

1913 [Cd. 7016] Colonial import duties, 1913. 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.

**COLONIAL
IMPORT DUTIES, 1913.**

R E T U R N

RELATING TO THE
RATES OF IMPORT DUTIES LEVIED UPON THE
PRINCIPAL AND OTHER ARTICLES IMPORTED
INTO THE
**BRITISH SELF-GOVERNING DOMINIONS,
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 1912.)*

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



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COLONIAL IMPORT DUTIES RETURN, 1913.

CONTENTS.

	PAGES
INTRODUCTORY NOTES - - - - -	v-lxv
RATES OF CONVERSION - - - - -	lxvi
WEIGHTS AND MEASURES - - - - -	lxvii
YARNS AND THREAD :	
Cotton, Linen, Hempen, Jute, Silk, Woollen, and Worsted - - -	1-13
WOVEN MANUFACTURES :	
Cotton, Linen, Hempen, Jute, Silk, Woollen and Worsted - - -	14-56
METALS, UNWROUGHT AND WROUGHT :	
Iron and Steel, Brass and Copper, Lead, Tin, Zinc, also Agricultural Implements, Cutlery (including Scientific, &c., Instruments) and Tools, Machinery, and Wire (including Wire Rope, Wire Netting, &c.) - - -	57-198
EARTHENWARE AND PORCELAIN - - - - -	199-205
BRICKS AND TILES (including Drain Pipes) - - - - -	207-212
GLASS AND GLASSWARES - - - - -	213-224
HIDES, SKINS, AND LEATHER, UNWROUGHT AND WROUGHT - - - - -	225-234
INDIA-RUBBER, AND GUTTA-PERCHA, UNWROUGHT AND WROUGHT - - - - -	235-243
PAPER, &c., STATIONERY AND BOOKS - - - - -	244-271
PAINTS, COLOURS, AND VARNISHES - - - - -	272-279
CHEMICALS AND DRUGS - - - - -	280-315
DYEING AND TANNING MATERIALS - - - - -	316-320
OILS, FATS, RESINS, &c. :	
Vegetable Oils, Oil Cake, Grease, Lard, Candles, Soap, Glycerine, Pitch and Asphalt, Tar, Resins, Turpentine (Oil or Spirit of), Petroleum and Rock Oils, Wax, Glue, and Blacking - - - - -	321-386
EARTHS, STONE, MINERALS, &c. :	
Fireclay, Coal, Coke, and Patent Fuel, Cement, Stone (unwrought, and wrought), and Roofing Slates - - - - -	387-406
ANIMALS, LIVING, AND OTHER LIVE STOCK - - - - -	407-417
A (2)18328 Wt 11818-4013 1500 10/13 E & S	a 2

CONTENTS— <i>cont.</i>		PAGES
ARTICLES OF FOOD, &c. :		
Grain, Flour and Meal, Butter and Butter Substitutes, Cheese, Preserved Milk, Bacon and Hams, Meat, Fish, Pickles and Sauces, Mustard, Salt, Cocoa and Chocolate, Coffee, Tea, Sugar and Molasses, Biscuits and Confectionery, Dried Fruit, Hops, Beer and Ale, Vinegar, Spirits, Wines, and Mineral Waters	418-555	
WOOD AND TIMBER	556-579	
MISCELLANEOUS ARTICLES, viz. :		
Apparel, Arms, Ammunition and Explosives, Bags and Sacks, Cycles, Boots and Shoes, Carpets and Floorcloths, Carriages and Carts, Clocks and Watches, Cordage (other than Metal) and Twine, Electrical Machinery and Apparatus, Felt, Gloves, Hats, Hosiery and Under-clothing, Household Furniture, Jewellery, Plate and Plated Ware, Matches, Manures, Perfumery, Pianos, Pictures, Engravings, &c., Saddlers' Wares, Starch, Tobacco, Toys, Umbrellas, Raw Wool and Hair	580-757	
APPENDICES :		
I.—Tariff Valuations on Articles on which Percentage Duties are leviable on importation into the British Self-Governing Dominions, Crown Colonies, Possessions, and Protectorates	758-776	
II.—Regulations as to levying Customs Duties on the Gross or Net weight of goods imported at specific rates, and as to Tare Allowances	777-788	
III.—Additional and Special Duties on Bounty-fed Sugar imported into British India and British South Africa	789-790	
IV.—Copyright Laws and Regulations	791-797	
V.—Parcel Post Regulations affecting dutiable goods sent from the United Kingdom	798-806	
VI.—Rates of Import Duty in the under-mentioned British Protectorates, &c., viz. :		
A. Malay States :		
(1) Federated Malay States (Perak, Selangor, Negri Sembilan, and Pahang)	807-808	
(2) Protected Malay States (Kedah, Perlis, Trengganu, and Kelantan)	809-810	
B. State of North Borneo	811-813	
C. Sarawak	814	
D. British Solomon Islands Protectorate	815-816	
E. Gilbert and Ellice Islands Protectorate	817	
F. Tonga or Friendly Islands	818	
G. New Hebrides	819-821	
H. Zanzibar Protectorate	822-823	
VII.—Rates of <i>Export Duty</i> leviable upon all articles <i>Exported</i> from the various British Self-Governing Dominions, Crown Colonies, Possessions, and Protectorates	824-848	
INDEX	849-854	

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

October, 1913.

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 may be imported *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 which are re-imported by commercial travellers after duty has once been paid on them, subject to certain prescribed conditions (Customs Circular No. 8 of 1907). [Articles of merchandise of foreign production, taken out of the country by *bonâ fide* commercial travellers on behalf of *bonâ fide* firms having their headquarters in British India, or sent by post or otherwise by firms in British India "on approval," shall be exempt from the payment of Customs duties on re-importation; or, in the alternative, such goods may, at the option of the exporter, be exported subject to a drawback of $\frac{1}{4}$ ths of the duty paid on them at the time of original importation, $\frac{1}{4}$ ths only of the duty payable being charged on subsequent re-importation; provided, in either case, that the articles not sold are re-imported within one year from the date of exportation, and that the Collector of Customs is satisfied of the identity of the articles re-imported.]

Goods transmitted under Customs seal may, under certain conditions, be imported free of duty *via* the Hoshiarpur, 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 $\frac{1}{4}$ 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).

INTRODUCTORY NOTES—*continued.***British India—*cont.***

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

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.
- (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 2½ yards.]
- (iv) Cotton, silk or other woven goods impressed with designs in imitation of currency notes, promissory notes, or stock notes (Gazette notice, dated 17th Sept. 1910).

Straits Settlements.

The importation of falsely marked articles is *prohibited* (Merchandise Marks Ordinance of 1888, as amended by Ordinance No. 6 of 1913).

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, and articles for the use of any canteen of H.M. regular Naval Forces in Ceylon.
[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.]
- (ii) Stores imported for the use of the Government.
- (iii) All wines, spirits, and stores for the use of the Naval Commander-in-Chief when residing in the Colony, or which are supplied from H.M. Dockyard at Trincomalee for the use of his servants and of the sailors on duty at his place of residence.
- (iv) Articles, clothing and material for clothing imported for the use in athletic sports and games of H.M.'s regular Naval Forces in Ceylon.
- (v) 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.

The Governor may exempt the Consular Officers of Foreign States from the payment of Customs duty on all goods officially supplied by their respective Governments for the use of such Consular Officers (Ordinance No. 29 of 1909).

[Under this Ordinance, goods officially supplied by the Governments of Austria-Hungary, Russia, Norway, Sweden, Germany, the Netherlands, and United States for the use of the Consular Officers of those countries are exempt from duty (Order of 15th February 1910).]

The importation of the following articles is *prohibited* :

- (i) Goods liable to forfeiture under the "Merchandise Marks Ordinance, 1888."
- (ii) 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.

INTRODUCTORY NOTES—*continued.***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.
- (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 of the following articles is *prohibited* :

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 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 liras.
„ Austria	-	-	-	-	12 florins.
„ Holland and Java	-	-	-	-	12 florins.
„ Norway and Sweden	-	-	-	-	18 kronas.
„ 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.

INTRODUCTORY NOTES—*continued.*

Seychelles.

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

- (i) Goods exported from bond, goods landed at Victoria in transit for other ports, or landed from vessels in distress and re-shipped, goods in transit transhipped direct from vessel to vessel, and stores imported for the use of foreign going-ships not registered in Seychelles.
- (ii) 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.
- (iii) Samples (*bonâ fide*) not intended for sale, except those of spirits and tobacco.
- (iv) Articles exported for repair or alterations, and subsequently re-imported, provided that notice of export is given to the Collector of Customs at the time of exportation.
- (v) Articles imported by the Clergy for use in or decoration of a church, but not for sale.
- (vi) Consular effects, *i.e.*, official stores such as seals, coat of arms, flags and official printed matter or forms sent by a foreign Government for the use of the Consulate on the basis of reciprocity.
- (vii) All goods (except shooks and casks) upon which the full amount of duty shall have been paid on their first importation into the Colony and not refunded, legally exported thence and afterwards returned; provided such goods shall be returned within *three* years from the date of their exportation and it be proved to the satisfaction of the Collector of Customs that they are the identical goods exported from the Colony; and provided that the property of such goods continue in the person by whom or on whose account the same were exported.

The importation of the following articles is *prohibited* :

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.

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).

A due of 12 cents per cask, package, or case is charged for the use of the crane for Crane Dues. lifting heavy goods.

Hong Kong.

All articles (other than those prohibited (*e.g.*, loose opium)) may be imported 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.

Commonwealth of Australia.

The following articles may be imported *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 (sec. 150 of the Customs Act of 1901).
- (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, 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 By-laws 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 in the Customs Tariff Guide that Military and Naval stores are exempt from duty under this item.]

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

- (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.
[NOTE.—For the purposes of the above tariff heading, the Administrator of the Northern Territory of Australia may be considered to have a similar status to a State Governor. (Customs Circular No. 11, dated 15th April 1912.)]
- (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 Customs Tariff provides for the imposition of a duty on empty casks, barrels, vats, and second-hand hogsheads (viz., 30% *ad valorem* under the Preferential Tariff and 35% *ad valorem* under the General Tariff).

It is further provided that articles of an advertising character which would not otherwise be dutiable at a higher rate of duty under any other heading, including all articles which would be free but for their advertising characteristics, are subject to a duty of 25% *ad valorem* under the Preferential Tariff, and 30% *ad valorem* under the General Tariff.]

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.
- (iii) Goods packed in bags or sacks, whose contents exceed 200 lbs. in weight, and which in regard to unshipment must necessarily be carried on the backs of the persons employed in handling the same (Proc. dated 10th March 1911*).

[It is stated in Customs Order No. 1465 of 1911 that this Proclamation refers only to importation for *home consumption* of the goods, and not to transshipments to another 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 By-laws, 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 By-law 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.

* This Proclamation has been revoked as from the 1st January 1914, and on and after that date the importation into the Commonwealth is prohibited of any goods packed in a bag or sack if the weight of the goods and the weight of the bag or sack together exceed 200 lbs., and the bag or sack, in regard to unshipment, must necessarily be carried on the back of the person employed in handling it (Proclamation, dated 25th July 1913).

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

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).

The Customs Tariff of 1908-11 provides that:—

(i) 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.

(ii) Whenever any goods are composed of two or more separate parts any part though imported by itself shall, if so directed by the Minister, be dealt with under the item applicable to the complete goods.

Under a Customs Notice, dated 17th January 1912 (Customs Order No. 1512 of 1912) it is directed that, except where otherwise expressly provided by the Customs Tariff 1908-11, any part of any goods which are dutiable *ad valorem* or exempt from duty shall, though imported by itself, be dealt with under the tariff item applicable to the complete goods, provided that, in terms of sec. 138 of the Customs Act, 1901-10, if any such part is commercially usable on more than one article, the part shall be classified under the tariff item applicable to the higher or highest rated article with which it is commercially usable. These provisions are not applicable to any part or parts, which may, by notice published in the "Commonwealth Gazette" from time to time, be individually or collectively exempted from their operation.

Under a further Notice of 22nd February 1912, it is directed that parts of any article, machine, or appliance shall, though specifically or generically provided for in the tariff as parts, if imported with any such article, machine or appliance, in a complete or substantially complete state, be classifiable under the item applicable to such article, machine, or appliance.

Articles, machines, and appliances shipped in an unassembled condition ready or practically ready for assembling shall be treated as though actually assembled.]

The Tariff Act, No. 7 of 1908 (which came into force on 8th August 1907), as amended by Acts Nos. 39 of 1910 and 19 of 1911, 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:—

**Regulations for
entry of goods
under the British
Preferential Tariff.**

- (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 *bona fide* the produce or manufacture of the United Kingdom; or

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

- (iii) A duly attested statutory declaration that the goods described in the invoice of the goods shown in entry presented are the produce or manufacture of the United Kingdom; or

[The declaration of an importer or his agent will not be accepted except in cases where there is undoubted corroborative evidence of origin.]

- (iv) A certificate to the same effect under the seal of a British Chamber of Commerce or of any British Manufacturers' 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 finished, is also to be attached to the invoice and satisfactorily identified with it.

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.

[It is stated in a Notice issued by the Commonwealth Department of Trade and Customs on the 19th January 1912 that the ordinary signatures of declarants and witnesses are sufficient at the foot of the certificate, the full name of the declarant being shown at the head of the form as prescribed.]

In an Order No. 1592, dated 16th September 1912, it is stated that a number of declarations are arriving in the Commonwealth not signed or made in a personal capacity.

Importers are informed that the requirements of the Department in this connection must be strictly complied with, otherwise the declarations will be refused.]

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 of Origin which is required to be produced with entry and invoices of any imported goods claimed to be entered under the Preferential Tariff as being the produce or manufacture of the United Kingdom that there shall be a declaration to the following effect:—

- (1) That the said invoice is in all respects true and correct;
- (2) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in the United Kingdom;
- (3) As regards those articles only partially produced or manufactured in the United Kingdom:—
 - (a) That the final process or processes of manufacture have been performed in the United Kingdom;
 - (b) That the expenditure in material of British production and / or British labour (*calculated subject to the qualification hereunder*) in each and every article is not less than one-fourth of the *factory or works cost* of such article in its finished state;
 - (4) That in the calculation of such proportion of British production or British labour none of the following items has been included or considered:—
 - Manufacturer's profit or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition;
 - Cost of outside packages or any cost of packing the goods therein;
 - Any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

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

(If clause 5 cannot be certified to, the certifier should strike it out.)

Alternative Form of Certificate:

When the facts allow of the exporter so declaring, the following abridgments may be made in the above Form of Certificate:—

- (a) Clauses 3 (a) and (b) and 4 may be omitted, and clause 2 altered to read—
"That every article mentioned in the said invoice has been wholly produced or manufactured in the United Kingdom." (Clause 5 then becomes clause 3.)
- (b) When the invoice covers no goods put up in bottles, flasks, or jars, clause 5 and footnote thereto may be omitted.

 INTRODUCTORY NOTES—*continued.*

 Commonwealth of Australia—*cont.*

[NOTE.—Further information as to the exact Forms of the Certificates of Origin required for the entry of goods under the British Preferential Tariff into the Commonwealth of Australia may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

With regard to the manufacture of goods in the United Kingdom, provided the conditions prescribed have been complied with, preferential treatment will be accorded to goods the manufacture of which has been partly effected outside the United Kingdom, on condition that the goods have been subjected to their finishing processes in the United Kingdom, and that such finishing processes represent not less than one-fourth of the works cost of the goods.

Goods will be admitted under the preferential tariff rate if the whole of the manufacturing processes have been performed in the United Kingdom, notwithstanding that the proportion of value of British labour is less than that prescribed for goods partially manufactured in the United Kingdom.

The goods must be shipped from the United Kingdom direct to Australia.

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 wages.
- (3) Factory expenses, including proportion of fuel, supervision, &c.
- (4) Inside containers.

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

- (1) Foreign material entering into the composition of the goods.
- (2) Outside packages including zinc linings and tarred paper, in which goods are ordinarily exported.
- (3) Expenses incurred in placing goods in the outside packages.
- (4) Manufacturer's or exporter's profit, or the profit or remuneration of any trader, broker, agent or other person dealing in the article in its finished manufactured condition.
- (5) Carriage, insurance, &c., from place of production or manufacture to port of shipment.
- (6) Oversea freight.
- (7) Oversea insurance.
- (8) Dock dues.
- (9) 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, 26 of 1909, and 26 of 1910, 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, 1906-10.**

13

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 Commonwealth of Australia, under the above-mentioned 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 graded	1½d.
Fodder	1s. 10½d.
Hay and chaff	9d.
Grain :—	
Oats	1s. 1½d.
Wheat	1s. 1½d.
Maize	1s.
Bran	9d.
Flour	1s. 10½d.
Jams and jellies	1½d.
Leather, n.e.i., including Green-hide for belting purposes	11¼%
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	9½%
(B) Mining machinery, n.e.i.	9½%
Meats, fish, poultry, and game :—	
Fresh, smoked, or preserved by cold process	¾d.
Potted or concentrated, including extracts of and Caviare	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. 9d.
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	6d.*

* 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.

