box</i>	0 0 0·99
" Special Tariff of the Franco-	
Canadian Treaty - - - "	0 0 0·99
" Intermediate Tariff - - - "	0 0 1·48
" General Tariff - - - "	0 0 1·73
(iv) When weighing 8 ozs. each or less :	
Under the British Preferential Tariff - - - <i>Per box</i>	0 0 0·62
" Intermediate Tariff - - - "	0 0 0·99
" General Tariff - - - "	0 0 1·23
Other fish preserved in oil :	
Under the British Preferential Tariff - - - -	20 % <i>ad valorem.</i>
" Intermediate Tariff - - - -	30 % <i>ad valorem.</i>
" General Tariff - - - -	35 % <i>ad valorem.</i>
Dried fish :	
Under the British Preferential Tariff - - - <i>Per lb.</i>	0 0 0·25
" General Tariff - - - -	0 0 0·49
Oysters, shelled, in bulk :	
Under the British Preferential Tariff - - - <i>Per gallon</i>	0 0 3·45
" General Tariff - - - -	0 0 4·93
Oysters, shelled, in cans, including the duty on the cans :	
(i) Not over one pint :	
Under the British Preferential Tariff - - - <i>Per can</i>	0 0 0·99
" General Tariff - - - -	0 0 1·48
(ii) Over one pint and not over one quart :	
Under the British Preferential Tariff - - - <i>Per can</i>	0 0 1·48
" General Tariff - - - -	0 0 2·47
(iii) Exceeding one quart in capacity :	
Under the British Preferential Tariff - - - <i>Per quart</i>	0 0 1·48
" General Tariff - - - -	0 0 2·47
[Provided that a fraction of a quart shall be computed as a quart for purposes of duty under this item.]	
Oysters in the shell :	
Under the British Preferential Tariff - - - -	17½ % <i>ad valorem.</i>
" General Tariff - - - -	25 % <i>ad valorem.</i>
Salmon and all other fish, prepared or preserved, including oysters, not otherwise provided for :	
Under the British Preferential Tariff - - - -	17½ % <i>ad valorem.</i>
" General Tariff - - - -	30 % <i>ad valorem.</i>
Oysters, seed and breeding, imported for laying down in Canadian waters ; also live fish and fish eggs for propagating purposes	} Free.
All other articles the produce of the fisheries, not otherwise provided for :	
Under the British Preferential Tariff - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - -	25 % <i>ad valorem.</i>
NEWFOUNDLAND.	
Fish, of British catch and cure - - - -	Free.
Fish, not of British catch and cure :—	
Cod-fish, haddock, hake, and ling - - - <i>Per cwt.</i>	0 6 2
Herring, salmon, turbot, halibut, and mackerel - <i>Per barrel</i>	0 4 1·33
Oysters and clams in the shell, or shelled, in packages not hermetically sealed - - - -	} 25 % <i>ad val.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—FISH—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FISH.	
NEWFOUNDLAND—cont.	
£ s. d.	
Fish, not of British catch and cure—cont.	
Anchovies, sardines, oysters, clams, salmon, lobsters, and all fish prepared, preserved, or packed in oil; also smoked or boneless fish, and all fish not otherwise provided for	} 35% <i>ad valorem</i> .
<i>Note.</i> —The Governor may, by proclamation, remit the whole or any part of the duty on fish imported from countries making similar changes or reduction in their tariff on fish or fish products exported from Newfoundland to such countries.	
BAHAMAS.	
Fish (including shell fish), fresh, not preserved, also fish ova	Free.
Dried or salted fish	0 0 0½
All other kinds	20% <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
Preserved fish (in tin or glass)	10% <i>ad valorem</i> .
All other kinds	Free.
JAMAICA.	
Wet or salted salmon	- Per barrel of 200 lbs. 0 10 6
Smoked :	
Salmon	- Per lb. 0 0 2
Herrings	- " 0 0 0½
Other smoked fish	- " 0 0 0½
Dried and salted fish	- Per 100 lbs. 0 3 6
Other pickled fish; also alcwives, herrings, and mackerel	- Per barrel of 200 lbs. 0 4 0
All other, including fresh fish	16½% <i>ad valorem</i> .
ST. LUCIA.	
Fish, fresh, or fish in ice or cold storage	Free.
Pickled :	
Salmon	- Per cwt. 0 5 0
Other pickled fish	- " 0 2 6
Salted or dried fish	- " 0 2 0
ST. VINCENT.	
Fish, fresh	Free.
" smoked, dried, or salted	- Per 100 lbs. 0 1 0 (a)
" pickled	- Per barrel of 200 lbs. 0 1 0 (a)
BARBADOS.	
Fish, fresh	Free.
" dried, salted, or smoked	- Per cwt. 0 1 6
" pickled :	
Trout or salmon	- Per barrel 0 4 2
Other	- " 0 1 3
GRENADA.	
Fish, fresh	Free.
Salmon, pickled or preserved	- Per lb. 0 0 1 (a)
Fish, dried or other preserved	- Per 100 lbs. 0 1 0 (a)
Pickled fish not elsewhere specified	- Per barrel 0 2 0 (a)

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—FISH—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FISH.	
VIRGIN ISLANDS.	
	£ s. d.
Fish, fresh, or on ice	Free.
„ dried or smoked	0 4 2
„ pickled :	
Salmon	0 8 0
Mackerel	0 3 0
Other pickled fish	0 2 6
ST. CHRISTOPHER—NEVIS.	
Fish, fresh, or on ice	Free.
„ dried or smoked	0 1 8
„ pickled :	
Salmon	0 8 4
Other pickled fish	0 2 9
ANTIGUA.	
Fish, fresh, or on ice	Free.
„ dried or smoked	0 1 8
„ pickled :	
Salmon	0 10 0
Herrings (all kinds) and sallowives	0 3 4
Mackerel	0 5 0
MONTserrat.	
Fish, fresh, or on ice	Free.
„ dried or smoked	0 2 3
„ pickled :	
Salmon	0 12 0
Other pickled fish	0 3 9
DOMINICA.	
Fish, fresh or on ice, including oysters	Free.
„ dried or smoked	0 2 6
„ pickled :	
Salmon	0 8 4
Mackerel	0 4 2
Herrings and other pickled fish	0 3 0
TRINIDAD AND TOBAGO.	
Fresh fish (not imported in cold storage)	Free.
Pickled :	
Salmon	0 2 0
Other kinds	0 1 0
Smoked or dried (not canned)	0 1 0
All other kinds, including canned or concentrated or fresh fish imported in cold storage	0 0 ½
BERMUDA.	
Fish of all kinds	10 % <i>ad valorem</i> .
BRITISH HONDURAS.	
Fresh fish and oysters (not preserved) ; also fish dry, or dry salted	Free.
Preserved fish	12½ % <i>ad valorem</i> .

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—FISH—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FISH.	
BRITISH GUIANA.	
Fish, fresh (not imported in cold storage)	Free.
„ dried - - - - - Per cwt.	0 2 1 (a)
„ pickled:	
Salmon - - - - - Per barrel not exceeding 200 lbs.	0 8 4 (a)
Mackerel - - - - - „ „ „	0 4 2 (a)
Other pickled fish (including trout) „ „ „	0 2 1 (a)
„ preserved in jars or bottles - - - - - Per lb.	0 0 1 (a)
„ tinned or canned, but not pickled - - - - - „	0 0 1 (a)
„ smoked - - - - - „	0 0 0½ (a)
GIBRALTAR.	
Fish of all kinds - - - - -	Free.
MALTA.	
Fish of all kinds - - - - -	Free.
CYPRUS.	
Fish, fresh - - - - -	Free.
„ dried, salted, or pickled, except in tins - - - - - Per 100 okes	0 4 0
„ „ „ when in tins - - - - -	10 % <i>ad valorem.</i>
[An oke = 2·8 lbs.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—PICKLES AND SAUCES.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PICKLES AND SAUCES.	
£ s. d.	
BRITISH INDIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - -	5½ % <i>ad valorem</i> .
MAURITIUS.	
All kinds - - - - -	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Soy for sauces, in packages containing over 10 gallons, as prescribed under Departmental By-laws	} Free.
[The following regulations have been made under a By-law of December 10th, 1908 :— Soy for sauces, in packages containing over 10 gallons, may be delivered free of duty, provided the importer enters into a security with the Customs that the soy shall be used only in the manufacture of sauce, and that within six months from the date of delivery by the Customs, or such further time as the Collector may allow, proof shall be given to the Collector that the soy has been so used.]	
Pickles, sauces, chutneys, olives, and capers :	
Quarter-pints and smaller sizes :	
Under the British Preferential Tariff - - - - - <i>Per doz.</i>	0 0 6
Under the General Tariff - - - - - "	0 0 7½
Half-pints and over quarter-pints :	
Under the British Preferential Tariff - - - - - <i>Per doz.</i>	0 1 0
Under the General Tariff - - - - - "	0 1 3
Pints and over half-pints :	
Under the British Preferential Tariff - - - - - <i>Per doz.</i>	0 2 0
Under the General Tariff - - - - - "	0 2 6
Quarts and over pints :	
Under the British Preferential Tariff - - - - - <i>Per doz.</i>	0 4 0
Under the General Tariff - - - - - "	0 5 0
Exceeding a quart :	
Under the British Preferential Tariff - - - - - <i>Per gall.</i>	0 1 4
Under the General Tariff - - - - - "	0 1 8
Curry, manufactured (paste or powder) :	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
Under the General Tariff - - - - -	30 % <i>ad valorem</i> .
TERRITORY OF PAPUA.	
All kinds - - - - -	10 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—PICKLES AND SAUCES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PICKLES AND SAUCES.	
DOMINION OF NEW ZEALAND.	
Pickles - - - - - <i>Per gall.</i>	£ s. d.
Sauces, catsups, and chutney; also soy in vessels of 10 gallons capacity or under - - - - - "	0 3 0 (a)
Other soy - - - - - "	0 4 0 (a)
Olives and capers - - - - - "	Free.
	20 % <i>ad val.</i> (a)
FIJI.	
All kinds - - - - - "	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds - - - - - "	Free.
BRITISH SOUTH AFRICA.	
All kinds, including chutneys, chillies, and other condiments : Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 2
" General Tariff - - - - - "	0 0 2½
NORTH-EASTERN RHODESIA.	
All kinds - - - - - "	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - - "	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - - "	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - - "	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - - "	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - - "	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - - "	Free.
NIGERIA.	
All kinds - - - - - "	Free.
GOLD COAST.	
All kinds:	
If imported into the West of the Volta - - - - - "	10 % <i>ad valorem.</i>
" " East of the Volta - - - - - "	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - - "	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - - "	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Olives in brine, not bottled :	
Under the British Preferential Tariff - - - - - "	20 % <i>ad valorem.</i>
" General Tariff - - - - - "	30 % <i>ad valorem.</i>
Pickles, sauces, and catsups :	
Under the British Preferential Tariff - - - - - "	25 % <i>ad valorem.</i>
" Intermediate Tariff - - - - - "	32½ % <i>ad valorem.</i>
" General Tariff - - - - - "	35 % <i>ad valorem.</i>
Soy :	
Under the British Preferential Tariff - - - - - "	25 % <i>ad valorem.</i>
" General Tariff - - - - - "	35 % <i>ad valorem.</i>
NEWFOUNDLAND.	
All kinds - - - - - "	35 % <i>ad valorem.</i>

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—PICKLES AND SAUCES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PICKLES AND SAUCES.	
BAHAMAS.	
All kinds	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % <i>ad valorem.</i>
JAMAICA.	
All kinds	16 $\frac{2}{3}$ % <i>ad valorem.</i>
ST. LUCIA.	
All kinds	15 % <i>ad valorem.</i>
ST. VINCENT.	
All kinds	10 % <i>ad val. (a)</i>
BARBADOS.	
Cassaripe (b)	Free.
Other sauces and pickles	10 % <i>ad valorem.</i>
GRENADA.	
All kinds	7 $\frac{1}{2}$ % <i>ad val. (a)</i>
VIRGIN ISLANDS.	
All kinds	10 % <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % <i>ad valorem.</i>
ANTIGUA.	
All kinds	13 $\frac{1}{3}$ % <i>ad valorem.</i>
MONTSERRAT.	
All kinds	13 $\frac{1}{3}$ % <i>ad valorem.</i>
DOMINICA.	
All kinds	12 $\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Pickles and sauces, including olives and extracts for flavouring and colouring, other than spirituous :	
In bottles not exceeding a pint	Per dozen 0 0 3
" exceeding a pint but not a quart	" 0 0 6
" exceeding a quart	Per gallon 0 0 3
BERMUDA.	
All kinds	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds	12 $\frac{1}{2}$ % <i>ad valorem.</i>
BRITISH GUIANA.	
All kinds (including olives)	Per reputed qt. 0 0 3 (c)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	10 % <i>ad valorem.</i>

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

(b) A sauce formed from the boiled juice in which the starch of the bitter cassava has been washed.

(c) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—MUSTARD.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MUSTARD.	
£ s. d.	
BRITISH INDIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - -	5½ % <i>ad valorem</i> .
[Subject to a <i>tare allowance</i> of 4 lbs. per bag.]	
MAURITIUS.	
All kinds - - - - -	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
All kinds - - - - -	<i>Per lb.</i> 0 0 3
TERRITORY OF PAPUA.	
All kinds - - - - -	<i>Per lb.</i> 0 0 1
DOMINION OF NEW ZEALAND.	
All kinds - - - - -	Free.
FIJI.	
All kinds - - - - -	<i>Per lb.</i> 0 0 1
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
All kinds :	
Under the British Preferential Tariff - - - - -	<i>Per lb.</i> 0 0 2
" General Tariff - - - - -	0 0 2½
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem</i> .
" " other Protectorate ports - - - - -	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds :	
If classed as "provisions" - - - - -	Free.
Otherwise - - - - -	10 % <i>ad valorem</i> .
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem</i> .
" " East of the Volta - - - - -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem</i> .

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—MUSTARD—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MUSTARD.	
	£ s. d.
GAMBIA.	
All kinds	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Ground mustard :	
Under the British Preferential Tariff -	17½ % <i>ad valorem</i> .
" General Tariff -	27½ % <i>ad valorem</i> .
NEWFOUNDLAND.	
Ground mustard	35 % <i>ad valorem</i> .
BAHAMAS.	
All kinds	20 % <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % <i>ad valorem</i> .
JAMAICA.	
All kinds	16½ % <i>ad valorem</i> .
ST. LUCIA.	
All kinds	15 % <i>ad valorem</i> .
ST. VINCENT.	
All kinds	10 % <i>ad val.</i> (a)
BARBADOS.	
All kinds	10 % <i>ad valorem</i> .
GRENADA.	
All kinds	7½ % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
All kinds	10 % <i>ad valorem</i> .
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % <i>ad valorem</i> .
ANTIGUA.	
All kinds	13½ % <i>ad valorem</i> .
MONTSERAT.	
All kinds	13½ % <i>ad valorem</i> .
DOMINICA.	
All kinds	12½ % <i>ad valorem</i> .
TRINIDAD AND TOBAGO.	
Mustard (not including seeds for propagation, free)	<i>Per lb.</i> 0 0 0½
BERMUDA.	
All kinds	10 % <i>ad valorem</i> .
BRITISH HONDURAS.	
All kinds	12½ % <i>ad valorem</i> .
BRITISH GUIANA.	
All kinds	<i>Per lb.</i> 0 0 1 (b)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS	
All kinds	8 % <i>ad valorem</i> .

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

(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—SALT.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SALT.	
BRITISH INDIA.	
Salt for use in curing fish imported into any port in the Province of Bengal	Free.
All other kinds - - - - - <i>Per maund (82½ lbs.)</i>	Rupee 1
[Salt imported by sea into any port of British India from any other port of British India is liable to duty, by Section 20 (b) of Act No. 8 of 1878, but it is provided by Section 7 of Act No. 8 of 1894, that if imported from any British Indian port and protected by certificate of a Customs Officer, it is only chargeable with the amount (if any) by which the duty leviable thereon exceeds the duty shown by the certificate to have already been paid.]	
ADEN.	
All kinds (whether by sea or land) - - - - -	Prohibited.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - - <i>Per cwt.</i>	Rs. 3 00 cts.
MAURITIUS.	
Common salt - - - - - <i>Per cwt.</i>	„ 1 52 „
SEYHELLES.	
All kinds - - - - - <i>Per cwt.</i>	„ 0 51 „
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Brown, light brown, pink, or dark red rock salt :	
Under the British Preferential Tariff - - - - -	Free.
„ General Tariff - - - - - <i>Per ton</i>	1 0 0
Salt, and table preparations thereof, in packages of any description, not exceeding 14 lbs. net weight - - - - -	} 15% <i>ad valorem</i> .
All other salt - - - - - <i>Per ton</i>	
TERRITORY OF PAPUA.	
All kinds - - - - - <i>Per cwt.</i>	0 0 6
DOMINION OF NEW ZEALAND.	
Celery salt (classed as "provisions") :	
If the produce of some part of the British Dominions - - - - -	20% <i>ad val.</i> (a)
Otherwise - - - - -	30% <i>ad val.</i> (a)
(Minister's Order, No. 888, dated 5th October 1908.)	
All other salt - - - - -	Free.
FIJI.	
Salt for manure - - - - -	Free.
All other kinds :	
In bulk - - - - - <i>Per cwt.</i>	0 2 0
In bottles or jars - - - - -	12½% <i>ad valorem</i> .

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—SALT—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SALT.	
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Salt, common, in bulk :	
Under the British Preferential Tariff	Free.
" General Tariff	3% <i>ad valorem</i> .
(Cape Customs Notice No. 6, dated 13th September 1906.)	
All other kinds :	
Under the British Preferential Tariff	12% <i>ad valorem</i> .
" General Tariff	15% <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10% <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds	10% <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10% <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla	5% <i>ad valorem</i> .
" " other Protectorate ports	7% <i>ad valorem</i> .
ST. HELENA.	
All kinds	Free.
NIGERIA.	
If imported into Southern Nigeria :	
Table salt	10% <i>ad valorem</i> .
Other kinds <i>Per cwt.</i>	0 1 0
If imported into the Protectorate of Northern Nigeria :	
Salt, other than table salt, but including natron (potash), all alkalies and alkaline earths :	
From Southern Nigeria <i>Per cwt.</i>	0 1 0
" elsewhere " "	0 2 0
Other kinds	10% <i>ad valorem</i> .
GOLD COAST.	
If imported into the West of the Volta :	
Salt :	
Fishery or coarse, not being refined <i>Per cwt.</i>	0 0 2½
Refined	10% <i>ad valorem</i> .
If imported into the East of the Volta	
All kinds	Free.
SIERRA LEON.	
All kinds <i>Per ton</i>	0 8 0

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—SALT—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SALT.	
GAMBIA.	
All kinds - - - - - <i>Per ton</i>	£ s. d. 0 5 0
DOMINION OF CANADA	
Salt for the use of the sea or gulf fisheries - - - - -	Free.
Other salt :	
In bulk :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - - <i>Per 100 lbs.</i>	0 0 2·47
In bags, barrels, or other coverings :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - - <i>Per 100 lbs.</i>	0 0 3·70
Bags, barrels, and other usual coverings used in the importation of salt specified in the above item :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	25 % <i>ad valorem</i> .
NEWFOUNDLAND.	
Salt, known as fishing salt, which has been used in vessels or elsewhere in the curing or making of fish prior to its importation - - - - -	} Prohibited.
Salt, in bulk, when imported for the use of the sea fisheries - - - - -	
Dairy and table salt - - - - -	10 % <i>ad valorem</i> .
[There is a <i>tare allowance</i> on salt imported of 5 % on the gross weight, as shown by the invoice.]	
BAHAMAS.	
All kinds - - - - -	Free.
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	Free.
JAMAICA.	
Rock salt - - - - -	16½ % <i>ad valorem</i> .
All other salt - - - - - <i>Per 100 lbs.</i>	0 1 0
[Subject to the following <i>tare allowances</i> :—	
Salt, from the United Kingdom :	
In sacks, weighing about 205 lbs. gross 3 lbs. each.	
Salt, coarse :	
In barrels - - - - - 25 lbs. each.	
In ½ barrels, American - - - - - { 10 lbs. each of	
In barrels, English - - - - - Invoice tare.]	
ST. LUCIA.	
Coarse salt - - - - - <i>Per barrel of 275 lbs.</i>	0 0 9
Table salt - - - - - <i>Per 100 lbs.</i>	0 1 0
ST. VINCENT.	
Table salt - - - - -	10 % <i>ad val.</i> (a)
All other salt - - - - - <i>Per bag or barrel</i>	0 0 6 (a)
BARBADOS.	
All kinds - - - - - <i>Per ton</i>	0 6 0
GRENADA.	
Coarse salt - - - - -	Free.
All other salt - - - - -	7½ % <i>ad val.</i> (a)

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &C. :—SALT—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SALT.	
VIRGIN ISLANDS.	
All kinds	Free.
ST. CHRISTOPHER—NEVIS.	
All kinds	Free.
ANTIGUA.	
All kinds	Free.
MONTserrat.	
All kinds	Free.
DOMINICA.	
All kinds	Free.
TRINIDAD AND TOBAGO.	
Course or rock salt Per 100 lbs.	0 0 3
Fine, including table salt "	0 0 6
BERMUDA.	
All kinds	10% <i>ad valorem.</i>
BRITISH HONDURAS.	
Table salt	12½% <i>ad valorem.</i>
All other salt	Free.
BRITISH GUIANA.	
Coarse salt, in bulk Per 200 lbs.	0 3 1½ ^(a)
Fine salt " "	0 6 3 ^(a)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Salt:	
Refined for table use Per oke (2·8 lbs.)	0 0 2½
For packing; also rock salt Per oke (2·8 lbs.)	0 0 1½

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c.:—COCOA AND CHOCOLATE.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COCOA AND CHOCOLATE.	
BRITISH INDIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - -	5½ % <i>ad valorem</i> .
MAURITIUS.	
Cocoa and chocolaté unsweetened - - - - - <i>Per cwt.</i>	Rupees 8 13 cts.
SEYCHELLES.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Cocoa beans - - - - -	Free.
Cocoa shells and nibs; cocoa mass paste or slab, unsweetened:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0½
" General Tariff - - - - - "	0 0 0¾
Cocoa butter:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 1½
" General Tariff - - - - - "	0 0 1¾
Cocoa and chocolate, for potable use, in powdered form:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 2
" General Tariff - - - - - "	0 0 2½
Chocolate and milk; also cocoa and milk:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 2½
" General Tariff - - - - - "	0 0 3
[Supplement No. 14 to the Customs Tariff Guide.]	
Cocoa and chocolate prepared for edible use or potable use, not in powdered form:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 2½
" General Tariff - - - - - "	0 0 3
TERRITORY OF PAPUA.	
All kinds - - - - - <i>Per lb.</i>	0 0 2
DOMINION OF NEW ZEALAND.	
Cocoa beans, uncrushed; also cocoa or cacao butter - - - - -	Free.
Cocoa and chocolate, including cocoa beans roasted and crushed; cocoa or chocolate mixed with milk or any other food substance; also chocolate confectionery and confectionery containing chocolate in <i>plain trade</i> packages:	
If the produce of some part of the British Dominions - <i>Per lb.</i>	0 0 3 (a)
Otherwise - - - - -	0 0 3½ (a)
Chocolate confectionery and confectionery containing chocolate, in <i>fancy</i> packages, or in small packages for retail sale:	
If the produce of some part of the British Dominions - - - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	24 % <i>ad val.</i> (a)

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—COCOA AND CHOCOLATE—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COCOA AND CHOCOLATE.	
Fiji.	
All kinds - - - - - <i>Per lb.</i>	£ s. d. 0 0 3
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Cocoa:	
Raw (under both the British Preferential and General Tariffs) <i>Per lb.</i>	0 0 1
Ground or manufactured, unsweetened:	
Under the British Preferential Tariff - - - <i>Per lb.</i>	0 0 1½
General Tariff - - - - - "	0 0 2
Cocoa and milk; chocolate and milk; also cocoa butter and cocoa paste:	
Under the British Preferential Tariff - - - <i>Per lb.</i>	0 0 1½
General Tariff - - - - - "	0 0 2
Cocoa or chocolate, sweetened (including rock cocoa, Cape Customs Notice No. 34, dated 5th June 1907):	
Under the British Preferential Tariff - - - <i>Per lb.</i>	0 0 2½
" General Tariff - - - - - "	0 0 2½
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % <i>ad valorem</i> .
" " other Protectorate ports - - - - -	7 % <i>ad valorem</i> .
St. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GOLD COAST.	
All kinds:	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem</i> .
" East of the Volta - - - - -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—COCOA AND CHOCOLATE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COCOA AND CHOCOLATE.	
DOMINION OF CANADA.	
Cocoa beans, not roasted, crushed or ground - - -	Free.
Cocoa shells and nibs :	
Under the British Preferential Tariff - - - -	7½% <i>ad valorem.</i>
" General Tariff - - - -	10% <i>ad valorem.</i>
Cocoa and chocolate paste or "liquor" not sweetened, in blocks or cakes :	
Under the British Preferential Tariff - - - <i>Per lb.</i>	0 0 1·23
" General Tariff - - - -	0 0 1·48
Cocoa and chocolate paste or "liquor" sweetened, in blocks or cakes not less than 2 lbs. in weight :	
Under the British Preferential Tariff - - - <i>Per lb.</i>	0 0 1·36
" General Tariff - - - -	0 0 1·73
Preparations of cocoa or chocolate in powder form :	
Under the British Preferential Tariff - - - -	15% <i>ad valorem.</i>
" General Tariff - - - -	20% <i>ad valorem.</i>
Other preparations of cocoa or chocolate :	
Under the British Preferential Tariff - - - -	22½% <i>ad valorem.</i>
" Intermediate Tariff - - - -	32½% <i>ad valorem.</i>
" General Tariff - - - -	35% <i>ad valorem.</i>
NEWFOUNDLAND.	
All kinds - - - - - <i>Per lb.</i>	{ 0 0 1 and 30% <i>ad val.</i> in addition.
BAHAMAS.	
Cocoa in the bean - - - - - <i>Per lb.</i>	0 0 0½
All other cocoa and chocolate - - - - -	20% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
Cocoa - - - - -	Free
JAMAICA.	
Cocoa in the bean or pod - - - - - <i>Per 100 lbs.</i>	0 10 0
All other cocoa and chocolate - - - - -	16¾% <i>ad valorem.</i>
ST. LUCIA.	
All kinds - - - - - <i>Per lb.</i>	0 0 1
ST. VINCENT.	
All kinds - - - - -	10% <i>ad val. (a)</i>
BARBADOS.	
Cocoa - - - - - <i>Per 100 lbs.</i>	0 4 2
Chocolate - - - - -	10% <i>ad valorem.</i>
GRENADA.	
Cocoa, in the bean - - - - - <i>Per 100 lbs.</i>	0 10 0 (a)
All other cocoa and chocolate - - - - - <i>Per lb.</i>	0 0 1 (a)
VIRGIN ISLANDS.	
Cocoa and chocolate - - - - - <i>Per 100 lbs.</i>	0 4 2

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

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—COCOA AND CHOCOLATE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COCOA AND CHOCOLATE.	
ST. CHRISTOPHER—NEVIS.	
Preparations containing sugar in a notable proportion - <i>Per 100 lbs.</i>	£ s. d. 0 2 1
Cocoa and chocolate, when not ground or prepared - <i>Per lb.</i>	0 0 1½
ANTIGUA.	
Cocoa, not prepared - <i>Per lb.</i>	0 0 1½
All other cocoa and chocolate -	13½% <i>ad valorem.</i>
MONTERRAT.	
Cocoa and chocolate not prepared with sugar artificially incorporated in a notable proportion - <i>Per lb.</i>	} 0 0 1½
All other cocoa and chocolate -	13½% <i>ad valorem.</i>
DOMINICA.	
Cocoa and chocolate containing a notable proportion of sugar - <i>Per lb.</i>	0 0 0¼
All other cocoa and chocolate - <i>Per 100 lbs.</i>	0 10 5
TRINIDAD AND TOBAGO.	
Cocoa, raw -	Free.
Chocolate creams - <i>Per lb.</i>	0 0 1
Cocoa, ground or otherwise prepared (except sweetmeats) - "	0 0 1
BERMUDA.	
All kinds -	10% <i>ad valorem.</i>
BRITISH HONDURAS.	
Cocoa, unmanufactured - <i>Per lb.</i>	0 0 1·48
Chocolate -	12½% <i>ad valorem.</i>
BRITISH GUIANA.	
Cocoa, raw, also imitations and substitutes thereof - <i>Per lb.</i>	0 0 2¼ ^(a)
Cocoa and chocolate, prepared otherwise than as confectionery - "	0 0 3 ^(a)
GIBRALTAR.	
All kinds -	Free.
MALTA.	
All kinds -	Free.
CYPRUS.	
All kinds - <i>Per oke (2·8 lbs.)</i>	0 0 2½

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c.:—COFFEE.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COFFEE.	
BRITISH INDIA.	
All kinds - - - - -	£ s. d. 5 % (c)
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
Coffee :	
Pure, in bean or ground, in tins - - - - -	Free.
Mixed with other substances - - - - -	5½ % <i>ad valorem</i> .
MAURITIUS.	
Coffee, raw - - - - - <i>Per cwt.</i>	Rupees 4 06 cts.
SEYCHELLES.	
All kinds - - - - -	" 3 05 "
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Coffee :	
Raw and kiln dried - - - - - <i>Per lb.</i>	0 0 3
Roasted or ground, and in liquid form, or mixed with milk or other substance - - - - -	} 0 0 6
<p>[A drawback of the full amount of duty paid is allowed on the undermentioned imported materials used in the manufacture of articles within the Commonwealth upon the exportation of such manufactured articles under certain prescribed conditions:—</p> <p>(i) On coffee, imported raw, and subsequently ground and roasted within the Commonwealth.</p> <p>(ii) On coffee used in the manufacture of articles.</p> <p>(iii) On raw coffee used in the manufacture of malted coffee.]</p> <p><i>Note.</i>—A bonus of 4l. per ton on coffee grown by British settlers in the New Hebrides is granted by the Commonwealth Government to the growers on such coffee imported into the Commonwealth, provided that the amount of 500l. per year is not exceeded and that a declaration is made that the coffee is wholly <i>British</i> grown.</p>	
TERRITORY OF PAPUA.	
All kinds - - - - - <i>Per lb.</i>	0 0 2
DOMINION OF NEW ZEALAND.	
Raw coffee - - - - -	Free.
Roasted coffee (including malted coffee ("Digesta")) (Minister's Order No. 885, dated 3rd August 1908) :	
If the produce of some part of the British Dominions - <i>Per lb.</i>	0 0 3 (b)
Otherwise - - - - -	0 0 3½ (b)

(a) For tariff valuation on which duty is levied, see Appendix I., p. 656.

(b) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—COFFEE—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COFFEE.	
DOMINION OF NEW ZEALAND—<i>cont.</i>	
Essence of coffee, including essence of coffee with milk or any other food substance :	£ s. d.
If the produce of some part of the British Dominions - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
FIJI.	
All kinds - - - - - <i>Per lb.</i>	0 0 3
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Coffee, the raw produce of South Africa, imported overland, and coffee grown or manufactured within the Customs Union - - -	Free.
Raw coffee - - - - - <i>Per lb.</i>	0 0 0½
Roasted, ground, or mixed coffee; also chicory, and other coffee substitutes - - - - - <i>Per lb.</i>	0 0 2
Coffee and milk :	
Under the British Preferential Tariff - - - - - "	0 0 1½
" General Tariff - - - - - "	0 0 2
Essence or extract of coffee for flavouring purposes :	
Under the British Preferential Tariff - - - - -	22 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
[The Governor is empowered to prohibit the importation of coffee beans under the Coffee Leaf Disease Ordinance, No. 14 of 1908.	
Under this Ordinance, a notice was issued on 30th December 1908, prohibiting the importation of coffee beans from Uganda, until further notice.]	
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem.</i>

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—COFFEE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
COFFEE.	
GOLD COAST.	
If imported into the West of the Volta:	
Coffee, the <i>bonâ fide</i> produce of West Africa	Free.
All other kinds	10% <i>ad valorem</i> .
If imported into the East of the Volta:	
All kinds	4% <i>ad valorem</i> .
SIERRA LEONE.	
Coffee, the produce of West Africa	Free.
All other kinds	10% <i>ad valorem</i> .
GAMBIA.	
Raw coffee	Per 100 lbs. 0 5 0
All other coffee	5% <i>ad valorem</i> .
DOMINION OF CANADA.	
Coffee, green :	
Imported direct from the country of growth and production, or if purchased in bond in the United Kingdom	} Free.
All other :	
Under the British Preferential Tariff	10% <i>ad valorem</i> .
Under the General Tariff	10% <i>ad valorem</i> .
Coffee, roasted or ground and all imitations thereof or substitutes therefor :	
Under the British Preferential Tariff	Per lb. 0 0 0·74
Under the General Tariff	0 0 0·99
[Coffee, roasted or ground, when not imported direct from the country of growth and production is subject to an additional duty of 10% <i>ad valorem</i> under each tariff.]	
Extract of coffee or substitutes therefor of all kinds :	
Under the British Preferential Tariff	Per lb. 0 0 0·99
Under the General Tariff	0 0 1·48
Condensed coffee, with milk :	
Under the British Preferential Tariff	20% <i>ad valorem</i> .
Under the General Tariff	30% <i>ad valorem</i> .
NEWFOUNDLAND.	
Coffee, green	Per lb. 0 0 2·47
Roasted or ground, also preparations or mixtures to resemble coffee	} Per lb. 0 0 3·49
Extract of coffee, and coffee substitutes	30% <i>ad valorem</i> .
BAHAMAS.	
Raw coffee	Per lb. 0 0 1
Roasted or prepared coffee	0 0 1½
TURK'S AND CAICOS ISLANDS.	
All kinds	Free.
JAMAICA.	
British Colonial coffee, raw	Per 100 lbs. 1 0 0
British Colonial coffee, roasted	2 0 0
Coffee, other than British Colonial	Prohibited.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—COFFEE—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
COFFEE.		
ST. LUCIA.		£ s. d.
All kinds	- - - - - Per lb.	0 0 2
ST. VINCENT.		
All kinds	- - - - - Per 100 lbs.	0 5 0 (a)
BARBADOS.		
All kinds	- - - - - „	0 6 3
GRENADA.		
All kinds	- - - - - Per lb.	0 0 3 (a)
VIRGIN ISLANDS.		
All kinds	- - - - - Per 100 lbs.	0 4 2
ST. CHRISTOPHER—NEVIS.		
All kinds	- - - - - Per lb.	0 0 1½
ANTIGUA.		
All kinds	- - - - - Per lb.	0 0 1½
MONTERRAT.		
All kinds	- - - - - „	0 0 1½
DOMINICA.		
All kinds	- - - - - Per 100 lbs.	0 10 5
TRINIDAD AND TOBAGO.		
Coffee :		
Raw (in the berry, unprepared)	- - - - - Per lb.	0 0 1
Roasted, ground or otherwise prepared, and including coffee substitutes, extracts, and essences not enumerated	- - - - - Per reputed lb. or pint	0 0 2
BERMUDA.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.		
Raw coffee	- - - - - Per lb.	0 0 1
All other coffee	- - - - -	12½ % <i>ad valorem.</i>
BRITISH GUIANA.		
All kinds, including imitations and substitutes	- - - - - Per lb.	0 0 2¼ (b)
GIBRALTAR.		
All kinds	- - - - -	Free.
MALTA.		
All kinds	- - - - -	Free.
CYPRUS.		
Coffee, raw	- - - - - Per 100 okes	0 16 0
Coffee, roast or ground ; also chicory	- - - - - Per oke	0 0 2½
[An oke = 2·8 lbs.]		

(a) With an additional charge of 10 % on the amount of duty leviable at the rate given.
 (b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—TEA.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TEA.	
BRITISH INDIA.	
All kinds - - - - -	£ s. d. 5 % (a)
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - - <i>Per lb.</i>	Rupees 0 25 cts.
MAURITIUS.	
All kinds - - - - -	" 0 27 "
SEYCHELLES.	
All kinds - - - - -	" 0 11 "
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Exhausted tea, tea adulterated with spurious leaf or with exhausted leaves, and tea which is unfit for human use, or unwholesome	} Prohibited. 0 0 1 Free.
Tea, in packages not exceeding 20 lbs. in weight - <i>Per lb.</i>	
All other tea - - - - -	
[By the Statutory Rules (No. 126 of 1909) it is provided that tea which does not comply with the following standard of strength and purity shall be deemed unfit for human use:	
Total aqueous tea extract - - - - -	Not less than 30 %
Total ash - - - - -	Not more than 8 %
Soluble ash - - - - -	Not less than 3 %
The analysis to be made on tea dried at a temperature of 212° F. and then powdered and totally exhausted with boiling distilled water.]	
TERRITORY OF PAPUA.	
All kinds - - - - - <i>Per lb.</i>	0 0 2
DOMINION OF NEW ZEALAND.	
Tea, in packages of 5 lbs. or over, net weight of tea :	
If the produce of some part of the British Dominions - - - - -	Free.
Otherwise - - - - - <i>Per lb.</i>	0 0 2 (b)
Tea in packages of less than 5 lbs. :	
If the produce of some part of the British Dominions - <i>Per lb.</i>	0 0 2 (b)
Otherwise - - - - -	0 0 2½ (b)
Fiji.	
All kinds - - - - - <i>Per lb.</i>	0 0 6
FALKLAND ISLANDS.	
All kinds - - - - -	Free.

(a) For tariff valuations on which duties are levied, see Appendix I., p. 656.

(b) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—TEA—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TEA.	
BRITISH SOUTH AFRICA.	
Tea, the produce of South Africa, or tea grown in any of the Colonies, &c., which formed part of the Customs Union	£ s. d. Free.
All other tea:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	} 0 0 4
" General Tariff - - - - - "	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	Free.
GOLD COAST.	
All kinds:	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem.</i>
" " East of the Volta - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Tea adulterated with spurious leaf or with exhausted leaves, or containing so great an admixture of deleterious substances as to make it unfit for use	} Prohibited.
Tea, imported direct from the country of growth and production; also tea, purchased in bond in the United Kingdom - - - - -	
All other tea:	
Under the British Preferential Tariff - - - - -	} 10 % <i>ad valorem.</i>
" General Tariff - - - - -	
NEWFOUNDLAND.	
Tea adulterated with spurious leaf or with exhausted leaves, or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use - - - - -	} Prohibited.
All other tea - - - - -	
BAHAMAS.	
Tea adulterated with spurious leaf, or with exhausted leaves, or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use - - - - -	} Prohibited.
All other tea - - - - - <i>Per lb.</i>	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &C.:—TEA—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
TEA.		
	TURK'S AND CAICOS ISLANDS.	£ s. d.
All kinds	- - - - - <i>Per lb.</i>	0 0 6
	JAMAICA.	
All kinds	- - - - - "	0 1 0
	ST. LUCIA.	
All kinds	- - - - - "	0 0 6
	ST. VINCENT.	
All kinds	- - - - - "	0 0 6 (a)
	BARBADOS.	
All kinds	- - - - - "	0 0 3
	GRENADA.	
All kinds	- - - - - "	0 0 6 (a)
	VIRGIN ISLANDS.	
All kinds	- - - - - "	0 0 6
	ST. CHRISTOPHER—NEVIS.	
All kinds	- - - - - "	0 0 6
	ANTIGUA.	
All kinds	- - - - - "	0 0 8
	MONTERRAT.	
All kinds	- - - - - "	0 0 6
	DOMINICA.	
All kinds	- - - - - "	0 0 8
	TRINIDAD AND TOBAGO.	
All kinds	- - - - - "	0 0 6
	BERMUDA.	
All kinds	- - - - - "	10 % <i>ad valorem.</i>
	BRITISH HONDURAS.	
All kinds	- - - - - <i>Per lb.</i>	0 0 2·47
	BRITISH GUIANA.	
All kinds	- - - - - "	0 0 8 (b)
	GIBRALTAR.	
All kinds	- - - - - "	Free.
	MALTA.	
All kinds	- - - - - "	Free.
	CYPRUS.	
All kinds	- - - - - <i>Per oke (2·8 lbs.)</i>	0 0 4

(a) With an additional charge of 10 % on the amount of duty leviable at the rate given.
 (b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &C.:—SUGAR AND MOLASSES.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SUGAR AND MOLASSES.	
Sugar :	£ s. d.
Crystallised, beet	
" and soft, refined in China	
" " from Java 23 Dutch standard and above	} 5 % (a) (b)
" " " 16 to 22 Dutch standard	
" " " 15 Dutch standard and under	
" " from Mauritius equal to 16 Dutch standard and over	
All other sugar, including saccharine produce of all kinds, grape sugar and glucose	} 5 % <i>ad val.</i> (a)
Molasses	5 % (b)
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Sugar :	
Candy and refined	Per cwt. Rupees 3 00 cts.
Unrefined	" 1 75 "
Palm and jaggery	" 0 75 "
Molasses	5½ % <i>ad valorem</i> .
[Subject to the following tare allowances :—	
Sugar candy :	
Bombay - - - per bundle, 10 lbs.	
Kolasugaropattam - { per case, 28 lbs.	
per bundle in mats, 8 %	
Singapore - - - " " 8 %	
Sugar :	
China - - - per bundle, 4 lbs.	
Cuddalore - - - per bag, 5 lbs.	
Madras - - - per cloth-lined bag, 5 lbs.	
Mauritius - - - per bag, 4 lbs.	
Jaggery { mats, per bundle, 25 %	
per pot, 14 lbs.	
case of two kerosine boxes, 28 lbs.]	
MAURITIUS.	
Sugar and molasses, the produce of Mauritius, if re-imported within one year	} Free.
Sugar, raw - - - - - Per cwt.	Rupees 1 02 cts.
" refined and candy - - - - - "	" 2 29 "
Molasses and treacle - - - - - "	" 0 76 "
SEYCHELLES.	
Sugar, refined and candy - - - - - "	" 2 54 "
Other sugar - - - - - "	" 1 01 "
Molasses - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds	Free. (c)
COMMONWEALTH OF AUSTRALIA.	
Sugar :	
The produce of the sugar cane	Per cwt. 0 6 0
Invert sugar and invert syrup, including brewers' priming sugars	} 0 6 0
Other sugar	" 0 10 0
Fruit juices and fruit syrups containing not more than 2 % of proof spirit - - - - - Per gallon	} 0 0 9
Golden syrup and sugar syrups - - - - - Per cwt.	0 3 0
Molasses - - - - -	Free

(a) Additional duties are imposed upon sugar when imported into British India, from countries giving bounties on its production or exportation. See Appendix III., p. 679.

(b) For tariff valuations on which duties are levied, see Appendix I., p. 656.

(c) The importation of bounty-fed sugar (except sugar in transit) may be prohibited, under certain specified conditions.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—SUGAR AND MOLASSES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.										
SUGAR AND MOLASSES.											
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>											
Glucose - - - - - <i>Per cwt.</i>	£ s. d. 0 8 0										
Saccharin and other similar substitutes for sugar and substances capable of conversion into such substitutes for sugar - <i>Per lb.</i>	1 10 0										
<p>[A <i>drawback</i> of the import duty is allowed on the under-mentioned imported materials used in the manufacture of articles within the Commonwealth, upon the exportation of such manufactured articles under certain prescribed conditions, viz. :—</p> <p>On sugar used in the manufacture of chocolate according to the proportion of 15 lbs. of sugar for every 100 lbs. of chocolate exported.</p> <p>On solid glucose used in the manufacture of solid caramel, according to the proportion of 100 lbs. of glucose for every 70 lbs. of caramel exported.</p> <p>On sugar used in the manufacture of almond paste.</p> <p>On sugar used in the manufacture of the under-mentioned articles, but no allowance to exceed the following proportions to the total weight of the articles :—</p> <table style="margin-left: 40px;"> <tr> <td>Confectionery, comfits, succades, sweetmeats, and sugar candy</td> <td style="text-align: right;">2</td> </tr> <tr> <td>Jams and jellies</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Jellies, table, in packet</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Fruit, canned and preserved</td> <td style="text-align: right;">5</td> </tr> <tr> <td>Condensed milk</td> <td style="text-align: right;">7</td> </tr> </table>		Confectionery, comfits, succades, sweetmeats, and sugar candy	2	Jams and jellies	3	Jellies, table, in packet	3	Fruit, canned and preserved	5	Condensed milk	7
Confectionery, comfits, succades, sweetmeats, and sugar candy	2										
Jams and jellies	3										
Jellies, table, in packet	3										
Fruit, canned and preserved	5										
Condensed milk	7										
TERRITORY OF PAPUA.											
Sugar of all kinds - - - - - <i>Per cwt.</i>	0 2 4										
Molasses and treacle - - - - - "	0 2 0										
DOMINION OF NEW ZEALAND.											
Sugar, also treacle and molasses - - - - -	Free.										
Glucose (including dextro-laevulose or invert sugar, grape-sugar, saccharum, sacchosoline, and glucose obtained from other sources than starch—Minister's Order No. 183, dated 6th February 1908) <i>Per lb.</i>	0 0 1 (a)										
Saccharin, in the form of tablets, pilules, granules, or cachets, each containing not more than $\frac{1}{2}$ grain of saccharin in combination with at least 10 % of alkali :											
If the produce of some part of the British Dominions - - - - -	20 % <i>ad val.</i> (a)										
Otherwise - - - - -	30 % <i>ad val.</i> (a)										
Saccharin not otherwise enumerated - - - - - <i>Per oz.</i>	0 1 6 (a)										
<p><i>Note.</i>—A duty of $\frac{1}{2}$d per lb. is leviable on sugar imported into the Cook and other Islands (as defined by the Cook and other Islands Government Act of 1901), whether imported from New Zealand or elsewhere.</p> <p>[A <i>drawback</i> of the import duty paid on sugar used in the manufacture of the following articles in New Zealand is allowed on the exportation of such articles, as follows :</p> <table style="margin-left: 40px;"> <tr> <td>Jam—per ton (net) of jam exported</td> <td style="text-align: right;">£ s. d. 2 6 8</td> </tr> <tr> <td>Preserved fruit—per ton (net) of such fruit exported</td> <td style="text-align: right;">0 19 5</td> </tr> <tr> <td>Candied peel—per ton (net)</td> <td style="text-align: right;">2 6 8</td> </tr> <tr> <td>Preserved milk—per lb.</td> <td style="text-align: right;">0 0 0$\frac{1}{3}$</td> </tr> </table> <p>Computed on the proportion of 4.32 lbs. of sugar for each dozen 1 lb. tins of milk.)</p> <p>No drawback is allowed on the jam, preserved fruit, or candied peel, unless the quantity exported at any one time amounts to or exceeds 5 cwts. (net weight), or in the case of preserved milk unless the quantity exported at any one time amounts to or exceeds 480 lbs. (net weight.)]</p>		Jam—per ton (net) of jam exported	£ s. d. 2 6 8	Preserved fruit—per ton (net) of such fruit exported	0 19 5	Candied peel—per ton (net)	2 6 8	Preserved milk—per lb.	0 0 0 $\frac{1}{3}$		
Jam—per ton (net) of jam exported	£ s. d. 2 6 8										
Preserved fruit—per ton (net) of such fruit exported	0 19 5										
Candied peel—per ton (net)	2 6 8										
Preserved milk—per lb.	0 0 0 $\frac{1}{3}$										

(a) With an additional charge of $2\frac{1}{2}$ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—SUGAR AND MOLASSES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SUGAR AND MOLASSES.	
Fiji.	
Sugar candy and icing sugar - - - - - <i>Per lb.</i>	£ s. d. 0 0 3
Other sugar - - - - - "	0 0 0½
Golden syrup - - - - - "	0 0 1
Molasses and treacle - - - - - <i>Per cwt.</i>	0 3 0
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Sugar, the raw produce of South Africa, and sugar grown or manufactured in any of the Colonies, &c. which formed part of the Customs Union - - - - -	} Free.
Invert sugar - - - - - <i>Per 100 lbs.</i> [Cape Customs Notice No. 109, dated 11th March 1909.]	0 3 6
Other sugar:	
(i) Candy, loaf, castor, icing, and cube - - - - - <i>Per 100 lbs.</i>	0 5 0 (a)
(ii) Other kinds, including golden and maple syrup, molasses, saccharum, glucose, and treacle - - - - - <i>Per 100 lbs.</i>	0 3 6
(iii) Saccharino and other sweetening substances in a concentrated form - - - - - <i>Per lb.</i>	1 0 0
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
St. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
Sugar - - - - -	Free.
Molasses - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
If imported into the West of the Volta:	
Sugar - - - - - <i>Per cwt.</i>	0 1 6
Molasses - - - - -	10 % <i>ad valorem.</i>
If imported into the East of the Volta:	
Sugar - - - - -	4 % <i>ad valorem.</i>
Molasses - - - - -	Free.
SIERRA LEONE.	
Sugar, refined - - - - - <i>Per cwt.</i>	0 7 6
" unrefined - - - - - "	0 2 6
Molasses - - - - -	10 % <i>ad valorem.</i>

(a) In the case of sugar upon which bounties are granted in the country of origin an *additional* duty equal to the amount of such bounty is levied. See Appendix III., p 680. This additional duty is not imposed on the articles specified in Paragraph (ii) above, for which no certificate of origin is required. (Customs Notice No. 94, dated 11th December 1908.)

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—SUGAR AND MOLASSES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SUGAR AND MOLASSES.	
GAMBIA.	
Sugar - - - - - Per lb.	£ s. d. 0 0 1
Molasses - - - - -	5% <i>ad valorem.</i>
DOMINION OF CANADA.	
Sugar:	
(i) If above No. 16 Dutch standard in colour (including refined sugar of all kinds, grades, or standards), testing not more than 88 degrees by the polariscope:	
Under the British Preferential Tariff Per 100 lbs.	0 2 11.52 (a)
" General Tariff - - - - -	0 4 5.28
And for each additional degree over 88 degrees:	
Under the British Preferential Tariff Per 100 lbs.	0 0 0.49 (c)
" General Tariff - - - - -	0 0 0.74 (e)
(ii) If not above No. 16 Dutch standard in colour, sugar drainings or pumpings drained in transit, melado or concentrated melado, tank bottoms, sugar concrete, and molasses, testing over 56 degrees and not more than 75 degrees by the polariscope:	
Under the British Preferential Tariff (b) Per 100 lbs.	0 1 3.54
" General Tariff - - - - -	0 2 1.65
And for each additional degree over 75 degrees:	
Under the British Preferential Tariff Per 100 lbs.	0 0 0.49 (c)
" General Tariff - - - - -	0 0 0.74 (e)
(iii) Raw sugar, as described in the previous item, when imported to be refined in Canada by Canadian sugar refiners, to the extent of twice the quantity of sugar refined during the calendar years 1910 and 1911, by such refiners from sugar produced in Canada from Canadian beetroot, and on equal quantity of sugar to that refined during the calendar years 1912 and 1913 by such refiners from sugar produced in Canada from Canadian beetroot, the whole under regulations by the Minister of Customs, testing not more than 75 degrees by the polariscope:	
Under the British Preferential Tariff - Per 100 lbs.	0 1 3.54
" General Tariff - - - - -	0 1 3.54
And for each additional degree over 75 degrees:	
Under the British Preferential Tariff - Per 100 lbs.	0 0 0.49
" General Tariff - - - - -	0 0 0.74
[Provided that raw sugar imported under this item, which is to expire on 31st December 1914, shall not be subject to special duty.]	

(a) Provided that refined sugar shall be entitled to entry under the British Preferential Tariff upon evidence satisfactory to the Minister of Customs that such refined sugar has been manufactured wholly from raw sugar produced in the British Colonies and Possessions, and not otherwise.

(b) Provided that all raw sugar (including sugar specified in the above item), the produce of any British Colony or Possession, shall be entitled to entry under the British Preferential Tariff, when imported *direct* into Canada from any British Colony or Possession. It is laid down, under Appraisers' Bulletin, No. 327, dated 19th August 1909, that raw sugar—the product of Barbados—is not admitted under the British Preferential Tariff when imported from the United Kingdom.

(c) It is provided that fractions of $\frac{5}{16}$ ths of a degree or less shall not be subject to duty, and that fractions of more than $\frac{5}{16}$ ths shall be dutiable as a degree.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix L.]ARTICLES OF FOOD, &c.:—SUGAR AND MOLASSES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SUGAR AND MOLASSES.	
DOMINION OF CANADA— <i>cont.</i>	
Sugar— <i>cont.</i>	
(iv) Raw sugar, as described in the item (ii) on previous page, when imported to be refined in Canada by any sugar refining company not engaged in refining sugar from the product of Canadian beetroot, to the extent of one-fifth of the weight of sugar refined from the raw sugar by such refining company in Canada during the calendar year in which such raw sugar is imported under regulations by the Minister of Customs, testing not more than 75 degrees by the polariscope:	
Under the British Preferential Tariff <i>Per 100 lbs.</i>	0 1 3·54
" General Tariff - - - "	0 1 3·54
And for each additional degree over 75 degrees:	
Under the British Preferential Tariff <i>Per 100 lbs.</i>	0 0 0·49
" General Tariff - - - "	0 0 0·49
[Provided that raw sugar imported under this item shall not be subject to <i>special duty.</i>]	
(v) Grape sugar and glucose, glucose syrup and corn syrup, or any syrups containing an admixture thereof:	
Under the British Preferential Tariff - <i>Per 100 lbs.</i>	0 1 7·73
" General Tariff - - - "	0 2 6·83
(vi) Maple sugar and maple syrup:	
Under the British Preferential Tariff - - -	15 % <i>ad valorem.</i>
" General Tariff - - -	20 % <i>ad valorem.</i>
(vii) Sugar candy:	
Under the British Preferential Tariff - - -	22½ % <i>ad valorem.</i>
" Intermediate Tariff - - -	32½ % <i>ad valorem.</i>
" General Tariff - - -	35 % <i>ad valorem.</i>
(viii) Saccharine:	
Under the British Preferential Tariff - - -	15 % <i>ad valorem.</i>
" Intermediate Tariff - - -	17½ % <i>ad val.</i>
" General Tariff - - -	17½ % <i>ad val.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909).	
(ix) Molasses:—	
Molasses of cane, testing under 35 degrees by the polariscope, when imported for use exclusively in the manufacture of compressed food for live stock - - - - -	
Molasses, testing not more than 56 degrees by the polariscope, the produce of any British country entitled to the benefits of the British Preferential Tariff, when produced from sugar-cane and imported direct by vessel from the country of production or from any British country, in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing: Provided, however, that the molasses may be transferred in bond under excise regulations for purposes of distillation.	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—SUGAR AND MOLASSES—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SUGAR AND MOLASSES.	
DOMINION OF CANADA— <i>cont.</i>	
Molasses— <i>cont.</i>	
Other molasses, produced in the process of the manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, when imported direct from the place of production or its shipping port in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing, testing by the polariscope not less than 35 degrees, nor more than 56 degrees, under regulations prescribed by the Minister of Customs:	
Under the General Tariff - - - <i>Per gall.</i>	0 0 1·48
The regulations in question were issued under a Customs Memo., 1309n, dated January 23rd, 1905 and provide for:—	
(1) A certificate to be written, printed, or stamped on the invoice, signed by the exporter or his agent, to the effect that the molasses have been produced in the process of manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, and that they are in the original packages in which placed at the place of production, and have not afterwards been subjected to any process of treating or mixing.	
(2) Molasses from Louisiana must be consigned direct by vessel or railway and from Porto Rico direct (without transshipment) to a port in Canada.	
(3) Molasses from Cuba must be consigned direct, but may be transhipped in an intermediate country under Customs supervision without change of original destination in Canada.	
Molasses testing over 56 degrees and not more than 75 degrees by the polariscope:	
Under the British Preferential Tariff - - <i>Per 100 lbs.</i>	0 1 3·54
" General Tariff - - - " -	0 2 1·65
And for each degree over 75 degrees:	
Under the British Preferential Tariff - - <i>Per 100 lbs.</i>	0 0 0·49(a)
" General Tariff - - - " -	0 0 0·74(a)
All syrups and molasses, the product of the sugar-cane or beet, or imitations thereof, or substitutes therefor, not otherwise specified:	
Under the British Preferential Tariff - - - <i>Per 100 lbs.</i>	0 1 5·27
" General Tariff - - - " -	0 2 0·67
NOTE.—The following <i>tare and draft allowances</i> are fixed upon the packages containing imported sugars—the said allowances to be deducted from the actual gross weight of the sugar, as ascertained by weighing on their arrival at their ports of destination in Canada, the weighing to be performed by	

(a) It is provided that fractions of $\frac{5}{10}$ ths of a degree or less shall not be subject to duty, and that fractions of more than $\frac{5}{10}$ ths shall be dutiable as a degree.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—SUGAR AND MOLASSES—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SUGAR AND MOLASSES.	
DOMINION OF CANADA— <i>cont.</i>	
Customs Officers, and the labour required in handling and weighing to be furnished by the inspector :	£ s. d.
On hogsheds and tierces weighing 1,300 lbs. gross or over	12 %
On hogsheds and tierces weighing less than 1,300 lbs. gross	14 %
On barrels weighing 250 lbs. gross or over	25 lbs. each
On " " less than 250 lbs. gross	10 %
On bags or mats containing beetroot, centrifugal or refined sugars	1½ %
On bags or mats containing beetroot, centrifugal or refined sugars	2½ %
On bags or mats containing East India, China, Brazil, muscovado, or other similar raw sugars	2 %
On double bags or mats containing East India, China, Brazil, muscovado, or other similar raw sugars	3½ %
On baskets	7½ %
On any other packages, the allowance shall be such as the weighing officer may find to be just and equitable, but in no case to exceed the original weight of such packages before the sugar was placed therein.	
[A drawback of 99 % of the duty paid is allowed on sugar used in the manufacture of wine produced from the juice of the grape, under certain prescribed conditions, provided that the drawback shall not be paid unless the duty has been paid on such sugar so used within 3 years of the date of manufacture of the wine, nor unless the claims as prescribed by the manufacturer at any one time aggregate 41s. 1½d.]	
Order in Council of 7th June 1910.]	
NEWFOUNDLAND.	
Sugar :	
Loaf (including cut loaf), cube, castor, and icing sugar	Per lb. 0 0 1·97
Brown or yellow sugar (not granulated)	" 0 0 0·99
All other white and granulated sugar	" 0 0 1·48
Maple sugar	" 35 % <i>ad valorem</i> .
Molasses produced in the West India Islands, in the process of the manufacture of sugar from the juice of the sugar-cane, and the package in which imported	} Free.
All other molasses ; maple and other syrups ; also glucose	} 35 % <i>ad valorem</i> .
[A drawback is allowed equal to the amount of duty paid on all sugar when used in manufactured articles upon their exportation (Act of 1910).]	
BAHAMAS.	
Sugar, other than white	- Per 100 lbs. 0 3 0
" white	" 0 6 0
Molasses and cane syrup	- Per gall. 0 0 3

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &C.:—SUGAR AND MOLASSES—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SUGAR AND MOLASSES.	
TURK'S AND CAICOS ISLANDS.	
Sugar - - - - - <i>Per 100 lbs.</i>	£ s. d. 0 2 0
Molasses - - - - -	Free.
JAMAICA.	
Sugar, refined or unrefined - - - - - <i>Per 100 lbs.</i>	0 2 0
Glucose - - - - - <i>Per lb.</i>	0 0 1
Molasses - - - - -	16½% <i>ad valorem</i> .
[The Governor-in-Council is empowered by Law No. 10 of 1904 to prohibit the importation of bounty-fed sugar.]	
St. LUCIA.	
Sugar of all kinds - - - - - <i>Per cwt.</i>	0 2 2
Molasses - - - - -	15% <i>ad valorem</i> .
St. VINCENT.	
Sugar, Muscovado - - - - - <i>Per 100 lbs.</i>	} 0 1 9 (a)
" crystallised - - - - - "	
" refined - - - - - "	
Molasses - - - - -	10% <i>ad val.</i> (a)
BARBADOS.	
Sugar, of all kinds - - - - - <i>Per 100 lbs.</i>	0 2 0
Molasses - - - - - <i>Per gall. (b)</i>	0 0 1
[The Governor is empowered by Act No. 25 of 1904 to prohibit the importation of bounty-fed sugar from foreign countries.]	
GRENADA.	
Sugar, Muscovado - - - - - <i>Per 100 lbs.</i>	0 4 2 (a)
" refined and crystallised - - - - - "	0 5 0 (a)
Molasses and syrup - - - - - <i>Per gall.</i>	0 0 3 (a)
VIRGIN ISLANDS.	
Sugar, Muscovado and melado - - - - - <i>Per 100 lbs.</i>	0 1 8
" refined - - - - - "	0 2 1
Molasses - - - - -	10% <i>ad valorem</i> .
St. CHRISTOPHER—NEVIS.	
Sugar, unrefined - - - - - <i>Per 100 lbs.</i>	0 1 8
" refined - - - - - "	0 2 1
Molasses - - - - -	11% <i>ad valorem</i> .
ANTIGUA.	
Sugar, Muscovado and melado - - - - - <i>Per 100 lbs.</i>	0 1 8
" refined - - - - - "	0 2 1
Molasses - - - - -	13½% <i>ad valorem</i> .
MONTserrat.	
Sugar, Muscovado or melado - - - - - <i>Per 100 lbs.</i>	0 1 8
" other - - - - - "	0 2 1
Molasses - - - - -	13½% <i>ad valorem</i> .
[It is provided under Ordinance No. 4 of 1897 that, in order to promote the manufacture of preserves, a <i>rebate</i> of the full duty is allowed on sugar used in the manufacture of preserves on their exportation from the Presidency.]	

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

(b) The gallon in use in Barbados is the "old wine gallon," equal to ⅘ths of the imperial gallon.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]ARTICLES OF FOOD, &c.:—SUGAR AND MOLASSES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SUGAR AND MOLASSES.	
DOMINICA.	
	£ s. d.
Sugar, unrefined - - - - - <i>Per 100 lbs.</i>	0 1 8
„ refined - - - - - „	0 2 1
Molasses - - - - - „	12½% <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Sugar of all kinds, refined or unrefined - - - <i>Per 100 lbs.</i>	0 1 8
Molasses - - - - - „	10% <i>ad valorem.</i>
BERMUDA.	
All kinds - - - - - „	10% <i>ad valorem.</i>
BRITISH HONDURAS.	
Sugar, unrefined (the importation of which is not prohibited by any law for the time being in force in the Colony) - - <i>Per lb.</i>	} 0 0 0·74
Sugar, refined - - - - - „	} 0 0 1·48
Molasses - - - - - „	12½% <i>ad valorem.</i>
BRITISH GUIANA.	
Sugar, white, refined - - - - - <i>Per 100 lbs.</i>	0 1 10½ ^(a)
„ other kinds - - - - - „	0 1 8 ^(a)
Molasses - - - - - „	12½% <i>ad val.</i> (a)
GIBRALTAR.	
All kinds - - - - - „	Free.
MALTA.	
Sugar, raw - - - - - <i>Per lb.</i>	0 0 0·0342
„ refined - - - - - „	0 0 0·1428
Molasses - - - - - „	Free.
CYPRUS.	
Sugar, crushed, common - - - - - <i>Per 100 okes</i>	0 5 4
„ other kinds - - - - - „	0 5 10½
[An oke = 2·8 lbs.]	

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—BISCUITS AND CONFECTIONERY.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BISCUITS AND CONFECTIONERY.	
BRITISH INDIA.	
China preserves, in syrup or dry candied	5 % (a)
Biscuits and other confectionery	5 % <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Sugar candy	Rupees. cents. 3 00
[Subject to the following <i>tare allowances</i> :	<i>Per cwt.</i>
Bombay per bundle	10 lbs.
Kolasagarapatam { per case	28 lbs.
{ per bundle in mats	8 %
Singapore	8 %
Biscuits and other confectionery	5½ % <i>ad valorem</i> .
MAURITIUS.	
Sugar candy	Rupees. cents. 2 29
Honey	<i>Per gall.</i> 0 16 ⁴ / ₁₇
Biscuits (ships', not sweetened or fancy)	0 67
Other biscuits and confectionery	12 % <i>ad valorem</i> .
SEYCHELLES.	
Biscuits, in barrels	Free.
Sugar candy	2 54
Other biscuits and confectionery	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Invalids' foods as prescribed by departmental by-laws	Free.
The following kinds of "biscuits" may be imported free of duty, as "Invalids food," under a By-law of December 10th, 1908 :	
Biscuits :	
Bran (van Abbott's).	
Plasmon diabetic.	
Soya for diabetics.	
Gluten biscuits (van Abbott's).	
Rusks for diabetics.	
Other biscuits :	
Under the British Preferential Tariff	<i>Per lb.</i> 0 0 1
" General Tariff	0 0 1½
Peel, preserved in liquid (including weight of liquid)	0 0 1
Honey, jams, and jellies :	
Under the British Preferential Tariff	<i>Per lb.</i> 0 0 1½
" General Tariff	0 0 2
Preserved ginger (not in liquid) ; also peel, candied, drained, or dried	0 0 3

(a) For tariff valuations on which duties are levied, see Appendix I., p. 656.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—BISCUITS AND CONFECTIONERY—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BISCUITS AND CONFECTIONERY.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
£ s. d.	
Fruits, including ginger, preserved in liquid, (a) or partly preserved or pulped:	
Half-pints and smaller sizes - - - - - <i>Per doz.</i>	0 0 9
Pints and over half-pints - - - - - "	0 1 6
Quarts and over pints - - - - - "	0 3 0
Exceeding a quart - - - - - <i>Per gallon</i>	0 1 0
Other confectionery (except ornamental confectionery, 25% <i>ad valorem</i>); also bon-bons and mixed packets of confectionery containing trinkets (gross weights), sugar candy, cachous (including medicated confectionery), and crystallised and candied fruits:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 2½
" General Tariff - - - - - "	0 0 3
TERRITORY OF PAPUA.	
Jams, jellies, and fancy or sweetened biscuits - - - - - <i>Per lb.</i>	0 0 1
Other biscuits - - - - - "	Free.
Other confectionery - - - - - <i>Per lb.</i>	0 0 2
DOMINION OF NEW ZEALAND.	
Biscuits, ships', plain and unsweetened; also dog biscuits:	
If the produce of some part of the British Dominions - <i>Per cwt.</i>	0 3 0 (d)
Otherwise - - - - - "	0 3 7½(d)
Other kinds of biscuits:	
If the produce of some part of the British Dominions - <i>Per lb.</i>	0 0 2 (d)
Otherwise - - - - - "	0 0 2¾(d)
Jams, jellies (not concentrated), marmalade, and preserves:	
If the produce of some part of the British Dominions <i>Per lb.(b)</i>	0 0 2 (d)
Otherwise - - - - - "	0 0 2¾(d)
Honey - - - - - <i>Per lb.</i>	0 0 2 (d)
Chocolate confectionery and confectionery containing chocolate:	
In <i>plain trade</i> packages—	
If the produce of some part of the British Dominions <i>Per lb.</i>	0 0 3 (d)
Otherwise - - - - - "	0 0 3¾(d)
In <i>fancy</i> packages or in small packages for retail sale—	
If the produce of some part of the British Dominions - - -	20% <i>ad val.</i> (d)
Otherwise - - - - - "	24% <i>ad val.</i> (d)
All other confectionery, including medicated lozenges, medicated confectionery, boiled sugars, liquorice, sugared or crystallised fruits:	
If the produce of some part of the British Dominions <i>Per lb.(c)</i>	0 0 2 (d)
Otherwise - - - - - "	0 0 2¾(d)
Candied peel and drained peel:	
If the produce of some part of the British Dominions - <i>Per lb.</i>	0 0 3 (d)
Otherwise - - - - - "	0 0 3¾(d)

(a) When preserved in spirituous liquid, additional duty of 14s. per gallon to be paid on the liquid.

(b) Or package of that reputed weight, whichever is the higher duty, and so in proportion according to weight.

(c) Including the internal containing packages, other than plain bottles and plain trade packages.

(d) With an additional charge of 2½% on the amount leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—BISCUITS AND CONFECTIONERY—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BISCUITS AND CONFECTIONERY.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
Jellies, concentrated :	£ s. d.
If the produce of some part of the British Dominions - <i>Per lb.</i>	0 0 4 (a)
Otherwise - - - - - "	0 0 4½(a)
Fruits, preserved in juice or syrup : (b)	
If the produce of some part of the British Dominions - - -	25% <i>ad val.</i> (a)
Otherwise - - - - - "	37½% <i>ad val.</i> (a)
FIJI.	
Biscuits (fancy or sweetened) ; also jams, jellies, and honey <i>Per lb.</i>	0 0 1
Other biscuits - - - - - <i>Per lb.</i>	0 0 0½
Confectionery ; including cakes, plum pudding, comfits, liquorice, liquorice paste, lozenges of all kinds, sugar candy, succades, sweetmeats, mincements ; also candied and crystallised fruits - <i>Per lb.</i>	0 0 3
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Biscuits, cakes, puddings, and pastry ; bonbons, surprise packets, crackers, and fancy confectionery (including crystallized flowers—Under Government notice, dated 24th June 1910) ; also fruit juices :	
Under the British Preferential Tariff - - - - -	22% <i>ad valorem.</i>
" General Tariff - - - - -	25% <i>ad valorem.</i>
Confectionery, including honey(c), jams, jellies, preserves, pudding and jelly powders, sweetened cocoa or chocolate, sweetmeats, candied or preserved ginger or chow-chow ; and all other kinds compounded, made, or preserved with sugar (but not including purely medicinal preparations properly classed as apothecaries' wares) ; also crystallised fruits (Metz and other) (Cape Customs Notice No. 11, dated 22nd October 1908) :—	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 2½
" General Tariff - - - - - "	0 0 2½
Fruit of all kinds, bottled, tinned or otherwise preserved (including pulp and candied peel) :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 2
" General Tariff - - - - - "	0 0 2½
Wedding cake ornaments made solely from gum paste :	
Under the British Preferential Tariff - - - - -	12% <i>ad valorem.</i>
" General Tariff - - - - -	15% <i>ad valorem.</i>
(Cape Customs Notice No. 105, dated 17th February 1909.)	
Confectioners' requisites, viz., glucose, moulding starch, gelatine, and unsweetened desiccated coconut, in bulk :	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3% <i>ad valorem.</i>

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

(b) When preserved in juice or spirit fortified with alcohol to any extent exceeding 33 per cent. of proof spirit, the duty to be 16s. per proof gallon on such juice or syrup, in addition to the *ad valorem* duty on the total value of the goods.

(c) The importation of honey from any place outside South Africa into the Provinces of the *Transvaal* (Act No. 6 of 1909 and Proc. No. 95 of 1909) and the *Orange Free State* (Proc. No. 24 of 1910) is absolutely prohibited. The importation of honey into *Natal* (Govt. Notice No. 41 of 1910) and the *Cape of Good Hope* (Proc. No. 394 of 1908) is prohibited, except by written permission previously obtained from the Department of Agriculture in those Provinces of the Union of South Africa.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—BISCUITS AND CONFECTIONERY—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
BISCUITS AND CONFECTIONERY.		£ s. d.
NORTH-EASTERN RHODESIA.		Free.
All kinds	-	-
NYASALAND PROTECTORATE.		10 % <i>ad valorem.</i>
All kinds	-	-
UGANDA PROTECTORATE.		10 % <i>ad valorem.</i>
All kinds	-	-
BRITISH EAST AFRICA PROTECTORATE.		10 % <i>ad valorem.</i>
All kinds	-	-
SOMALILAND PROTECTORATE.		
All kinds:		
If imported into Zeyla	-	5 % <i>ad valorem.</i>
" " other Protectorate ports	-	7 % <i>ad valorem.</i>
ST. HELENA.		Free.
All kinds	-	-
NIGERIA.		Free.
Biscuits and sugar	-	-
All other confectionery	-	10 % <i>ad valorem.</i>
GOLD COAST.		
If imported into the West of the Volta:		
Bread (pilot, cabin or ship's)	-	Per cwt. 0 1 6
Other bread, biscuits, and confectionery	-	10 % <i>ad valorem.</i>
If imported into the East of the Volta:		
Biscuits and bread	-	4 % <i>ad valorem.</i>
Confectionery	-	Free.
SIERRA LEONE.		
Bread, otherwise known as biscuits, in barrels	-	Per 50 lbs. 0 0 3
Other biscuits and confectionery	-	10 % <i>ad valorem.</i>
GAMBIA.		
All kinds	-	5 % <i>ad valorem.</i>
DOMINION OF CANADA.		
Biscuits, sweetened:		
Under the British Preferential Tariff	-	17½ % <i>ad valorem.</i>
" General Tariff	-	27½ % <i>ad valorem.</i>
Biscuits, not sweetened:		
Under the British Preferential Tariff	-	15 % <i>ad valorem.</i>
" General Tariff	-	25 % <i>ad valorem.</i>
Ginger, preserved:		
Under the British Preferential Tariff	-	20 % <i>ad valorem.</i>
" General Tariff	-	30 % <i>ad valorem.</i>
Fruits preserved in brandy or other spirits:		
Containing more than 40 % of proof spirit in the liquid contents thereof:		
Under the British Preferential Tariff	-	9·10·40(a)
" General Tariff	-	9·10·40(a)
Containing not more than 40 % of proof spirit in the liquid contents thereof:		
Under the British Preferential Tariff	-	50 % <i>ad valorem.</i>
" General Tariff	-	50 % <i>ad valorem.</i>
Other fruits in air-tight cans or other air-tight packages—the weight of the cans or other packages to be included in the weight for duty:		
Under the British Preferential Tariff	-	Per lb. 0 0 0·74
" Intermediate Tariff	-	0 0 0·99
" General Tariff	-	0 0 1·11
Jams, jellies, and preserves, and condensed mince meats:		
Under the British Preferential Tariff	-	Per lb. 0 0 1·11
" General Tariff	-	0 0 1·60

(a) And 30 % *ad valorem* in addition.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—BISCUITS AND CONFECTIONERY—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BISCUITS AND CONFECTIONERY.	
DOMINION OF CANADA— <i>cont.</i>	
Honey, in the comb or otherwise, and imitations thereof:	£ s. d.
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0·99
„ General Tariff - - - - - „	0 0 1·48
Cocoanut, desiccated, sweetened or not:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 1·48
„ General Tariff - - - - - „	0 0 2·47
Confectionery, including sweetened gums, candied peel, candied pop-corn, candied fruits, candied nuts, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections containing sugar (including glacé cherries—Appraisers' Bulletin No. 262, dated 21st December 1907):	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
„ Intermediate Tariff - - - - -	32½% <i>ad valorem.</i>
„ General Tariff - - - - -	35% <i>ad valorem.</i>
NEWFOUNDLAND.	
Jams and preserves; also jellies (other than those specified below), including duty on ordinary crocks and bottles - <i>Per reputed lb.</i>	0 0 2·96 and in addition 35% <i>ad val.</i>
Jelly powders, jelly tablets, calves' feet jelly, and similar preparations - - - - -	35% <i>ad val.</i>
Preserved ginger - - - - -	35% <i>ad valorem.</i>
Biscuits—“ships biscuits” - - - - - <i>Per cwt.</i>	0 0 4·93
„ soda, water, butter, pilot, and any biscuits of that description not sweetened - <i>Per lb.</i>	0 0 0·99
„ other biscuits - - - - -	40% <i>ad valorem.</i>
Cake - - - - - <i>Per lb.</i>	0 0 3·49
Chewing gums - - - - -	40% <i>ad valorem.</i>
Candied fruits - - - - - <i>Per lb.</i>	0 0 1·48
All other confectionery, including sugar candy, almond paste (when imported by confectioners), sweetened gums (except chewing gums), pop-corn, and confectionery imported in fancy packages, including the value of the package - <i>Per 100 lbs.</i>	40% <i>ad valorem.</i>
BAHAMAS.	
Biscuits and bread (common) - - - - - <i>Per barrel</i>	0 2 0
Fancy biscuits and bread - - - - -	25% <i>ad valorem.</i>
Confectionery - - - - -	20% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
Biscuits and pilot and navy bread - - - - - <i>Per 100 lbs.</i>	0 1 0
Confectionery - - - - -	10% <i>ad valorem.</i>
JAMAICA.	
Bread and biscuits, viz., pilot bread, water and oyster crackers, soda biscuits and butter biscuits - - - - - <i>Per lb.</i>	0 0 0½
Other biscuits and confectionery - - - - -	16½% <i>ad valorem.</i>
[Subject to <i>tare allowances</i> , as follows:—	
Bread In barrels - - - - - 20 lbs. per barrel.	
Biscuits { 5 barrels weighing under } 18 lbs. each „	
{ 420 lbs. gross - - - - - }	
{ In half-barrels - - - - - 10 lbs. each ½ „ }	
[<i>Note.</i> —A <i>drawback</i> is allowed upon bread or biscuits manufactured in the Island from imported flour, on their exportation, equal to the duty paid on the flour used in making the same, but such drawback is not to exceed the duty imposed on a like quantity of bread or biscuit imported.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—BISCUITS AND CONFECTIONERY—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BISCUITS AND CONFECTIONERY.	
ST. LUCIA.	
Biscuits and bread, fancy - - - - - <i>Per 100 lbs.</i>	£ s. d. 0 4 0
" " common - - - - - <i>Per barrel of 65 lbs.</i>	0 2 0
Confectionery - - - - -	15 % <i>ad valorem.</i>
ST. VINCENT.	
Bread - - - - - <i>Per barrel</i>	0 1 0 (a)
Confectionery - - - - -	10 % <i>ad val.</i> (a)
BARBADOS.	
Bread (pilot or navy) and crackers - - - - - <i>Per 100 lbs.</i>	0 1 0
Other biscuits and confectionery - - - - -	10 % <i>ad valorem.</i>
GRENADA.	
Bread and biscuits (other than fancy biscuits) - <i>Per 100 lbs.</i>	0 2 1 (a)
Other biscuits and confectionery - - - - -	7½ % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
Bread and biscuits, not in tins - - - - - <i>Per barrel</i>	0 1 0
Other biscuits and confectionery - - - - -	10 % <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
Bread and biscuits (except fancy and sweet biscuits and biscuits in tins) - - - - - <i>Per barrel (b)</i>	} 0 1 0
Other biscuits and confectionery - - - - -	
ANTIGUA.	
Bread and biscuits, not fancy or in tins - - - - - <i>Per barrel (b)</i>	0 1 4
Jams and jellies - - - - - <i>Per lb.</i>	0 0 2½
Other preserved fruit - - - - - "	0 0 1½
Other biscuits and confectionery - - - - -	13½ % <i>ad valorem.</i>
MONTERRAT.	
Bread and biscuits, not fancy or in tins - - - - - <i>Per barrel (b)</i>	0 1 8
Other biscuits and confectionery - - - - -	13½ % <i>ad valorem.</i>
[It is provided under Ord. No. 4 of 1897 that, in order to promote the manufacture of preserves, a <i>rebate</i> of the full duty paid on the sugar used in their manufacture is allowed on exportation of the preserves from the Presidency.]	
DOMINICA.	
Bread (pilot or navy), crackers, and soda biscuits :	
In barrels - - - - - <i>Per barrel (b)</i>	0 3 0
In boxes - - - - - <i>Per box (c)</i>	0 0 9
Sugar biscuits, chocolate, preserves, and all other analogous sugar products, containing in a notable proportion sugar artificially incorporated therein - - - - - <i>Per lb.</i>	} 0 0 0½
Fancy bread and biscuits and cakes - - - - -	
Jams and fruit jellies - - - - - <i>Per reputed lb.</i>	0 0 2
Other confectionery - - - - -	12½ % <i>ad valorem.</i>

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

(b) The barrel not exceeding 100 lbs.

(c) The box not exceeding 20 lbs.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—BISCUITS AND CONFECTIONERY—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BISCUITS AND CONFECTIONERY.	
TRINIDAD AND TOBAGO.	
Cassava farine and bread	Free.
Other bread or biscuit - <i>Per barrel not exceeding 60 lbs.</i>	0 1 0
" " unsweetened and in barrels - <i>per 100 lbs.</i>	6 4 2
Confectionery, including sweetmeats of all kinds, chocolate creams, jams, jellies, marmalades, desiccated coconut, candied or crystallized fruits, or peel, or fruit in liquid - <i>Per separate lb. or pint</i>	0 0 1
BERMUDA.	
All kinds	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
Biscuits, sweetened, sugared, or fancy - <i>Per lb.</i>	0 0 2½(a)
Bread and biscuit (not fancy) :	
In tins - <i>Per 100 lbs.</i>	0 3 1½(a)
Not in tins - <i>Per 100 lbs.</i>	0 2 1 (a)
Confectionery, including jams, jellies, and sweetened preserves; also honey - <i>Per lb. or pint</i>	0 0 3 (a)
GIBRALTAR.	
All kinds	Free.
MALTA.	
Bread, biscuits, oatcakes, and all other kinds of manufactured grain - <i>Per 175 lbs.</i>	0 6 0
Confectionery	Free.
CYPRUS.	
Biscuits ;	
In bulk - <i>Per oke (2·8 lbs.)</i>	0 0 1
In tins - <i>Per reputed lb.</i>	0 0 1
Jams and jellies - <i>Per doz. reputed lbs.</i>	0 0 6
All other confectionery	8 % <i>ad valorem.</i>

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c.:—FRUIT, DRIED.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
DRIED FRUIT. (a)	
BRITISH INDIA.	
	£ s. d.
Currants, raisins (Munakka), dates, and figs (Persian, dried) -	5 % (b)
All other dried fruit -	5 % <i>ad valorem</i> .
ADEN.	
All kinds -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds -	Free.
CEYLON.	
Dates -	50 cents.
All other kinds -	5½ % <i>ad valorem</i> .
[Bombay dates, currants, and figs are subject to a <i>tare allowance</i> of 14 lbs. per bundle or case, and raisins to an allowance of 8 lbs. per bag or 14 lbs. per bundle.]	
MAURITIUS.	
All kinds -	20 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds -	Free.
COMMONWEALTH OF AUSTRALIA.	
Dates -	Per lb. 0 0 1
Currants, raisins, and all other dried fruit, including peel, candied, drained, or dried, and ginger preserved (not in liquid) -	Per lb. } 0 0 3
TERRITORY OF PAPUA.	
Dates, figs, prunes, raisins, and other dried fruit -	Per lb. 0 0 1
DOMINION OF NEW ZEALAND.	
Figs, dates, currants, raisins, and prunes -	Free.
All other dried fruit -	Per lb. 0 0 2 (c)
Candied peel and drained peel :	
If the produce of some part of the British Dominions -	Per lb. 0 0 3 (c)
Otherwise -	" 0 0 3½ (c)
FIJI.	
Candied peel -	Per lb. 0 0 3
All other dried fruit -	" 0 0 1
FALKLAND ISLANDS.	
All kinds -	Free.

(a) Exclusive of candied and preserved fruits, for which see under "Biscuits and Confectionery," pp. 426-432.

(b) For tariff valuations on which duties are levied, see Appendix I., pp. 656-7.

(c) With an additional charge of 2½ % on the amount of duty leviable at the rate given to the 31st March 1911.

For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—FRUIT, DRIED—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
DRIED FRUIT. (a)	
BRITISH SOUTH AFRICA.	
Dates (under both the British Preferential and General Tariffs) <i>Per lb.</i>	£ s. d.
All other dried fruit :	0 0 0½
Under the British Preferential Tariff - - - - <i>Per lb.</i>	0 0 2
" General Tariff - - - - - "	0 0 2½
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.¹	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
All kinds	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem.</i>
" " East of the Volta - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>

(a) Exclusive of candied and preserved fruits, for which see under "Biscuits and Confectionery," pp. 426-432.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—FRUIT, DRIED—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
DRIED FRUIT. (a)	
DOMINION OF CANADA.	
	£ s. d.
Prunes and dried plums, unpitted; also raisins and dried currants:	
Under the British Preferential Tariff - - - <i>Per lb.</i>	0 0 0·25
" Intermediate Tariff - - - - - "	} 0 0 0·33
" General Tariff - - - - - "	
Dates and figs, dried:	
Under the British Preferential Tariff - - - <i>Per 100 lbs.</i>	0 1 7·73
" Intermediate Tariff - - - - - "	} 0 2 3·13
" General Tariff - - - - - "	
Apples and other fruit, dried, desiccated, or evaporated:	
Under the British Preferential Tariff - - - - -	17½% <i>ad valorem.</i>
" General Tariff - - - - -	25% <i>ad valorem.</i>
NEWFOUNDLAND.	
Apples, dried - - - - - <i>Per lb.</i>	0 0 1
All other dried fruit - - - - - "	0 0 1·48 (b)
BAHAMAS.	
All kinds - - - - -	20% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10% <i>ad valorem.</i>
JAMAICA.	
All kinds - - - - -	16½% <i>ad valorem.</i>
ST. LUCIA.	
Currants, figs and raisins - - - - - <i>Per lb.</i>	0 0 1
All other dried fruit - - - - -	15% <i>ad valorem.</i>
ST. VINCENT.	
All kinds - - - - -	10% <i>ad val. (c)</i>
BARBADOS.	
All kinds - - - - -	10% <i>ad valorem.</i>
GRENADA.	
All kinds - - - - -	7½% <i>ad val. (c)</i>

(a) Exclusive of candied and preserved fruits, for which, see under "Biscuits and Confectionery," pp. 426-432.

(b) The Governor-in-Council may remit the whole or any portion of the duties imposed upon currants and sultana raisins imported into Newfoundland direct from the country of production, when it shall appear to him that the duty on codfish, the produce of Newfoundland, has been reciprocally reduced in such country.

Under a Proclamation, dated 3rd October 1905, currants and sultana raisins, when imported from the Kingdom of Greece, are allowed free entry, provided a certificate is produced to the Customs Department to the effect that they are the product of the Kingdom of Greece.

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

E E 2

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—HOPS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HOPS.	
£ s. d.	
BRITISH INDIA.	
All kinds	Free.
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	Free.
MAURITIUS.	
All kinds	12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Hop aromas, extracts and flavours, whether simple or compounded in any manner with other material used in any brewing process or for addition to beer, also aperine, being a substitute for hops.	} Prohibited.
All other kinds of hops <i>Per lb.</i>	
TERRITORY OF PAPUA.	
All kinds <i>Per lb.</i>	0 0 1
DOMINION OF NEW ZEALAND.	
All kinds :	
If the produce of some part of the British Dominions <i>Per lb.</i>	0 0 6 (a)
Otherwise <i>Per lb.</i>	0 0 9 (a)
FIJI.	
All kinds <i>Per lb.</i>	0 0 3
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
All kinds :	
Under the British Preferential Tariff	Free.
" General Tariff	3% <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10% <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds	10% <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10% <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla	5% <i>ad valorem</i> .
" " other Protectorate ports	7% <i>ad valorem</i> .
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	10% <i>ad valorem</i> .

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.;—HOPS—*continued*.

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
HOPS.		£ s. d.
GOLD COAST.		
All kinds :		
If imported into the West of the Volta	- - -	10 % <i>ad valorem</i> .
" " East of the Volta	- - -	4 % <i>ad valorem</i> .
SIERRA LEONE.		
All kinds	- - -	10 % <i>ad valorem</i> .
GAMBIA.		
All kinds	- - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.		
All kinds :		
Under the British Preferential Tariff	- - - Per lb.	0 0 1·97
" General Tariff	- - - "	0 0 3·45
NEWFOUNDLAND.		
All kinds	- - -	10 % <i>ad valorem</i> .
BAHAMAS.		
All kinds	- - -	20 % <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.		
All kinds	- - -	10 % <i>ad valorem</i> .
JAMAICA.		
All kinds	- - -	16 $\frac{2}{3}$ % <i>ad valorem</i> .
ST. LUCIA.		
All kinds	- - -	15 % <i>ad valorem</i> .
ST. VINCENT.		
All kinds	- - -	10 % <i>ad val.</i> (a)
BARBADOS.		
All kinds	- - -	10 % <i>ad valorem</i> .
GRENADA.		
All kinds	- - -	7 $\frac{1}{2}$ % <i>ad val.</i> (a)
VIRGIN ISLANDS.		
All kinds	- - -	10 % <i>ad valorem</i> .
ST. CHRISTOPHER—NEVIS.		
All kinds	- - -	11 % <i>ad valorem</i> .
ANTIGUA.		
All kinds	- - -	13 $\frac{1}{3}$ % <i>ad valorem</i> .
MONTSERRAT.		
All kinds	- - -	13 $\frac{1}{3}$ % <i>ad valorem</i> .
DOMINICA.		
All kinds	- - -	12 $\frac{1}{2}$ % <i>ad valorem</i> .
TRINIDAD AND TOBAGO.		
All kinds	- - -	10 % <i>ad valorem</i> .
BERMUDA.		
All kinds	- - -	10 % <i>ad valorem</i> .
BRITISH HONDURAS.		
All kinds	- - -	12 $\frac{1}{2}$ % <i>ad valorem</i> .
BRITISH GUIANA.		
All kinds	- - -	12 $\frac{1}{2}$ % <i>ad val.</i> (b)
GIBRALTAR.		
All kinds	- - -	Free.
MALTA.		
All kinds	- - -	Free.
CYPRUS.		
All kinds	- - -	8 % <i>ad valorem</i> .

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

(b) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c.:—BEER AND ALE.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BEER AND ALE.	
BRITISH INDIA.	
All kinds - - - - - <i>Per liquid gall.</i>	3 annas.
ADEN.	
All kinds - - - - - <i>Per gall. (a)</i>	1 anna.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - - <i>Per gall. (a)</i>	Dollars. cents. 0 24
[<i>Note.</i> —"Toddy" (the fermented juice of the cocoanut or other palm tree) may be imported free of duty, but by the "Toddy farmer" only.]	
CEYLON.	
All kinds :	Rupees. cents.
In the wood - - - - - <i>Per gall.</i>	0 13
In the bottle - - - - - "	0 17
MAURITIUS.	
All kinds :	
In the wood - - - - - <i>Per gall.</i>	0 43
In the bottle :	
Not to exceed $1\frac{1}{2}$ pints each - - - - - <i>Per dozen</i>	1 50
" $\frac{2}{3}$ pints " - - - - - "	0 75
SEYCHELLES.	
All kinds :	
In the wood - - - - - <i>Per gall.</i>	0 45
In the bottle :	
Not to exceed $1\frac{1}{2}$ pints each - - - - - <i>Per dozen</i>	1 50
" $\frac{2}{3}$ pints " - - - - - "	0 75
HONG KONG.	
All kinds - - - - - <i>Per gall. (a)</i>	Dollars. cents. 0 24
COMMONWEALTH OF AUSTRALIA.	
Essence of lager beer (Proclamation dated 9th February 1905) -	Prohibited.
All other kinds :	
Containing less than 2% of proof spirit - - - - -	20% <i>ad valorem.</i>
Containing <i>not</i> less than 2% of proof spirit :	£ s. d.
In the bottle - - - - - <i>Per gall. (a)</i>	0 1 6
In other vessels - - - - - "	0 1 0
[The allowance for loss of imported bottled beer is 1.75 per cent.]	
TERRITORY OF PAPUA.	
All kinds :	
In the wood or in jars - - - - - <i>Per gall.</i>	0 0 6
In the bottle - - - - - <i>Per 6 quarts</i>	0 0 9
DOMINION OF NEW ZEALAND.	
All kinds - - - - - <i>Per gall. (a)</i>	0 2 0 (b)
FIJI.	
All kinds - - - - - <i>Per gall. (a)</i>	0 1 0
FALKLAND ISLANDS.	
All kinds - - - - - <i>Per gall. (a)</i>	0 0 6

(a) If in the bottle, per 6 reputed quarts, per 12 reputed pints, or per 24 reputed half-pints.

(b) With an additional charge of $2\frac{1}{2}$ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &C.:—BEER AND ALE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BEER AND ALE.	
BRITISH SOUTH AFRICA.	
All kinds :	£ s. d.
Of a strength exceeding 3 % of proof spirit :	
Under the British Preferential Tariff - - - - - <i>Per imp. gall.</i>	0 1 10½
" General Tariff - - - - - <i>Per imp. gall.</i>	0 2 0
Of a strength not exceeding 3 % of proof spirit :	
Under the British Preferential Tariff - - - - -	22 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
[Beer and ale may not be imported into <i>Cape Colony</i> unless obtained by the fermentation of a mash of malt with or without cereals, flavoured with hops. Only certain prescribed substances may be added before or after the making of the beer (Act No. 19 of 1908).]	
[<i>Note.</i> —In accordance with the provisions of Article XVI. of the Customs Union Convention of 1906, as amended in 1908, an import duty may be imposed by any Colony or Territory which formed part of the Customs Union on beer and ale, the produce or manufacture of any other Colony or Territory which was within the Union, provided that the duty imposed is not in excess of any excise duty leviable on such articles in the importing Colony or Territory, and that such beer and ale are liable to uniform duties.	
Where an excise duty is levied, the articles may be removed under bond from one Colony or Territory which formed part of the Customs Union to another.	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
NYASALAND PROTECTORATE. (a)	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE. (a)	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE. (a)	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE. (a)	
All kinds :	
If desired in transit for Harrar - - - - -	2 % <i>ad valorem.</i>
Otherwise - - - - - <i>Per gall. at 50° C.</i>	2 Rupees.
[<i>Note.</i> —It is provided by Ordinance No. 3 of 1900, that alcoholic liquors may only be imported into the Ports of Zeylu, Berbera, and Bulhar, except with the express permission of the Consul-General.]	
ST. HELENA.	
All kinds :	
In the wood - - - - - <i>Per hogshead of 54 galls.</i>	0 19 0
In the bottle - - - - - <i>Per doz. qts.</i>	0 1 0
[A rebate of duty amounting to 90% per annum is allowed to the garrison under the authority of the Secretary of State.]	

(a) Alcoholic liquors may only be imported for the use of the non-native population under licence costing 10% per annum.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &C.:—BEER AND ALE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BEER AND ALE.	
NIGERIA.	
All kinds :	£ s. d.
In the wood - - - - - <i>Per gall.</i>	0 0 4½
In the bottle - - - - - <i>Per doz. qts.</i>	0 0 9
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - <i>Per gall.</i>	0 1 0
" " East of the Volta - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds :	
In the wood - - - - - <i>Per gall.</i>	0 0 6
In the bottle - - - - - <i>Per doz. qts.</i>	0 1 0
GAMBIA.	
All kinds - - - - -	0 1 0
DOMINION OF CANADA.	
Kops' ale and stout, manufactured by Kops' Breweries, Manchester, if containing not more than 2 % of proof spirits :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
All other kinds :	
In the cask or otherwise than in bottles :	
Under the British Preferential Tariff - - - <i>Per gall.</i>	0 0 7·89
" General Tariff - - - - - "	0 0 7·89
In the bottle :	
Under the British Preferential Tariff - - - <i>Per gall.</i>	0 0 11·84
" General Tariff - - - - - "	0 0 11·84
[Provided that 6 quart bottles or 12 pint bottles shall be held to contain one gallon.]	
[Under Order in Council of 22nd June 1904, which came into force on 7th January 1905, no person is allowed to import malt liquors into the <i>Yukon Territory</i> without holding either a wholesale or retail licence and by permission of the Commissioner.]	
NEWFOUNDLAND.	
All kinds :	
In the cask or otherwise than in bottles - - - <i>Per gall.</i>	0 1 5·27
In the bottle - - - - - <i>Per 6 reputed qts.</i>	0 1 7·73
BAHAMAS.	
All kinds - - - - - <i>Per gall.</i>	0 1 0
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - - <i>Per gall.</i>	0 0 4
JAMAICA.	
All kinds - - - - - <i>Per gall.</i>	0 0 9 (a)

(a) Malt liquors may be converted into vinegar in bond, under regulations laid down by the Collector-General, and shall then be subject to duty as vinegar (16½ % *ad valorem*).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—BEER AND ALE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BEER AND ALE.	
ST. LUCIA.	
All kinds :	
In the wood - - - - - <i>Per hhd. of 65 galls.</i>	} 0 17 0
<i>(Winchester measure)</i>	
In the bottle - - - - - <i>Per doz. reputed qts.</i>	0 1 3
ST. VINCENT.	
All kinds :	
In the wood - - - - - <i>Per hhd.</i>	0 15 0 (a)
In the bottle - - - - - <i>Per doz. reputed qts.</i>	0 1 0 (a)
BARBADOS.	
All kinds :	
In the wood - - - - - <i>Per cask of 64 galls. (b)</i>	0 18 9
In the bottle - - - - - <i>Per doz. reputed qts.</i>	0 1 3
GRENADA.	
All kinds :	
In the wood - - - - - <i>Per gall.</i>	0 0 9 (a)
In the bottle - - - - - <i>Per doz. reputed qts.</i>	0 1 6 (a)
VIRGIN ISLANDS.	
All kinds :	
In the wood - - - - - <i>Per gall.</i>	0 0 6
In the bottle - - - - - <i>Per doz. reputed qts.</i>	0 1 8
ST. CHRISTOPHER—NEVIS.	
All kinds :	
In the wood - - - - - <i>Per gall.</i>	0 0 8
In the bottle - - - - - <i>Per doz. reputed qts.</i>	0 2 0
ANTIGUA.	
All kinds :	
In the wood - - - - - <i>Per gall.</i>	0 0 8
In the bottle - - - - - <i>Per doz. reputed qts.</i>	0 2 0
MONTSERAT.	
All kinds :	
In the wood - - - - - <i>Per gall.</i>	0 0 9
In the bottle - - - - - <i>Per doz. reputed qts.</i>	0 2 3
DOMINICA.	
All kinds :	
In the wood - - - - - <i>Per gall.</i>	0 0 9
In the bottle - - - - - <i>Per doz. reputed qts.</i>	0 2 0
TRINIDAD AND TOBAGO. (c)	
All kinds, the worts of which were of an original gravity of 1050 degrees, and so in proportion for every difference in quantity or gravity :	
In wood - - - - - <i>Per gall.</i>	0 0 7
In bottle - <i>Per doz. reputed pints or ½ doz. reputed quarts</i>	0 0 7
[All malt liquor containing more than 20% of proof spirit as verified by Sykes' hydrometer, or as certified by the Government analyst, shall be deemed "spirit."]	

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

(b) The gallon in use in Barbados is the "old wine gallon," equal to about 5/8ths of the imperial gallon.

(c) Every package of malt liquor imported into the Colony shall have the original gravity of the worts thereof distinctly and indelibly marked on the outside of such package. All malt liquor imported into the Colony and not so marked shall be liable to forfeiture.

(d) When in the bottle, per 6 reputed quarts or per 12 reputed pints.

[For 'Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—BEER AND ALE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BEER AND ALE.	
BERMUDA.	
All kinds:	£ s. d.
In the wood - - - - - <i>Per hogshead</i>	1 0 0
In the bottle - - - - - <i>Per doz. reputed qts.</i>	0 1 0
BRITISH HONDURAS.	
All kinds:	
In the wood - - - - - <i>Per gall.</i>	0 1 0·33
In the bottle - - - - - <i>Per 6 reputed qts.</i>	0 1 0·33
BRITISH GUIANA.	
All kinds:	
In the wood - - - - - <i>Per gall.</i>	0 0 8 (c)
In the bottle (a) - - - - - "	0 0 10 (c)
[Bottles not measured on importation shall be taken to contain as follows:	
Imperial quarts = $\frac{1}{4}$ th of a gallon.	
" pints = $\frac{1}{2}$ th of a gallon.	
Reputed quarts (measuring up to 27 ozs.) = $\frac{1}{4}$ th of a gallon.	
Reputed pints or smaller sizes = $\frac{1}{2}$ th of a gallon.	
Bottles measured singly on importation to be measured up to ·005 of a gallon.]	
[<i>Note.</i> —Beer and ale containing more than 20% of proof spirit as verified by Sykes' hydrometer or as certified by the Government Analyst will be deemed "spirits."]	
GIBRALTAR.	
All kinds - - - - - <i>Per gall.</i>	0 0 0½
MALTA. (b)	
All kinds:	
Containing not more than 1% of proof spirit - - - <i>Per gall.</i>	0 0 1
Containing more than 1% of proof spirit - - - "	0 0 4½
CYPRUS.	
All kinds:	
In the wood - - - - - <i>Per gall.</i>	0 0 2
In the bottle - - - - - <i>Per doz. reputed qts.</i>	0 0 6

(a) Subject to a maximum allowance of 5% for breakage.

(b) It is stated in the Customs Tariff that the duty will be levied on every hogshead, English barrel, kilderkin or firkin, as if they contained 42, 32, 16, and 8 gallons respectively, unless the importer prefers to have the actual quantity of beer gauged, in which case the beer shall be gauged and duty charged on the actual quantity imported, and an allowance of 5% made for waste liquid.

(c) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—VINEGAR.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
VINEGAR.	
BRITISH INDIA.	
Vinegar, in casks	2½% <i>ad valorem</i> .
Vinegar, not in casks :	
Persian and Indian	} 5% <i>ad valorem</i> .
Other kinds	
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Vinegar, in casks	2¾% <i>ad valorem</i> .
" not in casks	5½% <i>ad valorem</i> .
MAURITIUS.	
Vinegar, not exceeding 8 degrees according to Sellaeron's acidimetre	} Rs. 0 7½ cts.
<i>Per gall.</i>	
[With an additional duty of ¼ cts. per gallon for every degree above 8° according to Sellaeron's acidimetre.]	
SEYCHELLES.	
All kinds	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Acetic acid, extract or essence of vinegar, and vinegar :—	
Vinegar, standard (as prescribed by Departmental By-laws), the product of malt, grain, or fruit-juice by alcoholic and acetic fermentation, containing not more than 6% of absolute acetic acid	} 0 0 6
<i>Per gall.</i>	
Vinegar, not the product of malt, grain, or fruit-juice	0 2 0
TERRITORY OF PAPUA.	
All kinds	0 0 6
DOMINION OF NEW ZEALAND.	
Vinegar, not exceeding 6.5% of acidity, calculated as acetic acid :	
If the produce of some part of the British Dominions	0 0 6 (a)
Otherwise	0 0 7½ (a)
Raspberry vinegar, sweetened :	
If the produce of some part of the British Dominions	20% <i>ad val.</i> (a)
Otherwise	30% <i>ad val.</i> (a)
FIJI.	
All kinds	0 0 6
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Glacial acetic acid :	
(1) In bottles or other vessels of a capacity of not more than 1 Imperial quart :	
Under the British Preferential Tariff	1 4 6
" General Tariff	1 12 5
(2) In larger vessels or in bulk :	
Under the British Preferential Tariff	1 4 0
" General Tariff	1 11 11
(Cape Customs' Notice No. 102, dated 1st February 1909.)	

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—VINEGAR—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
VINEGAR.	
BRITISH SOUTH AFRICA— <i>cont.</i>	
Vinegar, extracts or essences of vinegar, acetic (other than glacial) and pyrolygneous acids of any strength not exceeding the strength of proof.	£ s. d.
(1) In bottles or other vessels of the capacity of not more than 1 Imperial quart:	
Under the British Preferential Tariff - - - <i>Per imp. gall.</i>	0 1 0
" General Tariff - - - "	0 1 1
(2) In larger vessels or in bulk:	
Under the British Preferential Tariff - - - <i>Per imp. gall.</i>	0 0 6
" General Tariff - - - "	0 0 7
And in addition in either case for each degree of strength in excess of the strength of proof:	
Under the British Preferential Tariff - - - <i>Per degree</i>	0 0 3
" General Tariff - - - "	0 0 4
[<i>Note.</i> —"Proof" will be held to be equal to 6 per cent. of absolute acid and shall be determined in the manner prescribed by the Customs. In <i>Cape of Good Hops</i> , the sale is prohibited of vinegar to which has been added ingredients injurious to health and which does not possess an acidity of at least 3½ % of absolute acetic acid (Act No. 19 of 1908.)]	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
All kinds:	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem.</i>
" " East of the Volta - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Vinegar and acetic acid (of any strength not exceeding the strength of proof):	
Under the British Preferential Tariff - - - - - <i>Per gall.</i>	0 0 4·93
" Intermediate Tariff - - - - - "	0 0 6·17
" General Tariff - - - - - "	0 0 7·40
And in addition thereto, for each degree of strength in excess of the strength of proof:	
Under the British Preferential Tariff - - - - - <i>Per gall.</i>	0 0 0·74
" Intermediate Tariff - - - - - "	0 0 0·86
" General Tariff - - - - - "	0 0 0·99
[The strength of proof shall be held to be equal to 6 % of absolute acid, and shall be determined in the manner prescribed by the Governor-in-Council.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—VINEGAR—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
VINEGAR.		£ s. d.
NEWFOUNDLAND.		
Vinegar, in the cask (including the duty on package)	<i>Per gall.</i>	0 0 7.40
Vinegar in the bottle		30% <i>ad valorem.</i>
BAHAMAS.		
All kinds		20% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.		
All kinds		10% <i>ad valorem.</i>
JAMAICA.		
All kinds		16½% <i>ad valorem.</i>
ST. LUCIA.		
All kinds	<i>Per gall.</i>	0 0 4
ST. VINCENT.		
All kinds		10% <i>ad val. (a)</i>
BARBADOS.		
All kinds		10% <i>ad valorem.</i>
GRENADA.		
All kinds		7½% <i>ad val. (a)</i>
VIRGIN ISLANDS.		
All kinds	<i>Per gall.</i>	0 0 3
ST. CHRISTOPHER—NEVIS.		
All kinds		0 0 4
ANTIGUA.		
All kinds		0 0 4
MONTserrat.		
All kinds		0 0 4½
DOMINICA.		
All kinds		0 0 3
TRINIDAD AND TOBAGO.		
Acetic acid :		
Containing not more than 6% of absolute acid	<i>Per gall.</i>	0 0 6
Vinegar " more than 6% " "	<i>(c)</i>	0 2 6
		0 0 6
BERMUDA.		
All kinds		10% <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds		12½% <i>ad valorem.</i>
BRITISH GUIANA.		
Vinegar:		
Containing less than 10% of acetic acid	<i>Per gall.</i>	0 0 5(b)
GIBRALTAR.		
All kinds		Free.
MALTA.		
All kinds	<i>Per barrel of 9½ galls.</i>	0 2 0
CYPRUS.		
All kinds		8% <i>ad valorem.</i>

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

(b) With an additional charge of 5% on the amount of duty leviable at the rate given.

(c) Or 6 reputed quarts or 12 reputed pints.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c.:—SPIRITS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SPIRITS.	
BRITISH INDIA.	
Liqueurs and sweetened spirits, cordials, bitters and perfumed spirits <i>Per liquid gall.</i>	Rupees. annas. 13 0
<p>[Importers may have the option, subject to the discretion of the Collector of Customs, of having sweetened spirits, cordials, and bitters tested for strength at the time of import, and the duty calculated on it with reference to the amount of its actual spirit contents—subject to the condition that when the amount of duty as arrived at is lower than that calculated at 5% <i>ad valorem</i>, the duties will be charged at the latter rate in accordance with section 21 of the Sea Customs Act. Assessment on the basis of the spirit strength will ordinarily be allowed if the words "to be tested" follow the particulars of the goods on the bill of entry.]</p>	
Spirits used in drugs, medicines, or chemicals - <i>Per proof gall.</i>	7 13
Spirit, which has been rendered effectually and permanently unfit for human consumption	} 5% <i>ad valorem</i> . Rs. 9 6 ans.
All other spirits - <i>Per proof gall.</i>	
<p>[Spirit imported from any port in British India, and protected by a certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have already been paid (sec. 7 of Act No. 8 of 1894).]</p>	
ADEN.	
Perfumed spirits (in wood or bottle) - <i>Per imp. gall.(b)</i>	Rupees 7
Liqueurs - "	" 5
Spirit, when used in drugs, medicines, or chemicals, in a proportion less than 20% of spirit of the strength of London proof -	} 5% <i>ad valorem</i> . Rupees 5
Spirit when so used in a proportion of 20% and upwards - <i>Per imp. gall.(b)</i>	
All other spirits - "	" 5
<p>[The duty is to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.]</p>	
STRAITS SETTLEMENTS (including LABUAN).	
Intoxicating liquors, including spirits, liqueurs, and all other liquors fit or intended, or which can by any means be converted for use as a beverage containing more than 2% of pure alcohol by weight:	Dols. cts.
Containing not less than 85% of proof spirit <i>Per proof gall.(b)</i>	3 00
" less than 85% but not less than 70% <i>Per gall.(b)</i>	2 40
" " 70% " " 40% "	1 50
" " 40% " " "	1 00
CEYLON.	
Perfumed spirits - <i>Per gall.</i>	Rupees 7
Unsweetened spirits:	
Brandy, Geneva, gin, rum, and whisky - <i>Per proof gall.</i>	" 6 (a)
All other unsweetened spirits - "	" 7 (a)
Sweetened or mixed, so that the degree of strength cannot be ascertainable by Sykes' hydrometer - <i>Per gall.</i>	" 7
Liqueurs and cordials - "	" 6

(a) In no case is the duty to be less than at the rate of Rs. 5 per liquid gallon.

(b) When in the bottle, per 6 reputed quart bottles or per 12 reputed pint bottles.

(c) No allowance for under proof.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SPIRITS.	
MAURITIUS.	
Spirits, plain or compounded - - - - - <i>Per proof gall. (a)</i> And a further proportional duty for any greater strength. [Licensed vinegar manufacturers may, under the provisions of Ord. No. 39 of 1898, obtain free of duty from the Central Rum Warehouse any rum they require for the purpose of manufacturing vinegar in Mauritius.]	Rs. 7 59 cts.
SEYCHELLES.	
All kinds - - - - - <i>Per proof gall. (a)</i>	Rs. 6 82 cts.
HONG KONG.	
Brandy and liqueurs - - - - - <i>Per imp. gall. (b)</i>	Dols. cts. 3 60
Whisky - - - - - "	2 40
Gin, rum, and other spirituous liquors - - - - - "	1 20
Arrack - - - - - "	3 00
Native spirits :	
Containing under 20 % of pure alcohol by weight "	0 15
" 20 % and under 40 % of pure alcohol by weight "	0 40
" 40 % or over of pure alcohol by weight "	1 20
[<i>Note.</i> —"Native spirits" are held to mean intoxicating liquors, such as are commonly distilled, made or prepared in any part of Asia, for consumption by other than Europeans. In the case of Chinese spirits, 7½ cetties are held to be the equivalent of the Imperial gallon.]	
COMMONWEALTH OF AUSTRALIA.	
Perfumed spirits - - - - - <i>Per gall.</i>	£ s. d. 1 5 0
Spirits and spirituous compounds :	
When not exceeding the strength of proof, as ascertained by Sykes' hydrometer - - - - - <i>Per liquid gall.</i>	} 0 14 0
When exceeding the strength of proof - - - - - <i>Per proof gall.</i>	} 0 14 0
Spirituous essences, fluid extracts, sarsaparilla, tinctures, medicines, and infusions, containing :	
Not more than 25 % of proof spirit - - - - - <i>Per liquid gall.</i>	0 3 6
" " 50 " " - - - - - "	0 7 0
" " 75 " " - - - - - "	0 10 6
If containing more than 75 % of proof spirit - - - - - "	0 14 0
If containing spirit over proof to be charged as spirituous compounds - - - - - <i>Per proof gall.</i>	} 0 14 0
Case spirits in cases of 2 galls. and under to be charged as 2 galls; over 2 galls. and not exceeding 3 galls. as 3 galls.; over 3 galls. and not exceeding 4 galls. as 4 galls.; and so on.	
[<i>Note.</i> —It is provided under the Spirit Act, No. 21 of 1906, that no imported spirits (other than gin, Geneva, Hollands, schnapps, or liqueurs), shall be delivered from the control of the Customs	

(a) No allowance for under proof.

(b) When in the bottle, per 6 reputed quart bottles or per 12 reputed pint bottles.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SPIRITS.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
for human consumption unless the Collector of Customs for the State is satisfied that the spirits have been matured by storage in wood for a period of not less than two years.	
No spirit described as "brandy" shall be delivered for human consumption until the Collector of Customs is satisfied by the production of an official certificate given in the country of origin that the spirit is distilled wholly from grape wine.]	
TERRITORY OF PAPUA.	
Spirits of the strength of proof, or of greater strength than proof, by Sykes' hydrometer - - - - - <i>Per proof gall. (a)</i>	} 0 15 0
Spirits and spirituous compounds under proof, or of which the strength cannot be ascertained by Sykes' hydrometer - <i>Per gall.</i>	
[Case spirits, reputed contents of 2, 3, or 4 galls. are charged : 2 galls. and under, as 2 galls. Over 2 galls. and not exceeding 3, as 3 galls. Over 3 galls. and not exceeding 4, as 4 galls.]	
DOMINION OF NEW ZEALAND. (b)	
Perfumed spirits - - - - - <i>Per liquid gall.</i>	1 10 0 (c)
Cordials, bitters, and liqueurs:	
When exceeding 33 % of proof spirit but not exceeding the strength of proof - - - - - <i>Per liquid gall.</i>	} 0 16 0 (c)
When exceeding the strength of proof - - - - - <i>Per proof gall.</i>	
Essences, flavouring, containing more than 33 % of proof spirit <i>Per liquid gall.</i>	0 16 0 (c)
Medicinal preparations (except medicated wines or wines mixed with food which are rated as "wines") :	
Containing 50 % of proof spirit or less :	
If the produce of some part of the British Dominions -	20 % <i>ad val.</i> (c)
Otherwise - - - - -	30 % <i>ad val.</i> (c)
Containing more than 50 % of proof spirit - - - <i>Per lb.</i>	0 1 0 (c)
Other spirits and spirituous mixtures:	
The strength of which can be ascertained by Sykes' hydrometer or other instrument - - - - - <i>Per proof gall.</i>	} 0 16 0 (c)
Sweetened:	
Not exceeding the strength of proof - - - <i>Per liquid gall.</i>	0 16 0 (c)
Exceeding the strength of proof - - - <i>Per proof gall.</i>	0 16 0 (c)

(a) No allowance for under proof.

(b) Spirits (other than perfumed or medicinal spirits) may not be imported unless in vessels of 40 tons burden, and in casks or other vessels containing not less than 14 gallons, or in glass or stone bottles properly packed in cases.

(c) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—SPIRITS—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SPIRITS.	
£ s. d.	
DOMINION OF NEW ZEALAND— <i>cont.</i> (a)	
Other spirits and spirituous mixtures— <i>cont.</i> Containing more than 33% of proof spirit, in combination with other ingredients and although thereby coming under any other designation excepting medicinal preparations otherwise enumerated - - - - - <i>Per liquid gall.</i> [Under regulations issued on 3rd November 1904, it is required that all patent medicines imported into or sold, or offered for sale in the Dominion, shall have the contents with their exact proportions legibly set out in English upon a label fixed on bottle, &c.] <i>Note.</i> —No allowance beyond 16·5 under proof shall be made for spirits of a less strength than 16·5 under proof. Case spirits:—the quantity for duty is reckoned as stated for the "Territory of Papua."	} 0 16 0(d)
FIJI (b).	
Spirits of all kinds: The strength of which can be ascertained by Sykes' hydrometer: Over proof - - - - - <i>Per proof gall.</i> Under proof - - - - - <i>Per liquid gall.</i> The strength of which cannot be ascertained by Sykes' hydrometer - - - - - <i>Per liquid gall.</i> [Case spirits:—the quantity for duty is reckoned as stated for the "Territory of Papua."]	} 0 14 0 0 14 0 0 14 0
FALKLAND ISLANDS.	
Perfumed spirits - - - - - All other spirits, not exceeding the strength of proof as ascertained by Sykes' hydrometer, and in proportion for any greater strength than proof - - - - - <i>Per gall. (c)</i>	} Free. 0 12 0
BRITISH SOUTH AFRICA.	
Perfumed spirits - - - - - <i>Per imp. gall.</i> Liqueurs, cordials, and mixed spirits, exceeding 3% of proof spirit (including medicinal and toilet preparations and essences (liquid), and syrups and tinctures containing over 3% of proof spirit) - - - - - <i>Per imp. gall.</i>	} 1 2 6 1 0 0
Other cordials and essences of all kinds for food or flavouring: Under the British Preferential Tariff - - - - - " General Tariff - - - - -	} 22% <i>ad valorem.</i> 25% <i>ad valorem.</i>

(a) Spirits (other than perfumed or medicinal spirits) may not be imported unless in vessels of 40 tons burden, and in casks or other vessels containing not less than 14 gallons, or in glass or stone bottles properly packed in cases.

(b) Spirits (other than perfumed and medicinal spirits) may not be imported except in vessels of at least 20 tons (registered tonnage), and (i) in casks, &c., containing not less than 10 gallons, or (ii) in bottles (properly packed in cases) not exceeding the size of 3 pint bottles.

(c) When in the bottle, per 6 reputed quarts or per 12 reputed pints.

(d) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—SPIRITS—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SPIRITS.	
BRITISH SOUTH AFRICA—<i>cont.</i>	
Rum and gin (Customs Decisions dated 10th July and 9th August 1906) - - - - - <i>Per proof gall.</i> (a) }	£ s. d. 0 19 0
[It has been decided (Customs Notice No. 16 dated 27th Nov. 1906), to class "Old Tom Gin" as "mixed spirits," which are dutiable at 1 <i>l.</i> <i>per imp. gall.</i>]	
All other spirits :	
Exceeding 3 % of proof spirit, as ascertained by Sykes' hydrometer - - - - - <i>Per proof gall.</i> (a) }	0 19 0
Not exceeding 3 % of proof spirit :	
Under the British Preferential Tariff - - - - -	22 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
<i>Note.</i> —In accordance with the provisions of Article XVI. of the Customs Union Convention of 1906, as amended in 1908, any of the parties to the Convention may charge, by way of surtax, an <i>additional</i> duty on non-Union spirits.	
[By the Cape Act No. 26 of 1905 an excise duty of 6 <i>s.</i> per proof gall. (proportionately increased if the strength is above proof) is imposed on <i>foreign</i> spirits when sold, removed or disposed of in the <i>Cape of Good Hope</i> . The term "foreign spirits" excludes spirits manufactured in any Colony or Territory which formed part of the Customs Union.	
The sale of brandy, whiskey, and liqueurs containing certain foreign substances is prohibited in the Cape of Good Hope (Act No. 42 of 1906 as amended by Act No. 19 of 1908).]	
By the same Article of the above Convention, any Colony or Territory which formed part of the Customs Union may impose a Customs duty, not exceeding the amount of excise duty that may be levied, on spirits, the produce of the vine manufactured in any other Colony or Territory which was within the Union, provided that such imported spirits shall be subject to a uniform rate of duty. The <i>excise</i> duty to be levied must not exceed 9 <i>s.</i> per proof gall., with an allowance for underproof down to 7 <i>s.</i> 6 <i>d.</i> per gall.	
In regard to spirits, other than the produce of the vine, manufactured within any Colony or Territory which formed part of the Union, each contracting party which belonged to the Convention may prohibit their importation if the distillation of spirits of a like kind is prohibited within its own jurisdiction or levy a duty equal to that imposed on spirits not the produce of any Colony or Territory which was within the Union; if, however, the distillation of such spirits is allowed in its own Territory a duty of excise shall be imposed thereon which shall not be less than the highest rate of excise imposed in any Colony or Territory which was within the Union on spirits distilled from the produce of the vine, and the Colony imposing such excise shall levy a customs duty equal to such excise on such spirits produced in any other Colony or Territory which was within the Union on the importation into its own Territory.	
[Where an excise duty is levied, spirits may be removed under bond from one Colony or Territory which formed part of the Union to another.]	
NORTH-EASTERN RHODESIA.	
All kinds :	
If the degree of strength cannot be ascertained - <i>Per imp. gall.</i>	0 12 0
" " can be ascertained - <i>Per proof gall.</i>	0 12 0
And for every additional degree or part of a degree <i>Per imp. gall.</i>	0 1 0

(a) No allowance is made for underproof in excess of 15 %.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]ARTICLES OF FOOD, &c.—SPIRITS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SPIRITS.	
£ s. d.	
NYASALAND PROTECTORATE. (a)	
Distilled liquors - - - - - <i>Per proof gall.</i> And so in proportion for any greater or less degree of strength, or any greater or less quantity.	0 15 0
UGANDA PROTECTORATE. (b)	
Distilled liquors (other than drugs or medicines imported for <i>bonâ fide</i> medical purposes): Per gall. at 50 degrees of the Gay Lussac alcoholometer at a temperature of 15 degrees C. - - - - - [The duty is augmented or diminished proportionately for each degree above or below 50 degrees.]	} 5 Rupees.
BRITISH EAST AFRICA PROTECTORATE. (b)	
Distilled liquors (other than drugs or medicines imported for <i>bonâ fide</i> medical purposes): Per gall. at 50 degrees of the Gay Lussac alcoholometer at a temperature of 15 degrees C. - - - - - [The duty is augmented or diminished proportionately for each degree above or below 50 degrees.]	} 5 "
SOMALILAND PROTECTORATE. (b)	
All kinds:	
If imported into Zeyla:	
Not destined for Harrar - - - - - <i>Per gall. at 50° C.</i>	2 Rupees
Destined for Harrar - - - - -	2 % <i>ad valorem.</i>
If imported into other Protectorate ports - <i>Per gall. at 50° C.</i> And so in proportion for each degree above or below 50° C.	2 Rupees.
[<i>Note.</i> —It is provided by Ordinance No. 3 of 1900 that alcoholic liquors may only be imported at the Ports of Zeyla, Berbera, and Bulhar, except with the express permission of the Consul-General.]	

(a) No person may, under the Liquor Ordinance of 1904, import distilled or alcoholic liquors into the Protectorate without a licence (costing 10*l.* per annum), except for the purpose of consumption by the importer. Distilled or alcoholic liquors may only be imported for the use of the non-native population and may not be sold to natives, except for medicinal purposes.

Under certain rules, dated 30th March 1907, it is provided that the duty on whisky, brandy, rum, and gin, shall be calculated on the proof strength as shown by Sykes' hydrometer at a temperature of, as nearly as possible, 80° F. When such spirits are mixed with colouring, sweetening, or other matter in solution, tending to conceal the actual strength, an addition of 5 % will be made to the apparent strength, as shown by the hydrometer, in lieu of the test for obscuration.

The strength of all liqueurs, perfumed and other spirits, so mixed or sweetened that they cannot be tested by Sykes' hydrometer shall be assumed to be proof strength, and duty will be charged on the proof gallon accordingly.

(b) Distilled or alcoholic liquors may only be imported for the use of the non-native population, under licence costing 10*l.* per annum.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SPIRITS.	
ST. HELENA.	
All kinds (except spirits containing not less than 10 % of methyl, which are free) - - - - - <i>Per liquid gall. (a)</i>	£ s. d. 0 10 0
NIGERIA (b).	
Spirits—Brandy, gin, rum, liqueurs; perfumed, medicated, and miscellaneous spirits or strong waters:	
Not being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralles' hydrometer, not exceeding the strength of 50 % by such hydrometer - - - - - <i>Per imp. gall. (c)</i>	0 5 0
Sweetened, or mixed with any article so that the degree of strength cannot be ascertained by Tralles' hydrometer <i>Per imp. gall.</i>	0 5 0
[Provided that the duty shall in no case be less than 4s. per imp. gall.]	
[<i>Note.</i> —By the Southern Nigeria Ordinance No. 10 of 1906 it is provided that "trade spirits" (<i>i.e.</i> , spirits commonly known as "trade gin" and "trade rum") may only be imported under certain conditions in the following vessels or receptacles:	
Bottles.	
Demijohns (large, medium, and small).	
Jars.	
Tins.	
Casks, puncheons, pipes, and barrels.	
Under Ordinance No. 7 of 1909 it is further provided that "Trade Spirits" may not be sold in any vessel or receptacle except as above stated.]	
GOLD COAST.	
If imported into the West of the Volta:	
Spirits, liqueurs, &c.:	
Brandy, gin, rum, liqueurs, and miscellaneous spirits or strong waters not being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Sykes' hydrometer, not exceeding the strength of 12½ degrees under proof - - - - - <i>Per imp. gall. (d)</i>	0 5 6

(a) Irrespective of strength.

(b) Spirits may only be imported by persons holding a general or wholesale licence. The importation of spirituous liquors by water into the inland regions is prohibited, except under permit and in reasonable quantities, by persons who are not natives. Spirituous liquors (not being "trade liquors") may also be imported for transit to Northern Nigeria under permit of the Secretary to the Government of Northern Nigeria, or of the General Manager of the Lagos Railway (Customs Notice dated 31st August 1908), by persons for their own use, or for the purpose of sale under licence to persons, other than natives.

(c) With an additional duty of 2½*d.* per imp. gall. for every degree or part of a degree over the strength of 50 % by Tralles' hydrometer and a reduction of 1¼*d.* per imp. gall. for every degree below a strength of 50 % by such hydrometer.

(d) With an additional duty of ½*d.* per imperial gallon for every degree or part of a degree over the strength of 12½ degrees under proof.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SPIRITS.	
GOLD COAST—<i>cont.</i>	
If imported into the West of the Volta— <i>cont.</i>	
Spirits, liqueurs, &c.— <i>cont.</i>	
Sweetened, or mixed so that the degree of strength cannot be ascertained by Sykes' hydrometer:	
Gin, alcoholic bitters, and liqueurs - - - <i>Per imp. gall.</i>	0 5 6
Brandy, rum, and miscellaneous spirits or strong waters <i>Per imp. gall.</i>	0 15 0
[Provision is made under Ordinance No. 16 of 1906 for the substitution of Tralles' or other hydrometer for Sykes' hydrometer at any time by the Comptroller of Customs, with the approval of the Governor, for the purpose of ascertaining the strength of spirits. The duty would then be for unsweetened spirits, not exceeding the strength of 50 degrees per centum of pure alcohol by such hydrometer, 5s. 6d. per imperial gallon or part thereof.	
If of greater strength, an additional duty of 1d. per imp. gall. or part thereof would be imposed for each degree or part of a degree over 50 degrees per centum.]	
If imported into the East of the Volta:	
All kinds:	
Sweetened or mixed, so that the degree of strength cannot be ascertained by Sykes' hydrometer - - - <i>Per imp. gall.</i>	0 4 1
Not sweetened or mixed, so that the degree of strength cannot be ascertained by Sykes' hydrometer, of a strength of 12½ degrees under proof - - - <i>Per imp. gall. (a)</i>	0 3 7½
[Provision is made under Ordinance No. 6 of 1907 for the substitution of Tralles' or other hydrometer for Sykes' hydrometer at any time by the Comptroller of Customs, with the approval of the Governor, for the purpose of ascertaining the strength of spirits.	
The duty would then be for "unsweetened spirits," not exceeding the strength of 50 degrees per centum of pure alcohol by such hydrometer, 3s. 7½d. per imp. gall. or part thereof; if of greater strength an additional duty of 1d. per imp. gall. or part thereof would be imposed for each degree over 50 degrees per centum.]	
[<i>Note.</i> —In accordance with the provisions of the Ordinance No. 2 of 1909, no spirituous liquors may be imported into the <i>Northern Territories</i> , except under licence, and then only by non-natives who are conveying such liquors for their own use.]	
SIERRA LEONE.	
Perfumed spirits, not potable, and <i>bona fide</i> drugs and medicines containing spirits when admitted as such by the Collector of Customs -	10 % <i>ad valorem.</i>
Sweetened or mixed spirits, so that the degree of strength cannot be ascertained other than <i>bona fide</i> drugs and medicines when admitted as such by the Collector of Customs - - - <i>Per imp. gall.</i>	0 5 0
Spirits:	
When of or under the strength of 50 % of pure alcohol by Tralles' hydrometer - - - - - <i>Per imp. gall. or part thereof</i>	0 5 0
And if of greater strength for each unit per centum of pure alcohol above 50 % - - - - - <i>Per imp. gall. or part thereof</i>	0 0 1
All other spirits - - - - - <i>Per imp. gall.</i>	0 5 0

(a) With an addition of ½d. *per gall.* for every degree or part of a degree above 12·5 degrees under proof, and a reduction of duty at the rate of ¼d. *per gall.* for every full degree below 12·5 degrees under proof.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—SPIRITS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SPIRITS.	
GAMBIA.	
Perfumed spirits - - - - -	5 % <i>ad valorem</i>
Spirits (except perfumes) :	
Of or under standard strength - <i>Per imp. gall. or part thereof</i>	0 4 2
Of greater strength - <i>Per degree or part thereof</i>	0 0 1
[Provided that in the case of spirits other than brandy and whiskey under standard strength an abatement shall be allowed at the rate of 1d. for every degree of strength below 50° down to a maximum of 30°, after which no further abatement shall be allowed.]	
All kinds of spirits sweetened so that the degree of strength cannot be ascertained by Tralles' alcoholometer	0 4 2
<i>Per imp. gall. or part thereof</i>	
[<i>Note.</i> —The amount of alcohol in spirits shall be ascertained by Tralles' alcoholometer and method of computation. Spirits of standard strength shall mean spirits so ascertained to contain 50° of alcohol (being the approximate equivalent of 12½ % under proof by Sykes' hydrometer).]	
NORTH AMERICA.	
DOMINION OF CANADA.	
Medicinal spirits and spirituous fruit essences :	
Under the British Preferential Tariff - <i>Per imp. gall.</i>	0 9 10·40(a)
" Intermediate Tariff - - - - "	0 9 10·40(a)
" General Tariff - - - - "	0 9 10·40(a)
Perfumed spirits :—	
In bottles or flasks containing not more than 4 ozs. each :	
Under the British Preferential Tariff - - - - -	50 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	50 % <i>ad valorem.</i>
" General Tariff - - - - -	50 % <i>ad valorem.</i>
In bottles, flasks, or other packages containing more than 4 ozs. each :	
Under the British Preferential Tariff - <i>Per imp. gall.</i>	0 9 10·40 (b)
" Intermediate Tariff - - - - "	0 9 10·40 (b)
" General Tariff - - - - "	0 9 10·40 (b)
All other spirits; cordials; liqueurs; mescal; pulque; rum shrub; schiedam and other schnapps; tafia, angostura and similar alcoholic bitters and beverages :	
Under the British Preferential Tariff - <i>Per proof gall.</i>	0 9 10·40
" Intermediate Tariff - - - - "	0 9 10·40
" General Tariff - - - - "	0 9 10·40
Provided that bottles and flasks and packages of gin, rum, whisky and brandy of all kinds, and imitations thereof, shall be held to contain the following quantities (subject to the	

(a) And 30 % *ad valorem* in addition.(b) And 40 % *ad valorem* in addition.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—SPIRITS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.							
SPIRITS.								
DOMINION OF CANADA— <i>cont.</i>								
provisions for addition or deduction in respect of the degree of strength), viz. :—								
Bottles, flasks, and packages containing:								
Not more than $\frac{3}{4}$ ths of a gall. per doz. as $\frac{3}{4}$ ths of a gall. per doz.								
<table border="0"> <tr> <td style="vertical-align: middle;">More than</td> <td style="vertical-align: middle;"> $\left. \begin{array}{l} 1 \frac{3}{4} \text{ gall.} \\ 1 \frac{1}{2} \text{ " } \\ 2 \text{ " } \\ 2 \frac{1}{2} \text{ " } \\ 3 \text{ " } \end{array} \right\}$ </td> <td style="vertical-align: middle;">but not more than</td> <td style="vertical-align: middle;"> $\left. \begin{array}{l} 1 \text{ gall.} \\ 1 \frac{1}{2} \text{ " } \\ 2 \frac{1}{2} \text{ " } \\ 3 \text{ " } \\ 3 \frac{1}{2} \text{ " } \end{array} \right\}$ </td> <td style="vertical-align: middle;">per doz. as</td> <td style="vertical-align: middle;"> $\left. \begin{array}{l} 1 \text{ gall.} \\ 1 \frac{1}{2} \text{ " } \\ 2 \frac{1}{2} \text{ " } \\ 3 \text{ " } \\ 3 \frac{1}{2} \text{ " } \end{array} \right\}$ </td> <td style="vertical-align: middle;">per doz.</td> </tr> </table>	More than	$\left. \begin{array}{l} 1 \frac{3}{4} \text{ gall.} \\ 1 \frac{1}{2} \text{ " } \\ 2 \text{ " } \\ 2 \frac{1}{2} \text{ " } \\ 3 \text{ " } \end{array} \right\}$	but not more than	$\left. \begin{array}{l} 1 \text{ gall.} \\ 1 \frac{1}{2} \text{ " } \\ 2 \frac{1}{2} \text{ " } \\ 3 \text{ " } \\ 3 \frac{1}{2} \text{ " } \end{array} \right\}$	per doz. as	$\left. \begin{array}{l} 1 \text{ gall.} \\ 1 \frac{1}{2} \text{ " } \\ 2 \frac{1}{2} \text{ " } \\ 3 \text{ " } \\ 3 \frac{1}{2} \text{ " } \end{array} \right\}$	per doz.	
More than	$\left. \begin{array}{l} 1 \frac{3}{4} \text{ gall.} \\ 1 \frac{1}{2} \text{ " } \\ 2 \text{ " } \\ 2 \frac{1}{2} \text{ " } \\ 3 \text{ " } \end{array} \right\}$	but not more than	$\left. \begin{array}{l} 1 \text{ gall.} \\ 1 \frac{1}{2} \text{ " } \\ 2 \frac{1}{2} \text{ " } \\ 3 \text{ " } \\ 3 \frac{1}{2} \text{ " } \end{array} \right\}$	per doz. as	$\left. \begin{array}{l} 1 \text{ gall.} \\ 1 \frac{1}{2} \text{ " } \\ 2 \frac{1}{2} \text{ " } \\ 3 \text{ " } \\ 3 \frac{1}{2} \text{ " } \end{array} \right\}$	per doz.		
<p>Provided further that bottles or phials of liquors for special purposes, such as samples, not for sale to the trade, may be entered for duty according to actual measurement, under regulations by the Minister of Customs.</p> <p>All liquors below 15 % under proof shall be computed as of that strength.</p> <p>The strength of spirits may be ascertained either by means of Sykes' hydrometer or of the specific gravity bottle, at the discretion of the Controller of Customs.</p> <p>[It is stated in Appraisers' Bulletin, No. 327, dated 19th August 1909, that "fractions of a degree in test may be disregarded for duty purposes."]]</p> <p>[<i>Note.</i>—Under an Order-in-Council of 22nd June 1904, which came into force on 7th January 1905, no person may import spirituous liquors into the <i>Yukon Territory</i>, except the holder of a wholesale or retail license, and by permission of the Commissioner. A fee of \$2 per gallon is charged for spirituous liquors imported.]]</p>								
NEWFOUNDLAND.								
Rum - - - - -	Per proof gall. (a) 0 9 10.40							
Gin - - - - -	" (a) 0 10 8.27							
Whisky - - - - -	" (a) 0 12 8.93							
Brandy (including artificial brandy and imitations of brandy)	} 0 14 4.67							
Per proof gall. (a)								
Spirits over 43 % over proof, and in proportion for any greater strength; absinthe and arrack or palm spirits	} 0 14 4.67							
Per imp. gall. (a)								
Spirituous fruit essences	} 30 % <i>ad valorem</i>							
Perfumed spirits; bay rum; and all toilet preparations containing spirit	} 50 % <i>ad val.</i>							
Medicinal preparations (b)—								
Containing under 30 % of alcohol	} 30 % <i>ad valorem.</i>							
" over " " "	} 50 % <i>ad valorem.</i>							
All other spirits, liqueurs, and cordials - Per proof gall. (a)(c)	0 10 8.27							
<p>[<i>Note.</i>—The strength of spirits to be ascertained either by means of Sykes' hydrometer or of the specific gravity bottle, at the discretion of the Minister of Finance and Customs.]]</p>								

(a) When imported in bottles, 6 reputed quarts or 12 reputed pints to be taken as the equivalent of one gallon.

(b) All medicinal preparations usually imported with the name of the manufacturer are required to bear the true name of such manufacturer and of the place where they are prepared, and the word "alcoholic" permanently and legibly affixed to each parcel.

(c) No allowance for under proof.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix L.]ARTICLES OF FOOD, &c.—SPIRITS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SPIRITS.	
BAHAMAS.	
Brandy - - - - - <i>Per proof gall. (a)</i>	£ 0 10 0
Gin and rum - - - - - „ <i>(a)</i>	0 5 0
Whisky :	
In the wood - - - - - „ <i>(a)</i>	0 6 0
In the bottle - - - - - <i>Per doz. reputed qts.</i>	0 12 0
Cordials and liqueurs containing not more than 40 % of spirits -	} 25 % <i>ad valorem.</i>
All other spirits, including cordials and liqueurs containing more than 40 % of proof spirit - <i>Per imp. gall.</i>	
An additional duty on <i>all</i> spirits for every degree over proof <i>Per imp. gall.</i>	} 0 0 0½
A deduction of 10 % from the gauge of any spirits is allowed when imported in wood.	
[<i>Note.</i> —The strength of spirits may be determined by hydrometer or the specific gravity bottle, as the Governor-in-Council directs, but in the case of the strength not being ascertainable by such means it may be ascertained by the distillation of a sample and the subsequent test in like manner of the distillate.]	
TURK'S AND CAICOS ISLANDS.	
Bay rum - - - - - <i>Per imp. gall.</i>	0 2 0
Brandy and whisky - - - - - „ <i>(b)</i>	0 6 0
Gin, cordials, liqueurs, and bitters, containing spirit and spirituous beverages - - - - - <i>Per imp. gall. (b)</i>	} 0 5 6
Rum and other spirits - - - - - „ <i>(b)</i>	
JAMAICA.	
Rum, foreign - - - - -	Prohibited.
Bitters, cordials, liqueurs, sweetened spirits, and other spirituous compounds containing 40 % of proof spirits (not being medicines) - - - - - <i>Per imp. gall.</i>	} 0 16 0
All other spirits as ascertained by Sykes' hydrometer. <i>Per proof gall. (c)</i>	
ST. LUCIA.	
Brandy, gin, and whisky, according to proof by Sykes' hydrometer - - - - - <i>Per proof gall.</i>	} 0 9 0
All other spirits, according to proof by Sykes' hydrometer <i>Per proof gall.</i>	
All kinds of spirits, sweetened, not capable of being proved by hydrometer - - - - - <i>Per imp. gall.</i>	} 0 8 0
Bitters - - - - -	
Liqueurs - - - - -	15 % <i>ad valorem.</i>
	25 % <i>ad valorem.</i>

(a) No allowance for under proof.

(b) Irrespective of strength.

(c) The duty is in no case to be less than 13s. 6d. per liquid gallon.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SPIRITS.	
ST. VINCENT.	
Perfumed spirits, including bay rum or bay water - - -	10% <i>ad val.</i> (b)
Brandy and whisky :	
In wood - - - - - <i>Per proof gall.</i>	0 7 6 (b)
„ bottles, &c. :	
Not above proof - - - - - <i>Per doz. qts.</i>	0 15 0 (b)
Above proof - - - - - <i>Per proof gall.</i>	0 7 6 (b)
[Provided that the duty payable per dozen reputed quarts shall not be less than 15s.]	
Rum - - - - - <i>Per proof gall.</i>	0 5 6 (b)
Gin and other spirits :	
Not above proof - - - - - <i>Per gall.(c)</i>	0 6 6 (b)
Above proof - - - - - <i>Per proof gall.</i>	0 6 6 (b)
Liqueurs and cordials - - - - - <i>Per imp. gall.</i>	0 7 6 (b)
Bitters and fœnerum - - - - - <i>Per imp. gall.</i>	0 4 0 (b)
BARBADOS.	
Perfumed spirits, including rum for use as perfumery only -	10% <i>ad valorem.</i>
Other rum, and gin - - - - - <i>Per proof gall. (a) (d)</i>	0 5 0
Other spirits, and cordials - - - - - <i>Per old wine gall. (c) (d)</i>	0 10 0
GRENADA.	
Sweetened spirits, bitters, liqueurs, and cordials <i>Per imp. gall.</i>	0 8 0 (b)
Gin - - - - - <i>Per proof gall.</i>	0 6 6 (b)
Rum - - - - - „	0 8 0 (b)
Brandy and whisky :	
In wood - - - - - „	0 9 0 (b)
In bottle :	
Not above proof - - - - - <i>Per doz. qts.</i>	0 15 0 (b)
Above proof - - - - - <i>Per proof gall.</i>	0 9 0 (b)
All other spirits of which the strength can be ascertained by Sykes' hydrometer - - - - - <i>Per proof gall.</i>	0 9 0 (b)
VIRGIN ISLANDS.(e)	
Perfumed spirits - - - - -	10% <i>ad valorem.</i>
Sweetened spirits, liqueurs, and cordials - <i>Per imp. gall.</i>	0 2 6
Bitters - - - - - <i>Per dozen reputed pints</i>	0 2 0
Brandy, gin, and rum - - - - - <i>Per proof gall.(a)</i>	0 2 0
Whisky and all other spirits - - - - - <i>Per proof gall. (a)</i>	0 3 0
St. CHRISTOPHER—NEVIS.(e)	
Perfumed spirits - - - - -	25% <i>ad valorem.</i>
Sweetened spirits, cordials, and liqueurs - <i>Per imp. gall.</i>	0 6 0
Bitters - - - - - <i>Per dozen reputed pints</i>	0 2 8
Brandy - - - - - <i>Per proof gall.(a)</i>	0 8 0
Gin (not sweetened) - - - - - „	0 5 0
Rum - - - - - „	0 4 4
Whiskey - - - - - „	0 6 6
All other spirits - - - - - „	0 6 0

(a) No allowance for under proof.

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

(c) Irrespective of strength.

(d) The gallon in use in Barbados is the "old wine gallon," equal to about $\frac{4}{5}$ ths of the imperial gallon.(e) The manufactures of any of the Leeward Islands (*except Rum*) are admitted free of duty on importation into any other of the Leeward Islands.

As regards rum, should the amount of excise duty already paid in any of the Leeward Islands be less than the amount which would be payable in the island into which the rum is imported, the difference between such amounts is charged. The full amount of import duty is required to be paid on all rum imported into Dominica.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]ARTICLES OF FOOD, &C.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SPIRITS.	
ANTIGUA. (b)	
Perfumed spirits - - - - -	25 % <i>ad valorem.</i>
Sweetened spirits, cordials, and liqueurs - - <i>Per imp. gall.</i>	0 10 0
Bitters - - - - - <i>Per dozen reputed pints</i>	0 3 0
Gin:—	
In wood - - - - - <i>Per proof gall.</i>	0 5 0
„ bottle - - - - - „ (a)	0 5 0
Rum - - - - - „	0 4 4
Brandy and whisky:—	
In wood - - - - - „	0 10 0
„ bottle - - - - - „ (a)	0 10 0
All other spirits - - - - - „	0 10 0
MONTSERRAT. (b)	
Perfumed spirits - - - - -	30 % <i>ad valorem.</i>
Sweetened spirits, cordials, and liqueurs - - <i>Per imp. gall.</i>	0 7 6
Bitters - - - - - <i>Per dozen reputed pints</i>	0 3 0
Rum - - - - - <i>Per proof gall. (a)</i>	0 4 10½
Whisky - - - - - „ (a)	0 6 9
Brandy - - - - - „ (a)	0 7 6
All other spirits - - - - - „ (a)	0 6 3
DOMINICA. (b)	
Perfumed spirits - - - - -	20 % <i>ad valorem.</i>
Sweetened spirits, cordials and liqueurs - - <i>Per imp. gall.</i>	0 5 0
Bitters - - - - - <i>Per dozen reputed pints</i>	0 2 6
Whisky - - - - - <i>Per proof gall. (a)</i>	0 4 6
Brandy - - - - - „ (a)	0 5 0
All other spirits - - - - - „ (a)	0 4 2
TRINIDAD AND TOBAGO.	
Perfumed spirits:	
Bay rum - - - - - <i>Per proof gall.</i>	0 10 6
All other perfumed spirits - - <i>Per imp. gall.</i>	0 15 0
Spirits, medicinal, admitted as such by the Collector of Customs - - - - - <i>Per. imp. gall.</i>	0 3 0
Liqueurs, cordials, bitters, or flavouring extracts, including apricot, orange, cherry, ginger and peach brandy, anisette, Benedictine, Curacao, Chartreuse, creme de Menths, cherry whiskey, maraschino, kummel, milk punch, orange gin, sloe gin, peppermint, noyeau, creme de cacao, and any other liqueurs, cordials, bitters, or flavouring extracts admitted as such by the Collector of Customs - - <i>Per imp. gall.</i>	0 14 6
Rum, the produce of, and imported direct from the British West Indies or British Guiana - - <i>Per proof gall. (a)</i>	0 9 0
Brandy, gin, rum, and whiskey - - - - - „ „ (a)	0 11 6
All other spirits (including potable naphtha or methylic alcohol) - - - - - <i>Per proof gall. (a)</i>	0 15 0
[It is provided, in Ordinance No. 10 of 1910, that “proof spirit” means such spirit as at a temperature of 51° F. shall weigh 1¼ths of the weight of an equal bulk of distilled water at the same temperature, and the proof strength shall be indicated by Sykes’ hydrometer.]	

(a) No allowance for under proof.

(b) See note (c) on the previous page.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—SPIRITS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SPIRITS.	
BERMUDA.	
Rum and "alcohol" - - - - - <i>Per imp. gall.(c)</i>	£ 0 5 0 (d)
All other spirits - - - - - " (c)	0 6 0 (d)
[In addition, a <i>landing tax</i> of 3 <i>d.</i> per package or cask is levied on spirits imported in bulk to the extent of not less than 2 gallons.]	
BRITISH HONDURAS.	
Spirits, Bitters (not used solely for medicinal purposes), cordials, and liqueurs not exceeding the strength of proof by Sykes' hydrometer <i>Per proof gall.(b)</i>	0 10 3·33
Medicinal bitters - - - - -	12½% <i>ad valorem.</i>
BRITISH GUIANA.	
Medicinal preparations recognised by the last current official British Pharmacopœia and of the British Pharmacopœia of 1885 and of the United States last current Pharmacopœia, and containing spirits which the Comptroller of Customs is satisfied are to be used in the compounding of medicines only - <i>Per imp. gall.</i>	0 2 6(a)
Other medicinal preparations, and patent or proprietary medicines, containing proof spirit in the following proportions:	
Less than 25% - - - - - <i>Per imp. gall.</i>	0 2 11(a)
25% but less than 50% - - - - - "	0 5 10(a)
If containing 50% or more of proof spirit, to be rated as "spirits."	
Liqueurs, bitters, cordials, sweetened spirits, and other spirituous preparations, in bottles (if entered in such a manner as to indicate that the strength is not to be tested) - <i>Per imp. gall.</i>	0 18 9(a)
Perfumed (being in the opinion of the Comptroller of Customs not possible):	
When not over proof - - - - - <i>Per imp. gall.</i>	0 8 4(a)
" over proof - - - - - "	0 16 8(a)
All other spirits, and mixtures and preparations containing spirits, the strength of which is ascertained by Sykes' hydrometer <i>Per proof gall.</i>	0 14 7(a)
[Provided that no spirits be allowed to be imported into the Colony of a lower strength than 25 under proof, except such as may be passed by the Comptroller of Customs as liqueurs. Spirits tested for strength and for obscuration shall be tested without payment of any fee, but where the Government analyst certifies that the strength of the spirit could not be ascertained by the hydrometer, without testing for obscuration, the importer shall pay the Government analysts' fee.]	
Bottles not measured on importation shall be taken to contain as follows:	
Imperial quarts - - - - -	¼ gall.
" pints - - - - -	⅜ "
Reputed quarts (measuring up to 27 oz.) - - - - -	⅓ "
Reputed pints or smaller sizes - - - - -	⅙ "
Bottles measured singly on importation to be measured up to 1/1000 of a gallon.]	

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

(b) No allowance for under proof.

(c) Irrespective of strength.

(d) With 25% *ad valorem* in addition.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]ARTICLES OF FOOD, &c.—SPIRITS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SPIRITS.	
GIBRALTAR.	
	£ s. d.
All kinds of spirits, the strength of which is ascertained by Sykes' hydrometer - - - - - <i>Per proof gall. (a)</i>	} 0 4 0
Liqueurs and cordials - - - - - <i>Per imp. gall.</i>	
MALTA.	
Spirits or strong waters (perfumed or not):	
Not exceeding the strength of proof as ascertained by Sykes' hydrometer (London proof) and so in proportion for any greater strength - - - - - <i>Per Maltese barrel (b)</i>	} 2 7 6
Fractions of a degree not exceeding $\frac{1}{2}$ shall not be reckoned; those exceeding $\frac{1}{2}$ shall be reckoned as a degree.	
[<i>Note.</i> —It is laid down in an Order in Council, dated 26th September 1901, that spirits and strong waters (whether perfumed or not) mixed with any ingredient or ingredients, and although thereby coming under some other designation (except varnish) shall nevertheless be deemed to be spirits, and be subject to duty as such.]	
(CYPRUS.)	
Perfumed spirits - - - - -	} 20 % <i>ad valorem.</i>
All other spirits, spirituous compounds, liqueurs, and cordials <i>Per gall.</i>	
[Spirits, when mixed with any ingredient, although thereby coming under some other designation shall nevertheless be deemed to be "spirits," and be subject to duty as such.]	

(a) No allowance for under proof.

(b) Duty is to be levied at the rate per Maltese barrel, which equals $9\frac{1}{2}$ imp. gallons.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &c. :—WINES.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WINES.	
BRITISH INDIA.	
Champagne and other sparkling wines, not containing more than 42 % of proof spirit - - - - - <i>Per liquid gall.</i>	} 3 12
All other wines not containing more than 42 % of proof spirit <i>Per liquid gall.</i>	
[Provided that on all sparkling and still wines containing more than 42 % of proof spirit a duty of 9 Rs. 6 annas <i>per proof gall.</i> shall be leviable as "spirits."]	} 1 8
ADEN.	
Champagne and all other sparkling wines <i>Per imp. gall. or 6 quart bottles</i>	} 1 8
All other wines	
[Provided that on all sparkling and still wines containing more than 42 % of proof spirit, a duty, as "spirits," of Rs. 5 <i>per proof gall.</i> shall be leviable.]	} 0 12
STRAITS SETTLEMENTS (including LABUAN).	
Intoxicating liquors, containing less than 40 % of proof spirit, but more than 2 % of pure alcohol by weight, and including medicated wines :	} Dollars. cents.
Sparkling wines - - - - - <i>Per gall. (a)</i>	
All still wines - - - - - " (a)	} 1 50
[For duties on intoxicating liquors containing more than 40 % of proof spirit, see under "Spirits."]	
Ceylon.	
Wines, in the wood :	} Rupees. cents.
Ginger, claret and still hock - - - - - <i>Per gall.</i>	
All other wines in the wood - - - - - "	} 1 00
Wines, in the bottle :	
Sparkling - - - - - "	} 2 50
Claret and still hock - - - - - "	
Ginger - - - - - "	} 0 50
All other wines in the bottle - - - - - "	
MAURITIUS.	
Wines in the bottle :	} Rupees. cents.
Champagne and other sparkling :	
In bottles, not exceeding 3.52 pints - <i>Per dozen bottles</i>	} 10 00
In bottles not exceeding 1.76 pints - "	
In bottles not exceeding 0.88 pint - "	} 2 50
Other :—	
In bottles not exceeding 1.76 pints - "	} 2 00
In bottles not exceeding 0.88 pint - "	
Wines in the cask or in any vessel not being a bottle of 1.76 pints or less, containing 14 degrees of alcohol or less according to Gay Lussac's alcoholometer - - - - - <i>Per imp. gall.</i>	} 0 41
A further duty is leviable of 7½ cts. per degree of alcohol per gallon, with a proportional duty per fraction of a degree, on all wines containing above 14 degrees of alcohol according to Gay Lussac's alcoholometer.	

(a) When in the bottle, per 6 reputed quart bottles or per 12 reputed pint bottles.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	
WINES.		
SEYCHELLES.		
Wines in the wood - - - - - <i>Per imp. gall.</i>	Rupees.	cents.
For every degree or fraction of a degree of alcohol above 16 degrees (Gay Lussac) contained in wines of the proper strength and nature, whatever be the country of origin, a further duty of 13½ cts. per imperial gallon is leviable.	0	41
Wines in the bottle:		
Champagne and other sparkling wines:		
In bottles larger than 1·76 pints, but not larger than 3·52 pints <i>Per bottle</i>	0	60
In bottles not larger than 1·76 pints - - - - -	0	30
In half-bottles not larger than 0·88 pint - <i>Per half-bottle</i>	0	15
Other wines:		
In bottles not larger than 1·76 pints - - - - - <i>Per doz.</i>	2	00
In bottles not larger than 0·88 pint - - - - - "	1	00
In other vessels (not being casks or bottles of 1·76 pints or less) - - - - - <i>Per imp. gall.</i>	0	41
For every degree or fraction of a degree of alcohol above 16 degrees (Gay Lussac) contained in wines of the proper strength and nature, whatever be the country of their origin, a further duty of 13½ cents per imperial gallon is leviable.		
HONG KONG.		
Sparkling:	Dollars.	cents.
Champagne - - - - - <i>Per imp. gall. (b)</i>	2	40
All other sparkling wines - - - - - "	1	80
Still:		
Port, sherry, and madeira - - - - - "	1	80
All other still wines:		
In bottle - - - - - "	1	20
In wood - - - - - "	0	60
Native wines:		
Containing under 20 % of pure alcohol by weight	0	15
" 20 % and under 40 % " " "	0	40
" 40 % or over " " "	1	20
[<i>Note.</i> —"Native wines" are held to mean intoxicating liquors such as are commonly distilled, made or prepared in any part of China for consumption by other than Europeans. In the case of Chinese wines, 7½ cetties shall be held to be the equivalent of the imperial gallon.]		
COMMONWEALTH OF AUSTRALIA.		
Unfermented wine (grape) - - - - - <i>Per gall.</i>	£	s. d.
	0	3 0
Fermented wines: (c)		
Sparkling wine - - - - - "	0	12 0
Still wines (including medicated and Vermouth):		
In the bottle - - - - - <i>Per gall. (b)</i>	0	8 0
In other vessels - - - - - "	0	6 0

(a) When in the bottle per 3 magnums, or per 6 reputed quarts, or per 12 reputed pints, or per 24 reputed half-pints.

(b) When in the bottle per 6 reputed quarts, or per 12 reputed pints, or per 24 reputed half-pints.

(c) Moselle, Rhine, Bordeaux, or similar type of unfortified still wines will not be subject to analysis for tariff purposes, unless the Collector of Customs is of opinion that there are special circumstances rendering such a course necessary (Customs Order, No. 1114 of 1909).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WINES.	
COMMONWEALTH OF AUSTRALIA—<i>cont.</i>	
Fermented wines— <i>cont.</i>	£ s. d.
Still wines— <i>cont.</i>	
Containing more than 35 % of proof spirit, for each 1 % of proof spirit over 35 % up to and including 40 %	0 0 6
<i>Additional per gall.</i>	
Containing more than 40 % of proof spirit - - - - - <i>Per gall.</i>	0 14 0
Other wines, including sake, ginger, and prune wines, and wines, (other than grape), containing—	
Not more than 25 % of proof spirit - - - - - <i>Per gall.</i>	0 3 6
More " " 50 % " " - - - - - "	0 7 0
More " " 50 % " " - - - - - "	0 14 0
TERRITORY OF PAPUA.	
Sparkling wines - - - - - <i>Per gall.</i>	0 6 0
Australian wines - - - - - "	0 2 0
All other wines - - - - - "	0 4 0
[Wines containing more than 25 % of proof spirit will be treated as "spirits."]	
DOMINION OF NEW ZEALAND.	
Wines, containing not more than 40 % of proof spirit :	
Sparkling - - - - - <i>Per gall. (a)</i>	0 9 0 (d)
Australian - - - - - " (a)	0 5 0 (d)
Other wines (b) - - - - - " (a)	0 6 0 (d)
All wines containing more than 40 % of proof spirit <i>Per liquid gall.</i>	0 16 0 (d)
Wine, unfermented, sweetened, without spirit (Minister's Order No. 910, dated 9th July 1909)	} 20 % <i>ad val.</i> (d)
[<i>Note.</i> —The term "wine" includes medicated wines, or wine mixed with food; also such spirituous beverages and fluid foods containing less than 33 % of proof spirit, as may be so decided by the Minister of Customs.]	
Fiji.	
Sparkling wines - - - - - <i>Per 6 reputed qts.</i>	0 6 0
Bordeaux (claret), hock, or Australian wines - <i>Per imp. gall. (c)</i>	0 2 0
Ginger wine, containing not more than 5 % of proof spirit - - - - - <i>Per imp. gall.</i>	0 2 0
Other wines - - - - - " (c)	0 4 0
FALKLAND ISLANDS.	
British wines - - - - - <i>Per doz. reputed qts.</i>	0 3 0
Other wines :	
In the wood - - - - - <i>Per gall.</i>	0 2 0
In the bottle :	
Reputed quarts - - - - - <i>Per doz.</i>	0 4 6
" pints - - - - - "	0 2 3
BRITISH SOUTH AFRICA.	
Wine produced within the Colonies, &c., which formed part of the South African Customs Union	} Free.
Quinine wine (Waters') (Cape Customs Notice No. 71, dated 3rd April 1908)	} 0 4 0
- - - - - <i>Per imp. gall.</i>	} and, in addition,
	} 15 % <i>ad valorem.</i>
Sparkling wines - - - - - <i>Per imp. gall.</i>	} 0 12 6
	} and, in addition,
	} 15 % <i>ad valorem.</i>

(a) When in the bottle per 6 reputed quarts or the equivalent in bottles of larger or smaller reputed quantity.

(b) Claret imported into the Cook, &c., Islands, 2s. per gallon.

(c) When in the bottle per 6 reputed quarts or per 12 reputed pints.

(d) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—WINES—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WINES.	
BRITISH SOUTH AFRICA—<i>cont.</i>	
<i>£ s. d.</i>	
Still wines :	
Containing less than 3 % of proof spirit :	
Under the British Preferential Tariff - - - - -	22 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
Containing 3 % and not exceeding 20 % of proof spirit	0 4 0
<i>Per imp. gall.</i>	{ and, in addition,
Exceeding 20 %, but not exceeding 50 % of proof spirit	15 % <i>ad valorem</i> .
<i>Per imp. gall.</i>	0 8 0
[<i>Wines containing more than 50 % of proof spirit are rated as "spirits." In the Cape of Good Hope no person may sell wine to which has been added certain foreign substances (Act No. 42 of 1906, as amended by Act No. 19 of 1908).</i>]	{ and, in addition,
	15 % <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
NYASALAND PROTECTORATE. (a)	
All kinds - - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE (a)	
All kinds - - - - -	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE. (a)	
All kinds - - - - -	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE. (a)	
All kinds :	
If declared in transit for Harar - - - - -	2 % <i>ad valorem</i> .
Otherwise - - - - - <i>per gall. at 50° C.</i>	2 Rupees.
[<i>Note.—It is provided by Ordinance No. 3 of 1900 that alcoholic liquors may only be imported at the Ports of Zeyla, Berbera, and Bulhar, except with the express permission of the Consul-General.</i>]	
ST. HELENA.	
All kinds - - - - - <i>Per gall.</i>	0 2 6
NIGERIA.	
Sparkling wines - - - - - <i>Per imp. gall.</i>	0 3 0
Claret - - - - - " "	0 1 0
All other wines - - - - - " "	0 2 0
GOLD COAST.	
If imported into the West of the Volta :	
Sparkling wines - - - - - <i>Per imp. gall.</i>	0 3 0
Still wines :	
Medicated - - - - -	10 % <i>ad valorem</i> .
Other kinds - - - - - <i>Per imp. gall.</i>	0 1 6
[<i>In accordance with the provisions of Ordinance No. 2 of 1909, no wines may be imported into the Northern Territories, except under license, and then only by non-natives who are conveying such wines for their own use.</i>]	
If imported into the East of the Volta :	
All kinds - - - - -	4 % <i>ad valorem</i> .