Under this proviso, the duty on "timber undressed, n.e.i., in sizes of 12-in. by 6-in. (or its equivalent) and over," is reduced from 9d. per 100 super. feet (as provided by the South African Preference Act of 1906) to 6d. per 100 super. feet,

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>	
(D) Timber, undressed, being Oregon, in sizes of 12 in. × 6 in. (or its equivalent) and over - - - - - <i>per 100 super. feet</i>	4½ <i>d.</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>	1 <i>s.</i> 1½ <i>d.</i>
(F) Timber, undressed, n.e.i. in sizes less than 7 in. × 2½ in. (or its equivalent) - - - - - <i>per 100 super. feet</i>	1 <i>s.</i> 1½ <i>d.</i>
(G) Laths - - - - - <i>per 1000</i>	3 <i>s.</i> 9 <i>d.</i>
(H) Palings - - - - - "	11 <i>s.</i> 3 <i>d.</i>
(I) Pickets, dressed - - - - - <i>per 100</i>	3 <i>s.</i>
(J) Pickets, undressed - - - - - "	9 <i>d.</i>
(K) Shingles - - - - - <i>per 1000</i>	2 <i>s.</i> 3 <i>d.</i>
Doors of wood :—	
(L) 1½ in. and over - - - - - <i>each</i>	5 <i>s.</i> 7½ <i>d.</i>
(M) Over 1½ in. and under 1¾ in - - - - - "	3 <i>s.</i> 9 <i>d.</i>
(N) 1½ in. and under - - - - - "	2 <i>s.</i> 7½ <i>d.</i>
Fish, dried - - - - - <i>per cwt.</i>	2 <i>s.</i> 8 <i>d.</i>
Fruits and vegetables, viz. :—	
Fruits, dried, viz. :—	
Currants - - - - - <i>per lb.</i>	1 <i>d.</i>
Dates - - - - - "	½ <i>d.</i>
Raisins and other, including peel and ginger, preserved (not in liquid) - - - - - <i>per lb.</i>	1½ <i>d.</i>
Fruits, n.e.i. - - - - -	Free.
Bananas - - - - -	Free.
Feathers :—	
Dressed - - - - - <i>ad valorem</i>	20 %
Undressed - - - - - "	10 %
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>	2 <i>s.</i> 6 <i>d.</i>
(B) Unmanufactured- - - - - "	2 <i>s.</i> 6 <i>d.</i>
Sugar, viz. :—	
The produce of sugar-cane :—	
Produced solely by white labour - - - - - <i>per cwt.</i>	4 <i>s.</i>
Produced wholly or partly by black labour - - - - - <i>per cwt.</i>	5 <i>s.</i>

* See note * on the previous page.

† 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, *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 Part II. of the "Commerce Regulations, 1913" (Statutory Rules No. 145 of 1913), as follows :—

TRADE DESCRIPTION OF IMPORTS.

Conditional Prohibition of certain Imports.

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

Imports to which a Trade Description must be applied.

- (2) The goods to which the foregoing 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.

Trade Description—General Requirements.

3. 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 xiii.

† 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.*

4.—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 *foods 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, or Dried Milk, as the case requires.
- (c') In the case of condensed skimmed milk or condensed separated milk, the trade description shall include the words "Condensed Skimmed Milk unfit for Infants." or "Condensed Separated Milk unfit for Infants." printed in bold-faced Sans-serif type, of not less size than 12-point face measurement: the said words shall form the first words of the label; no other words shall be written on the same line or lines. Additionally, there shall be printed across the face of the whole of the label, in a diagonal line, and in a transparent red colour, the words "Skimmed Milk," in bold-faced Sans-serif capital type of not less size than 48 points face measurement.
- (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 poisonous chemical derivatives thereof, viz.:—

Free iodine or chemical compounds containing iodine or bromine excepting iodoform and its substitutes; or

Poisonous compounds of antimony, arsenic, barium, bismuth, copper, lead, and mercury; or

Yellow phosphorus, hydrocyanic acid, and poisonous cyanides: or

Chloral, dormiol, isopral, acetone-chloroform (chlorotone), dionin, heroin, paraldehyde, sulphonal, trional, tetronal, veronal, proponal, bromural, neuronal, or any other natural or synthetic hypnotic substance; or

Anilides, phenetidines, or pyrazolones, such as acetanilide, phenacetin, phenazone, or other derivatives of anilines, aminophenols, or quinolines, or other preparations possessing analgesic or antipyretic properties; or

Any drugs of vegetable origin being or containing poisonous alkaloids, poisonous glucosides, or other poisonous principles; or

Adrenaline, or its substitutes; chloroform, nitro-glycerin; or

Carbolic acid, cresols, guaiacol, creosol, naphthols, resorcin, hydroquinone pyrogallic acid; 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

Para-phenylenediamine, or similar irritant organic bases;

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.

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

(f a) In the case of liniments or veterinary medicines, if the goods contain methylated spirits the trade description shall include a statement setting out in clear and prominent characters, and in the following form, the percentage of such substance contained in the goods, viz., "This preparation contains" per cent. of alcohol by volume in the form of methylated spirits."†

(f b) In the case of cultures and preparations of bacteria, yeasts and similar micro-organisms, intended for medicinal, prophylactic, or therapeutic purposes, or for use as or in the preparation of articles of food or drugs for man, the trade description shall include a statement as to the freedom of the culture or preparation from extraneous disease-producing micro-organisms, and also a statement as to the date up to which the culture or preparation will remain active.

[In cases where the maximum period of activity cannot be stated, a period within the time of probable activity should be given. (Customs Order 1,535, dated 13th March 1912.)]

(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 (P_2O_5), and Potash (K_2O).

(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").

(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.

[In the case of boots and shoes with heels composed of pulp, except for a thin outer strip of leather, the "trade description" must include a statement to that effect, *e.g.* "Pulp and Leather Heel." (Customs Order No. 1,516 of 1912.)]

(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.

* Quantity to be stated.

† Under the provisions of the "Spirits Act, 1906," it is an offence to sell or have in one's possession any medicine containing methylated spirits, other than liniments or veterinary medicines.

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

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.

[NOTE.—A Proclamation, dated 23rd May 1912, has been issued under the Customs Act, 1901-1910, prohibiting the importation of any leather, or manufactures thereof, when for human wear, containing any proportion of barium sulphate, or other barium compounds.]

- (l) In the case of *gold jewellery*, the carat 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.

[Under sec. (f) of a General Order (No. 1551) it is stated that with regard to imitation gold or silver, the terms "gold" or "silver," or any terms which would suggest in any degree the real article (as "American gold," "German silver," "silveroid," "albo-silver," &c.) cannot be applied to goods other than of gold or silver, without the word "imitation," or a qualification plainly indicating the true nature of the article. The term "nickel silver" may for the present be accepted when applied to articles made of an alloy known as "nickel silver." Under Customs Order (No. 1,596), dated 3rd October 1912, it is stated that, for the purposes of the Commerce Act, articles of jewellery simply coated with silver must be stamped "imitation," and also described as such.]

- (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.*

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

- (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.

The importation of the under-mentioned goods which do not comply with the standards set out is prohibited unless the "trade description" applied to the goods includes in bold and legible characters the matters and the extent to which the goods do not comply with the standards applicable thereto :—

"Butter" : butter shall contain only—

No fat other than butter fat;

Not more than 16 per cent. of water, 3 per cent. of casein, 0.5 per cent. of boric acid, 4 per cent. of salt;

Not less than 82 per cent of butter fat;

Any colouring matter deemed by the Minister to be harmless.

* Trade descriptions as to soundness, cleanness, and newness are to be interpreted as follows :—"Sound"—as indicating freedom from "disease" (as defined on 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.

“Cheese”: cheese shall not contain any foreign matter other than rennet, salt, or colouring matter deemed by the Minister to be harmless.

“Concentrated Milk”: concentrated milk shall be pasteurised milk which is concentrated by any process whatever, and not subsequently sterilised; it shall contain not less than 9 per cent. of butter fat and 24 per cent. of milk solids not fat, and no foreign substance other than 0.5 per cent. of boric acid.

“Condensed Milk”: condensed milk shall be milk which is condensed or concentrated by any process whatever, with or without the addition of cane sugar; when containing such sugar, it shall also contain not less than 9 per cent. of butter fat, and 22 per cent. of milk solids not fat, or, when not containing such sugar, shall contain not less than 8 per cent. of butter fat and 20 per cent. of milk solids not fat.

“Cream”: cream shall contain not less than 35 parts per cent. of milk fat. It shall not contain any foreign substance.

“Dried Milk”: dried milk shall be milk from which the water has been removed by a process of heating, without the addition of any extraneous matter, and which, when dissolved in or treated with water, according to any directions supplied by the maker or vendor thereof, produces milk as defined in this Schedule.

“Honey”: honey shall be the ripened, unfermented honey of bees; it shall not contain any foreign matter.

“Meat Extract” or “Meat Essence”: meat extract or meat essence shall be the extract or essence of meat which has been obtained from the flesh of cattle or sheep, by extraction, expression or concentration; it shall contain the protein of flesh but no extract of yeast or other foreign substance except salt and condiments.

“Milk”: milk shall be the milk of cows, whether mixed or not; it shall contain not less than 3 per cent. of butter fat, nor less than 8.5 per cent. solids not butter fat.

“Sterilised cream”: sterilised cream shall be cream sterilised by heat and subsequently protected from contamination; it shall contain not less than 25 parts per cent. of milk fat; it shall not contain any foreign substance.

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 (as defined above), and from 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

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

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, the principal of which 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.* per copy).]

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.

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

- (i) All 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.
- (ii) 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.

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.

Dominion of New Zealand.

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

- (i) All military equipments imported into the Colony for the *bona 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.
- (v) Articles, being exhibits for public display only in public museums, whether purchased under bond or directly imported by, or for presentation to museums, upon declaration that such goods will not be sold or otherwise disposed of in New Zealand without payment of any duty which may be payable.
- (vi) Regalia, emblems, certificates, almanacs, and banners, being the property of any registered society or branch (*sec. 93 (2) of the "Friendly Societies Act, 1909"*).

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

- (i) Goods of any description the importation of which is prohibited by any Act.

[Under this Customs proviso the following articles are prohibited :

Articles to which a false trade description has been applied (secs. 82 and 96 of the "Patents, Designs, and Trade Marks Act, 1908.")

- (ii) 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,

INTRODUCTORY NOTES—continued.

Dominion of New Zealand—cont.

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 British Reciprocity Acts of 1903, 1906, and 1907, by Act No. 35 of 1908, provides, with effect from July 17th, 1907,* for the imposition of Preferential 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 bond file 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.

The Customs Regulations for carrying into effect the provisions of section 6 of the Regulations for entry of Goods under the British Preferential Tariff. Customs Duties Act, No. 35 of 1908, respecting the Preferential Tariff are laid down in an Order in Council dated 5th June 1912, as amended by an Order in Council dated 1st July 1913, and are as follows:—

1. The classes of goods which shall be deemed to be the produce or manufacture of the British Dominions for the purposes of the said Act shall be the following:—
 - (a) Goods wholly the produce of the British Dominions.
 - (b) Goods wholly manufactured within the British Dominions from materials produced in such Dominions.
 - (c) Goods wholly manufactured within the British Dominions in which all manufacturing processes are performed in the British Dominions from unmanufactured raw material of foreign origin.
 - (d) Goods partially produced or partially manufactured in the British Dominions, provided that the final process or processes of manufacture have been performed in such Dominions, and also that the expenditure in material produced in such Dominions and [or] labour performed within such Dominions (calculated subject to the qualification hereunder) in each and every article is not less than one-fourth of the factory or works cost of such article in its finished state.
2. In the calculation of such proportion of produce or labour of the British Dominions none of the following items shall be included or considered: manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition; cost of outside packages or any cost of packing the goods therein; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.
3. Goods landed in transit:—goods which after shipment from any part of the British Dominions have entered into the commerce of, or been subjected to any process of manufacture in, any foreign country shall not be deemed to be the produce or manufacture of the British Dominions.
4. In every case where, pursuant to section 6 of the said Act, the full duty under the said Act is payable on any goods owing to the non-production to the Collector of an

* 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.*

invoice with the prescribed certificate written or printed thereon, and at the time of importation the importer alleges, and the Collector has reason to believe, that such goods are *bona fide* the produce or manufacture of some part of the British Dominions, and that such non-production is due to accident, the following provisions shall apply:—

- (a) Any amount of duty so payable in excess of the duty payable upon the like goods being the produce or manufacture of some part of the British Dominions may be held by the Collector at the port of importation on deposit, pending the production of an invoice with the prescribed certificate written or printed thereon.
- (b) Such deposit shall be returned to the importer if the invoice, with certificate as aforesaid, is produced within six months from the date of payment of the deposit, but otherwise the same shall be applied as duty payable under the said Act, unless other action is specially directed by the Minister of Customs.

It is prescribed in the Forms of Certificate of Origin which are required to be written or printed on invoices of all articles for entry under the Preferential Tariff when made and signed by an individual exporter personally or by a person other than an individual exporter that there shall be a declaration to the following effect:—

1. That the said invoice is in all respects true and correct.
2. That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in [*Name of part of British Dominions*], and is *bona fide* the produce or manufacture of that part of the British Dominions.
3. As regards those articles only partially produced or manufactured in that part of the British Dominions:—

- (a) That the final process or processes of manufacture have been performed in that part of the British Dominions;
- (b) That the expenditure in material produced in the British Dominions and [or] labour performed within such Dominions (calculated subject to the qualifications hereunder) in each and every article is not less than one-fourth of the *factory or works cost* of such article in its finished state.

4. That in the calculation of such proportion of produce or labour of the British Dominions none of the following items have been included or considered: manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition; cost of outside packages or any cost of packing the goods therein; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

[NOTE.—Information as to the exact Forms of the Certificate of Origin required for the entry of goods under the British Preferential Tariff into the Dominion of New Zealand may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, 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, provision is made for Customs Reciprocity between New Zealand and South Africa.

Reciprocal Agreement with South Africa. Under the Customs Duties Act of 1908 (No. 35 of 1908) it is provided that no duty shall be levied on South African products higher than that leviable under this Act of 1908 on the same goods if they were the produce or manufacture of some part of the British Dominions.

* 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 a duty of 10% *ad valorem* on cotton (except *salico*), and linen piece goods, and piece goods of mixed cotton and linen, imported into the Cook, &c., Islands from New Zealand or elsewhere.

INTRODUCTORY NOTES—continued.

Dominion of New Zealand—cont.

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.
Feathers - - - - -	<i>ad valorem</i> 15 7/2
Fish - - - - -	<i>per lb.</i> 11d.
Fruits—dried and green - - - - -	Free.
Maize - - - - -	<i>per 100 lbs.</i> 6d.
Sugar - - - - -	Free.*
Tobacco, manufactured - - - - -	<i>per lb.</i> 2s. 6d.
Tea (except tea in packets of 5 lbs. or over net weight, free of duty) - - - - -	" 1d.
Wines:	
Sparkling - - - - -	<i>per gall.</i> 5s.
Other than sparkling - - - - -	2s.
All other goods (except spirits) - - - - -	3 1/2 less than the duty which would otherwise be payable.†

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-mentioned Reciprocity Act, it must be certified in the Certificate of Origin, which is to be written or printed on the invoice, that the goods are *bona fide* the produce or manufacture of South Africa.

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

Fiji.

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

- (i) Goods imported into the Colony for the use of the present Governor thereof, or of the officer administering the government for the time being when the Governor is beyond the limits of the Colony, or for the use of the Army or Navy (Regulation of 1881 as amended by Ordinance No. 10 of 1912).
- (ii) Articles imported as the property of, and for the use of the Pacific Cable Board on allowance by the Governor in Council.
- (iii) Coats of arms, flags, and other objects sent by their respective Governments for official use by Consuls.
- (iv) Articles imported by the Western Pacific High Commission for official use.

* 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 7/2 of any duty that may be leviable.
 " *ad valorem rates* - 3 7/2 *ad valorem* less than the duty which would otherwise be payable.

INTRODUCTORY NOTES—*continued.***Fiji—*cont.***

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

Any articles or goods bearing names, brands, or marks purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom of Great Britain or any British Possession, such articles or goods not having been made by such manufacturers, and such names, brands, or marks not being accompanied by a statement (having equal prominence with such names, brands, or marks), showing the country in which such articles were produced or manufactured, or having thereon any words, writing, marks, brands, or lettering which would indicate that such goods or articles are British produce or British manufacture, such articles or goods being, as a matter of fact, the produce or manufacture of some country not being a portion of the British Empire (sec. 31 (1) of Ordinance No. 1 of 1895).

Where any article subject to specific duty is imported in any bag, box, tin, jar, bottle, or other package in which it is intended to be sold by retail and which is 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.

Goods subject to *ad valorem* rates of duty which are temporarily exported from the Colony for repairs or otherwise, shall be admitted to entry on being returned to the Colony at a duty calculated upon the cost of such repairs or upon such value as may be lawfully assessed, if satisfactory proof is produced to the Collector or other Officer of Customs of the exportation of the goods, and that the goods have not been absent from Fiji for more than one year from the date of exportation (Ordinance No. 9 of 1910).

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*.

Union of South Africa.

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

It has, however, been arranged under various Customs Agreements of 1910, as amended by Protocols of 1911, 1912, and 1913, made between the Government of the Union of South Africa and the several South African Administrations that the Customs Union Tariff provided for in that Convention, as amended by the Protocol of 22nd June 1908, shall be maintained by the various contracting parties, until altered by legislation enacted by the Union Government or the Administrations of the various South African Territories.

The Customs Union Tariff, as slightly amended by the Union of South Africa Act No. 37 of 1913, is at present in operation in the

Union of South Africa,
as well as in the following Territories which belonged to the Customs Union, *viz.* :—
Basutoland,
Bechuanaland Protectorate, and
Swaziland.

[For detailed particulars of the Tariffs in operation in Southern and Northern Rhodesia, *see* under "Rhodesia."]

In the above-mentioned Agreements, provision is made for the free interchange of the products and manufactures (with certain exceptions in the case of excisable articles) of the Union of South African Products. Africa and Rhodesia (except that portion of Northern Rhodesia which falls within the Congo Basin).

INTRODUCTORY NOTES—continued.

Union of South Africa—cont.