(a) Alcoholic liquors may only be imported for the use of the non-native population, under licence costing 10*l.* per annum.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—WINES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WINES.	
SIERRA LEONE.	
Claret - - - - - <i>Per imp. gall.</i>	£ s. d. 0 2 0
All other wines - - - - - " "	0 3 0
GAMBIA.	
Claret :	
In the bulk, in vessels containing not less than 20 gallons each <i>Per imp. gall.</i>	} 0 1 0
In the bottle and in vessels of less than 20 gallons each <i>Per imp. gall.</i>	} 0 2 "
All other wines - - - - - " "	0 2 0
DOMINION OF CANADA.	
Champagne and all other sparkling wines :	
In the bottle :	
(i) Containing each not more than a quart(<i>b</i>) but more than a pint (<i>b</i>):	
Under the British Preferential Tariff <i>Per doz. bottles</i>	0 13 6·80
" Special Tariff of the Franco-Canadian Treaty - - " "	0 13 6·80
" Intermediate Tariff - - " "	0 13 6·80
" General Tariff - - " "	0 13 6·80(<i>a</i>)
(ii) Containing not more than a pint (<i>b</i>), but more than one half-pint(<i>b</i>):	
Under the British Preferential Tariff <i>Per doz. bottles</i>	0 6 9·40
" Special Tariff of the Franco-Canadian Treaty - - " "	0 6 9·40
" Intermediate Tariff - - " "	0 6 9·40
" General Tariff - - " "	0 6 9·40(<i>a</i>)
(iii) Containing one half-pint(<i>b</i>) or less :	
Under the British Preferential Tariff " "	0 3 4·45
" Special Tariff of the Franco-Canadian Treaty - - " "	0 3 4·45
" Intermediate Tariff - - " "	0 3 4·45
" General Tariff - - " "	0 3 4·45(<i>a</i>)
(iv) Containing over a quart each(<i>b</i>):	
Under the British Preferential Tariff. - <i>Per gall.</i>	0 6 2
" Special Tariff of the Franco-Canadian Treaty - - - " "	0 6 2
" Intermediate Tariff - - - " "	0 6 2
" General Tariff - - - " "	0 6 2 (<i>a</i>)
Medicinal or medicated wines, including vermouth and ginger wines, containing not more than 40 % of proof spirits :	
Under the British Preferential Tariff - - - - -	50 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	50 % <i>ad valorem.</i>
" General Tariff - - - - -	50 % <i>ad valorem.</i>

(*a*) With an additional duty of 30 % *ad valorem* when subject to the general rate of duty only.

(*b*) The measures here mentioned are "old English wine" measures, and contain $\frac{3}{4}$ ths of the imperial standard measures of the same names.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WINES.	
DOMINION OF CANADA—<i>cont.</i>	
Wine of all kinds, except sparkling wines containing not more than 40 % of spirits of the strength of proof, whether imported in wood or in bottles (a), when the produce or manufacture of any British Colony or Territory which formerly belonged to the South African Customs Union - - - <i>Per gall.</i>	0 1 0·33
And in addition thereto, for each degree of strength in excess of 26 % until the strength reaches 40 % of proof spirit <i>Per imp. gall. (a)</i>	0 0 1·48
Wines of the <i>fresh grape</i> of all kinds (not sparkling), whether imported in wood or in bottles:	
Under the Special Tariff of the Franco-Canadian Treaty (b):	
Containing 20 % or less of proof spirit - <i>Per imp. gall.</i>	0 0 7·40
" more than 20 % and not more than 23 % - - - - - " "	0 0 9·87
" more than 23 % and not more than 26 % - - - - - " "	0 1 0·33
Under the Intermediate Tariff:	
Containing 26 % or less of proof spirit - <i>Per imp. gall.</i>	0 1 0·33
Under the General Tariff:	
Containing 26 % or less of proof spirit <i>Per imp. gall. (a)</i>	0 1 0·33(c)
And in addition thereto, for each degree of strength in excess of 26 % until the strength reaches 40 % of proof spirit:	
Under the Special Tariff of the Franco-Canadian Treaty - - - <i>Per imp. gall. (a)</i>	0 0 1·48
Under the Intermediate Tariff - - - - - " "	0 0 1·48
Under the General Tariff - - - - - " "	0 0 1·48
All other wines (including orange, lemon, strawberry, raspberry, elder, and currant wines) whether imported in wood or in bottles:	
Containing 26 % or less of proof spirit:	
Under the British Preferential Tariff <i>Per imp. gall. (a)</i>	0 1 0·33
Under the General Tariff - - - - - " "	0 1 0·33(c)
And in addition thereto, for each degree of strength in excess of 26 % until the strength reaches 40 % of proof spirit:	
Under the British Preferential Tariff <i>Per imp. gall. (a)</i>	0 0 1·48
Under the General Tariff - - - - - " "	0 0 1·48
[Any liquors imported under the name of "wine," and containing more than 40 % of spirit of the strength of proof, will be rated as "unenumerated spirit," and will be dutiable, under all Tariffs, at 9s. 10·40d. per proof gallon.	
It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that fractions of a degree in test may be disregarded for duty purposes.]	
<i>Note.</i> —Under Order-in-Council of 22nd June 1904 (which came into force on 7th January 1905), no person is allowed to import spirituous liquors into the <i>Yukon Territory</i> , except the holder of either a wholesale or retail licence, and then only by permission of the Commissioner.	
A fee of 50 cents per gallon for still wines, and \$2 per gallon for other wines, is charged when such wines are imported into the Yukon territory.]	

(a) When imported in bottles 6 reputed quarts or 12 reputed pints are to be considered as equivalent of one gallon.

(b) The special tariff rates on wines of the *fresh grape* are also applicable to the products of the United Kingdom and British Colonies and Possessions, in accordance with the provisions of the Franco-Canadian Treaty.

(c) With an additional duty of 30 % *ad valorem* when subject to the General Tariff rate of duty only.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—WINES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WINES.	
NEWFOUNDLAND (a).	
Champagne - - - - - <i>Per imp. gall. (b)</i>	£ 18 10·93
Claret - - - - - "	0 2 5·60
Port and Madeira - - - - - "	0 7 4·80
Sherry and Manzanilla - - - - - "	0 4 1·33 (c)
Burgundy, Hock, and light Rhenish wine - - - - - "	0 4 6·27
Malaga and Montilla:—	
Costing at port of shipment—	
3s. 3·47d. per gall., or more - - - - - <i>Per imp. gall. (b)</i>	0 4 6·27 (d)
Less than 3s. 3·47d. per gall. - - - - - "	0 1 7·73
Spanish red, Denia, Sicilian, Figuera, red Lisbon, Cape, and common Lisbon - - - - - "	0 1 7·73
Ginger wine, containing—	
26 % or less of proof spirit - - - - - "	0 4 1·33
More than 26 % of proof spirit - - - - - "	0 10 8·27
Vermouth, containing—	
36 % or less of proof spirit - - - - - <i>Per imp. gall. (b)</i>	0 4 1·33
More than 36 % of proof spirit - - - - - "	0 10 8·27
Medicinal wines - - - - - -	30 % <i>ad valorem.</i>
All other wines - - - - - <i>Per imp. gall. (b)</i>	0 4 11·20 (c)
BAHAMAS.	
All kinds - - - - - -	25 % <i>ad valorem.</i>
<i>Note.</i> —Wine containing more than 40 % of spirit will be rated for duty as "unenumerated spirits" (<i>vis.</i> , 5s. per gall.). [A deduction of 10 % from the gauge of any wine is allowed when imported in wood.]	
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - - <i>Per imp. gall.</i>	{ 0 2 0 and, in addition, 10 % <i>ad val.</i>
JAMAICA.	
Wines of all kinds (including medicated wines), containing not more than 40 % of proof spirit:	
Valued at 12s. per gallon or upwards - <i>Per imp. gall.</i>	0 5 0 (e)
Valued at less than 12s. per gallon - - - - - "	0 3 6 (e)
[Wines containing more than 40 % of proof spirit will be rated as "spirit."]	

(a) The Governor in Council may remit the whole or any portion of the duties imposed upon wines imported into Newfoundland direct from the country of production, when it shall appear to him that the duty on cod fish, the produce of Newfoundland, has been reciprocally reduced in such country.

(b) When imported in bottles, 6 reputed quarts or 12 reputed pints to be considered as the equivalent of one gallon.

(c) *And in addition* 15½ % *ad valorem.*

(d) *And in addition* 15 % *ad valorem.*

(e) Wines may be converted into vinegar in bond, under regulations laid down by the Collector-General, and shall then pay the duty on vinegar only (16½ % *ad valorem*).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WINES.	
St. LUCIA.	
Wines :	£ s. d.
Medicinal - - - - -	20 % <i>ad valorem</i> .
Vermouth - - - - - <i>Per gall.</i>	{ 0 0 6 and 15 % <i>ad val.</i> in addition.
Sparkling - - - - - "	{ 0 5 0 and 20 % <i>ad val.</i> in addition.
Still - - - - - "	{ 0 0 6 and 15 % <i>ad val.</i> in addition. (a)
St. VINCENT.	
Champagne - - - - - <i>Per reputed qt. bottle</i>	0 1 0 (b)
All other wines - - - - -	25 % <i>ad val.</i> (a)(b)
BARBADOS.	
Sparkling - - - - - <i>Per gall. (c)</i>	0 5 0
All other wines - - - - - " (c)	0 2 0 (d)
GRENADA.	
Medicated - - - - -	10 % <i>ad val.</i> (b)
All other wines - - - - -	25 % <i>ad val.</i> (b)
VIRGIN ISLANDS.	
All kinds, including flavoured or medicated - - - - -	15 % <i>ad val.</i> (d)
St. CHRISTOPHER—NEVIS.	
All kinds, including flavoured or medicated - - - - -	25 % <i>ad val.</i> (d)
ANTIGUA.	
Medicated - - - - -	13 $\frac{1}{3}$ % <i>ad valorem</i> .
All other kinds - - - - -	33 $\frac{1}{3}$ % <i>ad val.</i> (d)
MONSERRAT.	
All kinds, including flavoured or medicated - - - - -	37 $\frac{1}{2}$ % <i>ad val.</i> (d)
DOMINICA.	
Claret, in the wood or other packages containing more than one quart, the declared value of the wine not exceeding 5 <i>l.</i> per 45 gallons - - - - - <i>Per imp. gall.</i>	{ 0 0 6 (d)
All other wines, including flavoured or medicated - - - - -	25 % <i>ad val.</i> (d)
TRINIDAD AND TOBAGO.	
Vermouth - - - - - <i>per gall.</i>	0 4 0
Wines:	
In the bottle:	
Sparkling - - - - - <i>Per imp. gall.</i>	0 7 6
Still, containing less than 42 degrees of proof spirit <i>Per imp. gall.</i>	0 4 0 (d)

(a) Free, if imported solely for use in churches.

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

(c) The gallon in use in Barbados is the "old wine gallon," equal to about $\frac{3}{4}$ ths of the imperial gallon.

(d) Wine specially imported for the use of any place of worship, free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]ARTICLES OF FOOD, &c.:—WINES—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WINES.	
TRINIDAD AND TOBAGO—<i>cont.</i>	
Wines— <i>cont.</i> :	
In the wood:	
Containing less than the following amount of proof spirit,	
viz.:	
23 degrees - - - - - <i>Per imp. gall.</i>	0 1 3 (a)
32 degrees - - - - - "	0 1 9 (a)
42 degrees - - - - - "	0 3 3 (a)
[All liquors containing more than 42 % of proof spirit as verified by Sykes' hydrometer or as certified by the Government Analyst shall be deemed "spirits."]	
BERMUDA.	
All kinds - - - - -	20 % <i>ad valorem</i> .
BRITISH HONDURAS.	
Sparkling wines - - - - - <i>Per imp. gall.</i>	0 4 1 ¹ / ₃ (b)
Still wines - - - - - "	0 2 0 ⁶⁷ / ₁₀₀ (c)
BRITISH GUIANA.	
Wine, the declared value of which is any sum not exceeding 8s. 4d. per gall., and containing not more than 30 % of proof spirit as verified by Sykes' hydrometer:	
In the bulk - - - - - <i>Per imp. gall.</i>	0 2 3 ¹ / ₂ (d)
Wine, the declared value of which, including the cost of packing bottling, and casing, is any sum not exceeding 12s. 6d. per gall. and containing not more than 30 % of proof spirit as verified by Sykes' hydrometer:	
In the bottle - - - - - <i>Per imp. gall.</i>	0 2 6 (d)
All other wines:	
In the bulk - - - - - <i>Per imp. gall.</i>	0 4 2 (d)
In the bottle - - - - - "	0 6 3 (d)
And, in addition, for each degree or fraction of a degree of strength of bottled wine in excess of 30 % of proof spirits	} 0 0 4 (d)
<i>Per imp. gall.</i>	
[Bottles not measured on importation shall be taken to contain:	
Imperial quarts - - - - -	¹ / ₄ gall.
" pints - - - - -	¹ / ₂ "
Reputed quarts (measuring up to 27 ozs.) - - - - -	¹ / ₄ "
Reputed pints or smaller sizes - - - - -	¹ / ₂ "
Bottles measured singly on importation to be measured up to '005 of a gallon.]	
[<i>Note.</i> —Wine containing more than 42 % of proof spirit, as verified by Sykes' hydrometer or as certified by the Government Analyst, will be deemed "spirit."]	

(a) Wine specially imported for the use of any place of worship, free.

(b) And 25 % *ad valorem* in addition. (c) And 10 % *ad valorem* in addition.

(d) With an additional charge of 5 % on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WINES.	
GIBRALTAR.	
	£ s. d.
All kinds :	
In ordinary wine bottles - - - - - <i>Per doz.</i>	0 1 0
In other vessels - - - - - <i>Per imp. gall.</i>	0 0 4
MALTA.	
In the wood :	
Not containing more than $26\frac{1}{2}\%$ of proof spirit <i>Per Maltese barrel of $9\frac{1}{2}$ imp. galls.</i>	} 0 3 0
If containing 28% of proof spirit - - - - - "	} 0 7 11
" $29\frac{3}{4}\%$ " - - - - - "	} 0 12 10
" $31\frac{1}{2}\%$ " - - - - - "	} 0 17 10
" $33\frac{1}{4}\%$ " - - - - - "	} 1 2 9
" 35% " - - - - - "	} 1 7 8
" $36\frac{3}{4}\%$ " - - - - - "	} 1 12 8
" $38\frac{1}{2}\%$ " - - - - - "	} 1 17 7
" $40\frac{1}{4}\%$ " - - - - - "	} 2 2 6
" 42% and above of proof spirit - - - - - "	} 2 7 6
[Fractions of a degree not above $\frac{1}{4}$ th shall not be reckoned; those exceeding $\frac{1}{2}$, shall be reckoned as a degree.]	
In the bottle, jars, or other recipients (other than casks) :	
Sparkling wines:	
An <i>additional</i> duty of - - - - - <i>Per imp. gall.</i>	0 3 0
Still wines :	
An <i>additional</i> duty of - - - - - "	0 1 0
[<i>Note.</i> —It is stated in an Order-in-Council, dated 26th September 1901, that the word "wine" includes lees of wine or mixtures, including wine.]	
CYPRUS.	
In the bottle :	
Sparkling wines - - - - - <i>Per gall.</i>	0 4 0
All other wine in bottles - - - - - "	0 3 0
In the wood - - - - - "	0 1 6

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &C. :—MINERAL WATERS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MINERAL WATERS.	
BRITISH INDIA.	
All kinds	£ s. d. 5 % <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½ % <i>ad valorem</i> .
MAURITIUS.	
All kinds	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Sparklets	Free.
Medicinal waters (including "Aperita Natural Aperient Water" (Supplement No. 9. to the Customs Tariff Guide))	} 15 % <i>ad val.</i>
Table waters (aerated or mineral) and preparations packed for household use for the production thereof	} 25 % <i>ad val.</i>
TERRITORY OF PAPUA.	
All kinds <i>Per doz. pints</i>	0 0 6
DOMINION OF NEW ZEALAND.	
All kinds	20 % <i>ad val.</i> (a)
FIJI.	
All kinds	{ <i>Per doz. qts.</i> " <i>pts. or</i> <i>smaller sizes</i> } 0 1 6 0 0 9
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Aperita water :	
Under the British Preferential Tariff	12 % <i>ad valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .
[Cape Customs Notice No. 18, dated 7th December 1906.]	
Aerated, mineral, and table waters :	
Under the British Preferential Tariff	22 % <i>ad valorem</i> .
" General Tariff	25 % <i>ad valorem</i> .

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—MINERAL WATERS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MINERAL WATERS.	
ST. LUCIA.	
All kinds - - - - - <i>Per doz. bottles (without distinction of size)</i> }	£ s. d. 0 0 6
ST. VINCENT.	
All kinds - - - - -	10 % <i>ad val.</i> (a)
BARBADOS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GRENADA.	
All kinds - - - - -	7½ % <i>ad val.</i> (a)
VIRGIN ISLANDS	
All kinds - - - - - <i>Per doz. reputed pints</i>	0 0 6
ST. CHRISTOPHER—NEVIS.	
All kinds - - - - - <i>Per doz. reputed pints</i>	0 0 6
ANTIGUA.	
All kinds - - - - - <i>Per doz. reputed pints</i>	0 0 8
MONTSERRAT.	
All kinds - - - - - <i>Per doz. reputed pints</i>	0 0 9
DOMINICA.	
All kinds - - - - - <i>Per doz. reputed pints</i>	0 0 6
TRINIDAD AND TOBAGO.	
Aerated or mineral waters :	
In bottles not exceeding a pint - - - - - <i>per doz.</i>	0 0 6
" exceeding a pint but not exceeding a quart - - - - - "	0 1 0
" or other vessels exceeding a quart - - - - - <i>per gull.</i>	0 0 6
BERMUDA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds - - - - -	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
Sparklets, containing carbonic acid - - - - - <i>Per doz.</i>	0 0 4 (b)
Aerated and mineral waters :	
Containing lead, copper, arsenic, or other matter which in the opinion of the Comptroller of Customs is injurious to health	} 0 8 4 (b)
Do. Do. Do. <i>Per doz. bottles</i>	
Do. Do. Do. <i>Per doz. splits</i>	0 4 2 (b)
Not containing any of the above substances - <i>Per doz. bottles</i>	0 0 8 (b)
Do. Do. Do. <i>Per doz. splits</i>	0 0 4 (b)
<i>Note.</i> —Aerated and mineral waters are subject to a maximum allowance of 5 % for leakage.	
GIHRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
All kinds - - - - - <i>Per doz. reputed pints</i>	0 0 4

(a) With an additional charge of 10 % on the amount of duty leviable at the rate given.
(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOOD AND TIMBER.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
BRITISH INDIA.	
Railway sleepers	Free.
<i>Note.</i> —Provided that for the purpose of this exemption "railway" shall mean a line of railway subject to the provisions of the Indian Railways Act, 1890, including also railways constructed in a Native State under the suzerainty of His Majesty.	
Articles used in the manufacture of cotton, viz., bobbins (warping), reeds, shuttles (for power looms), and forks for looms; also box backs and swells and rough unshaped bobbin ends when imported by or on behalf of a manufacturer or millowner, and certified by him to be intended exclusively for use in his mill	Free.
Firewood; racks for the withering of tea-leaf; also tea-chests, made up or not	Free.
All other wood and timber	5% <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
Ceylon.	
Timber, not prepared; shooks and staves; empty casks; sandal and dyewoods; and other woods, unwrought	Free.
Wood, imported in shooks or in any form in which it may be used in making tea boxes, or boxes used for the despatch of samples of tea or other Ceylon products	
Picture frames and beading used for picture frames	5½% <i>ad valorem</i> .
Rattans	
All other wood and timber	
MAURITIUS.	
Firewood	Rupees. cents.
Bungs and corks	0 14
	0 10
Shingles:	
Not exceeding 12" x 5" or 15" x 4"	Per 1000 3 00
" " 15" x 5"	" " 4 00
[Larger sizes <i>pro rata</i> .]	
Shooks, per bundle containing not more than sufficient to make one barrel, cask, or tierce (tierçon); a proportional duty being leviable on bundles containing more than the above quantity	0 75
Casks, empty, old or new	Per bdl. 0 66
Bark or dyewoods	Per cask 13 41
Rattans	Per ton. 0 36
All other wood and timber	Per cwt. 12% <i>ad valorem</i> .
SEYCHELLES.	
Firewood	Free.
All other wood and timber	12½% <i>ad val.</i>
HONG KONG.	
All kinds	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOOD AND TIMBER—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
COMMONWEALTH OF AUSTRALIA.	
Minor articles for the manufacture of articles within the Commonwealth:	£ s. d.
For <i>cotton threads</i> (reeled):	
Reels and bobbins	Free.
For <i>golf clubs</i> , viz., heads of all kinds of wood and hickory shafts, rough-turned	Free.
For <i>wooden match boxes</i> , viz., skillets	
For <i>wooden matches</i> , viz., splints cut to size	
Hickory spokes, dressed, 2 inches and under in diameter; hickory, undressed; elm hubs, with metal bands, known as earven hubs; engravers' boxwood and maplewood; logs not sawn; spars in the rough; spokes, rims, and felloes of hickory, in the rough; staves undressed; metal bound pick handles; fire escapes and ladders; artificial limbs; splints for surgical purposes	Free.
Pencils of wood with metal, rubber, or other attachments; penholders of wood (including metal attachments for nibs)	Free.
School pen and pencil sets and boxes; and school pencil sets and boxes	Free.
Wood rules for school use as prescribed by Departmental By-laws [It is provided under a By-law of 10th December 1908 that all wood rules recognised by the Customs' Department as suitable for school use may be admitted free of duty.]	Free.
Wicker, bamboo, cane or wood, viz., bamboo, clouded; canes and rattans, and bamboo, unmanufactured; cane, compressed in sheet and unshaped and enamelled	Free.
Workmen's baskets of rush or straw	Free.
Architraves, mouldings and skirtings of any material <i>Per 100 lineal ft.</i>	0 5 0
Prepared hubs, n.e.i. <i>Each</i>	0 1 0
Laths, n.e.i. <i>Per 1,000</i>	0 7 6
Laths for blinds	25 % <i>ad valorem.</i>
Palings <i>Per 1,000</i>	0 15 0
Pickets:	
Dressed <i>Per 100</i>	0 6 0
Undressed	0 2 6
Shingles <i>Per 1,000</i>	0 3 0
Rims (except hickory) <i>Each</i>	0 1 3
Shafts and poles:	
Buggy shafts, bent:	
Not dressed	
Dressed	
Other shafts:	
In the rough	Under the British Preferential Tariff - 25 % <i>ad valorem.</i>
Dressed	
Poles for vehicles:	
Rough	Under the General Tariff - 30 % <i>ad valorem.</i>
Dressed	
Whiffle-tree bars	
Shaft bars	
Hogsheads, secondhand, empty:	
Under the British Preferential Tariff	30 % <i>ad valorem.</i>
„ General Tariff	35 % <i>ad valorem.</i>
Shooks:	
Hogshead, new <i>Each</i>	0 6 6
Barrel, new <i>„</i>	0 5 0
Half-hogshead, new <i>„</i>	0 4 6
Kilderkin, new <i>„</i>	0 3 6
Puncheon, new <i>„</i>	0 11 0
Hogshead, secondhand <i>„</i>	0 5 0
All other kinds:	
Under the British Preferential Tariff	30 % <i>ad valorem.</i>
„ General Tariff	35 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOOD AND TIMBER—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
	£ s. d.
Spokes, dressed or prepared (except hickory) 2 ins. or under in diameter Per 100	0 10 0
Staves, dressed or partly dressed, but not shaped - - - - - "	0 2 6
Timber, for making boxes or doors, being cut into shape, and dressed or partly dressed - - - - - Per 100 ft. <i>super. face</i> [The term "super. face" means the superficial measurement of those surfaces, except edges, of the timber actually dressed or partly dressed.]	0 2 6
Three-ply veneer - - - - - Per 100 <i>super. ft.</i>	0 5 0
Other veneers - - - - - " "	0 3 0
Doors of wood:	
1½ ins. and over - - - - - Each	0 7 6
Over 1½ ins. and under 1¾ ins. - - - - - "	0 5 0
1¾ ins. and under - - - - - "	0 3 6
Doors, partition, made of wood, but covered with steel sheets, to render them fireproof:	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
(Supplement No. 8 to the Customs Tariff Guide).	
Other timber, dressed - - - - - Per 100 <i>super. ft.</i>	0 3 0
New Zealand pine, undressed, of all sizes - - - - - " "	0 0 6
Other timber, undressed:	
In sizes of 12 ins. x 6 ins. (or its equivalent) and over Per 100 <i>super. ft.</i>	0 0 6
In sizes of 7 ins. x 2½ ins. (or its equivalent) and upwards, and less than 12 ins. x 6 ins. (or its equivalent) Per 100 <i>super. ft.</i>	0 2 0
In sizes less than 7 ins. x 2½ ins. (or its equivalent) Per 100 <i>super. ft.</i>	0 2 6
In sizes less than 7 ft. 6 ins. x 10 ins. x 2½ ins. for door stocks Per 100 <i>super. ft.</i>	0 2 0
[<i>Note.</i> —It is stated in Supplement No. 3 to the Customs Tariff Guide that "superficial foot" means a measurement of 12 ins. x 12 ins. x 1 in.]	
Cork:	
Small corks (up to 8-oz. bottles), bungs, and rings - Per lb.	0 1 0
All other corks - - - - - "	0 0 6
Socks or soles:	
Under the British Preferential Tariff - - - - -	30 % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
Cork mats, and all other manufactures of cork - - - - -	15 % <i>ad valorem.</i>
Floats for fishing nets:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5 % <i>ad valorem.</i>
Last blocks, rough turned:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	10 % <i>ad valorem.</i>
Adze, axe, scythe, and bentwood handles - - - - -	15 % <i>ad valorem.</i>
Tool handles not elsewhere included (unattached):	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>
Broom stocks, being square timber rough sawn into sizes suitable for the manufacture of broom handles - - - - -	20 % <i>ad val.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOOD AND TIMBER—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
COMMONWEALTH OF AUSTRALIA—cont.	
Oars and sculls	20 % <i>ad valorem</i> .
Blind acorns :—	
Under the British Preferential Tariff	15 % <i>ad valorem</i> .
" General Tariff	20 % <i>ad valorem</i> .
Wood rollers for venetian blinds :	
Under the British Preferential Tariff	30 % <i>ad valorem</i> .
" General Tariff	35 % <i>ad valorem</i> .
(Supplement No. 8 to the Customs Tariff Guide.)	
Parallel bars of ash, used in gymnasiums; also smoking pipes, smokers' sets and boxes :	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
" General Tariff	25 % <i>ad valorem</i> .
Lasts and trees (wooden) :	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
" General Tariff	35 % <i>ad valorem</i> .
Timber, bent or cut into shape, dressed or partly dressed, not elsewhere included	25 % <i>ad val.</i>
Wooden masts or spars and yard arms, dressed or shaped for ships	25 % <i>ad valorem</i> .
(Supplement No. 6 to the Customs Tariff Guide.)	
Photograph frames and stands for pictures, picture frames (on pictures or otherwise) of wood	35 % <i>ad val.</i>
Picture and room mouldings; brushmakers' woodware and turnery; also wooden buckets and tubs :	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
Basketware, not elsewhere included :	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
" General Tariff	35 % <i>ad valorem</i> .
Manufactures of wicker, bamboo, and cane, not elsewhere included, whether partly or wholly finished :	
Under the British Preferential Tariff	30 % <i>ad valorem</i> .
" General Tariff	35 % <i>ad valorem</i> .
Coffins, imported in parts ready to be assembled (flat sets) (Customs Tariff Guide) :	
Under the British Preferential Tariff	30 % <i>ad valorem</i> .
" General Tariff	35 % <i>ad valorem</i> .
All other manufactures of wood, not elsewhere included, whether partly or wholly finished; including bellows, sashes, and frames; wire-floors; window screens; walking sticks; hods; mallets; rakes; grain shovels; saw frames; mitre boxes; wood bungs; woodtype; wood rules, not elsewhere included; washboards; show figures of all kinds; knifeboards; also casks, barrels, and vats, not elsewhere included (empty) (a) :	
Under the British Preferential Tariff	30 % <i>ad valorem</i> .
" General Tariff	35 % <i>ad valorem</i> .
[Note.—A drawback equal to the amount of duty paid is allowed on the following articles, when used in the manufacture of articles within the Commonwealth, on the exportation of such manufactured articles :—	
(i) Timber imported undressed and subsequently dressed within the Commonwealth (not including timber used in the manufacture of butter boxes), provided that drawback is not allowed	

(a) Casks imported full but emptied in bond, being outside packages in which the goods are ordinarily imported, or being inside packages containing goods not subject to *ad valorem* duty, are admitted free of duty. Such casks being inside packages imported containing goods subject to *ad valorem* duty are charged the same rate of duty as the goods. (Supplement No. 2 to the Customs Tariff Guide.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOOD AND TIMBER—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Drawbacks— <i>cont.</i>	£ s. d.
on a quantity in excess of the actual measurement of timber exported.	
(ii) Undressed timber used in the manufacture of venetian blind laths.	
(iii) Undressed timber used in the manufacture of doors and sashes.	
(iv) Mouldings for photograph and picture frames.	
(v) Rollers used in the manufacture of blinds.	
(vi) Wheels and hickory spokes over 2 ins. used for vehicles.	
(vii) Shooks and ends imported and manufactured into casks, provided that such casks are used in the export trade.]	
TERRITORY OF PAPUA.	
Sandalwood; materials for the construction of punts and lighters; oars; also cases for exporting produce	Free.
Timber, dressed or undressed; also doors, sashes, and shutters	10 % <i>ad valorem.</i>
Woodenwares	10 % <i>ad valorem.</i>
DOMINION OF NEW ZEALAND.	
Ash, hickory, lancewood, and beechwood timber, unwrought; churns; blacksmiths', braziers', assy, and treadle power bellows; carriage or cart makers' materials, viz.—shafts, spokes, and felloes, in the rough; hubs; poles, unbent and unplanned; bent wheel rims; wheels for motor vehicles; lignum vitae; handles for tools; boot-makers' sectional cutting boards; wooden lasts; wood heels or knobs; pegwood in strips, for making boat sprigs (Minister's Order No. 880, dated 3rd Aug. 1908); wood shaving, cut or nicked, for making strawberry boxes (Minister's Order No. 907, dated 31st May 1909)	Free.
Wooden moulds for confectioners or pastrycooks' use (Minister's Order No. 892, dated 2nd November 1908)	Free.
Palings, split	0 2 0 (a)
Posts, split	0 8 0 (a)
Rails, split	0 4 0 (a)
Shingles and laths	0 2 0 (a)
Timber, sawn:	
Dressed	Per 100 sup. ft. 0 4 0 (a)
Rough	0 2 0 (a)
Compo-board (Governor's Order No 191, dated 28th April 1909)	Per 100 sup. ft. 0 4 0 (a)
Portable fire escapes and fire ladders declared to the satisfaction of the Collector of Customs to be for the use of a fire brigade; corks, cut; bungs; fishermen's cork floats; also cork soles:	
If the produce of some part of the British Dominions	Free.
Otherwise	10 % <i>ad val.</i> (a)
Broom, mop, hoe, rake and similar handles; wooden tackle blocks; mouldings and panels in the piece for picture frames, cornices, walls, or ceilings	20 % <i>ad val.</i> (a)
Wood or fibre pipes, not exceeding 6 inches in internal diameter, also knees, bends, elbows and other fittings for the same; also wooden bicycle rims, unbored:	
If the produce of some part of the British Dominions	Free.
Otherwise	20 % <i>ad val.</i> (a)

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOOD AND TIMBER—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
DOMINION OF NEW ZEALAND—<i>cont.</i>	
	£ s. d.
Wood or fibre pipes, exceeding 6 inches in internal diameter, also knees, bends, elbows and other fittings for the same; walking sticks; wheels for carriages, carts, drays, waggons, &c.:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Motor-car bodies or bodies for motor buses, whether attached or unattached; carriage shafts, spokes, and felloes, dressed; and bent carriage timber, not otherwise enumerated	} 20 % <i>ad val.</i> (a)
Bellows (other than blacksmiths', braziers', assay, and treadle power):	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Doors and sashes, plain, or glazed with ornamental glass:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Basket and wicker ware (not being furniture):	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Other cabinetware—not of metal:	
If the produce of some part of the British Dominions	25 % <i>ad val.</i> (a)
Otherwise	37½ % <i>ad val.</i> (a)
Mantelpieces:	
If the produce of some part of the British Dominions	25 % <i>ad val.</i> (a)
Otherwise	37½ % <i>ad val.</i> (a)
All other wooden ware and turnery; picture or photograph frames or mounts; veneers; also tobacco pipes:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
FIJI.	
Unfitted handles for agricultural machines and implements; casks for exporting spirits and molasses; cedar boxes for cigars; also sandalwood	} Free.
Packages, empty, used and returned; also outside packing cases	
Timber, cut for cases, not exceeding 3 ft. in length, to be used for exporting fruit	
Timber, undressed, over 2 inches wide	Per 100 <i>sup. ft.</i> 0 1 6 (b)
Timber, dressed or surfaced, over 2 inches wide	" 0 2 0 (b)
Shingles	Per 1,000 0 2 0
Falings, posts, and rails	Per 100 0 2 0
Oars	Per <i>ft.</i> 0 0 0½
All other wood and timber	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds	Free.

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

(b) The duty on timber to be computed on a thickness of 1 inch, and to be in proportion for any greater thickness; any thickness under 1 inch to be reckoned as 1 inch.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOOD AND TIMBER—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
BRITISH SOUTH AFRICA.	
Raw produce of South Africa, and articles manufactured within the Colonies, &c. which formed part of the South African Customs Union	} Free.
Rattans, cane and bamboo, unmanufactured; cork dust or sawdust, for packing; lifeboats; also wood meal and wood pulp	
Wood, unmanufactured; ceiling and flooring boards, planed, tongued, and grooved; launches, tugs, and lighters, provided that when condemned or landed to be broken up, duty shall be paid at the Customs on the hull and fittings according to the tariff that may then be in force; materials for use in construction of telegraph and telephone lines; corks, bungs and corkwood unmanufactured; mining buckets, tubs, and skips, wheeled or otherwise, for hauling on rails or wires; posts, gates, hurdles, and other materials ordinarily used for agricultural or railway fencing; railway or tramway sleepers; permanent or fixed railway signals; staves, not further worked than roughly fashioned; saddle trees; handles for picks and shovels; hoe handles (Cape Customs Notice No. 33, dated 29th May 1907); hubs and spokes (9 ins. and under) (a); rims, felloes, shafts, tent bows and poles, cut or fashioned, not finished, except when for waggons and carts commonly used for the conveyance of goods; bootmakers' lasts (Cape Customs Notice No. 30, dated 26th April 1907); cork bricks for insulation purposes (Cape Customs Notice No. 46 of 1907):	} Free.
Under the British Preferential Tariff - - - - -	
Under the General Tariff - - - - -	3% <i>ad valorem</i> .
Wood, other than ceiling or flooring boards, planed, tongued, and grooved, unless unmanufactured:	
Under the British Preferential Tariff - - - - -	12% <i>ad valorem</i> .
Under the General Tariff - - - - -	15% <i>ad valorem</i> .
(Customs decision, dated July 10th, 1906.)	
Finished parts of carriages, carts, coaches, and waggons:	
Under the British Preferential Tariff - - - - -	22% <i>ad valorem</i> .
Under the General Tariff - - - - -	25% <i>ad valorem</i> .
Hickory strips to be bent into cart bows:	
Under the British Preferential Tariff - - - - -	12% <i>ad valorem</i> .
Under the General Tariff - - - - -	15% <i>ad valorem</i> .
(Cape Customs Notice No. 91, dated 30th October 1908.)	
Bamboo subjected to treatment (i.e., burnt, japanned, &c.):	
Under the British Preferential Tariff - - - - -	12% <i>ad valorem</i> .
Under the General Tariff - - - - -	15% <i>ad valorem</i> .
(Cape Customs Notice No. 140, dated 14th April 1910.)	
All other wood and timber:	
Under the British Preferential Tariff - - - - -	12% <i>ad valorem</i> .
Under the General Tariff - - - - -	15% <i>ad valorem</i> .
[Note.—The importation from Natal into the Orange Free State of the following articles is absolutely prohibited:	
Mealie stalks, leaves, and cob husks, Kafir corn stalks, leaves, and heads; sugar cane or any parts thereof; Brushwood; and any articles packed in grass.	
Barked wattle poles (including those intended for firewood), or other barked poles and secondhand manufactured timber which has been used in the construction of any building or	

(a) Hubs over 9 ins. and spokes over 2 ins. are subject to a duty of 15% *ad valorem*, with a rebate of 3% *ad valorem* when entitled to the benefits of the Preferential Tariff (Customs Notice No. 24 of 1907).

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOOD AND TIMBER—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
BRITISH SOUTH AFRICA— <i>cont.</i>	
article may be introduced if accompanied by a certificate in prescribed form to the effect that they have been disinfected by being dipped in or thoroughly sprayed with a solution made by dissolving one pound of arsenite of soda in 20 gallons of water. Proc. No. 100 of 1909.]	£ s. d.
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
Materials for making railways, tramways, bridges, or roads; also parts of carriages	Free.
All other wood and timber	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Materials for the construction and maintenance of railways, tramways, and roads	Free.
Ships and vessels imported entire or in section	Free.
Fencing material used for agricultural or railway fencing	Free.
All other wood and timber	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
Materials for the construction and maintenance of railways, tramways, and roads	Free.
Ships and vessels imported entire or in sections	Free.
Fencing material used for agricultural or railway fencing	Free.
All other wood and timber	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % <i>ad valorem.</i>
" " other Protectorate ports	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Building and roofing materials	Free.
Casks and any material imported to be used in the packing for export of West African produce	Free.
Imperial standard measures	Free.
All other wood and timber	10 % <i>ad valorem.</i>
GOLD COAST.	
If imported into the West of the Volta :	
Casks, shooks, hoops, rushes, together with all other coopers' stores for the packing of West African produce; corkwood; water vats; railway and tramway plant; ice chests and refrigerators; masts, oars, and fittings for boats, canoes, and other vessels, provided such articles are imported together with the vessels	Free.
Lumber, not prepared or manufactured to form any component part of buildings or other structures imported in sections. <i>Per 100 sq. ft. (1 inch in thickness)</i>	0 1 0
All other wood and timber	10 % <i>ad valorem.</i>
If imported into the East of the Volta :	
Casks, puncheon shooks and coopers' hoops; corkwood; masts; oars; and other manufactures of wood, when not to be used as building materials	Free.
Lumber; also wooden manufactures to be used for building materials	4 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOOD AND TIMBER—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
SIERRA LEONE.	
Casks, barrels, cask heads, shooks, hoops, rushes, and all other cooper's stores	Free.
Boats, lighters, and canoes with their requisite tackle, if imported at the same time	Free.
Lumber - - - - - Per 1,000 ft.	0 8 0
All other wood and timber - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
Boats, canoes, and lighters - - - - -	Free.
All other wood and timber - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Planks, boards, clapboards, laths, plain pickets and other timber or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized or treated by any other preserving process or not	Free.
Planks, boards, and other lumber of wood, sawn, split or cut, and dressed on one side only, but not further manufactured - -	Free.
Sawdust of wood, of all kinds - - - - -	Free.
Communion sets of wood - - - - -	Free.
Logs and round unmanufactured timber, handle, heading, stave, and shingle bolts, not elsewhere specified; firewood; hop poles; fence posts; also railroad ties - - - - -	Free.
Mexican saddle trees and stirrups of wood; treenails; hub, last, wagon, oar and gun blocks, and all like blocks or sticks, rough hewn, or sawn only; feloes of hickory or oak not further manufactured than rough sawn or bent to shape, staves of oak, sawn, split or cut, not further manufactured than listed or jointed; shingles of wood; spokes of hickory or oak, not further manufactured than rough turned and not tenoned, mitred or sized, and scale board for cheese - - - - -	Free.
Corkwood or corkbark unmanufactured - - - - -	Free.
Artificial limbs - - - - -	Free.
Cane and rattans, not manufactured; osiers or willows, and bamboos, unmanufactured; reeds, square or round, when imported by whip manufacturers for use in the manufacture of whips in their factories; bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols, or sunshades; sticks or canes in the rough, not further manufactured than cut into suitable lengths for umbrellas, parasols, or sunshades, or walking sticks, when imported by manufacturers for use in their factories; also hollow blocks of wood for use only in the manufacture of artificial limbs, when imported by manufacturers of such articles (Customs Memo. No. 1491B, dated 11th Aug. 1908) - - - - -	Free.
Lifeboats and life-saving apparatus specially imported by Societies to encourage the saving of human life - - - - -	Free.
Ten-pin blocks of wood in the rough, when imported by the manufacturers of ten-pins for use only in the manufacture of such articles in their own factories:	
Under the British Preferential Tariff - - - - -	5 % <i>ad valorem</i> .
" General Tariff - - - - -	10 % <i>ad valorem</i> .
(Customs Memo. No. 1591B, dated 7th June 1910.)	
Other cane, reeds, or rattans, not further manufactured than split:	
Under the British Preferential Tariff - - - - -	7½ % <i>ad valorem</i> .
" General Tariff - - - - -	10 % <i>ad valorem</i> .

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOOD AND TIMBER—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
DOMINION OF CANADA— <i>cont.</i>	
£ s. d.	
Sawn board, planks and deals planed or dressed on one or both sides when the edges thereof are jointed, or tongued and grooved :	
Under the British Preferential Tariff - - - - -	17½% <i>ad valorem.</i>
" General Tariff - - - - -	25% <i>ad valorem.</i>
Veneers of oak, rosewood, mahogany, Spanish cedar, and walnut, not over ⅜ of an inch in thickness :	
Under the British Preferential Tariff - - - - -	5% <i>ad valorem.</i>
" General Tariff - - - - -	7½% <i>ad valorem.</i>
Other veneers of wood not over ⅜ of an inch in thickness :	
Under the British Preferential Tariff - - - - -	10% <i>ad valorem.</i>
" General Tariff - - - - -	15% <i>ad valorem.</i>
Corks manufactured from corkwood :	
Over ½ in: in diameter measured at the larger end :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 1·97
" General Tariff - - - - -	0 0 2·47
Three-quarter inch and less in diameter measured at the larger end :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 2·96
" General Tariff - - - - -	0 0 3·95
Other manufactures of corkwood, or corkbark, including strips, shives, shells, and washers of cork :	
Under the British Preferential Tariff - - - - -	15% <i>ad valorem.</i>
" General Tariff - - - - -	20% <i>ad valorem.</i>
D shovel handles, wholly of wood :	
Under the British Preferential Tariff - - - - -	10% <i>ad valorem.</i>
" General Tariff - - - - -	15% <i>ad valorem.</i>
Wood handles, when imported by manufacturers of D shovel handles, for use only in the manufacture of such D shovel handles in their own factories :	
Under the British Preferential Tariff - - - - -	10% <i>ad valorem.</i>
" General Tariff - - - - -	15% <i>ad valorem.</i>
(Customs Memo. No. 1591n, dated 7th June 1910.)	
Hending and stave bolts, and staves in the rough of poplar :	
Under the British Preferential Tariff - - - - -	15% <i>ad valorem.</i>
" General Tariff - - - - -	20% <i>ad valorem.</i>
Churns, brooms, whisks, washboards, pounders, and rolling pins :	
Under the British Preferential Tariff - - - - -	15% <i>ad valorem.</i>
" General Tariff - - - - -	20% <i>ad valorem.</i>
Umbrella, parasol, and sunshade sticks and handles, not elsewhere specified; also plates engraved on wood :	
Under the British Preferential Tariff - - - - -	15% <i>ad valorem.</i>
" General Tariff - - - - -	20% <i>ad valorem.</i>
Coffins and caskets :	
Under the British Preferential Tariff - - - - -	17½% <i>ad valorem.</i>
" General Tariff - - - - -	25% <i>ad valorem.</i>
Mouldings of wood, plain, gilded or otherwise further manufactured :	
Under the British Preferential Tariff - - - - -	17½% <i>ad valorem.</i>
" General Tariff - - - - -	25% <i>ad valorem.</i>
Wood pulp; and also wire-bound wooden pipes when not for use in alluvial gold mining :	
Under the British Preferential Tariff - - - - -	15% <i>ad valorem.</i>
" General Tariff - - - - -	25% <i>ad valorem.</i>
Fishing rods, walking sticks, and walking canes of all kinds :	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
" General Tariff - - - - -	30% <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOOD AND TIMBER—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
DOMINION OF CANADA— <i>cont.</i>	
Window cornices and cornice poles:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	27½ % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
Blinds (wood):	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
Briar pipe bowls, unfinished and unmounted, without mouthpieces:	
Under the British Preferential Tariff - - - - -	17½ % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	22½ % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
(Appraisers' Bulletin No. 350, dated 12th October 1909.)	
Picture frames and photograph frames of any material:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	27½ % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
Show cases; also window shade or blind rollers:	
Under the British Preferential Tariff - - - - -	22½ % <i>ad valorem</i> .
" General Tariff - - - - -	35 % <i>ad valorem</i> .
Musical instrument cases and fancy cases or boxes of all kinds; also reed and rattan covered:	
Under the British Preferential Tariff - - - - -	22½ % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	30 % <i>ad valorem</i> .
" General Tariff - - - - -	35 % <i>ad valorem</i> .
Tobacco pipes of all kinds, cigar and cigarette holders and smokers' sets:	
Under the British Preferential Tariff - - - - -	22½ % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	32½ % <i>ad valorem</i> .
" General Tariff - - - - -	35 % <i>ad valorem</i> .
Ships and other vessels built in any <i>Foreign</i> country, if British registered since 1st Sept. 1902, on application for license to engage in the Canadian coasting trade; on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof (as provided in an Act respecting the coasting trade of Canada):	
Under the General Tariff - - - - -	25 % <i>ad valorem</i> .
Equipments or any part thereof, including boats purchased or supplied in a foreign country, on the expenses of repairs made in a foreign country upon a vessel employed in the coasting trade of Canada, if arriving within one year after the repairs have been made or equipments purchased or supplied:	
(i) On the expenses of repairs - - - - -	25 % <i>ad valorem</i> .
(ii) On equipments, including boats - - - - - (Act No. 19 of 1908.)	Same duty as on articles imported in the ordinary course.
Vessels, dredges, scows, yachts, boats and other water-borne craft built outside of Canada, of any material, destined for use or service in Canadian waters (not including registered vessels entitled to engage in the coasting trade, nor vessels in transit between Canada and any place outside thereof) on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof, on arrival in Canada:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOOD AND TIMBER—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
DOMINION OF CANADA— <i>cont.</i>	
Creosoted paving blocks of wood :	
Under the British Preferential Tariff - - - - -	17½% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	22½% <i>ad valorem.</i>
" General Tariff - - - - -	25% <i>ad valorem.</i>
(Appraisers' Bulletin No. 299, dated 25th January 1909.)	
All other manufactures of wood :	
Under the British Preferential Tariff - - - - -	17½% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	22½% <i>ad valorem.</i>
" General Tariff - - - - -	25% <i>ad valorem.</i>
[<i>Note.</i> —It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909 that "barrels containing pork are dutiable at the same rate as if imported empty."]	
NEWFOUNDLAND.	
Barrels, boxes, casks, and other vessels exported filled with Newfoundland products, or exported empty and returned filled with foreign products; provided that proof is given of the identity of such articles, and that they are returned within one year from the time of exportation without having been advanced in value or improved in condition by any process of manufacture or otherwise (the above not to include articles on which drawback has been paid)	Free.
Artificial limbs - - - - -	
Chair cane, and reeds of withrod, unmanufactured - - - - -	
Fancy hardwood, imported solely for use in the fittings of churches and chapels; wood for blocking, to be used for photo-engraving; black-boards for colleges and schools; also lignum vitæ - - - - -	Free.
Boards and planks of hardwood over 18 ft. in length, when imported for shipbuilding; mast-pieces of pitch pine, Oregon pine, or similar hardwood; timber of hardwood when imported for shipbuilding, upon such certificates as may be required by the Minister of Finance and Customs - - - - -	
Boards, under 1 inch in thickness (not grooved or tongued), imported expressly for manufacturing dories - <i>Per 1,000 ft.</i>	0 4 1·33
Boards and planks, grooved, tongued, or planed, 1 inch thick, and in proportion for any greater thickness - <i>Per 1,000 ft.</i>	1 0 6·67
Other boards and planks, 1 inch in thickness, and in proportion for any greater thickness - - - - - <i>Per 1,000 ft.</i>	0 16 5·33
Other lumber :	
Oak, pitch pine, elm, beech, greenheart, and ironwood, under 5 inches square, not elsewhere specified - - <i>Per 1,000 ft.</i>	0 4 1·33
Timber, squared or partly squared, measuring 5 inches square and over (not including mast pieces, wharf shores, undressed logs, or other articles elsewhere specified) - - <i>Per ton</i>	0 2 5·60
Mast pieces, spars, and wharf shores, undressed :	
Under 60 ft. in length - - - - - <i>Per ton</i>	0 9 10·40
60 ft. or over " - - - - - " "	0 4 11·20

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

WOOD AND TIMBER—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
NEWFOUNDLAND—cont.	
NEWFOUNDLAND—cont.	
Mast pieces and spars, dressed or partly dressed :	
Under 60 ft. in length	30 % <i>ad valorem</i> .
60 ft. or over	20 % <i>ad valorem</i> .
Herring barrels	0 1 0·33
Casks in which dry goods are imported, capable of holding liquids	0 6 2
Casks, empty (second-hand) :	
45 gallons and under	0 2 0·67
Over 45 gallons	0 6 2
All other empty casks	60 % <i>ad valorem</i> .
Cask-staves (second-hand) :	
To make casks of :	
45 gallons and upwards	1 4 8
Under 45 gallons	0 6 2
Staves, other :	
Undressed, oak	5 % <i>ad valorem</i> .
" other	25 % <i>ad valorem</i> .
Partly or wholly manufactured and dressed	1 2 7·33
Headings for coopers' use	0 0 2·47
Rushes for coopers' use; hoops for masts; dorey oars; broom handles	20 % <i>ad val.</i>
Shingles and laths	0 2 5·60
Carrriage-builders' materials: (a)	
Whiteoak, basswood, ash, and hickory, not planed or dressed, imported by blockmakers, wheelwrights, or carriage-builders to be used in their own manufactures	0 8 2·67
Wheel spokes for carriages, any size up to 1½ ins.	30 % <i>ad valorem</i> .
Wheel spokes for carriages and other vehicles, over 1½ ins.	50 % <i>ad valorem</i> .
Rims for wheels, all sizes	30 % <i>ad valorem</i> .
Carriage shafts, not trimmed	30 % <i>ad valorem</i> .
" " trimmed or partly trimmed	50 % <i>ad valorem</i> .
Carriage poles or seats made up or part made up	50 % <i>ad valorem</i> .
Hubs for carriage wheels, or blocks to make such hubs, up to 8 ins. in diameter	30 % <i>ad val.</i>
Hubs for vehicles, or blocks to make such hubs, over 8 ins. in diameter	50 % <i>ad val.</i>
Bows for hoods	30 % <i>ad valorem</i> .
Canoes, ships' boats, skiffs and open or decked pleasure sail boats of any material; boats or launches propelled by electricity or other mechanical power	35 % <i>ad val.</i>
Ships and other vessels built in any British or foreign country which are to be continuously employed in connection with the trade or fisheries of the colony	Free.
Ships and other vessels built in any foreign country, whether steam or sailing vessels, on the fair market value of the hull, rigging, boilers, steam engines, and other machinery, and all other appurtenances of ships and other vessels	5 % <i>ad valorem</i> .
Cork and corkwood; also patterns of metal manufactures	10 % <i>ad valorem</i> .
Axe handles; poles for picks; pegs and pegwood; wood findings for harness making; also wooden shanks and lasts	25 % <i>ad val.</i>

(a) For rates of duty on finished parts of carriages, see under "Carriages," pp. 553.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOOD AND TIMBER—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
NEWFOUNDLAND—<i>cont.</i>	
	£ s. d.
Blocks for ships; picture and photograph frames; trunks and valises partly or wholly of wood; pails and tubs; churns, washboards; pounders; rolling pins; mouldings, plain, gilded, or otherwise manufactured; fishing rods; walking sticks and canes; coffins and caskets; also hoops for coopers' use - - -	} 40 % <i>ad val.</i>
All other wood and timber and manufactures thereof - - -	} 40 % <i>ad valorem.</i>
BAHAMAS.	
Dredges capable of being used for sponging - - -	} Prohibited.
Lignum vitæ, mahogany, cedar; also dye woods - - -	} Prohibited.
Sleepers for railways and tramways; spars; windlasses - - -	} Prohibited.
Barrels and boxes, if empty and for re-exportation; crate ends and laths; staves, heads, and hoops for the construction of barrels, and other packages for packing; empty cigar boxes; also packages for the exportation of any native produce - - -	} Free.
The ordinary casing or covering of goods imported, both outer and inner ordinary and usual commercial package - - -	} Free.
Boats and launches propelled by machinery and used exclusively as tenders for vessels in any port of the Colony - - -	} Free.
Materials necessary for the purposes of the building, erecting, alteration, repair or equipment of agricultural factories (Act. No. 21 of 1906) - - -	} Free.
Shingles, cypress, 4 ins. wide at butt - - - Per 1,000	0 2 0
" " 5 " " " - - - " - - -	0 3 0
" " 6 " " " - - - " - - -	0 4 0
" all other - - - " - - -	0 2 0
All other lumber - - - Per 1,000 ft.	0 10 0 (a)
Motor boats - - -	10 % <i>ad valorem.</i>
All other manufactures of wood and timber - - -	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
Boats and boat spars - - -	} Free.
Oars - - -	} Free.
All materials for use exclusively in the construction, equipment, and operation of railways and tramways - - -	} Free.
Lumber, rough or sawed - - - Per 1,000 ft. of 1 in. thick	0 7 0
" planed, smoothed, tongued, or grooved - - - Per 1,000 ft. of 1 in. thick	0 10 0
Shingles - - -	0 1 6
Hulls and materials of vessels wrecked, derelict, stranded, or condemned - - -	} 10 % <i>ad val.</i>
All other wood and timber - - -	} 10 % <i>ad valorem.</i>
JAMAICA.	
All materials for use exclusively in the construction, equipment, and operation of railways and tramways - - -	} Free.
Artificial limbs, crutches and other appliances for the relief of bodily disablement - - -	} Free.

(a) A *rebate* of the duty is allowed upon lumber used in the fitting-up of vessels for the reception of native fruit to be exported from the Colony, upon production of a declaration, to be made before a justice of the peace, setting forth the quantity of lumber actually used.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOOD AND TIMBER—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
<i>JAMAICA—cont.</i>	
Hoops and truss-hoops; staves and headings; shooks for tierces, puncheons, barrels, hogsheads, and casks; shooks for boxes or crates to be used in packing native agricultural produce; also artificial limbs and crutches	Free.
Pitch pine, white pine, and other lumber:	
Rough or sawn <i>Per 1,000 sup. ft. (1 in. thick)</i>	0 9 0
Planed, smoothed, grooved and tongued, ceiling and flooring boards; clinker or beaded boards, not otherwise manufactured <i>Per 1,000 sup. ft. (1 in. thick)</i>	0 14 0
Shingles, cypress, more than 12 ins. in length <i>Per 1,000</i>	0 6 0
" wallaba	0 6 0
" other	0 4 0
All other wood and timber	16½% <i>ad valorem.</i>
[<i>Note.</i> —A drawback equal to the duty paid is allowed on shipbuilding materials or accessories used in the repair or construction of foreign-going vessels; a certificate under the hand of the builder or repairer is required to the effect that such materials have been used for the purpose aforesaid.]	
<i>ST. LUCIA.</i>	
Articles for the construction or repair of churches or school-houses, and other articles for use in churches; empty casks, shooks, staves, hoops, and truss hoops, for use in the manufacture of sugar and Colonial products; all railway and tramway material; bridges of wood or of wood and iron combined; also coal boxes when for use in the conveyance of coal to and from ships	Free.
Lumber:	
Pitch pine, rough or prepared for builders' purposes <i>Per 1,000 ft.</i>	0 16 0
White and spruce pine	0 10 0
Shingles, cypress or wallaba <i>Per 1,000</i>	0 6 0
" pine	0 4 0
Hulks	20% <i>ad valorem.</i>
All other wood and timber	15% <i>ad valorem.</i>
<i>ST. VINCENT.</i>	
All vessels to be used in the manufacture of Colonial produce; churns for butter making; all articles for the construction, repair, or use of churches; bridges of wood, or of wood and iron combined; spars for ships; shooks, wood and truss-hoops, staves, headings, and empty produce barrels, casks, cases, puncheons, and hogsheads	Free.
Shingles <i>Per 1,000</i>	0 2 0 (a)
Wood:	
Spruce and white pine <i>Per 1,000 ft.</i>	0 5 0 (a)
Pitch pine	0 10 0 (a)
All other kinds of wood	0 12 6 (a)
All other timber	10% <i>ad val. (a)</i>

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOOD AND TIMBER—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
BARBADOS.	
Articles imported for the use, construction, decoration, or repair of any place of worship, and not for sale; also sleepers and other materials for use in the construction, maintenance, or extension of the railway	} Free.
Hulls, masts, spars, and furniture of condemned ships on which tonnage dues have been paid	
Logwood; wood for fuel; hoe-sticks; sawdust	
All other wood and timber:	
Hemlock, birch, beech, white pine, pitch pine, and spruce	} 0 5 0
<i>Per 1,000 sup. ft. (1 in. thick)</i>	
Shingles	} 0 1 6
<i>Per 1,000</i>	
Hoops, whether coiled or straight; staves, white and red oak, whether loose or made up in bundles	} 0 6 0
<i>Per 1,200 pieces</i>	
Oxhows	0 0 6
Truss-hoops	0 1 3
Naves, felloes, spokes, and unsquared posts	10 % <i>ad valorem.</i>
All other kinds:	
Unmanufactured	0 8 4
Manufactured	10 % <i>ad valorem.</i>
GRENADA.	
Lumber:	
Spruce and white pine	} 0 5 0 (a)
<i>Per 1,000 sup. ft.</i>	
Pitch pine and all other descriptions of lumber (except spars)	} 0 10 0 (a)
<i>Per 1,000 sup. ft.</i>	
Shingles	0 3 0 (a)
Trunks	10 % <i>ad val. (a)</i>
All other wood and timber	7½ % <i>ad val. (a)</i>
VIRGIN ISLANDS.	
Bridges of wood, or of iron and wood combined; building materials for the construction or repair of places of worship; wooden houses, complete; also materials for railways and tramways	} Free.
Shingles:	
Cedar and pine	} Free.
Cypress and wallaba	
Hoops	} Free.
Pitch pine, white pine, spruce, and all hard woods	
Staves	} Free.
Shooks	
All other wood and timber	10 % <i>ad valorem.</i>

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOOD AND TIMBER—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
St. CHRISTOPHER, NEVIS.	
Boxes, barrels, crates, and inner packings of all kinds; also packages and coverings (except butts, casks, puncheons, tierces, and trunks) in which goods are actually imported, if usual and proper for the purpose	} Free.
All other wood and timber:	
Shingles, cedar and pine - - - - - Per 1,000	0 2 3
" cypress and wallaba - - - - -	0 5 0
Hoops - - - - - Per 1,200	0 10 5
Pitch pine - - - - - Per 1,000 sup. ft. (1 in. thick)	0 12 6
White pine - - - - - " " "	0 8 4
Oak, beech, elm, mahogany, hickory, and all hard woods	} 1 5 0
Per 1,000 sup. ft. (1 in. thick)	
Spruce and hemlock - - - - - " " "	0 7 0
Staves - - - - - Per 1,000	0 10 5
Shooks, for hogsheds, tierces, or puncheons - Each bundle	0 0 4
" " " " " with heads	} 0 0 5
" " " " " Each bundle	
Spars and all other wood and timber - - - - -	11% <i>ad valorem.</i>
ANTIGUA.	
Boxes, barrels, crates, and inner packings of all kinds; packages and coverings (except butts, puncheons, hogsheds, tierces, and trunks) in which goods are actually imported, if usual and proper for the purpose; and also empty packages passed by the Treasurer as having been exported from Antigua with molasses therein, or to be imported in exchange for such packages	} Free.
Materials for railways and tramways	
Shingles:	
Cedar and pine - - - - - Per 1,000	0 3 6
Cypress and wallaba - - - - -	0 7 0
Hoops (except truss hoops) - - - - - Per 1,200	0 10 5
Pine, pitch - - - - - Per 1,000 ft. sup. (1 in. thick)	0 12 6
" white and spruce - - - - - " " "	0 8 4
Oak, beech, elm, mahogany, } " " "	} 1 5 0
hickory, and all hard woods }	
Staves - - - - - Per 1,000	0 10 5
Shooks without heads - - - - - Per bundle	0 0 4
" with heads - - - - - " "	0 0 5
All other wood and timber - - - - -	13½% <i>ad valorem.</i>
MONTSERRAT.	
Boxes, barrels, crates, and inner packages of all kinds (except butts, puncheons, hogsheds, tierces, and trunks) in which goods are actually imported, if usual and proper for the purpose; also all empty packages passed by the Treasurer as having been exported from Montserrat with molasses or lime juice therein, or to be imported in exchange for such packages; ship-building materials and accessories for the construction, equipment, or repair of a particular vessel or boat	} Free.
Materials for railway and tramway permanent way - - - - -	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOOD AND TIMBER—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
MONTSERRAT—<i>cont.</i>	
	£ s. d.
Shingles:	
Cedar and pine - - - - - <i>Per 1,000</i>	0 3 1½
Cypress and wallaba - - - - - "	0 6 3
Staves - - - - - "	0 12 6
Shooks, with heads - - - - - <i>Per bundle</i>	0 0 6
" without heads - - - - - "	0 0 4½
Hoops - - - - - <i>Per 1,200</i>	0 12 6
Pine, pitch - - - - - <i>Per 1,000 sup. ft. (1 in. thick)</i>	0 12 6
" white and spruce - - - - - " " "	0 9 4½
Oak, beech, elm, mahogany, } hickory, and all hard wood - }	1 11 3
Spars of wood - - - - - "	15% <i>ad valorem.</i>
All other wood and timber - - - - - "	13½% <i>ad valorem.</i>
DOMINICA.	
Bridges of iron or wood, or of both combined; materials for railways and tramways; masts, spars, fittings, &c., of ships, boats, or lighters; articles for the construction or repair of places of worship on the certificate of the officiating minister -	Free.
Hoops, truss - - - - - <i>Per set</i>	
" other (coiled or straight) - - - - - <i>Per 1,200</i>	0 2 0
Pitch pine - - - - - <i>Per 1,000 sup. ft. (1 in. thick)</i>	0 8 0
Soft woods—white pine, spruce, &c. - - - - - <i>Per 1,000 sup. ft. (1 in. thick)</i>	0 12 6
Hard woods—oak, beech, elm, mahogany, cedar, hickory, &c. - - - - - <i>Per 1,000 sup. ft. (1 in. thick)</i>	0 8 4
Shingles, cedar and pine - - - - - <i>Per 1,000</i>	1 0 10
" wallaba - - - - - "	0 3 0
Shingles, cypress - - - - - "	0 4 2
Staves - - - - - "	0 5 0
Shooks; also empty packages for produce - - - - - "	0 5 0
Wooden houses, complete, ready for erection, with their fittings -	5% <i>ad valorem.</i>
Spars, in the rough or finished - - - - - "	10% <i>ad valorem.</i>
All other wood and timber - - - - - "	12½% <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Bark - - - - - "	
Articles imported specially for the furnishing, construction, decoration, and repair of churches - - - - - "	Free.
Boats and other vessels - - - - - "	
Timber:	
Sawn or hewn, undressed - - - - - <i>Per 1,000 ft.</i>	0 8 4
" " wholly or partly dressed - - - - - "	0 12 6
Shingles - - - - - <i>Per 1,000</i>	0 1 6
Staves and beadings of oak—the pack or packs containing staves and beadings for one puncheon or two hogsheads - - - - - "	0 0 10
All other wood and timber - - - - - "	10% <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOOD AND TIMBER—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
BERMUDA.	
Vessels built out of the Bermuda Islands, and subsequently sold therein, and their appurtenances for the time being forming part of such vessels -	} Free.
Vessels, boats, plant, and materials imported by any Contractor or other person for surveying or improving any of the channels or harbours of the Bermuda Islands under any contract or agreement with the Government -	
Boats imported by or for the Bermuda Natural History Society for the purpose of the Biological Station or Aquarium -	
Box material to be used for the exportation of produce grown in the Bermuda Islands -	
Cooperage stock, consisting of staves, heads, hoops, and lining strips -	
Empty barrels -	
All other wood and timber -	10% <i>ad valorem.</i>
BRITISH HONDURAS.	
Plant and material for railways, tramways, telegraphs and telephones -	} Free.
Vessels, boats, and launches of all kinds -	
Artificial limbs or parts thereof -	
Timber (except pine) and dyewoods indigenous to the Colony -	
Barrels, casks, cases and crates (empty), or parts thereof (including hoops and bungs) -	} Free.
Nuts or parts thereof -	
Firewood -	
Lumber (not including spars), undressed - Per 1,000 ft.	0 4 1.33
" " " dressed - " "	0 6 2
All other wood and timber -	12½% <i>ad valorem.</i>
BRITISH GUIANA.	
Material considered by the Governor-in-Council to be necessary for the construction and maintenance of a railway between the Demerara and Essequibo Rivers, in terms of the contract, dated 11th December 1893, between the Government and the Sproston Dock and Foundry Co.; materials for use in other railways or special works, which in the opinion of the Governor-in-Council, may be useful in the development of the resources of the colony -	} Free.
Lumber (not including spars), also yellow or pitch pine:	
Undressed - Per 1,000 ft. (board measure)	0 12 6 (a)
Dressed on one or both sides, or grooved and tongued, or either grooved or tongued - Per 1,000 ft. (board measure)	1 0 10 (a)
[An allowance of 5% for splits is made in the case of spruce and white pine lumber, not grooved, tongued or dressed.]	
Clapboards - Per 1,000 ft. (board measure)	1 0 10 (a)
Shingles (wooden) of all kinds - Per 1,000	0 2 1 (a)
Staves and headings, of white oak - "	1 13 4 (a)
" " other - "	1 5 0 (a)
Shooks, per pack or packs containing shooks for 1 puncheon, or 2 hogsheds, or 3 barrels -	0 1 8 (a)

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff, Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]WOOD AND TIMBER—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOD AND TIMBER.	
BRITISH GUIANA— <i>cont.</i>	
Buckets, pails, or tubs - - - - -	£ s. d.
- - - - - <i>Per doz.</i>	0 1 0½ (a)
Corks, cut - - - - -	0 0 5 (a)
- - - - - <i>Per lb.</i>	
Match splints in cases, each containing the equivalent of 10 gross of matches of the ordinary length - - - - -	0 15 7½ (a)
- - - - - <i>Per case</i>	
All other wood and timber - - - - -	12½% <i>ad val.</i> (a)
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
Casks (including empty casks) and vats, and staves and hoops used in their construction - - - - -	Free.
Boats - - - - -	
Firewood which, in the opinion of the Principal Officer of Customs at the place of importation, has been imported for the purpose only of being used as fuel - - - - -	
Logwood - - - - -	0 1 9¼
- - - - - <i>Per 100 okes</i>	
All other wood and timber - - - - -	10% <i>ad valorem.</i>
(<i>An oke = 2.8 lbs.</i>)	

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—APPAREL AND SLOPS (exclusive of Passengers' Baggage).

(See also under GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WEARING APPAREL.	
BRITISH INDIA.	
Uniforms imported by a public servant for his personal use - - -	Free.
All other apparel - - -	5% <i>ad valorem</i> .
<p>["Apparel" is defined under Resolution of July 13th, 1906, to include "articles of clothing for personal use or wear which have been so cut, shaped, sewn, or otherwise treated as to be ready for use or wear without manipulation, or without further manipulation save of an unimportant character."]</p>	
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
Uniforms, civil, naval, and military - - - - -	} Free.
Regimental clothing imported for the use of His Majesty's Land and Sea Forces, including Volunteers - - - - -	
All other apparel - - - - -	5½% <i>ad valorem</i> .
MAURITIUS.	
Articles of civil, naval, and military uniforms intended for the personal use of the importer; also apparel (arriving as baggage by steamer, but not by Parcel Post) the property of a person coming to the Colony and for his personal use, if it arrives within three months before or after the arrival of such person - - - - -	} Free.
Cast off clothes - - - - -	
All other apparel - - - - -	12% <i>ad valorem</i> .
SEYCHELLES.	
Articles of civil, military, or naval uniform, intended for the personal use of the importer; also apparel the property of a person coming to the Colony, if it arrives within three months before or after the arrival of such person - - - - -	} Free.
All other apparel - - - - -	
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Second-hand clothing, other than second-hand clothing imported with the written permission of the Comptroller-General and in accordance with such conditions and restrictions as he may think fit to impose. (Proclamation dated 31st May 1910) - - - - -	} Prohibited. (a)
Diving dresses - - - - -	
Theatrical costumes, subject to departmental By-laws - - - - -	} Free.
[It is laid down under a By-law dated 10th December 1908 that theatrical costumes may be admitted free of duty, provided that	

(a) This prohibition is not applicable to second-hand clothing imported for the personal use of the consignee and not intended for any other person or for sale (Customs Order No. 1260, dated 9th July 1910).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued*.

(See also under GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WEARING APPAREL.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
security be given that they shall be used only for the purpose of theatrical representation, and provided that they be exported within six months after delivery by the Customs or such further time as the Collector may allow].	
Uniforms for official use imported by a consul who is not a British subject or engaged in trade in Australia	
Minor articles for use in the manufacture of apparel and attire within the Commonwealth:	
Bindings; bodice steels and bones, boot laces, except of leather; brace fittings (metal); busk fasteners; collar supports (except celluloid, covered or uncovered, in the piece or made up into complete articles, plain metal, rolled gold and jewellery under 9 ct., wholly or partly of gold or silver and imitation jewellery); cotton easing for dresshorn; dresshorn; dees, rings, rivets and hooks (brass) for military and naval belts; dress preserves (if for permanent fixture to dress); edgings, not being lace or embroideries; featherbone (covered in lengths); featherbone sets (plain or covered); ferretings; filletings; galloons, statute; metal chain coat hangers; hangers woven in the piece or cut to size, plain or with woven name or design thereon; plaquet fasteners or closers not in the piece (loose); protectors; rivets and washers for over-all trousers; shields; skirt steels; spoon busks; stay fasteners; stay laces; suspender fittings (metal); tapes, tips for corset shields; velvet grips, used in the manufacture of suspenders and corsets; webs; webbing (plain or with non-advertising matter woven thereon); whalebone (plain or covered); whale sets (plain or covered); covered wire; wire ribbon; also rings, hooks, slides, band slips, bow clips, steel points, stirrups, stud plates, stud slips, stud spikes, and springs used in the manufacture of ties	
Waist belts and all accoutrements, buttons, braid, and lace for naval and military uniforms under departmental By-laws; chains, eyes, imitation tails, and metal clips for furs	
[It is laid down under a By-law dated 10th December 1908 that the above-mentioned articles for naval and military uniforms may be admitted free of duty upon the importers satisfying the Customs Department that they are for naval or military use only, and provided that in the case of accoutrements and lace for naval and military uniforms security be given that they shall be used only for the purpose indicated, and that if required proof of such use be given by the importer to the satisfaction of the Collector within six months after delivery by the Customs or such further time as the Collector may allow.]	
Corsets:	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem</i> .
" General Tariff - - - - -	15 % <i>ad valorem</i> .
Furs, being apparel or attire or other article in part, or wholly made up, including furs sewn together:	
Under the British Preferential Tariff - - - - -	30 % <i>ad valorem</i> .
" General Tariff - - - - -	35 % <i>ad valorem</i> .

Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued.*

(See also under GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WEARING APPAREL.	
COMMONWEALTH OF AUSTRALIA—cont.	
Articles, other than trimmings and ornaments, partly or wholly made up from textiles, felt or feathers, including materials cut into shape therefor :	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
All other apparel and attire, not elsewhere included for the human body, partly or wholly made up, including material cut into shape therefor :	
Under the British Preferential Tariff - - - - -	35 % <i>ad valorem.</i>
" General Tariff - - - - -	40 % <i>ad valorem.</i>
<i>Note.</i> —A <i>drawback</i> equal to the full amount of duty paid is allowed under certain prescribed conditions, on furs, in the piece, used in the manufacture of apparel within the Commonwealth, on the exportation of such apparel.	
TERRITORY OF PAPUA.	
Naval and military uniforms - - - - -	Free.
All other apparel - - - - -	10 % <i>ad valorem.</i>
DOMINION OF NEW ZEALAND.	
Military clothing for the <i>bonâ fide</i> use of a volunteer corps, provided a certificate in writing of the Minister of Defence is obtained [under sec. 28 of "The Defence Act, 1900"] - - - - -	Free.
Wearing apparel which has been worn or is in use by persons arriving in the Dominion - - - - -	
Regalia for registered friendly Societies (including Forester's Costumes) —(Minister's Order No. 899, dated 1st February 1909) - - - - -	
Minor articles required in the making-up of apparel enumerated in any order of the Minister of Customs, and published in the <i>Gazette</i> , viz. :—	
Band casings - - - - -	
Blouse fasteners, consisting of two strips of textile, one button-holed and the other with buttons attached - - - - -	
Bodice steels and sets - - - - -	
Braids - - - - -	
Casing for whalebone - - - - -	
Coat hangers, woven - - - - -	
Chain coat hangers - - - - -	
Coat stiffeners, "Eureka" for keeping front of coat from turning back - - - - -	
Collar badges, metal; also metal letters for shoulder straps used in making up volunteer and military clothing - - - - -	
Collar stiffener, circular woven, about 2 inches wide - - - - -	
Dress fasteners, automatic - - - - -	
Dress preservers - - - - -	
Fasteners, Premier - - - - -	
Feather bone, covered or uncovered - - - - -	
Ferrets, silk - - - - -	
Hooks and eyes - - - - -	
Neckwear, articles used in making up, viz., escur springs, wire fasteners, stud fasteners, french fitting fasteners, retainers, steels, 1 inch and 3½ inches, and Rodney cards - - - - -	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued*.

(See also under GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WEARING APPAREL.	
DOMINION OF NEW ZEALAND—<i>cont.</i>	
Minor articles— <i>cont.</i>	
Olivettes for trimming military clothing - - - - -	} Free.
Pant-protectors (indiarubber) - - - - -	
Piping, satin and wire - - - - -	
Plaquet-fasteners, also plaquet-grips set in calico, braid or galloons	
Press studs—substitute for buttons for ladies' blouses - - - - -	
Ribbon wire - - - - -	
Shoulder dress-elevators - - - - -	
Skirt-grips (substitutes for hooks and eyes) - - - - -	
„ protectors for dresses - - - - -	
Steel, skirt and bodice - - - - -	
Webbing, dressmakers', also staymakers' elastic webbing - - - - -	
Whalebone - - - - -	
Wire piping and hatter's wire (used in stiffening hat brims) - - - - -	
Diving dresses and dresses suited solely for use in poisonous gases or smoke - - - - -	
Apparel made to the order of residents in the Dominion, and intended for the individual use of such residents, whether imported by the residents themselves or otherwise; also Volunteer clothing made to measurements sent from New Zealand - - - - -	
Shawls (Minister's Order No. 874, dated 14th April 1908) - - - - -	40 % <i>ad valorem</i> . (a)
All other apparel and ready-made clothing - - - - -	25 % <i>ad val.</i> (a)
Fiji.	
Uniforms imported by a public servant for his personal use - - - - -	Free.
All other apparel - - - - -	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Consular, military and naval uniforms; also vestments when imported by or for presentation to any religious body - - - - -	} Free.
Second-hand clothing, for sale, per coat, vest, or trousers - <i>Each</i>	
[Regulations are in force in the Provinces of the Cape of Good Hope and Natal providing for the disinfection of second-hand clothing at the port of entry.]	0 2 0
Uniforms for fire brigades :	
Under the British Preferential Tariff - - - - -	Free.
„ General Tariff - - - - -	3 % <i>ad valorem</i> .
[Cape Customs Notice No. 137, dated 19th March 1910.]	
Shawls (woollen); coats, jackets, or other apparel made of blanketing or baize :	
Under the British Preferential Tariff - - - - -	22 % <i>ad valorem</i> .
„ General Tariff - - - - -	25 % <i>ad valorem</i> .
[The Transvaal Government issued a Notice in 1908 (No. 610 of 1908) stating that shawls containing an appreciable quantity of "wool" are to be declared as "woollen shawls."]	
All other apparel :	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem</i> .
„ General Tariff - - - - -	15 % <i>ad valorem</i> .

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued.*

(See also under GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WEARING APPAREL.	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Officers' uniform, viz., the uniform of a Naval, Military, or Protectorate Officer - - - - -	} Free.
All other apparel - - - - -	
	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
Officers' uniforms, viz., the uniform of a Naval, Military, or Protectorate Officer - - - - -	} Free.
All other apparel - - - - -	
	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
Naval and military uniforms - - - - -	Free.
All other apparel - - - - -	10 % <i>ad valorem.</i>
GOLD COAST:	
If imported into the West of the Volta:	
Naval and military uniforms - - - - -	Free.
All other apparel - - - - -	10 % <i>ad valorem.</i>
If imported into the East of the Volta:	
Wearing apparel - - - - -	4 % <i>ad valorem.</i>
SERRA LEONE.	
Naval and military uniforms - - - - -	Free.
Professional robes of all officers of the Colonial Service, being barristers-at-law or Advocates of the Scotch Bar - - - - -	} Free.
All other apparel - - - - -	
	10 % <i>ad valorem.</i>
GAMBIA.	
Uniforms of His Majesty's naval and military forces or of the police forces of the Colony, and dress bearing any regimental or other distinctive marks of any such uniform, except uniforms imported by any department or officer of the Government (Ordinance No. 10, of 1910)	} Prohibited.
Articles imported for the use of the Colonial Government, and uniforms the property of officers of His Majesty's Army, Navy, or Civil Service, imported by such officers for their personal use on duty	
All other apparel - - - - -	5 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued.*

(See also under GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WEARING APPAREL.	
DOMINION OF CANADA.	
Wearing apparel, not being merchandise for sale, belonging to British subjects dying abroad but domiciled in Canada; also settlers' wearing apparel, if in use by the settler for at least six months before his arrival in Canada, provided it is brought with the settler on his first arrival, and shall not be sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Canada	Free.
[Donations of worn clothing for settlers may be imported free of duty upon the receiver declaring on the entry form that he is a settler in Canada, and that the clothing has been sent by a friend named, and that it is for the use of himself or family.]	
Donations of clothing for charitable purposes	Free.
[<i>Note.</i> —Customs Memo. No. 1277B, dated 2nd May, 1904, provides that this provision "is not intended to apply to articles of clothing for persons who are fairly able to pay Customs duties." Free entry may be allowed for donations of clothing sent by friends abroad to pupils attending schools or institutions of learning in Canada, for the personal use of such pupils and not for sale; provided a certificate to such effect from the teacher of the pupil is attached to the entry. A Customs declaration is required in all cases when donations of clothing are admitted for charitable purposes free of duty, to the effect that they are <i>bona fide</i> donations for the use of persons not in circumstances to pay duty thereon.]	
Military stores, the property of the Imperial government, and to remain the property of such government; also articles consigned direct to officers and men of H.M. Imperial navy for their own personal use on board their own ships	Free.
Church vestments:	
Under the British Preferential Tariff	12½% <i>ad valorem.</i>
" Intermediate Tariff	17½% <i>ad valorem.</i>
" General Tariff	20% <i>ad valorem.</i>
[<i>Note.</i> —It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that "church vestments are held not to include garments worn by worshippers, but to include mortar-board caps, surplices, and cassocks for use of choirs."]	
Horse clothing of jute shaped or otherwise manufactured:	
Under the British Preferential Tariff	20% <i>ad valorem.</i>
" General Tariff	30% <i>ad valorem.</i>
Capes, coats, cloaks, and other manufactures of fur:	
Under the British Preferential Tariff	20% <i>ad valorem.</i>
" General Tariff	30% <i>ad valorem.</i>
Knitted goods; also regalia, badges and belts (except silk belts):	
Under the British Preferential Tariff	22½% <i>ad valorem.</i>
" General Tariff	35% <i>ad valorem.</i>
Braces or suspenders, and finished parts thereof:	
Under the British Preferential Tariff	22½% <i>ad valorem.</i>
" Intermediate Tariff	30% <i>ad valorem.</i>
" General Tariff	35% <i>ad valorem.</i>

[For Tariff Valuation on Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—APPAREL AND SLOPS (exclusive
of Passengers' Baggage)—*continued.*

(See also under GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WEARING APPAREL.	
DOMINION OF CANADA—<i>cont.</i>	
Collars and cuffs of cotton, linen, xylonite, xyolite, or celluloid :	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" General Tariff - - - - -	37½ % <i>ad valorem.</i>
Wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat or other like animal :	
Under the British Preferential Tariff - - - - -	30 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	} 35 % <i>ad val.</i>
" General Tariff - - - - -	
Corsets of all kinds, and linen and cotton clothing, not otherwise provided for :	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	32½ % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
Silk clothing :	
Under the British Preferential Tariff - - - - -	30 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	32½ % <i>ad valorem.</i>
" General Tariff - - - - -	37½ % <i>ad valorem.</i>
NEWFOUNDLAND.	
Used clothing of all kinds when imported for sale - - - - -	Prohibited.
Wearing apparel, not being merchandise for sale, belonging to British subjects dying abroad but domiciled in Newfoundland ; also donations of clothing for charitable purposes ; equipments for Boys' Brigades or for Salvation Army - - - - -	} Free.
Naval and military uniforms - - - - -	
Wearing apparel belonging to a settler and imported by him on his first arrival ; provided that it is not to be sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Newfoundland - - - - -	} 30 % <i>ad valorem.</i>
Oiled clothing - - - - -	
Corsets ; lace collars ; scarfs ; ties ; belts ; regalia of societies - - - - -	} 40 % <i>ad val.</i>
Clothing made waterproof with india-rubber - - - - -	
Fur coats, jackets, capes, muffs, stoles, robes, and all other clothing of fur - - - - -	} 45 % <i>ad val.</i>
Ready-made clothing of all kinds (not elsewhere specified), including collars and cuffs - - - - -	
Shawls ; cardigan jackets ; guernseys ; and all other apparel, including clothing re-imported after being dyed, cleaned, altered, or made up abroad - - - - -	} 35 % <i>ad val.</i>
BAHAMAS.	
Naval and military uniforms - - - - -	Free.
All other apparel - - - - -	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
Naval, military, and civil uniforms imported by members of the services for their personal use - - - - -	} Free.
All other apparel - - - - -	
	10 % <i>ad valorem.</i>
JAMAICA.	
Naval and military and civil uniforms - - - - -	Free.
All other apparel - - - - -	16½ % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued*.

(See also under GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WEARING APPAREL.	
ST. LUCIA.	
Old clothes imported from any country in which bubonic plague exists	} Prohibited. Free. 15 % <i>ad valorem</i>
Naval and military uniforms	
All other apparel	
ST. VINCENT.	
Naval and military uniforms; also police uniforms as laid down in the police regulations to be worn by the chief or other head officer of police, imported by such officer for such purpose	} Free. 10 % <i>ad val.</i> (a)
All other apparel	
BARBADOS.	
Naval and military uniforms	} Free. 10 % <i>ad valorem</i> .
All other apparel	
GRENADA.	
Official uniforms	} Free. 7½ % <i>ad val.</i> (a)
All other apparel	
VIRGIN ISLANDS.	
Naval and military uniforms	} Free. 10 % <i>ad valorem</i> .
All other apparel	
ST. CHRISTOPHER—NEVIS.	
Civil and military uniforms intended for the personal use of the importer (not to be sold or disposed of except by special permission of the Treasurer)	} Free. 11 % <i>ad valorem</i> .
All other apparel	
ANTIGUA.	
Naval and military uniforms	} Free. 13½ % <i>ad valorem</i> .
All other apparel	
MONTSERRAT.	
Naval and military uniforms	} Free. 13½ % <i>ad valorem</i> .
All other apparel	
DOMINICA.	
Naval and military uniforms	} Free. 12½ % <i>ad valorem</i> .
All other apparel	
TRINIDAD AND TOBAGO.	
Uniforms imported by or for the use of His Majesty's naval and military forces, the police force, or any volunteer force or rifle association sanctioned by the Governor	} Free. 10 % <i>ad valorem</i> .
All other apparel	

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued.*

(See also under GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WEARING APPAREL.	
BERMUDA.	
Naval and military uniforms, <i>i.e.</i> , the special dress indicating their rank and profession and by which they are distinguished from civilians, and imported by naval and military officers for their own personal use	} Free.
Articles imported by the Corporation of Hamilton as part of the equipment of the Hamilton Fire Brigade	
Personal effects of inhabitants of Bermuda dying abroad, and not being for sale	
All other apparel	10% <i>ad valorem.</i>
BRITISH HONDURAS.	
Vestments imported for the use of places of worship, also civil, military, and naval uniforms	} Free.
All other apparel	
	12½% <i>ad valorem.</i>
BRITISH GUIANA.	
Naval and military uniforms; also uniforms for the police force	Free.
All other apparel	12½% <i>ad val. (a)</i>
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free
CYPRUS.	
Uniforms of public officers and professional robes of legal or judicial officers in the employment of His Majesty's Government, provided that such uniforms or robes are imported for the personal use only of such officers, and have been duly authorised	} Free.
Professional robes of advocates entitled to practise in Cyprus	
The authorised uniforms of foreign Consuls and Consular officers, and national flags imported for their use	
The authorised uniforms of any foreign government to be worn by persons entitled to wear them	
Old or used clothes for the purpose of sale or commerce (Order-in-Council dated November 30th, 1903)	} Prohibited.
All other apparel	
	10% <i>ad valorem.</i>

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
<p><i>Note.</i>—Regulations restricting or prohibiting the importation of arms, ammunition, and explosives in the various Colonial and other Possessions of the United Kingdom are published in the <i>Board of Trade Journal</i>; and any information with regard to alterations in such regulations which is in the possession of the Board, may be seen at the offices of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, E.C.</p>	
BRITISH INDIA.	
<p>Rifles of .303 bore and .450 bore, and ball ammunition which can be fired from such rifles (Notification No. 2165 dated 11th September 1906)</p> <p>[The Government of India has decided that rifles of prohibited bores imported into India by travellers and detained by the Collector of Sea Customs should be sent at the owner's expense to the port from which he intends to leave India, there to be kept in bond until claimed by him—provided that the Customs officer is satisfied that the importation was made in ignorance of the prohibitions in force and that the importer is a <i>bonâ fide</i> traveller whose stay in India will not exceed a reasonable time.</p> <p>Military officers in regimental employ and volunteers may, subject to certain conditions, import .303 rifles for match-shooting purposes, and the re-importation of rifles of a military pattern which have previously been used in India is permitted under certain conditions. Local Governments may grant licences to selected dealers to hold a certain amount of ammunition for rifles of prohibited bores, and duly licensed dealers are allowed to import ball ammunition up to the quantity mentioned in their licences.]</p> <p>Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform; arms, ammunition, and military stores imported with the sanction of the Government of India for the use of the military forces of a Native State in India which may be maintained and organised for Imperial service</p> <p>Sword, revolver, or pair of pistols, when accompanying an officer of His Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or when certified by the commandant of the corps to which such officer belongs (or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving), to be imported by the officer for the purposes of his equipment</p> <p>Swords and revolvers which are certified by an Inspector-general of police to be part of the ordinary equipment of members of the force under his charge; swords forming part of the equipment of native commissioned officers of His Majesty's Army; swords for presentation as army or volunteer prizes; also Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men</p> <p>Firearms other than pistols, but including gas and air guns (a) and rifles</p> <p style="padding-left: 40px;">Barrels for the same, single or double</p>	<p>Prohibited.</p> <p>Free.</p> <p>Free.</p> <p>Free.</p> <p>Rupees. annas.</p> <p>50 0</p> <p>30 0</p>

(a) The following patterns of "air guns" may, according to Notification No. 856 of 1908, be classed as "toys" (the duty being 5% *ad valorem*) on importation into India: The Britannia, the Gem (two kinds), the Jewel, the Militia, and the Birmingham Small Arms (ladies' model). These air guns will not be treated as firearms for the purposes of the Indian Arms Act of 1878 and the rules framed thereunder.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
BRITISH INDIA—cont.	
Pistols Each	Rupees. annas. 15 0
Barrels for the same, single or double "	10 0
Springs used for firearms, including gas and air guns and rifles "	8 0 (a)
Gunstocks, sights, blocks, and rollers "	5 0(a)(b)
Revolver breeches, for each cartridge they will carry "	2 8
Extractors; nippers; heel-plates; pins; screws; tangs; bolts; thumb-pieces; triggers; trigger-guards; hammers; pistons; plates and all other parts of a firearm (including gas or air guns and rifles) not otherwise provided for; also all tools used for cleaning or putting together or loading the same Each	} 1 8(a)(b)
Provided that (1) no duty in excess of 10% <i>ad valorem</i> shall be levied upon any of the above-mentioned articles when they are imported in reasonable quantity and for private use, by any person lawfully entitled to possess the same.	
Provided also that (2) when any of the above-mentioned articles have been otherwise imported, and upon which duty has been levied or is leviable, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of 10% <i>ad valorem</i> ; and if such collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, the collector shall grant the same accordingly.	
Bird shot	5% (c)
Gunpowder of all sorts, and all other arms, ammunition, and military stores	} 10% <i>ad val.</i>
All other explosives (including fireworks, fulminating powder; blasting gelatine, dynamite, roburite, and tonite); detonators; and blasting fuses	
	} 5% <i>ad valorem.</i>
<p>[<i>Note.</i>—The importation of arms, ammunition, or military stores is prohibited, except under a licence and in the manner and to the extent permitted by such licence (Act XI. of 1878 and amending Acts, and Consolidated Rules of 1909 made thereunder). For the importation of cannon or of rifles, or parts or fittings for rifles (except of prohibited bores) no licence may be granted save by the special Order of the Governor General in Council certified under the signature of the Secretary to the Government of India in the Home Department, except in the case of rifles, or parts of, or fittings for rifles (not being of prohibited bores) of such quality or in such quantity as may reasonably be held to be intended for <i>bonâ fide</i> sporting purposes.</p>	

(a) Articles chargeable to the above-mentioned rates of duty, when they appertain to firearms (including pistols, gas and air guns, and rifles), and when fitted in the same case with such firearm, may be imported duty-free.

(b) By Customs Circular No. 15 of 1903 it is provided that no duty in excess of 10% *ad valorem* shall be imposed upon verniers or sight elevators, ventometers or wind gauges, reflectors, barrel coolers, sight covers, sliding bars for sights, cleaning rods, brushes, jugs, mops, recoil pads or heel pads, aim reflectors, barrel cleaners or pull-throughs, turnscrows, and sights for guns or rifles.

(c) For tariff valuation on which duty is levied, see App. I., p. 651.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
BRITISH INDIA—cont.	
<p>Persons desirous of importing rifles for the importation of which the special sanction of the Government is required shall apply to the Government of India, through the Local Government concerned, for a special order sanctioning the grant of a license. On the presentation of this order, with an application of an impressed stamp of the value of 10 rupees, the Commissioner of Police or the Magistrate of the District will grant the necessary license. Licenses to import arms may be obtained from the Commissioner of Police at the ports of Calcutta, Madras, Bombay, Rangoon, and from the Magistrate of the District in respect of Calicut, Karachi, and Aden. The fee payable in each case being 10 rupees for each license. Persons importing arms under a license must write legibly on the cases or packages containing them an account of their contents.</p> <p>The transmission by post of firearms and ammunition (except on account of the Government) into or within any part of Burma is prohibited (Notification No. 1201 of 22nd May 1908).</p> <p>The importation of explosives is regulated under rules made in accordance with the provisions of the Indian Explosives Act No. 4 of 1884. Under these rules explosives may not be imported by land or sea, except by license, and then only at certain specified ports. Provision is, however, made for the importation of certain explosives previous to the issue of a license.]</p>	
ADEN.	
All kinds - - - - -	Free.
[Note.—A license costing Rs. 10, is required to import arms and ammunition.]	
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
[Note.—No person may have in his possession, or under his control, any firearms, ammunition or gunpowder, except under a permit granted by the Chief Police Officer of the Settlement, who may refuse any application without assigning any reason therefor (Ordinance No. 8 of 1894.)]	
CEYLON.	
Accoutrements and necessaries for the use of His Majesty's Land and Sea Forces, including Volunteers; also rifles for volunteers - - -	} Free.
Fowling pieces, carbines and rifles:	Rupees. cents.
Single barrelled - - - - - Each	5 00
Double barrelled and revolving or magazine - - - - - "	10 00
Pistols, single barrelled but not magazine - - - - - "	2 25
Pistols, double barrelled or magazine; also revolvers - - - - - "	4 50
All other arms - - - - -	5½% <i>ad valorem</i> .
Gunpowder, fine - - - - - Per lb.	0 25
" course, for blasting (not capable of being passed through a No. 10 standard mesh) - - - - - "	} 0 08
Shot - - - - - Per cwt.	} 0 75

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	
ARMS AND AMMUNITION.		
CEYLON—<i>cont.</i>		
Cartridges, fuse, dynamite, detonators, percussion caps, and fireworks -	20 % <i>ad valorem</i> .	
[<i>Note.</i> —Arms, ammunition, gunpowder, and utensils of war by way of merchandise can only be imported into Ceylon by license, or under the directions of the Collector of Customs by authority of the Governor.		
Guns licensed in the Colony and exported may, on reimportation, be admitted duty-free on production of the license.]		
MAURITIUS.		
Arms and ammunition imported by the proper military and naval authorities for the use of His Majesty's Land and Sea Forces, and also stores for the use of H.M. ships of war or, under special authority from the Governor, for ships of war of foreign nations -	} Free. Rupees. cts.	
Percussion caps - - - - - Per 1,000		0 30
Cartridges, empty - - - - - Per 100		0 50
" loaded - - - - - "		1 00
Detonators - - - - - "		0 75
Gunpowder, sporting - - - - - Per cwt.		5 08
" blasting - - - - - "		0 76
Shot, of lead - - - - - "		2 54
Dynamite - - - - - "		8 64
Fireworks - - - - -		25 % <i>ad valorem</i> .
All other arms, ammunition, and explosives -	12 % <i>ad valorem</i> .	
[<i>Note.</i> —The importation of explosives may, by Proclamation, be prohibited, or restricted by licence from the Governor (Ordinances of 1885 and 1904).]		
SEYCHELLES.		
Arms and ammunition for His Majesty's Land and Sea Forces, and under special authority from the Administrator for ships of war of foreign nations -	} Free.	
All other arms, ammunition, and explosives -		12½ % <i>ad valorem</i> .
HONG KONG.		
All kinds - - - - -	Free.	
[<i>Note.</i> —The importation of arms and ammunition is restricted to the Port of Victoria, and then only under a license (except in the case of arms, &c., consigned for the use of His Majesty's Service) to be obtained from the Captain-Superintendent of Police (Ordinances Nos. 9 and 35 of 1900).]		
COMMONWEALTH OF AUSTRALIA.		
Bayonets, swords, scabbards, and attachments; waist belts, cross belts, medals, and all accoutrements; buttons, braid, and lace for naval and military uniforms under departmental By-laws -	} Free.	
[It is laid down in a By-law, dated December 10th, 1908, that the above-mentioned articles may be admitted free of duty upon the importer satisfying the Department that they are for naval and military use only, and provided that in the case of accoutrements and lace for naval and military uniforms security be given that they shall be used only for the purpose indicated, and, if required, proof of such use be given by the importer to the satisfaction of the Collector within six months after delivery by the Customs, or such further time as the Collector may allow.]		

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
COMMONWEALTH OF AUSTRALIA—cont.	
	<i>£ s. d.</i>
Rifles, military and match, and fittings, including authorised cadet rifles and Morris tubes; gun stocks in the rough; barrels (not fitted to any action) bearing the British or other approved test mark:	
Under the British Preferential Tariff	Free.
" General Tariff	5% <i>ad valorem</i> .
Bayonets; swords; fencing foils and masks; gun, revolver and pistol covers, cases and fittings; loading tools; also cartridge belts:	
Under the British Preferential Tariff	15% <i>ad valorem</i> .
" General Tariff	22½% <i>ad valorem</i> .
Sights, rifle and gun, including telescope rifle sights:	
Under the British Preferential Tariff	10% <i>ad valorem</i> .
" General Tariff	15% <i>ad valorem</i> .
[Supplement No. 10 to the Customs Tariff Guide.]	
Revolvers and pistols:	
Under the British Preferential Tariff	Each { 0 2 3 or 15% <i>ad val.</i> whichever is higher.
" General Tariff	" { 0 2 9 or 20% <i>ad val.</i> whichever is higher.
Barrels or other actions for double or single-barrelled guns bearing the British or other approved test mark:	
Under the British Preferential Tariff	10% <i>ad valorem</i> .
" General Tariff	15% <i>ad valorem</i> .
Double and single-barrelled guns and rifles bearing the British or other approved test mark:	
Under the British Preferential Tariff	10% <i>ad valorem</i> .
" General Tariff	15% <i>ad valorem</i> .
Guns or rifles fitted with barrels which do not bear the British or other approved test mark, (a) or such barrels imported separately:	
Per double barrelled gun or rifle or barrel for such, or per single barrelled gun or rifle or barrel for such	Each 5 0 0
All other arms: (b)	
Under the British Preferential Tariff	15% <i>ad valorem</i> .
" General Tariff	22½% <i>ad valorem</i> .

(a) The Commonwealth Government has decided that the guns must be marked with the manufacturer's name and the word "tested" or some mark indicating that the test has been made, and accompanied by a certificate from the manufacturers that the word "tested," or the mark indicating testing, as the case may be, as a guarantee that the gun has been subjected to a test equivalent to that of the British proof houses (Customs Circular No. 238 of 13th May 1908).

The certificate in the form prescribed in Customs Order No. 1063 of 1908 may be accepted as to the reliability of the test required to be applied to guns imported, if endorsed on the invoice.

(b) The air-rifles known as "Daisy," "King," "Gem," "Quackenbusch," "Popular," "Record," "Sentinel," "Military Boys," and "Military Boys' Junior D," are dutiable at 20% *ad valorem* under the British Preferential Tariff, and 25% *ad valorem* under the General Tariff (Supplement No. 3 to the Customs Tariff Guide).

For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]

**MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
COMMONWEALTH OF AUSTRALIA—cont.	
<i>£ s. d.</i>	
Percussion caps; cartridges for military purposes; detonators; cartridge cases, empty, capped or uncapped; wads for cartridges; also fuse cotton and mining electrical fuses:	
Under the British Preferential Tariff	Free.
" General Tariff	5% <i>ad valorem</i> .
Fireworks:	
Under the British Preferential Tariff	25% <i>ad valorem</i> .
" General Tariff	30% <i>ad valorem</i> .
Cartridges, not elsewhere included:	
Under the British Preferential Tariff	15% <i>ad valorem</i> .
" General Tariff	20% <i>ad valorem</i> .
Fuse, not elsewhere included, per coil of 24 feet or less, and in proportion for any greater quantity:	
Under the British Preferential Tariff	0 0 0 $\frac{1}{2}$
" General Tariff	0 0 0 $\frac{3}{4}$
Sporting powder:	
Under the British Preferential Tariff	Free.
" General Tariff	5% <i>ad valorem</i> .
Shot, bullets, and slugs:	
Under the British Preferential Tariff	0 5 0
" General Tariff	0 5 6
All other explosives:	
Under the British Preferential Tariff	Free.
" General Tariff	5% <i>ad valorem</i> .
[<i>Note.</i> —The importation of arms and ammunition may be restricted or prohibited by Proclamation or Order of the Governor-in-Council whenever deemed expedient (various State Acts).]	
TERRITORY OF PAPUA.	
Military and naval stores	Free.
Arms and fuses	10% <i>ad valorem</i> .
Percussion caps	0 0 1
Cartridges or cartridge cases	10% <i>ad valorem</i> .
Powder, for blasting	Free.
" for sporting purposes; also dynamite	0 0 3
Shot and bullets	0 2 4
[<i>Note.</i> —All importers of gunpowder and other explosives into the Territory of Papua are required to report the arrival thereof in order that such substances may be deposited in one of the government magazines. All gunpowder exceeding 20 lbs. in weight and all other explosives, whether on board vessels arriving as cargo or stores, must be landed at one of the government magazines. All gunpowder or other explosives must be in packages or barrels closely joined or hooped without any iron about them and not containing in any one package or barrel more than 100 lbs. in weight, and must have a plain and durable brand or superscription showing the nature and quantity of the contents.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
DOMINION OF NEW ZEALAND.	
Military equipments for the <i>bonâ fide</i> use of a Volunteer Corps, on certificate in writing of the Minister of Defence that the same are for such purpose; also articles for the use of the Colonial Government [Under section 28 of "The Defence Act, 1900"]	Free.
Firearms :	
If the produce of some part of the British Dominions - - - -	20% <i>ad val.</i> (a)
Otherwise - - - - -	30% <i>ad val.</i> (a)
Cartridges (shot), 10 to 24 bore :	
If the produce of some part of the British Dominions - Per 100	0 2 6 (a)
Otherwise - - - - -	0 3 9 (a)
Other cartridges; also fireworks :	
If the produce of some part of the British Dominions - - - -	20% <i>ad val.</i> (a)
Otherwise - - - - -	30% <i>ad val.</i> (a)
Cartridge cases :	
If the produce of some part of the British Dominions - Per 100	0 1 3 (a)
Otherwise - - - - -	0 1 10½ (a)
Percussion caps :	
If the produce of some part of the British Dominions - - - -	Free.
Otherwise - - - - -	10% <i>ad val.</i> (a)
Shot; also bullets (Minister's Order No. 870, dated 10th March 1908) :	
If the produce of some part of the British Dominions - Per cwt.	0 10 0 (a)
Otherwise - - - - -	0 12 0 (a)
All other ammunition and explosives; sporting and blasting powder; blasting meal; ships' rockets, bluelights, and danger signals	Free.
[<i>Note.</i> —The importation of arms and ammunition may be prohibited by Proclamation or Order-in-Council (Sec. 93 of Customs Law Act, 1908). Nitro-glycerine or glonoine oil, dynamite, or lithofracteur may not be landed unless the true name and description of such goods, with the addition of the words "specially dangerous," is distinctly written, printed, or marked on the outside of each package (Act No. 57 of 1908).]	
Fiji.	
Rifles imported by and for the use of the Fiji Rifle Association - - - -	Free.
Cartridge cases - - - - - Per 100	0 1 0
Percussion caps - - - - -	0 0 1
Sporting powder; dynamite, blasting powder, lithofracteur, and similar explosives - - - - - Per lb.	0 0 6
All other arms, ammunition, and explosives - - - - -	12½% <i>ad valorem.</i>
[<i>Note.</i> —The importation of arms and ammunition may be prohibited by Proclamation by the Governor-in-Council (Ordinance No. 7 of 1881).]	
FALKLAND ISLANDS.	
All kinds - - - - -	Free.

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
BRITISH SOUTH AFRICA.	
Appointments for the military, naval, or volunteer, Imperial or Colonial forces of His Majesty	} Free.
Blasting compounds, including all kinds of explosives suitable and intended for blasting and not for use in firearms; also collodion cotton (not intended for manufacturing purposes):	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 2
" General Tariff - - - - - " "	0 0 2½
Collodion cotton, in bulk, for manufacturing purposes:	} Free.
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - -	3% <i>ad valorem.</i>
Gunpowder and other explosives suitable for use in firearms - <i>Per lb.</i>	} and, in addition, 15% <i>ad val. (a)</i>
Guns (firearms) and gun barrels:	
Single - - - - - <i>Per barrel</i>	1 0 0
Double and other - - - - - " "	0 15 0
Pistols and revolvers - - - - - <i>Each</i>	0 5 0
Fireworks:	} and, in addition, 15% <i>ad val. (a)</i>
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - -	22% <i>ad valorem.</i>
All other arms, ammunition, and explosives:	} and, in addition, 15% <i>ad val. (a)</i>
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - -	12% <i>ad valorem.</i>
	15% <i>ad valorem.</i>

[Under Article XVI. of the Customs Union Convention of 1906, as amended in 1908, it was provided that an import duty might be imposed by any Colony or Territory which belonged to the Union on blasting compounds, the produce or manufacture of any other such Colony or Territory, provided that the duty imposed was not in excess of any excise duty leviable on such article by the importing Colony or Territory, and that such blasting compounds from whatsoever part of the Union they might have been imported were liable to uniform duties.

Where an excise duty is levied, blasting compounds may be removed under bond from any Colony, &c. which formed part of the Union to another.]

[*Note.*—No firearms or ammunition may be landed, or removed from the landing place, or from any bonding warehouse, or shipped to any boat or vessel at any port in the *Cape of Good Hope*, without the permission in writing of the collector or other principal officer of Customs at such port. (Act No. 17 of 1892.)

Permission to land explosives must be obtained from the Customs or Harbour authorities, which will only be granted under certain conditions to secure safety. (Act No. 4 of 1887.)

(a) When entitled to the benefits of the British Preferential Tariff, a rebate of 3% *ad valorem* is allowed on the additional duty of 15% *ad valorem* only.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
<p style="text-align: center;">ARMS AND AMMUNITION.</p> <p style="text-align: center;">BRITISH SOUTH AFRICA—<i>cont.</i></p> <p>The importation of firearms into <i>Natal</i> is only permitted under licence, except in the case of firearms (not exceeding three in number), the personal property of any person arriving in the Colony. Ammunition may be imported under permit by a resident in <i>Natal</i> for any firearm registered in his name, but not exceeding 1,000 cartridges in any twelve months, of which not more than 500 may be ball ammunition. Any dealer may import not more than 500 ball cartridges or 1,000 shot cartridges for any firearm imported by him. (Act No. 1 of 1906.)</p> <p>No person may import ammunition into <i>Natal</i>, whether by land or sea, except by permission of the Controller of Arms, or if for the Government or in transit, under permit, to some Inland State (Act No. 19 of 1908).</p> <p>No person is permitted to import dynamite or any other explosive into <i>Natal</i> except under License. (Law No. 7 of 1877.)</p> <p>No person shall import into the <i>Transvaal</i> any rifle or rifle ammunition without an importer's licence signed by a magistrate, which licence shall be issued free of charge. No person may import, or possess within the Colony, any cannon or cannon ammunition. (Act No. 10 of 1907.)</p> <p>The importation of explosives into the <i>Orange Free State</i> is only allowed under permit obtained from a magistrate. (Ordinance No. 19 of 1907.)</p> <p>No person shall import into the <i>Orange Free State</i> any rifle or rifle ammunition without an importer's permit signed by a magistrate. Special provisions are made in the case of persons desirous of importing no more than one rifle, and ammunition therefor, for temporary use or for <i>bonâ fide</i> sporting purposes during the shooting season. The importation of any cannon or cannon ammunition into the <i>Orange Free State</i> is prohibited. (Act No. 23 of 1908.)</p> <p>No gunpowder or other explosive, and no cartridges, and no gun, pistol, or other firearms, and no lock, stock, barrel, or any other part of any gun, pistol, or other firearms, and no percussion caps may be imported into <i>Mashonaland</i> without the permission in writing of the British South Africa Company or of a magistrate. (Ordinance No. 2 of 1891.)</p>	
<p style="text-align: center;">NORTH-EASTERN RHODESIA.</p> <p>Firearms, gunpowder and ammunition</p> <p>It is prescribed under Regulations, dated 16th December 1908, that certain particulars as to the country of origin, name of manufacturer, description and value of weapon, and other details required for purposes of identification shall be rendered for all firearms and ammunition arriving in the Territory. (Rules under Import Duty Regulations of 1905.)</p> <p>No person may purchase or receive any firearm or ammunition without being duly authorised in writing by a magistrate. Such written authority must be in the form prescribed by the Administrator.</p> <p>No person may deal in firearms or ammunition without a license issued by a magistrate in N.E. Rhodesia. (Regulations of 1909).</p>	<p>10% <i>ad valorem.</i></p>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
NYASALAND PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem</i> .
[<i>Note.</i> —The importation of machine guns, breech-loading rifles, cannons, magazine guns, or other firearms, and their cartridges, bullets, shot, or other ammunition, is prohibited, except by license (costing 2s. 6d.) of the Commissioner. (Section 22(h) of Ordinance No. 8 of 1906.)]	
UGANDA PROTECTORATE.	
Rifles of the calibres of .303 and .450 M.H., and of ammunition suitable for use therein, unless consent for importation has been obtained in writing from the Governor - - - - -	} Prohibited.
(Governor's Notice dated 22nd May 1909.)	
Arms and accoutrements accompanying officers' uniforms - - - - -	} Free.
Goods imported solely for the use of H.M.'s Land and Sea Forces, and also goods imported by, or consigned direct to, officers and men on board H.M.'s vessels for their own use - - - - -	
All other kinds of arms, ammunition, and explosives - - - - -	10% <i>ad valorem</i> .
[<i>Note.</i> —All firearms or ammunition introduced into the Protectorate must be deposited at the cost, risk, and peril of the owner in a public warehouse, and they can only be withdrawn by permission in writing of the Sub-Commissioner. Before withdrawal for use in the Protectorate is allowed, every package of ammunition and every firearm, or part thereof, is required to be stamped and registered (provided this has not already been done in the British East Africa Protectorate) for which a fee of 1 Rupee is charged. (Ordinance No. 5 of 1906.)]	
BRITISH EAST AFRICA PROTECTORATE.	
Arms and accoutrements accompanying officers' uniforms - - - - -	Free.
Goods imported solely for the use of H.M.'s Land and Sea Forces, and also goods imported by, or consigned direct to, officers and men on board H.M.'s vessels for their own use - - - - -	} Free.
All other arms, ammunition, and explosives - - - - -	
[<i>Note.</i> —All firearms and ammunition introduced into the Protectorate must be deposited at the cost, risk, and peril of the owner in a public warehouse, and they can only be withdrawn by permission in writing of the Sub-Commissioner or a Collector. Before withdrawal for use in the Protectorate is allowed, every package of ammunition and every firearm, or part thereof, is required to be stamped and registered. (Ordinance No. 15 of 1906.)]	10% <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
Military equipment of an officer, including a sword, revolver, rifle of a pattern sanctioned by the War Office; arms and ammunition to the extent permitted by the "Firearms Regulations," No. 2 of 1905; guns and rifles temporarily imported under a guarantee by sportsmen, travellers, and prospectors - - - - -	} Free.
All other arms, ammunition, and explosives:	
If imported into Zeyla - - - - -	5% <i>ad valorem</i> .
" " " other Protectorate ports - - - - -	7% <i>ad valorem</i> .
[<i>Note.</i> —All firearms and ammunition introduced into the Protectorate at any port shall be deposited at the cost, risk, and peril of the owner in a public warehouse, and they can only be withdrawn by permission in writing of a Sub-Commissioner or District Officer. Before withdrawal for use in the Protectorate every package of ammunition and every firearm, or part thereof, is required to be stamped and registered, for which a fee of 1 Rupee is charged. (Firearms Regulations No. 2 of 1905.)]	

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
St. HELENA.	
All kinds - - - - -	£ s. d. Free.
NIGERIA.	
Goods for His Majesty's troops - - - - -	Free.
Firearms - - - - - <i>Each</i>	0 10 0
Cartridges, filled - - - - - <i>Per 100</i>	0 2 0
Gunpowder - - - - - <i>Per lb.</i>	0 0 6
All other arms, ammunition, and explosives - - - - -	10% <i>ad valorem.</i>
<p>[<i>Note.</i>—All firearms and ammunition imported by sea must be deposited in a public warehouse, except flint-lock guns with unrifled barrels and common gunpowder, known as trade powder, for which the Governor may grant a licence for the deposit of the same in a private warehouse. No firearms or ammunition may be withdrawn from a public warehouse except under an order granted by the Governor. Only flint-lock guns with unrifled barrels and common gunpowder may be withdrawn from a public warehouse for sale and under order granted by the Governor. Firearms and ammunition may only be introduced by land under licence granted (1) to persons affording sufficient guarantees that such firearms or ammunition will not be given, assigned, or sold to third parties, or (2) travellers provided with a declaration of their Government being a power signatory to the General Act of the Brussels Conference, 1890, stating that the firearms or ammunition are destined exclusively for personal defence (Ordinance No. 2 of 1902).</p> <p>The importation of explosives is only allowed by permit granted by the Governor and subject to such conditions as may be directed in the permit (Ordinance No. 4 of 1884).</p> <p>The importation of firearms, ammunition, and powder intended for <i>natives</i> is suspended for a period of four years, commencing on 15th February 1909, in the area between the Cross River and the German Kamerun up to Lake Chad and from Lake Chad to the bounds of the recognised bed of the Congo. (Government Notice No. 1139, dated 19th October 1908.)]</p>	
GOLD COAST.	
If imported into the West of the Volta :	
Goods for His Majesty's troops, also arms and accoutrements imported by officers of His Majesty's Army and Navy and of any Colonial force of constabulary, volunteers, and police for their personal use as required by the regulations of their respective services - - - - -	Free.
Firearms :	
Rifles - - - - - <i>Each</i>	0 10 0
Guns, other than flint-lock guns, for sporting purposes - - - - -	0 5 0
Revolvers and pistols, other than flint-lock pistols - - - - -	0 2 6
Flint-lock guns and pistols - - - - -	0 2 0
Swords and bayonets :	
Swords of native West African manufacture - - - - -	Free.
Other kinds - - - - - <i>Each</i>	1 0 0

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—ARMS, AMMUNITION, AND
EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
GOLD COAST—<i>cont.</i>	
If imported into the West of the Volta— <i>cont.</i>	
Ammunition :	
Gunpowder - - - - - <i>Per lb.</i>	0 0 6
Cartridges :	
Filled :	
For rifles and guns - - - - - <i>Per 100</i>	0 5 0
For revolvers and pistols - - - - - "	0 2 6
Unfilled - - - - - "	0 1 0
Percussion caps - - - - - "	0 1 0
All other arms, ammunition, and explosives - - - - -	10% <i>ad valorem.</i>
If imported into the East of the Volta :	
Goods for the use of the Governor - - - - -	Free.
Firearms - - - - - <i>Each</i>	0 2 0
Gunpowder - - - - - <i>Per lb.</i>	0 0 6
All other arms, ammunition, and explosives - - - - -	4% <i>ad valorem.</i>
<p>[<i>Note.</i>—No person may deal in or expose for sale any firearms or ammunition, other than flint-lock guns with unrifled barrels, or common gunpowder, known as trade powder. Any person dealing in flint-lock guns with unrifled barrels, or any arms, or any trade gunpowder, is required to obtain a licence. (Ordinance No. 4 of 1892.)</p> <p>The importation of all firearms, ammunition, gunpowder, or lead in sheets or bars into <i>Ashanti</i> is prohibited, except under a permit issued by the Chief Commissioner under certain specified conditions. (Ordinance No. 5 of 1907.)]</p> <p>Under Rules relating to the <i>Northern Territories</i>, dated 4th November 1909 it is provided that—</p> <p>(1) All flint lock guns with unrifled barrels, trade gunpowder and lead in bars or sheets imported into the <i>Northern Territories</i> shall only be with the written permission of the Chief Commissioner.</p> <p>(2) All flint lock guns with unrifled barrels and trade gunpowder imported into the <i>Northern Territories</i> for purposes of trade shall be stored in a Government or private powder magazine at the place of destination, and only withdrawn on the written permission of the Chief Commissioner or duly authorised representative.</p> <p>(3) All flint lock guns, trade gunpowder and lead in bars or sheets shall only be disposed of to Chiefs in possession of written permission from the Chief Commissioner or his representative.]</p>	
SIERRA LEONE.	
Military and naval stores - - - - -	Free.
Arms, accoutrements and equipment, the property of Officers of the Sierra Leone Battalion of the West African Frontier Force, or of other Officers of the Colonial Civil Service, imported by such Officers for their use on duty as required by the Regulations of their respective Services ; also arms, accoutrements and equipment, the property of Officers of H.M.'s Army and Navy, imported by such Officers for their use on duty as required by the Regulations of their respective Services - - - - -	Free.
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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
SIERRA LEONE—cont.	
Arms:	£ s. d.
Guns for sporting purposes re-imported which have previously been stamped, licensed and duty-paid under the laws of the Colony, and have remained in the possession of the original importer	Free.
Other guns:	
Trade flintlock - - - - - <i>Each</i>	0 2 6
Percussion - - - - - "	0 10 0
Breech-loading, single or double barrelled - - - - - "	1 0 0
Rifles, breech-loading - - - - - "	1 0 0
" muzzle-loading - - - - - "	0 10 0
Sword blades - - - - - "	0 5 0
Revolvers and other pistols - - - - - "	0 10 0
All other arms - - - - - "	10% <i>ad valorem</i> .
Ammunition:	
Cartridges, rifle ball - - - - - <i>Per 100</i>	0 5 0
" (ball) for revolvers and pistols - - - - - "	0 2 6
Gunpowder - - - - - <i>Per barrel of 100 lbs.</i>	0 6 0
All other explosives - - - - - "	10% <i>ad valorem</i> .
<p>[All firearms, ammunition, and gunpowder imported by sea (except for H.M. forces) must be deposited in a public warehouse, and may not be withdrawn without the written authority of the Governor, except that flint-lock guns with unrifled barrels and common or trade gunpowder may be withdrawn with the written authority of the Collector or Assistant Collector of Customs. (Regulations of 12th February 1909, under Ordinance No. 10 of 1908.)</p> <p>All explosives imported into the Colony, except such as are consigned to the Imperial or Colonial Governments, and also except ammunition for firearms, must be landed at the Magazine wharf and deposited at the magazines or public storehouses appointed for the purpose. No explosives may be unloaded or transhipped without the permission of the Collector of Customs, and may not be withdrawn from the magazine or public storehouse without the written authority of the Governor. (Regulations of 20th April 1909, under Ordinance No. 11 of 1908.)</p> <p>The introduction into the Colony of any firearms, ammunition or gunpowder by land is only permitted by special licence granted (1) to persons affording sufficient guarantees that the firearms, ammunition or gunpowder will not be given, assigned, or sold to third persons, (2) to travellers provided with a declaration of their Government stating that the firearms, ammunition or gunpowder are destined exclusively for their personal defence. If not exported within one week after reaching the coast such firearms, ammunition or gunpowder must be deposited in a public warehouse. (Ordinance No. 10 of 1908.)]</p>	
GAMBIA.	
Articles for the use of the Colonial Government, and arms and accoutrements the property of officers of H.M.'s Army, Navy, or Coast Service, imported by them for their personal use on duty	Free.
Arms:	
Firearms, breech-loading guns and rifles - - - - - <i>Each</i>	1 0 0
" other - - - - - "	0 4 0
Other arms - - - - - "	5% <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
GAMBIA—cont.	
Ammunition and explosives:	
Gunpowder - - - - - <i>Per lb.</i>	0 0 1
All other ammunition and explosives - - - - -	5 % <i>ad valorem.</i>
<p>[<i>Note.</i>—Similar provisions restricting the importation of fire-arms, ammunition and gunpowder are in force as in the Colony of Sierra Leone (Ordinance No. 4 of 1892). The Governor may prohibit, by Proclamation, the importation or exportation of "munitions of war" into or from the Colony. The term "munitions of war" includes arms, ammunition, naval or military stores, or any stores, supplies, or apparatus capable of being used for warlike purposes or for purposes ancillary to warlike operations, whether by land or sea (Ordinance No. 2 of 1903 and No. 2 of 1906.)]</p>	
DOMINION OF CANADA.	
Arms, military stores, and munitions of war, the property of the Imperial Government and to remain the property of such Government - - - - -	Free.
Guns the property of settlers, in use by the importer for at least six months before his arrival in Canada; such guns must be brought with the settler on his first arrival and may not be sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Canada - - - - -	
Gun barrels, in single tubes, forged, rough-bored - - - - - (Customs Memo., No. 1558 B., dated 1st November 1909.)	Free.
<p>[<i>Note.</i>—It is stated in Appraiser's Bulletin No. 374, dated 11th January 1910, that the above item does not apply to any article to be manufactured into a rifle.]</p>	
Torpedoes, firecrackers and fireworks:	
Under the British Preferential Tariff - - - - -	17½ % <i>ad valorem.</i>
General Tariff - - - - -	25 % <i>ad valorem.</i>
Guns and rifles (including air guns and air rifles, not being toys); muskets; cannons; pistols; revolvers and other fire-arms; bayonets; swords and fencing foils:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
General Tariff - - - - -	30 % <i>ad valorem.</i>
Fuse, not metallic:	
Under the British Preferential Tariff - - - - -	12½ % <i>ad valorem.</i>
General Tariff - - - - -	20 % <i>ad valorem.</i>
Powder for cannon, musket, rifle, gun, and for sporting purposes; and canister powder:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0·99
General Tariff - - - - - "	0 0 1·48
Powder for blasting and mining:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0·66
General Tariff - - - - - "	0 0 0·99
Nitro-glycerine, giant powder, nitro and other explosives:	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0·86
General Tariff - - - - - "	0 0 1·23

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—<i>continued.</i>	
ARMS AND AMMUNITION.	
DOMINION OF CANADA—<i>cont.</i>	
Cartridges; cartridge cases; primers; percussion caps; wads or other ammunition not otherwise provided for:	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
General Tariff	30 % <i>ad valorem.</i>
[<i>Note.</i> —Firearms and munitions of war shall not be imported, except from the United Kingdom, unless upon application to, and permission given by, the Minister of Customs (Sec. 127 of cap. 48 of 1906, Revised Statutes).]	
NEWFOUNDLAND.	
Military and naval stores; also ammunition and arms for volunteer corps, under the approval of the Minister of Finance and Customs	} Free.
Guns the property of settlers, in use by the importer for at least six months before his arrival in Newfoundland; such guns must be brought with the settler on his first arrival and may not be sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Newfoundland	
Firearms and ammunition in the possession of tourists, under conditions laid down by the Minister of Finance and Customs	
Dynamite, detonators, blasting powder, and fuses	} 35 % <i>ad val.</i>
Guns and rifles (including air guns and rifles, except toys), muskets, cannons, pistols, revolvers, and other firearms; bayonets; swords and fencing foils and masks; gun and pistol covers or cases; game bags; loading tools, also cartridge belts	
Torpedoes, fireworks, and firecrackers	} 40 % <i>ad valorem.</i>
Cartridge cases; cartridge primers; percussion caps; wads; cannon, musket, rifle, gun, and sporting powder; cannister powder; giant powder; nitro, and all other ammunition and explosives	
BAHAMAS.	
Military and naval stores	Free.
Pistols and revolvers	1 0 0
All other arms	20 % <i>ad valorem.</i>
Ammunition and explosives:	
Ball ammunition	Per 100 0 4 2
Dynamite	Free.
Gunpowder	Per lb. 0 0 3
All other ammunition and explosives	20 % <i>ad valorem.</i>
[<i>Note.</i> —The importation is prohibited of firecrackers over $\frac{1}{4}$ inch in diameter and 2 inches in length.]	
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % <i>ad valorem.</i>
[<i>Note.</i> —The importation of arms and ammunition is prohibited, except by written permission of the Commissioner. (Notice of 21st September 1903 under Ordinance No. 8 of 1899.)]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
JAMAICA.	
Military (including militia) and naval stores - - - - -	Free.
Arms - - - - -	16 $\frac{2}{3}$ % <i>ad valorem</i> .
Ammunition and explosives:	
Cartridges - - - - - <i>Per 100</i>	0 1 6
Shot - - - - - <i>Per 100 lbs.</i>	0 8 0
Gunpowder, dynamite, and other explosives - <i>Per lb.</i>	0 1 0
Percussion caps; detonators and fuses - - - - -	16 $\frac{2}{3}$ % <i>ad valorem</i> .
[<i>Note.</i> —The Jamaican Government states that there are no restrictions placed on the landing of arms. No gunpowder or other explosive, however, may be landed without a licence from the Customs officer at the port of entry. Such dangerous explosives are to be stored in the nearest magazine approved by the Governor.]	
ST. LUCIA.	
Military and naval stores - - - - -	Free.
Arms - - - - -	20 % <i>ad valorem</i> .
Ammunition:	
Gunpowder - - - - - <i>Per lb.</i>	0 0 6
All other ammunition - - - - -	20 % <i>ad valorem</i> .
Fireworks - - - - -	20 % <i>ad valorem</i> .
All other explosives - - - - -	15 % <i>ad valorem</i> .
ST. VINCENT.	
Military and naval stores - - - - -	Free.
All other arms, ammunition, and explosives - - - - -	10 % <i>ad val.</i> (a)
[<i>Note.</i> —It is provided under Ordinance No. 1 of 1910 that no person shall import without permission in writing from the Governor any nitro-glycerine, dynamite, gun-cotton, fulminate of mercury or of other metals, or any adaptation or preparation thereof being of an explosive character, except in the form of small arms ammunition, percussion caps, and fuses.]	
BARBADOS.	
Military, and naval stores - - - - -	Free.
Rifles, parts of rifles, accessories, and all rifle ammunition specially imported exclusively for the objects and purpose of the Barbados Rifle Association, by or for the use of any member thereof, on the certificate to that effect of the secretary for the time being of such Association - - - - -	
Arms:	
Firearms - - - - - <i>Each</i>	0 10 0
All other arms - - - - -	10 % <i>ad valorem</i> .
Ammunition and explosives:	
Gunpowder, and all other explosives - - - - -	Free.
All other ammunition - - - - -	10 % <i>ad valorem</i> .

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES :—ARMS, AMMUNITION, AND
EXPLOSIVES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
GRENADA.	
Military and naval stores	Free.
Rifles and ammunition and other accessories thereto, imported with the consent of the Governor for the use of any rifle club or any member thereof	Free.
Rifles, revolvers, and pistols	0 10 0 (a)
Ammunition and explosives:	
Gunpowder	0 0 6 (a)
All other ammunition and explosives	7½% <i>ad val.</i> (a)
[<i>Note.</i> —The importation of firearms is only allowed under license (Ordinance No. 14 of 1906). The importation of inflammable goods is regulated by rules laid down under Ordinance No. 11 of 1891, as amended by Ordinance No. 13 of 1908.]	
VIRGIN ISLANDS.	
Military and naval stores	Free.
Firearms	1 0 0
All other arms	10% <i>ad valorem.</i>
Gunpowder and all explosives	0 0 6
Percussion caps; cartridges and cartridge cases, also fireworks	15% <i>ad valorem.</i>
St. CHRISTOPHER—NEVIS.	
Military and naval stores (not to be sold or disposed of except by special permission of the Treasurer)	Free.
Arms:	
Guns	1 6 8
Pistols	0 13 4
All other arms	11% <i>ad valorem.</i>
Ammunition and explosives:	
Gunpowder and all explosives	0 0 8
Fireworks and all other ammunition	11% <i>ad valorem.</i>
[The importation of explosives is regulated by Ordinance No. 4 of 1909. It is not lawful to store more than 25 lbs. of gunpowder in any one place within the limits of the town of Basseterre, Sandy Point, or Charlestown, except in licensed warehouses.]	
ANTIGUA.	
Military and naval stores	Free.
Arms:	
Guns	1 6 8
Pistols	0 13 4
All other arms	13½% <i>ad valorem.</i>
Ammunition and explosives:	
Blasting powder imported for use in the making or repairing of roads	Free.
Gunpowder	0 0 8
Cartridges, cartridge cases, percussion caps, and fireworks	15% <i>ad valorem.</i>
MONTserrat.	
Military and naval stores	Free.
Arms:	
Guns	1 10 0
Pistols and revolvers	0 15 0
All other arms	13½% <i>ad valorem.</i>

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
MONTSERRAT—cont.	
£ s. d.	
Ammunition and explosives :	
Blasting powder imported for use in the making or repairing of roads	} Free. 0 0 9 13½ % <i>ad val.</i>
Gunpowder and all other explosives - - - - - <i>Per lb.</i>	
All other ammunition - - - - -	
[<i>Note.</i> —The importation of arms and ammunition may be prohibited by Proclamation at any time, either absolutely or under certain specified conditions. All persons carrying arms (except His Majesty's Military or Naval Officers) are required to obtain a licence costing 2s. 6d. for one arm and a further sum of 6d. for each arm thereafter. (Ordinance No. 8 of 1907.)]	
DOMINICA.	
Military and naval stores - - - - -	Free.
Arms :	
Firearms - - - - -	25 % <i>ad valorem.</i>
All other arms - - - - -	12½ % <i>ad val.</i>
Ammunition and explosives :	
Gunpowder and explosives - - - - - <i>Per lb.</i>	0 0 6
Percussion caps, cartridges, and cartridge cases	20 % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Arms, ammunition, and accoutrements imported by, or for the use of, the Naval or Military Forces, the Police Force or any Volunteer Force or Rifle Association sanctioned by the Government, also arms and ammunition imported by the Colonial Government	} Free.
Arms :	
Muzzle-loading and air guns - - - - - <i>Each</i>	0 5 0
All other guns, rifles, revolvers, and pistols - - - - -	0 10 0
Ammunition and explosives :	
Cartridges :	
Loaded - - - - - <i>Per 1,000</i>	0 5 0
Unloaded - - - - -	0 2 6
Gunpowder - - - - - <i>Per lb.</i>	0 0 7
Other explosives - - - - -	10 % <i>ad valorem.</i>
[<i>Note.</i> —The landing of gunpowder and cartridges, other than safety cartridges, is regulated by the Regulations of 24th August, 1909, made under the "Explosives Ordinance 1907" (No. 15 of 1907).]	
BERMUDA.	
Military and naval stores - - - - -	Free.
Pistols and revolvers - - - - - <i>Each</i>	0 10 0
Cartridges, ball, for pistols or revolvers - - - - - <i>Per 100</i>	0 3 0
All other arms, ammunition, and explosives - - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
Military and naval stores, and such articles as may be imported for any friendly foreign government - - - - -	} Free.
Arms :	
Revolvers, including pistols - - - - - <i>Each</i>	0 12 4
All other arms - - - - -	12½ % <i>ad valorem.</i>
Ammunition and explosives :	
Gunpowder - - - - - <i>Per lb.</i>	0 0 2.47
Fireworks - - - - -	0 2 0.67
Blasting powder, dynamite, and all other explosives for blasting purposes - - - - - <i>Per lb.</i>	} 0 0 0½
All other explosives - - - - -	
	12½ % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES :—ARMS, AMMUNITION, AND
EXPLOSIVES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
BRITISH GUIANA.	
Military and naval stores - - - - -	Free.
Arms :	
Guns, muzzle-loading - - - - - <i>Each</i>	0 4 2 (a)
Pistols, including revolvers - - - - - "	1 0 10 (a)
Muskets, rifles, guns (except muzzle loading), fowling pieces, and all other arms - - - - -	} 12½% <i>ad val.</i> (a)
Ammunition :	
Cartridges, filled - - - - - <i>Per 100</i>	0 6 3 (a)
" cases, capped but not filled - - - - - "	0 2 1 (a)
Percussion caps - - - - - "	0 0 2 (a)
Shot - - - - - <i>Per lb.</i>	0 0 1 (a)
Explosives :	
Dynamite and preparations (other than blasting gelatine, gela- tine dynamite, and gelignite) containing more than 75 % of nitro-glycerine when imported with permission of the Govern- or-in-Council - - - - - <i>Per lb.</i>	} 0 0 3 (a)
Dynamite and preparations of nitro-glycerine certified by the Government Analyst to contain less than 75 % of nitro- glycerine; blasting gelatine, gelatine dynamite, or gelignite; gun-cotton; and all other explosives admitted by the Com- ptroller of Customs as explosives for blasting purposes - <i>Per lb.</i>	} 0 0 2 (a)
Gunpowder, rackarock and fuses, admitted by the Comptroller of Customs as explosives for blasting purposes - <i>Per lb.</i>	} 0 0 0½ (a)
Fireworks (which, in the opinion of the Comptroller of Customs, are manufactured with a view to produce a pyrotechnic effect) <i>Per lb.</i>	} 0 1 6 (a)
All other explosives - - - - - "	} 0 0 10 (a)
<p>[The provisions of the Customs Ordinance of 1884, which relate to the warehousing of goods, shall not be applicable to gunpowder, dynamite, fireworks and other explosives imported into the Colony. The duty on these articles must be paid immediately on importation, provided that where they are imported for exportation or in transit, no duty shall be levied thereon if the regulations relating to their treatment are complied with.]</p> <p>[Note.—The importation of the explosive known as "Sand Crackers" is prohibited, under Order in Council of 24th Nov. 1908.]</p>	
GIBRALTAR.	
All kinds - - - - -	Free.
<p>[Note.—Arms ammunition, or utensils of war may only be imported under a licence granted by the officer administering the Government (Ordinance No. 5 of 1885). A permit to import fireworks and gunpowder is required to be obtained from the Chief Inspector of Police, or, in his absence, from a Justice of the Peace. Fireworks of greater value than 2<i>l.</i>, and gunpowder in greater quantities than 10 lbs., may not be imported, except at the discretion of the police magistrate (Ordinance No. 1 of 1884).]</p>	

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ARMS AND AMMUNITION.	
MALTA.	
All kinds - - - - -	Free.
<p>[<i>Note.</i>—Arms, ammunition, or other utensils of war, not required for H.M. Service, which are imported into Malta shall be deposited in bond, and not released therefrom (either for exportation or for use within the Islands) without a permit from the Governor. All applications for a permit should be addressed to the Collector of Customs at Valetta.</p> <p>The Governor is empowered to prohibit the importation of arms, &c., not required for H.M. Service (Ordinance No. 6 of 1840 and Government Notice No. 32 of 1899).]</p>	
CYPRUS.	
Firearms for the personal use of officers of H.M. naval and military forces - - - - -	} Free.
Arms:	
Guns and pistols not exceeding 2 <i>l.</i> in value - - - - - <i>Per barrel</i>	0 10 0
Guns and pistols exceeding 2 <i>l.</i> in value but not exceeding 4 <i>l.</i> in value - - - - - <i>Each</i>	} 1 0 0
Guns and pistols exceeding 4 <i>l.</i> in value - - - - -	25 % <i>ad valorem.</i>
Side arms, gun-stocks, and gun-locks - - - - -	25 % <i>ad valorem.</i>
Ammunition and explosives:	
Shot - - - - - <i>Per oke</i>	0 0 1
Gunpowder - - - - -	0 0 10 $\frac{1}{2}$
Blasting powder, blasting compound, dynamite, gun-cotton, and fuse - - - - - <i>Per oke</i>	} 0 0 8
Cartridges, cartridge cases, percussion, caps, and fireworks - - - - -	20 % <i>ad valorem.</i>
[An oke = 2·8 lbs.]	
<p>[<i>Note.</i>—The importation into the Island of firearms, detached portions of firearms, and side-arms is prohibited, except at the ports of Larnaca, Famagusta, and Limassol and under a special licence of the Chief Secretary.</p> <p>The importation of gunpowder (except for the use of His Majesty's Naval and Military Forces) is prohibited, except in kegs and barrels (unless otherwise permitted) at the ports of Larnaca and Limassol, and at the latter port the importation is restricted to 28 lbs.</p> <p>The importation of shot, percussion caps, and cartridges (other than ball cartridges) is restricted to the ports of Larnaca and Limassol. Ball cartridges and ball cartridge cases may not be imported, except for His Majesty's Naval and Military Forces, and then only at the same ports by special permission of the High Commissioner.</p> <p>The importation of dynamite, nitro-glycerine, gun-cotton, fulminate of mercury or of other metals, and of any kindred substance, is prohibited, except at the port of Larnaca by special permission of the High Commissioner.</p> <p>The High Commissioner may, however, subject to such limitations as to quantity as it may be deemed fit to impose, allow the importation into the port of Famagusta of gunpowder, shot, percussion caps, cartridges (ball and shot), dynamite, nitro-glycerine, gun-cotton, blasting powder, fulminate of mercury or other metals, substances used for pyrotechnic purposes, fog-signals, rockets, fireworks, fuses, detonators, and ammunition, including empty cartridge cases (Order-in-Council of 22nd June 1906).]</p>	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—BAGS AND SACKS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BAGS AND SACKS. (a)	
BRITISH INDIA.	
Gunny bags, secondhand or which have been used	Free.
All other bags and sacks	5% <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Gunnies	Free.
All other bags and sacks	5½% <i>ad valorem</i> .
MAURITIUS.	
Jute bags and sacks of 100 kilos (1·96841 cwt.)	Per 100 Rupees. cents. 2 00
Pockets of jute and calico (empty)	1 00
Straw pockets	0 20
Vacua bags	0 40
Gunny and other bags and sacks	1 50
SEYCHELLES.	
Vacua bags and bags of Madagascar straw	Free.
All other bags and sacks	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Bags, sacks, packs, and bales for bran, chaff, compressed fodder, potato, onion, ore, coal, and wool; sugar mats and sugar, corn, flour sacks; also rice mats if similar to those in which rice is ordinarily imported	Free.
Textile sleeping bags and filter bags (moleskin):	
Under the British Preferential Tariff	25% <i>ad valorem</i> .
Under the General Tariff	30% <i>ad valorem</i> .
(Supplements, No. 13 and 14 to the Customs Tariff Guide.)	
All other bags and sacks, (including canvas mail bags—Suppt. No. 6 to the Customs Tariff Guide) bags and sacks of calico, hessian (not elsewhere included), and linen; also meat wraps, whether partly or wholly made up	15% <i>ad val.</i>
[<i>Note</i> .—The importation of cornsacks into Australia is subject to the following conditions and restrictions, viz.:	
The bales containing the cornsacks to be plainly branded or marked with the trade name, measurement, weight, porter and shot of the cornsacks contained therein and the cornsacks to comply with the following standard:—	
Size, 41 ins. × 23 ins.	
Weight, when baled, 2½ lbs.	
Substance, 8 porter, 9 shot.	
The importation in the Commonwealth of cornsacks contrary to the above provisions is prohibited. (Proclamation of 13th Feb. 1908.)	
Cornsacks not complying with the above standard may be imported for foreign transhipment <i>ex</i> the import steamers or held in bond for export only. (Customs Circular No. 1409 of 1908.)	
The importation of bags and sacks made of the same material as cornsacks, and suitable for holding grain is prohibited unless they comply with the above standard for cornsacks. (Order No. 1052 of 1908.)]	

(a) Not including paper bags, or leather or hand bags of any kind.

For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—BAGS AND SACKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BAGS AND SACKS. (a)	
TERRITORY OF PAPUA.	
All kinds - - - - -	Free.
DOMINION OF NEW ZEALAND.	
Jute or hessian bags and sacks or bagging; woolpacks and wool pockets; bags made of New Zealand tow or flax; also cornsacks (including cornsacks, secondhand, with names having no local application printed thereon — Ministers' Order No. 876, dated 29th May 1908) - - - - -	} Free.
Bags of textile material or felt, if printed: If the produce of some part of the British Dominions - - - - -	
Otherwise - - - - -	25 % <i>ad val.</i> (b)
Bags—calico, forfar, linen, flour; bagging, and all other bags and sacks, including filter bags and sheaths: If the produce of some part of the British Dominions - - - - -	37½ % <i>ad val.</i> (b)
Otherwise - - - - -	20 % <i>ad val.</i> (b)
	30 % <i>ad val.</i> (b)
FIJI.	
Bags and sacks under 3 bushels; also woolpacks and sugar mats - - - - -	Free.
Bags and sacks, 3 bushels and over - - - - - <i>Per doz.</i>	0 0 3
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Bags for flour, manure, local manufacture, sugar, produce, grain, wool, coal and other minerals - - - - -	} Free.
All kinds - - - - -	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
[<i>Note.</i> —A drawback of the full duty is allowed on gunny bags, gunny cloth, sacking, and hooping, and other materials imported into the Protectorate, and used for packing cotton or other produce of the Protectorate when exported.]	
UGANDA PROTECTORATE.	
Empty bags (other than paper bags) and crates for flour, manure, produce, sugar, wool, coal and minerals, and bagging and sacking in the piece - - - - -	} Free.
All other bags and sacks - - - - -	
	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
Empty bags (other than paper bags) and crates for flour, manure, produce, sugar, wool, coal and minerals, and bagging and sacking in the piece - - - - -	} Free.
All other bags and sacks - - - - -	
	10 % <i>ad valorem.</i>

(a) Not including paper bags, or leather or hand bags of any kind.

(b) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—BAGS AND SACKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BAGS AND SACKS. (a)	
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Bags and sacks specially imported for use in the exportation or inland carriage of West African produce - - - - -	} Free.
All other bags and sacks - - - - -	
If imported into the East of the Volta:	
All kinds - - - - -	Free.
SIERRA LEONE.	
Bags to be used in the exportation of West African produce - - - - -	Free.
All other bags and sacks - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Bags in which Portland cement or hydraulic water lime is imported:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>
[It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909 that "bags containing Portland cement," are to be included with the weight of the cement for duty purposes, and rated as follows:—	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>
Bags, cotton (sewn):	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
Bags or sacks of hemp, linen, or jute, and cotton seamless bags:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>
[It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909 that sacks containing grain are dutiable at the same rate as if imported empty.]	
Game bags:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
Tool bags and carpet bags:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½ % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>

(a) Not including paper bags, or leather or hand bags of any kind.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—BAGS AND SACKS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BAGS AND SACKS. (a)	
NEWFOUNDLAND.	
Bags which have been exported either empty, or filled with Newfoundland products, and are returned filled with foreign products	} Free.
Brin, known as bread-bag brin, when imported by manufacturers in which to inclose their manufactures	
Bags or sacks of jute, hemp, linen, or cotton; including also seamless bags and game bags	} 10% <i>ad val.</i> } 35% <i>ad val.</i>
BAHAMAS.	
All kinds	20% <i>ad valorem</i>
TURK'S AND CAICOS ISLANDS.	
All kinds for exporting salt and other products	Free.
All other bags and sacks	10% <i>ad valorem.</i>
JAMAICA.	
If made of flax, hemp, or jute, and to be used for the export of colonial produce	} Free.
All other bags and sacks	
	16 $\frac{2}{3}$ % <i>ad valorem.</i>
WEST INDIA ISLANDS.	
ST. LUCIA.	
Filter bags and bagging, if to be used in connection with the manufacture of sugar and other colonial products	} Free.
All other bags and sacks	
	15% <i>ad valorem.</i>
ST. VINCENT.	
Empty bags for produce	Free.
All other bags and sacks	10% <i>ad val. (b)</i>
BARBADOS.	
All kinds	10% <i>ad valorem.</i>
GRENADA.	
All kinds	7 $\frac{1}{3}$ % <i>ad val. (b)</i>
VIRGIN ISLANDS.	
All kinds	10% <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
Coverings in which goods are actually imported, if usual and proper for the purpose	} Free.
All other bags and sacks	
	11% <i>ad valorem.</i>
ANTIGUA.	
All kinds	18 $\frac{1}{3}$ % <i>ad valorem.</i>
MONTERRAT.	
All kinds	13 $\frac{1}{2}$ % <i>ad valorem.</i>

(a) Not including paper bags, or leather or hand bags of any kind.

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—BAGS AND SACK)—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BAGS AND SACKS. (a)	
DOMINICA.	
Packages (empty) for produce, including cocoa and sugar bags	5 % <i>ad valorem.</i>
All other bags and sacks	12½ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
All kinds	10 % <i>ad valorem.</i>
BERMUDA.	
All kinds	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
Canvas or cotton bags	12½ % <i>ad val.</i> (b)
All other bags and sacks	Per 100 0 5 2½ (b)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Empty sacks	Free.
All other bags and sacks :	
If of linen, hemp, cotton, or wool	10 % <i>ad valorem.</i>
Other kinds	8 % <i>ad valorem.</i>

(a) Not including paper bags, or leather hand bags of any kind.

(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—BICYCLES AND TRICYCLES.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BICYCLES AND TRICYCLES. (a)	
BRITISH INDIA.	
All kinds, including motor cycles - - - - -	5 % <i>ad valorem</i> .
ADEN.	
All kinds, including motor cycles - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds, including motor cycles - - - - -	Free.
CEYLON.	
Used bicycles, including used motor bicycles, brought with a passenger as part of his baggage - - - - -	} Free.
Motor trailers - - - - -	
All other bicycles and tricycles, including motor cycles - - -	5½ % <i>ad valorem</i> .
MAURITIUS.	
All kinds, including motor cycles - - - - -	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds, including motor cycles - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds, including motor cycles - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Minor articles for use in the manufacture of children's cycles within the Commonwealth viz., malleable cast hubs - - - - -	} Free.
Children's tricycles, &c.:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
Motor cycles, tricycles, and similar vehicles, and frames thereof, whether partly or wholly finished:	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
Bicycles, tricycles, and similar vehicles, not elsewhere included, and frames thereof, whether partly or wholly finished:	
Under the British Preferential Tariff - - - - -	} 20s. each or 25 % <i>ad val.</i> (b)
" General Tariff - - - - -	
" General Tariff - - - - -	} 25s. each or 30 % <i>ad val.</i> (b)
" General Tariff - - - - -	
Horns for cycles :	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem</i> .
" General Tariff - - - - -	15 % <i>ad valorem</i> .
(Supplement No. 9 to the Customs Tariff Guide.)	
Rubbered tyre fabric; tyre rubber; tyres; and tubes, valved or unvalved :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
Bands (non-slip), for use on motor cycles:	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
(Supplement No. 16 to the Customs Tariff Guide.)	

(a) For rates of duty on motor cars, see under "Carriages and Carts," pp. 545-555.

(b) Whichever rate returns the higher duty.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES :—BICYCLES AND
TRICYCLES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BICYCLES AND TRICYCLES. (a)	
COMMONWEALTH OF AUSTRALIA—cont.	
Cycle tubing and fork sides in the rough; liners, including bent tubing, not brazed or plated; also balls - - - - -	} Free.
Cycle parts plated, brazed, enamelled or permanently joined, not elsewhere included (including rims); cycle accessories, not elsewhere included, and parts thereof, including steel trouser clips, steel toe clips, and bands, parcel carriers, inflater clips and connections, bells, saddles, saddle covers, tool bags, repair outfits, and the like:	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem</i> .
" General Tariff - - - - -	15 % <i>ad valorem</i> .
Other cycle parts, including steel bars, for the manufacture of rims, also parts, viz., ball-heads not permanently joined and parts thereof, plated or unplated; bottom brackets, including bracket shells and plated or unplated axles, cups, cranks, cotter and locking pins, lubricators, and chain wheels; hubs, including sprocket wheels, lock rings and free wheel clutches, lugs, fork ends, bridges, nipples, spokes, spoke-washers, chains, pedals and parts thereof, all valves for pneumatic tyres, also cyclometers, speedometers, and inflators:	} Free.
Under the British Preferential Tariff - - - - -	
" General Tariff - - - - -	5 % <i>ad valorem</i> .
[<i>Note.</i> —A drawback equal to the amount of duty paid is allowed on the following articles, when used in the manufacture of articles within the Commonwealth, on the exportation of such manufactured articles:—	
Valves used in the manufacture of bicycle tyres.	
Rim bars used in the manufacture of cycle rims.	
Metal parts and saddles used in the manufacture of cycles.]	
TERRITORY OF PAPUA.	
All kinds, including motor cycles - - - - -	5 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Bicycles, tricycles, and the like vehicles:	
If the produce of some part of the British Dominions - - - - -	20 % <i>ad val.</i> (b)
Otherwise - - - - -	30 % <i>ad val.</i> (b)
Rubber tyres, pneumatic rubber tyres, outside covers, and inner tubes - - - - -	} Free.
Handle grips; pedal rubbers; also the following articles when not plated, japanned, enamelled, or varnished, viz., drop forgings, stampings, steel balls, weldless steel tubes with or without butted ends, wood or metal rims (not bored), spokes, forks, stays, handle bars, and seat pillars (unbuilt), bracket shells, fork and stay ends, fork tips, bridges, crowns, and lugs; also ball heads complete when not brazed, including all plated parts; hubs, complete, plated or otherwise, sprockets, chains and chain wheels whether plated or not; bottom brackets, complete, including axles, cups, cranks and pedals, plated or otherwise:	
If the produce of some part of the British Dominions - - - - -	Free.
Otherwise - - - - -	20 % <i>ad val.</i> (b)

(a) For rates of duty on motor cars, see under "Carriages and Carts," pp. 545-555.

(b) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—BICYCLES AND
TRICYCLES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BICYCLES AND TRICYCLES. (a)	
DOMINION OF NEW ZEALAND—cont.	
Wings or shields for cooling motor-cycle oil engines :	
If the produce of some part of the British Dominions - - -	Free.
Otherwise - - - - -	20 % <i>ad val.</i> (b)
(Minister's Order No. 902, dated 6th April 1909).	
Free wheels for bicycles :	
If the produce of some part of the British Dominions - - -	Free.
Otherwise - - - - -	20 % <i>ad val.</i> (b)
(Minister's Order No. 902, dated 6th April 1909).	
Belt rims for motor bicycles :	
If the produce of some part of the British Dominions - - -	20 % <i>ad val.</i> (b)
Otherwise - - - - -	30 % <i>ad val.</i> (b)
(Minister's Order No. 902, dated 6th April 1909).	
Bicycle chain adjusters :	
If the produce of some part of the British Dominions - - -	20 % <i>ad val.</i> (b)
Otherwise - - - - -	30 % <i>ad val.</i> (b)
(Minister's Order No. 899, dated 1st February 1909).	
Speed gear, detachable, for oil engines for motor cycles :	
If the produce of some part of the British Dominions - - -	20 % <i>ad val.</i> (b)
Otherwise - - - - -	30 % <i>ad val.</i> (b)
(Minister's Order No. 915, dated 1st November 1909).	
Other parts, finished or partly finished or machined :	
If the produce of some part of the British Dominions - - -	20 % <i>ad val.</i> (b)
Otherwise - - - - -	30 % <i>ad val.</i> (b)
FIJI.	
All kinds, including motor cycles - - - - -	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds, including motor cycles - - - - -	Free.
BRITISH SOUTH AFRICA.	
Motor cycle makers and side cars :	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
General Tariff - - - - -	15 % <i>ad valorem.</i>
(Cape Customs Notice No. 140, dated 14th April 1910).	
Bicycle tubes (Customs Notice, dated 10th July 1906) and all kinds of cycles, including motor cycles :	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
„ General Tariff - - - - -	15 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	Free.
UGANDA PROTECTORATE.	
Bicycles which have been used, forming part of a passenger's baggage, and not intending for trading purposes - - - - -	} Free.
All other bicycles and tricycles - - - - -	10 % <i>ad valorem.</i>

(a) For rates of duty on motor cars, see under "Carriages and Carts," pp. 545-555.

(b) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES :—BICYCLES AND
TRICYCLES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BICYCLES AND TRICYCLES. (a)	
BRITISH EAST AFRICA PROTECTORATE.	
Bicycles which have been used forming part of a passenger's baggage and not intended for trading purposes -	Free.
All other kinds -	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla -	5 % <i>ad valorem</i> .
" " other Protectorate ports -	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds, including motor cycles -	Free.
NIGERIA.	
Wheeled vehicles of all kinds and their accessories attached thereto -	Free.
GOLD COAST.	
If imported into the West of the Volta:	
Velocipedes (including motor cycles) and ready made parts thereof, including accessories and materials for repairs -	Free.
If imported into the East of the Volta:	
Velocipedes, including motor cycles -	
SIERRA LEONE.	
All kinds, including motor cycles -	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds, including motor cycles -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Bicycles, not new, in use by the settler for at least six months before his arrival in Canada, and not for sale; provided that they are brought with the settler on his first arrival, and are not sold or otherwise disposed of (without payment of duty) until after 12 months' actual use in Canada -	Free.
All other bicycles and tricycles:	
Under the British Preferential Tariff -	20 % <i>ad valorem</i> .
" General Tariff -	30 % <i>ad valorem</i> .
Steel balls, adapted for use on bearings of vehicles:	
Under the British Preferential Tariff -	Free.
" General Tariff -	10 % <i>ad valorem</i> .
Bicycle tires:	
Under the British Preferential Tariff -	22½ % <i>ad valorem</i> .
" General Tariff -	35 % <i>ad valorem</i> .
(Appraisers' Bulletin No. 327, dated 19th August 1909).	
Bicycle saddles, nickel-plated:	
Under the British Preferential Tariff -	22½ % <i>ad valorem</i> .
" Intermediate Tariff -	30 % <i>ad valorem</i> .
" General Tariff -	35 % <i>ad valorem</i> .
(Appraisers' Bulletin No. 327, dated 19th August 1909).	
[For other metal parts, see under "Iron and Steel Manufactures."]	

(a) For rates of duty on motor cars, see under "Carriages and Carts," pp. 545-555.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—BICYCLES AND
TRICYCLES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BICYCLES AND TRICYCLES. (a)	
NEWFOUNDLAND.	
	£ s. d.
Bicycles in the possession of tourists, under conditions laid down by the Minister of Finance and Customs	} Free.
Bicycles imported by settlers, if brought with the settler on his first arrival; provided that they have been in use by him for at least six months before his arrival in Newfoundland, and are not sold or otherwise disposed of (without payment of duty) until after 12 months' actual use in the Colony	
All other bicycles and tricycles (including motor bicycles), also parts thereof (including cyclometers)	} 40% <i>ad val.</i>
BAHAMAS.	
Bicycles and tricycles	0 5 0
Parts of cycles, separately imported	20% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds, including motor cycles	Free.
JAMAICA.	
All kinds, including motor cycles	16 $\frac{2}{3}$ % <i>ad valorem.</i>
ST. LUCIA.	
All kinds, including motor cycles	15% <i>ad valorem.</i>
ST. VINCENT.	
All kinds, including motor cycles	10% <i>ad val. (b)</i>
BARBADOS.	
All kinds, including motor cycles	10% <i>ad valorem.</i>
GRENADA.	
All kinds, including motor cycles	10% <i>ad val. (b)</i>
VIRGIN ISLANDS.	
All kinds, including motor cycles	10% <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
All kinds, including motor cycles	11% <i>ad valorem.</i>
ANTIGUA.	
All kinds, including motor cycles	13 $\frac{1}{3}$ % <i>ad valorem.</i>
MONTERRAT.	
All kinds, including motor cycles	13 $\frac{1}{3}$ % <i>ad valorem.</i>
DOMINICA.	
All kinds, including motor cycles	12 $\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Bicycles and tricycles:	
Motor	2 10 0
Other than motor	0 12 6

(a) For rates of duty on motor cars, see under "Carriages and Carts," pp. 545-555.

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—BICYCLES AND
TRICYCLES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BICYCLES AND TRICYCLES. (a)	
BERMUDA.	
Bicycles, with wheels of not less than 18 inches in diameter, including motor cycles - - - - - Each	} 0 5 0
All other bicycles and tricycles - - - - -	10% <i>ad valorem</i> .
BRITISH HONDURAS.	
All kinds, including motor cycles - - - - -	12½% <i>ad valorem</i> .
BRITISH GUIANA.	
All kinds, including motor cycles - - - - -	12½% <i>ad val.</i> (b)
GIBRALTAR.	
All kinds, including motor cycles - - - - -	Free.
MALTA.	
All kinds, including motor cycles - - - - -	Free.
CYPRUS.	
All kinds, including motor cycles - - - - -	10% <i>ad valorem</i> .

(a) For rates of duty on motor cars, see under "Carriages and Carts," pp. 545-555.

(b) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—BOOTS AND SHOES.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BOOTS AND SHOES.	
BRITISH INDIA.	
All kinds	5 % <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½ % <i>ad valorem</i> .
MAURITIUS.	
All kinds	12 % <i>ad valorem</i> .
SEYHELLES.	
All kinds	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Minor articles for use in the manufacture of boots and shoes within the Commonwealth, viz.: woven banding (with or without trade mark or name) (a); nails (sparrow and other bills, clog, cricket, hob, Hungarian, screw or ice, spike, nugget, pin point, running, sprigs, lasting tacks, tips, tingles, and rivets); headings, up to 1½ inches in width; metal toe-caps and plates; plates for baseball boots and brass plates for football boot spikes; heel protectors or plates of metal; iron clasps for clogs and pattens; fasteners, buttons; heels (aluminium, clog and patten, wooden heels covered with celluloid, wooden heels, with or without leather covering, wooden heels, covered with leather and shod with leather plate or with brass and leather plate, wooden heels shod with rubber plate); irons for clogs and pattens; looping in the piece or cut to size, plain or with woven name or design thereon; plugs; seannings, up to 1½ inches in width; back strappings, up to 1½ inches in width; top banding; pegs and peg wood; galloon bindings, 1½ inches in width and under, and of one colour; rabbit fur binding; galloons, similar to hat galloons; heel circlelets, being small horseshoe-shaped articles which are driven into the heel in lieu of sprigs; rivets, tubular; shanks and shanking (except shanks and shanking composed entirely of leatherboard or any paper-board); heel slugs; tapes, drill stay or stay tape; linen stays, being short pieces from ½ to 1 inch in length; toe tips; welting, being a seam welting or beading; also machined wire of brass or iron	Free.
Boot elastics	Free.
Slipper forms and royal cord in the piece; prunella, lasting, and felt stuff for boots, shoes, and slippers; under Departmental By-Laws	Free.
[It is provided in a By-Law of 10th December 1908 that the above specified articles may be admitted free of duty, provided that the importer enters into a security with the Customs that the goods shall be used only in the manufacture of boots, shoes, or slippers within the Commonwealth, and that within six months from the date of delivery by the Customs, or such further time as the Collector may allow, proof shall be given to the Collector that the goods have been so used].	
Gum and wading boots	Free.

(a) It is laid down in the Supplement No. 8 to the Customs Tariff Guide that the "woven banding" and "top banding" for boots, &c. may only be admitted free when limited to the selvedged galloon type, which is imported in widths up to 8 inches.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied see Appendix I.]MISCELLANEOUS ARTICLES :—BOOTS AND SHOES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BOOTS AND SHOES.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Goloshes, rubber sand boots and shoes and Plimsolls:	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
Canvas shoes with rubber soles vulcanized to the uppers and leather strengthened, <i>i e.</i> , leather toe cap and heel and leather strap across toe:	
Under the British Preferential Tariff	30 % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
(Supplement No. 9 to the Customs Tariff Guide.)	
Cloth top boots with vulcanised sole:	
Under the British Preferential Tariff	30 % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
(Supplement No. 14 to Customs Tariff Guide.)	
All other boots, shoes, and slippers, also clogs, pattens, and other footwear of any material, not elsewhere included; boot and shoe uppers and tops; and cork, leather, or other soles or soles:	
Under the British Preferential Tariff	30 % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
TERRITORY OF PAPUA.	
All kinds	10 % <i>ad valorem.</i>
DOMINION OF NEW ZEALAND.	
Grindery—namely, button fasteners and staples; eyelets and hook eyelets and eyelet rings; tangles; spikes for running or cricketing shoes; boot-protectors; wood or rubber heels or knobs; leather toe-tips, "Wells" patent or a similar make, stiffeners or toes moulded ready for use, copper toes, boot stretchers and trees, hollow-fillers, japanned toe-tips; legging springs and stiffeners; lasting tacks, pegs, brass rivets, iron rivets; brass, iron, and copper cut bills; steel points; sparrow bills; wrought, cut, and malleable hob-nails; Hungarian nails; wrought and cut tip-nails; bootmakers' nails over 1 inch in length (Minister's Order No. 870, dated 10th March 1908); iron or wooden lasts; stands for lasts; sole, heel, stiffening, and toe-cap knives; shoemakers' wax; heel-balls; bristles, hemp and flax; rubber solution or cement; wetting cut into strips or in coils ready for use; shoemakers' binding or beading; wetting leather cut into strips not exceeding 1 inch in width; webbing; bootmakers' inks or stains; bootmakers' sectional cutting-boards; glass or emery paper, or cloth, on sheets, in rolls, or cut into shapes	Free.
Minor articles required in the making up of boots and shoes enumerated in any order of the Minister of Customs and published in the Gazette, viz., royal cord for slipper making; felt for lining boots or slippers, when cut up under supervision into boot or slipper shapes (Minister's Order No. 904, dated 3rd May 1909)	Free.
Gum boots, half knee, knee or thigh, with leather or rubber soles	Free.
Top boots for Foresters (as regalia for registered Friendly Societies) (Minister's Order No. 899, dated 1st February 1909)	Free.
Heels for boots, of wood and leather combined:	
If the produce of some part of the British Dominions	20 % <i>ad val.(a)</i>
Otherwise	30 % <i>ad val.(a)</i>
(Minister's Order No. 910, dated 9th July 1909.)	
Boots, shoes, shoettes, sandals, clogs and pattens, slippers and goloshes, viz., children's No. 0 to 6; cork soles; sock soles; and moulded shoe and slipper soles of rubber:	
If the produce of some part of the British Dominions	Free.
Otherwise	10 % <i>ad val.(a)</i>

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—BOOTS AND SHOES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BOOTS AND SHOES.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
£ s. d.	
Boots, shoes, clogs and pattens:	
Boys' and girls', Nos. 7 to 1, both inclusive:	
If the produce of some part of the British Dominions - - -	{ 6d. per pair and 15% <i>ad val.</i> (a)
Otherwise - - - - -	{ 9d. per pair and 22½% <i>ad val.</i> (a)
Women's and youths', above size No. 1:	
If the produce of some part of the British Dominions - - -	{ 1s. per pair and 15% <i>ad val.</i> (a)
Otherwise - - - - -	{ 1s. 6d. per pair and 22½% <i>ad val.</i> (a)
Men's, above size No. 5:	
If the produce of some part of the British Dominions - - -	{ 1s. 6d. per pair and 15% <i>ad val.</i> (a)
Otherwise - - - - -	{ 2s. 3d. per pair and 22½% <i>ad val.</i> (a)
Slippers (not including lawn tennis and gymnasium shoes, soled with india-rubber, or felt):	
If the produce of some part of the British Dominions - - -	{ 6d. per pair and 15% <i>ad val.</i> (a)
Otherwise - - - - -	{ 9d. per pair and 22½% <i>ad val.</i> (a)
Slippers of felt with carpet, twine, or felt soles (including such slippers, although strapped—Minister's Order No. 874, dated 14th April 1908); shoes or goloshes known as Plimsolls with moulded india-rubber soles; champion, gymnasium, yachting and lawn tennis boots and shoes, with moulded india-rubber soles; goloshes or overshoes of all kinds of rubber; also shoettes and sandals not elsewhere specified:	
If the produce of some part of the British Dominions - - -	22½% <i>ad val.</i> (a)
Otherwise - - - - -	33¾% <i>ad val.</i> (a)
All other boots, shoes, clogs and pattens, including tennis shoes of canvas with cut or composite india-rubber sole sewn on to the upper (Minister's Order No. 857, dated 28th November 1907):	
If the produce of some part of the British Dominions - - -	{ 1s. per pair and 15% <i>ad val.</i> (a)
Otherwise - - - - -	{ 1s. 6d. per pair and 22½% <i>ad val.</i> (a)
Vamps, uppers, and laces, clog and patten soles; also heel plates, toe stiffeners and toe plates:	
If the produce of some part of the British Dominions - - -	22½% <i>ad val.</i> (a)
Otherwise - - - - -	33¾% <i>ad val.</i> (a)
FIJI.	
All kinds - - - - -	12½% <i>ad valorem.</i>
FAKRLAND ISLANDS.	
All kinds - - - - -	Free.