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 a duty, or the prohibition of the manufacture for sale.
- [All goods and articles (except spirits) the growth, produce, or manufacture of the Province of Mozambique may also be imported into the *Transvaal* and *Swaziland* free of duty, provided that the chief constituent parts of such goods are the produce of the soil of the Province of Mozambique. (*Transvaal* Proc. No. 68 of 1908, and *Swaziland* Proc. No. 1 of 1908.)]
- (ii) Public stores imported or taken out of bond by, and *bonâ fide* for the sole and exclusive use of, the Government of His Britannic Majesty or of any Government which formerly belonged to the Customs Union: provided that a certificate is delivered to the Customs Authorities, given under the hand of an officer approved by the Principal Officer of Customs, setting forth that any duty levied on such public stores would be borne directly by the Government; and provided further that no portion of such stores used or unused shall be sold or otherwise disposed of so as to come into the possession of or into consumption by any persons not legally entitled to import the same free of duty without the consent of the Principal Officer of Customs and the payment of the duties to him by the officer so selling or disposing of such public stores at the rate leviable at the date of sale.
- (iii) Appointments and uniforms for the military, naval, volunteer or other Imperial or Colonial forces.
- (iv) Consular uniforms and appointments.
- (v) 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 wires 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 the following goods is *prohibited*:—

- (i) Goods which, being of foreign manufacture, bear the name, mark, or brands of manufacturers resident in the United Kingdom or any British Possession, or which, whether of foreign manufacture or not, bear marks contravening the provisions of any law in force in the Union relating to merchandise marks.
- (ii) Prison-made and penitentiary-made goods.
- (iii) All animals, articles, matter, or things the importation of which is from time to time prohibited by or under the authority of any law.

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 *4l.* 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.]

* The term "South Africa" for Customs purposes is to be taken to mean that part of South Africa south of the Zambesi River. (Union Customs Notice No. 25, dated 25th October 1911.)

INTRODUCTORY NOTES—continued.

Union of South Africa—cont.

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.

The Convention is to continue for 10 years from 1st April 1909 and shall thereupon cease if either Government has given one year's notice to the other of its intention to terminate it. If no such notice has been given the Convention is to continue from year to year until either Government shall have given a year's notice to the other for its termination.

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

**British
Preferential
Tariff.**

UNITED KINGDOM

imported therefrom into the Union for consumption therein.

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).

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 or of a reciprocating British Colony, 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.

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

† 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.

INTRODUCTORY NOTES—*continued.***Union of South Africa—*cont.***

In accordance with the provisions of the Customs Agreement made between the Government of the Union of South Africa and the Administrations of Southern and Northern 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 Customs Agreement made between the Union Government and the Territories of Basutoland, Bechuanaland Protectorate, and Swaziland, it is provided that all Customs duties levied on dutiable 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," which provides for the payment of a proportionate sum therefrom to the costs of the administration of the several Territories.

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,—

Regulations for entry of Goods under the British Preferential Tariff.

- (a) A certificate by the suppliers or manufacturers, as the case may be, in prescribed form.*
- (b) Such other or further evidence as such Officer of Customs may require, proving that the goods are *bona fide* manufactures of the United Kingdom or reciprocating British Colonies, Possessions, and Protectorates.

The certificate shall be written, printed, or stamped on the invoice, or attached thereto.

If the certificate is not written, printed, or stamped on the invoice, such particulars of the goods must be shown on such certificate as will satisfy the Customs Officers of the identity of the documents.

It is provided in the Form of Certificate of Origin* prescribed to obtain the rebate of duty on British articles that there shall be a declaration to the following effect:

"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."

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

[NOTE.—Information as to the exact Forms of the Certificate of Origin required for the entry of goods under the British Preferential Tariff into the Union of South Africa may be obtained at the Office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

A Union Proclamation (No. 196 of 1913), dated 19th August 1913, has been issued notifying that, under prescribed regulations, a rebate of the whole of the Customs duties originally paid will be allowed on all goods (except beer, wine, spirits, tobacco, cigars, and cigarette,) removed from any place in the Union at which Customs officers are stationed to any place in the Belgian Congo, or German South-West Africa.

Removal of Goods to German South-West Africa and Belgian Congo.**Rhodesia.**

In consequence of the termination of the Customs Union Convention of 1906 on 30th June 1910, various Custom Agreements, amended by Protocols subsequently added thereto, were made between Southern and North-Western Rhodesia and the Union of South Africa and other South African Territories for the maintenance of the Customs Union Tariff of 1906, as amended in 1908, subject to certain modifications referred to below, until altered by legislation enacted by the Territories or Administrations concerned.

* When the certificate is signed by some person on behalf of a manufacturer or supplier, such person must state that he is duly authorised to do so.

INTRODUCTORY NOTES—*continued.***Rhodesia—*cont.***

In consequence of the amalgamation of North-Western and North-Eastern Rhodesia under the name of "Northern Rhodesia," by the "Northern Rhodesia Order in Council of 1911," the above Agreements were, by certain Protocols, extended, with effect from 1st February 1913, so as to apply to "Northern Rhodesia," with the exception of that part of the Territory which falls within the Congo Basin.

[The 'Congo Basin' is defined to be the basin bounded by the watersheds (or mountain ridges) of the adjacent basins, namely, in particular, those of the Niari, the Ogowé, the Schari, and the Nile on the north; by the Eastern watershed line of the affluents of Lake Tanganyika on the east; and by the watersheds of the basins of the Zambesi, and the Logé on the south. It, therefore, comprises all the regions watered by the Congo and its affluents, including Lake Tanganyika, with its eastern tributaries.]

In these Agreements, provision is made for the free interchange of the products and manufactures (with certain exceptions in the case of excisable articles) of the Union of South Africa, the Administrations of Southern and Northern Rhodesia (except Congo Basin), and the Territories of Basutoland, Bechuanaland Protectorate, and Swaziland.

The Customs Union Tariff is still operative in Southern Rhodesia subject to certain modifications of the preferential rates leviable on British goods in consequence of the operation of what is known as the "Rhodes' Clause" (see next page), but a new Tariff was brought into force in Northern Rhodesia on 1st February 1913, whereby provision is made for a division of the Territory, for tariff purposes, into two Zones, viz., the Zambesi Basin and the Congo Basin.

The rates of duty leviable on imports into the Zambesi Basin of Northern Rhodesia are practically identical with those operative in Southern Rhodesia, whilst in the case of imports into the Congo Basin of Northern Rhodesia, the rates of duty are, on the whole, lower than the rates on similar British goods imported into the Zambesi Basin, but no preference is granted on British goods imported into this part of the Territory.

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

- (i) All animals bred, and articles grown, produced, or manufactured within such Colony, State, or Territory as may from time to time be approved by the Southern Rhodesia Administrator in Council, or by the Northern Rhodesia Administrator with the consent of the High Commissioner, except spirits, beer, patent medicines, and sulphuric acid or blasting compounds, distilled or manufactured within such Colony, State or Territory, as may from time to time be approved by the Administrator with the consent of the High Commissioner in case of the imposition of a duty or the prohibition of the manufacture for sale.

As regards imports into Northern Rhodesia, this paragraph only applies to goods intended for consumption in that portion of the Territory which does not fall within the Congo Basin. If intended for consumption in the Congo Basin they must be cleared under their respective tariff numbers, as in the case of oversea goods.

[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).]

- (ii) Public stores, imported or taken out of bond by, and *bona fide* for the sole and exclusive use of the Government of His Britannic Majesty, and of the Government of this Territory, provided that a certificate be delivered to the Customs Authorities given under the hand of an officer approved by the Principal Officer of Customs, setting forth that any duty levied on such public stores would be borne directly by the Government; and provided further that no portion of such stores used, or unused, shall be sold or otherwise disposed of so as to come into the possession of or into consumption by any person not legally entitled to import the same free of duty, without the consent of the Principal Officer of Customs, and the payment of the duties to him by the officer selling or disposing of such public stores at the rate leviable at the date of sale.
- (iii) Appointments and uniforms for military, naval, volunteer or other Imperial or Colonial forces of His Majesty.
- (iv) Consular uniforms and appointments.

INTRODUCTORY NOTES—continued.

Rhodesia—cont.

Free goods—cont.

(v) Articles may be imported free of duty, or a rebate allowed, when imported by and for the use of members of His Majesty's regular forces, and also wines and spirits for the use of the Administrator.

The importation of the following articles is prohibited:—

- (i) Goods of foreign manufacture and packages of such goods, bearing any names, brands, or marks purporting to be the names, marks or brands, of manufacturers resident in the United Kingdom or any British Possession (Southern Rhodesia).
- (ii) Goods or packages of goods bearing any names, brands, or marks, purporting to be the names, brands, or marks of manufacturers who are not in fact the manufacturers thereof (Northern Rhodesia).
- (iii) Prison or penitentiary-made goods.

A rebate or refund of duty may be granted on any raw, semi-manufactured or manufactured material used in the manufacture of any article within Rhodesia on its exportation beyond the limits of the Union of South Africa, and of any Territory which is a party to a Customs Agreement entered into with the Union.

Provision is made in the Tariffs in operation in Southern and Northern Rhodesia. **British** for a rebate of duty to be allowed upon articles, the growth, produce, or manufacture of the

**Preferential
Tariff.**

UNITED KINGDOM,

imported therefrom for consumption into Southern Rhodesia and into the Zambesi Basin of Northern Rhodesia.

It is also provided that a similar rebate to that granted to goods imported from the United Kingdom under like provisions may be granted to goods—the growth, produce, or manufacture of any British Colony, Protectorate or Possession granting equivalent reciprocal privileges—such reciprocating British Possessions being the

DOMINION OF CANADA,

COMMONWEALTH OF AUSTRALIA.

DOMINION OF NEW ZEALAND.

Provision is further made for rebates of duty to be granted to the products of all British Countries imported into Rhodesia in consequence of the operation of clause 47 of the Southern Rhodesian Order-in-Council of 1898, and clause 19 of the Northern Rhodesian Order-in-Council of 1911, (known in each case as the "Rhodes' Clause") which read:—

**Rhodes' Clause.
Additional Rebates
of Duty on certain
British Goods.**

"No Customs duties levied on any articles produced or manufactured in any part of His Majesty's Dominions, or in any British Protectorate, and imported into Southern or Northern Rhodesia (as the case may be), shall exceed in amount the duties levied on such articles according to the Tariff in force in the South African Customs Union at the date of the coming into operation of the 'Southern Rhodesian Order-in-Council, 1898,' or the Tariff contained in the Customs Union Convention concluded between the Colony of the Cape of Good Hope, the Orange Free State and the Colony of Natal, in May 1898, whichever shall be the higher."

The Customs Union Tariffs referred to above came into operation on 1st July 1897 and 2nd January 1899 respectively.

[Under a Southern Rhodesia Government Notice No. 48 of 1913, dated 6th February 1913, it is provided that this further rebate of duty will only be granted under the following circumstances:—

- (a) When the duty is paid at a Customs Office within this Territory at the Rhodesia Customs Office at Beira; or
- (b) Where duty is paid at a port in the Union of South Africa on a bill of entry for direct removal of goods to a railway station or siding between Ramaqualand and Bulawayo. In this case a refund of the further rebate may be made by the Controller of Customs upon proof of the due arrival of such goods and upon certified copies of the bill of entry and of the Customs Notice required in prescribed form.]

INTRODUCTORY NOTES—*continued.***Rhodesia—*cont.***

The *rebates* are, in some instances, the same as those granted on goods imported into the Union of South Africa, but, in consequence of the operation of the above-mentioned clauses of the Southern and Northern Rhodesian Orders-in-Council, certain *additional rebates* are accorded to most articles the produce of His Majesty's Dominions (including non-reciprocating British Possessions) on importation into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia.

The several rates of duty leviable on the various articles are set out in detail in the body of this Return.

No special provision is made in the Northern Rhodesian Tariff for the preferential treatment of British goods imported into the Congo Basin of Northern Rhodesia, but the rates of duty on goods imported therein are, on the whole, lower than those leviable on similar goods imported into the Zambesi Basin of Northern Rhodesia.

With regard to certain alternative rates provided for in the case of various articles imported into the Congo basin of Northern Rhodesia (*e.g.*, cattle for slaughter at 30s. each, or if less, 10 per cent.), a decision has been given by the Northern Rhodesian Government to the effect that under the provisions of the Conference of Berlin, 1885, no higher rate of duty than 10 per cent *ad valorem* can be charged on such articles.

The Customs Regulations governing the entry of goods under the British Preferential Regulations for Entry of Goods under the British Preferential Tariff into Rhodesia, together with the Forms of Certificate of Origin prescribed are similar to those in force in the Union of South Africa.

Nyasaland Protectorate.

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

- (i) Goods imported by or for the use of the Government of the Protectorate, and all goods imported by the Governor for his private use ;
- (ii) Goods imported by or for the use of Consular Officers of the United States, Mexico, Cuba and the Argentine Republic ;
- (iii) Samples, which the Comptroller of Customs shall decide to be of no commercial value ;
- (iv) Materials for making roads, bridges, railways, tramways, and telegraphs.
- (v) The luggage, equipment, and stores of the Inspector-General of the King's African Rifles, and of his Staff Officer, when they are travelling on duty

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

- (i) Articles of foreign manufacture bearing the name, address, or trade marks of any manufacturer of, or a dealer in, such articles resident in the United Kingdom or in any British Possession or Protectorate, or in Cyprus, or bearing the name of any place in the United Kingdom or any British Possession or Protectorate, or in Cyprus, and calculated to impart to them a special character of British manufacture.
- (ii) All goods the importation of which is for the time being prohibited by any Proclamation by the Commissioner for the Protection of Public Health, or other purposes of public policy.

In addition to the ordinary import duties, certain road and river duties, &c., are imposed under Customs Ordinance No. 8 of 1906, as amended by Notifications Nos. 191 of 1910, 115 of 1911, 160 of 1912 and 180 of 1913, as follows :—

Road and River Duties—

On all imported goods (except goods imported by the Governor for his private use, goods by or for the use of the Government and of the Consular Officers of countries stated above, certain unmanufactured tobacco leaf, current coin, printed matter, goods imported by post, goods in transit to and from North-Eastern Rhodesia, personal baggage of soldiers of the King's African Rifles, the luggage, equipment, and stores of the Inspector-General of the King's African Rifles, and of his Staff Officer, when they are travelling on duty, native foodstuffs, re-imported goods, disinfectants, and live stock), whether for home consumption or in transit to places outside the Protectorate, *per cent. or fraction thereof* } 1s.

INTRODUCTORY NOTES—*continued.*Nyasaland Protectorate—*cont.*

Wharfage Dues—

On all imported goods (except goods imported by the Governor for his private use, goods by or for the use of the Government and of the Consular Officers of countries stated above, certain unmanufactured tobacco leaf, current coin, printed matter, passengers' baggage on exportation, goods imported by post, personal baggage of soldiers of the King's African Rifles, the luggage, equipment, and stores of the Inspector-General of the King's African Rifles, and of his Staff Officer, when they are travelling on duty, native foodstuffs, disinfectants, and live stock) whether for home consumption or in transit, *ad valorem* - - - - - } 2 7/8

[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 imported by the Governor for his private use, goods by or for the use of the Government and of the Consular Officers of countries stated above, certain unmanufactured tobacco leaf, current coin, goods in transit to and from North-Eastern Rhodesia, personal baggage of soldiers of the King's African Rifles, the luggage, equipment, and stores of the Inspector-General of the King's African Rifles, and of his Staff Officer, when they are travelling on duty, native foodstuffs, and live stock), which are exempt from the payment of import duties and of all goods in transit, *per package* - - - - - } 6d.

As regards goods *in transit* 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 or security will be enforceable.

It is also provided under Customs Notification No. 191 of 1910, that goods in transit (other than those specially exempt) are subject to the road and river duties, wharfage dues, and registration fees as above specified.

A rebate of the Import Duties 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 produced on re-importation.

Uganda 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 Uganda Protectorate on satisfactory proof to 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 Uganda and other parts of the world.
- (vi) The luggage, equipment, and stores imported by the Inspector-General, King's African Rifles, or his Staff Officer, for the use of the said Officers or either of them whilst travelling on duty.

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 East Africa Protectorate (sec. 16 of Customs Ordinance No. 14 of 1904).

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

Manufactured articles bearing the name, address, or trade mark of any manufacturer or dealer, or the name of any place in the United Kingdom or any British Possession, calculated to impart to them a special character of British manufacture, and not of such manufacture.

INTRODUCTORY NOTES—*continued.***Uganda Protectorate—*cont.***

It is provided under Customs Ordinance No. 6 of 1910, that the duties leviable on goods imported or exported 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 the Chief of Customs may direct.

Under the Uganda Goods in Transit Ordinance No. 1 of 1902, it is provided that the transit agent shall pay import duty at the rates fixed in the Tariff on the value of merchandise declared for transit through the Protectorate. If no application is made for a return of duty within six months of the date of issue of the transit certificate, the merchandise will be considered to have been imported and treated as such.

Merchandise in transit is liable to warehouse rent and to the usual road and wharfage dues, and also to a charge of 4 annas per package to cover administrative expenses in connection with the transit traffic.

In the event of merchandise not declared for transit on which duty has been paid being re-exported, the Customs Officer shall, on production of the customs receipt for duty, refund *three-fourths* of such duty—provided that application is made before the expiration of 12 calendar months from the date of payment of such duty.

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.

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.
- (vi) The luggage, equipment, and stores imported by the Inspector-General, King's African Rifles, or his Staff Officer, for the use of the said officers, or either of them, whilst travelling on duty.

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

Manufactured articles bearing the name, address, or trade mark of any manufacturer or dealer, or the name of any place in the United Kingdom or any British Possession, calculated to impart to them a special character of British manufacture, and not of such manufacture.

It is provided in the Customs Tariff Ordinance No. 1 of 1910 that the duties leviable on goods imported or exported 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

INTRODUCTORY NOTES—*continued.***East Africa Protectorate—*cont.***

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.