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—BOOTS AND SHOES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BOOTS AND SHOES.	
BRITISH SOUTH AFRICA.	
All kinds, including slippers, sandals, Plimsolls and Chinese footwear :	
Under the British Preferential Tariff	12 % <i>ad valorem.</i>
General Tariff	15 % <i>ad valorem.</i>
with a minimum duty of :	
Men's	0 0 9
Women's	0 0 6
Children's	0 0 3
[<i>Note.</i> —A Customs decision has been given stating that the following sizes in boots are constituted in the terms "men's," "women's," and "children's":	
Men's, size 6 and over.	
Women's, size 2 and over.	
Children's :	
Male, below men's size.	
Female, below women's size.	
When the articles are of such a nature as will not render it clearly apparent by what sex or age they could or would be worn, then they are to be classed as follows :	
Men's, size over 6.	
Women's, over size 3 to 6.	
Children's, up to and including size 3.	
Plimsolls, irrespective of description on invoice or otherwise, to be classed as follows :	
Over size 6, as men's.	
" " 2 and up to and including size 6, as women's.	
Size 2 and under, as children's.	
The measurements are to be English standard sizes.	
(Cape Customs Notice No. 122, dated 5th August 1909).]	
NORTH EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla	5 % <i>ad valorem.</i>
If imported into other Protectorate ports	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	10 % <i>ad valorem.</i>

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—BOOTS AND SHOES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
BOOTS AND SHOES.	
GOLD COAST.	
All kinds :	
If imported into the West of the Volta	10 % <i>ad valorem.</i>
If imported into the East of the Volta	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
India-rubber boots and shoes :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
Boots and shoes, pegged or wire fastened, with unstitched soles close edged :	
Under the British Preferential Tariff	17½ % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
Horse boots :	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>
Other boots, shoes, slippers, and insoles of any material :	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" Intermediate Tariff	27½ % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>
NEWFOUNDLAND.	
All kinds	40 % <i>ad valorem.</i>
BAHAMAS.	
All kinds	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % <i>ad valorem.</i>
JAMAICA.	
All kinds	16½ % <i>ad valorem.</i>
ST. LUCIA.	
All kinds	15 % <i>ad valorem.</i>
ST. VINCENT.	
All kinds	10 % <i>ad val. (a)</i>
BARBADOS.	
All kinds	10 % <i>ad valorem.</i>
GRENADA.	
All kinds	10 % <i>ad val. (a)</i>
VIRGIN ISLANDS.	
All kinds	10 % <i>ad valorem.</i>
ST. CHRISTOPHER.—NEVIS.	
All kinds	11 % <i>ad valorem.</i>

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—BOOTS AND SHOES—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
BOOTS AND SHOES.		
ANTIGUA.		
All kinds	- - - - -	- 13 $\frac{1}{8}$ % <i>ad valorem.</i>
MONTSERRAT.		
All kinds	- - - - -	- 13 $\frac{1}{8}$ % <i>ad valorem.</i>
DOMINICA.		
All kinds	- - - - -	- 12 $\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.		
All kinds	- - - - -	- 10% <i>ad valorem.</i>
BERMUDA.		
All kinds	- - - - -	- 10% <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds	- - - - -	- 12 $\frac{1}{2}$ % <i>ad valorem.</i>
BRITISH GUIANA.		
All kinds	- - - - -	- 12 $\frac{1}{2}$ % <i>ad val.(a)</i>
GIBRALTAR.		
All kinds	- - - - -	Free
MALTA.		
All kinds	- - - - -	Free.
CYPRUS.		
All kinds	- - - - -	- 10% <i>ad valorem.</i>

(b) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—CARPETS AND FLOORCLOTHS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CARPETS AND FLOORCLOTHS. (a)	
BRITISH INDIA.	
All kinds, including linoleum - - - - -	5% <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - -	5½% <i>ad valorem</i> .
MAURITIUS.	
All kinds - - - - -	12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Minor articles for use in the manufacture of carpets within the Commonwealth, viz., binding - - - - -	Free.
Carpets, carpeting, floor cloths, floor and carriage mats of any material (except coir); lap dusters; and floor rugs and coverings (including felts and pads):	
Under the British Preferential Tariff - - - - -	10% <i>ad valorem</i> .
" General Tariff - - - - -	15% <i>ad valorem</i> .
Coir mats and matting and tenders:	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem</i> .
" General Tariff - - - - -	25% <i>ad valorem</i> .
[<i>Note</i> .—A drawback equal to the amount of duty paid is allowed on the exportation of carpets imported in rolls, and cut and sewn into squares within the Commonwealth, also on floorcloth used in the manufacture of vehicles within the Commonwealth, on the exportation of such vehicles.]	
TERRITORY OF PAPUA.	
Matting for ships' dunnage - - - - -	Free.
Other matting; floorecloth; also materials composed wholly or in part of cotton, silk, linen, wool, or other woven fabrics - - - - -	} 10% <i>ad valorem</i> .
All other kinds - - - - -	
DOMINION OF NEW ZEALAND.	
All kinds - - - - -	20% <i>ad val.</i> (b)
F.I.I.	
Matting for ships' dunnage - - - - -	Free.
Carpets and floorecloth - - - - -	12½% <i>ad valorem</i> .

(a) Including carpeting, druggetts and druggeting, floor mats, rugs (except horse rugs), matting, and rugging.

(b) With an additional charge of 2% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—CARPETS AND
FLOORCLOTHS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CARPETS AND FLOORCLOTHS. (a)	
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
All kinds :	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
„ General Tariff - - - - -	15 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
If imported into other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GOLD COAST :	
If imported into the West of the Volta :	
All kinds - - - - -	10 % <i>ad valorem.</i>
If imported into the East of the Volta :	
Mats - - - - -	Free.
All other carpets and floorcloths - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
China goat rugs, wholly or partially dressed, but not dyed - - - - -	Free.
Carpeting, rugs, mats, and matting of cocon, straw, hemp, or jute ; also carpet linings and stair pads :	
Under the British Preferential Tariff - - - - -	17½ % <i>ad valorem.</i>
„ Intermediate Tariff - - - - -	22½ % <i>ad valorem.</i>
„ General Tariff - - - - -	25 % <i>ad valorem.</i>

(a) Including carpeting, druggets and druggeting, floor mats, rugs (except horse rugs), matting, and rugging.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—CARPETS AND
FLOORCLOTHS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CARPETS AND FLOORCLOTHS. (a)	
DOMINION OF CANADA—<i>cont.</i>	
Other mats, door or carriage (other than of metal) :	
Under the British Preferential Tariff	25 % <i>ad valorem.</i>
" Intermediate Tariff	30 % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
Stair linen :	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>
Rubber mats or matting :	
Under the British Preferential Tariff	22½ % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
Enamelled carriage, floor, shelf, and table oilcloth; linoleum; and cork matting or carpets :	
Under the British Preferential Tariff	25 % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
Turkish or imitation Turkish or other floor rugs or carpets :	
Under the British Preferential Tariff	25 % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
NEWFOUNDLAND.	
All kinds (b)	35 % <i>ad valorem.</i>
BAHAMAS.	
All kinds	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % <i>ad valorem.</i>
JAMAICA.	
All kinds	16½ % <i>ad valorem.</i>
ST. LUCIA.	
All kinds (b)	15 % <i>ad valorem.</i>
ST. VINCENT.	
All kinds (b)	10 % <i>ad val. (c)</i>
BARBADOS.	
All kinds (b)	10 % <i>ad valorem.</i>
GRENADA.	
All kinds (b)	7½ % <i>ad val. (c)</i>
VIRGIN ISLANDS.	
All kinds (b)	10 % <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
All kinds (b)	11 % <i>ad valorem.</i>

(a) Including carpeting, druggets and druggeting, floor mats, rugs (except horse rugs), matting, and rugging.

(b) Articles imported for the use of any place of worship, free.

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—CARPETS AND FLOORCLOTHS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CARPETS AND FLOORCLOTHS. (a).	
ANTIGUA.	
All kinds (b) - - - - -	13½% <i>ad valorem.</i>
MONTERRAT.	
All kinds (b) - - - - -	13½% <i>ad valorem.</i>
DOMINICA.	
Carpets and floorecloths, being the household effects imported by persons coming to reside in the Colony - - - - -	} Free.
All other carpets and floorecloths (b) - - - - -	
TRINIDAD AND TOBAGO.	
Carpets and floorecloths, being the household effects of passengers which have been in the use of the importer for at least one year, if admitted as such by the Collector of Customs - - - - -	} Free.
Articles for the use of the Office or Bureau for meteorological observations maintained in the Colony by the Government of the United States - - - - -	
All other carpets and floorecloths (b) - - - - -	10% <i>ad valorem.</i>
BERMUDA.	
All kinds - - - - -	10% <i>ad valorem.</i>
BRITISH HONDURAS.	
Carpets and floorecloths, being the household effects of <i>bonâ fide</i> immigrants - - - - -	} Free.
All other carpets and floorecloths (b) - - - - -	
BRITISH GUIANA.	
All kinds - - - - -	12½% <i>ad val.(c)</i>
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
Carpets and floorecloths : (b)	
Of wool or hemp - - - - -	10% <i>ad valorem.</i>
Other kinds - - - - -	8% <i>ad valorem.</i>

(a) Including carpeting, druggets and druggeting, floor mats, rugs (except horse rugs), matting and rugging.

(b) Articles imported for the use of any place of worship, free.

(c) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CARRIAGES AND CARTS.	
BRITISH INDIA.	
Railway carriages, waggons, trollies, trucks, or parts thereof - - -	Free.
[Provided that, for the purpose of this exemption, "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, including also railways constructed in a Native State, under the suzerainty of His Majesty; as well as such tramways as the Governor-General-in-Council may, by notification in the Gazette of India, specifically include therein.]	
Motor cars:—	
Designed to carry goods and containing a prime mover - - -	Free.
Other kinds of motor cars - - -	5% <i>ad valorem</i> .
Carriages and carts, including jinrikshas, bath chairs, perambulators, trucks, wheel-barrows, and all other sorts of conveyances, or parts thereof - - -	5% <i>ad valorem</i> .
ADEN.	
All kinds, including motor cars - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds, including motor cars - - - - -	Free.
CEYLON.	
Motor cars and other vehicles used for traction; also motor trailers -	Free.
Other carriages and carts (including motor cars not used for traction)	5½% <i>ad valorem</i> .
MAURITIUS.	
All kinds, including motor cars - - - - -	12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds, including motor cars - - - - -	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds, including motor cars - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Fire brigade appliances, viz., fire escapes and fire ladders, and ladder and hose carriages under Departmental By-Laws - - -	} Free.
[It is laid down in a By-Law of December 10th 1906 that the above articles may be admitted free of duty, provided that when required by the Collector security be given that they shall be used only for the purpose of fire extinction and life saving.]	
Boston chaises, dog-carts, gigs, tilburys, and other two-wheeled vehicles on springs or thorough braces:	
Under the British Preferential Tariff - - - - -	30% <i>ad valorem</i> .
" General Tariff - - - - -	35% <i>ad valorem</i> .
Buggies, four-wheeled; waggons for carrying goods; waggons, single or double seated; express waggons, without tops, mounted on springs or thorough braces:	
Under the British Preferential Tariff - - - - -	30% <i>ad valorem</i> .
" General Tariff - - - - -	35% <i>ad valorem</i> .
Hansom cabs; single and double seated waggons; waggonettes; four-wheeled buggies; with tops:	
Under the British Preferential Tariff - - - - -	30% <i>ad valorem</i> .
" General Tariff - - - - -	35% <i>ad valorem</i> .
Omnibuses and coaches for carrying mails or passengers:	
Under the British Preferential Tariff - - - - -	30% <i>ad valorem</i> .
" General Tariff - - - - -	35% <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are leviable, see Appendix I.]MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CARRIAGES AND CARTS.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
	£ s. d.
Barouches, broughams, drags, landaus, mail phaetons, and victorias:	
Under the British Preferential Tariff - - - - -	30 % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
All carts and waggons (without springs) and spring carts and spring drays, with two wheels:	
Under the British Preferential Tariff - - - - -	30 % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
Bodies for motor cars, motor lorries and waggons, and parts thereof, not elsewhere included:	
Under the British Preferential Tariff - - - - -	30 % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
Chassis for motor lorries and waggons; also chassis for motor cars, but not including rubber tyres:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5 % <i>ad valorem.</i>
Roller-bearing and ball-bearing axles:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5 % <i>ad valorem.</i>
Rubbered tyre fabric; tyre rubber; tyres (rubber); and tubes, valved and unvalved:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Parts of motor cars imported separately:	
Axle cups, Cardan leather; hollow back axles; differential pinions and change speed racks:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5 % <i>ad valorem.</i>
Blades, contact; spring nuts for contact breakers; and contact screws - - - - -	Free.
Springs for exhaust control:	
Under the British Preferential Tariff - - - - -	30 % <i>ad valorem.</i>
" General Tariff - - - - -	35 % <i>ad valorem.</i>
Tank stopper; screw down petrol tap; and pressure gauges:	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
Porcelain plugs:	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem.</i>
" General Tariff - - - - -	17½ % <i>ad valorem.</i>
Steel bolts and nuts for springs, washers (hump leathers); and brass washers for wheels:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Insulated staples:	
Under the British Preferential Tariff - - - - - <i>Per cwt.</i>	0 5 0
" General Tariff - - - - - "	0 5 6
(Supplement No. 10 to the Customs Tariff Guide.)	
[<i>Note.</i> —It has been decided that, when dealing with importations of motor-cars, the duty is to be charged on the "Home consumption value" in the country of export of <i>each part</i> , notwithstanding that such parts may have been assembled and exported as complete cars to Australia (Customs Order No. 1297, dated 3rd September 1910.)]	

[For Tariff Valuation of Articles on which *ad valorem* duties are leviable, see Appendix I.]MISCELLANEOUS ARTICLES.—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CARRIAGES AND CARTS.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Parts of carriages :	
Sets (a) of wheels (unbored and untyred or bored and tyred) :	
Under the British Preferential Tariff	30 % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
Buggy hoods :	
Under the British Preferential Tariff	30 % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
Under-gear (including axles, springs, and arms) :	
Under the British Preferential Tariff	30 % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
Carriage bodies, in the white :	
Under the British Preferential Tariff	30 % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
Perambulators and go-carts and bodies therefor :	
Under the British Preferential Tariff	25 % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>
Perambulator and go-cart parts, not elsewhere included :	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	20 % <i>ad valorem.</i>
Acroplanes: (c)	
If complete with built in motors :	
Under the British Preferential Tariff	30 % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
If motors separate or separable :	
Motors	20 % <i>ad valorem.</i>
Balance :	
Under the British Preferential Tariff	30 % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
(Supplement No. 7 to the Customs Tariff Guide.)	
Electric tramcars, horse or cable cars, and portable turntable trucks :	
Under the British Preferential Tariff	30 % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
(Customs Tariff Guide.)	
All other carriages or conveyances, hand trucks, and parts of vehicles, including axles, not elsewhere included, and springs when imported separately ; also including bucklights, nave bands (other than plain iron) shaft and pole couplings, and eyes :	
Under the British Preferential Tariff	30 % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
Minor articles for use in the manufacture of vehicles within the Commonwealth (not including the specified parts when nickel plated), viz., bands, nave, iron ; bar mountings ; barrels, curtain (b) ; beading ; buckles and buckle loops (b) ; bead finishers ; bow rests ; bow sockets ; buttons, upholsterers' ; check loops ; collars ; conductors, water ; fasteners—apron, curtain, seat, and patch (b) ; flanges—Sarven wheel ; hinges, concealed and butt ; joints (concealed, hood or top braces and stump) ; irons, slot, tugs (shaft stops) ; ivories ; knobs ; lace—broad, seaming and pasting ; malleable cast hubs used in the manufacture of children's cycles and perambulators ; plates, shaft ; pole crabs ; pole and shaft ends ; props, rivets, and nuts for tops or hoods imported separately or	} Free.

(a) A set consists of four wheels.

(b) Curtain barrels, buckles and buckle loops, and fasteners (apron, curtain, seat or patch) are free of duty, whether nickel plated or not.

(c) Aeroplane models, Free (Supplement No. 14 to the Customs Tariff Guide).

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CARRIAGES AND CARTS.	
COMMONWEALTH OF AUSTRALIA—<i>cont.</i>	
together; slides, seat; staples, breeching; steps and step treads; stops, shaft; tassels; tips, shaft; and top prop and lever, for buggy hoods	} Free.
[<i>Note.</i> —A <i>drawback</i> equal to the amount of duty paid is allowed on the following imported materials used in the manufacture of articles within the Commonwealth upon the exportation of such manufactured articles, under certain prescribed conditions, viz.: (i) Springs, axles, wheels, lumps, floorcloth, hickory spokes over two inches, and leather cloth, used in the manufacture of vehicles. (ii) Materials used in the manufacture of buggy seats, viz.: Bottom sills, rails, and spindles. Plated rails and handle combined. Springs. (iii) Rubber trends for fitting to worn motor car tyres. (iv) Motor casings, of india-rubber, for completion into motor car tyres. (v) Steel wheels fitted to axles within the Commonwealth.]	
TERRITORY OF PAPUA.	
Railway waggons	Free.
Motor and other vehicles of every description and parts thereof	Free.
DOMINION OF NEW ZEALAND.	
Chassis for motor vehicles, whether attached or unattached to such vehicles, including wheels therefor; speed gears for motor vehicles when imported separately (Minister's Order No. 852, dated 14th October 1907); radiators for motor-cars (Minister's Order No. 858, dated 19th December 1907) metal or wood panels in the rough, even if painted with rust preventative, for making motor car bodies (Minister's Order No. 880, dated 3rd August 1908)	} Free.
Fittings for perambulators and similar vehicles	
Materials for the manufacture of carriages, carts, drays, and waggons, motor vehicles, and railway cars or waggons—viz., springs, truck pedestals, mountings, trimmings, hinges, tyre bolts, shackle holders, step treads, rubber cloth; rubber tyres, pneumatic rubber tyres (including leather-covered studded tyres for motor-cars—Minister's Order No. 858, dated 19th December 1907), outer covers of rubber, inner tubes; also iron or metal fittings (except steps, lump irons, dash irons, seat rails, and fifth wheels) for the manufacture of carriages, carts, drays, waggons, and motor vehicles (other than motor bicycles or railway or tramway cars or waggons)	} Free.
Carriage or cart makers' materials—viz., shafts, spokes, and fellocs, in the rough; hubs, all kinds; poles, if unbent and unplanned, all kinds; bent wheel rims	
Axles, axle-arms, and axle-boxes	Free.
Leather covers for motor car tyres, studded with nails (Minister's Order No. 868, dated 30th January 1908)	Free.
Motor-car chain tire-grips (a substitute for leather-covered studded tires) (Minister's Order No. 921, dated 2nd February 1910.)	Free.
Chain for driving motor cars and the like vehicles: If the produce of some part of the British Dominions	Free.
Otherwise (Minister's Order No. 885, dated 3rd August 1908).	10% <i>ad val.</i> (a)

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CARRIAGES AND CARTS.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
Motor vehicles (including steam waggons—Minister's Order No. 857, dated 28th November 1907); motor car bodies, or bodies for motor buses, whether attached or unattached; also mud guards for motor cars (Minister's Order No. 870, dated 10th March 1908) - - -	} 20% <i>ad val.</i> (a)
Taximeters—vehicle fare recorders:	
If the produce of some part of the British Dominions - - -	20% <i>ad val.</i> (a)
Otherwise - - - (Minister's Order No. 876, dated 29th May 1908.)	30% <i>ad val.</i> (a)
Carrriages, carts, drays, waggons, perambulators, and the like vehicles, and wheels for the same:	
If the produce of some part of the British Dominions - - -	20% <i>ad val.</i> (a)
Otherwise - - -	30% <i>ad val.</i> (a)
Railway and tramway cars, waggons, and trucks, and wheels for the same; fittings for tramway cars, viz., brake springs, elliptic springs combined with stirrup-bolts or other attachments, and stirrup bolts (Minister's Order No. 910, dated 9th July 1909); also pumps for motor vehicles (Minister's Order No. 852, dated 14th October 1907):	
If the produce of some part of the British Dominions - - -	20% <i>ad val.</i> (a)
Otherwise - - -	30% <i>ad val.</i> (a)
Carriage shafts, spokes, and felloes, dressed; also bent carriage timber, except bent wheel rims - - -	} 20% <i>ad val.</i> (a)
Fiji.	
Carrriages and carts, including motor-cars - - -	12½% <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds, including motor cars - - -	Free.
BRITISH SOUTH AFRICA.	
Carrriages, carts, waggons, and other wheeled vehicles, the manufacture of South Africa, imported overland into any of the Colonies, &c. which formerly comprised the Customs Union - - -	} Free.
Railway carrriages, goods waggons, ballast trucks, and trolleys (b); cars and trolleys for tramways; power lorries and trailers for the same; mining trucks and tubs for hauling on rails or wires; springs, axles, steps, and other metal parts not ordinarily made in any of the Colonies, &c., which formerly comprised the South African Customs Union, for carts, carrriages, coaches, and waggons; hubs (nine inches and under), rims, spokes (two inches and under), felloes, shafts, tent bows and poles, cut or fashioned, not finished, except when for waggons and carts commonly used for the conveyance of goods:	
Under the British Preferential Tariff - - -	Free.
" General Tariff - - -	3% <i>ad valorem.</i>
Curtain lights and fasteners to be attached to hoods of Cape carts, &c.:	
Under the British Preferential Tariff - - -	Free.
" General Tariff - - - (Cape Customs Notice No. 90, dated 26th October 1908.)	3% <i>ad valorem.</i>
Hubs (over nine inches) and spokes (over two inches) (Cape Customs Notice No. 24, dated 30th January 1907) and unfinished cart, carriage, and waggon wheels (Cape Customs Notice No. 82, dated 18th July 1908); shafts for vehicles imported with the necessary	

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

(b) Including "horse trolley waggons" used in the erection and maintenance of overhead tramway wires (Cape Customs Notice No. 114, dated 14th June 1909).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]**MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CARRIAGES AND CARTS.	
BRITISH SOUTH AFRICA— <i>cont.</i>	
£ s. d.	
ironwork completed and attached, but unpainted and not finished off (Transvaal Notice No. 610 of 1908); hubs and spokes, put together but unfinished (Cape Customs Notice No. 122, dated 5th August 1909): (a)	
Under the British Preferential Tariff	12% <i>ad valorem</i> .
" General Tariff	15% <i>ad valorem</i> .
Second-hand carriages, carts, coaches, and waggons:	
Under the British Preferential Tariff	10 0 0
" General Tariff	10 0 0
Under the British Preferential Tariff	Each { and 12% <i>ad val.</i> in addition.
" General Tariff	10 0 0
Under the General Tariff	{ and 15% <i>ad val.</i> in addition.
[The duty is not in any case to be less than 22% <i>ad valorem</i> under the British Preferential Tariff and 25% <i>ad valorem</i> under the General Tariff.]	
Motor vehicles (other than power lorries):	
Under the British Preferential Tariff	12% <i>ad valorem</i> .
" General Tariff	15% <i>ad valorem</i> .
Water-carts and Sleeping-vans for use with Steam Plough outfits:	
Under the British Preferential Tariff	22% <i>ad valorem</i> .
" General Tariff	25% <i>ad valorem</i> .
(Union Customs Notice No. 72, dated 4th August 1910.)	
All other carriages, carts, coaches, and waggons; also finished parts thereof: (a)	
Under the British Preferential Tariff	22% <i>ad valorem</i> .
" General Tariff	25% <i>ad valorem</i> .
[Note—Scotch carts and wagons (which have been in use) may only be introduced from Natal into the Orange Free State if, before crossing the border, they are thoroughly sprayed with a solution made by dissolving one pound of arsenite of soda in 20 gallons of water under the supervision of the O.F.S. Border Guard (Proc. No. 100 of 1909).]	
NORTH EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
Vehicles of all kinds	Free.
UGANDA PROTECTORATE.	
Plant and apparatus usually and principally employed in farming operations	} Free.
All other carts and carriages	10% <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
Plant and apparatus usually and principally employed in farming operations	} Free.
All other carts and carriages	10% <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5% <i>ad valorem</i> .
" " other Protectorate ports	7% <i>ad valorem</i> .

(a) It is stated in the Cape Customs Notice No. 122, dated 5th August 1909, that for duty purposes a part of a cart or carriage shall be deemed to be *finished* when, although unpainted or roughly worked, it is so far completed as to be capable of use on or in connection with a vehicle without further working; for instance, unpainted wheels and bodies should be classed as finished parts.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CARRIAGES AND CARTS.	
ST. HELENA.	
All kinds, including motor cars - - - - -	Free.
NIGERIA.	
Wheeled vehicles of all kinds and their accessories attached thereto - - - - -	Free.
GOLD COAST.	
If imported into the West of the Volta : Carriages, carts, trucks, and waggons (including go-carts, jinrikshaws, bath chairs, perambulators, wheelbarrows, and hand-trucks), and vehicles possessing their own means of propulsion, including ready-made spare parts; motor cars and motor and velocipede accessories and materials for repairs; also railway and tramway rolling stock - - - - -	Free.
If imported into the East of the Volta : Carriages and carts; also motor cars - - - - -	Free.
SIERRA LEONE.	
All kinds, including motor cars - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
Carts and waggons, to be used for agricultural purposes - - - - -	Free.
All other carriages and carts - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Railway passenger, baggage and freight cars, the property or under the control of railway companies in the United States, running upon any line of road crossing the frontier, provided that Canadian cars are admitted free under similar circumstances into the United States. (Subject also to such regulations prescribed by the Minister of Customs) - - - - -	Free.
Carriages for travellers or for menageries; also carriages laden with merchandise, and not to include circus troupes or hawkers. (Under regulations prescribed by the Minister of Customs) - - - - -	
Carts, waggons, and other highway vehicles belonging to settlers, in use by the settler for at least six months before his arrival in Canada, provided they are brought with him on his first arrival, and are not sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Canada - - - - -	
Furnace slag trucks of a class not made in Canada - - - - -	
Freight and farm waggons; drays and sleighs and complete parts thereof : Under the British Preferential Tariff - - - - -	17½ % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
All railway or other cars not elsewhere specified; wheelbarrows; trucks; road or railway scrapers, and handcarts: Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
Motor cars for railways and tramways, and automobiles and motor vehicles of all kinds : Under the British Preferential Tariff - - - - -	22½ % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	30 % <i>ad valorem</i> .
" General Tariff - - - - -	35 % <i>ad valorem</i> .
[This item includes electric street cars (motor)—Appraisers' Bulletin, No. 327, dated 19th August 1909.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CARRIAGES AND CARTS.	
DOMINION OF CANADA.	
<p>[<i>Note.</i>—Automobiles manufactured abroad and not duty paid, imported in Canada by owners personally who are non-residents in Canada or temporary visitors therein, may be admitted under bond or upon cash deposit for a period of three months for the actual use of the owners for touring purposes only; provided the owner is in nowise connected with any automobile business, and that the machine is not to be used for any commercial or business pursuits whatever while in Canada, subject to the following conditions :—</p> <p>(a) The automobile is to be reported on approved form at the port of importation.</p> <p>(b) An invoice showing the selling price must be produced (when practicable) in order to aid the Collector in determining the value.</p> <p>(c) A permit will only be granted upon receiving a deposit of \$25, and a bond for double the estimated duties conditional on the exportation of the automobile within three months from the date of the bond, the deposit being returned upon return of the permit. If the automobile is not exported within three months, the deposit is retained and the bond enforced.</p> <p>(d) The bond must be signed by the importer and by two residents in Canada, or by the importer and by a resident in Canada who has deposited with the Collector at the port of entry the general guarantee of an authorized Guarantee Company authorized to do business in Canada.</p> <p>(Customs Memo. No. 1571B, dated 31st January 1910.)</p> <p>In the event of damage to the tyres of a tourist's automobile, necessitating the importation of other tyres, the duty paid on such tyres specially imported may be refunded, upon the certificate of a Customs officer as to the exportation of such tyres, together with the automobile and the original tyres, within three months from the time of their arrival in Canada. (Customs Memo. No. 1444B, dated 17th November 1907.)]</p> <p>All other carriages, buggies, pleasure carts and vehicles (including cutters, children's carriages, and sleds; also tyres of rubber for vehicles of all kinds, fitted or not, and finished parts of carriages, &c. :</p> <p>Under the British Preferential Tariff 22½% <i>ad valorem.</i> " General Tariff 35% <i>ad valorem.</i></p> <p>[The minimum value for duty purposes of an <i>open</i> buggy shall be 8<i>l.</i> 4<i>s.</i> 5<i>d.</i>, and the minimum value of a <i>covered</i> buggy shall be 10<i>l.</i> 5<i>s.</i> 6<i>d.</i>, whether new or second-hand (Appraiser's Bulletin No. 251, dated May 22nd, 1907).</p> <p style="text-align: center;">NEWFOUNDLAND (a).</p> <p>Carts belonging to settlers, and other vehicles in use by the settler for at least <i>six</i> months before his arrival in Newfoundland, provided they are brought with him on his first arrival, and are not sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Newfoundland } Free.</p>	
<p>(a) For rates of duty on carriage-builders' materials of wood in the rough, see under "Wood and Timber," p. 487.</p>	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CARRIAGES AND CARTS.	
NEWFOUNDLAND (a)— <i>cont.</i>	
Rubber tyres for carriages, when imported by carriage manufacturers	20 % <i>ad val.</i>
Bodies for carriages, waggons, buggies, hearses, or express waggons; purchases, gears, hoods, poles or seats, made up or partly made up; carriage shafts, trimmed or partly trimmed	50 % <i>ad val.</i>
Wheels, ready-made or partly made, <i>i.e.</i> , with spokes in hub	35 % <i>ad valorem.</i>
Bows for hoods, springs, axles, shaft and other clips; bolts, circles, stamp joints and off-sets; swing-hooks, swing-rings and plates, spring shackles, felloe-plates, and axle-boxes; also carriage shafts, not trimmed	30 % <i>ad val.</i>
Whip-sockets, shaft tips, swing ends and silver beading; also carriage lamps	
Motor carriages	
Railway and tram cars and their component parts	
Children's sleds and carriages	40 % <i>ad valorem.</i>
Malleable seat irons and other malleable carriage parts; steel tyres, sleigh runners, steps, or step pads	50 % <i>ad val.</i>
Wheelbarrows, handbarrows, hand carts, trucks, trolleys or samsons	75 % <i>ad val.</i>
Carriages, express and other waggons, buggies, carts, sleighs, and other ready-made vehicles:	
When the value at the port of shipment is 10 <i>l.</i> 5 <i>s.</i> 6·67 <i>d.</i> or less	2 1 1·33 and, in addition, 40 % <i>ad val.</i>
When the value is more than 10 <i>l.</i> 5 <i>s.</i> 6·67 <i>d.</i> but not more than 20 <i>l.</i> 11 <i>s.</i> 1·33 <i>d.</i>	4 2 2·67 and, in addition, 40 % <i>ad val.</i>
When the value is over 20 <i>l.</i> 11 <i>s.</i> 1·33 <i>d.</i>	6 3 4 and, in addition 40 % <i>ad val.</i>
BAHAMAS.	
Trucks and all other rolling stock for railways or tramways; wheeled chairs for invalids, also wheelbarrows	Free.
Motor cars	10 % <i>ad valorem.</i>
[A drawback of 75 % of the duty is allowed on motor cars, provided that no drawback will be allowed unless satisfactory security by bond is given that such motor cars will be exported within six months of their original importation, and that they will not be unshipped or reloaded at any port within the Colony.]	
All other carriages and carts	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds, including railway and tramway rolling stock, also motor cars	Free.
JAMAICA.	
Rolling stock for railways or parts thereof	Free.
All other carriages and carts, including motor cars	16 $\frac{2}{3}$ % <i>ad valorem.</i>

(a) For rates of duty on carriage-builders' materials of wood in the rough, see under "Wood and Timber," p. 487.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CARRIAGES AND CARTS.	
St. Lucia.	
Carts, waggons, and trucks to be used in works for the manufacture of sugar and other Colonial products - - - - -	} Free.
Rolling stock for railways and tramways - - - - -	
All other carriages and carts, including motor cars - - - - -	
St. Vincent.	
All kinds, including motor cars - - - - -	10 % <i>ad val. (a)</i>
BARBADOS.	
Carriages for the railway or tramway; also trucks for the railway -	} Free.
Motor omnibuses, to be used as omnibuses, or hackney carriages (within the meaning of the Omnibus, Livery, and Hackney Carriage Act, 1900) and parts thereof, and materials for repair of the same - - - - -	
All other carriages and trucks; also carts, including motor cars -	
GRENADA.	
Carriages, including motor cars, and other vehicles on springs -	10 % <i>ad val. (a)</i>
All other carriages and carts - - - - -	7½ % <i>ad val. (a)</i>
VIRGIN ISLANDS.	
Carts, waggons, cars, and barrows, with or without springs, for road work or for agricultural use (not including vehicles of pleasure); also rolling stock for railways and tramways -	} Free.
All other carriages, including motor cars - - - - -	
St. Christopher--Nevis.	
All kinds, including motor cars - - - - -	11 % <i>ad valorem.</i>
ANTIGUA.	
Railway and tramway rolling stock (including materials) - - -	Free.
All other carriages and carts, including motor cars - - - - -	13½ % <i>ad valorem.</i>
MONTserrat.	
All kinds, including motor cars - - - - -	13½ % <i>ad valorem.</i>
DOMINICA.	
Railway and tramway rolling stock; carts; waggons; trucks and barrows (not including vehicles of pleasure) - - - - -	} Free.
All other carriages, including motor cars - - - - -	
TRINIDAD AND TOBAGO.	
Rolling stock for railways and tramways on estates or mines - -	Free.
Motor vehicles intended solely for agricultural, industrial, or trade purposes, if admitted as such by the Collector of Customs, passenger cars to seat 10 or more passengers, and vans and waggons for the carriage of goods - - - - - <i>Each</i>	10 0 0
Motor cars for pleasure to seat two, including the driver - - - - - <i>"</i>	10 0 0
For each additional seat - - - - - <i>"</i>	2 10 0
All other carriages and carts - - - - -	10 % <i>ad valorem.</i>

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

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CARRIAGES AND CARTS.	
BERMUDA.	
All kinds, including motor cars	10% <i>ad valorem.</i>
BRITISH HONDURAS.	
Carts and waggons for agricultural purposes, or parts thereof; trucks, carts, and waggons for mahogany and logwood works (including draught and lashing chains and other parts thereof); also railway or tramway plant	} Free.
All other carriages and carts, including motor cars	
BRITISH GUIANA.	
Trucks to be used for mining purposes	} Free.
Railway plant	
Motor omnibuses imported by a contractor with the Government for the carriage of mails, passengers and their baggage	} Free.
Carriages and rolling stock, for the construction and maintenance of a railway between the Demerara River and Essequibo River, imported under the contract, dated 11th December 1893, made between the Sproston Dock and Foundry Company and the Government of the Colony	
All other carriages and carts	
GIBRALTAR:	
All kinds, including motor cars	Free.
MALTA.	
All kinds, including motor cars	Free.
CYPRUS.	
Carriages, including motor cars	10% <i>ad valorem.</i>

(a) With an additional charge of 5% on the amount of duty leviable at the rates given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—CLOCKS AND WATCHES.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CLOCKS AND WATCHES.	
BRITISH INDIA.	
Clocks, watches, and other timepieces; including parts thereof	5% <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½% <i>ad valorem</i> .
MAURITIUS.	
All kinds	12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Time registers and detectors	Free.
Ships' chronometers and watch and clock main and hair springs:	
Under the British Preferential Tariff	Free.
" General Tariff	5% <i>ad valorem</i> .
Combined bracelets and watches:	
Under the British Preferential Tariff	25% <i>ad valorem</i> .
" General Tariff	30% <i>ad valorem</i> .
All other watches, clocks, and other chronometers, and parts thereof:	
Under the British Preferential Tariff	20% <i>ad valorem</i> .
" General Tariff	30% <i>ad valorem</i> .
TERRITORY OF PAPUA.	
All kinds	10% <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Clock movements and parts of unfinished clocks, provided they have not been taken to pieces to avoid duty (Minister's Order No. 910, dated 9th July 1909)	} Free.
Clocks, time registers, and time detectors:	
If the produce of some part of the British Dominions	20% <i>ad val.</i> (a)
Otherwise	30% <i>ad val.</i> (a)
Watches	20% <i>ad val.</i> (a)
FIJI.	
All kinds	12½% <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
All kinds:	
Under the British Preferential Tariff	12% <i>ad valorem</i> .
" General Tariff	15% <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds	Free.

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—CLOCKS AND WATCHES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CLOCKS AND WATCHES.	
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
Clocks and watches exported under a Customs pass note and re- imported after repair, &c.	} Free.
All other clocks and watches : If imported into Zeyla	
" " other Protectorate ports	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	10 % <i>ad valorem</i> .
GOLD COAST.	
All kinds : If imported into the West of the Volta	10 % <i>ad valorem</i> .
If imported into the East of the Volta	Free.
SERRA LEONE.	
All kinds	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Ships' chronometers	Free.
Clocks; watches; time recorders; clock and watch keys, clock cases, and clock movements :	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
" Intermediate Tariff	27½ % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
Watch actions and movements, and parts thereof finished or un- finished, including winding bars and sleeves :	
Under the British Preferential Tariff	10 % <i>ad valorem</i> .
" Intermediate Tariff	} 12½ % <i>ad val.</i>
" General Tariff	
Watch cases and parts thereof, finished or unfinished :	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
Watch glasses :	
Under the British Preferential Tariff	15 % <i>ad valorem</i> .
" Intermediate Tariff	20 % <i>ad valorem</i> .
" General Tariff	22½ % <i>ad valorem</i> .
(Appraisers' Bulletin, No. 327, dated 19th August 1909).	
Clock springs :	
Under the British Preferential Tariff	7½ % <i>ad valorem</i> .
" General Tariff	10 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]**MISCELLANEOUS ARTICLES:—CLOCKS AND WATCHES—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CLOCKS AND WATCHES.	
NEWFOUNDLAND.	
Clocks, when imported solely for use in churches and chapels	Free.
Chronometers (for ships' use or otherwise)	} 35 % <i>ad val.</i>
Other clocks and watches, including parts	
BAHAMAS.	
All kinds	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds	Free.
JAMAICA.	
All kinds	16½ % <i>ad valorem.</i>
ST. LUCIA.	
All kinds	15 % <i>ad valorem.</i>
ST. VINCENT.	
All kinds	10 % <i>ad val. (a)</i>
BARBADOS.	
All kinds	10 % <i>ad valorem.</i>
GRENADA.	
All kinds	10 % <i>ad val. (a)</i>
VIRGIN ISLANDS.	
All kinds	10 % <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % <i>ad valorem.</i>
ANTIGUA.	
All kinds	13½ % <i>ad valorem.</i>
MONTSERAT.	
All kinds	13½ % <i>ad valorem.</i>
DOMINICA.	
All kinds	12½ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
All kinds	10 % <i>ad valorem.</i>
BERMUDA.	
All kinds	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
All kinds	12½ % <i>ad valorem.</i>
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	10 % <i>ad valorem.</i>

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

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—CORDAGE (OTHER THAN OF METAL) AND TWINE.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CORDAGE AND TWINE.	
BRITISH INDIA.	
All kinds - - - - -	5% <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
Coir rope, twine, strands, and fishermen's nets - - - - -	Free.
Other twine - - - - - <i>Per cwt.</i>	Rupee 1 55 cts.
All other cordage - - - - -	5½% <i>ad valorem</i> .
[Twine is subject to a <i>tare allowance</i> of 6 lbs. per bundle or 28 lbs. per bale, with hoops.]	
MAURITIUS.	
Cordage and rope:	Rupces, cents.
Coir - - - - - <i>Per cwt.</i>	1 22
„ oiled - - - - - „	2 54
Hemp - - - - - „	1 34
„ oiled - - - - - „	3 30
Manilla and all other rope and cordage - - - - - „	3 30
Twine:	
Hemp, and all sorts - - - - - „	1 32
SEYCHELLES.	
All kinds - - - - -	12½% <i>ad val.</i> (a)
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Unserviceable cordage to be used for paper-making under Departmental By-Laws - - - - -	} Free.
[It is laid down in a By-Law of 10th December 1908 that unserviceable cordage may, on importation, be admitted free of duty for the manufacture within the Commonwealth of paper, provided that security be given that the cordage shall be used for such purpose only, and that proof of such use be given by the importer to the satisfaction of the Collector within six months after delivery by the Customs, or such further time as the collector may allow.]	
Minor articles for use in the manufacture of fishing nets, within the Commonwealth, viz.: seine twine, three-thread, laid or patent laid, in bundles of rans or hanks:—	} Free.
Nos. 190, in ½ lb. rans; Nos. 210, 216, 222, and 228, in 1 lb. rans; No. 231, in ¾ lb. rans - - - - -	
(Provided security be given by the owners that the twines will be used for fishing nets only, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs.)	
Reaper and binder twine - - - - - <i>Per cwt.</i>	£ s. d. 0 5 0

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—CORDAGE (OTHER THAN OF METAL)
AND TWINE—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CORDAGE AND TWINE.	
COMMONWEALTH OF AUSTRALIA—cont.	
Fishing and rabbit nets and netting therefor:	
Under the British Preferential Tariff	Free.
General Tariff	5% <i>ad valorem</i> .
Nets, 'Torpedo,' being rope nets used as catch-alls at ship's sides to prevent cargo from going overboard while loading and discharging (Supplement No. 7 to the Customs Tariff Guide)	25% <i>ad val.</i>
Tennis nets, made of twine:	
Under the British Preferential Tariff	20% <i>ad valorem</i> .
General Tariff	25% <i>ad valorem</i> .
(Supplement No. 8 to the Customs Tariff Guide.)	
All other cordage and twine, including cordage with metal core, macramé twines, fleece thread, brush makers' and mattress twines; roping, seaming, and shoptwines; halters, and other articles manufactured from cord or twine	25% <i>ad val.</i>
[Note.—A <i>drawback</i> equal to the amount of duty paid is allowed on rope and cordage used in the manufacture of articles within the Commonwealth, on the exportation of such manufactured articles.]	
TERRITORY OF PAPUA.	
Fishing nets	Free.
Cordage and rope	0 0 6 <i>Per cwt.</i>
Twine and lines for fishing, clothes, lead, and similar lines	10% <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Hawsers, of 12 ins. and over; net-makers' cotton twine; macramé twine; worsted covered blind cord; and solid glazo-covered cord for venetian and other blinds; also seine fishing nets	Free.
Binder twine:	
If the produce of some part of the British Dominions	Free.
Otherwise	10% <i>ad val.</i> (a)
Other nets and netting; also fishing tackle:	
If the produce of some part of the British Dominions	20% <i>ad val.</i> (a)
Otherwise	30% <i>ad val.</i> (a)
Belts of cord for driving separators (Minister's Order No. 852, dated 14th October 1907) and all other cordage, rope, and twine:	
If the produce of some part of the British Dominions	20% <i>ad val.</i> (a)
Otherwise	30% <i>ad val.</i> (a)
Fiji.	
Cordage, rope, marline, and spun-yarn	0 0 0½ <i>Per lb.</i>
Twine	0 0 2
Fishing, clothes, lead, and log lines and cord (including whip cord)	12½% <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Bell ropes for cathedral chimes	Free.
(Cape Customs Notice No. 140, dated 14th April 1910.)	
Fruit tree netting:	
Under the British Preferential Tariff	Free
General Tariff	3% <i>ad valorem</i> .

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—CORDAGE (OTHER THAN OF METAL)
AND TWINE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CORDAGE AND TWINE.	
BRITISH SOUTH AFRICA—<i>cont.</i>	
Binding twine and harvest yarn; bands for driving machinery; boot and shoe makers', saddlers', and sail-makers' thread and seaming twine; also manilla transmission rope:	
Under the British Preferential Tariff	Free.
" General Tariff	3 % <i>ad valorem.</i>
Coir yarn (Cape Customs Notice No. 81, dated 15th July 1908); upholsterer's twine (Cape Customs Notice No. 19, dated 11th December 1906), and all other cordage and twine, including fishing nets:	
Under the British Preferential Tariff	12 % <i>ad valorem.</i>
" General Tariff	15 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Apparatus and plant usually and principally employed in farming operations	} Free.
All other cordage and twine	
BRITISH EAST AFRICA PROTECTORATE.	
Apparatus and plant usually and principally employed in farming operations	} Free.
All other cordage and twine	
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % <i>ad valorem.</i>
" " other Protectorate ports	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Tackle for ships, boats, canoes, and other vessels	Free.
All other cordage and twine	10 % <i>ad valorem.</i>
GOLD COAST.	
If imported into the West of the Volta:	
Tackle for boats, canoes, and other vessels, provided it is imported together with such vessels	} Free.
All other cordage and twine	
If imported into the East of the Volta:	
All kinds	4 % <i>ad valorem.</i>
SIERRA LEONE.	
Twine to be used in sewing up bags intended for use in the exportation of West African produce	} Free.
All other cordage and twine	
GAMBIA.	
All kinds	5 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—CORDAGE (OTHER THAN THAT OF METAL) AND TWINE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CORDAGE AND TWINE.	
DOMINION OF CANADA.	
Binder twine or twine for harvest binders - - - -	Free.
Bank, cod, pollock and mackerel fish lines, also mackerel, herring, salmon, seal, seine, mullet, net and trawl twine in hanks or coil, barked or not—in variety of sizes and threads—including gilling thread in balls, and head ropes for fishing nets; manilla rope not exceeding one and one-half inches in circumference, for holding traps in the lobster fishery; barked marline, and net morsels of cotton, hemp, or flax; also fishing nets or seines when to be used exclusively for the fisheries (not including lines or nets commonly used for sportsmen's purposes) -	Free.
Twine or yarn of paper when imported by manufacturers for the purpose of being woven into fabrics in their own factories (Customs Memorandum No. 1558 n., dated 1st November 1909)	Free.
Sail twine of hemp and flax when to be used for boats' and ships' sails :	
Under the British Preferential Tariff - - - -	} 5% <i>ad valorem.</i>
" General Tariff - - - -	
Hammocks, lawn tennis nets, sportsmen's fish nets, and other articles manufactured of twine :	
Under the British Preferential Tariff - - - -	20% <i>ad valorem.</i>
" General Tariff - - - -	30% <i>ad valorem.</i>
All other cordage and twine :	
Under the British Preferential Tariff - - - -	20% <i>ad valorem.</i>
" General Tariff - - - -	25% <i>ad valorem.</i>
NEWFOUNDLAND.	
Cordage - - - - - <i>Per lb.</i>	0 0 0·74
Lines and twines used in connection with the fisheries (not including sporting tackle) - - - -	Free.
Anglers' outfits and trouting gear, in the possession of tourists, under conditions laid down by the Minister of Finance and Customs in order to secure the re-export of these articles -	Free.
Marline for making lobster pots - - - -	10% <i>ad valorem.</i>
Nets (other than sportsmen's nets), netting, trawl gear, traps, and seines, for use in sea and salmon fisheries - - - -	20% <i>ad valorem.</i>
Twines for sail-making, viz.: hemp roping and seaming, and cotton sail twine, and all other twines not elsewhere specified	30% <i>ad valorem.</i>
Clothes lines, window cords, and such like, when plaited	40% <i>ad valorem.</i>
Sportsmen's fish nets, lawn tennis nets, hammocks, and articles manufactured of twine not elsewhere specified - - - -	40% <i>ad valorem.</i>
BAHAMAS.	
Rope, marline, seine twine, and spun yarn - - - -	10% <i>ad valorem.</i>
All other cordage and twine - - - -	20% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
Cordage - - - - -	Free.
JAMAICA.	
All kinds - - - - -	16½% <i>ad valorem.</i>
ST. LUCIA	
All kinds - - - - -	15% <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—CORDAGE (OTHER THAN THAT OF METAL) AND TWINE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
CORDAGE AND TWINE.	
St. Vincent.	
All kinds	10 % <i>ad val.</i> (a)
BAREADOS.	
Tackle and rigging of condemned vessels on which tonnage dues have been paid	Free.
All other cordage Per 100 lbs.	0 3 0
Twine	10 % <i>ad valorem.</i>
GRENADA.	
All kinds	7½ % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
Cordage for use on boats and ships	Free.
All other cordage and twine	10 % <i>ad valorem.</i>
St. Christopher—Nevis.	
All kinds	11 % <i>ad valorem.</i>
ANTIGUA.	
All kinds	13½ % <i>ad valorem.</i>
MONTserrat.	
All kinds	13½ % <i>ad valorem.</i>
DOMINICA.	
Fishing lines	Free.
All other cordage and twine	12½ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
All kinds	10 % <i>ad valorem.</i>
BERMUDA.	
All kinds	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
Cordage, including gasketing Per cwt.	0 4 2 (b)
Twine Per lb.	0 0 1 (b)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Cordage, rope, and twine Per oke (2·8 lbs.)	0 0 1½

(a) With an additional charge of 10 % on the amount of duty leviable at the rate given.
(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS.

(See also under WIRE.)

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ELECTRICAL MACHINERY, &c.	
BRITISH INDIA.	
Dynamos, accumulators, motors, electric fans, and similar machinery, including component parts thereof (as defined under "Machinery," page 142) - - - - -	Free.
Apparatus and appliances imported by passengers in the exercise of a profession or calling, for their own use and as part of their personal baggage - - - - -	
Telegraph instruments and apparatus (including iron tapering pipes for telephone posts):	Free.
Imported by, or to the order of, a railway company - - - - -	
All other - - - - -	5% <i>ad valorem</i> .
All other electrical apparatus - - - - -	5% <i>ad valorem</i> .
[The importation of wireless telegraph apparatus is prohibited, except by persons to whom a license has been granted by the Government.]	
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CYLON.	
Electric motors [Customs Notice, dated 8th August 1907] - - - - -	Free.
Electrical machinery for use in certain industries (as specified and defined under "Machinery," p. 144) - - - - -	Free.
Scientific instruments, and instruments intended for the professional use of the passengers bringing them - - - - -	
All other electrical instruments, except machinery - - - - -	5½% <i>ad valorem</i> .
[No person may establish or use any apparatus or installation for transmitting or receiving messages by means of wireless telegraphy, unless a licence has been granted by the Governor.]	
MAURITIUS.	
Machinery or apparatus, by whomsoever imported, for the manufacture of sugar, rum, aloe fibre, pistachio oil, or for the preparation of tea, vanilla pods, or of any such other produce of the colony which may be added by proclamation of the Governor in Executive Council - - - - -	Rupee. cents. 1 34
Parts of above machinery, &c., when imported by or on behalf of the local manufacturer or the owner of a mill - - - - - <i>Per ton</i>	
[When the crane is used for landing the above machinery, &c. the duty (including crane due) is <i>Rs. 2 36 cts. per ton.</i>]	
All other electrical machinery and apparatus - - - - -	12% <i>ad valorem</i> .
[No telegraphic or electrical station, apparatus, machinery, or implements whatsoever, for the purpose of electrical transmission, &c., by what is generally known as "wireless telegraphy," between any places in Mauritius, or between any place in Mauritius and any place out of Mauritius, may be erected or used without the sanction of the Governor.]	
SEYCHELLES.	
Electrical machinery - - - - -	Free.
[When the crane is used for landing the same, a duty of <i>Rs. 2 54 cts. per ton</i> is payable.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[See also under WIRE.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ELECTRICAL MACHINERY, &c.	
SEYCHELLES— <i>cont.</i>	
Electrical apparatus - - - - - [No telegraphic or electrical station, apparatus, machinery or implements whatsoever, whether for the purpose of electrical communications by what is generally known as "wireless telegraphy" or for any other purpose connected with the transmission, &c., of messages between the Seychelles Islands and places outside, may be erected without sanction of the Governor.]	12½% <i>ad valorem.</i>
HONG KONG.	
All kinds - - - - - [No installation for the purpose of "wireless telegraphy" may be established or used within the Colony without a licence from the Governor.]	Free.
COMMONWEALTH OF AUSTRALIA.	
Galvano-cautery batteries and appliances - - - - -	Free.
Magnets for petrol engines - - - - - (By-Law No. 96, dated 3rd March 1910.)	Free.
Telephones, telephone switchboards and appliances - - - - -	Free.
Coils, loading, for use on telephone cables - - - - - (Supplement No. 8 to the Customs Tariff Guide.)	Free.
Electric valves for protection against resonance - - - - - (Supplement No. 13 to the Customs Tariff Guide.)	Free.
Electrical materials, viz.:	
Accumulators or storage batteries, arc lamps, arc lamp carbons, cable and wire (covered), carbon, in blocks of 12 square inches and over, electric vacuum tubes, measuring and recording instruments, prepared insulating tape; also glass cells for primary and secondary electric batteries:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5% <i>ad valorem.</i>
Cymometer (an instrument for measuring electric wave lengths and recording same):	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - - (Supplement No. 8 to the Customs Tariff Guide.)	5% <i>ad valorem.</i>
Electroliers; pendants, brackets, and zinc tubing - - - - -	20% <i>ad valorem.</i>
Electric fittings consisting wholly or partly of metal, viz., switches, fuses and lightning arrestors - - - - -	} Free.
Electric-heating apparatus and cooking appliances:	
Under the British Preferential Tariff - - - - -	10% <i>ad valorem.</i>
" General Tariff - - - - -	15% <i>ad valorem.</i>
[<i>Note.</i> —Electric fittings not containing metal are dutiable, according to material.]	
Machinery specially designed and adapted for use in any university or public educational institution for the purpose of instruction to students only - - - - -	} Free.
Generators for direct coupling to steam turbines:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5% <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[See also under WIRE.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ELECTRICAL MACHINERY, &c.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Dynamo electric machines up to the capacity of 200 horse power; static transformers and induction coils for all purposes; also electric fans	} 20% <i>ad valorem.</i>
Dynamo electric machines, over the capacity of 200 horse power	
Regulating, starting, and controlling apparatus for all electrical purposes, including distributing boards and switchboards (except telephone switchboards)	} 20% <i>ad valorem.</i>
All other electrical appliances:	
Under the British Preferential Tariff	10% <i>ad valorem.</i>
" General Tariff	17½% <i>ad valorem.</i>
<p><i>Note.</i>—A <i>drawback</i> equal to the amount of duty paid is allowed on the following articles used in the manufacture of articles within the Commonwealth, on the exportation of such articles:</p> <p>(i) Telephone parts used in the manufacture of telephones;</p> <p>(ii) Parts (other than marble slabs) used in the manufacture of switchboards.</p> <p>[No person may establish, erect, maintain, or use any station or appliance for the purpose of transmitting or receiving messages by means of wireless telegraphy, or transmit or receive messages by wireless telegraphy, except under licence granted by the Post-master-General for such terms and on such conditions and on payment of such fees as are prescribed.]</p>	
TERRITORY OF PAPUA.	
Telegraph or telephone machinery and materials	} Free.
Machinery and engines of every description and parts thereof (including motor vehicles)	
[The Administrator has the exclusive privilege of establishing, erecting, maintaining and using stations and appliances for wireless telegraphy, but licences may be granted by him on payment of such fees as may be prescribed.]	
DOMINION OF NEW ZEALAND.	
Instruments and apparatus suited strictly for scientific purposes as may from time to time be approved by the Minister of Customs	} Free.
Electricity meters, being household supply meters; electric meters for educational purposes on declaration by registrar or responsible officer of a college (Minister's Order No. 870 dated 10th March 1908)	
Dynamos, regulator, rheostat, ampere-meter, meter bridge, voltmeter and ammeter, for demonstration purposes in schools, on declaration by responsible officer, that they will be used for teaching only (Minister's Order No. 900, dated 2nd March 1909)	} Free.
Electric detonator fuses (detonator caps with insulated wires attached) (Minister's Order No. 874 dated 14th April 1908)	
Electrical materials, viz.—insulated cable and wire, carbon in block, sheet, or rod, arc lamp carbons; mica, vulcanite, and other insulating material, rubber or gutta percha solutions, insulating tape	} Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND
APPARATUS—continued.**
[See also under WIRE.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ELECTRICAL MACHINERY, &c.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
Electricians' portable testing sets - - - - -	Free.
[It is stated in Minister's Order No. 893 dated 19th December 1908 that these sets are to include portable testing ammeters, galvanometers, ohmmeters, voltmeters, power-factor meters and combinations thereof: also portable testing generators, accumulator cells or battery cells, for use with same.]	
Electric exploders for mining furnaces:	
If the produce of some part of the British Dominions - - - - -	Free.
Otherwise - - - - -	10 % <i>ad val.</i> (a)
Holders, including handles, for incandescent lamps:	
If the produce of some part of the British Dominions - - - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
(Minister's Orders Nos. 874 and 900, dated 14th April 1908 and 2nd March 1909 respectively.)	
Electrically driven winding engines for mining purposes, including bed plates, foundation bolts and friction clutches, when imported with the engines:	
If the produce of some part of the British Dominions - - - - -	5 % <i>ad val.</i> (a)
Otherwise - - - - -	15 % <i>ad val.</i> (a)
Electric motors for linotype machine, whether attached to machine or not:	
If the produce of some part of the British Dominions - - - - -	10 % <i>ad val.</i> (a)
Otherwise - - - - -	15 % <i>ad val.</i> (a)
(Minister's Order No. 893, dated 19th December 1908.)	
Electric generators and electric motors, including slide rails therefor, electric lamps, including globes for arc lamps, electric transformers; also magnetos (not attached to engine) for sparking motor-car, motor-bicycle, motor-vehicle and gas-engines (Minister's Order, No. 857, dated 28th November 1907):	
If the produce of some part of the British Dominions - - - - -	10 % <i>ad val.</i> (a)
Otherwise - - - - -	15 % <i>ad val.</i> (a)
Electric appliances, viz.:	
Rotary synchronisers:	
If the produce of some part of the British Dominions - - - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
(Minister's Order No. 888, dated 5th October 1908.)	
Rheostats, electric locomotives, and electric desk-fan and motor combined (Minister's Order, No. 852, dated 14th October 1907); insulators of china or earthenware (Minister's Order No. 858, dated 19th December 1907); electric batteries and cells; furniture, fittings, instruments, and appliances for the generation, transmission, application, or utilisation of electricity or of electric power of any description whatsoever:	
If the produce of some part of the British Dominions - - - - -	20 % <i>ad val.</i> (a)
Otherwise - - - - -	30 % <i>ad val.</i> (a)
[No person may erect, construct, or establish any station or plant for the purpose of receiving or transmitting communications by wireless telegraphy without first having obtained the consent of the Governor in Council.]	

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND
APPARATUS—continued.**

[See also under WIRE.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ELECTRICAL MACHINERY, &c.	
Fiji.	
Electrical machinery and component parts thereof; articles imported as the property of and for the use of the Pacific Cable Board, on allowance by the Governor in Council	} Free.
All other electrical apparatus [No person may use or establish any apparatus or installation for the purpose of electrical communication by wireless telegraphy without a licence from the Governor.]	} 12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds [No person may use or establish any apparatus or installation in connection with wireless telegraphy without a licence from the Governor.]	Free.
BRITISH SOUTH AFRICA.	
Machinery, apparatus, and appliances for mining and industrial purposes; also all machinery, apparatus, appliances, and implements, and electrical material used in connection therewith, for the generation, storage, transmission, distribution of and lighting by electric power, but not including electroliers, hand lamps, or fancy fittings; telegraph and telephone materials and instruments for use in construction and working of telegraph and telephone lines; electric accumulators for all purposes (Cape Customs Notice No. 89, dated 7th October 1908); also electric magnetos, and parts thereof, imported separately (Cape Customs Notice No. 122, dated 5th August 1909):	
Under the British Preferential Tariff	Free.
General Tariff	3 % <i>ad valorem</i> .
All other electrical machinery and apparatus:	
Under the British Preferential Tariff	12 % <i>ad valorem</i> .
General Tariff	15 % <i>ad valorem</i> .
[No person may, in the <i>Cape of Good Hope</i> , except expressly authorised by Act of Parliament, erect or make use of any mast, standard, or apparatus of any kind for the purpose of aetheric signalling without wires, by means of electricity, magnetism, electro-magnetism or other like agency, or erect or construct any line of electro-telegraph except under a licence to be granted by the Governor.	
In <i>Natal</i> no person may, except on behalf of the Colonial Government, make, equip, or use within the Colony any station, machine, installation or apparatus capable of being used for the purpose of transmitting or receiving wireless telegrams.	
As regards the Province of the <i>Orange Free State</i> , <i>Basutoland</i> , or <i>Bechuanaland Protectorate</i> , no person may establish or use any apparatus or installation for the transmission of messages or other communications, by means of electrical energy, without the aid of wires, without having a licence, and there shall be payable in respect of such licence the sum of 100 <i>l.</i>]	
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
Machinery for manufacturing purposes; also telegraphic materials	Free.
All other electrical machinery and apparatus [No person shall establish or use any apparatus or installation for the purpose of operating wireless telegraphs without a licence from the Governor.]	10 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[See also under WIRE.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ELECTRICAL MACHINERY, &c.	
UGANDA PROTECTORATE.	
Apparatus and appliances used in connection with the generating and storing of electricity, but not including electric cable or wire, or posts for carrying the same, nor lamp-posts, lamps, or their fittings -	} Free.
Industrial machinery - - - - -	
All articles necessary for maintaining telegraphic communication between Uganda and other parts of the world - - - - -	} 10 % <i>ad valorem</i> .
All other electrical machinery and apparatus - - - - -	
[No person shall use or establish any apparatus or installation for the purpose of operating wireless telegraphy without a licence from the Governor.]	
BRITISH EAST AFRICA PROTECTORATE.	
Apparatus and appliances used in connection with the generating and storing of electricity, but not including electric cable or wire or posts for carrying the same, nor lamp-posts, lamps or their fittings - - - - -	} Free.
Industrial machinery - - - - -	
All articles necessary for maintaining telegraphic communication between British East Africa and other parts of the world - - - - -	} Free.
All other electrical machinery and apparatus - - - - -	
[No person shall establish any wireless telegraph station or instal any apparatus for wireless telegraphy in any place except in accordance with a licence granted by the Governor.]	
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5 % <i>ad valorem</i> .
" " other Protectorate ports - - - - -	7 % <i>ad valorem</i> .
[No person shall use or establish any apparatus or installation for the purpose of operating wireless telegraphy without a licence from the Commissioner.]	
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
Mining and industrial machinery - - - - -	} Free.
Telegraph and telephone materials - - - - -	
All other electrical machinery and apparatus - - - - -	} 10 % <i>ad valorem</i> .
[No person shall establish or use any apparatus or installation for the purpose of electrical communication by wireless telegraphy in Southern Nigeria, without a licence from the Governor.]	
GOLD COAST.	
If imported into the West of the Volta	
Electrical machinery and apparatus, and structural material for telegraphs, telephones, and electric lighting - - - - -	} Free.
If imported into the East of the Volta:	
Lamps, bells, and electrical machinery for use in mining operations	} Free.
All other electrical machinery and apparatus - - - - -	
[No person shall establish or use in the Gold Coast Colony any apparatus or installation for the purpose of electrical communication by wireless telegraphy without a licence from the Governor.]	4 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[See also under WIRE.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ELECTRICAL MACHINERY, &c.	
SIERRA LEONE.	
Telegraph materials for the <i>bonâ fide</i> use of the African Direct Telegraph Company	Free.
Electric launches, with their requisite fittings if imported at the same time	
Electrical machinery and apparatus (and all parts and appliances thereof) consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, and admitted as such by the Collector of Customs	
All other electrical apparatus	10 % <i>ad valorem</i> .
[No person shall establish or use any apparatus or installation for the purpose of electrical communication by wireless telegraphy or operate wireless telegraphs without previously obtaining a licence from the Governor for that purpose.]	
GAMBIA.	
Machines for industrial purposes; mills moved by electricity, or parts of the said mills; scientific and surgical apparatus; telegraph materials for the <i>bonâ fide</i> use of the African Direct Telegraph Company	Free.
All other electrical apparatus	
	5 % <i>ad valorem</i> .
[No company, corporation or person may establish, maintain, or use any telegraphic apparatus (wireless telegraphy included) without the permission and licence of the Governor.]	
DOMINION OF CANADA.	
Fuse heads of metal foil and cardboard, when imported by manufacturers of electric fuses for use only in their own factories in the manufacture of such fuses (Customs Memo. No. 1591 n., of 7th June 1910.)	Free.
Scientific apparatus, when imported for use in colleges, schools, and scientific societies (under regulations prescribed by the Minister of Customs)	
Electric or magnetic machines for separating or concentrating iron ores	
Carbons over 6 inches in circumference	Free.
Brass caps, adapted for use in the manufacture of electric batteries	
Metallic elements and tungstic acid when imported by manufacturers for use only in their own factories in the manufacture of metal filaments for electric lamps (Customs Memo. No. 1558 n., dated 1st November 1909.)	
Electric light fixtures or metal parts thereof, including lava or other tips, burners, collars, galleries, shades, and shade-holders:	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
Electric water heater, nickel plated:	
Under the British Preferential Tariff	22½ % <i>ad valorem</i> .
" Intermediate Tariff	30 % <i>ad valorem</i> .
" General Tariff	35 % <i>ad valorem</i> .
(Appraisers' Bulletin No. 289, dated October 16th 1908).	
All other electric light carbons, including carbon points	
Under the British Preferential Tariff	22½ % <i>ad valorem</i> .
" Intermediate Tariff	32½ % <i>ad valorem</i> .
" General Tariff	35 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[See also under WIRE.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ELECTRICAL MACHINERY, &c.	
DOMINION OF CANADA— <i>cont.</i>	
Electric belts (not silk) :	
Under the British Preferential Tariff - - -	22½% <i>ad valorem.</i>
" General Tariff - - -	35% <i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909).	
Telegraph or telephone instruments; electric and galvanic batteries; electric motors, generators, dynamos, sockets and insulators of all kinds, and all other electric apparatus, as well as iron or steel integral parts of above machinery :	
Under the British Preferential Tariff - - -	15% <i>ad valorem.</i>
" Intermediate Tariff - - -	25% <i>ad valorem.</i>
" General Tariff - - -	27½% <i>ad valorem.</i>
<p>[<i>Note.</i>—This item is to include electric buzzers, electric conduit of paper bitumenized for insulating wires; electric fuses, if not covered wire; electric meters, electric push buttons for electric bells, &c., electric switchboards (finished), electric travelling cranes, with or without motor, battery zincs (Appraisers' Bulletin No. 327, dated 19th August 1909) and also commutator bars of copper, cut to form for electrical apparatus (Appraisers' Bulletin No. 319, dated 13th July 1909).]</p> <p>[No person may establish any wireless telegraph station, or instal or work any apparatus for wireless telegraphy, in any place or on board any ship registered in Canada, except under licence granted by the Minister of Marine and Fisheries with the consent of the Governor in Council.]</p>	
NEWFOUNDLAND.	
Blasting batteries and wire - - -	} Free.
Instruments required by the Marconi Wireless Telegraph Company on stations in the Colony and Labrador (sec. 22 of Act No. 9 of 1906) - - -	
Materials for installing wireless telegraphy on board of ships engaged in the trade and fisheries of the Colony - - -	
Electric motors - - -	25% <i>ad valorem.</i>
Galvanic batteries when imported by doctors for professional use - - -	25% <i>ad valorem.</i>
Telegraphic or telephonic instruments; electric or galvanic batteries when not imported by doctors - - -	} 35% <i>ad valorem.</i>
Electric light machinery and electric material of every description; including carbons, electric meters, and electric apparatus - - -	
<p>[The Postmaster-General has the exclusive privilege of erecting and maintaining telegraph lines and of transmitting telegrams and other communications by electricity within the Colony, with certain exceptions respecting railway lines (Act No. 14 of 1904).]</p> <p>The Government has entered into an agreement with the Marconi Wireless Telegraph Company whereby the Company has the right to establish and maintain for a period of 10 years, from September 1903, the only wireless telegraph system in the Colony or Labrador (Act No. 9 of 1906).]</p>	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND
APPARATUS—*continued*.
[See also under WIRE.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ELECTRICAL MACHINERY, &c.	
BAHAMAS.	
Electrical apparatus and appliances; also telephones - - -	Free.
[No person may erect, construct, establish, or maintain any instrument or apparatus for the purpose of transmitting or receiving messages by means of any wireless telegraphy without having received the consent in writing of the Colonial Secretary of the Governor in Council authorising the same.]	
TRINIDAD AND TOBAGO ISLANDS:	
Apparatus and appliances of all kinds for generating, storing, conducting, converting into power or light, and measuring electricity - - -	Free.
Telegraph and telephone instruments, switchboards and fittings - - -	
Machinery - - -	
All other electrical apparatus - - -	
[No person shall use or establish any apparatus for the purpose of wireless telegraphy without a licence from the Governor in Chief.]	
JAMAICA.	
All kinds - - -	Free.
[No person may erect, maintain, or use within the Colony any apparatus or machine whereby communication by wireless telegraphy can be held with places outside the Colony without a licence from the Governor in Council.]	
ST. LUCIA.	
All kinds - - -	Free.
[No person may establish, erect, maintain or use in the Colony any apparatus or installation for the purposes of wireless telegraphy without a licence from the Governor.]	
ST. VINCENT.	
Telegraphic, telephonic, and electrical apparatus and appliances of all kinds for communication or illumination--including all materials for the use of the West India and Panama Telegraph Company - - -	Free.
Machinery for the manufacture of agricultural produce for market or for the manufacture of ice and all necessary parts and fittings thereof when not imported for sale; also all other machinery and parts and fittings thereof not imported for sale which the Governor-in-Council may consider likely to further the introduction of any new industry, or the improvement of any existing industry and the admission of which without payment of duty is approved by the Governor-in-Council - - -	Free.
All other electrical machinery and apparatus - - -	10 % <i>ad val.</i> (a)
[No person may erect, instal, maintain, or use any apparatus or instrument for the purpose of wireless telegraphy without a licence from the Governor.]	

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

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[See also under WIRE.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ELECTRICAL MACHINERY, &c.	
BARBADOS.	
Instruments and materials for the West India and Panama Telegraph Co.	} Free.
Electrical apparatus for professional purposes imported by passengers	
Electrical machinery and apparatus for use in certain industries (as specified under "Machinery," pp. 163-4)	
All other electrical machinery and apparatus	
[It is provided by Act No. 25 of 1905 (sec. 2), as continued by Act No 21 of 1908, that "no person may establish any wireless telegraph station, or instal or work any apparatus for wireless telegraphy, except in accordance with an Act of the Legislature of the Island."]	} 10% <i>ad valorem</i> .
GRENADA.	
Electrical apparatus for professional purposes imported by passengers; also surgical appliances, and machinery or appliances for the development of local industries	} Free.
If manufactured of iron, steel, or earthenware	
All other electrical machinery and apparatus	
[No person may instal, erect, maintain, or use in the Colony any apparatus or instrument for the purpose of wireless telegraphy without a licence from the Governor.]	} 10% <i>ad val.</i> (a) 7½% <i>ad val.</i> (a)
VIRGIN ISLANDS.	
Telegraphic, telephonic and electrical apparatus and appliances of all kinds for communication or illumination thereby	} Free.
Machinery for agriculture, irrigation or mining and all necessary parts and appliances for the erection or repair thereof, or the communication of motive power thereto	
ST. CHRISTOPHER—NEVIS.	
Machinery and apparatus for agriculture, irrigation, or mining, or for the manufacture of sugar, cotton, or rum, when not imported for sale; also triple effect for manufacturing sugar, and all multiple effect, machinery, and appliances required to erect and enlarge or improve a factory wherein a multiple effect is installed	} Free.
[Note.—The permission of the Treasurer is required for the sale or disposal of the above articles.]	
All other electrical machinery and apparatus	} 11% <i>ad valorem</i> .
[No person may import or establish any apparatus or installation within the Presidency for the purpose of, or in connection with, wireless telegraphy without a licence from the Governor.]	
ANTIGUA.	
Machinery for agriculture, irrigation, or mining, for the manufacture of sugar or rum, the ginning or baling of cotton, the crushing of cotton seed or the manufacture of cotton seed oil, when not imported for sale; also multiple effect machinery, and plant for manufacturing sugar	} Free.
All other electrical machinery and apparatus	
[Note.—For wireless telegraph regulations, see St. Christopher—Nevis.]	} 13½% <i>ad valorem</i> .

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—ELECTRICAL MACHINERY AND
APPARATUS—*continued.*
[See also under WIRE.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ELECTRICAL MACHINERY, &c.	
MONTSERRAT.	
Electrical apparatus - - - - - [For wireless telegraph regulations, see St. Christopher—Nevis.]	Free.
DOMINICA.	
Electrical apparatus - - - - - [For wireless telegraph regulations, see St. Christopher—Nevis.]	Free.
TRINIDAD AND TOBAGO.	
Machinery for electric lighting and power plant on estates or mines (and parts thereof not imported for sale) - - - - -	Free.
Electrical machinery as specified for certain purposes under "Machinery" (page 166) - - - - -	
All other electrical machinery and apparatus - - - - - [No person or corporation may use or establish any apparatus or installation for the purposes of wireless telegraphy without a licence from the Governor.]	
BERMUDA.	
Electric cable machinery and apparatus imported by any company or person under contract with the Government, with the object of establishing or maintaining telegraphic communication with places over sea - - - - -	Free.
All other electrical machinery and apparatus - - - - - [No person may instal, erect, construct, establish, or maintain, any instrument, apparatus, or other thing for the purpose of trans- mitting or receiving messages by means of any wireless telegraphy without a licence from the Governor.]	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
Electrical machinery and parts thereof, including batteries and charges Plant or materials for electric lighting (except shades, electroliers, standards, and pendants, telegraphs, and telephones; also profes- sional apparatus - - - - -	Free.
All other electrical apparatus - - - - - [No person may use or establish any apparatus or installation for the purpose of operating a wireless electric telegraph without a licence from the Governor.]	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
Machinery (and component parts thereof), viz. :— Machines or sets of machines required to be fixed with reference to other moving parts, and which are intended for: Electric lighting (including wire); mining, milling, and cyaniding; motor boats and launches; railway and power plant (including wire).	Free.
Machinery accessories for use in electric street lighting and locomotion, viz., motors and their parts; controllers and their parts; rheostats and rails and their appendages - - - - -	
Implements for use in connection with electric lighting when imported by the Mayor and Town Council of George Town or of New Amsterdam for lighting any street or place belonging to them or subject to their control - - - - -	
Telegraph instruments and other materials imported by Telegraph Companies and necessary for the construction and use of their works, offices, and stations in the Colony - - - - -	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—ELECTRICAL MACHINERY AND
APPARATUS—*continued.*

[See also under WIRE.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
ELECTRICAL MACHINERY, &c.	
BRITISH GUIANA—<i>cont.</i>	
All other electrical apparatus - - - - - [The Governor in Council has the exclusive privilege of establishing, maintaining, and working telegraphs between the Colony and places outside the Colony, providing that a licence may be granted on such conditions and in consideration of such payments as the Governor-in-Council sees fit to any person, company, or body corporate, to establish a telegraph between the Colony and any places outside the Colony. The above provisions are not to affect the rights already granted to the West India and Panama Telegraph Co., Ltd.]	12½ % <i>ad val.</i> (a)
GIBRALTAR.	
All kinds - - - - - [No person shall import, keep, use, or establish any apparatus or installation for wireless telegraphy without a licence in writing from the Governor.]	Free.
MALTA.	
All kinds - - - - - [The construction of any apparatus intended for transmitting or receiving communications by means of electric signals without a licence from the head of the Government, is prohibited.]	Free.
CYPRUS.	
All kinds - - - - -	Free.

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:--FELT.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FELT.	
BRITISH INDIA.	
Felt, imported in endless pieces, by the owners or agents of paper mills for use in their industry. (Customs Circular No. 5 of 1900) -	} Free.
other felt -	
	5 % <i>ad valorem</i> .
ADEN.	
All kinds -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds -	Free.
CEYLON.	
All kinds -	Free.
MAURITIUS.	
Felt sheathing -	Rupee 0 75 cts.
" , all other -	} 12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds -	12½ % <i>ad val.</i>
HONG KONG.	
All kinds -	Free.
COMMONWEALTH OF AUSTRALIA.	
Sheathing felt ; roofing and boiler felt ; felt for making polishing pads ; also saddlers' felt	} Free.
Ruberoid waterproof cloth, being paper felt with canvas foundation impregnated with a bituminous compound (<i>as roofing felt</i>) : (Supplement No. 13 to the Customs Tariff Guide.)	
Felts for paper-making machines -	} Free.
Felts and felting for musical instruments ; also poroplastic felt	
Felts for floor coverings:	
Under the British Preferential Tariff -	10 % <i>ad valorem</i> .
" General Tariff -	15 % <i>ad valorem</i> .
Felting, paper, for placing under carpets :	
Under the British Preferential Tariff -	15 % <i>ad valorem</i> .
" General Tariff -	20 % <i>ad valorem</i> .
(Supplement No. 10 to the Customs Tariff Guide.)	
All other articles partly or wholly made up from felt, including materials cut into shape therefor :	
Under the British Preferential Tariff -	25 % <i>ad valorem</i> .
" General Tariff -	30 % <i>ad valorem</i> .
TERRITORY OF PAPUA.	
All kinds -	10 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Hatmakers' felt hoods and papermakers' felts -	Free.
Felt for lining boots or slippers, when cut up under supervision into boot or slipper shapes (Minister's Order, No. 904, dated 3rd May 1909)	} Free.
Felt sheathing :	
If the produce of some part of the British Dominions -	Free.
Otherwise -	10 % <i>ad val.</i> (a)
Bags of felt, if printed :	
If the produce of some part of the British Dominions -	25 % <i>ad val.</i> (a)
Otherwise -	37½ % <i>ad val.</i> (a)
Other articles of felt -	20 % <i>ad val.</i> (a)
FIJI.	
All kinds -	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds -	Free.

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—FELT—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FELT.	
BRITISH SOUTH AFRICA.	
Felt for building purposes :	
Under the British Preferential Tariff -	Free.
" General Tariff -	3 % <i>ad valorem</i> .
Felt for other purposes :	
Under the British Preferential Tariff -	12 % <i>ad valorem</i> .
" General Tariff -	15 % <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds -	Free.
NYASALAND PROTECTORATE.	
All kinds -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds -	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds -	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla -	5 % <i>ad valorem</i> .
" " other Protectorate ports -	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds -	Free.
NIGERIA.	
All kinds -	10 % <i>ad valorem</i> .
GOLD COAST.	
All kinds :	
If imported into the West of the Volta -	10 % <i>ad valorem</i> .
" " East of the Volta -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
All kinds -	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Adhesive felt, for sheathing vessels; also felt board, sized and hydraulic pressed, covered with paper or not, adapted for the manufacture of gun wads -	} Free.
Fly, butt, damper, back check, catch, thin damper, hammer, and back hammer felts; when imported by manufacturers of piano actions, hammers, and base dampers, for use in their own factories exclusively -	
Pressed felt for use only in the manufacture of artificial limbs, when imported by manufacturers of such articles - (Customs Memo. No. 1491n, dated 11th August 1908).	
Felt boards (other than above) :	
Under the British Preferential Tariff -	15 % <i>ad valorem</i> .
" General Tariff -	25 % <i>ad valorem</i> .
Pressed felt, of all kinds, not filled or covered by or with any woven fabric (including pressed felt prepared for use in the manufacture of surgical splints, Appraisers' Bulletin, No. 251 dated 22nd May 1907) :	
Under the British Preferential Tariff -	15 % <i>ad valorem</i> .
" General Tariff -	25 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—FELT—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
FELT.	
DOMINION OF CANADA— <i>cont.</i>	
Felt cloth (including woollen felts (felted woven fabric) for paper makers machines—Appraisers' Bulletin No. 327, dated 19th August 1909):	
Under the British Preferential Tariff	30 % <i>ad valorem.</i>
„ Intermediate Tariff	} 35 % <i>ad valorem.</i>
„ General Tariff	
NEWFOUNDLAND.	
Felt, when to be used for sheathing vessels under regulations to be laid down by the Governor in Council	} Free.
Machine felt for wet pulp machines	25 % <i>ad valorem.</i>
Pressed felt of all kinds	30 % <i>ad valorem.</i>
Felt cloth	35 % <i>ad valorem.</i>
BAHAMAS.	
Felting for vessels' bottoms	Free.
All other kinds of felt	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % <i>ad valorem.</i>
JAMAICA.	
All kinds	16 ² / ₃ % <i>ad valorem.</i>
ST. LUCIA.	
All kinds	15 % <i>ad valorem.</i>
ST. VINCENT.	
Felt sheathing for ships	Free.
„ all other	10 % <i>ad val. (a)</i>
BARBADOS.	
All kinds	10 % <i>ad valorem.</i>
GRENADA.	
All kinds	7 ¹ / ₂ % <i>ad val. (a)</i>
VIRGIN ISLANDS.	
All kinds	10 % <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % <i>ad valorem.</i>
ANTIGUA.	
All kinds	13 ¹ / ₃ % <i>ad valorem.</i>
MONTSERRAT.	
Felt for sheathing vessels	Free.
„ , all other	13 ¹ / ₃ % <i>ad valorem.</i>
DOMINICA.	
All kinds	12 ¹ / ₂ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
All kinds	10 % <i>ad valorem.</i>
BERMUDA.	
All kinds	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds	12 ¹ / ₂ % <i>ad valorem.</i>
BRITISH GUIANA.	
All kinds	12 ¹ / ₂ % <i>ad val. (b)</i>
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	8 % <i>ad valorem.</i>

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

(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—GLOVES OF ALL KINDS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GLOVES.	
BRITISH INDIA.	
Of cotton - - - - -	3½% <i>ad valorem</i> .
Of any other material - - - - -	5% <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
Of cotton - - - - -	4% <i>ad valorem</i> .
Of any other material - - - - -	5½% <i>ad valorem</i> .
MAURITIUS.	
All kinds - - - - -	12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Gloves, being harvesting, driving, housemaid's, and gardening :	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem</i> .
" General Tariff - - - - -	30% <i>ad valorem</i> .
All other gloves, including mittens :	
Under the British Preferential Tariff - - - - -	10% <i>ad valorem</i> .
" General Tariff - - - - -	15% <i>ad valorem</i> .
TERRITORY OF PAPUA.	
All kinds - - - - -	10% <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Gloves of textile material soaked in oil for beekeepers, and all kinds of india-rubber gloves - - - - -	} Free.
All other gloves - - - - -	
FIJI.	
All kinds - - - - -	12½% <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
All kinds :	
Under the British Preferential Tariff - - - - -	12% <i>ad valorem</i> .
" General Tariff - - - - -	15% <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem</i> .

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—GLOVES OF ALL KINDS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
GLOVES.	
UGANDA PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla - - - - -	5% <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7% <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10% <i>ad valorem.</i>
GOLD COAST.	
All kinds:	
If imported into the West of the Volta - - - - -	10% <i>ad valorem.</i>
" " East of the Volta - - - - -	4% <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10% <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5% <i>ad valorem.</i>
DOMINION OF CANADA.	
All kinds, including mitts:	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	30% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
NEWFOUNDLAND.	
Fur gloves and mitts - - - - -	45% <i>ad valorem.</i>
Other kinds, including mittens - - - - -	35% <i>ad valorem.</i>
BAHAMAS.	
All kinds - - - - -	20% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10% <i>ad valorem.</i>
JAMAICA.	
All kinds - - - - -	16½% <i>ad valorem.</i>
ST. LUCIA.	
All kinds - - - - -	15% <i>ad valorem.</i>
ST. VINCENT.	
All kinds - - - - -	10% <i>ad val. (a)</i>
BARBADOS.	
All kinds - - - - -	10% <i>ad valorem.</i>
GRENADA.	
Leather gloves - - - - -	10% <i>ad val. (a)</i>
Other kinds - - - - -	7½% <i>ad val. (a)</i>

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

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—GLOVES OF ALL KINDS—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
GLOVES.		
VIRGIN ISLANDS.		
All kinds -	- - - - -	10% <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.		
All kinds -	- - - - -	11% <i>ad valorem.</i>
ANTIGUA.		
All kinds -	- - - - -	13 $\frac{1}{3}$ % <i>ad valorem.</i>
MONTERRAT.		
All kinds -	- - - - -	13 $\frac{1}{3}$ % <i>ad valorem.</i>
DOMINICA.		
All kinds -	- - - - -	12 $\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.		
All kinds -	- - - - -	10% <i>ad valorem.</i>
BERMUDA.		
All kinds -	- - - - -	10% <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds -	- - - - -	12 $\frac{1}{2}$ % <i>ad valorem.</i>
BRITISH GUIANA.		
All kinds -	- - - - -	12 $\frac{1}{2}$ % <i>ad val.(a)</i>
GIBRALTAR.		
All kinds -	- - - - -	Free.
MALTA.		
All kinds -	- - - - -	Free.
CYPRUS.		
All kinds -	- - - - -	10% <i>ad valorem.</i>

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—HATS OF ALL KINDS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HATS.	
BRITISH INDIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
Ceylon.	
All kinds - - - - -	5½ % <i>ad valorem</i> .
MAURITIUS.	
All kinds - - - - -	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½ % <i>ad val.</i> (a)
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Miners' hats and firemen's helmets - - - - -	Free.
Minor articles for use in the manufacture of hats and caps within the Commonwealth, viz. : Internal bands, including internal leathers, real or imitation ; bands, external, and galoons, with woven names thereon, in the piece or cut to size, but not made up ; bands, external and galoons, plain, in any colours, imported cut into lengths primarily suitable for use singly on hats, provided that the importer declares at the time of entry that the goods are imported for <i>bonâ fide</i> use on hats in an Australian hat factory ; bands, external, and galoons plain in any colours, in the piece, to be used in the manufacture of hats under certain prescribed conditions (By-Law, No. 79, dated 14th December 1909) ; banding, cloth hat, imported in the piece in 1 in. and ¾ in. widths ; bindings ; braids or plaits suitable for making or ornamenting hats, viz., chip, palm leaf, crinoline, manilla, willow, osier, rattan, straw, tuscan, or grass ; covered steel ; ear roses for military hats and helmets ; embroidery bullions ; galoons, metal hat fasteners ; tape, with or without woven name thereon for tying head linings ; vents of cord ; ventilators ; cork tips and sides ; and wire in the form of a frame for rims of men's dress and felt hats - - - - -	
Hatters' fur ; not on the skin - - - - -	15 % <i>ad valorem</i> .
Hats, caps, and bonnets : Wool felt hats in any stage of manufacture .	
Under the British Preferential Tariff - - - - - <i>Per doz.</i>	0 12 0 or 30 % <i>ad val.</i> whichever rate returns the higher duty.
„ General Tariff - - - - - „	0 16 0 or 35 % <i>ad val.</i> whichever rate returns the higher duty.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—HATS OF ALL KINDS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	
HATS.		
COMMONWEALTH OF AUSTRALIA—<i>cont.</i>		
Hats, caps, and bonnets— <i>cont.</i>		
Fur felt hats in any stage of manufacture :		
Under the British Preferential Tariff - - - - - <i>Per doz.</i>	$\left. \begin{array}{l} 1 \ 0 \ 0 \\ \text{or } 30\% \text{ } ad \ val., \\ \text{whichever rate} \\ \text{returns the} \\ \text{higher duty.} \\ 1 \ 5 \ 0 \\ \text{or } 35\% \text{ } ad \ val., \\ \text{whichever rate} \\ \text{returns the} \\ \text{higher duty.} \end{array} \right\}$	
„ General Tariff - - - - - „		
Caps and sewn hats, not elsewhere included :		
Under the British Preferential Tariff - - - - - <i>Per doz.</i>	$\left. \begin{array}{l} 0 \ 6 \ 0 \\ \text{or } 30\% \text{ } ad \ val., \\ \text{whichever rate} \\ \text{returns the} \\ \text{higher duty.} \\ 0 \ 7 \ 0 \\ \text{or } 35\% \text{ } ad \ val., \\ \text{whichever rate,} \\ \text{returns the} \\ \text{higher duty.} \end{array} \right\}$	
„ General Tariff - - - - - „		
All other hats and bonnets of all descriptions and materials, including forms, pull-over hoods, shapes, and frames :		
Under the British Preferential Tariff - - - - -	30% <i>ad valorem.</i>	
„ General Tariff - - - - -	35% <i>ad valorem.</i>	
TERRITORY OF PAPUA.		
All kinds - - - - -	5% <i>ad valorem.</i>	
DOMINION OF NEW ZEALAND.		
Hatmakers' materials, viz. :—Felt hoods; shellac; galloons; calicoes; spale boards for hat boxes; leathers; silk plush in the piece, linings, when cut up or otherwise under conditions proscribed by the Minister of Customs; ribbons when cut into lengths not exceeding 38 inches before importation or in bond (Minister's Order No. 880, dated 3rd August 1908); also blocks, moulds, frames, ventilators and tassels - - - - -		Free.
Minor articles required in the making up of hats, enumerated in any Order of the Minister of Customs and published in the "Gazette," viz., buckles for men's hats and hatters' wire used in stiffening hat brims - - - - -		Free.
Firemen's helmets for the use of a fire brigade :		Free.
If the produce of some part of the British Dominions - - - - -	Free.	
Otherwise - - - - -	10% <i>ad val.</i> (a)	
All other kinds - - - - -	25% <i>ad val.</i> (a)	
FJI.		
All kinds - - - - -	12½% <i>ad valorem.</i>	
FALKLAND ISLANDS.		
All kinds - - - - -	Free.	
BRITISH SOUTH AFRICA.		
All kinds :		Free.
Under the British Preferential Tariff - - - - -	12% <i>ad valorem.</i>	
„ General Tariff - - - - -	15% <i>ad valorem.</i>	

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—HATS OF ALL KINDS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HATS.	
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla	5 % <i>ad valorem</i> .
" " other Protectorate ports	7 % <i>ad valorem</i> .
St. HELENA	
All kinds	Free.
NIGERIA.	
All kinds	10 % <i>ad valorem</i> .
GOLD COAST.	
If imported into the West of the Volta :	
All kinds	10 % <i>ad valorem</i> .
If imported into the East of the Volta :	
Hats of straw	Free.
All other kinds	4 % <i>ad valorem</i> .
SIERRA LEONE.	
All kinds	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Hoods, unfinished, composed of "Leghorn," "Manilla," palm leaf, grass, willow or chip, not bleached or blocked	} Free.
Fur hats and caps:	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
All other kinds, including hat and bonnet crowns, and hat, cap, and bonnet shapes:	
Under the British Preferential Tariff	22½ % <i>ad valorem</i> .
" General Tariff	35 % <i>ad valorem</i> .
NEWFOUNDLAND.	
Fur hats and caps	45 % <i>ad valorem</i> .
All other kinds	40 % <i>ad valorem</i> .
BAHAMAS.	
All kinds	20 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]

MISCELLANEOUS ARTICLES:—HATS OF ALL KINDS—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
HATS.		
TURK'S AND CAICOS ISLANDS.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
JAMAICA.		
All kinds	- - - - -	16 $\frac{2}{3}$ % <i>ad valorem.</i>
ST. LUCIA.		
All kinds	- - - - -	15 % <i>ad valorem.</i>
ST. VINCENT.		
All kinds	- - - - -	10 % <i>ad val. (a)</i>
BARBADOS.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
GRENADA.		
All kinds	- - - - -	7 $\frac{1}{2}$ % <i>ad val. (a)</i>
VIRGIN ISLANDS.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
St. CHRISTOPHER—NEVIS.		
All kinds	- - - - -	11 % <i>ad valorem.</i>
ANTIGUA.		
All kinds	- - - - -	13 $\frac{1}{3}$ % <i>ad valorem.</i>
MONTERRAT.		
All kinds	- - - - -	13 $\frac{1}{3}$ % <i>ad valorem.</i>
DOMINICA.		
All kinds	- - - - -	12 $\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
BERMUDA.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds	- - - - -	12 $\frac{1}{3}$ % <i>ad valorem.</i>
BRITISH GUIANA.		
All kinds	- - - - -	12 $\frac{1}{3}$ % <i>ad val. (b)</i>
GIBRALTAR.		
All kinds	- - - - -	Free.
MALTA.		
All kinds	- - - - -	Free.
CYPRUS.		
All kinds (of straw or felt)	- - - - -	10 % <i>ad valorem.</i>

(a) With an additional charge of 10 % on the amount of duty leviable at the rate given.
 (b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—HOSIERY AND UNDERCLOTHING
(exclusive of Passengers' Baggage).

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HOSIERY AND UNDERCLOTHING.	
BRITISH INDIA.	
Hosiery, of cotton	3½% <i>ad valorem</i> .
All other hosiery and underclothing	5% <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Hosiery, of cotton	4% <i>ad valorem</i> .
All other hosiery and underclothing	5½% <i>ad valorem</i> .
MAURITIUS.	
All kinds	12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds	12½% <i>ad val.</i>
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Elastic stockings:	
Under the British Preferential Tariff	20% <i>ad valorem</i> .
„ General Tariff	25% <i>ad valorem</i> .
Socks and stockings for human attire :	
Cotton	Free.
All other kinds :	
Under the British Preferential Tariff	20% <i>ad valorem</i> .
„ General Tariff	25% <i>ad valorem</i> .
All other hosiery and underclothing :	
Under the British Preferential Tariff	35% <i>ad valorem</i> .
„ General Tariff	40% <i>ad valorem</i> .
TERRITORY OF PAPUA.	
All kinds	10% <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Hosiery and apparel and ready-made clothing of all kinds	25% <i>ad val.</i> (a)
FIJI.	
All kinds	12½% <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
All kinds:	
Under the British Preferential Tariff	12% <i>ad valorem</i> .
„ General Tariff	15% <i>ad valorem</i> .

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—HOSIERY AND UNDERCLOTHING
(exclusive of Passengers' Baggage)—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HOSIERY AND UNDERCLOTHING.	
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla	5 % <i>ad valorem</i> .
" " other Protectorate ports	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	10 % <i>ad valorem</i> .
GOLD COAST.	
All kinds :	
If imported into the West of the Volta	10 % <i>ad valorem</i> .
If imported into the East of the Volta	4 % <i>ad valorem</i> .
SIERRA LEONE.	
All kinds	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Stockingettes for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes, for use exclusively in the manufacture of such articles in their own factories:	
Under the British Preferential Tariff	10 % <i>ad valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .
Undershirts, drawers and knitted goods not otherwise provided for (including knitted wool shawls, vests, and men's waistcoats—Appraisers' Bulletin No. 327, dated 19th August 1909):	
Under the British Preferential Tariff	22½ % <i>ad valorem</i> .
" General Tariff	35 % <i>ad valorem</i> .
Socks and stockings of all kinds:	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
" General Tariff	35 % <i>ad valorem</i> .
Collars and cuffs of cotton, linen, xylonite, xyolite, or celluloid:	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
" General Tariff	37½ % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—HOSIERY AND UNDERCLOTHING
(exclusive of Passengers' Baggage)—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HOSIERY AND UNDERCLOTHING.	
DOMINION OF CANADA— <i>cont.</i>	
Linen and cotton clothing, not otherwise provided for :	
Under the British Preferential Tariff	- 25 % <i>ad valorem.</i>
" Intermediate Tariff	- 32½ % <i>ad valorem.</i>
" General Tariff	- 35 % <i>ad valorem.</i>
Woollen wearing apparel and ready-made clothing :	
Under the British Preferential Tariff	- 30 % <i>ad valorem.</i>
" Intermediate Tariff	- 35 % <i>ad valorem.</i>
" General Tariff	- 35 % <i>ad valorem.</i>
Silk manufactures not otherwise provided for :	
Under the British Preferential Tariff	- 30 % <i>ad valorem.</i>
" Special Tariff for the Franco-Canadian Treaty	- 32½ % <i>ad valorem.</i>
" Intermediate Tariff	- 35 % <i>ad valorem.</i>
" General Tariff	- 37½ % <i>ad valorem.</i>
NEWFOUNDLAND.	
Collars and cuffs	- 45 % <i>ad valorem.</i>
All other hosiery	- 35 % <i>ad valorem.</i>
BAHAMAS.	
All kinds	- 20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds	- 10 % <i>ad valorem.</i>
JAMAICA.	
All kinds	- 16½ % <i>ad valorem.</i>
ST. LUCIA.	
All kinds	- 15 % <i>ad valorem.</i>
ST. VINCENT.	
All kinds	- 10 % <i>ad val. (a)</i>
BARBADOS.	
Personal effects of inhabitants of Barbados dying abroad	Free.
All other hosiery and underclothing	- 10 % <i>ad valorem.</i>
GRENADA.	
All kinds	- 7½ % <i>ad val. (a)</i>
VIRGIN ISLANDS.	
All kinds	- 10 % <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
All kinds	- 11 % <i>ad valorem.</i>

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

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—HOSIERY AND UNDERCLOTHING
(exclusive of Passengers' Baggage)—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HOSIERY AND UNDERCLOTHING.	
ANTIGUA.	
All kinds - - - - -	13½% <i>ad valorem.</i>
MONTERRAT.	
All kinds - - - - -	13½% <i>ad valorem.</i>
DOMINICA.	
Personal effects of inhabitants of Dominica dying abroad - - -	Free.
All other hosiery and underclothing - - - - -	12½% <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
All kinds - - - - -	10% <i>ad valorem.</i>
BERMUDA.	
Personal effects of inhabitants of Bermuda dying abroad, and not being for sale - - - - -	} Free.
All other hosiery and underclothing - - - - -	
BRITISH HONDURAS	
All kinds - - - - -	12½% <i>ad valorem.</i>
BRITISH GUIANA,	
All kinds - - - - -	12½% <i>ad val. (a)</i>
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
All kinds - - - - -	10% <i>ad valorem.</i>

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HOUSEHOLD FURNITURE.	
BRITISH INDIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds - - - - -	5½ % <i>ad valorem</i> .
MAURITIUS.	
All kinds - - - - -	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Second-hand bedding (Proclamation of 5th July 1909) - - -	Prohibited.
Passengers' furniture and household goods which have been in actual use by such passengers for at least one year, and not exceeding 50 <i>l.</i> in value per adult passenger - - -	
[<i>Note</i> .—Two members of a family, being children, may be reckoned as one adult.]	Free.
Goods brought back to Australia by the person who was the owner or the legal representative of such owner at the time of exportation, after exportation without drawback having been paid thereon subject to the provisions of Section 151 of the Customs Act, 1901 - - -	
Lounges and settees of wicker, bamboo, or cane, but not including those of cane with wooden frames :	
Under the British Preferential Tariff - - - - -	8 <i>s.</i> 9 <i>d.</i> each, or 40 % <i>ad val.</i> whichever rate returns the higher duty.
„ General Tariff - - - - -	
Chairs of wicker, bamboo, or cane, but not including those of cane with wooden frames :	
Under the British Preferential Tariff - - - - -	6 <i>s.</i> 9 <i>d.</i> each, or 40 % <i>ad val.</i> whichever rate returns the higher duty.
„ General Tariff - - - - -	
	7 <i>s.</i> 6 <i>d.</i> each, or 45 % <i>ad val.</i> whichever rate returns the higher duty.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HOUSEHOLD FURNITURE.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
All other furniture, including any article of wood or partly of wood, wholly or partly made up or finished, and used in any building or premises, including hospitals:	
Under the British Preferential Tariff	30 % <i>ad valorem.</i>
" General Tariff	35 % <i>ad valorem.</i>
TERRITORY OF PAPUA.	
All kinds	Free.
DOMINION OF NEW ZEALAND.	
Household furniture:	
Upholsterers' materials, viz., webbing, hair-seating, imitation hair-seating; curled hair; gimp and cord of wool, cotton, or silk; tufts and studs; also chair canvas	} Free.
Japanned and lacquered metalware:	
If the produce of some part of the British Dominions	25 % <i>ad val.</i> (a)
Otherwise	37½ % <i>ad val.</i> (a)
Hollow-ware and ironmongery:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Other furniture made of metal:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Billiard tables and billiard requisites:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
All other household furniture and cabinet ware (not made of metal), also upholstery:	
If the produce of some part of the British Dominions	25 % <i>ad val.</i> (a)
Otherwise	37½ % <i>ad val.</i> (a)
[Household effects, not exceeding 100 <i>l.</i> in value, which have been in use for 12 months prior to embarkation by the persons or families importing them into the Dominion, such furniture not being intended for any other person or persons, or for sale, and cabin furnishings belonging to such persons not exceeding 10 <i>l.</i> in value, may be imported free of duty.]	
FIJI.	
All kinds	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
School furniture and requisites—being all articles certified by the proscribed official (b) to be for use in any school:	
Under the British Preferential Tariff	Free.
" General Tariff	3 % <i>ad valorem.</i>
All other household furniture:	
Under the British Preferential Tariff	12 % <i>ad valorem.</i>
" General Tariff	15 % <i>ad valorem.</i>

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

(b) *i.e.*, when certified by the Superintendent-General of Education for school furniture, &c., imported into the Union of S. Africa, the Director of Education for S. Rhodesia, the Administrator for N.W. Rhodesia, and the Resident Commissioner for each of the other Territories.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]**MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HOUSEHOLD FURNITURE.	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
Furniture and other mess fittings, the property of a regimental mess or the joint property of the officers of any regimental mess - - - - -	} Free.
Officers' camp furniture and fittings imported as a necessary part of their equipment - - - - -	
All other household furniture - - - - -	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
Furniture and other mess fittings, the property of a regimental mess or the joint property of the officers of any regimental mess - - - - -	} Free.
Officers' camp furniture and fittings imported as a necessary part of their equipment - - - - -	
All other household furniture - - - - -	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem</i> .
" " other Protectorate ports - - - - -	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GOLD COAST.	
If imported into the West of the Volta :	
All kinds - - - - -	10 % <i>ad valorem</i> .
If imported into the East of the Volta :	
Chairs and mirrors - - - - -	Free.
All other household furniture - - - - -	4 % <i>ad valorem</i> .
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
Furniture imported by the manager of a school, and certified by him to be for educational purposes only - - - - -	} Free.
Deck chairs and bedding used by a passenger during the voyage - - - - -	
All other household furniture - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Household effects (not being merchandise) of British subjects dying abroad but domiciled in Canada, and family furniture left by bequest Settler's household furniture, if in use by the settler for at least six months before his arrival in Canada, provided it is brought with the importer on his first arrival, and shall not be sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Canada - - - - -	} Free.
Billiard tables, with or without pockets; bagatelle and other game tables or boards; cues, balls, cue-racks, and cue-tips :	
Under the British Preferential Tariff - - - - -	22½ % <i>ad valorem</i> .
" General Tariff - - - - -	35 % <i>ad valorem</i> .
All other household furniture, whether of wood, iron, or other material, in parts or finished, including wire screens, doors and windows, window cornices and cornice poles of all kinds, hair,	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:--HOUSEHOLD FURNITURE--*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HOUSEHOLD FURNITURE.	
DOMINION OF CANADA—cont.	
spring, and other mattresses, curtain stretchers, furniture springs, and carpet sweepers:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½ % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
NEWFOUNDLAND.	
Household effects (not being merchandise) of British subjects dying abroad but domiciled in Newfoundland, and family furniture left by bequest - - - - -	} Free.
School desks for the use of schools - - - - -	
Settler's household furniture, if in use by the settler for at least six months before his arrival in Newfoundland, provided it is brought with the importer on his first arrival, and shall not be sold or otherwise disposed of, without payment of duty, until after 12 months' actual use in Newfoundland - - - - -	
Mattresses; ticking for mattresses; hair holsters and pillows - - - - -	30 % <i>ad valorem.</i>
All other household furniture, whether of wood, iron, or other material, in parts or finished - - - - -	40 % <i>ad valorem.</i>
BAHAMAS.	
All kinds - - - - -	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
JAMAICA.	
All kinds - - - - -	16½ % <i>ad valorem.</i>
St. LUCIA.	
Furniture, used, the property of and imported by passengers arriving in the Colony - - - - -	} Free.
All other household furniture - - - - -	
St VINCENT.	
Furniture previously imported and duty paid and which is brought back to the Colony within five years from the date on which it may have been exported therefrom on proof of the facts to the satisfaction of the Treasurer - - - - -	} Free.
All other household furniture - - - - -	
BARBADOS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GRENADA.	
Furniture, old, not intended for sale - - - - -	Free.
All other household furniture - - - - -	10 % <i>ad val. (a)</i>
VIRGIN ISLANDS.	
Furniture, used, the property of and imported by persons coming to reside in the Presidency - - - - -	} Free.
All other household furniture - - - - -	

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

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]

MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
HOUSEHOLD FURNITURE.	
ST. CHRISTOPHER—NEVIS.	
Furniture for owner's use—the property of persons coming to reside for the first time in the Presidency, which is imported by them for their personal use, and which has been in their use for not less than one year previous to the importation thereof—provided that such furniture be imported within one year after the owner has come to reside in the Presidency	Free.
All other household furniture	11% <i>ad valorem.</i>
ANTIGUA.	
Furniture and household effects, the property of persons coming for the first time to reside in the Presidency and imported by them for their personal use, and having been their own property for not less than one year previous to importation; also furniture imported for use in duly certified school-houses	Free.
All other household furniture	13½% <i>ad valorem.</i>
MONTSERRAT.	
Furniture, used, the property of and imported by persons coming to reside in the Presidency; also furniture imported for use in duly certified school-houses	Free.
All other household furniture	13¼% <i>ad valorem.</i>
DOMINICA.	
Furniture, the property of and imported by persons coming to reside in the Island, and furniture for any observatory or laboratory established for scientific purposes by or with the approval of the Government	Free.
All other household furniture	12½% <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Furniture and effects of "Consuls de Carrière"	Free.
Furniture of officers on Imperial Service in H.M. Military and Naval Forces	Free.
Household effects of passengers which have been in use of the importer for at least one year if admitted as such by the Collector of Customs	Free.
All other household furniture	10% <i>ad valorem.</i>
BERMUDA.	
All kinds	10% <i>ad valorem.</i>
BRITISH HONDURAS.	
Furniture belonging to <i>bonâ fide</i> immigrants (not being new)	Free.
Used furniture belonging to a Foreign Consular Officer on his first arrival in the Colony	Free.
All other household furniture	12¼% <i>ad valorem.</i>
BRITISH GUIANA.	
All kinds	12½% <i>ad val. (a)</i>
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
All kinds	10% <i>ad valorem.</i>

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—JEWELLERY, PLATE, AND
PLATED-WARE.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
JEWELLERY, PLATE, AND PLATED-WARE.	
BRITISH INDIA.	
Mess plate of British regiments arriving in India, when certified by the commanding officer to have been in use for 12 months	} Free. (a)
Challenge cups and trophies won by any military unit, or sent by donors abroad for presentation or competition to encourage military efficiency, under certain prescribed conditions (Notification, dated 3rd September 1910)	
Precious stones and pearls, unset (including the stones generally known as Cambay stones, such as agates, cornelians, and onyx); also communion plate imported by a clergyman arriving in India (Customs Circular No. 7 of 1901)	} Free.
Gold bullion	
Silver bullion	Free.
German silver	4 annas.
Silver ware, other than European (plain, embossed, or chased)	5% <i>ad valorem</i> .
All other jewellery, plate, and plated-ware	5% <i>ad valorem</i> . (b)
ADEN.	
All kinds	Free.
Straits Settlements (including LABUAN).	
All kinds	Free.
Ceylon.	
Pearls	Free.
Precious stones, not being the produce of the Colony	5½% <i>ad valorem</i> .
All other jewellery, plate, and plated-ware	5½% <i>ad valorem</i> .
MAURITIUS.	
Regimental plate, cutlery, and mess requisites belonging to a regiment	Free.
All other kinds	12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Aluminium, Britannia metal, magnolia metal, nickel, and German silver, viz., pigs, ingots, scrap (c), blocks, bars, rods, strips, sheets (plain), plates (plain), pipes (plain), and tubes (plain)	} Free.
Minor articles for use in the manufacture of electro-plated ware within the Commonwealth, viz., stampings in the rough; and unfinished glass pepper and mustard containers (<i>i.e.</i> , requiring to be mounted)	
Anodes, cathodes, and hooks for plating purposes :	} Free.
Under the British Preferential Tariff	
„ General Tariff	5% <i>ad valorem</i> .

(a) Mess plate lost by calamity may be imported to its equivalent value free of duty. This exemption only applies to cases of total loss of mess plate, and does not cover individual or partial renewals (Customs Circular No. 14 of 1902).

(b) For tariff valuations on which duties are levied, see Appendix I., p. 657.

(c) Under Minister's Order No. 1064 of 25th August 1908, articles made of aluminium, Britannia metal, nickel, or German silver, when imported in a condition in which they are unfit for use except as scrap, may be delivered as scrap. The articles are to be broken up under Departmental supervision at the importer's expense, the cost of supervision also being borne by the importer.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND
PLATED-WARE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
JEWELLERY, PLATE, AND PLATED-WARE.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Cameos, intaglios, and precious stones unset, including pearls, coral and doublets; gold and silver wire for embroidery bullion; also purl - Trophies won abroad, and decorations, medallions, and certificates awarded or to be awarded and sent from abroad to individuals, and trophies or prizes sent by donors resident abroad for presentation or competition in Australia under Departmental By-laws - [It is laid down in By-laws of 10th December 1908, and 27th July 1909, that the above specified articles may be admitted free of duty provided evidence is furnished to the satisfaction of the Collector of Customs that such articles <i>bonâ fide</i> agree with the above description, and that they bear no advertisements.]	Free.
Plated cutlery: Under the British Preferential Tariff - - - - -	10 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
Smokers' requisites, including cases, boxes, match stands, ash trays, cigar stands, and lamps; also shaving sets: Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Card cases, snuff and match boxes, thimbles, serviette rings, button-hooks, shoe-horns and lifts, also glove-stretchers: Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Other plated ware: Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Jewellery: "Keystone" masonic emblems: Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
(Supplement No. 11 to the Customs Tariff Guide.)	
Machine-made chain in the rough (known as Brunswick pattern foxtail or lace chain), gallerie, coronets, beads, catches and joints for pins, clasps not elsewhere included, points and brooch pins: Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</i>
Unfinished, viz., unset bracelets, brooches, necklets, rings, and other articles prepared for setting, or such articles set with imitation precious stones; also jewellery, commonly known as rolled gold; and jewellery under 9-carat; imitation jewellery not elsewhere specified, and imitation precious stones: Under the British Preferential Tariff - - - - -	35 % <i>ad valorem.</i>
" General Tariff - - - - -	40 % <i>ad valorem.</i>
Gold jewellery set with precious stones and doublets in conjunction: Under the British Preferential Tariff - - - - -	35 % <i>ad valorem.</i>
" General Tariff - - - - -	40 % <i>ad valorem.</i>
(Supplement No. 7 to the Customs Tariff Guide.)	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND
PLATED-WARE—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
JEWELLERY, PLATE, AND PLATED-WARE.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
All other jewellery not elsewhere included, including bolt and split rings; swivels; ear wires; bars and stampings used in manufacture of jewellery; medals and medallions of gold and silver; buckles, badges, clasps, slides, buttons, and other ornaments of gold or silver for attire; combined bracelets and watches; gold or silver safety pins; gold or silver bags and purses; lace, braid, and cord, and all articles, not elsewhere included, partly or wholly made of gold or silver:	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
TERRITORY OF PAPUA.	
Jewellery and plated-ware	10 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Precious stones, unmounted, cut or uncut; paste stones, being imitation jewels (Minister's Order No. 853, dated 29th October 1907); personal effects that have been in use by persons arriving in the Colony; medals, including old or second-hand war medals, humane societies' and other similar medals	} Free.
Watch and jewelled bracelet combined:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
(Minister's Order No. 888, dated 5th October 1908).	
Watch bracelets (which have been taken to pieces to avoid preferential surtax):	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
(Minister's Order No. 899, dated 1st February 1909.)	
Jewellery; plate, gold or silver not being passengers' effects; plated ware; match boxes of gold, silver, or other metal (whether containing matches or not); washed gold collar studs (Minister's Order No. 852, dated 14th October 1907); buttons, 9-carat gold (Minister's Order No. 858, dated 19th December 1907); and silver watch chains (Minister's Order No. 931, dated 1st August 1910):	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Greenstone, cut or polished	20 % <i>ad val.</i> (a)
FIJI.	
Government medals and decorations to be worn by persons resident in Fiji; also prizes imported for competition for purposes approved by the Governor	} Free.
All other jewellery, plate, and plated ware	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Cups, medals, and other trophies imported for presentation as prizes at examinations, exhibitions, shows, or other public competitions for skill or sport; for bravery, good conduct, humanity; for excellence in art, industry, invention, manufactures, learning,	} Free.

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND
PLATED-WARE—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
JEWELLERY, PLATE, AND PLATED-WARE.	
BRITISH SOUTH AFRICA—cont.	
science, or for honourable or meritorious public services, or for rifle shooting by Imperial or Colonial forces or recognised Rifle Associations, not being for the purpose of advertisement— provided that such articles shall on importation or delivery free from the Customs, bear engraved or otherwise indelibly marked on them the occasion or purpose for which they are presented; plate imported by or for presentation to any religious body; diamonds and other gems or precious stones, in the rough	Free.
All other jewellery, plate, and plated-ware:	
Under the British Preferential Tariff	12 % <i>ad valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
Regimental plate, the property of a regimental mess or the joint property of the officers of any regimental mess	
Medals or other trophies imported for presentation or presented as prizes at examinations, exhibitions, shows, or other public competitions for excellence in art, &c., provided that such articles shall on importation bear engraved or otherwise indelibly marked on them the name of the presenter or presentee, and the occasion or purpose for which presented	Free.
All other jewellery, plate, and plated ware	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
Regimental plate, the property of a regimental mess or the joint property of the officers of any regimental mess	
Medals or other trophies imported for presentation or presented as prizes at examinations, exhibitions, shows, or other public competitions for excellence in art, &c., provided that such articles shall on importation bear engraved or otherwise indelibly marked on them the name of the presenter or presentee, and the occasion or purpose for which presented	Free.
All other jewellery, plate, and plated-ware	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 % <i>ad valorem</i> .
" " other Protectorate ports	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Jewellery being the personal effects of passengers, and intended for their own use	Free.
All other jewellery, plate, and plated-ware	10 % <i>ad valorem</i> .
GOLD COAST.	
If imported into the West of the Volta:	
All kinds	10 % <i>ad valorem</i> .
If imported into the East of the Volta:	
Jewellery	Free.
Plate and plated-wares	4 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 'I.].

**MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND
PLATED-WARE—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
JEWELLERY, PLATE, AND PLATED WARE.	
SIERRA LEONE.	
Jewellery being the personal effects of passengers, and intended for their own use	} Free. 10 % <i>ad valorem</i> .
All other jewellery, plate, and plated-ware	
GAMBIA.	
Jewellery being the personal effects of passengers, and intended for their own use	} Free. 5 % <i>ad valorem</i> .
All other jewellery, plate, and plated-wares	
DOMINION OF CANADA.	
Cabinets of coins; collections of medals; medals of gold, silver, or copper, and other metallic articles bestowed as trophies or prizes, and received and accepted as honorary distinctions; also cups or other metallic prizes won in <i>bond fide</i> competitions	} Free.
Personal effects, not merchandise, of British subjects dying abroad, but domiciled in Canada; family plate and personal effects or heirlooms left by bequest	
Communion sets	
Gold and silver, in ingots, blocks, bars, drops, sheets or plate, unmanufactured; gold and silver sweepings and bullion or gold fringe	
Diamond dust or bort, and black, for borers	
Diamonds, unset	
Britannia metal in pigs, blocks, or bars; nickel; nickel silver and German silver in ingots or blocks not otherwise provided for	
Aluminium ingots, blocks, bars, rods, strips, sheets, or plates; aluminium tubing in lengths of not less than 6 ft., not polished, bent, or otherwise manufactured	
All other manufactures of aluminium:	
Under the British Preferential Tariff	
" Intermediate Tariff	
" General Tariff	
Gold, silver, and aluminium leaf; Dutch or schlag metal leaf; brocade and bronze powders:	
Under the British Preferential Tariff	
" Intermediate Tariff	
" General Tariff	
Anodes of nickel, silver or gold; also composition metal and plated metal, in bars, ingots or cores, for the manufacture of watch cases, jewellery, and of filled gold and silver seamless wire:	
Under the British Preferential Tariff	
" General Tariff	
Precious stones and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted:	
Under the British Preferential Tariff	
" Intermediate Tariff	
" General Tariff	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—JEWELLERY, PLATE, AND
PLATED-WARE—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
JEWELLERY, PLATE, AND PLATED-WARE.	
DOMINION OF CANADA— <i>cont.</i>	
Manufactures of Britannia metal, nickel silver, Nevada and German silver, not plated, not otherwise provided for:	
Under the British Preferential Tariff - - - - -	17½% <i>ad valorem.</i>
" General Tariff - - - - -	30% <i>ad valorem.</i>
Knives and forks and all other cutlery of steel, plated or not:	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	27½% <i>ad valorem.</i>
" General Tariff - - - - -	30% <i>ad valorem.</i>
Watch cases, and parts thereof (finished or unfinished):	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem.</i>
" General Tariff - - - - -	30% <i>ad valorem.</i>
Jewellery of any material, for the adornment of the person, not otherwise provided for:	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	30% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
Fancy cases or boxes of all kinds:	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	30% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
All other articles, consisting wholly or in part of sterling or other silverware, nickel-plated ware, gilt or electro-plated ware, not otherwise provided for; all other manufactures of gold and silver, not otherwise provided for:	
Under the British Preferential Tariff - - - - -	22½% <i>ad valorem.</i>
" Intermediate Tariff - - - - -	30% <i>ad valorem.</i>
" General Tariff - - - - -	35% <i>ad valorem.</i>
<p>[It has been decided, under Appraisers' Bulletin No. 257, dated 16th September 1907, that articles partly nickel-plated or electro-plated are not to be rated under above item as "nickel-plated ware" or "electro-plated ware" unless half the metallic surface thereof is nickel-plated or electro-plated - Further, it is laid down under Appraisers' Bulletin No. 294, dated 2nd December 1908, that:</p> <ol style="list-style-type: none"> (1) The word "gilt" is to apply only to covering with gold. (2) The words "electro-plated" are to apply only in respect of plating with silver. (3) The words "nickel-plated" as such. (4) Other finishes, such as oxidised brass or copper, are not to be rated as "electro-plated."] <p>[<i>Note.</i>—The marking of articles composed either in whole or in part of gold or silver or of an alloy of gold and silver, and also gold and silver plated-ware imported into Canada, is regulated by the Gold and Silver Marking Act No. 30 of 1908.]</p>	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND
PLATED-WARE—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
JEWELLERY, PLATE, AND PLATED-WARE.	
NEWFOUNDLAND.	
Medals imported by or for schools, colleges, public libraries, or other associations, to be distributed as prizes - - - - -	} Free.
Personal effects, not merchandise, of British subjects dying abroad but domiciled in Newfoundland; family plate, personal effects, and heirlooms left by bequest - - - - -	
Articles imported for use in places of worship - - - - -	
Silver, and composition metal for the manufacture of jewellery or plated-ware - - - - -	} 20% <i>ad val.</i>
All other jewellery, plate, and plated-ware - - - - -	} 40% <i>ad valorem.</i>
BAHAMAS.	
All kinds - - - - -	} 20% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	} 10% <i>ad valorem.</i>
JAMAICA.	
All kinds - - - - -	} 10½% <i>ad valorem.</i>
ST. LUCIA.	
Jewellery, gold and silver plate, and plated-ware - - - - -	} 20% <i>ad valorem.</i>
ST. VINCENT.	
Diamonds - - - - -	} Free.
All other jewellery, plate, and plated-ware - - - - -	} 10% <i>ad val. (a)</i>
BARBADOS.	
Personal effects of inhabitants of Barbados dying abroad - - - - -	} Free.
All silver and plate the property of the officers' and sergeants' mess of any of H.M. Regiments arriving in the Colony, provided that should any of the articles be sold or otherwise disposed of in the Colony the duty thereon shall be paid to the Controller of Customs - - - - -	} Free.
All other jewellery, plate, and plated-ware - - - - -	} 10% <i>ad valorem.</i>
GRENADA.	
All kinds - - - - -	} 10% <i>ad val (a)</i> .
VIRGIN ISLANDS.	
Ornaments and all furniture to be used in places of worship - - - - -	} Free.
All other jewellery, plate, and plated-ware - - - - -	} 10% <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
Ornaments and all furniture to be used in places of worship - - - - -	} Free.
All other jewellery, plate, and plated-ware - - - - -	} 11% <i>ad valorem.</i>
ANTIGUA.	
Ornaments and all furniture to be used in places of worship - - - - -	} Free.
Gold plate - - - - -	} Free.
All other jewellery, plate, and plated-ware - - - - -	} 13½% <i>ad valorem.</i>

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—JEWELLERY, PLATE, AND
PLATED-WARE—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
JEWELLERY, PLATE, AND PLATED-WARE.	
MONTserrat.	
Ornaments and all articles to be used in places of worship; also gold bars, plate or wire	} Free. 13½% <i>ad valorem</i> .
All other jewellery, plate, and plated-ware	
DOMINICA.	
Articles specially imported for use in places of worship, upon the certificate to that effect of the officiating minister; also personal effects of inhabitants of Dominica dying abroad	} Free. 12½% <i>ad valorem</i> .
All other jewellery, plate, and plated-ware	
TRINIDAD AND TOBAGO.	
All kinds	10% <i>ad valorem</i> .
BERMUDA.	
Personal effects (not for sale) of inhabitants of Bermuda dying abroad	Free.
All other jewellery, plate, and plated-ware	10% <i>ad valorem</i> .
BRITISH HONDURAS.	
Church decorations	Free.
All other jewellery, plate, and plated-ware	12½% <i>ad valorem</i> .
BRITISH GUIANA.	
Ornaments for places of worship	Free.
All other jewellery, plate, and plated-ware	12½% <i>ad val.</i> (a)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Government medals and decorations to be worn by persons resident in Cyprus	} Free. 10% <i>ad valorem</i> .
Jewellery	
Plate and plated-wares:	
Cutlery and all manufactures of silver	10% <i>ad valorem</i> .

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—LUCIFER AND WAX MATCHES.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MATCHES.	
BRITISH INDIA.	
All kinds	5% <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½% <i>ad valorem</i> .
MAURITIUS.	
All kinds :	Rupees cts.
In boxes not exceeding :	
60 matches <i>Per gross of boxes</i>	1 50
110 " "	3 00 (a)
SEYCHELLES.	
All kinds	12½% <i>ad val.</i>
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Matches and vestas containing the substance usually known as white or yellow phosphorus	} Prohibited. (b)
(Proclamation dated 8th December 1908.)	
All other kinds (in boxes) :	
A. Containing 100 or less of matches or vestas :	
Under the British Preferential Tariff . . . <i>Per gross of boxes</i>	0 0 6
" General Tariff "	0 1 0
B. Containing over 100, but not exceeding 200 :	
Under the British Preferential Tariff . . . <i>Per gross of boxes</i>	0 1 0
" General Tariff "	0 2 0
C. For each additional 100, or portion of 100, an additional duty :	
Under the British Preferential Tariff . . . <i>Per gross of boxes</i>	0 0 6
" General Tariff "	0 1 0
D. When in boxes with printed matter thereon, other than the manufacturer's name, trade mark, and address and description of the article contained therein, additional duties are charged as follows :	
Under the British Preferential Tariff . . . <i>Per gross of boxes</i>	0 0 6
" General Tariff "	0 0 7
E. When in boxes upon which the number of matches contained therein is not printed, or stamped, in addition to the duties set out in (A.), (B.), or (C.) above :	
Under the British Preferential and General Tariffs	} 0 2 0
<i>Per gross of boxes</i>	

(a) With a further duty of R. 1 50 cts. per gross of boxes for every additional 60 matches or part of 60 matches.

(b) This prohibition of phosphorus matches does not apply to "Bengal Lights" (Supplement No. 7 to the Customs Tariff Guide).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—LUCIFER AND WAX MATCHES
—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MATCHES.	£ s. d.
COMMONWEALTH OF AUSTRALIA—cont.	
<p>[<i>Note.</i>—It is stated in Customs Circular No. 1601 of 1908 that the "manufacturer's name" means the name of the actual maker of the matches, and the "trade mark" means the manufacturer's trade mark, and may be—</p> <p>(1) A mark registered by the manufacturer in the country of origin ;</p> <p>(2) A mark registered in Australia by such manufacturer for use on matches ;</p> <p>(3) An unregistered mark which is habitually used by the manufacturer in connection with matches.</p> <p>The manufacturer's mark must not be similar to, or a colourable imitation of a mark which is registered in Australia by any person other than the manufacturer for the same class of goods.</p> <p>The "address" must be the place where the matches are made, or that of the place of business of the manufacturer, and may, for Commerce Act purposes, include the words— "made in"</p> <p>The "description" must be limited to the actual character of the matches, such as "best wax vestas," "damp-proof safety matches," &c.]</p> <p>[It is also provided in Customs Circular No. 2043 of 1908, that the following percentages in regard to the number of sticks in match boxes, over or under the contents printed or stamped on the boxes, may be conceded :</p> <p>Wax matches: Boxes marked to contain 100 or less, 6 %.</p> <p>Tins or boxes:</p> <p style="padding-left: 2em;">Containing over 100 but under 200, 4 %.</p> <p style="padding-left: 2em;">Containing 200 and over, but not exceeding 400, 3 %.</p> <p style="padding-left: 2em;">Containing over 400, 2 %.</p> <p>Safety matches:</p> <p style="padding-left: 2em;">Boxes marked to contain not more than 100 matches, 10 %.</p> <p>The same Customs Circular provides that the above requirements of item (E.) will be met by the following marking on boxes:—</p> <p style="padding-left: 2em;">"Average contents . . . matches," or</p> <p style="padding-left: 2em;">"Average contents," or</p> <p style="padding-left: 2em;">"Not under . . . matches."]</p>	
TERRITORY OF PAFUA.	
All kinds	10 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Of wood, in boxes containing :	
Not more than 60 matches :	
If the produce of some part of the British Dominions	} 0 1 0 (a)
<i>Per gross of boxes</i>	
Otherwise	} 0 1 6 (a)
"	
Over 60 and not more than 100 matches:	
If the produce of some part of the British Dominions	} 0 2 0 (a)
<i>Per gross of boxes</i>	
Otherwise	} 0 3 0 (a)
"	

(a) With an additional charge of $2\frac{1}{2}$ % on the amount of duty leviable at the rate given up to the 31st March 1911.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—LUCIFER AND WAX MATCHES
—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MATCHES.	
DOMINION OF NEW ZEALAND—cont.	
Of wood, in boxes containing— <i>cont.</i>	
More than 100, for every 100 or fraction thereof contained in one box :	
If the produce of some part of the British Dominions	} 0 2 0 (a)
<i>Per gross of boxes</i>	
Otherwise	0 3 0 (a)
Of wax :	
"Plaid vestas," in cardboard boxes containing under 100 matches :	
If the produce of some part of the British Dominions	} 0 1 0 (a)
<i>Per gross of boxes</i>	
Otherwise	0 1 6 (a)
"Pocket vestas," in tin or other boxes containing under 100 matches :	
If the produce of some part of the British Dominions	} 0 1 4 (a)
<i>Per gross of boxes</i>	
Otherwise	0 2 0 (a)
All other, for every 100 matches or fraction thereof contained in one box :	
If the produce of some part of the British Dominions	} 0 2 3 (a)
<i>Per gross of boxes</i>	
Otherwise	0 3 4½ (a)
[Note.—On matches of any material, other than wood or wax, a duty corresponding to the duty payable on wooden matches is levied.]	
[A Bill has been introduced to prohibit the importation of white or yellow phosphorus matches.]	
FIJI.	
Wooden, in boxes	0 1 0
Wax or other kinds, in boxes containing under 100 matches	0 1 0
For each additional 100 or part thereof	0 1 0
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Of wood :	
In boxes or packages (including "Swan vestas." Cape Customs Notice No. 82, dated 18th July 1908) :	
Containing 100 matches or less	0 2 0
Containing more than 100 but not more than 200 matches	0 4 0
For every additional 100 matches	0 2 0
Fuzees, vestas, or wax matches, or other patent lights used as such :	
In boxes or packages :	
Containing 50 or less	0 2 0
Containing more than 50 but not more than 100	0 4 0
For every additional 50 matches	0 2 0
[Match splints to be classed and to pay duty as "matches."]	

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—LUCIFER AND WAX MATCHES
—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MATCHES.	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
Common white (yellow) phosphorus matches - - -	Prohibited.
All other kinds - - - - -	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
Matches in the manufacture of which white phosphorus has been employed (Ordinance No. 14 of 1910) - - -	} Prohibited.
All other kinds - - - - -	
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem</i> .
" " other Protectorate ports - - - - -	7 % <i>ad valorem</i> .
St. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem</i> .
[It is proposed to prohibit the importation of white (yellow) phosphorus matches into Southern Nigeria.]	
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem</i> .
" " East of the Volta - - - - -	Free.
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
All kinds :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	17½ % <i>ad valorem</i> .
" General Tariff - - - - -	20 % <i>ad valorem</i> .
NEWFOUNDLAND.	
All kinds - - - - -	40 % <i>ad valorem</i> .
BAHAMAS.	
All kinds - - - - -	20 % <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem</i> .
JAMAICA.	
All kinds, per gross of 12 dozen boxes, each box to contain 50 sticks, and boxes containing any greater or less quantity to be charged in proportion - - - - -	} 0 1 9

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—LUCIFER AND WAX MATCHES
—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MATCHES.	
ST. LUCIA.	
All kinds - - - - - <i>Per gross of boxes</i>	£ s. d. 0 1 6
ST. VINCENT.	
All kinds, in boxes containing not more than 50 - <i>Per gross</i>	0 0 6 (a)
Exceeding 50 in each box and not exceeding 100 - <i>Per gross</i>	0 1 0 (a)
Exceeding 100, for each additional 50 - <i>Per gross</i>	0 0 6 (a)
BARBADOS.	
All kinds, in boxes containing not more than 100 sticks - <i>Per gross</i> [Boxes containing any greater or less quantity will be charged in proportion.]	0 1 6
GRENADA.	
All kinds :	
Large boxes - - - - - <i>Per gross</i>	0 2 0 (a)
Small boxes - - - - - "	0 1 0 (a)
VIRGIN ISLANDS.	
All kinds, in boxes - - - - - "	0 0 3
ST. CHRISTOPHER—NEVIS.	
Safety matches (that is, such matches as cannot under ordinary circumstances be ignited elsewhere than on the box containing the same) - - - - - <i>Per gross of boxes or packets</i>	} 0 0 4
All other kinds - - - - - "	
ANTIGUA.	
Wax or vestas - - - - -	} 13½% <i>ad valorem</i> .
Other kinds, including lucifer, in boxes or packages containing not more than 100 matches - <i>Per gross</i> [If containing more than 100 matches, duty will be charged in proportion.]	
MONTSERRAT.	
All kinds, in boxes or packets - - - - - <i>Per gross</i>	0 0 4½
DOMINICA.	
All kinds, in ordinary boxes or packets - - - - - <i>Per gross</i>	0 1 0
TRINIDAD AND TOBAGO.	
Matches, in boxes containing not more than 72 matches each - <i>Per gross</i>	} 0 1 6
BERMUDA.	
All kinds - - - - -	10% <i>ad valorem</i> .
BRITISH HONDURAS.	
All kinds - - - - -	12½% <i>ad valorem</i> .
BRITISH GUIANA.	
Vestas - - - - - <i>Per 14,400 matches</i>	0 3 1½ (b)
Other matches :	
Not in boxes - - - - - "	0 4 2 (b)
In boxes containing not more than 100 matches - <i>Per gross</i> [If containing more than 100 matches, duty will be charged in proportion.]	0 3 1½ (b)

(a) With an additional charge of 10% on the amount of duty leviable at the rate given.
(b) With an additional charge of 5% on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—LUCIFER AND WAX MATCHES
—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MATCHES.	
GIBRALTAR.	
Matches made with white phosphorus - - - - -	Prohibited.
All other kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
White or yellow phosphorus matches - - - - -	Prohibited.
All other kinds :	
For every gross of boxes containing in each box not more than 100 matches - - - - - <i>Per gross</i>	} 0 0 1 $\frac{3}{4}$
And in proportion for each gross of boxes, for each additional 100 matches, or part thereof - - - - - <i>Per gross</i>	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—MANURES.

[See also under Chemicals.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MANURES.	
BRITISH INDIA.	
All kinds (including animal bones) - - - - -	Free.
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
All kinds, including substances imported exclusively for the manufacture of manures, to be certified as such by the importer -	} Free.
MAURITIUS.	
Manures and fertilizers of all sorts, when imported for use in the Colony, - - - - - Per ton	Rupees cents 1 02
Fish and other substances condemned by the Sanitary Authority, or the Customs Sanitary Inspector, as unfit for human food which may be used as a manure or as a fertilizer - - - - - Per ton	} 0 41
SEYCHELLES.	
All kinds - - - - -	Free.
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
All kinds - - - - -	Free.
TERRITORY OF PAPUA.	
All kinds - - - - -	Free.
DOMINION OF NEW ZEALAND.	
All kinds - - - - -	Free.
FIJI.	
All kinds (including salt used as manure) - - - - -	Free.
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
BRITISH SOUTH AFRICA.	
Guano and other substances, animal, mineral, or vegetable, artificial or natural, suitable for use as fertilizers or manures -	} Free.
[The importation and sale of fertilizers in the <i>Cape of Good Hope</i> is regulated in accordance with certain regulations issued under the provisions of the Fertilisers, Farm Foods, Seeds, and Pest Remedies Act No. 20 of 1907. These regulations are laid down under Proclamation No. 453 of 1909, which provide, <i>inter alia</i> , that :—	
No person may import bone products intended for use as farm foods unless such products have been sterilised during the process of manufacture, either by subjection—	
(a) to a dry heat of 140° C. for not less than 3 hours ; or	
(b) to a moist heat (under pressure) of 105° C. for not less than 15 minutes.	
All fertilizers and farm foods imported into the <i>Cape of Good Hope</i> shall be subject to examination, and, if found that they do not conform with the registered composition of the registered brand of which it is a sample, may be prohibited until the importer shall have effected amended registration in accordance with the prescribed regulations.]	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—MANURES—continued.
[See also under Chemicals.]

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
MANURES.	
NYASALAND PROTECTORATE.	
Materials to be used as coffee manures - - - - -	Free.
All other manures - - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
Manures and insecticides - - - - -	Free.
BRITISH EAST AFRICA PROTECTORATE.	
Manures and insecticides - - - - -	Free.
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem</i> .
" " other Protectorate ports - - - - -	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds :	
When imported into Southern Nigeria - - - - -	Free.
" " Northern Nigeria :	
Natural products of West Africa - - - - -	Free.
All other manures - - - - -	10 % <i>ad valorem</i> .
GOLD COAST.	
All kinds :	
If imported into the West of the Volta - - - - -	Free.
" " East of the Volta - - - - -	Free.
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds - - - - -	Free.
DOMINION OF CANADA.	
Fertilizers, unmanufactured, including phosphate rock, kainite or German potash salts, German mineral potash; bone dust, or charred bone and bone ash; fish offal or refuse, and animal or vegetable manures (including pulverised sheep manure—Appraisers' Bulletin No. 327, dated 19th August 1909) - - - - -	Free.
Soya beans and soya bean cake for use in the manufacture of fertilizers, when imported by such manufacturers - - - - - (Customs Memo. No. 1591 n., dated 7th June 1910.)	
Fertilizers, compounded or manufactured :	
Under the British Preferential Tariff - - - - -	5 % <i>ad valorem</i> .
" General Tariff - - - - -	10 % <i>ad valorem</i> .
[Note.—Every brand of fertilizer offered for sale in Canada must bear a registration number which shall be permanently assigned to the particular brand or species of fertilizer for which it is issued (Act No. 16 of 1909).]	
NEWFOUNDLAND.	
All kinds - - - - -	Free.
BAHAMAS.	
All kinds, including fertilizers and insecticides - - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—MANURES—*continued.*

[See also under Chemicals.]

TARIFF CLASSIFICATION.		TARIFF RATES. OF DUTY.
MANURES.		
TURK'S AND CAICOS ISLANDS.		£ s. d.
All kinds	- - - - -	Free.
JAMAICA.		
All kinds	- - - - -	Free.
ST. LUCIA.		
All kinds	- - - - -	Free.
ST. VINCENT.		
All kinds	- - - - -	Free.
BARBADOS.		
Manure, of horses, mules, sheep, and cattle	- - - - - Per ton	0 0 6
All other manures and fertilizers	- - - - - "	0 4 2
GRENADA.		
All kinds	- - - - -	Free.
VIRGIN ISLANDS.		
All kinds	- - - - -	Free.
ST. CHRISTOPHER—NEVIS.		
All kinds	- - - - -	Free.
ANTIGUA.		
All kinds	- - - - -	Free.
MONTserrat.		
All kinds	- - - - -	Free.
DOMINICA.		
All kinds	- - - - -	Free.
TRINIDAD AND TOBAGO.		
Animal charcoal and unmanufactured bones	- - - - -	Free.
Manures, sulphate of ammonia, nitrate of soda, lime and other substances which the Collector of Customs is satisfied are imported for use as manures or as remedies for diseases of, or preventive of, insect attacks on plants	- - - - -	
BERMUDA.		
All kinds	- - - - -	10% <i>ad valorem.</i>
BRITISH HONDURAS.		
Manure and other fertilizers	- - - - -	Free.
BRITISH GUIANA.		
All kinds	- - - - -	Free.
GIBRALTAR.		
All kinds	- - - - -	Free.
MALTA.		
All kinds	- - - - -	Free.
CYPRUS.		
All kinds	- - - - -	Free.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—PERFUMERY.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PERFUMERY. (a)	
BRITISH INDIA.	
Perfumed spirits - - - - - <i>Per liq. gall.</i>	Rupees 13
Gowla (husked or unhusked), kapurkachri (zedoary), patch leaves (patchouli), rose-flowers (dried), and rosewater	} 5% (b)
All other perfumery - - - - -	
ADEN.	
Perfumed spirits - - - - - <i>Per gall.</i>	Rupees 7
All other kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
Perfumed spirits and bay rum - - - - - <i>Per gall.</i>	Rupees 7
All other perfumery	} 5½% <i>ad valorem</i> .
[In the case of parcels sent to Ceylon by post containing perfumery, the quantity of the perfumery when it is alcoholic, and the value when it is non-alcoholic, must be entered by the senders in the form of a Customs declaration.]	
MAURITIUS.	
All kinds - - - - -	12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Perfumed spirits and bay rum - - - - - <i>Per gall.</i>	£ s. d.
Essential oils, and fat containing extract of flowers used in making perfumes; also camphor vaseline - - - - -	1 5 0
Perfumery, including perfumed ammonia, toilet preparations (perfumed or not, non-spirituous and spirituous when the duty payable under the next heading is less than that payable under this item), refined lanoline and glycerine, and petroleum jelly:	} Free.
Under the British Preferential Tariff - - - - -	
„ General Tariff - - - - -	30% <i>ad valorem</i> .
Toilet preparations containing not more than--	
25% of proof spirit - - - - - <i>Per. liq. gall.</i>	0 3 6
50% „ „ - - - - -	0 7 0
75% „ „ - - - - -	0 10 6
More than--	
75% „ „ - - - - -	0 14 0
[If containing spirit overproof to be charged as spirituous liquors at the rate of 14s. per proof gall.]	
TERRITORY OF PAPUA.	
All kinds - - - - -	10% <i>ad valorem</i> .

(a) For scented soaps, see pp. 290-3.

(b) For tariff valuations on which duties are levied, see Appendix I., p. 657-8.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—PERFUMERY—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PERFUMERY. (a)	
DOMINION OF NEW ZEALAND.	
	£ s. d.
Concentrated extracts or essences in liquid form, or preserved in fat, for the purpose of manufacturing perfumery, when entered to be warehoused in a manufacturing warehouse for the purpose of making perfumery therein	Free.
Perfumed spirits and Cologne water - - - - - <i>Per liq. gall.</i>	1 10 0 (b)
[The importation of perfumed spirits into the Cook, &c. Islands is prohibited.]	
All other perfumery, perfumed oil, and toilet preparations :	
If the produce of some part of the British Dominions - - -	25 % <i>ad val.</i> (b)
Otherwise - - - - -	37½ % <i>ad val.</i> (b)
Fiji.	
Scented waters - - - - - <i>Per liq. gall.</i>	0 14 0
All other perfumery - - - - -	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds, including perfumed spirits and Cologne water - - -	Free.
BRITISH SOUTH AFRICA.	
Perfumed spirits - - - - - <i>Per imp. gall.</i>	1 2 6
Toilet preparations containing over 3 % of proof spirit - - -	1 0 0
Perfumery, cosmetics, dyes, powders, and other preparations for toilet use ; extracts and essences used as perfumery ; also perfumed oils :	
Under the British Preferential Tariff - - - - -	22 % <i>ad valorem.</i>
„ General Tariff - - - - -	25 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
Liquids containing alcohol - - - - - <i>Per imp. gall.</i>	0 12 0
All other perfumery - - - - -	Free.
NYASALAND PROTECTORATE.	
Scents and perfumes of all kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Eau de Cologne and lavender water, <i>Per gall.</i> at 50 degrees of the Gay-Lussac alcoholometer, at a temperature of 15 degrees C. - -	} Rupees 5
All other perfumery - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
Eau de Cologne and lavender water, <i>Per gall.</i> at 50 degrees of the Gay-Lussac alcoholometer, at a temperature of 15 degrees C. - -	} Rupees 5
All other perfumery - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
„ „ other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
St. HELENA.	
All kinds - - - - -	Free.

(a) For scented soaps, see pp. 290-3.

(b) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :--PERFUMERY--*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PERFUMERY. (a)	
	£ s. d.
NIGERIA (b).	
Perfumed spirits - - - - - <i>Per imp. gall.</i>	0 4 0
All other perfumery - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
All kinds:	
If imported into the West of the Volta - - - - -	10 % <i>ad valorem.</i>
" " East of the Volta - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds, including oils for perfumery purposes and perfumed waters rendered unfit for use as potable spirits - - - - -	} 10 % <i>ad valorem.</i>
GAMBIA (c).	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Perfumes (alcoholic) and perfumed spirits, bay rum, Cologne and lavender waters, hair, tooth, and skin washes, and other toilet preparations containing spirits of any kind :	
In bottles or flasks containing not more than 4 ounces each :	
Under the British Preferential Tariff - - - - -	50 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	50 % <i>ad valorem.</i>
" General Tariff - - - - -	50 % <i>ad valorem.</i>
In bottles, flasks, or other packages containing more than 4 ounces each :	
Under the British Preferential Tariff - <i>Per liq. gall.</i>	0 9 10·40(d)
" Intermediate Tariff - - - - -	0 9 10·40(d)
" General Tariff - - - - -	0 9 10·40(d)
Pomades, French or flower odours preserved in fat or oil for conserving the odours of such flowers as will not bear the heat of distillation; when imported in tins of not less than 10 pounds each :	
Under the British Preferential Tariff - - - - -	10 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	12½ % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
Vaseline and all similar preparations of petroleum, for toilet, medicinal, or other purposes :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
Perfumery (non-alcoholic), including toilet preparations, viz., hair oils, tooth and other powders and washes, pomatums, pastes, and all other perfumed preparations used for the hair, mouth, or skin :	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	} 32½ % <i>ad val.</i>
" General Tariff - - - - -	}

(a) For scented soaps, see pp. 290-3.

(b) Passengers may import scent (not exceeding one bottle) in their baggage free of duty.

(c) Passengers may import scent (not exceeding one half-pint) in their baggage free of duty.

(d) With 40 % *ad valorem* in addition.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—PERFUMERY—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PERFUMERY. (a)	
NEWFOUNDLAND.	
£ s. d.	
Alcoholic perfumes and perfumed spirits, bay rum, Cologne and lavender waters, hair, tooth, and skin washes and other toilet preparations, containing spirits of any kind	} 50% <i>ad valorem.</i>
Perfumery (non-alcoholic), including toilet preparations, viz., hair oils, tooth and other powders, washes, pomatums, pastes and all other perfumed preparations used for the hair, mouth, or skin	
Pomades, French or flower odours, preserved in fat or oil	} 40% <i>ad valorem.</i>
BAHAMAS.	
All kinds	} 20% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
Bay rum and bay water	Per liq. gall. 0 2 0
All other perfumery	} 10% <i>ad valorem.</i>
JAMAICA.	
All kinds	} 16 $\frac{2}{3}$ % <i>ad valorem.</i>
ST. LUCIA.	
Bay rum or bay water	Per gall. 0 1 0
All other perfumery, including all toilet requisites	} 20% <i>ad valorem.</i>
ST. VINCENT.	
All kinds	} 10% <i>ad val. (b)</i>
BARBADOS	
All kinds	} 10% <i>ad valorem.</i>
GRENADA.	
All kinds	} 7 $\frac{1}{2}$ % <i>ad val. (b)</i>
VIRGIN ISLANDS.	
All kinds	} 10% <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
All kinds, including perfumed spirits, hair oil, and pomades	} 25% <i>ad valorem.</i>
ANTIGUA.	
All kinds, including hair oil, pomades, and toilet requisites and accessories	} 25% <i>ad valorem.</i>
MONTSERRAT.	
All kinds, including perfumed spirits, hair oil, pomades, powders, and similar toilet accessories	} 30% <i>ad valorem.</i>
DOMINICA.	
All kinds, including perfumed spirits, hair oil, hair washes, pomades, powders, and similar toilet accessories	} 20% <i>ad valorem.</i>

(a) For scented soaps, see pp. 290-3.

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—PERFUMERY—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PERFUMERY. (a)	
TRINIDAD AND TOBAGO.	
Perfumed spirits:	
Bay rum - - - - - <i>Per proof gall.</i>	0 10 6
All other perfumed spirits, including toilet preparations, dentifrices, &c. - - - - - <i>Per gall.</i>	0 15 0
All other perfumery - - - - -	10 % <i>ad valorem.</i>
BERMUDA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds - - - - -	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
Perfumed spirits (being in the opinion of the Controller of Customs not potable):	
Not overproof - - - - - <i>Per liq. gall.</i>	0 8 4 (b)
Overproof - - - - -	0 16 8 (b)
All other perfumery - - - - -	12½ % <i>ad val. (b)</i>
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
Perfumed spirits - - - - - <i>Per imp. gall.</i>	0 5 0
All other perfumery - - - - -	Free.
CYPRUS.	
Perfumery and perfumed spirits, cosmetics, hair oils, hair dyes and wash, pearl white and red pomades and powders	} 20 % <i>ad valorem.</i>

(a) For scented soaps, see pp. 290-3.

(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—PIANOS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PIANOS.	
BRITISH INDIA.	
Pianos - - - - -	5 % <i>ad valorem</i> .
ADEN.	
Pianos - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
Pianos - - - - -	Free.
Ceylon.	
Pianos, intended for professional use, and accompanying a passenger -	Free.
All other pianos - - - - -	5½ % <i>ad valorem</i> .
MAURITIUS.	
Pianos intended for professional use, and the property of a person coming to the Colony, and for his personal use; provided they are imported within <i>three months</i> before or after the arrival of such person - - - - -	} Free.
All other pianos - - - - -	
SEYCHELLES.	
Pianos intended for professional use, and the property of a person coming to the Colony, provided they are imported within three months before or after the arrival of the owner - - - - -	} Free.
All other pianos - - - - -	
HONG KONG.	
Pianos - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Pianos:	
Grand and semi-grand:	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
Upright and all other pianos:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
Pianolas - - - - -	20 % <i>ad valorem</i> .
Parts, viz., actions, strings, felts and felting, hammers, ivories, handles, hinges and metal castors - - - - -	} Free.
Piano player fittings used in the manufacture of piano players, viz.:—bearings, and roller pins, chains, clutches, collars, cranks, motor slide valves of cast aluminium, pinions, spring plunger centres, tracker bars and wheels. (Supplement No. 1 to the Customs Tariff Guide)	
Parts of pianos not elsewhere specified, under Departmental By-Laws:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" General Tariff - - - - -	20 % <i>ad valorem</i> .
[It is laid down in a Customs By-Law, dated December 10th, 1908, that the above item may be taken to include all piano parts not specifically mentioned in the Tariff, when imported unassembled, with the exception of outer wooden frames, which must be imported in pieces in order to be entitled to entry under the above-mentioned item.]	
TERRITORY OF PAPUA.	
Pianos - - - - -	10 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—PIANOS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PIANOS.	
DOMINION OF NEW ZEALAND.	
Pianos:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Action work and keys, in frames or otherwise; iron or metal frames and felt for the manufacture of pianos	} Free.
FIJI.	
Pianos	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
Pianos	Free.
BRITISH SOUTH AFRICA.	
Pianos:	
Under the British Preferential Tariff	12 % <i>ad valorem.</i>
" General Tariff	15 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
Pianos	Free.
NYASALAND PROTECTORATE.	
Pianos	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Pianos	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
Pianos	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
Pianos:	
If imported into Zeyla	5 % <i>ad valorem.</i>
" " other Protectorate ports	7 % <i>ad valorem.</i>
ST. HELENA.	
Pianos	Free.
NIGERIA.	
Pianos	10 % <i>ad valorem.</i>
GOLD COAST.	
Pianos:	
If imported into the West of the Volta	10 % <i>ad valorem.</i>
" " East of the Volta	Free.
SIERRA LEONE.	
Pianos	10 % <i>ad valorem.</i>
GAMBIA.	
Pianos	5 % <i>ad valorem.</i>
DOMINION OF CANADA	
Pianos, belonging to settlers and used by them for at least six months before their arrival in Canada, provided that the pianos are brought with the settlers on first arrival, and shall not be sold or disposed of, without payment of duty, until after twelve months' actual use in Canada	} Free.

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—PIANOS—*continued*.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PIANOS.	
DOMINION OF CANADA—<i>cont.</i>	
Pianos, imported by and for the use of schools for the blind, being and remaining the sole property of the governing bodies of the said schools, and not of private individuals - - -	} Free.
All other pianos (including mechanical piano players) :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	27½ % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .
Parts of pianos :	
Piano key ivories and veneers of ivory, unmanufactured -	Free.
Parts imported by manufacturers of piano keys, actions, hammers, base dampers, and organ keys for use exclusively in the manufacture of such articles in their own factories -	} Free.
Other parts :	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem</i> .
" Intermediate Tariff - - - - -	22½ % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
NEWFOUNDLAND.	
Pianos, imported for the use of places of worship - - - - -	} Free.
Pianos, belonging to settlers and used by them for at least six months before their arrival in Newfoundland, provided that the pianos are brought with the settlers on first arrival, and shall not be sold or disposed of, without payment of duty, until after twelve months' actual use in Newfoundland - - - - -	
All other pianos, and parts thereof - - - - -	40 % <i>ad valorem</i> .
BAHAMAS.	
Pianos, including parts - - - - -	Free.
TURK'S AND CAICOS ISLANDS.	
Pianos - - - - -	Free.
JAMAICA.	
Pianos - - - - -	16½ % <i>ad valorem</i> .
ST. LUCIA.	
Pianos - - - - -	15 % <i>ad valorem</i> .
ST. VINCENT.	
Pianos, imported for use in places of worship - - - - -	Free.
All other pianos - - - - -	10 % <i>ad val.</i> (a)
BARBADOS.	
Pianos, specially imported for use in places of worship and not for sale - - - - -	} Free.
All other pianos - - - - -	
GRENADA.	
Pianos - - - - -	10 % <i>ad val.</i> (a)

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—PIANOS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PIANOS.	
VIRGIN ISLANDS.	
Pianos, specially imported for use in places of worship	Free.
All other pianos	10% <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
Pianos, specially imported for use in places of worship or duly certified school-houses	Free.
All other pianos	11% <i>ad valorem.</i>
ANTIGUA.	
Pianos, specially imported for use in places of worship	Free.
All other pianos	13½% <i>ad valorem.</i>
MONTSERRAT.	
Pianos, specially imported for use in places of worship or duly certified school-houses	Free.
All other pianos	13½% <i>ad valorem.</i>
DOMINICA.	
Pianos, specially imported for use in places of worship	Free.
All other pianos	12½% <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Pianos	10% <i>ad valorem.</i>
BERMUDA.	
Pianos	10% <i>ad valorem.</i>
BRITISH HONDURAS.	
Pianos	12½% <i>ad valorem.</i>
BRITISH GUIANA.	
Pianos	12½% <i>ad val. (a)</i>
GIBRALTAR.	
Pianos	Free.
MALTA.	
Pianos	Free.
CYPRUS.	
Pianos used for religious services and certified to be so used	Free.
All other pianos	10% <i>ad valorem.</i>

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Article on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—PICTURES, ENGRAVINGS, &c.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTIES.
PICTURES.	
BRITISH INDIA.	
Pictures, &c., if intended to be put up in public places	Free.
Otherwise	5% <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Prints and pictures	Free.
MAURITIUS.	
All kinds	12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Pictorial illustrations for teaching purposes when imported by and for the use of universities, colleges, schools, or public institutions	Free.
Works of art, framed or unframed, for public institutions or purposes under Departmental By-Laws.	
[It is laid down in a Customs By-Law, dated 10th December, 1908, that the above specified works of art may be admitted free of duty upon production to the Collector of a certificate from a responsible official of the public institution that the works of art are to be used therein for exhibition purposes.]	
Photographs, the property of any public institution and intended for deposit or exhibition therein	Free.
Paintings, oil (miniature), on opal glass, about 3 ins. by 2 ins. (Supplement, No 5, to the Customs Tariff Guide)	
Pictures, being coloured supplements for newspapers, under Departmental By-Laws	0 0 3
[It is laid down in a Customs By-Law, dated 10th December, 1908, that pictures being coloured supplements for newspapers may be admitted under the above item, provided that the Collector is satisfied they are for use as supplements for newspapers.]	
Photographs of Australian subjects:	
Under the British Preferential Tariff	25% <i>ad valorem</i> .
General Tariff	30% <i>ad valorem</i> .
All other pictures, including Scripture cards of all kinds (See also under Paper, p. 219.)	Free.
TERRITORY OF PAPUA.	
All kinds	10% <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Paintings or works of art, whether purchased under bond or directly imported by, or for presentation to, any public institution or art association registered as a body corporate, for display in the buildings of such institution or association, and not to be sold or otherwise disposed of; also works of art, whether purchased under bond, or directly imported for display in any public park or place, on conditions prescribed by the Minister of Customs	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—PICTURES, ENGRAVINGS, &C.
—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PICTURES.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
Paintings or pictures painted or drawn by New Zealand students within five years of the time of their departure from the Dominion for the purpose of undergoing a period of tuition abroad for the first time, upon evidence being produced to the satisfaction of a Collector of Customs	Free.
Pictures; paintings; drawings; engravings; and photographs, framed or unframed (See also under Paper, p. 226.) [<i>Note.</i> —Any painting, drawing, or photograph in any medium having a value for duty exceeding 5 <i>l.</i> shall be assessed for duty at 5 <i>l.</i> , plus the value of the frame and mounting, if any, and plus the value of the canvas or other material upon which such painting, drawing, or photograph is made.]	20% <i>ad val.</i> (a)
FIJI.	
Pictures and photographs, unframed; also show cards	Free.
All other pictures	12½% <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Paintings, pictures, etchings, engravings, lithographs and photographs (not including enlargements or reproductions of photographs and not being labels or advertisements) (See also under Paper, pp. 227-231).	Free.
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10% <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Photographs, engravings, and pictures	Free.
BRITISH EAST AFRICA PROTECTORATE.	
Photographs, engravings, and pictures	Free.
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5% <i>ad valorem.</i>
" " other Protectorate ports	7% <i>ad valorem.</i>
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	10% <i>ad valorem.</i>

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—PICTURES, ENGRAVINGS, &C.
—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PICTURES.	
GOLD COAST.	
All kinds:	
If imported into the West of the Volta - - -	10 % <i>ad valorem</i> .
" " East of the Volta - - -	Free.
SIERRA LEONE.	
All kinds - - -	10 % <i>ad valorem</i> .
GAMBIA.	
Drawings, paintings, engravings, lithographs, and photographs -	Free.
DOMINION OF CANADA.	
Pictures left by bequest; pictorial illustrations of insects or similar studies, imported for the use of colleges, schools, and scientific and literary societies; also Sunday school lesson pictures, etchings imported for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use of any college, academy, school, or seminary of learning in Canada, and not for sale, under regulations prescribed by the Minister of Customs; also wall diagrams for the illustration of natural history, for universities, schools, and public museums -	Free.
Paintings in oil or water colours and pastels, valued at <i>not</i> less than 4 <i>l.</i> 2 <i>s.</i> 3 <i>d.</i> each; paintings by artists domiciled in Canada, but residing temporarily abroad for purposes of study, under regulations by the Minister of Customs - - -	Free.
Paintings in oil or water colours and pastels valued at less than 4 <i>l.</i> 2 <i>s.</i> 3 <i>d.</i> each:	
Under the British Preferential Tariff - - -	15 % <i>ad valorem</i> .
" General Tariff - - -	25 % <i>ad valorem</i> .
Photographs (including enlargements of photographs—Appraiser's Bulletin, No. 237, dated 19th August 1909); chromos; chromotypes; autotypes; oleographs; paintings; drawings; pictures; decalcomania transfers of all kinds; engravings or prints or proofs therefrom, and similar works of art not elsewhere provided for:	
Under the British Preferential Tariff - - -	15 % <i>ad valorem</i> .
" Intermediate Tariff - - -	} 22½ % <i>ad val.</i>
" General Tariff - - -	
[See also under Paper, pp. 232-8.]	
NEWFOUNDLAND.	
Pictures left by bequest; paintings solely for use in churches and chapels; photographs sent by friends and not for sale - - -	} Free.
Paintings in oil or water colours, by artists of recognised merit, or copies of the old masters by such artists - - -	
Paintings in oil or water colours, the production of Newfoundland artists, under regulations laid down by the Governor in Council	
Engravings when produced by the Art Union Society of London -	} 35% <i>ad valorem</i> .
Photographs; chromos; chromotypes; autotypes; oleographs; paintings (other than above); drawings; pictures; engravings, prints, and similar works of art - - -	
[See also under Paper, pp. 238-9.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—PICTURES, ENGRAVINGS, &C.
—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
PICTURES.	
BAHAMAS.	
Pictures and engravings (unframed) - - - -	Free.
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem</i>
JAMAICA.	
All kinds - - - - -	16 $\frac{2}{3}$ % <i>ad valorem</i> .
ST. LUCIA.	
Family portraits and photographs, not imported for sale - - -	Free.
All other pictures - - - - -	15 % <i>ad valorem</i> .
ST. VINCENT	
All kinds - - - - -	Free.
BARBADOS.	
Pictures and engravings - - - - -	Free.
GRENADA.	
Photographs, pictures, and engravings - - - - -	Free.
VIRGIN ISLANDS.	
Pictures and engravings - - - - -	Free.
ST. CHRISTOPHER—NEVIS.	
Pictures and engravings - - - - -	11 % <i>ad valorem</i> .
ANTIGUA,	
Pictures and engravings - - - - -	13 $\frac{1}{8}$ % <i>ad valorem</i> .
MONTSERAT.	
Pictures and engravings - - - - -	Free.
DOMINICA.	
Pictures and engravings - - - - -	Free.
TRINIDAD AND TOBAGO.	
All kinds - - - - -	10 % <i>ad valorem</i> .
BERMUDA	
Paintings, engravings, and photographs - - - - -	Free.
BRITISH HONDURAS.	
All kinds - - - - -	12 $\frac{1}{2}$ % <i>ad valorem</i> .
BRITISH GUIANA.	
All kinds - - - - -	12 $\frac{1}{2}$ % <i>ad val.</i> (a)
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
All kinds - - - - -	8 % <i>ad valorem</i> .