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.

A Notice was also issued on 24th July 1911, stating that transit entries and entries for free goods (such as industrial and agricultural machinery and implements, and live-stock) will be passed at Kilindini Customs Office as well as at Mombasa, and that such goods may be railed direct by arrangement with the railway authorities. The regulations affecting the verification and clearance of the goods will be strictly adhered to.

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.
- (iv) The baggage, equipment, and stores of the Inspector-General of the King's African Rifles and his Staff Officer when travelling on duty.

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.

St. Helena.

All articles (except tobacco and alcoholic liquors) are *free* of Customs duty on importation into the Colony.

The Customs Collector may under the provisions of Ordinance No. 3 of 1905, seize all articles as are prohibited to be imported into the United Kingdom.

Nigeria.*

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

- (i) Goods imported with the sanction of the Governor for the use of His Majesty's troops and navy.
- (ii) Goods imported with the sanction of the Governor for the service of any public department of the Colony, or of the Protectorate of Northern Nigeria.
- (iii) Goods imported with the sanction of the Governor by Boundary and other special commissioners and their assistants for their private use while executing their duties.
- (iv) Goods imported with the sanction of the Governor by the Inspector-General of the West African Frontier Force and his staff officers for their private use when on tours of inspection.
- (v) Goods in transit under the Niger Transit Order-in-Council, 1903.
- (vi) Goods imported in special circumstances for objects of a general public character or an enterprise deemed to be beneficial to the Colony with the approval of the Governor in Council.
- (vii) Patterns, samples, and advertisements passed as such by the Comptroller of Customs and subject to any regulations in that behalf made by the Governor in Council.

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

INTRODUCTORY NOTES—*continued.***Nigeria—*cont.***Free Goods—*cont.*

- (viii) Packages in which goods are ordinarily imported into Southern Nigeria (Order No. 2 of 1912).
- (ix) Goods imported into Northern Nigeria, with the sanction of the Governor, by the duly accredited Agent of a Foreign Government for the use of such Government.
- (x) Goods imported into Northern Nigeria, with the sanction of the Governor, by scientific expeditions duly accredited by their Governments for the use of such expeditions.
- (xi) All goods, certified to be the property of the French Government, imported in transit to territories beyond Nigeria by way of the Nigerian Railway.

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

All goods of foreign manufacture, bearing any name or trade mark, being or purporting to be the name or trade mark of any manufacturer, dealer, or trader in the United Kingdom, unless such name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced (Merchandise Marks Act).

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 also 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 Notice was issued on 18th January 1911, stating that the Northern Nigerian Customs Officer at Offa will require, in the case of all goods imported into Northern Nigeria by train, the production of invoices showing the value of the goods at the port of shipment, except in the case of Government goods. Caravan goods will also be inspected and valued at Offa.

A *drawback* of 95 per cent. of the duty paid on goods imported into Nigeria is allowed when re-exported to any place outside 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 from Southern to Northern Nigeria or *vice versa*.

Upon all dutiable goods imported into 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 Nigeria, duty shall not be levied, but *fees* not exceeding five per cent. of the duty payable may be charged to cover any expenses incurred by the Customs Department in connection with such goods, provided that this section shall not apply to goods re-exported from Southern to Northern Nigeria, or *vice versa*.

In the case of goods exported by inland navigation or overland carriage from Northern Nigeria to places outside Nigeria, or from Southern Nigeria 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 (after deduction of drawbacks), and fees paid in Nigeria, together with the duties payable in the country to which such goods are exported (after deduction of all drawbacks, subsidies, bounties, or other considerations amounting to or effecting a reduction of the duties so payable), not less than the full duties payable on such goods in Nigeria.

Under Rule No. 12 of 1909 it is provided that Abokam on the Cross River and Iking on the Akwa Yafe River shall be the only places at or through which goods may be imported into or exported from the Protectorate of Southern Nigeria 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 imported with the sanction of the Governor 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 *bonâ 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.

INTRODUCTORY NOTES—continued.

Gold Coast—cont.

[The Governor-in-Council may 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 River 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 River 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 River 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 River 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 to the value of 5*l.*, other than guns, ammunition, spirits and other alcoholic liquors, imported from the Gambia Colony by medical officers attached to the Sanitary Service of the Colonies of Gambia and Sierra Leone.
- (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 10*s.* duty.
- (xi) All edible provisions kept or preserved on ice or in refrigerating chambers.
- (xii) Articles required solely for the use of Boy Scouts recognised by the Colonial Government (Order in Council, No. 18 of 1911).
- (xiii) Light railway rolling stock and plant and other appliances used solely for the development of the palm-oil trade and other local industries in the Colony and Protectorate, when admitted as such by the Comptroller of Customs (Order-in-Council, dated 17th March 1913).

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.

[The Governor-in-Council may 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.]

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

Articles of foreign manufacture, and any packages of such articles bearing any name, brand, or marks of manufacturers resident in the United Kingdom.

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 25 % 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.

Under Ordinance No. 14 of 1913, no *drawback* is allowed if the amount claimed is less than 2*l.*

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) providing 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.

INTRODUCTORY NOTES—continued.

Dominion of Canada—cont.

Free Goods—cont.

- (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. 1296B of August 20th, 1904).
- (ix) Samples, such as are carried by commercial travellers, when of no commercial value (Customs Memo. No. 1311B of 1st February 1905).

[The regulations regarding the entry of samples provided for by the Franco-Canadian Convention of 1907 and the Japanese Treaty Act of 1913 are as follows:—

Samples of dutiable goods, solely for use in taking orders for merchandise imported temporarily into Canada direct by non-residents from any British Country or from Japan, or from any country entitled in Canada to the advantages of the Franco-Canadian Convention of 1907, may be admitted upon deposit of a sum equal to the duty to assure the re-exportation of such samples within one year.

A temporary entry of such samples, in duplicate, with certified invoices annexed in the usual form, shall be presented to the Collector of Customs at the port of entry. The importer shall make and subscribe to a declaration on the face of the temporary entry that the goods described therein are *bona fide* samples for use only in taking orders for merchandise, and to be re-exported within twelve months.

When the samples are marked by a Customs officer for identification and the temporary entry duly completed, the Collector may issue his permission for the release of the samples, upon receiving from the importer a sum of money equal to the duty so as to assure the re-exportation of all the samples.

The permission for the release of the sample goods shall be in duplicate with a notation thereon that the money deposited with the temporary entry of samples shall be returned to the importer, provided the whole of the said samples be exported within twelve months from the time of entry, with proof of such exportation furnished to the satisfaction of the Collector.

The foregoing privilege does not extend to articles which, owing to their quality or value, or which, owing to their nature, could not be identified upon re-exportation. (Customs Memo. No. 1729B, of 1st May 1913.)

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

- (i) 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.
- (ii) Any goods manufactured in any foreign state or country which bear any name or trade mark, which is, or purports to be, the name or trade mark of any manufacturer, dealer or trader in the United Kingdom, or in Canada, or in any other British country, unless such name or trade mark is accompanied by a definite indication of the foreign state or country in which the goods were made or produced—provided that for the purposes of this item, if there is on any goods a name which is identical with or a colourable imitation of the name of a place in the United Kingdom or in Canada, or in any other British country, such name unless it is accompanied by the name of the state or country in which it is situated, shall, unless the Minister decides that the attaching of such name is not likely to deceive (of which matter the Minister shall be the sole judge) be treated as if it was the name of a place in the United Kingdom or in Canada or in any other British country. (Customs Memo. No. 1664B, dated 12th February 1912.)

The Canadian Customs Tariff Act of 1907 (No. 11 of 1907), as subsequently amended by Acts No. 16 of 1910 and 15 of 1913 and certain Orders-in-Council, 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.

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

In order that goods may be entitled to entry under the British Preferential Tariff, it is provided, in the Act of 1907, that the articles must be the produce or manufacture of the following British Countries when imported *direct* (a) into Canada from any British country:—

<p>(1) British Preferential Tariff. 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. Antigua. St. Kitt's and Nevis. Montserrat.</p>	<p>British West Indies—<i>cont.</i> Leeward Islands—<i>cont.</i> Dominica. Trinidad and Tobago. British Guiana. British India. Ceylon. Straits Settlements. Dominion of New Zealand. Union of South Africa : Cape of Good Hope. Natal. Orange Free State. Transvaal, and Southern Rhodesia.</p>
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The Governor in Council may, by Order-in-Council, extend the benefits of the British Preferential Tariff to any other British Colony or Possession.

An Order-in-Council (Customs Memo. 1711B) was passed on the 25th January 1913 extending the benefits of the British Preferential Tariff, with effect from 1st February 1913, to the following Countries:—

<p>Swaziland. Basutoland. Bechuanaland Protectorate. Northern Rhodesia. Nyasaland Protectorate. Uganda Protectorate. East Africa Protectorate. Protectorate of Northern Nigeria Colony and Protectorate of Southern Nigeria. Gold Coast. Sierra Leone. Gambia.</p>	<p>Somaliland Protectorate. Federated Malay States. British North Borneo. Sarawak. Brunei. Mauritius and Dependencies thereof. Seychelles. St. Helena. Ascension. Friedland or Tonga Islands. Fiji. Falkland Islands, and British Honduras.</p>
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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
- Spirituos 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).

(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 (Customs Memo. No. 1007B of 1898 as amended by No. 1097B of 1900).

Provision is made in the Customs Tariff Act of 1907 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."

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

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^(a).

Malt and malt flour, including extract of malt.

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

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 an Order-in-Council, dated 17th December 1909 (Customs Memo. No. 1563B), 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 (except raw and refined sugars). 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."

The Certificate of Value and of Origin prescribed to be written, printed, or stamped on invoices for entry under the British Preferential Tariff, may be combined in prescribed form, and in the case of goods which have been shipped to Canada on consignment prior to sale by the exporter, the Declaration Form is required to be attested to in British Countries before a Collector of Customs, Notary Public or other official authorised to administer oaths; and in other Countries before a British or other Consul, Notary Public or other official authorised to administer oaths.

[NOTE.—Information as to the exact Form of the Certificate of Origin, as well as of the combined Form of Certificate of Value and of Origin, required for the entry of goods under the British Preferential Tariff into the Dominion of Canada may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, 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.

[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.]

(a) 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.*

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 Acts Nos. 16 of 1910, and 15 of 1913, and various Orders-in-Council:—

Butter.

Cheese.

Cocoa shells and nibs.

†Cocoa beans, not roasted, crushed or ground.

Cocoa paste or "liquor" and chocolate paste or "liquor" not sweetened, in blocks or cakes.

†Butter produced from the cocoa bean.

†Cocoa paste or "liquor" and chocolate paste or "liquor," sweetened, in blocks or cakes, not less than 2 lbs. in weight.

Preparations of cocoa or chocolate in powder form.

†Preparations of cocoa or chocolate not otherwise provided for, and confectionery coated with or containing chocolate, the weight of the wrappers and the cartons to be included in the weight for duty.†

Ginger and spices, ground or unground.

Starch.

†Rice flour, sago flour, cassava flour, tapioca flour, and rice meal.

†Arrowroots.

†Rice bran.

†Cattle food containing molasses.

Limes.

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.

†Nuts of all kinds, n.o.p., including shelled peanuts.

†Essential oils, n.o.p., including bay oil, otto of limes, and peppermint oil.

†Cotton seed oil, n.o.p.

†Cocoanut oil, n.o.p.

†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.

†Cocoanuts, n.o.p.

†Cocoanuts, when imported from the place of growth by ship, direct to a Canadian port.

†Cocoanut, desiccated, sweetened or not.

†Copra or broken cocoanut meat, not shredded, desiccated or prepared in any manner.

†Sugar, raw or refined.

†Molasses of cane, testing by polariscope under 35 degrees, but not less than 20 degrees.

†Shredded sugar cane.

†Sugar candy and confectionery, n.o.p., including sweetened gums, candied peel, candied popcorn, candied fruits, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections containing sugar.†

†Lime juice, fruit syrups, and fruit juices, n.o.p.†

†Papaine.

†Lime juice, raw and concentrated; not refined.

*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.

* According to Act No. 16 of 1910.

† According to Act No. 15 of 1913.

† The Intermediate and General Tariff rates are the same for these articles, except when entitled to the benefits of the Franco-Canadian Convention of 1907 and certain special Agreements.

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

- *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.
- Babbit 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.
- †Cotton sewing thread in hanks.
- Jute cloth, uncoloured, not further finished than cropped, bleached, mangled, or calendered.
- Woollen fabrics, wear, apparel, and ready made clothing; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, and felt cloth.
- †Asphalt, not solid.
- 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.
- †Sponges of marine production.
- *All goods not enumerated in the Tariff.

* According to Act No. 16 of 1910.

† According to Act No. 15 of 1913.

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

Special parts of brass and aluminium, in the rough, and also special parts of metal in the rough, when imported by manufacturers of cameras or Kodaks, for use only in the manufacture of cameras or Kodaks (Customs Memo. No. 1446B of 1907, and 1684B of 1912).

Flat steel, cold rolled, not over $\frac{1}{2}$ -in. 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. 1491B of 1908).

Collodion for use in films for photo-engraving and for engraving copper rollers, when imported by photo-engravers and manufacturers of copper rollers (Customs Memo. No. 1684B of 1912).

Fabrics of which silk is the component material of chief value, when imported by manufacturers of neckties for use only in the manufacture of such articles in their own factories (Customs Memo. No. 1684B of 1912).

Drawn iron or steel hoop, band, scroll or strip, No. 14 gauge and thinner, galvanised or coated with other metal or not, when imported by manufacturers of mats for use only in the manufacture of such mats in their own factories (Customs Memo. No. 1684B of 1912).

The provisions of the Franco-Canadian Convention, which was signed at Paris on 19th September 1907, were approved by the Canadian Government by the "French Convention Act of 1908" (No. 28 of 1908) on 3rd April 1908. 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

* The following are the principal articles which are accorded the benefits of the *Intermediate* Tariff rates of duty, viz.:—Preparations of cocoa 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. xxxviii.

§ 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.

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, Algeria, the French Colonies and Possessions, and the Territories of the Indo-China Protectorate "shall extend to any and every other foreign power which by reason of the operation of the said 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 order that products originating in France, Algeria, the French Colonies and Possessions, and the Territories of the Indo-China Protectorate may enjoy the benefits of the Convention, it is requisite for them to be "conveyed without transshipment from a port of those Territories, or from a port of a territory enjoying the Preferential Tariff or Intermediate Tariff into a sea or river port of Canada."

It is stated in Customs Memo. No. 1566B of 1st January 1910, that, in accordance with the above provisions, the products of the following countries are entitled to entry for duty in Canada upon the terms and conditions granted in respect of similar French products:—
The United Kingdom;
All British Colonies and Possessions;
and also, in addition to France, Algeria, the French Colonies and Possessions, and the Territories of the Indo-China Protectorate, the following Foreign Countries which 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.

It is also laid down in Customs Memorandum No. 1566B of 1910 that products originating in France, Algeria, the French Colonies and Possessions, and the Territories of the Indo-China Protectorate may also be accorded the advantages of the Convention when such products have been conveyed without transshipment 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.

It is further provided in the Customs Memorandum referred to that, under an Order-in-Council of 17th December 1909, in order to obtain entry at the Customs House in Canada under Treaty or 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."

The Certificate of Value and of Origin prescribed to be written, printed, or stamped, on invoices for entry under Treaty or Convention Rates may be combined in prescribed form, and in the case of goods which have been shipped to Canada on consignment prior to sale by the exporter, the Declaration Form is required to be attested to in British countries before a Collector of Customs, Notary Public, or other official authorised to administer oaths; and in other countries before a British or other Consul, Notary Public or other official authorised to administer oaths.

Under Orders in Council of 7th June 1910, the Intermediate Tariff rates of duty were extended, with effect from 10th June 1910, to such articles—the 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

Intermediate Tariff: Extension to certain Products of Belgium and the Netherlands.

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

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.—Those articles which are accorded "Special Tariff" rates of duty under the Franco-Canadian Convention of 1907 (*see* † note on page xliii), 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.]

Under a further Order in Council of 7th June 1910, provision was made for the admission of certain goods, the produce or manufacture of *Italy*,* 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 transhipment from a port of the Kingdom of Italy or from a port of a British country into a sea or river port of Canada.

**Intermediate
Tariff:**
**Extension to
certain Italian
products.**

[NOTE.—The articles of Italian produce accorded Intermediate Tariff rates are not so numerous as in the case of Belgian and Dutch products.

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

Under the "Japan Treaty Act, 1913," which came into force, by Proclamation, on the 1st May 1913, the Treaty between the United Kingdom and Japan, which was signed at London on the 3rd April 1911, was sanctioned and declared to have the force of law in Canada, with certain specified exceptions.

It is stated in Customs Memo. No. 1727B of the 1st May 1913 that, under Article vii. of the Treaty it is, in effect, provided that articles, the produce or manufacture of Japan, upon importation into Canada, from whatever place arriving, shall enjoy the lowest rates of Customs duty applicable to similar articles of any other foreign origin.

Under these provisions, articles, the produce or manufacture of Japan, are entitled to the benefits of the French Treaty of 1907, when conveyed without transhipment to a sea or river port of Canada from Japan, or from any British Country or from any country accorded most-favoured-nation treatment in tariff matters by Canada.

Articles imported as samples for soliciting orders, by merchants, manufacturers, and their commercial travellers, may be admitted subject to the prescribed Regulations (for which, *see* p. xxxvii.)

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:

(4) **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 $\frac{1}{3}$ 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. 1572B of 1910).

* *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.

A Reciprocal Trading Agreement, which came into operation on the 2nd June 1913, was entered into on the 9th April 1912 between the Government of Canada and the Governments of the following West Indian Colonies :—

<p>Reciprocity Agreement between Canada and certain West Indian Colonies.</p>	<p>Trinidad. British Guiana. Barbados. St. Lucia. St. Vincent.</p>	<p>Antigua. St. Kitts. Dominica, and Montserrat.</p>
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Under the Agreement, the Customs duties on certain goods*—the produce or manufacture of Canada—imported into any of the above-mentioned West Indian Colonies—parties to the Agreement—shall not at any time be more than *four-fifths* of the duties imposed in the Colony on similar goods when imported from any foreign country—except that on flour the preference in favour of Canada shall not be less than 12 cents (6d.) per 100 lbs.

[The various British West Indian Governments have passed laws approving the terms of the Agreement, and have extended its benefits not only to the products of Canada, but also to the products of the United Kingdom and Newfoundland and, in the case of Barbados, to all British Countries. For details of the provisions of the laws enacted, and the Regulations issued thereunder, see under the various British West Indian Colonies concerned in these Introductory Notes.]

The duties on certain goods†—the produce or manufacture of any of the above-mentioned Colonies—imported into Canada, shall not at any time be more than *four-fifths* of the duties imposed on similar goods when imported from any foreign country, except that certain special provisions are made respecting the preference accorded to certain sugar and molasses, and for the maximum duty leviable on arrowroot, whilst cocoa beans, raw and concentrated lime juice, and fresh limes are to be accorded free entry into the Dominion, but to be subject to certain minimum rates when imported from foreign countries.

[The Canadian Government approved the terms of the Agreement by the "West Indian Trade Agreement Act, 1913," which came into force by a Proclamation, dated 19th May 1913, on the 2nd June 1913.

Under this Act the benefits of the Agreement were extended to the United Kingdom, the Colonies specified above, and to such other Colonies as may be hereafter admitted by Proclamation.

The Canadian Customs Tariff was amended by Act No. 15 of 1913, which came into force on the 13th May 1913, and it is stated in Customs Memo. No. 1737B of 1913 that the amendments made thereby are in accordance with the stipulations on the part of Canada made in the Agreement.

The British Preferential Tariff rates of duty are applicable to the various products scheduled in the Agreement on importation into Canada.]

* Fish, meats, wheat flour, Indian meal, rolled oats and oatmeal, cereal foods, bran and pollard, bread and biscuits of all kinds, oats, beans and peas (whole or split), coal, bituminous, butter, cheese, lard, hay, certain live stock, brooms and brushes, boots, shoes, and slippers, cordage, agricultural machinery and implements of all kinds, iron and steel rails, spikes, rivets and clinches, wire (including barbed wire), woven wire fencing and metal gates, machinery (including motor and other engines), steam boilers, electric machinery and electric dental appliances of all kinds, vehicles, including automobiles and motor cars, manufactures of india-rubber, paints, colours and varnishes, paper of all kinds, and manufactures of paper, vegetables of all kinds, including potatoes, onions and canned vegetables, soap, furniture, including cash registers, coffins, caskets, casket robes and linings and casket hardware, certain timber, doors, sashes and blinds, pianos and organs, starch, trunks, valises, travelling and tool bags and baskets of all kinds, cement, glass bottles, lamps, lamp chimneys, and table glassware, nickel-plated, gilt or electroplated ware, calcium carbide, linseed oil cake and linseed oil cake meal, fresh, canned and bottled fruits and condensed milk.

† Sugar, molasses and syrups, shredded sugar cane, fresh fruits, cocoanuts, asphalt and manjak, coffee, raw cotton, cotton seed, cotton seed meal and oil, rice, rice meal, flour and bran, crude petroleum, coal and kerosene oils, copra and coconut oil, rubber (raw) and balata, bulbs, logwood and logwood extract, annatto, turtle shell (unmanufactured), ginger, nutmegs, and spices (unground), arrowroot, salt, sponges, fresh vegetables, tapioca and cassava, tapioca and cassava flour, honey and beeswax, essential oils, tamarinds (fresh or preserved), cattle food containing molasses, pea nuts and kola nuts, diamonds (uncut), timber, vanilla beans, bay leaves, papaine, lime juice, fruit syrups and fruit juices (non-alcoholic)

INTRODUCTORY NOTES—continued.

Dominion of Canada—cont.

The concessions granted by Canada to any of the above-mentioned Colonies are to be extended to the undermentioned Colonies for a period of *three* years from the date of operation of the Agreement (viz. 2nd June 1913), provided that thereafter the concessions to any of such Colonies which shall not have granted reciprocal advantages to Canada shall cease :—

Bahamas.	*Grenada.
Bermuda.	Jamaica.
British Honduras.	Newfoundland.

The Governments may provide that to be entitled to the concessions, the products of the various Colonies must be conveyed by ship direct without transshipment or from one of the other Colonies entitled to the advantages of the Agreement.

The Agreement is to remain in force for 10 years and may be terminated by any of the parties thereto at the end of one year after the day upon which notice has been given by the party desiring such termination.

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 exempted from such special duty viz. :—

" (a) Goods whereon the duties otherwise established are equal to 50 per cent. *ad valorem*.

" (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 Canadian Government have, by Proclamation of the 22nd May 1913 (Customs Memo. No. 1737B) extended the benefits of the Agreement to Grenada so long as the Colonies, parties to the Agreement, continue to be entitled to such benefits.

INTRODUCTORY NOTES—continued.

Dominion of Canada—cont.

The following Regulations respecting the special (or dumping) duties have been made under Customs Memoranda, Nos. 1407B of May 1st, 1907, 1506B of December 1st, 1908, and 1652B of 26th October 1911:—

Regulations respecting Special (or Dumping) Duties.

- (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 *ad valorem* 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.:—
 - (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 exceed 7½ 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 7½ per cent. in other cases.
 - (c) Provided that special duty or dumping duty shall, without exemption allowance, apply to galvanised wire, barbed wire, and rolled round wire rods of iron or steel classed as "free" in the Tariff, and being articles of a class or kind made in Canada, viz.:—
 - (i) Galvanised 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 ¾ths inch in diameter when imported by wire manufacturers for use in making wire in the coil in their own factories.

(Customs Memo. No. 1,506B, dated 1st December 1908.)

(d) In respect of iron and steel tubing, threaded and coupled or not, 4 inches or less in diameter, when the difference between the fair market value and the selling price of such tubing to the importer in Canada does not exceed 5 per cent. of its fair market value; provided that the whole difference shall be taken into account for special duty purposes when exceeding 5 per cent. (Customs Memo. No. 1652B, dated 26th October 1911).

(e) Provided further that special duty or dumping duty shall, without exemption allowance, apply to iron and steel tubing, threaded and coupled or not, over 4 inches and not exceeding 8 inches in diameter—such tubing being of a class or kind made in Canada.

(Customs Memo. No. 1652B, dated 26th October 1911.)

[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

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

subsequently refunded on application through the Collector in the usual form upon proof to the satisfaction of the Minister of Customs as to the actual price realised from the sale of the goods, exclusive of all charges thereon after shipment from the place whence exported directly into Canada. (Customs Memo. No. 1594B, 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 2½ 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.

Combines

Investigation Act.

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.
- (vi) Certain articles used in the manufacture of explosives, when imported by the British Canadian Explosives Co., Ltd., London, for their use and not for sale (Act No. 11 of 1911).
- (vii) Certain articles, when imported by certain specified companies, for use in port and cold storage factories (Acts Nos. 20 and 23 of 1911).
- (viii) All plant, machinery, and materials necessary for the original construction and installation of the Marine Railway Dock at Harbour Grace or other marine docks (Acts Nos. 28 of 1911 and 29 of 1913), and for the Labrador Railway (Act No. 14 of 1913).
- (ix) Instruments, apparatus, supplies, and stationery required and used in installing, maintaining, and operating various Marconi Wireless Telegraph Stations (exclusive of provisions, household goods, furniture or supplies for the personal use of employes of the Marconi Wireless Telegraph Co., of Canada, Ltd.), (Act No. 24 of 1913).

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.

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.

INTRODUCTORY NOTES—continued.

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) His Majesty's 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 60 days, and for the payment of a duty of 1½% *ad valorem*.
- (iii) Cargo of vessels in distress, if satisfactory bond be given for re-exportation and payment of export duty (1½% *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 casing or covering or receptacle, both outer and inner, ordinary and usual commercial package of any goods, whether of wood, paper, cloth, tin, or any other metal or material (exclusive of trunks and valises).
- (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.
- (vii) Advertising matter if of no commercial value and intended for free public distribution.

Articles subject to an *ad valorem* rate of duty, when not originally shipped with the intention of being brought into the Colony, but subsequently imported, and when the requisite information for perfect entry of the same cannot be ascertained or obtained, shall, in lieu of such duty, be charged a duty of 33½% on the value at the port of entry, or on the price which they shall realize at auction, when sold and delivered for local consumption, 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 such auction.

Additional duty on bonded goods. An additional duty of ½% *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.

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

Goods, and any package of goods, bearing any name or mark which states or implies that such goods were manufactured or produced in any country in which the same were not manufactured or produced.

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 free articles cannot be used for any other purpose than for making up or completing any article which is itself free, and provided such parts have been specially prepared and manufactured to replace or fit such free articles.

INTRODUCTORY NOTES—*continued.*Jamaica—*cont.*Free Goods—*cont.*

- (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 for the public service, 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, arms, equipment and uniforms for His Majesty's Navy, Army, or Militia on the certificate of the Officer commanding the Navy or the Troops that they have been solely imported for their use; 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 under certain prescribed conditions.
- (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 1894).
- (vii) Articles for the use of the Governor (Law No. 19 of 1890).
- (viii) Models of inventions and of other improvements in the arts and industries, manuscripts, professional plans, specifications and tracings.

[No goods imported free of import duties under the provisions of any law, certificate, or concession shall be sold or transferred without the importer notifying the Collector-General, and paying such import duties as would be payable if the purchaser or transferee had on the day of sale or transfer imported the goods.]

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

Any 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.

Whenever it shall appear to 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, or to admit at a modified rate of duty, any articles which 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.

[Under this clause, a Rule was made by the Governor in Privy Council, dated 13th January 1913 (Government Notice No. 37 of 1913) stating that concessions made may be either (a) general or (b) limited, and that in the former case all articles of the character designated may be passed on ordinary free entry. In the latter case the entry must be accompanied by a certificate in prescribed form signed by the importer, and in which is embodied a declaration to the effect that the goods for which free entry is made fall within the intentions and limits of the concession.]

A *drawback* equal to the duty paid on first importation is allowed on all goods on which duty has been paid if duly exported within two years of their first importation—subject to rules made by the Governor in Privy Council for the regulation of such drawbacks.

[Such Rules were laid down in Government Notice, No. 225, dated 21st May 1912.]

A *drawback* equal to the duty paid on their importation shall also be allowed on shipbuilding materials or accessories of any kind for shipbuilding 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. Paints and oils used in painting any foreign-going ship while temporarily in port, shall be included in the term "accessory."

Cayman Islands.

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

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. (Sec. 18 of Law No. 1 of 1897.)

51

INTRODUCTORY NOTES—*continued.*

St. Lucia.

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

- (i) Articles for the use of H.M. Service, or of the Government, or of the Governor, or for the use of the Police Library and Recreation Club, if imported with the approval of the Governor.
- (ii) Articles for the use of the Imperial Department of Agriculture.
- (iii) Articles for the use of the Castles Town Board.
- (iv) Articles for the official use of any Foreign Consulate, and all 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 that a similar privilege is accorded by such Foreign Country to the British Consulate therein.
- (v) Patterns and samples of no intrinsic value.
- (vi) Packages or coverings in which goods are imported; if in the opinion of the Treasurer they are usual or necessary for the purpose.
- (vii) Articles for the building or repair of any church or school-house, or for the use of any church, imported for such purpose on written declaration to that effect to the satisfaction of the Treasurer.
- (viii) Articles for the use of St. Mary's College Cadet Corps, imported with the approval of the Governor-in-Council.
- (ix) Official uniforms, accoutrements and equipments imported with the assent of the Governor, for special use by officers and men in H.M.'s Naval, Military, Civil or Volunteer Services.
- (x) Personal effects, not being merchandise, of persons who are natives of, or domiciled in, St. Lucia, who have died abroad, if imported within six months of the date of death.
- (xi) Theatrical scenery, properties, apparel, and other paraphernalia imported by proprietors or managers of theatrical or other exhibitions.

The Governor-in-Council is empowered to exempt any article from the payment of duty if he is satisfied, upon a declaration by the importer, that the article is imported for the purpose of starting, developing or improving any industry intended to be established or being carried on, in the Colony.

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

- (a) That such goods shall be taken out of the Colony within three months of the date of such permission: and
- (b) That the person to whom such permission is given shall deposit in the hands of the Treasurer the amount of duty payable on such goods.

If such goods are not taken out of the Colony within three months of the date of the said permission the deposit will be forfeited, but if they are taken out of the Colony as aforesaid the deposit will be refunded.

All goods on their re-importation into the Colony, whether duty shall have been paid on them on their previous importation or not, are liable to the same duty as if then imported for the first time. The owner of any article exported from the Colony after payment of import duty may re-import the same free of duty under certain prescribed conditions: provided that if any alterations or repairs are made in or to such article before its re-importation duty shall be paid, on re-importation, on the full value of such alterations and repairs.

The Canadian-West Indian Reciprocity Agreement of 1912* was adopted, and effect given thereto, by Ordinance No. 2 of 1913, which came into force on 2nd June 1913.

**British
Preferential Tariff.**

The Ordinance provides for the preferential treatment of certain goods, the produce or manufacture of the

UNITED KINGDOM,
DOMINION OF CANADA, and
NEWFOUNDLAND.

The Governor-in-Council may extend, by Order, the benefits of the British Preferential Tariff to the produce or manufacture of any British Possession or Protectorate in the same manner as to similar preferential goods.

It is provided that the preferential rates of duty on certain goods specified in the Agreement, shall be *four-fifths* (i.e., a preference of 20%) of the duties imposed on foreign goods, except that in the case of wheat flour the preference shall amount to at least 6d. per 100 lbs.

The Governor-in-Council is empowered to make regulations for the better carrying out of the provisions of the above-mentioned Ordinance.

* For the provisions of the Canadian-West Indian Reciprocity Agreement of 1912, see under the Dominion of Canada, pp. xlv-xlvi.

INTRODUCTORY NOTES—*continued.***St. Lucia—*cont.***

The Customs Regulations which have been prescribed for the purpose of governing the entry of goods under the British Preferential Tariff provide that all articles entitled to preference—being the produce or manufacture of the United Kingdom, Canada or Newfoundland—shall not be entitled to preference unless there be submitted by the importer of such goods at the time of importation a Certificate of Origin in one or other of the prescribed forms, according to whether the articles are consigned direct or otherwise from the country of origin or manufacture.

Certificates of Origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

Certificates of Origin for goods *not* consigned direct, in order to be valid, must be attested to in British Countries before a Collector or other principal officer of Customs, Notary Public or other official authorised to administer oaths; and in other countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

No certificate shall be valid after the expiry of six months from the date of issue.

Inasmuch as it is possible that articles entitled to preference may occasionally reach the Colony before the arrival of the certificates of origin relating to the same, it shall be competent for the Customs Authority to authorise the delivery of such article at the preferential rates of duty on the security of a deposit equal in amount to the difference in duty between the preferential and general rates.

When goods accompanied by certificates of origin are not in conformity with the descriptions borne on the certificates, by reason of discrepancies as regards the marks or numbers of the packages, or the kind, quantity or value of the goods, they shall not be entitled to preference unless the Customs Authority at the port of destination is satisfied as to the origin of the goods, and that the differences are solely due to error.

It is prescribed in the Forms of the Certificate of Origin which are required to be produced to the Customs Authorities at the port of landing for goods consigned direct or otherwise, that there shall be a certified statement or a declaration signed, as the case may be, either by the exporter, or by the declarant and by the issuing authority, as above stated, to the effect that the merchandise is the growth, produce or manufacture of a British country entitled to preference,* and that in the case of manufactured goods—

"A substantial portion of the labour of . . . (country of manufacture) has entered into the production of every manufactured article included in this certificate of origin, to the extent in each article of not less than *one-fourth* of the value of every such article in its present condition."

A declaration is also required in the case of goods not consigned direct to the effect that the

"goods are in the original packages in which they were exported from . . . and that such goods have been under continuous Customs supervision whilst in . . . and have not been altered in nature, quality or value since their exportation from . . ."

[NOTE.—Information as the exact Forms of the Certificate of Origin required for the entry of goods under the British Preferential Tariff into the Colony may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Rasinghall Street, London, E.C.]

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

Goods shall not be entitled to preference if they are set out on Customs Bills of Entry in which other goods are also set out.

†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).

* In the case of goods not consigned direct, it is required to be declared that such goods are the growth, produce or manufacture of a British Country entitled to preference as shown by reliable invoices presented by the exporter.

† A new Customs Ordinance (No. 6 of 1913) was passed on the 4th June 1913, which amends the various existing British Preferential and General Tariff rates of duty. The Ordinance, however, is not to come into operation until notified by Proclamation, which at the time of going to press has not been received by the Board of Trade.

The principal provisions of the Ordinance were noted in the "Board of Trade Journal" for the 23rd January and 25th September 1913, respectively.

INTRODUCTORY NOTES—continued.

St. Vincent—cont.

Free goods—cont.

- (v) 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.

The Canadian-West Indian Reciprocity Agreement of 1912* was adopted, and effect given thereto, by Ordinance No. 2 of 1913, which came into force on the 2nd June 1913.

British Preferential Tariff. The Ordinance provides for the preferential treatment of certain goods, the produce or manufacture of the

UNITED KINGDOM,
DOMINION OF CANADA, and
NEWFOUNDLAND.