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—SADDLERY AND HARNESS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SADDLERS' WARES.	
BRITISH INDIA.	
Saddlery of a military pattern, imported by an officer of H.M. regular forces, and forming part of his outfit under Army regulations	} Free. 5% <i>ad valorem</i> .
All other saddlery and harness, including whips	
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½% <i>ad valorem</i> .
MAURITIUS.	
All kinds	12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds	12½% <i>ad val.</i> (a)
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Minor articles for use in the manufacture of saddlery and harness within the Commonwealth, viz., Mountings (harness), including hames, bits, and stirrups; bits with curb chain attached; clog (a metal frame covered with leather, forming a stirrup); hooks for sweat pads; buckles (when harness mountings); chains (pole, breeching, trace, trace end, hip strap, back, backband or hook, belly-band with hook, curb for bits, plough, and tug; dees and rings, when harness mountings; elk skin; fronts, metal, with or without plain leather back (no loops); leaping heads and sockets; stirrup pads (detachable), lined with velvet to be used with stirrup leathers; rope adjusters for halters; saddlers' bolts and nuts; plich heads; spring bars and stirrup bars for saddletrees; studs; also trace end toggles	} Free.
Saddlers' webs; collar check; collar cloth; kersey; saddlers' serge and felt	
Saddlers' tacks (not cut) and nails; snaps (harness and halter); spurs (not being partly or wholly of gold or silver or gold or silver plated), and spur boxes:	} Free.
Under the British Preferential Tariff	
" General Tariff	5% <i>ad valorem</i> .
Articles not elsewhere specified, partly or wholly made up from textiles:	} 25% <i>ad valorem</i> . 30% <i>ad valorem</i> .
Under the British Preferential Tariff	
" General Tariff	25% <i>ad valorem</i> .
Harness and whips, including keepers, thongs, and lashes; and all other saddlery and harness	25% <i>ad valorem</i> .
TERRITORY OF PAPUA.	
Saddlery and harness made wholly or in part of leather	10% <i>ad valorem</i> .

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—SADDLERY AND HARNESS
—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SADDLERS' WARES.	
DOMINION OF NEW ZEALAND.	
Saddletrees; minor articles required in the making-up of saddlery, which may be enumerated in any order of the Minister of Customs, and published in the "Gazette"; metal articles required to repair or complete riding or driving saddlery or harness, to be repaired or made in the Dominion; circular linen webbing for making halters, lunging-reins, &c. (Minister's Order No. 910, dated 9th July, 1909)	Free.
Saddlers' ironmongery (except bits and stirrup-irons), hames, and mounts for harness; straining, surcingle, brace, girth, and roller webs; collar check, and the same article plain, of such quality as may be approved by the Minister of Customs; and legging-buckles	
All other saddlery and harness; also whips and whip thongs; harness composition and oil:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Fiji.	
All kinds	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Saddletrees:	
Under the British Preferential Tariff	Free.
" General Tariff	3 % <i>ad valorem.</i>
Harness racks, horse hoods, horse rugs (shaped), saddle-cloths, stable clothes, chains (chawl, hame, pole, breeching, and trace), knee caps, swingle and neck bars (unfinished), and fetlock rings:	
Under the British Preferential Tariff	12 % <i>ad valorem.</i>
" General Tariff	15 % <i>ad valorem.</i>
(Cape Customs Notice No. 87, dated 11th September, 1908.)	
Bridles and martingales, bits (riding and driving), harness, head stalls, cruppers, surcingles, girths or girth straps, stirrup-irons, stirrup leathers, saddles, saddle bags, swingle and neck bars (finished), hames, and curb chains:	
Under the British Preferential Tariff	22 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
(Cape Customs Notice No. 87, dated 11th September, 1908.)	
All other saddlery and harness:	
Under the British Preferential Tariff	22 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Apparatus usually and principally employed in farming operations	Free.
All other harness and saddlery	10 % <i>ad valorem.</i>

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

COLONIAL IMPORT DUTIES, 1910.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—SADDLERY AND HARNESS
—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SADDLERS' WARES.	
BRITISH EAST AFRICA PROTECTORATE.	
Apparatus usually and principally employed in farming operations	Free.
All other harness and saddlery	10% <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5% <i>ad valorem</i> .
" " other Protectorate ports	7% <i>ad valorem</i> .
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	Free.
GOLD COAST.	
If imported into the West of the Volta:	
All kinds	Free.
If imported into the East of the Volta:	
Harness	Free.
SIERRA LEONE.	
All kinds	10% <i>ad valorem</i> .
GAMBIA.	
All kinds	5% <i>ad valorem</i> .
DOMINION OF CANADA.	
Harness belonging to menageries, under regulations prescribed by the Minister of Customs	} Free.
Mexican saddletrees and stirrups of wood	
Harness and leather dressing:	
Under the British Preferential Tariff	15% <i>ad valorem</i> .
" General Tariff	27½% <i>ad valorem</i> .
Whips of all kinds, including thongs, and lashes:	
Under the British Preferential Tariff	20% <i>ad valorem</i> .
" General Tariff	30% <i>ad valorem</i> .
Horse clothing of jute, shaped or otherwise manufactured; and all saddlery and harness (including horse boots):	
Under the British Preferential Tariff	20% <i>ad valorem</i> .
" General Tariff	30% <i>ad valorem</i> .
NEW FOUNDLAND.	
Harness dressing; harness soap	20% <i>ad valorem</i> .
Loops, wipers, eyes or blinds, metallic and wooden findings for harness making	} 25% <i>ad valorem</i> .
All other saddlery and harness, including whips, thongs, and lashes	
	} 40% <i>ad valorem</i> .
BAHAMAS.	
All kinds	20% <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
All kinds	10% <i>ad valorem</i> .
JAMAICA.	
All kinds	16½% <i>ad valorem</i> .

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—SADDLERY AND HARNESS—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
SADDLERS' WARES.	
St. Lucia,	
All kinds	15 % <i>ad valorem.</i>
St. Vincent.	
All kinds	10 % <i>ad val. (a)</i>
Barbados.	
All kinds	10 % <i>ad valorem.</i>
Grenada.	
All kinds	10 % <i>ad val. (a)</i>
Virgin Islands.	
All kinds	10 % <i>ad valorem.</i>
St. Christopher—Nevis	
All kinds	11 % <i>ad valorem.</i>
Antigua.	
All kinds	13½ % <i>ad valorem.</i>
Montserrat.	
All kinds	13½ % <i>ad valorem.</i>
Dominica.	
All kinds	12½ % <i>ad valorem.</i>
Trinidad and Tobago.	
All kinds	10 % <i>ad valorem.</i>
Bermuda.	
All kinds	10 % <i>ad valorem.</i>
British Honduras.	
All kinds	12½ % <i>ad valorem.</i>
British Guiana.	
All kinds	12½ % <i>ad val. (b)</i>
Gibraltar.	
All kinds	Free.
Malta.	
All kinds	Free.
Cyprus.	
All kinds	10 % <i>ad valorem.</i>

(a) With an additional charge of 10 % on the amount of duty leviable at the rate given
 (b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—STARCH.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
STARCH.	
	<i>£ s. d.</i>
All kinds BRITISH INDIA.	5 % <i>ad valorem</i> .
All kinds ADEN.	Free.
All kinds STRAITS SETTLEMENTS (including LABUAN).	Free.
All kinds CYLON.	5½ % <i>ad valorem</i> .
All kinds MAURITIUS.	<i>Per cwt.</i> Rupees 0 76 cts.
All kinds SEYCHELLES.	12½ % <i>ad valorem</i> .
All kinds HONG KONG.	Free.
Dextrine COMMONWEALTH OF AUSTRALIA.	Free.
Starch and starch flours :	
Under the British Preferential Tariff <i>Per lb.</i>	0 0 2
" General Tariff "	0 0 2½
All kinds TERRITORY OF PAPUA.	<i>Per lb.</i> 0 0 1
Confectioners' moulding starch ; also dextrine	Free.
All other starch :	
If the produce of some part of the British Dominions <i>Per lb.</i>	0 0 2 (a)
Otherwise "	0 0 2½ (a)
All kinds FIJI.	<i>Per lb.</i> 0 0 2
All kinds FALKLAND ISLANDS.	Free.
Confectioners' moulding starch :	
Under the British Preferential Tariff	Free.
" General Tariff	3 % <i>ad valorem</i> .
All other starch :	
Under the British Preferential Tariff	12 % <i>ad valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .
All kinds NORTH-EASTERN RHODESIA.	Free.
All kinds NYASALAND PROTECTORATE.	10 % <i>ad valorem</i> .
All kinds UGANDA PROTECTORATE.	10 % <i>ad valorem</i> .
All kinds BRITISH EAST AFRICA PROTECTORATE.	10 % <i>ad valorem</i> .
All kinds : SOMALILAND PROTECTORATE.	
If imported into Zeyla	5 % <i>ad valorem</i> .
" " other Protectorate ports	7 % <i>ad valorem</i> .
All kinds ST. HELENA.	Free.
All kinds NIGERIA.	10 % <i>ad valorem</i> .

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—STARCH—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
STARCH.		
GOLD COAST.		£ s. d.
All kinds :		
If imported into the West of the Volta	- - - -	10% <i>ad valorem.</i>
" " East of the Volta	- - - -	4% <i>ad valorem.</i>
SIERRA LEONE.		
All kinds	- - - -	10% <i>ad valorem.</i>
GAMBIA.		
All kinds	- - - -	5% <i>ad valorem.</i>
DOMINION OF CANADA.		
Starch, including corn starch, potato starch, potato flour, and all preparations having the qualities of starch (including the weight of the package) :		
Under the British Preferential Tariff	- - - - Per lb.	0 0 0.49
" General Tariff	- - - - "	0 0 0.74
NEWFOUNDLAND.		
All kinds	- - - -	35% <i>ad valorem.</i>
BAHAMAS.		
All kinds	- - - -	20% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.		
All kinds	- - - -	Free.
JAMAICA.		
Corn starch	- - - - Per lb.	0 0 0½
ST. LUCIA.		
All kinds	- - - -	15% <i>ad valorem.</i>
ST. VINCENT.		
All kinds	- - - -	10% <i>ad val. (a)</i>
BARBADOS.		
All kinds	- - - - Per 100 lbs.	0 2 6
GRENADA.		
All kinds	- - - -	7½% <i>ad val. (a)</i>
VIRGIN ISLANDS.		
All kinds	- - - - Per 100 lbs.	0 2 1
St. CHRISTOPHER—NEVIS.		
All kinds	- - - - Per lb.	0 0 0½
ANTIGUA.		
All kinds	- - - - "	0 0 0½
MONTserrat.		
All kinds	- - - - Per 100 lbs.	0 3 1½
DOMINICA.		
All kinds	- - - -	12½% <i>ad valorem.</i>
TRINIDAD AND TOBAGO.		
Raw starch, and including arrowroot not in tins and intended for laundry purposes	- - - - Per 100 lbs.	0 1 0
BERMUDA.		
All kinds	- - - -	10% <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds	- - - -	12½% <i>ad valorem.</i>
BRITISH GUIANA.		
All kinds	- - - - Per lb.	0 0 0½ (b)
GIBRALTAR.		
All kinds	- - - -	Free.
MALTA.		
All kinds	- - - -	Free.
CYPRUS.		
All kinds	- - - - Per 100 oke	0 4 5½
[An oke = 2.8 lbs.]		

(a) With an additional charge of 10% on the amount of duty leviable at the rate given.
(b) With an additional charge of 5% on the amount of duty leviable at the rate given.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES,
AND SNUFF.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TOBACCO.	
BRITISH INDIA.	
Unmanufactured	Rupees. annas.
Manufactured :	1 8
Cigars	2 8
Cigarettes :	
Weighing less than 3 lbs. per 1,000	5 0
" 3 lbs. or more per 1,000	2 0
Other kinds	1 10
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS.	
All kinds	Free.
LABUAN.	
Unmanufactured :	
Chinese :	Dollars. cents.
Per case of 140 packages, the packages weighing 10 $\frac{3}{4}$ ozs. each	14 00
Per case of 200 packages, the packages weighing 8 ozs. each	15 00
[If less than a case, 20 cts. per kati of 1 $\frac{1}{2}$ lbs.]	
Borneo tobacco	0 50
Java, Sumatra, Palembang, and other native tobacco	0 70
European, American, Philippine, or other tobacco	0 80
Manufactured :	
Cigars, European, American, or Indian, and cigarettes	0 80
CEYLON.	
Unmanufactured and hooka	0 25
Manufactured—cigars and snuff	1 50
" all other	0 40
[Subject to the following <i>tare allowances</i> :	
Tobacco, unmanufactured :	
Hooka	Per tin 2 lbs.
Unmanufactured	Per bag or mat 4 "
Tobacco, manufactured :	
Cigarettes	Per 100 $\frac{1}{4}$ oz.
" (Beedies)	66 $\frac{2}{3}$ %
Other manufactured	Per bag 6 lbs.
	Per bag or mat 8 "]
MAURITIUS.	
Unmanufactured :	
Grown or produced in any of the Dependencies of Mauritius	0 20
All other unmanufactured :	
Butted or stemmed	1 36
Not butted or stemmed	1 09
Manufactured :	
Cigars, cigarettes, and snuff	2 27
Grown or produced in any of the Dependencies of Mauritius	0 28
Other kinds	1 81

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES,
AND SNUFF—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TOBACCO.	
SEYCHELLES.	
Unmanufactured	Rupees. cents.
Manufactured, including cigars and snuff	1 13
	1 36
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Tobacco, destroyed for the manufacture of sheepwash or other purposes under Departmental By-Laws	} Free.
Unmanufactured, but entered to be locally manufactured into tobacco or cigarettes—to be paid at the time of removal to the factory :	
Unstemmed	£ s. d.
Stemmed or partly stemmed, or in strips	0 1 6
Unmanufactured, but entered to be locally manufactured into cigars—to be paid at the time of removal to the factory :	0 2 0
Unstemmed	0 2 6
Stemmed or partly stemmed, or in strips	0 3 0
Other unmanufactured tobacco	0 3 6
[Note.—All leaf tobacco, including stemmed leaf (which is called "strip"), is unmanufactured tobacco.]	
Manufactured :	
Cut	0 3 9
Other manufactured tobacco, including the weight of tags, labels, and other attachments	} 0 3 6
Cigars, including the weight of hands and ribbons	0 7 6
Cigarettes, including the weight of cards and mouth-pieces contained in inside packages	} 0 6 6
Snuff	0 6 6
[Note.—A Customs Order (No. 1057 of 1908) has been issued by the Commonwealth Government respecting the weighing of tobacco, as follows :	
Tobacco :	
Shipments of 5 cases and over	10 %
To be weighed to the $\frac{1}{2}$ lb.	
Shipments under 5 cases	Not less than $\frac{1}{2}$ case.
Cigars :	
(A) Cases of 10,000 cigars packed in 20 boxes	Each 500
3 boxes to be weighed to 1 oz. per box = 15 %	
(B) Cases of 10,000 cigars packed in 100 boxes	Each 100
4 boxes to be weighed to $\frac{1}{2}$ oz. per box = 4 %	
(C) Cases of 10,000 cigars packed in 200 boxes	Each 50
5 boxes to be weighed to $\frac{1}{2}$ oz. per box = 2 $\frac{1}{2}$ %	
(D) Cases of 10,000 cigars packed in 400 boxes	Each 25
8 boxes to be weighed to $\frac{1}{2}$ oz. per box = 2 %	
(E) Small cigars packed in boxes and packets of 10 and 20—	
Cigars to be placed on scale until 8 oz. is obtained, and average number per $\frac{1}{2}$ lb. thus ascertained accepted.	
Cigarettes :	
In large shipments, numbers of cigarettes to 4 ozs. to be ascertained. Separate weighing for each 10 cases, and the average arrived at to be accepted for the whole shipment.	
For small shipments and mixed cases the number of cigarettes of each line contained therein to be weighed to 4 ozs., and the weight determined accordingly for shipment.]	

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES,
AND SNUFF—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TOBACCO.	
TERRITORY OF PAPUA.	
"Trade" tobacco, per 26 sticks or figs not exceeding in the aggregate 1 lb. avoirdupois in weight	} 0 1 9 0 5 0 0 3 6
Cigars and cigarettes (including wrappers) Per lb.	
All other kinds of tobacco "	
DOMINION OF NEW ZEALAND.	
Tobacco for sheepwash or insecticide, rendered unfit for human use	Free.
Unmanufactured, to be manufactured in the Dominion into tobacco, cigars, cigarettes, or snuff Per lb.	} 0 2 0 (a)
Manufactured :	
Cigars (including the weight of every band, wrapper, or attachment to any cigar) and snuff Per lb.	} 0 7 0 (a)
Cigarettes :	
Not exceeding in weight 2½ lbs. the 1,000 Per 1,000	0 17 6 (a)
All other cigarettes Per lb.	0 7 0 (a)
All other kinds of tobacco (including the weight of every label, tag, or other attachment) Per lb.	} 0 3 6 (a)
[Note.—Under an Order in Council, dated 6th November 1906, which came into force on 1st December 1906, "black twist tobacco" imported into the Cook and other Islands (under the "Cook and other Islands Government Act Amendment Acts, 1902 and 1903," is liable to a duty of 1s. per lb. in lieu of 3s. 6d. per lb. in cases where the Collector of Customs is satisfied that the genuine invoice value at the time of importation does not exceed 1s. 3d. per lb.]	
Fiji.	
Unmanufactured Per lb.	0 1 0
Manufactured :	
Cigars and cigarettes (including wrappers) Per lb.	0 5 0
All other manufactured tobacco, including snuff Per lb.	0 3 0
[Under a Regulation, dated 20th November 1909, it is provided that tobacco may be imported by post in parcels not weighing more than 11 lbs.]	
FALKLAND ISLANDS.	
Tobacco forming an ingredient in sheep wash, or hop powder manufactured in bond in the United Kingdom	} Free.
Manufactured :	
Cigars Per lb.	0 5 0
Cigarettes, snuff, cut and other manufactured tobacco "	0 3 0
All other kinds of tobacco "	0 2 0

(a) With an additional charge of 1% on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES,
AND SNUFF—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATE OF DUTY.
TOBACCO.	
BRITISH SOUTH AFRICA.	
Tobacco, the produce of South Africa, imported overland into any of the Colonies, &c. which formerly comprised the Customs Union -	} Free.
Sheep dip, sheep dipping powders, being materials suitable only for dip; also substances for destroying pests or diseases in stock, plants, or trees:	
Under the British Preferential Tariff -	Free.
" General Tariff -	3% <i>ad valorem</i>
Unmanufactured -	0 3 0
Manufactured:	0 6 0
Cigars and cigarillos -	} and in addition 15% <i>ad val.</i>
Goorak (goorako) and hookab mixture, and all imitations or substitutes therefor or for tobacco -	} 0 6 0
Cigarettes -	} 0 4 6
Other, including snuff -	} and in addition 15% <i>ad val.</i> 0 4 0
<p>[<i>Note.</i>—Under Article XVI. of the Customs Union Convention, as amended by Protocol in 1909, it was provided that an import duty might be imposed by any Colony or Territory which formed part of the Union on cigarettes, the produce or manufacture of any such Colony or Territory, provided that the duty imposed was not in excess of any <i>Excise</i> duty leviable on such articles in the importing Colony or Territory and that such cigarettes from whatsoever part of the Union they might have been imported were liable to uniform duties.</p> <p>Under Act No. 12 of 1909 provision is made to tax cigarettes manufactured in the Cape of Good Hope.]</p>	
NORTH-EASTERN RHODESIA.	
All kinds -	Free.
NYASALAND PROTECTORATE.	
Flue cured unmanufactured tobacco leaf imported solely for the purposes of re-handling, that is to say, re-ordering, stemming, re-drying and the process connected therewith, and for packing for export from the Protectorate	} Free.
All other kinds -	
	10% <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds -	10% <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds -	10% <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla -	5% <i>ad valorem.</i>
" " other Protectorate ports -	7% <i>ad valorem.</i>
ST. HELENA.	
Unmanufactured -	0 0 6
Manufactured, including cigars and snuff -	0 1 0

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—TOBACCO, CIGARS, CIGARETTES,
AND SNUFF—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TOBACCO.	
NIGERIA.	
Unmanufactured	£ s. d.
Manufactured :	
Cigars	0 0 4
Cigarettes	0 0 6
All other manufactured tobacco, including snuff	0 0 3
	0 0 8
GOLD COAST.	
If imported into the West of the Volta :	
Tobacco, the <i>bonâ fide</i> produce of West Africa	Free.
Other :	
Unmanufactured	0 0 6
Manufactured, including cigars and snuff	0 1 6
If imported into the East of the Volta :	
Tobacco of all sorts	0 0 2½
SIERRA LEONE.	
Unmanufactured	0 0 5
Manufactured, including cigars and cigarettes	0 2 0
[Tobacco (not exceeding 1 lb.) and cigars or cigarettes (not exceeding 100 of each) included in a passenger's baggage, free.]	
GAMBIA.	
Unmanufactured	0 0 4
Manufactured :	
Cigars and cigarettes	0 2 0
All other manufactured tobacco	0 1 6
[Tobacco, cigars, and cigarettes (not exceeding in the aggregate 1 lb. included in a passenger's baggage, free.)]	
DOMINION OF CANADA.	
Tobacco, unmanufactured, for excise purposes, under conditions of the Inland Revenue Act	} Free.
[The Inland Revenue Act, No. 51 of 1906 (sec. 330) (Revised Statutes), provides that all raw leaf tobacco imported shall be bonded in a Customs warehouse.	
By Inland Revenue Act, No. 51 of 1906 (Revised Statutes), as amended by Act, No. 34 of 1908, the following <i>excise</i> duties are imposed :	
On all foreign raw leaf tobacco taken out of warehouse for manufacture in any <i>cigar or tobacco</i> manufactory :	s. d.
Unstemmed	Per lb. 1 1·8
Stemmed	" 1 8·7
The above <i>excise</i> duties are in all cases on the raw leaf; there are other and additional excise duties on tobacco, when manufactured.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—TOBACCO, CIGARS, CIGARETTES,
AND SNUFF—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TOBACCO.	
DOMINION OF CANADA— <i>cont.</i>	
Cut tobacco :	£ s. d.
Under the British Preferential Tariff - - - - <i>Per lb.</i>	0 2 3·13
" General Tariff - - - - - "	0 2 3·13
Manufactured :	
Cigarettes (including the paper covering) and cigars (including bands and ribbons):	
Under the British Preferential Tariff - - - - <i>Per lb.</i>	0 12 4 (a)
" General Tariff - - - - - "	0 12 4 (a)
<p>[<i>Note.</i>—It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that in the case of <i>cigars</i> wrapped individually, first with tissue paper, then with tin foil, and on this the cigar band placed, the weight of the bands only will be included with the weight of the cigars.</p> <p>As regards <i>cigarettes</i> fitted with paper mouthpieces, the weight of the paper mouthpieces will be included in the weight of the cigarettes for duty purposes.]</p>	
All other manufactured tobacco, including snuff :	
Under the British Preferential Tariff - - - - <i>Per lb.</i>	0 2 0·67
" General Tariff - - - - - "	0 2 0·67
<p>[All manufactured tobacco, cigars, and cigarettes <i>imported</i> are required to have revenue stamps affixed on the packages when entered for consumption. The owner or importer is responsible for affixing and cancelling the stamps, and the work must be done while the goods are in the custody of the Customs. (Customs Memo. 1339 B. dated 1st September 1905.)]</p>	
NEWFOUNDLAND (b).	
Unmanufactured :	
Stems for the manufacture of snuff - - - - <i>Per 100 lbs.</i>	0 2 0·67
Leaf, stripped or partly manufactured - - - - <i>Per lb.</i>	0 1 7·73 (c)
Leaf and stems, other - - - - - "	0 1 7·73
Manufactured :	
Cigars - - - - - <i>Per 1,000</i>	2 1 1·33 (d)
Cigarettes - - - - - "	1 4 8 (e)
Snuff - - - - - <i>Per lb.</i>	0 2 0·67
Other manufactured tobacco - - - - - "	0 1 4·28 (f)
<p>[A <i>tare allowance</i> of 1 lb. is allowed on a box of tobacco containing 120 lbs., in addition to the tare of the box.]</p>	

(a) With 25% *ad valorem* in addition.

(b) Upon tobacco imported from countries the fishermen of which have the privilege of taking codfish upon all parts of the coast of Newfoundland and its Dependencies, an additional duty of 1l. 0s. 6·67d. *per 100 lbs.* is levied; provided that such countries levy duties on fish or fish products exported from the Colony.

Packages containing tobacco must be stamped or marked by a Customs Officer before being entered for consumption.

(c) With 5% *ad valorem* in addition.

(d) With 20% *ad valorem* in addition.

(e) With 30% *ad valorem* in addition.

(f) With 6% *ad valorem* in addition.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES,
AND SNUFF—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TOBACCO.	
BAHAMAS.	
Unmanufactured - - - - - <i>Per lb.</i>	£ s. d. 0 0 3
Manufactured:	
Cigars - - - - - <i>Each</i>	0 0 0½
Cigarettes - - - - -	40 % <i>ad valorem.</i>
Fine cut - - - - -	40 % <i>ad valorem.</i>
All other manufactured tobacco - - - - - <i>Per lb.</i>	0 0 6
[A <i>drawback</i> of duty is allowed to the extent of 4½ <i>d.</i> for every 100 cigars manufactured in the Colony from imported duty-paid tobacco upon their exportation—provided that no drawback will be allowed unless satisfactory security by bond is given for the due exportation of such cigars, and that they shall not be unshipped or relanded at any port within the Colony.]	
TURK'S AND CAICOS ISLANDS.	
Unmanufactured (including "plug" or "cake" leaf) <i>Per lb.</i>	0 0 2
Manufactured:	
Cigars - - - - - <i>Per 100</i>	0 2 0 (a)
Cigarettes - - - - - <i>Per 1,000</i>	0 2 6
All other manufactured tobacco - - - - - <i>Per lb.</i>	0 0 6
JAMAICA.	
Unmanufactured:	
Leaf - - - - - <i>Per lb.</i>	0 1 0
Manufactured:	
Cigarettes (including the paper covering); also snuff "	0 1 6
Cigars - - - - - "	0 5 0
All other manufactured tobacco, including Cavendish - "	0 2 0
[Subject to the following <i>tare allowances</i> :	
Manufactured:	
In boxes - - - - - Invoice tare.	
In paper packets - - - - - "	
Leaf:	
In American half bales, weighing } 1 lb. each.	
about 50 lbs. each - - - - -	
In American bales - - - - - 2 lbs. "	
In cases - - - - - Invoice tare.	
In seroons or bales from Spanish } 10 % to 12½ % off	
Main - - - - - } the gross weight.	
In hogsheads, half or quarter hogs- } 12½ % off the gross	
heads from United States - - - - - } weight.]	
ST. LUCIA.	
Unmanufactured tobacco - - - - - <i>Per lb.</i>	0 1 2
Manufactured:	
Cigarettes - - - - - "	0 4 0
Cigars and snuff - - - - - "	0 5 0
Other manufactured tobacco - - - - - "	0 2 0

(a) With 20 % *ad valorem* in addition.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES,
AND SNUFF—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TOBACCO.	
ST. VINCENT.	
Unmanufactured	£ s. d.
Manufactured :	
Cigars—"Long Toms"	0 0 9 (a)
" other, and cigarettes	0 1 0 (a)
All other manufactured tobacco	0 3 0 (a)
BARBADOS.	
Unmanufactured :	
Leaf (if in outer packages weighing less than 50 lbs. each)	
<i>Per lb.</i>	0 1 6
" all other	0 1 0
Manufactured :	
Cigars, cheroots, and cigarettes	0 5 0
Snuff	0 1 0
All other manufactured tobacco :—	
If in outer packages weighing less than 80 lbs. net.	0 2 0
Otherwise	0 1 6
GRENADA.	
Unmanufactured	0 0 9 (a)
Manufactured :	
Cigars, long	0 1 0 (a)
" other	0 6 0 (a)
Cigarettes	0 5 0 (a)
Other manufactured tobacco	0 2 0 (a)
VIRGIN ISLANDS.	
Unmanufactured :	
Leaf	0 0 6
Manufactured :	
Cigars—"Long Tom."	0 1 0
" other	0 1 6
Cigarettes	0 1 3
Other manufactured tobacco, including snuff	0 1 6
ST. CHRISTOPHER—NEVIS.	
Unmanufactured :	
Leaf, imported in packages containing—	
Not less than 500 lbs.	0 0 11
Less than 500 lbs.	0 2 2
Manufactured :	
Cigars—if over 6s. per 100	0 5 0
" If of or under 6s. per 100	0 2 9
Cigarettes	0 2 9
Other manufactured tobacco, including snuff	0 2 11
ANTIGUA.	
Unmanufactured :	
Leaf imported in packages containing :—	
Not less than 500 lbs.	0 1 0
Less than 500 lbs.	0 2 8
Manufactured :	
Cigars—If of 6s. or more per 100	0 5 0
" If less than 6s. per 100	0 3 0
Cigarettes	0 3 4
Other manufactured tobacco, including snuff	0 3 4

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES,
AND SNUFF—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TOBACCO.	
MONSERRAT.	
Unmanufactured:	£ s. d.
Leaf, imported in packages containing:	
Not less than 500 lbs. Per lb.	0 1 0
Less than 500 lbs. "	0 3 0
Manufactured:	
Cigars—If over 6s. per 100 "	0 5 0
" If of or under 6s. per 100 "	0 3 0
Cigarettes "	0 3 9
Other manufactured tobacco, including snuff "	0 3 4
DOMINICA.	
Unmanufactured:	
Leaf, the outer packages containing less than 500 lbs. Per lb.	0 2 0
" in other packages "	0 0 9
Manufactured:	
Cigars—"Long Toms" "	0 1 6
" other "	0 5 0
Other manufactured tobacco, including snuff and cigarettes Per lb. }	0 2 6
TRINIDAD AND TOBAGO (a).	
Unmanufactured:	
Leaf:	
Containing 25 % or more of moisture when dried at a temperature of 212° F. Per lb. }	0 1 3
Containing less than 25 % of moisture "	0 1 5½
Manufactured:	
Cigars and cigarettes "	0 5 0
All other manufactured tobacco, including snuff "	0 3 0
BERMUDA.	
Tobacco dust, stems, or other tobacco refuse imported solely for use for agricultural or horticultural purposes }	Free.
Unmanufactured:	
Unstemmed Per lb.	0 0 6
Stemmed "	0 1 0 (b)
[Drawback of duty is not allowed on unmanufactured tobacco, unless exported in its original condition.]	
Manufactured:	
Cigars Per lb.	0 1 6 (b)(c)
Cigarettes "	0 2 6 (b)
Snuff "	0 0 9
All other manufactured tobacco "	0 1 0 (b)

(a) The importation is prohibited of extracts, essences, or other concentrations of tobacco, or any admixture of the same, tobacco stalk stripped from the leaf, whether manufactured or not, and tobacco stalks flour, unless such articles are mixed with ingredients which render them, in the opinion of the Collector of Customs, unfit for use except for industrial or horticultural purposes.

(b) With 10 % *ad valorem* in addition.

(c) The importer has the option of paying duty at the rate of 15s. per 1,000, with 10 % *ad valorem* in addition.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

**MISCELLANEOUS ARTICLES :—TOBACCO, CIGARS, CIGARETTES,
AND SNUFF—continued.**

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TOBACCO.	
BRITISH HONDURAS.	
£ s. d.	
Unmanufactured :	
Leaf - - - - - Per lb.	0 0 3·95
Manufactured :	
Cigars - - - - - Per 1,000	1 4 8 (a)
Cigarettes - - - - - „	0 8 2·67(a)
All other manufactured tobacco - - - - - Per lb.	0 2 0·67
BRITISH GUIANA.	
Unmanufactured :	
Leaf:	
In packages containing not less than 400 lbs.:	
Losing not less than 25 % nor more than 32 % of its weight when dried at a temperature of 212° F. and containing not more than 4 % of oil or fat - - - - - Per lb.	} 0 2 1 (b)
Losing less than 25 % of its weight when dried at the temperature aforesaid and containing not more than 4 % of oil or fat - - - - - Per lb.	} 0 2 1 (b)
And additional for every 2 % of its weight less lost when so dried as aforesaid - - - - - Per lb.	} 0 0 2½ (b)
In packages containing less than 400 lbs.:	
Losing not less than 25 % nor more than 32 % of its weight when dried at a temperature of 212° F. and containing not more than 4 % of oil or fat. „ Per lb.	} 0 2 6 (b)
Losing less than 25 % of its weight when dried at the temperature aforesaid and containing not more than 4 % of oil or fat - - - - - Per lb.	} 0 2 6 (b)
And additional for every 2 % of its weight less lost when so dried as aforesaid - - - - - Per lb.	} 0 0 2½ (b)
All other leaf tobacco - - - - - „	0 8 4 (b)
Manufactured :	
Cigars, cigarettes, and snuff - - - - - Per lb.	0 6 3 (b)
All other manufactured tobacco - - - - - „	0 4 2 (b)
[Note.—The duty on tobacco will be paid on the weights as certified either by a sworn weigher and gauger, or otherwise to the satisfaction of the Comptroller of Customs.]	
GIBRALTAR.	
All kinds - - - - - Per lb.	0 0 2

(a) With 25 % *ad valorem* in addition.

(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—TOBACCO, CIGARS, CIGARETTES,
AND SNUFF—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TOBACCO.	
MALTA.	
Unmanufactured - - - - - <i>Per lb.</i>	£ s. d. 0 0 2
Manufactured :	
Cigars or cigarettes - - - - - "	0 1 0
Cavendish or Negro head - - - - - "	0 0 9
Other manufactured - - - - - "	0 0 8
Snuff :	
Containing above 13 lbs. of moisture per 100 lbs. weight - - - - - "	0 0 7
Other snuff - - - - - "	0 0 9
[<i>Note.</i> —In the case of any tobacco which has been removed to bonded stores under permit, and which has been converted into cigars or cigarettes, on proof being given to the satisfaction of the Collector of Customs that the cigars or cigarettes have been exported from the Maltese Islands, the amount deposited in respect of such tobacco shall be refunded to the importer, who will be allowed to remove from the bonded stores any remnants of tobacco which may have been left after the manufacture of the cigars or cigarettes on payment of the corresponding duty. No person will be allowed to take from a bonded store any cigars, cigarettes, or unmanufactured tobacco without permission, in writing, of the Collector of Customs.]	
CYPRUS.	
Unmanufactured (except "Tumbeki") - - - - - <i>Per oke (2·8 lbs.)</i>	0 0 6 (a)
" Tumbeki or Persian - - - - - " "	0 2 0 (a)
Manufactured :	
Cigars - - - - - <i>Per 100</i>	0 2 6 (a)
Cigarettes - - - - - <i>Per oke (2·8 lbs.)</i>	0 5 0 (a)
Snuff - - - - - " "	0 5 0 (a)
All other kinds - - - - - " "	0 4 4 (a)
[<i>Note.</i> —In addition to the import duty levied on tobacco an <i>excise</i> duty of 3s. 8½ <i>d.</i> per oke is levied on all tobacco manufactured in the island, whether into cigarettes or otherwise.]	

(a) An additional duty of 1s. per oke (2·8 lbs.) is imposed on tobacco, cigars, cigarettes, and snuff when imported, under special permission of the High Commissioner, in packages weighing less than 20 okes and otherwise than through the parcel post. If imported through the parcel post, an additional duty of 6*d.* per oke is charged.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—Toys.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TOYS.	
BRITISH INDIA.	
All kinds	5 % <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CYLON.	
All kinds	5½ % <i>ad valorem</i> .
MAURITIUS.	
All kinds	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Kindergarten materials prescribed by Departmental Bylaws [For prescribed articles, see under Paper, p. 222.]	Free.
Dolls:	
Undressed	Free.
Dressed (including dolls which have any article of clothing on them, e.g., chemise only or paper boots only):	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
Under the General Tariff	25 % <i>ad valorem</i> .
(Customs Tariff Guide and Supplement No. 10 thereto.)	
All other toys, including all articles used for indoor and outdoor games:	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
Under the General Tariff	25 % <i>ad valorem</i> .
TERRITORY OF PAPUA.	
All kinds	10 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Apparatus, appliances, and articles for educational purposes	Free.
All other toys:	
If the produce of some part of the British Dominions	20 % <i>ad val.</i> (a)
Otherwise	30 % <i>ad val.</i> (a)
Fiji.	
All kinds	12½ % <i>ad valorem</i> .
FAKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
All kinds:	
Under the British Preferential Tariff	12 % <i>ad valorem</i> .
Under the General Tariff	15 % <i>ad valorem</i> .

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—Toys—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
TOYS.	
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla	5 % <i>ad valorem.</i>
" " other Protectorate ports	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	10 % <i>ad valorem.</i>
GOLD COAST.	
All kinds :	
If imported into the West of the Volta	10 % <i>ad valorem.</i>
" " East of the Volta	Free.
SIERRA LEONE.	
All kinds	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
All kinds (including fans and dolls) :	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" Intermediate Tariff	27½ % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>
NEWFOUNDLAND.	
All kinds	40 % <i>ad valorem.</i>
BAHAMAS.	
All kinds	20 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % <i>ad valorem.</i>
JAMAICA.	
All kinds	16⅔ % <i>ad valorem.</i>
ST. LUCIA.	
All kinds	15 % <i>ad valorem.</i>
ST. VINCENT.	
All kinds	10 % <i>ad val. (a)</i>
BARBADOS.	
All kinds	10 % <i>ad valorem.</i>
GRENADA.	
All kinds	7½ % <i>ad val. (a)</i>

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

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—Toys—*continued.*

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
TOYS.		
VIRGIN ISLANDS.		
All kinds	- . - . - . - .	10 % <i>ad valorem.</i>
ST. CHRISTOPHER--NEVIS.		
All kinds	11 % <i>ad valorem.</i>
ANTIGUA.		
All kinds	- . . . - . - .	13 $\frac{1}{3}$ % <i>ad valorem.</i>
MONTERRAT.		
All kinds	-	13 $\frac{1}{3}$ % <i>ad valorem.</i>
DOMINICA.		
All kinds	- . . . - . - .	12 $\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.		
All kinds	-	10 % <i>ad valorem.</i>
BERMUDA.		
All kinds	- . . . - . - .	10 % <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds	12 $\frac{1}{2}$ % <i>ad valorem.</i>
BRITISH GUIANA.		
All kinds	- . . . - . - .	12 $\frac{1}{2}$ % <i>ad val. (a)</i>
GIBRALTAR.		
All kinds	Free.
MALTA.		
All kinds	Free.
CYPRUS.		
All kinds	- . . . - . - .	10 % <i>ad valorem.</i>

(a) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—UMBRELLAS AND PARASOLS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
UMBRELLAS AND PARASOLS.	
BRITISH INDIA.	
All kinds	5 % <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½ % <i>ad valorem</i> .
MAURITIUS.	
All kinds	12 % <i>ad valorem</i> .
SEYCHELLES.	
All kinds	12½ % <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Minor articles for use in the manufacture of parasols, sunshades, and umbrellas within the Commonwealth, viz. :	} Free.
Cups, ferrules, notches, ribs, rings, runners, caps (metal), mounts, swedges, tips, umbrella pins, handles and sticks invoiced at 7s. 6d. each or less (over that price dutiable according to material), knobs, tassel, being plain acorn and pear, and also metal tubes, slotted and fitted with springs	
Paper parasols :	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
" General Tariff	25 % <i>ad valorem</i> .
Other parasols, also sunshades and umbrellas	25 % <i>ad valorem</i> .
TERRITORY OF PAPUA.	
All kinds	10 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Umbrella makers' materials, viz., reversible and levantine silk mixtures, gloria, and satin-de-chene, of not less than 44 ins. in width; alpaca cloth, with border; zanella cloth, with border; other piece-goods on such conditions as the Minister of Customs may approve; sticks, runners, notches, caps, ferrules, cups, ribs, stretchers, tips, and rings; and also silks cut to shapes for sunshades (Minister's Order No. 892, dated 2nd November 1908).	} Free.
Minor articles required in the manufacture of umbrellas, parasols, and sunshades enumerated in any order of the Minister of Customs, and published in the "Gazette," viz. :—Tassels, rubber rings, and solid nickel collars for making up umbrellas, &c., splicing tubes, also unplated metal mounts	
All kinds of umbrellas, parasols, and sunshades	20 % <i>ad val.</i> (a)
FIJI.	
All kinds	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
All kinds :	
Under the British Preferential Tariff	12 % <i>ad valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .

(a) With an additional charge of 2½ % on the amount of duty leviable at the rate given up to the 31st March 1911.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—UMBRELLAS AND PARASOLS
—continued.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
UMBRELLAS AND PARASOLS.	
NORTH-EASTERN RHODESIA.	
All kinds	Free.
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
BRITISH EAST AFRICA PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla	5 % <i>ad valorem</i> .
" " other Protectorate ports	7 % <i>ad valorem</i> .
ST. HELENA.	
All kinds	Free.
NIGERIA.	
All kinds	10 % <i>ad valorem</i> .
GOLD COAST.	
All kinds :	
If imported into the West of the Volta	10 % <i>ad valorem</i> .
If imported into the East of the Volta	Free.
SERRA LEONE.	
All kinds	10 % <i>ad valorem</i> .
GAMBIA.	
All kinds	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Umbrella makers' materials :	
Unmanufactured bamboos, and bamboo reeds, not further manufactured than cut into suitable lengths for sticks for umbrellas, parasols, or sunshades	} Free.
Ribs of brass, iron, or steel; runners; rings; caps; notches; ferrules; mounts; sticks or canes in the rough, or not further manufactured than cut into lengths suitable for umbrellas, parasols, or sunshades, imported by manufacturers of such articles for use in their factories	
All other umbrella, parasol, and sunshade sticks or handles:	
Under the British Preferential Tariff	15 % <i>ad valorem</i> .
" General Tariff	20 % <i>ad valorem</i> .
Umbrellas, parasols, and sunshades of all kinds and materials :	
Under the British Preferential Tariff	22½ % <i>ad valorem</i> .
" General Tariff	35 % <i>ad valorem</i> .
NEWFOUNDLAND.	
All kinds	35 % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES :—UMBRELLAS AND PARASOLS
—continued.

TARIFF CLASSIFICATION.		TARIFF RATES OF DUTY.
UMBRELLAS AND PARASOLS.		
All kinds	BAHAMAS.	20 % <i>ad valorem</i> .
All kinds	TURK'S AND CAICOS ISLANDS.	10 % <i>ad valorem</i> .
All kinds	JAMAICA.	16 $\frac{2}{3}$ % <i>ad valorem</i> .
All kinds	ST. LUCIA.	15 % <i>ad valorem</i> .
All kinds	ST. VINCENT.	10 % <i>ad val.</i> (a)
All kinds	BARBADOS.	10 % <i>ad valorem</i> .
All kinds	GRENADA.	7 $\frac{1}{2}$ % <i>ad val.</i> (a)
All kinds	VIRGIN ISLANDS.	10 % <i>ad valorem</i> .
All kinds	ST. CHRISTOPHER—NEVIS.	11 % <i>ad valorem</i> .
All kinds	ANTIGUA.	13 $\frac{1}{3}$ % <i>ad valorem</i> .
All kinds	MONTERRAT.	13 $\frac{1}{3}$ % <i>ad valorem</i> .
All kinds	DOMINICA.	12 $\frac{1}{2}$ % <i>ad valorem</i> .
All kinds	TRINIDAD AND TOBAGO.	10 % <i>ad valorem</i> .
All kinds	BERMUDA.	10 % <i>ad valorem</i> .
All kinds	BRITISH HONDURAS.	12 $\frac{1}{2}$ % <i>ad valorem</i> .
All kinds	BRITISH GUIANA.	12 $\frac{1}{2}$ % <i>ad val.</i> (b)
All kinds	GIBRALTAR.	Free.
All kinds	MALTA.	Free.
All kinds	CYPRUS.	10 % <i>ad valorem</i> .

(a) With an additional charge of 10 % on the amount of duty leviable at the rate given.
(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

MISCELLANEOUS ARTICLES:—WOOL AND HAIR, RAW.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOL AND HAIR, RAW.	
BRITISH INDIA.	
Wool, raw	Free.
Hair	5% <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
All kinds	5½% <i>ad valorem</i> .
MAURITIUS.	
Horsehair	Per cwt. Rupees 3 35 cts.
Vegetable hair	„ Rupee 1 52 cts.
Wool	„ 12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Flock, and also human hair, unless it has been subjected to disinfection to the satisfaction of the Quarantine Officer. (Proclamation of 5th July 1909.)	} Prohibited.
Hair, horse, teased, but not curled. (Supplement No. 14 to the Customs Tariff Guide.)	
Curled hair and curled fibre suitable for upholstering purposes	25% <i>ad valorem</i> .
Articles of natural or imitation hair	20% <i>ad valorem</i> .
Other hair and wool	Free.
TERRITORY OF PAPUA.	
All kinds	5% <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
All kinds of raw wool and hair, also curled hair	Free.
Flock (b)	10% <i>ad val.</i> (a)
FIJI.	
All kinds	12½% <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds	Free.
BRITISH SOUTH AFRICA.	
Wool and hair of animals, (not further prepared than dried or cleaned, but in a raw or unmanufactured state)	} Free.
Flock	

(a) With an additional charge of 2½% on the amount of duty leviable at the rate given up to the 31st March 1911.

(b) The importation of flock is prohibited unless the importer satisfies the District Health Officer, by declaration or otherwise, that such flock has been manufactured from pure "mill puff" or "mill waste."—(Order in Council, dated 25th April 1904.)

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—WOOL AND HAIR, RAW—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOL AND HAIR, RAW.	
NORTH-EASTERN RHODESIA.	
All kinds - - - - -	Free.
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BRITISH EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 % <i>ad valorem.</i>
,, ,, other Protectorate ports - - - - -	7 % <i>ad valorem.</i>
ST. HELENA.	
All kinds - - - - -	Free
NIGERIA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GOLD COAST.	
If imported into the West of the Volta :	
Wool and hair, the <i>bona fide</i> produce of West Africa - - - - -	Free.
All other wool and hair - - - - -	10 % <i>ad valorem.</i>
If imported into the East of the Volta :	
All kinds - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 % <i>ad valorem.</i>
DOMINION OF CANADA.	
Hair, cleaned or uncleaned, not curled, dyed, or otherwise manufactured; and horse-hair, not further manufactured than simply cleaned and dipped or dyed - - - - -	} Free.
Wool and the hair of the camel, alpaca, goat, and other like animals, not further prepared than washed, not elsewhere specified; also noils, being the short wool which falls from combs in worsted factories - - - - -	
Wool, viz.:—Leicester, Cotswold, Lincolnshire, Southdown combing wools, or wools known as lustre wools and other like combing wools, such as are grown in Canada :	
Under the British Preferential Tariff - - - - - <i>Per lb.</i>	0 0 0.99
,, General Tariff - - - - - ,,	0 0 1.48
Curled or dyed hair :	
Under the British Preferential Tariff - - - - -	12½ % <i>ad valorem.</i>
,, General Tariff - - - - -	20 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—WOOL AND HAIR, RAW—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
WOOL AND HAIR, RAW.	
NEWFOUNDLAND.(c)	
Wool, unmanufactured	Free.
Curled or dyed hair	40 % <i>ad valorem</i> .
Hair for stuffing mattresses and furniture or for the manufacture of brushes	20 % <i>ad val.</i>
BAHAMAS.	
Wool	Free.
Hair	20 % <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % <i>ad valorem</i> .
JAMAICA.	
All kinds	16 $\frac{2}{3}$ % <i>ad valorem</i> .
ST. LUCIA.	
Wool	15 % <i>ad valorem</i> .
Hair	Per lb. 0 0 2
ST. VINCENT.	
All kinds	10 % <i>ad val.</i> (a)
BARBADOS.	
All kinds	10 % <i>ad valorem</i> .
GRENADA.	
All kinds	7 $\frac{1}{2}$ % <i>ad val.</i> (a)
VIRGIN ISLANDS.	
All kinds	10 % <i>ad valorem</i> .
ST. CHRISTOPHER—NEVIS.	
All kinds	11 % <i>ad valorem</i> .
ANTIGUA.	
All kinds	13 $\frac{1}{3}$ % <i>ad valorem</i> .
MONTSERRAT.	
All kinds	13 $\frac{1}{3}$ % <i>ad valorem</i> .
DOMINICA.	
All kinds	12 $\frac{1}{2}$ % <i>ad valorem</i> .
TRINIDAD AND TOBAGO.	
All kinds	10 % <i>ad valorem</i> .
BERMUDA.	
All kinds	10 % <i>ad valorem</i> .
BRITISH HONDURAS.	
All kinds	12 $\frac{1}{2}$ % <i>ad valorem</i> .
BRITISH GUIANA.	
Wool	12 $\frac{1}{2}$ % <i>ad val.</i> (b)
Hair	Per lb. 0 0 2 $\frac{1}{2}$ (b)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Cotton wool, known as "flock" (Order-in-Council No. 455, dated 22nd May 1908)	} Prohibited.
All other kinds	

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

(b) With an additional charge of 5 % on the amount of duty leviable at the rate given.

(c) A Bill has been introduced into the Newfoundland Legislature providing for the granting of a *premium* on raw wool imported for the purpose of manufacturing wearing apparel, blankets, rugs, carpets, or other like manufactures—to be computed at the rate of 5 % upon the original cost of such wool at the place of shipment.

APPENDIX I.

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER POSSESSIONS OF THE UNITED KINGDOM.

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.	TARIFF VALUATION.
Yarns and thread :	Rupees. annas.
Linen, hemp, and jute	<i>Ad valorem.</i> (a)
Silk	"
Woollen and worsted	"
Woven manufactures :	"
Cotton	"
Linen, hemp, and jute	"
Silk	"
Woollen and worsted	"
Metals, unwrought and wrought :	
Iron:	
Old	2 0
Pig	<i>Ad valorem.</i> (a)
Anchors and cables	"
Lowmoor and similar qualities, all descriptions	"
Angle, T, other than Lowmoor or Swedish	95 0
Angle, T, other than Lowmoor or Swedish (if galvanised, tinned, or lead-coated)	<i>Ad valorem.</i> (a)
Bar, Swedish, and similar qualities	155 0
" square, under half an inch in diameter	165 0
" other kinds	95 0
" nail rod, round rod, and square, under half an inch in diameter	100 0
" other kinds (if galvanised, tinned, or lead-coated)	<i>Ad valorem.</i> (a)
Beams, joists, pillars, girders, 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 $\frac{1}{8}$ inch thick, and strips	105 0
Sheets, other kinds, up to $\frac{1}{8}$ inch thick	115 0
" (other than corrugated), plates, or strips other kinds, if galvanised, tinned, lead-coated, chequered, or planished	<i>Ad valorem.</i> (a)
" corrugated, galvanised, or black	195 0
Hoop	180 0
Nails, rose, wire, and flat-headed	9 8
" other sorts (including galvanised, tinned, or lead-coated)	<i>Ad valorem.</i> (a)
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 658.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER POSSESSIONS OF THE UNITED KINGDOM—*continued.*

TARIFF CLASSIFICATION.	TARIFF VALUATION.
BRITISH INDIA— <i>cont.</i>	
Metals, unwrought and wrought— <i>cont.</i>	Rupees. annas.
Iron— <i>cont.</i>	
Rails, chairs, sleepers and bearing, and fish-plates, 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 therewith; also spikes (commonly known as dog spikes) switches, crossings, lever-boxes, clips, and tie-bars - - -	<i>Ad valorem.</i> (a)
Rice-bowls - - - - -	"
Ridging, guttering, and continuous roofing - - - - -	"
Rivets and washers, all sorts - - - - -	"
Cans, tinned, when imported containing petroleum, which is separately assessed to duty at 1 anna 6 pies per imp. gall.	
<i>Per can</i>	0 3½
All other kinds, including discs or circles - - - - -	<i>Ad valorem.</i> (a)
Steel:	
Old - - - - - <i>Per ton</i>	120 0
Anchors and cables - - - - -	<i>Ad valorem.</i> (a)
Blooms - - - - -	"
Angle, 'T' - - - - - <i>Per ton</i>	95 0
" and hoop (if galvanised, tinned, or lead-coated) - - -	<i>Ad valorem.</i> (a)
Bars (other than cast steel) - - - - - <i>Per ton</i>	95 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>	100 0
" galvanised, tinned, lead-coated, planished or polished - -	<i>Ad valorem.</i> (a)
Channel, including channel for carriages - - - - -	"
Plates, above ¼ inch thick, and strips - - - <i>Per ton</i>	105 0
Sheets, up to ¼ inch thick - - - - -	115 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>	195 0
Hoop - - - - - <i>Per ton</i>	130 0
Beams, joists, pillars, girders, 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 - - -	"

(a) For method of assessment, see page 658.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER POSSESSIONS OF THE UNITED KINGDOM—*continued.*

TARIFF CLASSIFICATION.	TARIFF VALUATION.
BRITISH INDIA—<i>cont.</i>	
Metals, unwrought and wrought— <i>cont.</i>	Rupees. annas.
Steel— <i>cont.</i>	
Rails, chairs, sleepers and bearings, and fish-plates 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 therewith; also spikes (commonly known as dog-spikes), switches, crossings, lever-boxes, clips, and tie-bars	<i>Ad valorem.</i> (a)
Rivets and washers, all sorts	"
Cans, tinned, when imported containing petroleum, which is separately assessed to duty at 1 anna 6 pies per Imp. Gallon	<i>Per can</i> 0 3½
All other kinds, including discs or circles	<i>Ad valorem.</i> (a)
Brass and copper :	
Brass, orsidue and leaves :	
European	<i>Ad valorem.</i> (a)
China	"
Brass patent or yellow metal :	
Sheets weighing 1 lb. or over per sq. ft., and sheathing, braziers', and plates	<i>Per cwt.</i> 47 0
Old	32 0
Brass sheets, flat or in rolls, weighing less than 1 lb. per square foot	<i>Ad valorem.</i> (a)
" wire	"
" all other sorts	"
Copper :	
Bolt and bar, rolled	<i>Ad valorem.</i> (a)
Brazier's, sheets, plates, and sheathing	<i>Per cwt.</i> 56 0
Nails and composition nails	<i>Ad valorem.</i> (a)
Old	42 0
Pigs, tiles, ingots, cakes, bricks, and slabs	50 0
China, white, copper-ware	2 0
Foil or dānkpana, white, 10 to 11 in. × 4 to 5 in.	<i>Per 100 leaves</i> 2 2
" " coloured, 10 to 11 in. × 4 to 5 in.	<i>Per 100 leaves</i> 2 4
Wire, including phosphor-bronze	<i>Ad valorem.</i> (a)
All other kinds, unmanufactured and manufactured	"
Lametta	"
Lead	"
Shot, bird	<i>Per cwt.</i> 20 0
Tin :	
Block	115 0
Foil and other sorts	<i>Ad valorem.</i> (a)

(a) For method of assessment, see page 658.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER POSSESSIONS OF THE UNITED KINGDOM—*continued.*

TARIFF CLASSIFICATION.	TARIFF VALUATION.
BRITISH INDIA— <i>cont.</i>	
Rupees. annas.	
Metals, unwrought and wrought— <i>cont.</i>	
Zinc or spelter :	
Nails - - - - -	<i>Ad valorem.</i> (a)
Tiles or slabs, soft - - - - - <i>Per cwt.</i>	21 0
" " hard - - - - - " "	17 0
Other kinds, including boiler tiles - - - - -	<i>Ad valorem.</i> (a)
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 - - - - - <i>Per cwt.</i>	16 8
" white, dry - - - - - " "	17 8
Ochre, other than European, all colours - - - - -	2 12
Paints, composition - - - - -	<i>Ad valorem.</i> (a)
" patent driers - - - - -	"
Verdigris - - - - -	"
Zinc, white, dry - - - - -	"
Vermilion, Canton - - - - - <i>Per box of 90 bundles</i>	105 " 0
Other kinds - - - - -	<i>Ad valorem.</i> (a)
Chemicals:	
Acid, sulphuric - - - - -	<i>Ad valorem.</i> (a)
Alkali, Indian (sujji-lchar) - - - - - <i>Per cwt.</i>	2 2
Alum - - - - -	4 12
Arsenic (China mansil) - - - - -	30 0
" (other sorts) - - - - -	<i>Ad valorem.</i> (a)
Bicarbonate of soda - - - - - <i>Per cwt.</i>	6 0
Copperas, green - - - - -	<i>Ad valorem.</i> (a)
Sal-ammoniac - - - - - <i>Per cwt.</i>	31 0
Sulphate of copper - - - - -	17 0
Sulphur (brimstone) :	
Flour - - - - -	5 8
Roll - - - - -	5 4
Rough - - - - -	4 12
Other kinds, including borax and saltpetre - - - - -	<i>Ad valorem.</i> (a)
Dyeing and tanning materials :	
Alizarine dye, dry, 40 per cent. - - - - - <i>Per lb.</i>	1 4 $\frac{1}{4}$
" " " 50 per cent. - - - - - " "	1 8 $\frac{1}{2}$
" " " 60 per cent. - - - - - " "	1 12
" " " 70 per cent. - - - - - " "	2 0 $\frac{1}{4}$
" " " 80 per cent. - - - - - " "	2 4 $\frac{1}{4}$
" " " 100 per cent. - - - - - " "	2 12
" " moist, 10 per cent. - - - - - " "	0 4 $\frac{3}{4}$

(a) For method of assessment, see page 658.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER POSSESSIONS OF THE UNITED KINGDOM—*continued.*

TARIFF CLASSIFICATION.	TARIFF VALUATION. (b)
BRITISH INDIA— <i>cont.</i>	
Dyeing and tanning materials— <i>cont.</i>	
Alizarine dye, moist, 16 per cent. - - - - - <i>Per lb.</i>	0 7
" " " " 20 per cent. - - - - - " "	0 8
Aniline dye, moist, indigo, blue - - - - - " "	0 6½
" " dry - - - - - " "	1 0
" salts - - - - - " "	<i>Ad valorem.</i> (a)
Avar bark - - - - - " "	3 4
Buzgand (gulpista) - - - - - " "	<i>Ad valorem.</i> (a)
Cochineal - - - - - " "	0 14
Cutch and gambier - - - - - " "	<i>Per lb.</i>
Gallnuts (myrabolans) - - - - - " "	<i>Per cwt.</i>
" Persian - - - - - " "	18 0
Madder or manjit - - - - - " "	<i>Ad valorem.</i> (a)
Orchilla weed - - - - - " "	" "
Sappan wood and root - - - - - " "	" "
Turmeric - - - - - " "	" "
Other dyeing and tanning materials - - - - - " "	" "
Oils, fats, resins, &c. :	
Cocoa-nut oil - - - - - " "	<i>Per cwt.</i>
All other vegetable oils - - - - - " "	24 0
Grease and tallow, including stearine - - - - - " "	<i>Ad valorem.</i> (a)
Lard - - - - - " "	" "
Candles - - - - - " "	" "
Soap - - - - - " "	" "
Glycerine - - - - - " "	" "
Pitch and asphalt - - - - - " "	" "
Tar :	
American and European - - - - - " "	" "
Coal - - - - - " "	" "
Mineral - - - - - " "	" "
Rosin - - - - - " "	<i>Per cwt.</i>
Copal - - - - - " "	8 8
Turpentine - - - - - " "	<i>Ad valorem.</i> (a)
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 - - - - - " "	3 0
Petroleum, having a flashing point at or above 150 degrees Fahr. for use exclusively as fuel, or for some sanitary or hygienic purpose - - - - - " "	<i>Ad valorem.</i> (a)
Wax, including paraffin wax - - - - - " "	" "
Glue - - - - - " "	" "
Blacking - - - - - " "	" "

(a) For method of assessment, see page 658.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER POSSESSIONS OF THE UNITED KINGDOM—*continued.*

TARIFF CLASSIFICATION.	TARIFF VALUATION.	
BRITISH INDIA— <i>cont.</i>		
	Rupees.	annas.
Earths, stone, minerals, &c. :		
Fire-clay - - - - -	<i>Ad valorem.</i> (a)	
Cement - - - - -	"	
Stone, unwrought and wrought - - - - -	"	
Roofing slates - - - - -	"	
Articles of food, &c. :		
Flour - - - - -		
Butter - - - - -	1	6
Ghi - - - - -	60	0
Cocum - - - - -	3	8
Margarine - - - - -	<i>Ad valorem.</i> (a)	
Cheese - - - - -	"	
Milk, preserved - - - - -	"	
Bacon - - - - -	"	
Pork hams - - - - -	"	
Beef and pork - - - - -	"	
Coffee - - - - -	35	0
Tea :—		
Black - - - - -	0	11
Green - - - - -	0	9
Sugar and molasses :		
Crystallised, beet - - - - -	10	4
Crystallised and soft, refined in China - - - - -	11	0
Crystallised and soft:		
From Mauritius (equal to 16 Dutch standard and over) - - - - -	9	12
From Java 23 Dutch standard and above - - - - -	10	0
" " 16 to 22 Dutch standard - - - - -	9	0
" " 15 Dutch standard and under - - - - -	8	8
Molasses from Java - - - - -	2	4
" " other countries - - - - -	3	0
All other sugar, including saccharine produce of all kinds and confectionery, grape sugar and glucose - - - - -	<i>Ad valorem.</i> (a)	
China preserves, dry, candied - - - - -	0	5
China preserves, in syrup - - - - -	28	0
Fruits, dried :		
Currants - - - - -	23	0
Dates, dry, in bags - - - - -	7	8
" wet, in bags, baskets, and bundles - - - - -	5	8
" " in pots, boxes, tins, and crates - - - - -	7	0
Figs, Persian, dried - - - - -	10	0
Prunes, Bussorn (álu-Bokhara) - - - - -	<i>Ad valorem.</i> (a)	

(a) For method of assessment, see page 658.

APPENDIX I.—*continued.*

TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER POSSESSIONS OF THE UNITED KINGDOM—*continued.*

TARIFF CLASSIFICATION.	TARIFF VALUATION. (b)
BRITISH INDIA— <i>cont.</i>	
Articles of food, &c.— <i>cont.</i>	Rupees. annas.
Fruits, dried— <i>cont.</i>	
Raisins, black - - - - -	<i>Ad valorem.</i> (a)
" Kishmish, Persian Gulf - - - - -	" "
" Munakka " " - - - - - <i>Per cwt.</i>	11 0
" all other - - - - -	<i>Ad valorem.</i> (a)
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 - - - - -	"
Wood and timber - - - - -	"
Miscellaneous articles :	
Apparel - - - - -	"
Arms and ammunition, unenumerated ; fireworks, including fulminating powder ; explosives, viz., blasting gelatine, dynamite, roborite, tonite and all other descriptions, including detonators and blasting fuses - - - - -	"
Bird shot - - - - - <i>Per cwt.</i>	20 0
Bags and sacks - - - - -	<i>Ad valorem.</i> (a)
Bicycles and triicycles - - - - -	"
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 - - - - - <i>Per tola (180 grains Troy)</i>	1 2
Embossed or chased - - - - - " "	1 6
Other - - - - -	<i>Ad valorem.</i> (a)
Lucifer and wax matches - - - - -	"
Perfumery :	
Gowla, husked and unhusked - - - - - <i>Per cwt.</i>	40 0
Kapurkachri (zedoary) - - - - - "	15 0

(a) For method of assessment, see page 658.

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APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER POSSESSIONS OF THE UNITED KINGDOM—*continued.*

CEYLON.

The Governor-in-Council is empowered by sec. 11 of Act No. 17 of 1869 to fix, for the purpose of levying Customs duties on cotton piece goods and yarns, tariff values for such goods imported into Ceylon.

The following are the tariff valuations fixed upon these articles on importation into Ceylon:—

TARIFF CLASSIFICATION.	TARIFF VALUATION.
Cotton goods:—	Rupees. cents.
Grey shirtings - - - - -	} <i>Per lb.</i> 0 55
Grey cambries - - - - -	
Grey jaconets - - - - -	
Grey domestics - - - - -	
Grey long cloths - - - - -	} <i>Per lb.</i> 0 45
Grey sheetings - - - - -	
Grey tea cloths - - - - -	
Grey mule twist, Nos. 30 to 60 - - - - -	
Yarn, Turkey red - - - - -	} <i>Per lb. grey weight</i> 0 90
„ other colours - - - - -	} „ „ 0 55

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 acceptation 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.

T T 2

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER POSSESSIONS OF THE UNITED KINGDOM—*continued.*COMMONWEALTH OF AUSTRALIA—*cont.*

A Notice was issued by the Australian Department of Trade and Customs on 16th November 1908 stating 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 :

Inland carriage, coastal freight (*a*) and other charges (including lighterage) incurred in conveying the goods to and placing them on board the exporting vessel.

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

Insurance to port of shipment.

Canal dues.

Excluded :

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

Agents' charges.

Bank exchange.

Buying commission. (*b*)

Brokerage.

Dock dues.

Export duty.

Insurance—oversea.

Interest.

Postage and potties.

Sea freight—oversea.

Stamp duty on bills of lading.

In all cases import duty is chargeable in Australia on the net price at which similar quantities of the goods could be bought by a *cash purchaser for home consumption* in the country of export, plus the charges enumerated above as *included* in the value for duty. 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 acceptance 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 home consumption in the principal markets of the country whence, and at the time when, the goods were exported, including the value of the cask, case, or covering of any kind in which such goods are contained, with 10% added.

The value is to be the fair market value 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.

Discount for cash shall not in any case be allowed in deduction of the fair market value nor shall goods be admitted to entry at cash value except where it is proved to the

(*a*) Coastal freight from the port goods were *actually consigned* to another port in the country of shipment is not included in arriving at the value for duty, provided such goods are not repacked or interfered with, or dealt with in any way at the port of transshipment otherwise than by transfer from one vessel to another. (Customs Order, No. 1258, dated 9th July 1910.)

(*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.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER POSSESSIONS OF THE UNITED KINGDOM—*continued.*DOMINION OF NEW ZEALAND—*cont.*

satisfaction of the Collector of Customs that such goods can be purchased only for cash and then it shall form part of the declaration of the importer that the cash value of such goods was paid at the time of purchase.

In cases where entry is offered or made of any goods liable to *ad valorem* duty in respect of which goods any agreement or arrangement, whether provisional or complete, is made for the delivery of goods, after clearance at the Customs, to any purchaser in New Zealand, the true value of such goods shall be deemed to be the amount paid by the New Zealand purchaser, less a fair allowance for freight, insurance, and duty (if any), with an addition of 10 % after deducting the said allowance. (Act No. 36 of 1908.)

FIJI.

When the genuine invoice and other necessary documents relating to goods subject to *ad valorem* duty are produced to the Collector and accepted by him as showing the true and real value thereof, the duty thereon shall be calculated on the price paid for the said goods by the owner thereof, as represented by the invoice, including the cost of transit freight and insurance to the last port of shipment.

No discount or deduction shall be allowed unless it is clearly shown on the original invoice, in the same handwriting as the rest of the invoice, and verified by the person who allowed it and from whom the goods were purchased; nor shall a deduction be allowed unless the rate of discount exceeds 5 %.

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.)

BRITISH SOUTH AFRICA.

The value of goods subject to *ad valorem* duty shall be the true 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, including the cost of packing and packages, but not including agents' commission if it does not exceed five per cent.: provided that in no case shall the true current value, as above defined, be less than the cost of the goods to the importer at the place of purchase.

NORTH-EASTERN RHODESIA.

The value of the goods upon which duty is levied *ad valorem* shall be taken to be the true current value of the same at the place where the goods were purchased for importation into Rhodesia.

NYASALAND PROTECTORATE.

The value of all goods upon which import duty is levied *ad valorem* is the same as that for the Gold Coast (p. 663).

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.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER POSSESSIONS OF THE UNITED KINGDOM—*continued.*

BRITISH 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.

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) 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.

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 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.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER POSSESSIONS OF THE UNITED KINGDOM—*continued.*NIGERIA—*cont.*

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, less 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.

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 2½ 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.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER POSSESSIONS OF THE UNITED KINGDOM—*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

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER POSSESSIONS OF THE UNITED KINGDOM—*continued.*DOMINION OF CANADA—*cont.*

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.

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 :—

- (a) Usual coverings containing free goods only; usual coverings, except receptacles capable of holding liquids, containing goods subject to a specific duty only, n.o.p., may be imported free of duty.
- (b) 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 15% *ad valorem* when entitled to the benefits of the British Preferential Tariff, and 20% *ad valorem* in all other cases.
- (c) 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.
- (d) 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.
- (e) Provided further, that usual coverings designed for use other than in the *bond 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.
- (f) 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.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER POSSESSIONS OF THE UNITED KINGDOM—*continued.*

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.

In determining the dutiable value of goods, except when imported from Great Britain, Ireland, and Canada, 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 transhipment, 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 (Act 28 of 1907).

The general provisions respecting packages in which goods are imported are the same as for the Dominion of Canada, but the regulations in force under the revised Tariff Act of 1907 are somewhat modified as follows :—

- (i) Usual coverings, containing free goods only; 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*.
- (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*.

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 provisos similar to those enumerated under paragraphs (e) and (f) for the Dominion of Canada (p. 665).

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.

APPENDIX I.—*continued.*TARIFF VALUATION OF ARTICLES ON WHICH PERCENTAGE DUTIES ARE
LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER
POSSESSIONS OF THE UNITED KINGDOM—*continued.*

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 value thereof in the market whence, or in the principal markets of the country whence, the same were 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.

ST. LUCIA.

The value of goods subject to *ad valorem* duties is to be the *invoice price*, exclusive of freight, insurance, and other charges.

ST. VINCENT.

The value of goods subject to *ad valorem* duties is to be the cost price of the goods *at the country of origin*, exclusive of freight and other charges.

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 LEVIABLE ON IMPORTATION INTO THE COLONIES AND OTHER POSSESSIONS OF THE UNITED KINGDOM—*continued.*

TRINIDAD AND TOBAGO.

Goods subject to *ad valorem* duties are assessed for duty under regulations similar to those shown for British Guiana. (*See below.*)

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 *bond 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 and 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.

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 taken to be the value at the places of shipment or purchase of the goods, with the addition of the cost of transport (including insurance), as far as the port of final discharge.

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 weighing, 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 weighing, the invoiced weight is accepted subject to an occasional test weighing of a portion of the consignment.

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

<i>No. of Packages.</i>	<i>No. to be weighed.</i>
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*, the invoiced weights are ordinarily accepted in the case of tobacco, cigarettes, and cigars, provided they are accompanied by British Customs certificates.

Tare allowances are ordinarily ascertained either by actual weighing, or the weights given in the invoice are accepted. A list of tares is maintained, and periodically checked and revised at *Madras*, *Bombay*, *Karachi*, and *Calcutta* 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 weighing is made. 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 weighing 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 weighing; 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, 5 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. This rule does not apply to cigarettes subject to duty at the rate of Rs. 5 per thousand, except to ascertain if they fall under the higher or lower rate of duty.

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.	TARE ALLOWANCES.
Beeswax - - - - -	Per case 28 lbs.
Benjamin - - - - -	{ Per bundle 14 "
Bran - - - - -	Per case 21 "
Cement - - - - -	Per bag 4 "
Cigarettes - - - - -	Per barrel of 400 lbs. 25 "
" Beedies - - - - -	Per 100 $\frac{1}{2}$ oz. 66 $\frac{3}{4}$ %
Cutch - - - - -	{ Per small case 14 lbs.
Currants - - - - -	Per large case 28 "
Dates, Bombay - - - - -	Per case 14 "
Figs - - - - -	Per bundle 14 "
Fish, Maldive and Tuticorin - - - - -	Per bag 4 "
" Persian Gulf - - - - -	Per bundle 14 "
" Other kinds - - - - -	{ Per mat or bag 7 %
Flour, wheat - - - - -	Per case 7 %
" sooji - - - - -	{ Per bag of 200 lbs. 4 lbs.
Ghee - - - - -	Per bag of 206 lbs. 6 "
Grain - - - - -	Per bag 4 "
Juggery - - - - -	{ Per tin 2 "
Oil - - - - -	Per jar 14 "
Poonac - - - - -	{ Per single bag 2 $\frac{1}{2}$ "
Potatoes - - - - -	Per double bag 4 "
Raisins - - - - -	Per bundle 25 %
Rice, Calcutta - - - - -	Per pot 14 lbs.
" Rangoon - - - - -	{ Per case of 2 kerosine boxes 28 "
" Bombay Coast, Karachi, and Negapatam - - - - -	Per tin 2 "
" Other - - - - -	Per cask 20 %
Saltpetre - - - - -	{ Per bag 4 lbs.
Soap - - - - -	Robbins 10 "
Sugar, China - - - - -	Per bag 4 "
" Cuddalore - - - - -	Per case 12 "
" Madras - - - - -	Per bag 8 "
" Mauritius - - - - -	{ Per bundle with wadding 14 "
	Per bag 2 $\frac{1}{2}$ "
	" 4 "
	" 5 "
	{ Per single bag 2 $\frac{1}{2}$ "
	Per double bag 4 "
	Per double bag 8 "
	" 8 "
	" 4 "
	Per bundle 4 "
	Per bag 5 "
	Per cloth-lined bag 5 "
	Per bag 4 "

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.	TARE ALLOWANCES.
CEYLON— <i>cont.</i>	
Sugar candy, Bombay - - - - -	Per bundle 10 lbs.
„ Kolasagarapatam - - - - -	Per case 28 „
„ Singapore - - - - -	Per bundle in mats 8 %
Tobacco, Hooka - - - - -	Per tin 2 lbs.
„ Manufactured - - - - -	Per bag 6 „
„ Unmanufactured - - - - -	Per bag or mat 8 „
Turmeric, Madras - - - - -	„ „ 4 „
„ Tuticorin - - - - -	„ „ 6 „
Twine - - - - -	Per bundle 6 „
Yarn, Madras - - - - -	Per bale with hoops 28 „
	Per bale 28 „

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 Act (*viz.*, tobacco, solid spirit heaters, confectionery, liquorice, preserved fish, preserved peel in liquid, preserved meat in tins, 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. 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.

BRITISH 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.

It is also provided in a further Regulation 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, 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."

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.

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.

BRITISH EAST AFRICA PROTECTORATE.

Same as Nyasaland Protectorate.

SOMALILAND PROTECTORATE.

Same as Nyasaland Protectorate.

ST. HELENA.

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

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.*

PROTECTORATE OF NORTHERN NIGERIA.

Duties are levied at the coast ports of S. Nigeria on the net weight of goods imported. The tariff of N. Nigeria is the same as that of S. Nigeria, except that salt is subject to an additional duty of 20s. per ton when imported into N. Nigeria from S. Nigeria. The duty is calculated on the net weight of the salt which is imported in bags said to contain 56 lbs. Some of the salt is actually weighed and a tare allowance ascertained by weighing some of the empty bags. In other cases, if loss of weight is considered probable, the importer may insist on having the articles weighed, and rebates on declared weight are allowed. Any increase on declared weight due to climatic reasons is not taken into account.

SOUTHERN NIGERIA.

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

Spools, reels, cards, and packages in which the goods are packed are not subject to duty.

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.

Tare allowances are only made in regard to sugar (for which see "sugar" in body of Return).

The tariff provides that the usual coverings (except receptacles capable of holding liquids) containing goods subject to a specific duty only shall be free of duty.

The term "coverings" is held to include packing boxes, crates, casks, cartons, wrapping, sacks, lugging, 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.

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.*NEWFOUNDLAND—*continued.*

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, *i.e.*, the net weight, excluding packages containing them.

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

TURKS AND CAICOS ISLANDS.

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

The packages containing the goods are not charged to duty according to weight, but are subject to a duty of 10% *ad valorem*.

JAMAICA.

Duties are levied on the net weight, except in the case of condensed milk, in which case the weight of the tin is included.

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.

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.

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.

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 by weight) shall be calculated on the gross weight of such package and its contents.

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 cannisters, 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.

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.*

GIBRALTAR.

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

The duty thereon is levied on the net weight. 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.

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.

BRITISH 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 on which duties are leviable according to weight.

The duty thereon is levied upon the net weight. Fifty cigarettes in tins are estimated as equal to $\frac{1}{2}$ 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.

APPENDIX III.

BRITISH INDIA.

RATES OF **Additional** DUTIES LEVIABLE UNDER ACTS Nos. 14 OF 1899 AND 12 OF 1903, ON SUGAR IMPORTED INTO BRITISH INDIA FROM SUCH COUNTRIES AS GRANT BOUNTIES ON THE PRODUCTION OR EXPORTATION OF SUGAR.

COUNTRIES.	KINDS OF SUGAR.	ADDITIONAL DUTIES TO BE LEVIED.
	ADDITIONAL DUTIES.	
ARGENTINE REPUBLIC (a)	All kinds - - - - Per cwt.	Rupees. annas. pice. 10 15 8
DENMARK - - (a)	Refined - - - - "	0 8 0

RATES OF **Special** DUTIES IMPOSED ON SUGAR IMPORTED INTO BRITISH INDIA UNDER ACT NO. 8 OF 1902 AND CONTINUED BY ACT NO. 11 OF 1904.

The Indian Tariff Act, No. 8, of 1902, provides for the imposition of *special* duties, as follows:—
 "Where the rate of duty or other taxation imposed in any country, dependency, or colony upon sugar not produced therein exceeds the rate of duty or other taxation imposed upon sugar produced therein by more than the equivalent of six francs per one hundred kilogrammes in the case of refined sugar or five francs and fifty centimes per one hundred kilogrammes in the case of other sugar, then, upon the importation of any sugar from such country, dependency, or colony into British India, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Governor-General in Council may, by notification in the Gazette of India impose, in addition to any other duty or taxation imposed under the Tariff Act of 1894, or any other law for the time being in force, a *special* duty not exceeding one moiety of such excess."

Under the above Act the following *special* duties have been imposed:—

COUNTRIES.	KINDS OF SUGAR.	SPECIAL DUTIES TO BE LEVIED.
	SPECIAL DUTIES.	
ARGENTINE REPUBLIC (a)	Refined sugar or sugar polarising 96° and more - - - - Per cwt.	Rupees. annas. pice. 6 0 2
	Unrefined sugar or sugar polarising less than 96° - - - - Per cwt.	4 8 9
	Sugar candy - - - - "	2 9
DENMARK - - (a)	Candy and sugar in whole or broken loaves, plates, cakes, &c., whatever the colour may be, and white pulverised sugar, which is lighter than the Amsterdam standard sample, No. 18 - - - - Per cwt.	0 8 10
RUSSIA - - (b)	Refined sugar - - - - "	9 10 2
	Unrefined sugar - - - - "	5 15 10

(a) As regards the Argentine Republic and Denmark both "additional" and "special" duties on sugar imported into British India are imposed.

(b) The Special duties imposed on sugar of *Russian* origin are remitted, provided that 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 1902, 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.)

APPENDIX III.—*continued.*

BRITISH SOUTH AFRICA.

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

Provision was made, under item No. 37 of *Article II.* of the Customs Union Convention of 1906, 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 any Colony which formerly belonged to the South African Customs Union.