The Governor-in-Council may extend, by Order, the benefits of the British Preferential Tariff to the produce or manufacture of any British Possession or Protectorate in the same manner as to similar preferential goods.

It is provided that the preferential rates of duty on certain goods specified in the Agreement shall be *four-fifths* (i.e. a preference of 20%) of the duties imposed on foreign goods, except that in the case of wheat flour the preference shall amount to at least 6d. per 100 lbs.

The Governor-in-Council is empowered to make regulations for the purpose of carrying out the provisions of the above-mentioned Ordinance.

Regulations for entry of goods under the British Preferential Tariff. The Customs Regulations which have been prescribed for the purpose of governing the entry of goods under the British Preferential Tariff, provide that all articles entitled to preference shall be *bona fide* the growth, produce, or manufacture of the United Kingdom, Canada, Newfoundland, or such other British Colonies as may from time to time be declared to be entitled to the advantages of the Canadian-West Indian Reciprocity Agreement of 1912.

Manufactured articles shall only be admitted at the preferential rates of duty upon proof being submitted that a substantial portion of the labour of the United Kingdom, Canada, Newfoundland, or other Colonies entitled to the advantages of the Agreement has entered into the production of such articles to the extent in each article of not less than *one-fourth* of the value thereof at the time the goods are entered for exportation with the Customs Authorities in the country of produce or manufacture.

All articles entitled to preference shall be accompanied by a Certificate of Origin in one or other of the prescribed forms according to whether the articles are consigned direct or otherwise from the country of origin or manufacture.

Certificates of Origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

Certificates of origin for goods *not* consigned direct, in order to be valid, must be attested to in British Countries before a Collector or other principal officer of Customs, Notary Public, or other official authorised to administer oaths; and in other countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

No certificate shall be valid after the expiry of six months from the date of issue.

Inasmuch as it is possible that articles entitled to preference may occasionally reach St. Vincent before the arrival of the certificates of origin relating to the same, it shall be competent for the Customs Authorities to authorise the delivery of such articles at the preferential rates of duty on the security of the deposit equal in amount to the difference in duty between the preferential and general rates, or on bond being given for such amount for the due production of the necessary certificates within a prescribed period, provided that a general bond may be entered into to cover a series of transactions, and in a penalty suitable to the extent of such transactions.

When goods accompanied by certificates of origin are not in conformity with the descriptions borne on the certificates, by reason of discrepancies as regards the marks or numbers of the packages, or the kind, quantity, or value of the goods, they shall not be entitled to preferential treatment unless the Customs Authorities at the port of destination are satisfied as to the origin of the goods, and that the differences are solely due to error.

* For provisions of the Canadian-West Indian Reciprocity Agreement of 1912, see under the Dominion of Canada, pp. xlv-xlvi.

INTRODUCTORY NOTES—*continued.***St. Vincent—*cont.***

It is prescribed in the Forms of Certificate of Origin which are required to be produced to the Customs Authorities at the port of landing for goods consigned direct or otherwise, that there shall be a certified statement or a declaration signed, as the case may be, either by the exporter or by the declarant and by the issuing authority, as above stated, to the effect that the merchandise is the growth, produce, or manufacture of a British country entitled to preference,* and that in the case of manufactured goods—

“A substantial portion of the labour of (*country of manufacture*) has entered into the production of every manufactured article included in this certificate of origin, to the extent in each article of not less than *one-fourth* of the value of every such article in the present condition.”

A declaration is also required for goods not consigned direct to the effect that the—

“goods are in the original packages in which they were exported from and that such goods have been under continuous Customs supervision whilst in and have not been altered in nature, quality, or value, since their exportation from”

[NOTE.—Information as to the exact Forms of the Certificate of Origin required for the entry of goods under the British Preferential Tariff into St. Vincent may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

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

In order to obtain admission at the preferential rates of duty, goods shall be imported into St. Vincent direct from the United Kingdom, Canada, Newfoundland, or the Colonies entitled to the advantages of the Agreement, provided that the source of any such goods is not to be deemed to be affected by passing through the United States or Canada, or through any of the other British Colonies—party to the Agreement—under Customs supervision for purposes of consignment or re-consignment to St. Vincent, but goods so consigned or re-consigned shall be imported into the Colony in the original packages in which they were exported, and they must not have been altered in nature, quality, or value during the time they remain in the United States, or in any other Country or Colony as aforesaid.

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

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. (Act No. 3 of 1910.)

A *drawback* of duty may be allowed under certain prescribed conditions on various articles, including articles imported for repairs, commercial travellers' samples, and on articles brought by visitors to the Island, on their exportation (Act No. 15 of 1910).

The Canadian-West Indian Reciprocity Agreement of 1912† was ratified by Act **British** No. 22 of 1912, and effect was given thereto by the Customs Tariff Act **Preferential** No. 23 of 1912 as subsequently continued, which came into force on the **Tariff.** 2nd June 1913.

The Act provides for the preferential treatment of certain goods the produce or manufacture of

ANY BRITISH COUNTRY,

when imported direct from any British country—provided that such goods shall not be

* In the case of goods not consigned direct, it is required to be declared that such goods are the growth, produce, or manufacture of a British Country entitled to preference as shown by reliable invoices presented by the exporter.

† For provisions of the Canadian-West Indian Reciprocity Agreement of 1912, see under the Dominion of Canada, pp. xlv-xlvi.

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

treated as not having been imported direct, by reason of their having been landed in any foreign country, if they have been landed there for the purpose of transit and have been kept in bond under Customs supervision till despatched to this Colony.

The Act No. 23 of 1912 specifies the rates of duty leviable under the British Preferential and General Tariffs—the British Preferential Tariff rates on certain articles being in practically all cases exactly *four-fifths* (i.e. a preference of 20%) of the duties leviable under the General Tariff.

Proof of origin, as prescribed by the Governor-in-Executive Committee, must be furnished with the bill of entry at the Customs House for goods admitted to entry under the British Preferential Tariff.

Every manufactured article to be admitted under the British Preferential Tariff must be *bonâ fide* the manufacture of a British country, and a substantial portion of the value of the manufactured article must have been produced by labour in one or more of such countries.

The Governor-in-Executive Committee may make such regulations as are deemed necessary for carrying out the provisions of the British Preferential Tariff.

The Customs Regulations governing the entry of goods under the British Preferential Tariff provide that all articles entitled to preference shall be *bonâ fide* the growth, produce, or manufacture of the United Kingdom, Canada, or any other British country.

Regulations for Entry of Goods under the British Preferential Tariff. Manufactured articles shall only be admitted at the preferential rates of duty upon proof being submitted that a substantial portion of the labour of the United Kingdom, Canada, or any other British Country has entered into the production of such articles to the extent in each article of not less than *one-fourth* of the value thereof at the time the goods are entered for exportation with the Customs Authorities in the Country of produce or manufacture.

All articles entitled to preference shall be accompanied by a Certificate of Origin in one or other of the prescribed forms, according to whether the articles are consigned direct or otherwise from the country of origin or manufacture.

Certificates of Origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

Certificates of Origin for goods *not* consigned direct, in order to be valid, must be attested to in British Countries before a Collector or other principal Officer of Customs, Notary Public, or other Official authorised to administer oaths, and in other countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

No certificate shall be valid after the expiry of six months from the date of issue.

Where goods entitled to preference reach Barbados before the arrival of the certificates of origin relating to the same, the general rate of duty shall be paid on delivery, but if within 6 months of the importation of the goods a certificate of origin showing that the goods are entitled to preference is produced to the Customs Department, the importer shall be entitled to a refund of the duty paid in excess of the preferential rate, which refund shall be made in accordance with section 63 of the Trade Act, 1910.

When goods accompanied by certificates of origin are not in conformity with the descriptions borne on the certificates, by reason of discrepancies as regards the marks or numbers of the packages, or the kind, quantity, or value of the goods, they shall not be entitled to preferential treatment unless the Customs Authorities at the port of destination are satisfied as to the origin of the goods, and that the differences are solely due to error.

It is prescribed in the Forms of Certificate of Origin which are required to be produced to the Customs Authorities at the port of landing for goods consigned direct or otherwise, that there shall be a certified statement or a declaration, signed, as the case may be, either by the exporter or by the declarant and by the issuing authority, as above stated, to the effect that the merchandise is the growth, produce, or manufacture of a British Country*, and that in the case of manufactured articles—

“ a substantial portion of the labour of (Country of manufacture)
 “ has entered into the production of every manufactured article included in this
 “ certificate of origin, to the extent in each article of not less than *one-fourth* of the
 “ value of every such article in its present condition.”

* In the case of goods not consigned direct, it is required to be declared that such goods are the growth, produce, or manufacture of a British Country, as shown by reliable invoices presented by the exporter.

 INTRODUCTORY NOTES—*continued*.

Barbados—*cont.*

A declaration is also required for goods not consigned direct to the effect that the—
 “goods are in the original packages in which they were exported from ,
 and that such goods have been under continuous Customs supervision whilst in
 and have not been altered in nature, quality or value since their
 exportation from”

[NOTE.—Information as to the exact Forms of the Certificate of Origin required for the entry of goods under the British Preferential Tariff into Barbados may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

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

In order to obtain admission at preferential rates of duty, goods shall be imported direct from the United Kingdom, Canada, or any other British country respectively: provided that the source of Canadian goods is not to be deemed to be affected by passing through the United States under Customs supervision for purposes of consignment or re-consignment to Barbados, but goods so consigned or re-consigned shall be imported into the Colony in the original packages in which they were exported from Canada, and they must not have been altered in nature, quality, or value during the time they remained in the United States.

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

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 that a similar privilege is accorded by such foreign country to the British Consulate therein).
- (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.
- (iv) Appliances imported by circus and other entertainment companies (if exported within six months).
- (v) Packages in which goods are imported (except new trunks, canisters and puncheons).
- (vi) Patterns and samples of no intrinsic value.
- (vii) Rifles, ammunition and other articles accessory thereto, imported with the consent of the Governor for the use of any Rifle Club, or of any member thereof.

Leeward Islands.

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

- (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.”]

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

- (iv) Naval stores for the 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, parts or fittings (until 1st September 1919), required by the Company called "Dominica Forests Limited"—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.

The Canadian-West Indian Reciprocity Agreement of 1912* was adopted, and effect given thereto in the Presidencies of St. Christopher-Nevis (Ordinance No. 7 of 1912), Antigua (Ordinance No. 7 of 1912), Montserrat (Ordinance No. 4 of 1912), and Dominica (Ordinance No. 5 of 1912)—the various Ordinances being operative from the 2nd June 1913.

[The Presidency of the Virgin Islands was *not* a party to the Agreement.]

The above-mentioned Ordinances provide for the preferential treatment of certain goods, the produce or manufacture of the

UNITED KINGDOM,
DOMINION OF CANADA, and
NEWFOUNDLAND.

The Governor-in-Council may extend, by Order, the benefits of the British Preferential Tariff to the produce or manufacture of any British Possession or Protectorate in the same manner as to similar preferential goods.

It is provided in each of the Ordinances that the preferential rates of duty on certain goods specified in the Agreement shall be *four-fifths* (i.e., a preference of 20 per cent.) of the duties imposed on foreign goods, except that in the case of wheat flour the preference shall amount to at least 6*d.* per 100 lbs.

The Governor-in-Council may make regulations for the purpose of carrying out the provisions of the above-mentioned Ordinances.

The Customs Regulations which have been issued for the Presidencies of Antigua, St. Kitts-Nevis, Dominica and Montserrat, for the purpose of governing the entry of goods under the British Preferential Tariff provide that all articles entitled to preference shall be *bonâ fide* the growth, produce, or manufacture of the United Kingdom, Canada, Newfoundland or any other British Possession or Protectorate to which preferential treatment may be extended.

Manufactured articles shall only be admitted at the preferential rates of duty upon proof being submitted that a substantial portion of the labour of the United Kingdom, Canada or Newfoundland or any other British Possession or Protectorate to which preferential treatment may be extended has entered into the production of such articles to the extent in each article of not less than *one-fourth* of the value thereof at the time the goods are entered for exportation with the Customs Authorities in the country of produce or manufacture.

All articles entitled to preference shall be accompanied by a Certificate of Origin in one or other of the prescribed forms according to whether the articles are consigned direct or otherwise from the country of origin or manufacture.

Certificates of Origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

Certificates of Origin for goods *not* consigned direct, in order to be valid, must be attested to in British Countries before a Collector or other principal officer of Customs, Notary Public or other official authorised to administer oaths; and in other countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

No certificate shall be valid after the expiry of six months from the date of issue.

* For provisions of the Canadian-West Indian Reciprocity Agreement of 1912, *see* under the Dominion of Canada, pp. xlv-xlvi.

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

Inasmuch as it is possible that articles entitled to preference may occasionally reach the Presidency concerned before the arrival of the certificates of origin relating to the same, it shall be competent for the Customs Authorities to authorise the delivery of such articles at the preferential rates of duty on the security of a deposit equal in amount to the difference in duty between the preferential and general rates, or on bond being given, in prescribed form, for such amount for the due production of the necessary certificates within a prescribed period, provided that a general bond may be entered into to cover a series of transactions, and in a penalty suitable to the extent of such transactions.

When goods accompanied by certificates of origin are not in conformity with the descriptions borne on the certificates, by reason of discrepancies as regards the marks or numbers of the packages, or the kind, quantity, or value of the goods, they shall not be entitled to preferential treatment unless the Customs Authorities at the port of destination are satisfied as to the origin of the goods, and that the differences are solely due to error.

It is prescribed in the Forms of Certificate of Origin which are required to be produced to the Customs Authorities at the port of landing for goods consigned direct or otherwise, that there shall be a certified statement or a declaration, signed, as the case may be, either by the exporter or by the declarant and by the issuing authority, as above stated, to the effect that the merchandise is the growth, produce, or manufacture of a British country entitled to preference,* and that in the case of manufactured articles—

- “ a substantial portion of the labour of (*Country of manufacture*)
- “ has entered into the production of every manufactured article included in this
- “ certificate of origin to the extent in each article of not less than *one-fourth* of the
- “ value of every such article in its present condition.”

A declaration is also required for goods not consigned direct to the effect that the—

- “ goods are in the original packages in which they were exported from
- and that such goods have been under continuous Customs supervision whilst in
- and have not been altered in nature, quality or value since their exportation from”

[NOTE—Information as to the exact Forms of the Certificate of Origin required for the entry of goods under the British Preferential Tariff into the several Presidencies of the Leeward Islands concerned may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

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

In order to obtain admission at preferential rates of duty, goods shall be imported direct from the United Kingdom, Canada, Newfoundland or any other British Possession or Protectorate respectively; provided that the source of Canadian goods is not to be deemed to be affected by passing through the United States under Customs supervision for purposes of consignment or re-consignment to the Presidency concerned, but goods so consigned or re-consigned shall be imported into the Colony in the original packages in which they were exported from Canada, and they must not have been altered in nature, quality, or value during the time they remain in the United States.

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

Provision is also made in the Customs Tariff 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*;

* In the case of goods not consigned direct, it is required to be declared that such goods are the growth, produce, or manufacture of a British Country entitled to preference as shown by reliable invoices presented by the exporter.

INTRODUCTORY NOTES—continued.

Leeward Islands—cont.

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 improvement and so proved to the satisfaction of the Collector of Customs.
- (ii) Articles imported at the cost of public subscribers as gifts to the public.
- (iii) Articles (exclusive of oil and other illuminants) imported specially for the furnishing, decoration, construction and repair of churches used for public worship on the signed declaration of the head of the denomination for which they are intended.
- (iv) Articles imported by, or for the use of, the Governor of the Colony.
[A refund of duty on goods paid on importation is allowed when purchased in the Colony for the use of the Governor.]
- (v) Articles imported by, or for the use of, the Colonial Government.
- (vi) Articles imported by, or for the use of, the office or bureau for meteorological observations maintained in the Colony by the Government of the United States.
- (vii) Articles re-imported into the Colony (within one year from date of exportation) on which duty has been paid on a previous importation and so proved to the satisfaction of the Collector of Customs.
- (viii) Articles 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 Carrière."
 - (2) Flags, coats of arms, and other articles for official use imported by Consular Officers, whether " Consuls de Carrière " or otherwise.
- (ix) Packages or coverings in which any articles are contained and which are, in the opinion of the Collector of Customs, the usual or proper packages or coverings.

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

- (i) All goods which, if sold, would be liable to forfeiture under the " Merchandise Marks Ordinance 1888," and also all goods of foreign manufacture bearing any name or trade mark being or purporting to be the name or trade mark of any manufacturer, dealer, or trader in the Colony or the United Kingdom, unless such name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced.
- (ii) 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.

A *drawback* of the whole or any part of the duties paid on the importation of goods may be allowed, provided that no drawback shall be allowed on goods where the amount of such drawback is less than 10s., or on any goods exported after the expiration of 12 months from the date of importation, or on any goods which have been exported, in the opinion of the Collector of Customs, with a view to re-importation.

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.

INTRODUCTORY NOTES—*continued.*Trinidad and Tobago—*cont.*

The Canadian-West Indian Reciprocity Agreement of 1912* was ratified by Ordinance No. 1 of 1913, and effect was given thereto by Ordinance No. 10 of 1913, which came into force on the 2nd June 1913.

**British
Preferential
Tariff.**

The Ordinance provides for the preferential treatment of certain goods the growth, produce or manufacture of the

UNITED KINGDOM,
DOMINION OF CANADA, and
NEWFOUNDLAND,

provided that such goods shall be accompanied by such evidence of origin as may be prescribed by the Governor-in-Executive Council from time to time, and, in the case of manufactured goods, upon proof being submitted that a substantial portion of the value of the manufactured articles has been produced by labour in the United Kingdom, Canada or Newfoundland.

The preferential rates of duty shall only be applicable to goods brought without transshipment into the Colony by ship direct from the United Kingdom, Canada or Newfoundland, or from one of the other Colonies entitled to the advantages of the Agreement.

The Ordinance No. 10 of 1913 specifies the rates of duty leviable under the British Preferential and General Tariffs—the British Preferential Tariff Rates being, in practically all cases, exactly *four-fifths* (i.e., a preference of 20 per cent.) of the duties leviable under the General Tariff.

The Customs Regulations which have been prescribed for the purpose of governing the entry of goods under the British Preferential Tariff provide that all articles entitled to preference shall be accompanied by a certificate of origin, in one or other of the prescribed forms, according to whether the articles are consigned direct or otherwise from the country of origin or manufacture.

**Regulations
for Entry of
Goods under
the British
Preferential
Tariff.**

Certificates of Origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter, or his duly authorised representative.

Certificates of origin for goods *not* consigned direct, in order to be valid, must be attested in British Countries before a Collector or other principal officer of Customs, Notary Public, or other official authorised to administer oaths; and in other Countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of office, if any.

No certificate shall be valid after the expiry of six months from the date of issue.

Where articles entitled to preference reach the Colony before the arrival of the certificates of origin relating to the same, the Collector of Customs may authorise the delivery of such articles at the preferential rates of duty on security of a deposit equal in amount to the difference in duty between the preferential and general rates.

When goods accompanied by certificates of origin are not in conformity with the descriptions borne on the certificates, by reasons of discrepancies as regards the marks or numbers of the packages, or the kind, quantity, or value of the goods, they shall not be entitled to preferential treatment unless the Customs Authorities at the port of destination are satisfied as to the origin of the goods, and that the differences are solely due to error.

It is prescribed in the Forms of the Certificate of Origin which are required to be produced to the Customs Authorities at the port of landing for goods consigned direct or otherwise, that there shall be a certified statement or a declaration, signed, as the case may be, either by the exporter or by the declarant and by the issuing authority, as above stated, to the effect that the merchandise is the growth, produce or manufacture of a British Country entitled to preference,† and that in the case of manufactured goods—

“a substantial portion of the labour of (Country of manufacture) has entered into the production of every manufactured article included in this certificate of origin, to the extent in each article of not less than *one-fourth* of the value of such article in its present condition.”

A declaration is also required in the case of goods not consigned direct to the effect that the—

“goods are in the original packages in which they were exported from and that such goods have been under continuous Customs supervision whilst in

* For provisions of the Canadian-West Indian Reciprocity Agreement of 1912, see under the Dominion of Canada, pp. xlv-xlvi.

† In the case of goods not consigned direct, it is required to be declared that such goods are the growth, produce, or manufacture of a British Country entitled to preference as shown by reliable invoices presented by the exporter.

INTRODUCTORY NOTES—*continued.*Trinidad and Tobago—*cont.*

and have not been altered in nature, quality or value since their exportation from

[NOTE.—Information as to the exact Forms of the Certificate of Origin required for the entry of goods under the British Preferential Tariff into Trinidad and Tobago, may be obtained at the office of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C.]

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

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

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,—

Importation of Food.

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

No compensation is payable to any person in respect of any food destroyed under the provisions of the Ordinance.

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) Goods for the use of His Majesty's Land and Sea Forces, or any Department of His Majesty's Service, being the property of His Majesty, on satisfactory proof being furnished to that effect.
- (iii) Goods imported by, or for the use of, the Naval Commander-in-Chief, on the Station and intended for use or consumption in his establishment or family in the Bermuda Islands.
- (iv) 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 Bermuda Islands.
- (v) Plate, furniture, linen, glass, china, cutlery, saddlery, horses and carriages the property of the Governor and imported by him on his first arrival in the Bermuda Islands to take up the Government.
- (vi) Goods imported by, or under the authority of the proper Officer of His Majesty's Service to be appropriated as prizes for competition by His Majesty's Land and Sea Forces, at the annual Army and Navy Rifle Meetings.
- (vii) Goods imported by the Corporation of the City of Hamilton for the purpose of establishing and maintaining a sewage system.
- (viii) Goods, 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 in these Islands maintained by such Government solely for scientific purposes, on proof to the satisfaction of the Receiver-General that such goods have been so imported.
- (ix) Goods to be appropriated as prizes for ocean races finishing at or off the Bermuda Islands, or for foreign yachts competing in the waters of these Islands.
- (x) Scientific apparatus, machinery, boats, and other articles imported by or for the Bermuda Natural History Society for the purposes of the Biological Station or Aquarium.
- (xi) Official supplies imported for the use of the Consulates of any foreign countries which admit similar supplies for the use of His Majesty's Consulates free of duty.

INTRODUCTORY NOTES—*continued.***Bermuda—*cont.***Free Goods—*cont.*

- (xii) Personal effects of inhabitants of the Bermuda Islands dying abroad and not intended for sale.
- (xiii) Uniforms, naval and military, that is to say, the special dress of naval and military officers indicating their rank and profession and by which they are distinguished from civilians, including the necessary arms, badges, decorations, and ornaments proper thereto, and imported by naval and military officers for their own personal use.
- (xiv) Vessels, dredgers, boats, machinery, tools, plant and material imported into the Bermuda Islands by any contractor or other person for surveying or improving any of the channels or harbours of the Bermuda Islands under the contract or agreement with the Government of these Islands.

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 officially, supplied for the use of his Consulate to the Consular Officer of such foreign country as the Governor may from time to time name in a notification in the "Gazette," as well as all articles and effects imported on his first arrival by the Consul General or Consul de Carrière of such foreign country.
- (v) Articles imported for immediate use, in the construction, extension, or repair in any building to be used exclusively as a church or school.
- (vi) Apparatus of circus and theatrical companies if taken away within three months.
- (vii) Apparatus and appliances or parts thereof imported by a licensee for searching for, gathering or preparing sponges.

The Governor is also empowered 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.

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 thereby 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 Consulate 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; also advertising matter of no commercial value passed as such by the Comptroller of Customs.
- (vi) Provision and stores of every description imported by His Majesty's Government for the use of Naval or Military Forces. Uniforms, arms, ammunition, accoutrements, and prizes imported by or 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, under certain prescribed conditions, on material 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.

INTRODUCTORY NOTES—continued.

British Guiana—cont.

Free Goods—cont.

- (ix) Packages in which goods are imported, including carboys and drums containing sulphuric acid (except trunks and canisters) but excluding hogsheads and puncheons not containing tobacco, coals, lime, wines or spirits, and except inner packages of a fancy description.
- (x) Packages and bags exported filled with produce and returned empty passed by the Comptroller of Customs.
- (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. (Government Notice dated 16th August 1909 under Regulations of 6th November 1903.)

The importation of the following articles is prohibited:—

- (i) All goods which, if sold, would be liable to forfeiture under the Merchandise Marks Ordinance, No. 2 of 1888, and also all goods of foreign manufacture, bearing any name or trade mark, being, or purporting to be, the name or trade mark of any manufacturer, dealer, or trader in the United Kingdom, unless such name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced.
- (ii) Clocks and watches not manufactured in the United Kingdom or any other article of metal impressed with any mark or stamp, representing, or in imitation of, any legal British assay mark or stamp, or purporting, by any mark or appearance, to be of the manufacture of the United Kingdom.

(Ordinance No. 14 of 1911.)

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 in any other way, or in any other form imported; and the amount of duty payable in any such case 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	-	-	-	-	$\frac{1}{4}$ "
" pints	-	-	-	-	$\frac{1}{2}$ "

Bottles measured singly on importation to be measured up to $\frac{1}{1000}$ of a gallon.

A drawback of the duties paid is allowed on all imported articles (except opium bhang or ganje, spirits, wine, tobacco (manufactured or not), cigars, cigarillos, cigarettes, gunpowder, Venezuelan gold bullion, balata, rubber or other substances of a like nature coming from Venezuela) on exportation from the Colony—provided that drawbacks shall only be allowed as regards animals, in such cases as may be provided for by regulations, and also as regards goods that they 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 such permission;
- (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—provided that cameras, telescopes, and binoculars, which the Comptroller of Customs is satisfied are the bona fide property of any person on a temporary visit to the Colony, shall be admitted free of duty.

The Comptroller of Customs was empowered, under Ordinance No. 6 of 1913, to give effect to the Canadian-West Indian Reciprocity Agreement of 1912* by amending the Customs Ordinance, 1884, with respect to the making of regulations for the better carrying into effect the provisions of that Agreement.

* For provisions of the Canadian-West Indian Reciprocity Agreement of 1912, see under The Dominion of Canada, pp. xlv-xlvi.

British Preferential Tariff.

INTRODUCTORY NOTES—*continued.*British Guiana—*cont.*

Provision was made under Ordinance No. 8 of 1913, which came into force on the 2nd June 1913, for according preferential treatment to various articles, the growth, produce or manufacture of the

UNITED KINGDOM,
DOMINION OF CANADA, and
NEWFOUNDLAND,

when imported direct from those countries, respectively, into British Guiana.

The Ordinance No. 8 of 1913 specifies the rates of duty leviable under the British Preferential and General Tariffs—the British Preferential Tariff rates on certain articles being, in practically all cases, exactly *four-fifths* (i.e., a preference of 20 per cent.) of the duties leviable under the General Tariff.

The Customs Regulations which have been prescribed for the purpose of governing the entry of goods under the British Preferential Tariff, provide that all articles entitled to preference shall be *bonâ fide*, the growth, produce or manufacture of the United Kingdom, Canada and Newfoundland. Manufactured articles shall only be admitted at the preferential rates of duty upon proof being submitted that a substantial portion of the labour of the United Kingdom, Canada, or Newfoundland has entered into the production of such articles to the extent in each article of not less than *one-fourth* of the value thereof at the time the goods are entered for exportation with the Customs Authorities in the country of produce or manufacture.

All articles entitled to preference shall be accompanied by a Certificate of Origin in one or other of the prescribed forms, according to whether the articles are consigned direct or otherwise from the country of origin or manufacture.

Certificates of Origin for goods consigned direct from the country of origin or manufacture need only be verified by the signature of the exporter or his duly authorised representative.

Certificates of Origin for goods *not* consigned direct, in order to be valid, must be attested to in British Countries before a Collector or other principal Officer of Customs, Notary Public, or other official authorised to administer oaths; and in other Countries before a British Consul, and such attested certificates must bear the autograph signature of the authority issuing the same, together with the seal of the office, if any.

No certificate shall be valid after the expiry of six months from the date of issue.

Inasmuch as it is possible that articles entitled to preference may occasionally reach British Guiana before the arrival of the certificate of origin relating to the same, it shall be competent for the Customs Authorities to authorise the delivery of such articles at the preferential rates of duty on the security of a deposit equal in the amount to the difference in duty between the preferential and general rates, or on bond being given, in prescribed form, for such amount for the due production of the necessary certificates within a prescribed period, provided that a general bond may be entered into to cover a series of transactions, and in a penalty suitable to such transactions.

Where goods accompanied by certificates of origin are not in conformity with the descriptions borne on the certificates, by reason of discrepancies, as regards the marks or numbers of the packages, or the kind, quantity or value of the goods, they shall not be entitled to preferential treatment unless the Customs Authorities at the port of destination are satisfied as to the origin of the goods, and that the differences are solely due to error.

It is prescribed in the Forms of Certificate of Origin which are required to be produced to the Customs Authorities at the port of landing for goods consigned direct or otherwise, that there shall be a certified statement or a declaration, signed, as the case may be, either by the exporter or by the declarant and by the issuing authority, as above stated, to the effect that the merchandise is the growth, produce or manufacture of a British Country entitled to preference,* and that in the case of manufactured goods—

“A substantial portion of the labour of . . . (Country of manufacture) has entered into the production of every manufactured article included in this certificate of origin, to the extent in each article of not less than *one-fourth* of the value of every such article in its present condition.”

* In the case of goods not consigned direct, it is required to be declared that such goods are the growth, produce or manufacture of a British country entitled to preference as shown by reliable invoices presented by the exporter.

INTRODUCTORY NOTES—*continued.***British Guiana—*cont.***

A declaration is also required for goods not consigned direct to the effect that the—
 "goods are in the original packages in which they were exported from"
 and that such goods have been under continuous Customs supervision whilst
 in, and have not been altered in nature, quality or value since their
 exportation from"

Certificates may either be printed on the back of the invoice for the goods, or
 separately. In the latter case, separate certificates must be submitted for each individual
 consignment of preferential goods.

[NOTE.—Information as to the exact Forms of the Certificate of Origin required for
 the entry of goods under the British Preferential Tariff into British Guiana may be
 obtained at the office of the Commercial Intelligence Branch of the Board of Trade,
 73, Basinghall Street, London, E.C.]

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

In order to obtain admission at preferential rates of duty, goods shall be imported into
 British Guiana direct from the United Kingdom, Canada or Newfoundland, respectively,
 provided that the source of Canadian goods is not to be deemed to be affected by passing
 through the United States under Customs supervision for purposes of consignment or
 re-consignment to British Guiana, but goods so consigned or re-consigned shall be
 imported into the Colony in the original packages in which they were exported from
 Canada, and they must not have been altered in nature, quality or value during the time
 they remain in the United States.

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

Gibraltar.

All articles may be imported into Gibraltar *free of duty*, except wines, malt liquors,
 spirits and tobacco.

No *drawback* of duty is allowed on dutiable articles which have been imported for the
 use of canteen stores.

Malta.

Many articles may be imported into Malta *free of duty*—the principal dutiable articles
 being live stock, meat, grain and flour, oils, malt, potatoes, pulse and seeds, vinegar,
 sugar, alcoholic liquors, and tobacco.

No *drawback* of duty is allowed on stores taken from canteens.

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.

The re-importation of all dutiable articles which have previously been exported from
 the Island (including articles exported for alteration or repair) shall be admitted free
 from all Customs duties under certain prescribed conditions (Order-in-Council No. 478,
 dated 25th January 1910).

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.

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 (a) - - - - -	} The rupee at - 1 4 (c)
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), MALAY STATES, STATE OF NORTH BORNEO, AND SARAWAK: The Straits Settlements silver dollar of 1903 is the standard coin. (b)	} The silver dollar - 2 4 (c)

(a) In India, 1 pice=3 pies ($\frac{1}{4}$ d.); 12 pies=1 anna (1d.); and 16 annas=1 rupee (1s. 4d.).

(b) 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).

(c) The specific rates of duty leviable are shown in local currency in this Return.

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), MALAY STATES, STATE OF NORTH BORNEO, AND SARAWAK.	Tabil - - - -	1½ ozs. Avoirdupois.
	Pikul - - - -	133½ lbs. "
	Catty - - - -	1½ lbs. "
MAURITIUS AND SEYCHELLES -	Kilogramme - - - -	2·2046 lbs. Avoirdupois.
	Metre - - - -	1·09 yards.
	Hectolitre, liquid measure	22 imp. gallons.
	" cereals, &c. - - - -	2·75 bushels.
	Litre - - - -	1·76 pints.
UNION OF SOUTH AFRICA - -	Short Ton - - - -	2,000 lbs. Avoirdupois.
DOMINION OF CANADA - - -	Bushel of wheat - - - -	60 lbs. Avoirdupois.
	" Indian corn - - - -	56 "
	" barley - - - -	48 "
	" oats - - - -	34 "
	Short Ton - - - -	2,000 "
	Gallon - - - -	Same as Imperial.
	Yard - - - -	Same as Imperial.
	Bushel - - - -	Same as Imperial.
MALTA - - - - -	Caffise - - - -	4½ imp. galls.
	Salma - - - -	1 " quarter.
	Canzar - - - -	175 lbs. Avoirdupois.
CYPRUS - - - - -	Oke - - - -	2·8 lbs.
	" (liquid measure)-	1·6 quarts.
	Kiló - - - -	1 imp. bushel.

COLONIAL IMPORT DUTIES: 1913.

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. xiii. and xxii.

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

YARNS AND THREAD :—COTTON.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	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 ⁰ / ₁₀₀ (a)
Yarn, turkey red and other colours	4 ⁰ / ₁₀₀ (a)
Thread	4 ⁰ / ₁₀₀ <i>ad valorem</i> .
	MAURITIUS.
All kinds	12 ⁰ / ₁₀₀ <i>ad valorem</i> .
	SEYCHELLES.
All kinds	12 ¹ / ₂ ⁰ / ₁₀₀ <i>ad valorem</i> .