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 - Per 100 lbs.	s. d. 3 0 (a)	s. d. 3 0 (a)	s. d. 3 0 (a)
DENMARK	0 7½	1 3	—
SPAIN	7 11	7 11	—
JAPAN	—	—	0 11½
ROUMANIA	5 6	7 3	—
RUSSIA	2 2½	2 11½	—
BRAZIL	12 11	12 0	—
CHILI	2 1½	4 0	—
ARGENTINE REPUBLIC	5 5	7 2 (b)	3 0
COSTA RICA :			
White sugar	7 4	7 4	—
All others	5 5½	5 4	—
NICARAGUA	12 0	12 5	—
MEXICO	1 1	1 1	—
MOZAMBIQUE, PORTUGUESE PROVINCE OF	4 10	4 8	—

(a) When produced by white labour from cane sugar grown in the Commonwealth, the additional duty is not levied on Australian sugar imported into Southern and North-Western Rhodesia.

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

Notes—It is stated in a notice issued by the Cape Government that importers of any sugar for consumption, refining or manufacture must produce to the proper Custom Officers :—

(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 sugar.

In the case of refined sugar coming from a factory 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 bounty-free sugar is freely admitted into the United Kingdom, all sugar emanating therefrom must be accompanied by the evidence prescribed.

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 Custom House, Cape Town, 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—

Great Britain and Ireland,
Austria-Hungary,
Belgium,
France.

Germany,
Italy,
Holland,
Luxemburg.

Peru,
Sweden,
Switzerland.

APPENDIX IV.

COPYRIGHT LAWS AND REGULATIONS.

(The Imperial Copyright Acts apply in those British Colonies and Possessions where Copyright Laws have not been introduced.)

BRITISH INDIA.

Importation of Reprints of Copyright Books prohibited.—Books printed in infringement of the copyright laws in force in British India are prohibited from being imported, whether by land or sea, when the proprietor of such copyright, or his agent, has given to the chief Customs-authority a notice in writing that such copyright subsists, and a statement of the date on which it will expire. (Section 18(a) of the Sea Customs Act No. 8 of 1878.)

The importation is also prohibited (except by or with the consent of the proprietor of the copyright) of repetitions, copies, and imitations of the design of any painting or drawing, or of the negative of any photographs, wherein, or in the design whereof, there is subsisting copyright. (Section 10 of the Fine Arts Copyright Act of 1862, cap. 68 of 25 & 26 Vict.)

Duration of Copyright in Books.—The copyright in every book published in British India in the lifetime of its author shall endure for the natural life of such author, and for the further term of seven years commencing at the time of his death, and shall be the property of such author and his assigns: provided always that, if the said term of seven years shall expire before the end of 42 years from the publication of such book, the copyright shall in that case endure for such period of 42 years; and that the copyright in every book published after the death of its author shall endure for the term of 42 years from the first publication thereof, and shall be the property of the proprietor of the author's manuscript from which such book shall be first published, and his assigns. (Section 1 of Act No. 20 of 1847.)

Duration of Copyright in Reviews, Magazines, &c.—The proprietors, projectors, publishers, or conductors of any encyclopædia, review, magazine, periodical work or work published in British India in a series of books, or parts, or any book whatsoever, shall have the same term of copyright of such encyclopædia, &c., as is given to authors of books; except that in the case of essays, articles, or portions forming part of and first published in reviews, magazines, and other periodical works of a like nature after the term of 28 years from the first publication thereof, the right of publishing the same in a separate form shall revert to the author for the remainder of the term given to the authors of books—provided that during the term of 28 years the proprietor, &c., shall not publish any such essay, article, or portion separately or singly without the consent, previously obtained, of the author thereof or his assigns. (Section 10 of Act No. 20 of 1847.)

Duration of Copyright in Paintings, &c.—The author, being a British subject or resident in British India, of every original painting, drawing, and photograph, and his assigns, shall have the sole and exclusive right of copying, engraving, reproducing, and multiplying such painting, &c., by any means and of any size, for the term of the natural life of such author, and seven years after his death: provided that when any painting, &c., shall have been sold or disposed of for a good or a valuable consideration, the person so selling shall not retain the copyright thereof, unless it is expressly reserved to him by agreement in writing, signed at or before the time of such sale or disposition by the vendee or assignee of such painting, &c. (Section 1 of the Fine Arts Copyright Act of 1862, cap. 68 of 25 & 26 Vict.)

STRAITS SETTLEMENTS.

The importation of reprints of British copyright works is prohibited. (Notification of 7th February 1889 enforcing the provisions of the Imperial Act No. 45 of 1842.)

LABUAN.

The Imperial Copyright Acts apply.

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

CEYLON.

Importation of Reprints of British Copyright Books prohibited.—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 H.M. Commissioners of Customs, London. (Ordinance No. 40 of 1908.)

MAURITIUS.

Poundage on Reprints of British Copyright Books on Importation into the Colony.—Books whereof the copyright is subsisting, first composed or written or printed in the United Kingdom, and printed or reprinted in any other country, are subject to a poundage of 20 % on the estimated value of such books, in addition to the Customs duty to which they may be liable, on importation into the Colony, and the sum arising from such rate is deposited in the Colonial Treasury and kept at the disposal of the British authors of such works or their assignees. (Ordinance No. 24 of 1851 and Proclamation No. 42 of 1895.)

SEYCHELLES.

The Imperial Copyright Acts apply.

HONG KONG.

The importation is prohibited of all repetitions, copies or imitations of paintings, drawings, or photographs, wherein, or in the design whereof, there is subsisting copyright. (Ordinance No. 24 of 1901.)

The importation is also prohibited of reprints of British copyright works. (Imperial Act No. 45 of 1842.)

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 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 importation is also prohibited of (a) all pirated books in which copyright is subsisting in Australia, and (b) all pirated artistic works in which copyright is subsisting in Australia. All pirated books and artistic works imported into Australia shall be forfeited, and may be seized by any Customs Officer. (Section 61 of the Copyright Act, No. 25 of 1905.)

Duration of Copyright in Industrial Designs.—Copyright in a design means the exclusive right to apply the design, or authorise another person to apply the design, to the articles in respect of which it is registered. Copyright shall subsist in every registered design, and shall continue for five years—the period for which registration remains in force. (Act No. 4 of 1906.)

TERRITORY OF PAPUA.

Importation of Reprints of Copyright Books 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 treasurer by or on behalf of the owner of such copyright. (Sec. 49 of the Customs Ordinance of 1909.)

DOMINION OF NEW ZEALAND.

Importation of Reprints of Copyright Works prohibited.—The importation is prohibited of books wherein the copyright shall be first subsisting, first composed or written or printed in the United Kingdom, or in New Zealand, and printed or reprinted

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

in any other part of the world, as to which the proprietor of such copyright or his agent shall have given the Commissioner of Trade and Customs a notice in writing that such copyright subsists, such notice also stating when such copyright will expire. (Act No. 55 of 1882.)

The importation is also prohibited (except by or with the consent of the proprietor of the copyright, or his agent) of repetitions, copies, or imitations of works of art wherein, or in the design whereof, there is subsisting copyright. (Section 10 of Act No. 17 of 1877.)

Duration of Copyright in Books.—The author of any book and his assignees shall have the sole liberty of printing and reprinting such book for the full term of 28 years, commencing from the first day of publication, and also, if the author shall be living at the end of that period, for the residue of his natural life. (Act No. 18 of 1842.)

Duration of Copyright in Works of Art.—The author of any work of art being a resident within the Colony, and his assigns, shall have the exclusive right to sell, copy, engrave, reproduce, and multiply such work of art by any means and of any size for the term of his natural life and seven years after his death: provided that when any work of art shall have been sold or disposed of for a good or a valuable consideration the person so selling shall not retain the copyright thereof unless it is expressly reserved to him by agreement in writing, signed at or before the time of such sale or disposition by the vendee or assignee of such work of art. (Act No. 17 of 1877.)

Copyright Law applies to certain photographs without registration. (Act No. 16 of 1896.)

FIJI.

Importation of Reprints of Copyright Works prohibited.—The importation is prohibited of all books, plates, maps, photographs, pictures, or lithographs of any description, or any similar article or publication whatsoever wherein the copyright shall be first subsisting, first composed or written or printed in the United Kingdom, or in Fiji, and printed or reprinted in any other part of the world, as to which the proprietor of such copyright or his agent shall have given to the Receiver-General a notice in writing duly declared that such copyright exists, such notice also stating when the copyright will expire. (Section 104 of Ordinance 7 of 1881.)

FALKLAND ISLANDS.

The Imperial Copyright Acts apply.

CAPE OF GOOD HOPE.

Importation of Reprints of Copyright Books prohibited.—The importation is prohibited of the reprint of any registered copyright book: provided that the proprietor or his agent has given to the Collector of Customs a certificate from the Registrar of Deeds that such copyright exists, such certificate also stating when such copyright will, according to the register, expire.

The above prohibition is applicable to any reprint of any book in which copyright has been registered in any State or Colony in South Africa, and as to which the proprietor or his agent shall have given to the Collector of Customs of this Colony a notice in writing, accompanied by a certificate of the existence of such copyright and the period for which it exists. (Sections 4 and 5 of Act No. 18 of 1895.)

Duration of Copyright in Books.—The copyright in every book published in the lifetime of its author shall endure for the natural life of such author and for the further term of five years, commencing at the time of his death, and shall be the property of such author and his assigns: provided always that if the said term of five years shall expire before the end of 30 years from the first publication of such book, the copyright shall in that case endure for such period of 30 years. (Section 1 of Act No. 2 of 1873.)

The copyright in every book published after the death of its author shall endure for the term of 30 years from the first publication thereof, and shall be the property of the proprietor of the author's manuscript from which such book shall be first published, and his assigns. (Section 2 of Act No. 2 of 1873.)

APPENDIX IV.—*continued.*COPYRIGHT LAWS AND REGULATIONS—*continued.*CAPE OF GOOD HOPE—*cont.*

Importation of Works of Art.—If any person, not being the proprietor of the copyright in any work of art, shall, without the consent of such proprietor, import or cause to be imported, any copy, reproduction, repetition or colourable imitation of such copyright work of art, such person shall be liable to an action for damages for infringement of the copyright, and all such copies shall be forfeited to the proprietor. (Section 6 of Act No. 46 of 1905.)

NATAL.

Importation of Reprints of Copyright Works prohibited.—The importation is prohibited of any reprint or copy, as the case may be, made out of Natal, of any work in which there is, in the case of a book, subsisting copyright, and, in the case of a work of art, registered copyright. (Section 26 of Act No. 17 of 1897.)

The above prohibition is applicable to any reprint of any book or copy of any work in which copyright has been registered in the Colony of the Cape of Good Hope, and as to which the proprietor or his agent shall have given to the Collector of Customs of Natal a notice in writing, accompanied by a certificate of the existence of such copyright, such certificate being issued from and bearing the seal of the office for the registry of copyrights in the Cape of Good Hope, and stating when such copyright expires. (Section 30 of Act No. 17 of 1897.)

Duration of Copyright in Books, Magazines, Works of Art, &c.—Similar to that stated for British India. (Sections 6, 7, 8, and 19 of Act No. 17 of 1897.)

BECHUANALAND PROTECTORATE.

The Bechuanaland Protectorate Authorities state that there are no regulations in force relative to the importation of copyright works, but as all importations are made via the Union of South Africa the regulations of the Union may be regarded as applicable.

BASUTOLAND	-	-	} The Imperial Copyright Acts apply.
ORANGE FREE STATE			
TRANSVAAL	-	-	
NYASALAND			
PROTECTORATE	-		
UGANDA	PROTEC-		
TORATE.			
BRITISH EAST AFRICA			
PROTECTORATE.			
SOMALILAND			
PROTECTORATE*	-		
ST. HELENA	-	-	
NIGERIA	-	-	
GOLD COAST (East and West of Volta)			

SIERRA LEONE.

The importation of reprints of British copyright works is prohibited. (Order-in-Council of 13th February 1849, enforcing Imperial Act No. 45 of 1842.)

GAMBIA.

Importation of Reprints of British Copyright Books prohibited.—The importation is prohibited of books first composed or written or printed and published in the United Kingdom, wherein the copyright shall be subsisting, and printed or reprinted in any other country, as to which the proprietor of such copyright or his agent shall have given to the Collector of Customs a notice in writing that such copyright subsists, such notice also stating when such copyright will expire. (Section 41(1) of the Customs Ordinance of 1882.)

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

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.)

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.)

NEWFOUNDLAND.

Importation of Reprints of Newfoundland Copyright Works prohibited.—The importation is prohibited of reprints of Newfoundland copyright works, and reprints of British copyright works which have been copyrighted in Newfoundland also. (Act No. 6 of 1905.)

Duration of Copyright in Books, &c.—Any person domiciled in Newfoundland, 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 or engraving, and the legal representatives of such person, 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 work, from one language into other languages, for the term of 28 years from the time of recording

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

the copyright thereof: provided that the said literary, scientific, or artistic work shall be printed and published, or, in the case of a work of art, produced, in Newfoundland. (Section 4 of Cap. 110, Revised Statutes of Newfoundland.)

Renewal of Copyright.—The same as that stated for Canada. (Section 16 of Cap. 110, Revised Statutes of Newfoundland.)

BAHAMAS.

Reprints of British Copyright Works.—The importation of unauthorised reprints of copyright works is prohibited (Act No. 3 of 1908).

TURK'S AND CAICOS ISLANDS.

Reprints of British Copyright Works subject to an ad valorem Duty of 20 % on Importation.

A duty of 20 % *ad valorem* is collected on the importation of reprints of copyright works, provided the copyright has been duly entered and a written notice given to the Commissioner of Customs that the copyright subsists. (Bahamas Act No. 6 of 1848 as continued by Turk's, &c., Ordinance No. 3 of 1908.)

Note.—Nine-tenths of the amount collected is payable to the author on application.

JAMAICA.

Reprints of British Copyright Works subject to an ad valorem Duty of 20 % on Importation.—Reprints of British copyright works are subject to an *ad valorem* duty of 20 % on importation into the Colony.

Such duty is not payable on newspapers or other regular periodicals containing extracts only from such books.

Before the reprint of any book is liable to the *ad valorem* duty of 20 %, it must have been duly registered according to the provisions of any Act of the Imperial Parliament relating to copyright. (Ordinance No. 21 of 1858.)

ST. LUCIA.

Reprints of British Copyright Books subject to an ad valorem Duty of 20 % on Importation.—A duty of 20 % *ad valorem* on the *bonâ fide* price is imposed on books and reviews of whatsoever nature or kind, first composed, written, printed, or published in the United Kingdom, and protected at the time of such importation by the Act of the Imperial Parliament to enforce the law of copyright: provided that such books and reviews shall have been duly registered according to the provisions of the Imperial Parliament. (Ordinance No. 9 of 1850.)

ST. VINCENT.

Reprints of British copyright works are subject to an *ad valorem* duty of 20 % on importation into the Colony. (Ordinance No. 34 of 1878.)

BARBADOS.

Reprints of British Copyright Books or Reviews subject to an ad valorem duty of 20 % on importation.—Reprints of British copyright books or reviews are subject to an *ad valorem* duty of 20 % on importation into the Colony, but such duty is not payable on newspapers or other periodicals containing only extracts from such works. (Act No. 60 of 1891.)

Importation of Works of Art.—The importation is prohibited of all repetitions, copies, and imitations of paintings, drawings, or photographs, wherein or in the design whereof there shall be subsisting copyright, except by or with the consent of the proprietor of the copyright thereof, or his agent authorised in writing. (Section 13 of Act 42 of 1904.)

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

GRENADA.

Reprints of British copyright works are subject to an *ad valorem* duty of 20 % on importation into the Colony. (Notification No. 477 of 1853.)

VIRGIN ISLANDS.

The Imperial Copyright Acts apply.

ST. CHRISTOPHER—NEVIS.

Reprints of British copyright works are subject to an *ad valorem* duty of 20 % on importation into the Colony. (St. Christopher, Act No. 85 of 1849; Nevis, Act No. 71 of 1854.)

ANTIGUA.

Reprints of British copyright works are subject to an *ad valorem* duty of 25 % on importation into the Colony. (Act No. 110 of 1850.)

MONTserrat.

The Imperial Copyright Acts apply.

DOMINICA.

The Imperial Copyright Acts apply.

TRINIDAD AND TOBAGO.

Foreign reprints of British copyright works are charged a duty of 12½ % *ad valorem* on importation into the Colony. The price and the words "foreign reprint" are to be printed or stamped in a conspicuous manner on the title page. All maps, charts, and newspapers are exempt from duty. (Ordinance No. 14 of 1874.)

BERMUDA.

Reprints of British Copyright Books subject to an ad valorem Duty of 15 % on Importation.—On the importation from any foreign country of any reprint of a book or review of whatsoever nature or kind, first composed, written, or published in the United Kingdom, and protected at the time of importation by Acts of the Imperial Parliament to enforce the Copyright Law, there shall be paid an *ad valorem* duty of 15 %: Provided that such duty shall not be paid on newspapers or other periodicals containing extracts only from such books or reviews. (Ordinance No. 8 of 1848.)

BRITISH HONDURAS.

The Imperial Copyright Acts apply.

BRITISH GUIANA.

Reprints of British Copyright Works subject to an ad valorem Duty of 20 % on Importation.—A duty of 20 % *ad valorem* on the *bonâ fide* price is imposed on books and reviews of whatsoever nature or kind, first composed, written, printed, or published in the United Kingdom, and protected at the time of such importation by the Act of the Imperial Parliament to enforce the law of copyright: provided that such books and reviews shall have been duly registered according to the provisions of the Acts of the Imperial Parliament, and provided that the said duty shall not be paid on newspapers or other periodicals containing only extracts from such books or reviews. (Ordinance No. 3 of 1851, Revised Statutes.)

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

GIBRALTAR.

The Imperial Copyright Acts apply.

MALTA.

The importation of reprints of British copyright works is prohibited. (Government Notice No. 76 of 1887.)

CYPRUS.

It is stated by the Cyprian Government that there is no prohibition of the importation of copyright works.

APPENDIX V.

PARCEL POST REGULATIONS.

REGULATIONS AFFECTING DUTIABLE GOODS TRANSMITTED BY PARCEL
POST FROM THE UNITED KINGDOM TO THE BRITISH 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:—

FORM OF CUSTOMS DECLARATION.

Gross weight of Parcel. — lb. — oz.	CONTENTS. 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.	Net Weight of Contents.		Value as Merchandise.		
		lb.	oz.	£	s.	d.
		Name and Address of Sender:—				

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 the following British Colonies and Possessions—provided such persons are resident permanently in the United Kingdom and able to give a settled address.

Aden.
Australia, Commonwealth of:—
 New South Wales.
 Victoria.
 Tasmania.
 S. Australia.
 W. Australia.
 Queensland.
 Papua (British New Guinea).
Barbados.
British Guiana.
Canada, Dominion of.
Cape of Good Hope.
Cyprus.
Falkland Islands.
Gambia.
Grenada.
India.
Jamaica.

Leeward Islands and Tortola
(excluding the remainder of
the Virgin Islands).
Malta.
Mauritius.
Natal.
New Zealand, Dominion of.
Nigeria, Colony of Southern.
Orange Free State.
Rhodesia (Southern).
St. Lucia.
St. Vincent.
Seychelles.
Sierra Leone.
Somaliland (British).
Tobago.
Transvaal.
Trinidad.

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

A 4860.

X X

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

10s. or fraction of 10s. of the value of the parcel, except in the case of parcels for Canada, in respect of which the deposit payable is 1s. for every 4s. or fraction of 4s. of the value of the parcel, subject to a minimum of 5s. A final settlement will take place as soon as the amount of the charges due has been ascertained from the country of destination. Parcels intended to be sent under these arrangements must, as a rule, be handed in at a head or branch Post Office.

In addition to the Customs duty a charge of 6d. per parcel for stamp duty, clearance, &c., is levied on all dutiable parcels entering the Provinces of the Cape of Good Hope, Natal, and the Transvaal, and the Nyasaland Protectorate.

A similar charge varying in amount, as follows, is made in the Orange Free State and Rhodesia: Orange Free State, 8d.; North-Eastern Rhodesia, 6d.; North-Western Rhodesia, 1s.; and Southern Rhodesia, 6d., or 1s., according to value. In the case of North-Eastern and North-Western Rhodesia, the charges are levied on all parcels, whether dutiable or not.

A charge of 2d. is made in the Orange Free State on each non-dutiable parcel.

In the undermentioned Colonies, certain articles produced or manufactured in the United Kingdom are entitled to preferential rates of Customs duty according to the tariff of the particular Colony of destination, when sent in parcels not containing merchandise for sale, and not exceeding 10l. in value (5l. in the case of parcels for Canada), provided that each parcel is accompanied by a certificate of origin worded as shown below:

Australia, Bechuanaland Protectorate, Canada (limit 5l.), the Provinces of the Cape of Good Hope and the Orange Free State, and Rhodesia (Southern and North-Western).

“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 presence _____

(Officer of Post Office.)

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

For parcels not containing merchandise for sale and not exceeding 10l. in value addressed to the Provinces of the Transvaal or Natal 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 the foregoing Colonies containing merchandise for sale or exceeding the limits of value specified above, a special certificate of origin is required when the articles are entitled to preference. Information as to the form of this certificate can be obtained from the Representative in London of the Colonial Government concerned, or from the Commercial Intelligence Branch of the Board of Trade, 73, Rasinghall Street, London, E.C.

Dominion of New Zealand (certain articles only). The certificate must be on the invoice:

“I (full name), of the firm of _____ do hereby certify that this invoice amounting to _____ l. for goods exported to New Zealand on account of (name of person or firm 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__

Parcels can be insured for the undermentioned Colonies and Possessions up to the limit of insured value shown in the following table.

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

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

Parcels for Ascension, St. Helena, British South Africa, and the Nyasaland Protectorate, and uninsured parcels for Zanzibar, may not exceed 50*l.* in value.

Parcels for Malay States may not exceed 120*l.* in value.

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 undermentioned British Possessions, unless they are insured for at least part of their value, and are packed and sealed in accordance with special regulations :—

British Possessions.	Limit of Insured Value.	British Possessions.	Limit of Insured Value.
	£		£
Aden (by Sea) - - - -	120	Jamaica - - - -	400
Do. (via Italy) - - - -	40	Leeward Islands, Antigua, Dominica, Montserrat, Nevis, St. Kitts, and Tortola (Virgin Islands).	400
Ascension - - - -	50	Malay States (by Sea). ¶ -	60
Australia, Commonwealth of (i.e., States of New South Wales, Queensland, South Australia, Tasmania, Victoria, and Western Australia; Territory of Papua and Norfolk Island) by Sea.	50	Do. do. (via Italy) ¶¶ -	40
Do. do. (via Italy) - - - -	40	Malta (by Sea) - - - -	400
Bahamas * - - - -	50	Do. (via Italy) - - - -	40
Barbados - - - -	400	Mauritius (by Sea) - - - -	400
Bermuda - - - -	400	Do. (via France and British Steamship).	200
British East Africa and Uganda (by Sea). † -	120	Do. (via France and French Steamship).	20
Do. do. (via Italy) † -	40	Newfoundland - - - -	400
Do. do. (via France and German Steamship). ‡ -	120	New Zealand, Dominion of -	400
British Guiana - - - -	400	Nigeria, Southern Colony of -	120
British North Borneo § -	120	Nyasaland Protectorate † -	20
British Somaliland - - - -	400	St. Helena - - - -	50
Ceylon (by Sea) - - - -	120	St. Lucia - - - -	120
Do. (via Italy) - - - -	40	St. Vincent - - - -	400
Cyprus - - - -	120	Sarawak - - - -	400
Falkland Islands (Stanley only) -	50	Seychelles - - - -	20
Gambia - - - -	400	Sierra Leone - - - -	400
Gibraltar - - - -	50	Straits Settlements (by Sea) -	120
Gold Coast Colony ¶ - - - -	50	Do. (via Italy) - - - -	40
Grenada - - - -	50	Tobago - - - -	400
Hong Kong (by Sea) - - - -	120	Trinidad - - - -	400
Do. (via Italy) - - - -	40	Zanzibar by Sea - - - -	400
India (by Sea) - - - -	120	Do. (via Italy) - - - -	40
Do. (via Italy) - - - -	40	Do. (via France and German Steamship).	400

* Parcels for Nassau only can be insured for 400*l.*

† Insurance confined to Blantyre, Chiromo, Fort Johnston, and Zomba.

‡ Insurance confined to Entebbe, Jinga, Kampala, Kisumu, Lamu, Mombasa, Nairobi, and Nakuru.

§ Insurance confined to Jesselton, Kudat, Lahaddatu, Sandakan, and Tawao.

¶ Insurance confined to Accra, Axim, Cape Coast, Kwitta, Sekondi, Tarkwa, and Winnebah.

¶¶ Insured parcels are not accepted for places in the States of Kelantan, Kedah, Perlis and Johore, nor for Kuantan and Pekan in the State of Pahang.

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, or anything liable to become injurious or offensive through natural decay, or any of the following articles that are prohibited from importation into the Colony to which the parcel is addressed :—

COLONIES, POSSESSIONS, AND PROTECTORATES.	ARTICLES PROHIBITED FROM IMPORTATION BY PARCEL POST.
ADEN (including Perim) - AUSTRALIA. COMMON- WEALTH OF (<i>i.e.</i> , New South Wales, Queens- land, South Australia, Tasmania, Victoria, and Western Australia), and Territory of Papua, and Norfolk Island.	Cocaine and all forms and preparations of cocaine, novocain, eucaine, beta-eucaine, beta-eucaine lactate, and holocaine. Letters; opium, vines or cuttings; hop extracts or substitutes; horns and hoofs; human hair (unless sterilized and dressed or made up for sale); 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. The importation of plants, fruits, spirits, vaccine or lymph, hides, skins, wool, hair, and bones is subject to special restrictions; and the addressees of parcels containing these articles must make arrangements with the local authorities for delivery. <i>Additional prohibitions :—</i> Queensland and Papua.—Potatoes and poisons. Tasmania.—Skins, horns, undressed ostrich feathers.
BAHAMAS - - -	Letters, loaded dice, rags, shoddy, and disused clothing.
BARBADOS - - -	Letters.
BECHUANALAND PROTEC- TORATE.	Same as Cape of Good Hope.
BERMUDA - - -	Letters; bulbs of every description, except under special regulations prescribed from time to time by the Colonial Board of Agriculture.
BRITISH EAST AFRICA PROTECTORATE (includ- ing Uganda).	False money, manufactured articles bearing a false trade description, seeds, and living or dried plants originating in India, Ceylon, Straits Settlements, the Dutch East Indies, Mauritius, Zanzibar, Natal, German East Africa, and Central American States can only be imported if a special permit be obtained from the Governor. All parcels containing seeds or plants should be accompanied by documentary evidence (such as certificates of origin) that the contents do not come from any of the countries mentioned. Opium and its preparations can only be imported if addressed to licensed dealers.
BRITISH GUIANA - - -	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).
BRITISH HONDURAS - - -	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, &c., or mixtures of the same; rags, shoddy, disused clothing and bedding; coin or bullion (unless clearly intended for purposes of ornament).
BRITISH NORTH BORNEO (comprising the stations Sandakan, Jesselton, Kudat, Beaufort, Tenom, Lahaddatu, and Tawao).	Foreign coin, letters, and opium.

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

COLONIES, POSSESSIONS, AND PROTECTORATES.	ARTICLES PROHIBITED FROM IMPORTATION BY PARCEL POST.
CANADA, DOMINION OF (including British Columbia).	Letters; oleomargarine, butterine, and similar substitutes for butter.
CAPE OF GOOD HOPE (including Basutoland, Bechuanaland (except Protectorate), Fingoland, Griqualand E. and W., Kaffraria, Pondoland, Tembuland, and Walfish Bay).	Letters; specie; bullion; gold dust; nuggets; ostrich feathers (except when made up into stoles, boas, hats, &c.); tobacco stalks; essences of tobacco, tea, coffee or chicory; parts of the vine; grapes; coffee plants or parts of coffee plants; coniferous plants; eucalyptus plants; stone fruit trees, unless accompanied by a sworn declaration that they have not come from the United States or Canada; peach stocks and peach-stones from any country. In addition to the above, eau de Cologne is a prohibition into Basutoland. Importers of firearms must present a permit from the Colonial Authorities.
CEYLON - - -	Arms (except when repaired in this country or intended for the personal use of the addressee), ammunition, and utensils of war by way of merchandise, except by licence or authority of the Governor; parts, sent separately, of articles which are liable to Customs duty; ganja; blang.
CYPRUS - - -	Hashish; locust eggs; salt, other than table or rock salt; silver and copper coins, and pre-Victorian gold coins.
FALKLAND ISLANDS -	Letters, rags, shoddy, and disused clothing.
FIJI - - -	Letters.
GAMBIA - - -	—
GIBRALTAR - - -	Arms, parts of firearms, ammunition, utensils of war, naval or military stores, unless special permission has been obtained; essences of gin, rum, brandy, or whiskey.
GOLD COAST COLONY -	Firearms, ammunition, and machines for making or filling cartridges.
GRENADA - - -	—
HONG KONG - - -	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, Burma, Agencies in Tibet (Ggantse, Pharijong, and Yatung [Ghumbi] only), and the following places on the Persian Gulf and in Turkish Arabia: — Baghdad, Bahrain, Busrah, Guadur, and Muscat, and the Indian Postal Agencies at Bushire, Bunder Abbas, Jask, Linga, and Mohammerah).	Cocaine and all forms and preparations of cocaine, novocain, eucaine, beta-eucaine, beta-eucaine lactate, and holocaine. <i>To Burma.</i> —Opium; fire-arms and ammunition (except for the Government), and preparations of hemp. <i>To Andaman Islands.</i> —Preparations of hemp. <i>To Baghdad and Busrah.</i> —Worn clothes, arms, ammunition, poisons, and caricatures of Royal or other notable persons.
JAMAICA (including Cayman Islands).	Letters.

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

COLONIES, POSSESSIONS, AND PROTECTORATES.	ARTICLES PROHIBITED FROM IMPORTATION BY PARCEL POST.
LEeward ISLANDS (An- tigua, Dominica, Mont- serrat, Nevis, St. Kitts, and Tortola (Virgin Islands)).	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.
MALAY STATES (Negri Sembilan, Pahang, Perak, Selangor, Kelantan, Kedah, Perlis, and Johore).	Letters; opium, morphia, morphine, and cocaine; spirits, bhang, and ammunition. Firearms, except when the addressee has obtained permission to use them.
MALTA - - -	Coffee beans or ground coffee coloured with substances injurious to health; rags; vines, or fruit packed in vine leaves.
MAURITIUS (including Rodriguez).	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.
NATAL (including Zulu- land and Amatongaland).	Letters; specie; bullion; gold dust; nuggets; ostrich feathers, except when made up into stoles, boas, hats, &c. Importers of firearms must present a permit from the Colonial Authorities.
NEWFOUNDLAND - - -	Salt which has been used in curing fish.
NEW ZEALAND, DOMINION OF (including Fanning Island, Cook, Danger (Puku-puku), Manahiki, Palmerston (Avarua), Penrhyn (Tongareva), Rakaunga, Savage (Niue), and Suwarrow Islands).	Letters; 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. Tobacco in any form is only admissible when sent as a present or as a sample, and the addressee must be able to prove that these conditions have been complied with in each case. 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, 18, Victoria Street, S.W.
NIGERIA : Colony of Southern Nigeria. Protectorate of Northern Nigeria.	Salt; substances which easily liquefy unless enclosed in hermetically sealed receptacles.
Nyasaland Protectorate	Arms of precision; spirituous liquors and wines must be accompanied by a permit to import signed by the Governor. Letters; 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, Congo Free State, 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).

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

COLONIES, POSSESSIONS, AND PROTECTORATES.	ARTICLES PROHIBITED FROM IMPORTATION BY PARCEL POST.
ORANGE FREE STATE -	Letters; specie, bullion, gold dust, nuggets, daggs (Indian hemp) and ostrich feathers (except when made up into stoles, boas, hats, &c.); parts of the vine or members of the family vitaceæ; coniferous plants; eucalyptus plants; stone fruit trees, unless accompanied by a sworn declaration that they have not come from Canada or the United States of America; peach stocks and peach stones from any country. Importers of firearms and fruit-bearing plants must present a permit from the Colonial Government.
RHODESIA, SOUTHERN, NORTH-EASTERN, AND NORTH-WESTERN.	General.—Same as Cape of Good Hope. <i>Additional: Southern Rhodesia:</i> Plants are subject to special conditions, and can only be imported by special permission of the Secretary for Agriculture, Salisbury, Rhodesia. <i>North-Eastern Rhodesia:</i> Seeds and plants must be accompanied by a certificate of origin.
ST. HELENA - - -	—
ST. LUCIA - - -	—
ST. VINCENT - - -	—
SARAWAK - - -	Opium.
SEYCHELLES - - -	Letters; old clothing, sacks, and sacking.
SIERRA LEONE - - -	—
SOLOMON ISLANDS PRO- TECTORATE.	—
SOMALILAND PROTEC- TORATE.	Poisons (except under special licence).
STRAITS SETTLEMENTS - (Malacca, Penang, Pro- vince Wellesley, Singa- pore, Labuan, and Christmas Island.) For Malay States, see separate entry.	Letters; opium, morphia, morphine, and cocaine; spirits, blang, and ammunition. Firearms, except when the addressee has obtained permission to import them.
TERRITORY OF PAPUA -	<i>See under</i> Australia, Commonwealth of.
TOBAGO - - -	Same as Trinidad.
TRANSVAAL (including Swaziland).	Letters; money; gold, raw or manufactured (except such articles as gold-mounted pipes or sticks and gold leaf); precious stones; ostrich feathers (except when made up into stoles, boas, hats, &c.). Plants or trees are not admitted except by permission of the Department of Agriculture at Pretoria, whose written permit must be produced at the time of posting. The addressees of parcels containing firearms or opium must present the permit of the Colonial Government.

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

COLONIES, POSSESSIONS, AND PROTECTORATES.	ARTICLES PROHIBITED FROM IMPORTATION BY PARCEL POST.
TRINIDAD - - -	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—ganja, bhang, cannabis indica.
TURK'S AND CAICOS ISLANDS.	Letters.
UGANDA PROTECTORATE -	Same as British East Africa.
ZANZIBAR PROTECTORATE (including Pemba).	Opium.

Note.—For further information as to—

- | | |
|-----------------------------------|------------------------------------|
| (a) Route or means of conveyance. | (d) Date of despatch of mails; |
| (b) Rates of postage. | (e) Express delivery services; and |
| (c) Maximum dimensions allowed. | (f) Cash on delivery services. |

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

OBSERVATIONS.

ADEN - - -	No compensation is given for the damage of marble models, collections of butterflies, moths, and other exceptionally fragile articles.
AUSTRALIA, COMMON- WEALTH OF.	No compensation is given for the loss or damage of parcels containing liquids, semi-liquids, perishable or fragile articles.
CEYLON - - -	No compensation is given for the loss or damage of parcels containing liquids, or for the damage of glass, eggs, collections of butterflies, or other articles of a fragile or perishable nature.
INDIA - - -	Same as Aden, above.
NEW ZEALAND, DOMINION OF.	Same as Australia, Commonwealth of, above.

APPENDIX VI.

BRITISH PROTECTORATES.

[*Note.*—For the rates of import duty leviable in the British *African* Protectorates (except Zanzibar) and Cyprus, see the body of this Return.]

A.—FEDERATED MALAY STATES.

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.	Pahang.
Opium :	Dollars. cts.			Dols. cts.
Indian - per chest containing 40 balls	The difference between the Singapore price of the day and \$3,800.			1,200 00
Other than Indian - per chest or packet weighing 120 katis				1,200 00
Spirituos Liquors:				
Gin :				
" AVH," " Geneva Key Brand," and similar varieties	See below			
per case of 15 bottles (a)				3 00
Other kinds - per gallon (a)				1 00
Brandy, Whisky, Rum, and Liqueurs				
per gallon (a)				1 00
Liquor known locally as " German Port Wine," or any colourable imitation thereof - per gallon (a)				1 00
Samsu, Arrack, and other spirits manufactured from Rice, Sugar, or Ragi				
per gallon (a)				1 00
Vermouth - - - - - " (a)				0 50
Toddy - - - - - " (a)				0 12
Intoxicating Liquors containing :				
(A) Not less than 85 % of proof spirit per proof gallon	3 00	See " Spirituous Liquors" above.		
(B) Less than 85 % but not less than 70 % of proof spirit - per gallon	2 40			
(C) Less than 70 % but not less than 40 % of proof spirit - per gallon	1 50			
(D) Less than 40 % of proof spirit :				
Sparkling wines - per gallon	1 50			
Still wines - - - - - "	1 00			
All other intoxicating liquors under this head, except beer and toddy - - per gallon	1 00			
<p>[" Proof spirit " means a liquid containing 40·24 % by weight of alcohol and 50·76 % of distilled water and having a specific gravity at 60° F. of ·91984. " 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.—Notification No. 1225 of 1910.]</p>				

(a) And proportionate sums for smaller quantities.

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.			
	Perak.	Selangor.	Negri Sembilan.	Pahang.
Tobacco :				Dols. cts.
Chinese, Japanese, Javanese, Sumatran, and other Asiatic tobaccos of all varieties - - - - per pikul	Free.			10 00
All other articles - - - -	Free.			

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

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

The importation of *opium* is regulated by the "Opium Enactments," passed in each of the Federated Malay States in 1903.

Under these enactments the importation of *chandu* is prohibited.

Certain rules regulating the importation of *opium* have been issued by the States of Negri Sembilan and Selangor, which came into force on the 1st January 1910. They provide, *inter alia*, that Indian *opium* shall not be imported in any smaller quantity than one chest of 40 balls, and other kinds of *opium* not in any smaller quantity than one chest or package weighing not less than 120 katis.

The rules further state that all *opium* imported must be delivered to the Customs Authorities, and may only be removed from the Customs House on production of a permit in prescribed form.

The importation of *petroleum* into each of the Federated Malay States is restricted to certain specified ports or other places as may be fixed by the Resident. Notification of the importation of *petroleum* must be given to the Inspector of *Petroleum*. A licence to import and store dangerous *petroleum* (*i.e.*, *petroleum* which flashes below 73° F.) is required, otherwise its importation is prohibited (*Petroleum Rules 1904* and later years).

No licence is required to import dangerous *petroleum* in smaller quantities than 5 gallons, provided it is placed in suitable metal vessels, distinctly labelled and securely stoppered.

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 Rules under the *Explosive Enactments* of 1904 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.

APPENDIX VI.—*continued.*
B.—BRITISH NORTH BORNEO COMPANY—
TERRITORY OF.

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
	Dollars cts.
Aërated and mineral waters - - - <i>Per case of 6 dozen</i>	0 70
" " (splits) - - - " "	0 35
Arms and ammunition:	
Rifles and guns - - - - <i>Per barrel</i>	5 00
Pistols and revolvers - - - - <i>Each</i>	3 00
Cartridges, empty or loaded - - - <i>Per hundred</i>	1 00
Beads and buttons; pictures, toys, curios of any material, including tinsel wares	} 10 % <i>ad val.</i>
Boxes—Chinese and Japanese boxes, and portmanteaus or trunks of any material	} 10 % <i>ad val.</i>
Brass or copper-ware and white metal, viz.:	
Gongs, ornaments, sirih boxes, &c. - - - -	
Trays and bowls - - - -	} 10 % <i>ad val.</i>
Hinges, locks, nails, and wire - - - -	
Building materials—bricks, tiles, lime, pipes, and roofing and paving material and cement	} 5 % <i>ad val.</i>
Cards—playing cards; also dominoes - - - <i>Per pack or set</i>	0 25
Castor oil - - - -	5 % <i>ad valorem.</i>
Cera wax - - - -	5 % <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 val.</i>
Coal and coke - - - - <i>Per ton</i>	0 50
Coffee - - - - <i>Per lb.</i>	0 03
Cordage, rope, &c., unless otherwise specially taxed - - - -	5 % <i>ad valorem.</i>
Cutlery - - - -	10 % <i>ad valorem.</i>
Dyes and chemicals (not medicinal), including photographic and scientific materials	} 10 % <i>ad val.</i>
Earthenware, crockery, and porcelain	10 % <i>ad valorem.</i>
Jars—Gusi, Tajau, &c., old - - - - <i>Each</i>	5 00
" others, new, imitations of above - - - - "	0 50
Fireworks, including squibs and crackers	25 % <i>ad valorem.</i>
Flour - - - - <i>Per ordinary bag</i>	0 20
Furniture - - - -	10 % <i>ad valorem.</i>
Glassware, unless otherwise specially taxed - - - -	5 % <i>ad valorem.</i>
Looking glasses, combs, and lacquered ware - - - -	10 % <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, and umbrellas	} 10 % <i>ad val.</i>
Jewellery, watches, chains, rings, clocks, ornaments, gold and silver (not coin)	} 10 % <i>ad val.</i>
Lamps and lanterns—European, Chinese, and Japanese lanterns; fans, candles, joss sticks and papers	} 10 % <i>ad val.</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 val.</i>
Matches or lights - - - - <i>Per packet of 10 boxes</i>	0 04

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

APPENDIX VI.—*continued.*RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO THE
STATE OF NORTH BORNEO—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
	Dollars cts.
Wines, spirituous and malt liquors— <i>cont.</i> (a)	
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 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>

FREE LIST :

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

- Bran, crushed food, and oil cake.
- Horses, ponies, cattle, sheep, goats, swine, and poultry.
- Machinery of all kinds for the purpose of shipbuilding only.
- Metals, raw and manufactured, for purposes of shipbuilding only.
- Seeds and plants for agricultural purposes, also prepared manures.
- All goods, not being contraband, for export through bond to other countries or other districts in the State of North Borneo.
- Fire hand pumps if for importer's own use.
- 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.
- Cards and implements for the use of the farm, imported by the opium, pawn, gambling or spirit farmer.
- 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 *bond fide* personal use.
- Postage stamps, foreign currency notes, coin (except foreign dollars which are not legal tender and foreign copper or nickel coin which are prohibited), bullion and notes for the State Government.
- 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, plate and jewellery.
- Travelling shows, such as theatrical, cinematograph, circus, and other similar equipments, imported temporarily for public entertainment.

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

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

Under Notification No. 100 of 1903, *drawback* of import duty will be allowed on goods exported from the Territory, or transferred by sea from one Province to another, provided that the shipper satisfies the Customs Authorities that the duty has been paid within the last six months. The drawback on goods transferred from one Province to another must be claimed at the port of shipment, and the duty will be repayable at the port of entry.

The above provisions do not apply to ports where there is a Government Bonding Store.

(a) See note (a) on the previous page.

APPENDIX VI.—*continued.*

D.—BRITISH SOLOMON ISLANDS PROTECTORATE.

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
	<i>s. d.</i>
Ale, beer and porter--	
In bottle	2 0
<i>per dozen quarts</i>	1 0
<i>" pints</i>	0 6
<i>" ½-pints or less</i>	1 0
In wood or jar	1 0
<i>per gallon</i>	1 0
Dynamite or other explosive used in lieu thereof	1 0
<i>per lb.</i>	1 0
Fuzes	1 0
<i>For every coil of 24 feet</i>	100 % <i>ad valorem.</i>
Detonators	0 3
Kerosene	0 3
<i>per gallon</i>	
Spirits of all kinds—	
The strength of which can be ascertained by Sykes' hydrometer, and is over proof	14 0
<i>per proof gallon</i>	
The strength of which can be ascertained by Sykes' hydrometer and is under proof	14 0
<i>per liquid gallon</i>	
Spirits and spirituous compounds, unless otherwise enumerated, and scented waters, the strength of which cannot be ascertained by Sykes' hydrometer	14 0
<i>per liquid gallon</i>	
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 (manufactured and unmanufactured)	1 0
<i>per lb.</i>	
Wines—	
Bordeaux (claret), Hock or Australian—	
In bulk	2 0
<i>per gallon</i>	
In bottle	2 0
<i>per 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities</i>	
Sparkling	6 0
<i>per 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities</i>	
Other kinds—	
In bulk	4 0
<i>per gallon</i>	
In bottle	4 0
<i>per 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities</i>	

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.*
per week stored at the Bonded Warehouse, 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.

APPENDIX VI.—*continued.*

F.—TONGA OR FRIENDLY ISLANDS.

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO
THE TONGA OR FRIENDLY ISLANDS.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.		
	£	s.	d.
Ballast (ships', pig and scrap iron), bags (new and old), hêche-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, 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	%	ad valorem.
Firearms - - - - -	20	%	"
Jewellery - - - - -	20	%	"
All articles not otherwise specified - - - - -	10	%	"

* Kerosene and benzine for motor purposes, free of duty.

APPENDIX VI.—*continued.*

G.—ZANZIBAR PROTECTORATE.

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO
THE PROTECTORATE OF ZANZIBAR.

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
Bees-wax, coal, cocoanuts, coins, Colombo root, copal, copra, gum arabic, gunny bags, hides, hippopotamus teeth, ivory (a), orchella-weed, rhinoceros horns, rubber, shells, skins, tortoiseshell, tombstones and ornaments for graves, printed matter, including commercial samples, trade catalogues, price lists and other advertising matter, maps, agricultural implements, wild castor seeds, ready-made Kandas, trees, plants, and seeds intended for cultivation, spades, shovels, mats for clove drying, livestock and poultry	Free.
Imports into Zanzibar and Pemba from foreign countries:—	5 rupees per gallon at 50° of the Gay-Lussac alcoholometer at the temperature of 15° C. (b)
Distilled liquors - - - - -	
Wines, beer, and other fermented liquors - - - - -	
All goods not otherwise specified - - - - -	7½% ad valorem.

(a) No person may import into the Islands of Zanzibar and Pemba elephant tusks less than 11 lbs. in weight, or cow ivory of any weight. (Reg. 1 of 17th May 1904.)

(b) The duty is to be augmented or diminished proportionately for each degree above or below 50°.

Notes.—Customs duties are levied on goods according to the “wholesale current market price.”

To arrive at the “wholesale current market value,” the following percentages are to be added to the value of goods at the port of shipment:—

From Asia and the Far East:

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

From Europe and America:

All goods - Cost price + charges + 5%, if commission not included in invoice.
If no charges are included in invoice, 15% will be added, being c.i.f. and c.

From Africa:

All goods - The selling prices less Customs charges, or value fixed by Customs.

Free Go-down - - - - - } No addition.
Free Zanzibar harbour indent price } No addition.

The duty on *transit* grains, groceries and ghee, when removed into town, will be charged at the current wholesale market prices.

Invoices or indents must be shown, but in the event of merchants not being able to produce them at the time of making the declaration, a deposit fixed by the Customs Authorities may be taken and retained as duty if the invoice or indent is not produced within three months. Should any merchant habitually fail to produce the above documents when making the declaration, the Customs Authorities may assess the duty at once.

APPENDIX VI.—*continued.*G.—ZANZIBAR PROTECTORATE—*continued.**Notes--cont.*

Merchants have the option of either leaving their transshipment goods in bond on payment of a special consolidated rate, which covers wharfage, import and export, and warehousing for three months, or they may at once remove them into town on payment of the ordinary wharfage and duty, when a drawback bill will be given, if applied for whilst paying duty, which will entitle the merchant to a refund of the duty paid if the goods are actually re-exported within one year after payment of duty in the same condition as when imported. No drawback is given in the case of potatoes, onions, garlic, fresh fruits, wet dates, dry fish, salt, and other perishable articles.

The importation for consumption of fermented, distilled, or alcoholic liquors is only permissible for the use of the non-native population.

No person may import any liquor into the Islands of Zanzibar and Pemba for the purpose of sale without a licence, costing 100 rupees per annum. Liquor may be imported into these islands for the personal consumption of the importer without a licence.

Any vessels containing kerosene oil must immediately after arrival declare their cargo to the Customs Authorities. All kerosene is stored in Government go-downs in the place appointed, and importers are allowed separate warehouses when practicable. All cases of petroleum are stamped with a Government mark, and no person is allowed to take delivery of more than 10 cases at a time, and then only when his own stock in the town go-downs is exhausted. Responsible merchants may be allowed 50 cases to be delivered at the option of the Government. A storage fee of 12½ cents per case is charged for one year, and in the event of the stock lying in Government go-downs changing hands, a charge of six cents per case is made.

Arms, ammunition, and gunpowder, when imported, must be deposited in a public warehouse, and may only be withdrawn therefrom by written permit of the Chief of Customs, countersigned by H.M. Diplomatic Agent and Consul-General. Firearms and ammunition imported by the Government of Zanzibar for the regular troops or police force are exempt from these regulations.

Dry and fresh fish, shells, raw hides or skins, firewood, cocoanuts, salt, borities, native building materials, &c., must be landed at the Malindi Custom House.

Under the Wireless Telegraphy Regulation, No. 6 of 1909, it is provided that no person may establish any wireless station or instal any apparatus for wireless telegraphy in any place in the Dominion of H.H. the Sultan of Zanzibar, except under a licence granted for that purpose.

APPENDIX VII.

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EXPORT DUTIES.	
BRITISH INDIA.	
Rice, husked or unhusked, including rice-flour, but not rice-bran and rice dust - - - - - <i>Per cwt.</i>	4 $\frac{1}{12}$ annas.
Tea - - - - - <i>Per lb.</i>	$\frac{1}{4}$ pie (a)
Lac (exported by sea from Burma) - - - - - <i>Per 100 viss</i> [Royalty levied on lac, whether obtained from land at the disposal of the Government or other lands.]	Rs. 10
NOTE.—1 anna = 12 pies. A viss = about 3 lbs. 2 oz.	
CEYLON.	
Plumbago - - - - - <i>Per cwt.</i>	25 cts.
Elephants(b) - - - - - <i>Each</i>	Rs. 200
Coffee, tea, cocoa - - - - - <i>Per cwt.</i>	10 cts.
Cinchona - - - - - "	5 cts.
Horns of Spotted Deer and Sumbur - - - - - "	Rs. 14
Chanks (shells), alive and dead - - - - - <i>Per 1,000</i>	Rs. 2
Arrack - - - - - <i>Per proof gall.</i>	R. 1.25 cts.
[The Legislative Council is empowered, under the "Medical Wants Ordinance, No. 12 of 1910," to impose, by Resolution, export duties on tea, rubber, coffee, cacao, cardamoms, coen, camphor, pepper and cinchona, or on any other agricultural products.]	
MAURITIUS.	
Sugar (the produce of Mauritius) - - - - - <i>Per cwt.</i>	16 $\frac{1}{2}$ cts.
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> [No export duty is charged on goods in transit for other ports when transhipped <i>direct</i> from vessel to vessel without being landed].	R. 1.02 cts.
Molasses - - - - - <i>per cask, weighing 300 kilograms, gross weight</i> [And a proportional duty on casks weighing less or more than the above number of kilograms].	40 cts.
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</i>	R. 1
Mangrove bark - - - - - "	R. 1
Cinnamon bark - - - - - "	Rs. 2
LABUAN.	
Coal (c) :	s. d.
Screen coal - - - - - <i>Per ton</i>	0 1
Other coal - - - - - "	0 3

(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) The royalty is not to be less than Rs. 200. No "tusker" may be exported without a special license from the Governor.

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

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EXPORT DUTIES— <i>cont.</i>	
COMMONWEALTH OF AUSTRALIA.	
Queensland:	<i>s. d.</i>
Guano (<i>a</i>) - - - - - Per ton	5 0
DOMINION OF NEW ZEALAND.	
Gold exported from the North Island Per oz. Troy (20 carats and upwards fineness) - - -	2 0
Oysters exported from the North Island - - - Per cwt.	0 6
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 (<i>b</i>) - - - - - Per 100 sup. ft.	3 0
<i>Kauri timber:</i>	
Logs, round - - - - - „	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 (<i>b</i>) - - - - - Per 100 sup. ft.	3 0
TERRITORY OF PAPUA.	
Timber - - - - - Per 1,000 sup. ft.	} Not exceeding 7 6 (<i>c</i>)
FALKLAND ISLANDS.	
Domestic produce:	
Wool - - - - - Per lb.	0 0 $\frac{1}{10}$
Sheepskins - - - - - Each	0 0 $\frac{1}{2}$
Living sheep - - - - - „	0 0 $\frac{1}{2}$
Hides - - - - - „	0 3
BRITISH SOUTH AFRICA.	
Angora rams and ewes - - - - -	} Prohibited (<i>d</i>)
Ostriches and their eggs - - - - -	
Diamonds:	
Cape of Good Hope (<i>e</i>) - - - - -	$\frac{1}{2}$ % <i>ad valorem.</i>
Transvaal (<i>f</i>) - - - - -	$\frac{1}{1}$ % <i>ad valorem.</i>

(*a*) Royalty on the produce of Crown Lands.

(*b*) 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. The Colonial Authorities state that “fitches” are sections of logs sawn or hewn on one side and rough on the other.

(*c*) Royalty on exportation, payable by the person by whom and on whose behalf the timber is exported.

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

(*e*) 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.

(*f*) Registration fee payable under Government Notice, No. 442 of 1908, upon the registration of diamonds for exportation.

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EXPORT DUTIES—<i>cont.</i>	
BRITISH SOUTH AFRICA—<i>cont.</i>	
Hides, horns and skins of the elephant, rhinoceros, hippopotamus, giraffe or camelopard, buffalo, eland, koodoo, hartebeest, hontebok, blesbok, gemsbok, rietbok, klipspringer, zebra, quagga, Burchell's zebra, or any gnu or wildebeest of any variety - - -	} 20% <i>ad valorem</i> at the place of export. (a)
Tusks of elephants or hippopotami - - -	
[No elephant tusk weighing less than 11 lbs. may be exported.]	
NOTE.—Regulations are in force for the grading of maize, kaffir corn, and jiba intended for export from South Africa.	
RHODESIA, NORTH EASTERN.	
Rubber (other than from cultivated plants, trees and vines) - <i>Per lb.</i>	0 4
Ivory - - - - -	0 9
Otter skins - - - - - <i>Each</i>	1 6
NYASALAND PROTECTORATE.	
Gold (other than coin) - - - - - <i>Per oz.</i>	1 0
Hippopotamus teeth and rhinoceros horns - - - <i>Per lb.</i>	0 1
Ivory (elephant)(b) - - - - -	0 9
Rubber (other than rubber collected from cultivated trees or plants) <i>Per lb.</i>	0 4
Sheep and goats - - - - - <i>Each</i>	1 0
UGANDA AND BRITISH EAST AFRICA PROTECTORATES.	
Borities (Zanzibar poles and rafters), chillies, hides and skins (other than sportsmen's trophies)(c), rhinoceros horn, hippopotamus teeth (other than sportsmen's trophies)(c), tortoise-shell and indiarubber (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(c) - - - - -	15% <i>ad valorem.</i>

(a) When exported from the Province of Natal, in accordance with the provisions of the Natal Act No. 33 of 1909.

(b) Under the "Game Regulations" (No. 1 of 1902) it is provided that no person must be in possession of any elephant's tusk weighing less than 11 lbs., or any ivory being part of an elephant's tusk which would have weighed less than 11 lbs.

(c) Persons exporting ivory or trophies from the British 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 British East Africa are also notified that, in order that such trophies may be exempt from Customs duty as sportsmen's trophies under Ordinance No. 1 of 1910, 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.]

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EXPORT DUTIES—<i>cont.</i>	
UGANDA AND BRITISH EAST AFRICA PROTECTORATES—<i>cont.</i>	
Live stock :	
Camels - - - - -	Each Rs. 4
Donkeys - - - - -	" 2
Horses - - - - -	" 21
Ostriches - - - - -	} Prohibited (a).
Ostrich eggs (unblown)	
" feathers - - - - -	Prohibited (b).
[NOTE.—It is provided under Ordinance No. 8 of 1910 that no maize may be exported in any steamship from the British 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.]	
SOMALILAND PROTECTORATE.	
<i>At Zeyla :</i>	
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 % <i>ad valorem.</i>
Coffee, skins, hides, ivory, pearls, shells, (mother-of-pearl), feathers, beeswax, ghee, waras, and merchandise generally - - - - -	1 % <i>ad valorem.</i>
<i>At all other Protectorate Ports :</i>	
Live stock - - - - -	} Same rates as at Zeyla.
Pearls - - - - -	
Merchandise (c) - - - - -	7 % <i>ad valorem.</i>
Note.—The following export duties are levied by Regulation No. 3 of 1903, on all minerals, precious stones, &c., removed from the Protectorate by persons holding prospecting, exploring, or mining licenses or not :—	
Coal - - - - -	1 % <i>ad valorem.</i>
Metals and oil - - - - -	4 % <i>ad valorem.</i>
Gold and silver - - - - -	4 % <i>ad valorem.</i>
Precious stones (except pearls) - - - - -	15 % <i>ad valorem.</i>
ST. HELENA.	
Guano - - - - -	Per ton 10s. 0d.

(a) Except by license, costing Rs. 1,500 for an ostrich and Rs. 75 for an unblown egg. The license fee may be remitted, in whole or part, in the case of ostriches exported for scientific purposes.

(b) Unless the feathers are exported by an ostrich farmer or a licensed feather merchant and have been obtained from domesticated ostriches kept by an ostrich farmer. The export duty of 10 % *ad valorem* payable on such feathers is suspended for three years, from October 1909, in the case of the Uganda Protectorate, and from October, 1907, in that of the British East Africa Protectorate.

(c) 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, CROWN COLONIES, POSSESSIONS, AND PROTECTORATES—*continued.*

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EXPORT DUTIES—<i>cont.</i>	
PROTECTORATE OF N. NIGERIA.	
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, oroku, rose-wood, and mahogany	} 5% <i>ad valorem.</i> (value at the place of export) (a).
Horns, hides, skins and other trophies of the under-mentioned animals and birds, other than ostrich feathers (b):—	
Giraffe, elephant, 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, doreas gazelle, duiker (all species), white oryx, oribi, wart hog, river hog or bush pig, egret, crowned crane, greater bustard, marabout stork	} 10% <i>ad valorem.</i>
Living animals and birds, viz. (c):—	
Elephant, rhinoceros, chimpanzee, and hippopotamus	10l.
Giraffe, ostrich, kudu-zebra, eland, wildebeest, manatee, addra gazelle, and white oryx	5l.
Secretary bird, ground horn-bill, colobus monkey, lion, and leopard	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	1l.
SOUTHERN NIGERIA.	
Rubber collected in contravention of the "Forestry Ordinance" or any rules made thereunder	Prohibited.
Timber: [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."]	
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.
GAMBIA.	
Ground nuts (d)	6s. 8d.

(a) Royalty on exportation. A license fee of 5l. per annum to export rubber is also payable.

(b) 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.

(c) 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).

(d) 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.

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EXPORT DUTIES— <i>cont.</i> DOMINION OF CANADA.	
All Provinces :	
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.
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 "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>i.e.</i> , petroleum, natural gas, water, or other fluid, whether liquid or gaseous, 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, 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.]	
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.]	
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.) 15 cents.
Yukon :	
Gold	2½% <i>ad valorem.</i>
NOTE.—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.	

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EXPORT DUTIES—<i>cont.</i>	
NEWFOUNDLAND.	
Iron ore - - - - - <i>Per ton of 2,240 lbs.</i> [When exported under agreements made with certain private Companies.]	7½ cents.
Herrings : <i>NOTE.</i> —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. 17 of Act 9 of 1905).	
BAHAMAS.	
Cave or other earths - - - - - <i>Per ton</i>	10s. 6d.
Wrecked goods - - - - -	1½ % <i>ad valorem.</i>
Any living slip, sucker, or top of a pine-apple detached from the pine-apple, or sisal plant - - - - - <i>Each</i>	s. d. 0 1½
Guano - - - - - <i>Per ton</i>	10 0
TURK'S AND CAICOS ISLANDS.	
Salt - - - - -	10 % <i>ad val. (a).</i>
Sisal plants and living slips, suckers and seedlings of same - <i>Each</i>	0 1½
JAMAICA.	
Rum - - - - - <i>Per puncheon</i>	0 10 (b).
ST. VINCENT.(c)	
Arrowroot or other starches - - - - - <i>Per 200 lbs.</i>	0 6
Cocoa and cotton - - - - - <i>Per cwt.</i>	0 3
GRENADA.	
Domestic produce :	
Cocoa - - - - - <i>Per cwt. (or fractional part)</i>	0 7½
Cotton - - - - - "	0 4
Cotton seed - - - - - "	0 2
Nutmegs - - - - - "	0 6
Mace - - - - - "	1 0
VIRGIN ISLANDS.	
Bulls, cows, and oxen (including calves of 12 months old) - <i>Each</i>	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 - - - - - <i>Per barrel</i>	0 2
Building lime - - - - - "	0 3

(a) Royalty on the produce of Crown Lands. For this duty the value of the salt is fixed by Ordinance at 3½d. per bushel.

(b) This duty is to remain in force for a period not exceeding five years from 1st August 1909.

(c) Export duties collected in St. Vincent for "General Purposes" only. The export duties imposed for "Immigration" purposes have been suspended from 19th March 1900.

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EXPORT DUTIES— <i>cont.</i>	
VIRGIN ISLANDS— <i>cont.</i>	
Sweet potatoes, yams, and tanners	s. d. 0 6
Hardwoods	0 6
Wreck goods	6 3
	10 % <i>ad valorem.</i>
ST. CHRISTOPHER-NEVIS.	
Sugar	4 8
"	3 2
"	0 6½
"	4 8
Rum	3 6
MONTserrat.	
Animals :	
Asses	2 0
Cattle	6 0
Sucking animals, not above 6 months old, with their mothers	Free.
Goats	0 4
Horses	5 0
Mules	7 6
Pigs and sheep	0 6
Bay leaves	1 0
Cart felloes, naves, and spokes	0 3
Citrate of lime	1 0
Cocoa and coffee	2 1
Cotton, Sea Island, or other long staple varieties	4 2
" " " " with seed	1 2
" " " " with seed	2 1
" " " " with seed	0 7
Corn	0 2
Essential oils :	
Bay	2 0
Other kinds, if expressed or ecuelled	1 6
" if otherwise extracted	0 6
Hides and skins :	
Cattle hides	0 3
All other skins	0 4
Lime juice :	
Concentrated	8 4
Raw	0 10
Limes, pickled	0 6
Molasses	2 1
Papaino	0 6
Peas and beans	0 1
Poultry	0 3
Starches (<i>viz.</i> : arrowroot, sago, tapioca, cassava, and all similar starches and preparations of the same)	1 0½
Sugar :	
Muscovado	2 6
"	2 0
"	1 0
"	0 5
Syrup	4 2
Tamarinds	0 2

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EXPORT DUTIES— <i>cont.</i>	
DOMINICA.	
Animals:	s. d.
Horned cattle - - - - - Each	6 0
Bay leaves - - - - - Per 100 lbs.	1 3
Canoe shells - - - - - Each	1 0
Cocoon - - - - - Per 100 lbs.	1 0
Coffee - - - - - "	1 6
Essential oils:	
Bay - - - - - Per gallon	6 0
Other kinds:	
If expressed or equalled - - - - - "	3 0
If otherwise extracted - - - - - "	1 0
Farine manioc - - - - - Per bushel	0 3
Fruit—fresh:	
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 $\frac{1}{2}$
Fruit—preserved:	
Limes, pickled - - - - - Per barrel	0 6
Tamarinds - - - - - "	1 0
Fruit jams and fruit jellies - - - - - Per 100 lbs.	4 2
Ginger - - - - - Per barrel	0 6
Hides and skins:	
Cattle hides - - - - - Each	0 3
All other skins - - - - - Per dozen	0 3
Lime juice:	
Concentrated - - - - - Per gallon	0 1 $\frac{1}{2}$
Raw - - - - - For every 10 gallons	0 1 $\frac{1}{2}$
Starch - - - - - Per 100 lbs.	1 0
Turtle shell - - - - - Per lb.	0 6
Wood:	
Firewood - - - - - Per cord	1 0
Logwood - - - - - "	2 0
Citrate of lime - - - - - Per cwt.	1 3
TRINIDAD.(a)	
Asphalt or pitch, raw - - - - - Per ton, or per 240 gallons	5 0
" " boiled - - - - - Per ton	7 6
Cocoon - - - - - Per 100 lbs.	0 4
Coffee - - - - - "	0 4
Copra - - - - - Per 1,000 lbs.	2 0
Molasses - - - - - Per 100 gallons	2 4
Rum and bitters - - - - - "	7 0
Sugar - - - - - Per 1,000 lbs.	2 7 $\frac{1}{2}$
Coconuts - - - - - Per 1,000	0 6
[And in each of the above cases, on lesser quantities in proportion.]	

(a) The above rates are applicable to the produce raised or manufactured in the Island of Trinidad, and shipped for places beyond the limits of the Colony.

The weight or quantity of every shipment of sugar, molasses, rum, bitters, cocoon, 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 20l.

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EXPORT DUTIES— <i>cont.</i>	
BRITISH HONDURAS.	
Logwood - - - - -	<i>Per ton</i> s. d. 0 0½
Mahogany - - - - -	<i>Per 1,000 sup. feet</i> 3 1
Chicle - - - - -	<i>Per lb.</i> ½ cent.
BRITISH GUIANA.	
Rubber, balata, or substance of a like nature taken from Crown Lands - - - - -	<i>Per lb.</i> 2 cents(a)
Other gums, balsam copaiba and tonka beans, or any substance taken from Crown Lands which can be obtained without cutting any tree or shrub - - - - -	1 cent(a)
Orchids from Crown Lands - - - - -	5 cents.(a)
CYPRUS.(b)	
Aniseed - - - - -	<i>Per 280 lbs.</i> 3 8
Cotton - - - - -	" 6 1½
Linseed - - - - -	" 2 0
Mavrokoko (black seed) - - - - -	" 0 9¼
Raisins - - - - -	" 1 1½
Silk cocoons - - - - -	<i>Per 2·8 lbs.</i> 0 9
Wound silk - - - - -	" 2 0
Manufactured silk, if manufactured by other than hand looms - - - - -	" 2 0
Carobs : From ports of the districts of—	
Nicosia - - - - -	} <i>Per cantar</i> 1 0
Larnaca - - - - -	
Limassol - - - - -	
Famagusta - - - - -	
Papho - - - - -	} " 0 10¾
Kyrenia - - - - -	
Wine - - - - -	<i>Per gallon</i> 0 0¼*
Spirits - - - - -	" 0 0¼
Vinegar - - - - -	" 0 0¼
Lime - - - - -	<i>Per ton</i> 0 6(c)
Gypsum - - - - -	" 0 4(c)
Asbestos :	
On brute stuff - - - - -	} 10 % in kind (c)
On pure stuff - - - - -	
Stone quarried upon State lands - - - - -	<i>Per cubic yard</i> 0 6(c)

(a) Royalty payable. The receipt for royalty paid must be tendered by every licensee who desires to export these articles.

(b) The above rates (except on wine, spirit, vinegar, lime, gypsum, asbestos, and stone), 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.

(c) Royalty on exportation.

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	
	Perak, Selangor, Negri Sembilan.	Pahang.
EXPORT DUTIES— <i>cont.</i>		
FEDERATED MALAY STATES.(a)		
Agricultural products(b) :		
Cocoa-nuts, copra, cocoa-nut oil - - -	1½ % <i>ad valorem.</i>	
Coffee(c) :		
When the price of coffee is below \$22 per pikul - - -	Free	
When \$22 and up to \$24 per pikul - - -	1 % <i>ad valorem.</i>	
When above \$24 and up to \$26 per pikul - - -	1½ % <i>ad valorem.</i>	
When above \$26 and up to \$28 per pikul - - -	2 % <i>ad valorem.</i>	
When above \$28 per pikul - - -	2½ % <i>ad valorem.</i>	
Cultivated rubber - - -	2½ % <i>ad valorem.</i>	
Para rubber, latex(d) - - -	2½ % <i>ad valorem.</i>	
Gambier - - - Per pikul	15 cents.	
Gutta percha cultivated on alienated land - - -	2½ % <i>ad valorem.</i>	
Pepper - - - Per pikul	30 cents.	
Sugar - - -	1 % <i>ad valorem.</i>	
Sugar cane - - - Per pikul	1 cent.	
Tapioca - - -	2½ % <i>ad valorem.</i>	
Fish :		
Blachan - - - Per pikul	50 cents.	
Fish maws, fish refuse, ikan gulama and prawns (dried) - - -	10 % <i>ad valorem.</i>	
Salt-d and dried fish - - -	10 % <i>ad valorem.</i>	
Fish, dried :		
Class A (1).—Sharks' fins - Per pikul	—	\$1·50
„ A (2).—Tinggiri, ikan merah, kacang, selor, bileh, awal, talang Per pikul	—	\$0·75
„ B.—Selor kuning - - - Per pikul	—	\$0·60
„ C.—Pelata, gelama, selor puchat, lema Per pikul	—	\$0·50
„ D.—Kembong, khekkeh, selayang „ Per pikul	—	\$0·40

NOTE.—The pikul = 133½ lbs. avoirdupois. The bhara = 3 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, in the case of Negri Sembilan, that the rates of duty above prescribed for agricultural products exported do not apply in cases in which a different rate for any of such products is specially stipulated in the title for the land on which the product is raised.

(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) Except for Pahang. One pound of dry rubber of the best quality shall be taken as the equivalent of a gallon of latex.

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	
	I erak, Selangor, Negri Sembilan.	Pahang.
EXPORT DUTIES— <i>cont.</i>		
FEDERATED MALAY STATES— <i>cont.(a)</i>		
Fish, dried— <i>cont.</i>		
Class E.—Temban, udang (including blachan), ikan yu - - - - - <i>Per pikul</i>	—	\$0·30
„ F.—Rampai(<i>b</i>), layor, pari, duri, bakau, budu (pickled fish), and all other fish - - - - - <i>Per pikul</i>	—	\$0·15
Hides and horns - - - - -	10% <i>ad valorem.</i>	10% <i>ad valorem.</i>
Bones, tallow, mother-o'-pearl shells, dried oysters and sea slugs - - - - -	—	10% <i>ad valorem.</i>
Timber, forest produce (except samir) and other getahs (not cultivated) - - - - -	—	10% <i>ad valorem.</i>
Forest produce (except timber, firewood, and samir) and getahs (not cultivated) other than those specified below - - - - -	10% <i>ad valorem.</i>	—
Gutta percha, and leaves and bark and any other part of all gutta percha-producing trees belonging to any species of <i>Dich-</i> <i>opsis</i> (<i>Palaquium</i>) or <i>Payena</i> commonly known as:		
Getah Taban Merah.		
„ „ Sutra.		
„ „ Baik.		
„ „ Puteh.		
„ „ Chaier.		
„ Sundek.		
„ Sempor.		
If grown on alienated land and cultivated to the satisfaction of the Resident - - -	2½% <i>ad valorem.</i>	2½% <i>ad valorem.</i>
Otherwise - - - - -	80% <i>ad valorem.</i>	80% <i>ad valorem.</i>
Minerals:		
Gold, obtained by any cyanide process -	2½% <i>ad val. (c)</i>	2½% <i>ad val.(c)</i>

NOTE.—The pikul = 133½ lbs. avoirdupois. The bhara = 3 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) Trade name for a mixed variety of small fish, including butir naki, anak bakau, anak bawal, anak khe'kheh, belalah mata, &c.

(c) The duty is calculated at the rate of 2l. per oz., subject to subsequent adjustment by refund to the exporter, or by an additional payment to the Government, as the case may be, of the amount, if any, whereby the duty so paid on any goods exceeds or falls short of 2½% of the value thereof evidenced in such manner as the Resident may approve.

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.	
	Perak, Selangor, Negri Sembilan.	Pahang.
EXPORT DUTIES— <i>cont.</i>		
FEDERATED MALAY STATES— <i>cont.</i> (a)		
Minerals— <i>cont.</i>		
Gold, otherwise than by any cyanide process(b)	2½% <i>ad val.</i> (c)	2½% <i>ad val.</i> (c)
Tin:(f)		
When the Singapore price of tin does not exceed \$41 <i>per pikul</i> - <i>Per bhara</i>	\$10 (d)	10% <i>ad val.</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.(e)
Exported without such guarantees -	70% of the duty on tin, plus an additional duty of \$30 <i>per pikul.</i>	70% of the duty on tin, plus an additional duty of \$30 <i>per pikul.</i>
Manufactured tin - - - - -	Same as tin.	Same as tin.
Scheelite (f) - - - - - <i>Per pikul</i>	\$2	\$2
Wolfram (f) - - - - - "	\$2	\$2
Other metals and metalliferous ores - " -	10% <i>ad valorem.</i>	10% <i>ad val.</i> (g)

NOTE.—The pikul = 133½ lbs. avoirdupois. The bhara = 3 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) Gold won by persons who have paid a commutation fee in lieu of export duty under sec. 126 (i) of the Mining Enactment of 1904, or under any similar provision of law, free.

(c) The duty is calculated on 2½% of the value of the export calculated at the rate of 4l. per oz., subject to a rebate of the amount, if any, whereby the duty so paid on any gold exceeds 2½% of the value of the said gold as declared in a written certificate from such bank or other authority, as the Resident may approve.

(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 and tin ore produced in Upper Perak is *two-thirds* of the current rate, provided that the duty is paid at Grit. The duty on tin and tin ore won from the Rin Lode at Jebeu is fixed at 8% *ad valorem*.

(e) Except upon tin and tin ore exported by certain companies, leaseholders, and others to whom has been or may hereafter be specially granted the privilege of exporting tin or tin ore, upon payment of a duty of 8% *ad valorem*.

(f) In Perak and Selangor a fee of 2 cents *per pikul* is charged for *weighing* tin, tin ore, scheelite and wolfram.

(g) Except minerals exported by certain companies, leaseholders and others to whom special privileges have been, or may hereafter be, granted.

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EXPORT DUTIES— <i>cont.</i>	
BRITISH NORTH BORNEO.	
	Dollars. cts.
Bark, tengah - - - - -	Prohibited.
Beeswax - - - - -	4 50
Birds' nests—White and red, Nos. 1, 2, and 3 - - - - -	Per pikul 1 00
Black, Nos. 1, 2, and 3 - - - - -	Per kati 0 15
Silam, white, Nos. 1, 2, and 3 - - - - -	Per kati 2 00
„ black, Nos. 1, 2, and 3 - - - - -	Per kati 0 30
Blachan - - - - -	Per pikul 0 50
Camphor - - - - -	Per kati 4 00
Inferior quality according to classification by Superintendent of Customs - - - - -	Per kati \$1 to \$3
Cocoa nuts - - - - -	Per 100 0 15
Coffee - - - - -	Free.
Copra - - - - -	Free.
Cutch—subject to agreement.	
Damar—Batu - - - - -	Per pikul 0 10
„ other varieties - - - - -	Per kati 0 50
Firewood - - - - -	10 % <i>ad valorem.</i>
Fish, salt - - - - -	Free.
Fruit and vegetables - - - - -	Free.
Gambier - - - - -	Free.
Gutta percha—red and white - - - - -	10 % <i>ad valorem.</i>
Hides and horns - - - - -	10 % <i>ad valorem.</i>
India-rubber - - - - -	Cultivated, free ; Other, 10 % <i>ad val.</i>
Ivory - - - - -	Per kati 0 50
Jars, old - - - - -	Each 5 00
Live stock—Mares and female cattle - - - - -	Per head Prohibited.
„ Male cattle - - - - -	5 00
„ Pigs - - - - -	1 00
„ Goats - - - - -	0 50
„ Ponies (male) with permission from the Governor - - - - -	10 00
Padi - - - - -	Per mandau of 10 gantangs 0 10
Pearls - - - - -	10 % <i>ad valorem.</i>
„ (seed) - - - - -	Per basing 1 60
Pepper - - - - -	Free
Poultry - - - - -	Each 0 05
Rattans - - - - -	10 % <i>ad valorem.</i>
Rice - - - - -	(a)
Sago, raw - - - - -	Per pikul 0 16
Flour - - - - -	0 10
Tapioca - - - - -	2½ % <i>ad valorem.</i>

NOTES.—The *pikul* = 133½ lbs.; the *kati* = 1½ lbs; the *tahil* or *basing* = ¼ of a *kati*; the *gantang* = 1 gall.

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 import and export duties.

(a) The duty of 10 % *ad val.* imposed on rice is suspended until further notice, in order to encourage the growers.

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EXPORT DUTIES— <i>cont.</i>	
BRITISH NORTH BORNEO— <i>cont.</i>	
	Dollars. cts.
Timber—Belian - - - - - <i>Per ton of 40 c. feet</i>	2 00(a)
„ Kapor (camphor) - - - - - „	1 00(a)
„ Other woods:	
„ Heavy, sinkable - - - - - „	1 50(a)
„ Light, not sinkable - - - - - „	0 75(a)
Tobacco—Estate grown - - - - - <i>Per English lb.</i>	0 01
„ Native for export out of State - - - - - <i>Per hati</i>	0 05
„ „ from one district to another - - - - - „	0 2½(b)
Agricultural produce not otherwise specified - - - - -	2½ % <i>ad valorem.</i>
Other jungle and sea produce not enumerated - - - - -	10 % <i>ad valorem.</i>
SARAWAK.	
Bees' wax - - - - - <i>Per pikul</i>	5 00
Birds' nests—white - - - - - <i>Per catty</i>	2 00
„ black (from Niah) - - - - - „	0 10
„ „ (all other kinds) - - - - - „	0 25
Camphor - - - - -	4 50
Canes—Malacca, &c. - - - - - <i>Per 1,000</i>	2 00
Damar—Mata Kuching (white) - - - - - <i>Per pikul</i>	2 00
„ 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 catty</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 val.</i>
„ Blachan - - - - -	
Gutta—Jelutong - - - - - <i>Per pikul</i>	1 00
„ Jangkar - - - - - „	1 50
„ All other kinds - - - - - „	10 00
India-rubber - - - - -	10 00
Kulit Tengar - - - - - <i>Per coyan (of 40 pikuls)</i>	1 20
Padi - - - - -	5 % <i>ad valorem.</i>
Rattans—Sega, Sluang, &c. - - - - - <i>Per pikul</i>	0 80
„ Temoi, Bluh, &c. - - - - - „	0 40
„ Talam - - - - - „	0 25
Sago—raw - - - - - <i>Per coyan (of 40 pikuls)</i>	4 00
„ manufactured flour - - - - -	2½ % <i>ad valorem.</i>
„ „ pearl - - - - -	} 10 % <i>ad val.</i>
Sagar—Nipu - - - - -	

(a) Timber exported to Labuan for consumption therein, as well as for housebuilding by the Labuan and Borneo Coal Co., Free. Sawn timber is dutiable at two-thirds the above rates.

(b) No import duty will, it is stated, be collected in any district, but the importer must show his receipt for export duty paid.

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.
EXPORT DUTIES— <i>cont.</i>	
SARAWAK— <i>cont.</i>	
Timber - - - - - <i>Per ton (40 cubic feet)</i>	Dollars. cts. 2 00
Vegetable tallow or oil - - - - - <i>Per pikul</i>	1 00
„ nuts (Illipe nuts) - - - - - „	0 70
Kayu Baku, Garoo and Laka, Bezoar stones (Guliga)	} 10 % <i>ad val.</i>
Kadjangs, Nibongs, bamboo and other jungle produce	
Cultivated produce, &c. :—	
Cutch - - - - - <i>Per pikul</i>	0 12
Gambier - - - - - „	0 25
Pepper—black - - - - - „	0 60
„ white - - - - - „	1 25
Pinings - - - - - „	0 10
Tapioca—raw - - - - - „	} 2½ % <i>ad val.</i>
„ manufactured - - - - - „	
Kalasah and Bamban mats - - - - - „	5 % <i>ad valorem.</i>
TONGA OR FRIENDLY ISLANDS.	
Silver coin over 10 <i>l.</i> in value - - - - -	2½ % <i>ad valorem.</i>
ZANZIBAR PROTECTORATE.	
Chillies - - - - -	10 % <i>ad valorem.</i>
Cloves, stems and mother of cloves - - - - -	25 % „
Hides - - - - -	10 % „
Sem-sem - - - - -	12 % „
Rubber - - - - -	15 % „
Shells, other than cuddy - - - - -	5 % „
Tobacco - - - - -	5 % „

NOTE.—In Sarawak a coyan of salt = 60 pikuls (8,000 lbs.); a coyan of other articles = 40 pikuls (5,333½ lbs.). A gari = ¼ of a catty (1¼ lbs.); a pikul = 133½ lbs.; a catty = 1½ lbs.

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