(a) For fixed tariff valuation on which duties are levied, *see* Appendix 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 AND TARIFF RATES OF DUTY.	
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	Free.
Mercerised cotton yarn	Free.
Other cotton yarn:	
Under the British Preferential Tariff	10% <i>ad valorem.</i>
" General Tariff	15% <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 cottons and threads; crewel, flourishing, embroidery, darning and knitting and crochet threads, plain or fancy; also macrame thread	Free.
Cotton yarn for the manufacture of ribbons, or suitable only for making carpets; also mercerised cotton yarn used in the manufacture of tweeds (Customs decisions)	Free.
Cotton yarn used in the manufacture of hosiery and for whipping blankets	20% <i>ad valorem.</i>
(Minister's Orders, Nos. 962 and 968, dated 29th May 1911 and 1st August 1911, respectively.)	
All other yarns	20% <i>ad valorem.</i>
FIJI.	
All kinds	12½% <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
All kinds:	
Under the British Preferential Tariff	12% <i>ad valorem.</i>
" General Tariff	15% <i>ad valorem.</i>
RHODESIA.	
All kinds:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	9% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	15% <i>ad valorem.</i>
Under the General Tariff	9% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	9% <i>ad valorem.</i>
NYASALAND PROTECTORATE.	
All kinds	10% <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds	10% <i>ad valorem.</i>
EAST AFRICA PROTECTORATE.	
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:—COTTON—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
SOMALILAND PROTECTORATE.		£ s. d
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.		
Yarn	- - - - - <i>Per lb. (gross)</i>	0 0 1
Thread	- - - - -	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.
Cotton yarn for use only in the manufacture of measuring tape lines when imported by the manufacturers of such tape lines:		
Under the British Preferential Tariff	- - - - -	5 % <i>ad valorem.</i>
" General Tariff	- - - - -	10 % <i>ad valorem.</i>
[Customs Memo. No. 1646 B, dated 11th August 1911.]		
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, corals, 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>
Cotton, sewing thread, in banks:—		
Under the British Preferential Tariff	- - - - -	7½ % <i>ad valorem.</i>
" General Tariff	- - - - -	10 % <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.
Threads, and crochet cotton	- - - - -	25 % <i>ad valorem.</i>
BAHAMAS.		
All kinds	- - - - -	25 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
JAMAICA.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
CAYMAN ISLANDS.		
All kinds	- - - - -	5 % <i>ad valorem.</i>

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

YARNS AND THREAD:—COTTON—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
	ST. LUCIA.	
All kinds	- - - - -	15 % <i>ad valorem</i> .
	ST. VINCENT.	
All kinds	- - - - -	10 % <i>ad valorem</i> .
	BARBADOS.	
All kinds	- - - - -	10 % <i>ad valorem</i> .
	GRENADA.	
All kinds	- - - - -	10 % <i>ad valorem</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 GULANA.	
All kinds	- - - - -	15 % <i>ad val.</i> (a)
	GIBRALTAR.	
All kinds	- - - - -	Free.
	MALTA.	
All kinds	- - - - -	Free.
	CYPRUS.	
Cotton yarns and thread:		£ s. d.
Unbleached, single, Nos. 4 to 14	- - - - - Per 100 <i>okes</i>	0 11 0
" " " 16 to 24	- - - - - "	0 12 9½
" " " 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

COLONIAL IMPORT DUTIES, 1913.

5

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

YARNS AND THREAD:—LINEN, HEMPEN AND JUTE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
	BRITISH INDIA.	£ s. d.
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.	
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. (a)
„ „ bundles weighing over 2 lbs.	- - - - -	10 % <i>ad valorem</i> .
	[Customs Tariff Guide.]	
Reaper and binder yarn	- - - - -	Per cwt. 0 5 0
All other yarns and thread	- - - - -	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 % <i>ad valorem</i> .
	DOMINION OF NEW ZEALAND.	
Sewing and bookbinders' thread; also crewel, flourishing, embroidery, darning, knitting, and crochet threads of linen) or of unions of linen, silk or cotton, plain or fancy	- - - - -	Free.
Linen yarn, suitable only for making carpets (Customs decision)	- - - - -	Free.
All other yarns	- - - - -	20 % <i>ad valorem</i> .
	FIJI.	
All kinds	- - - - -	12½ % <i>ad valorem</i> .
	FALKLAND ISLANDS.	
All kinds	- - - - -	Free.
	UNION OF SOUTH AFRICA.	
Thread; boot and shoe makers', saddlers', bookbinders', and sail-makers'; also seaming twine, binding twine, and haryest yarn:		
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) It is stated in the Customs Tariff Guide that the free importation of the above yarns in balls, &c., weighing not more than 2 lbs. will be permitted only if security be given that they are imported *bona fide* for sewing purposes only, and will be so used without any further process of manufacture.

[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 AND TARIFF RATES OF DUTY.		£	s.	d.
RHODESIA.				
Thread: boot and shoemakers', saddlers', bookbinders', and sailmakers'; also seaming twine, binding twine, and harvest yarn:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
Under the British Preferential Tariff:				
The produce of the United Kingdom and reciprocating British Possessions				} Free.
The produce of non-reciprocating British Possessions				
Under the General Tariff				3 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia				Free.
All other yarns and threads:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
Under the British Preferential Tariff:				
The produce of the United Kingdom and reciprocating British Possessions				} 9 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions				
Under the General Tariff				15 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia				9 % <i>ad valorem.</i>
NYASALAND PROTECTORATE.				
All kinds	-	-	-	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.				
All kinds	-	-	-	10 % <i>ad valorem.</i>
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.				
Yarn	-	-	-	Per lb. (<i>gross</i>) 0 0 1
Thread	-	-	-	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)				Free.
Jute yarn, on the importer giving security that it is to be used only for the manufacture of fuse				Free.
Linen yarn for use only in the manufacture of measuring tape-lines when imported by the manufacturers of such tape lines:				
Under the British Preferential Tariff				5 % <i>ad valorem.</i>
" General Tariff				10 % <i>ad valorem.</i>
[Customs Memo. No. 1646P, dated 11th August 1911.]				

(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.

75

COLONIAL IMPORT DUTIES, 1913.

7

[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 AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA— <i>cont.</i>	
Linen thread :	
Under the British Preferential Tariff	- - - - 17 $\frac{3}{4}$ % <i>ad valorem.</i>
" Intermediate Tariff	- - - - 22 $\frac{3}{4}$ % <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>
BAHAMAS.	
All kinds	- - - - 25% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds	- - - - 10% <i>ad valorem.</i>
JAMAICA.	
All kinds	- - - - 10% <i>ad valorem.</i>
CAYMAN ISLANDS.	
All kinds	- - - - 5% <i>ad valorem.</i>
ST. LUCIA.	
All kinds	- - - - 15% <i>ad valorem.</i>
ST. VINCENT.	
All kinds	- - - - 10% <i>ad valorem.</i>
BARBADOS.	
All kinds	- - - - 10% <i>ad valorem.</i>
GRENADA.	
All kinds	- - - - 10% <i>ad valorem.</i>
VIRGIN ISLANDS.	
All kinds	- - - - 10% <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
All kinds	- - - - 11% <i>ad valorem.</i>
ANTIGUA.	
All kinds	- - - - 13 $\frac{1}{2}$ % <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	- - - - 10% <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds	- - - - 12 $\frac{1}{2}$ % <i>ad valorem.</i>
BRITISH GUIANA.	
All kinds	- - - - 15% <i>ad val.</i>
MALTA.	
All kinds	- - - - Free.
GIBRALTAR.	
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.

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

YARNS AND THREAD :—SILK.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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> .
[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 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
Sewing silks and threads; also crewel, flourishing, embroidery, darning, knitting, and crochet threads of silk, plain or fancy - - - - -	Free.
Silk twist (shoemakers' and saddlers') - - - - -	Free.
All other yarns - - - - -	20 % <i>ad valorem</i> .
FIJI.	
All kinds - - - - -	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
UNION OF 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> .
RHODESIA.	
Boot and shoemakers' thread :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions - - - - -	
Under the General Tariff - - - - -	3 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia - - - - -	Free.

COLONIAL IMPORT DUTIES, 1913.

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

YARNS AND THREAD:—SILK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
RHODESIA— <i>cont.</i>		
All other yarns and thread :		£ s. d.
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	}	9 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	}	15 % <i>ad valorem.</i>
Under the General Tariff		9 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia		9 % <i>ad valorem.</i>
NYASALAND PROTECTORATE.		
All kinds		10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.		
All kinds		10 % <i>ad valorem.</i>
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.		
Yarn	<i>Per lb. (gross)</i>	0 0 1
Thread		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.
Yarns, threads and filaments of artificial or imitation silk, produced from a form of cellulose obtained by chemical processes from cotton or wood, when imported by manufacturers of knitted, woven or braided fabrics, for use only in their own factories in the manufacture of such knitted, woven, or braided fabrics		Free.
[Customs Memo. No. 1684 B., dated 14th June 1912.]		
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>

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.			£	s.	d.
Silk thread	- - -	NEWFOUNDLAND.	25		0
			<i>ad valorem.</i>		
All kinds	- - -	BAHAMAS.	25		0
			<i>ad valorem.</i>		
All kinds	- - -	TURK'S AND CAICOS ISLANDS.	10		0
			<i>ad valorem.</i>		
All kinds	- - -	JAMAICA.	10		0
			<i>ad valorem.</i>		
All kinds	- - -	CAYMAN ISLANDS.	5		0
			<i>ad valorem.</i>		
All kinds	- - -	ST. LUCIA.	15		0
			<i>ad valorem.</i>		
All kinds	- - -	ST. VINCENT.	10		0
			<i>ad valorem.</i>		
All kinds	- - -	BARBADOS.	10		0
			<i>ad valorem.</i>		
All kinds	- - -	GRENADA.	10		0
			<i>ad valorem.</i>		
All kinds	- - -	VIRGIN ISLANDS.	10		0
			<i>ad valorem.</i>		
All kinds	- - -	ST. CHRISTOPHER—NEVIS.	11		0
			<i>ad valorem.</i>		
All kinds	- - -	ANTIGUA.	13½		0
			<i>ad valorem.</i>		
All kinds	- - -	MONTSERAT.	13½		0
			<i>ad valorem.</i>		
All kinds	- - -	DOMINICA.	12½		0
			<i>ad valorem.</i>		
All kinds	- - -	TRINIDAD AND TOBAGO	10		0
			<i>ad valorem.</i>		
All kinds	- - -	BERMUDA.	10		0
			<i>ad valorem.</i>		
All kinds	- - -	BRITISH HONDURAS.	12½		0
			<i>ad valorem.</i>		
All kinds	- - -	BRITISH GUIANA.	15		0
			<i>ad val. (a)</i>		
All kinds	- - -	GIBRALTAR.			Free.
All kinds	- - -	MALTA.			Free.
Silk thread	- - -	CYPRUS.			0 3 0
„ yarn	- - -	- - - <i>Per oke (2·8 lbs.)</i>	10		0
			<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.]

YARNS AND THREAD:—WOOLLEN AND WORSTED.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	BRITISH INDIA.	
All kinds	- - - - -	5 ^o / ₁₀₀ <i>ad valorem</i> .
	ADEN.	
All kinds	- - - - -	Free.
	STRAITS SETTLEMENTS (including LABUAN).	
All kinds	- - - - -	Free.
	CEYLON.	
All kinds	- - - - -	5 ¹ / ₂ % <i>ad valorem</i> .
	MAURITIUS.	
All kinds	- - - - -	12 ² / ₁₀₀ <i>ad valorem</i> .
	SEYCHELLES.	
All kinds	- - - - -	12 ¹ / ₂ % <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 ^o / ₁₀₀ <i>ad valorem</i> .
All other kinds:		
Under the British Preferential Tariff	- - - - -	5 ^o / ₁₀₀ <i>ad valorem</i> .
" General Tariff	- - - - -	10 ² / ₁₀₀ <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 ^o / ₁₀₀ <i>ad valorem</i> .
	DOMINION OF NEW ZEALAND.	
Sewing thread; also angola mendings not exceeding 45 yards in length	- - - - -	Free.
Yarns, single, mohair; also woollen yarns suitable only for making carpets (Customs decisions)	- - - - -	Free.
All other yarns	- - - - -	20 ^o / ₁₀₀ <i>ad valorem</i> .
	FIJI.	
All kinds	- - - - -	12 ¹ / ₂ % <i>ad valorem</i> .
	FALKLAND ISLANDS.	
All kinds	- - - - -	Free.
	UNION OF SOUTH AFRICA.	
All kinds:		
Under the British Preferential Tariff	- - - - -	12 ^o / ₁₀₀ <i>ad valorem</i> .
" General Tariff	- - - - -	15 ^o / ₁₀₀ <i>ad valorem</i> .
	RHODESIA.	
All kinds:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	9 % <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	15 ^o / ₁₀₀ <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - - -	9 % <i>ad valorem</i> .
	NYASALAND PROTECTORATE.	
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:—WOOLLEN AND WORSTED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.
UGANDA PROTECTORATE.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
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.		
Yarn	- - - - - Per lb. (gross)	0 0 1
Thread	- - - - -	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, genapped, dyed, or finished, imported by manufacturers of braids, cords, tassels, buttons, and fringes for use in their own factories exclusively	- - - - -	Free.
Yarn spun from the hair of the alpaca; also mohair yarn	- - - - -	Free.
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>
[Note.—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.		
Dyed woollen yarns, when imported by the proprietors of woollen mills, to be used in connection with the manufacture of woollen goods	- - - - -	Free.
All other yarns	- - - - -	20 % <i>ad valorem.</i>
BAHAMAS.		
All kinds	- - - - -	25 % <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:—WOOLLEN AND WORSTED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.			
		JAMAICA.	£ s. d.
All kinds	- - -	- - -	10 ^o / ₁₀₀ <i>ad valorem.</i>
		CAYMAN ISLANDS.	
All kinds	- - -	- - -	5 ^o / ₁₀₀ <i>ad valorem.</i>
		ST. LUCIA.	
All kinds	- - -	- - -	15 ^o / ₁₀₀ <i>ad valorem.</i>
		ST. VINCENT.	
All kinds	- - -	- - -	10 ^o / ₁₀₀ <i>ad valorem.</i>
		BARBADOS.	
All kinds	- - -	- - -	10 ^o / ₁₀₀ <i>ad valorem.</i>
		GRENADA.	
All kinds	- - -	- - -	10 ^o / ₁₀₀ <i>ad valorem.</i>
		VIRGIN ISLANDS.	
All kinds	- - -	- - -	10 ^o / ₁₀₀ <i>ad valorem.</i>
		ST. CHRISTOPHER—NEVIS.	
All kinds	- - -	- - -	11 ^o / ₁₀₀ <i>ad valorem.</i>
		ANTIGUA.	
All kinds	- - -	- - -	13 ¹ / ₃ ^o / ₁₀₀ <i>ad valorem.</i>
		MONTERRAT.	
All kinds	- - -	- - -	13 ¹ / ₃ ^o / ₁₀₀ <i>ad valorem.</i>
		DOMINICA.	
All kinds	- - -	- - -	12 ¹ / ₂ ^o / ₁₀₀ <i>ad valorem.</i>
		TRINIDAD AND TOBAGO.	
All kinds	- - -	- - -	10 ^o / ₁₀₀ <i>ad valorem.</i>
		BERMUDA.	
All kinds	- - -	- - -	10 ^o / ₁₀₀ <i>ad valorem.</i>
		BRITISH HONDURAS.	
All kinds	- - -	- - -	12 ¹ / ₂ ^o / ₁₀₀ <i>ad valorem.</i>
		BRITISH GUIANA.	
All kinds	- - -	- - -	15 ^o / ₁₀₀ <i>ad val.(a)</i>
		GIBRALTAR.	
All kinds	- - -	- - -	Free.
		MALTA.	
All kinds	- - -	- - -	Free.
		CYPRUS.	
All kinds	- - -	- - - <i>Per oke (2·8 lbs.)</i>	0 0 8

(a) With an additional charge of 10 ^o/₁₀₀ 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 AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Cotton woven goods, impressed with designs in imitation of currency notes, promissory notes, or stock notes (Gazette Notice, dated 17th September 1910)	Prohibited.
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, cambrics, 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>), braids, trimmings, embroidery, ribbons, entredeux (insertions), artificial flowers, collars and cuffs for ladies, cotton lace, veils, and nets	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	Free.
[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 and bunting	Free.
Fringes or edgings of textile materials, not being for attire	Free.
Fringes, not elsewhere included, cotton featherstitch braids; plain braids (other than cotton featherstitch) of one colour and not exceeding 3 in. in width, but not including braids containing gold, silver or tinsel threads; piping; tinsel cloth; tinsel belting having a warp or weft composed wholly of tinsel or of contiguous threads and an alternate thread of textile, and tinsel thread	Free.
Braid and lace for naval and military uniforms under Departmental By-Laws	Free.
[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 fixed tariff valuations on which duties are levied, see Appendix I.

(c) A Resolution of 22nd December 1910, as amended by a Resolution of 23rd December 1912, 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 under "Apparel and Slops."

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Minor articles for use in the manufacture of articles within the Commonwealth, viz.:		
For apparel (see under "Apparel").		
„ artificial flowers, viz. :—centres, cotton fringe, cups, petals, and tubing	- - - - -	Free.
„ blinds :—lace	- - - - -	Free.
„ boots, shoes, and slippers (see under "Boots and Shoes").	- - - - -	
„ carpets, viz. :—bindings	- - - - -	Free.
„ cotton thread, viz. :—reels, bobbins, and paper cones	- - - - -	Free.
„ furniture, viz. :—bindings (except leather), gimps and lace	- - - - -	Free.
„ fuse, viz. :—tapes in the piece for making safety fuse	- - - - -	Free.
„ hats and caps (see under "Hats").	- - - - -	
„ incandescent mantles, viz., :—tubular fabric (not impregnated), in the piece, or cut to size and shape	- - - - -	Free.
„ razor strops, viz. :—cotton hose, under certain prescribed conditions	- - - - -	Free.
„ vehicles (see under "Carriages, &c.")	- - - - -	
„ wigs, viz. :—galloons	- - - - -	Free.
Waddings and cotton wool:		
Under the British Preferential Tariff	- - - - -	15 % <i>ad valorem</i> .
„ 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 made waterproof otherwise than with rubber, if suitable for use in the manufacture of apparel (Customs (Substitute) Notice No. 91, dated 12th March 1912)) :—		
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, lace for attire, lace flouncings, millinery and dress nets, embroideries in the piece, Italians (containing wool), and tucked cottons :		
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> .
[Customs Tariff Guide.]		
Cosies or 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, doyleys, tray cloths, sheets, pillow cases, and covers, bolster cases, counterpanes,		

(a) 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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

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> .
Canvas belting :	
Under the British Preferential Tariff	- - - - - 20 % <i>ad valorem</i> .
„ General Tariff	- - - - - 25 % <i>ad valorem</i> .
Cotton piece goods defined otherwise than by printing or dyeing for cutting up for the manufacture of hemmed or hem-stitched handkerchiefs or serviettes :	
Under the British Preferential Tariff	- - - - - Free.
„ General Tariff	- - - - - 5 % <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> .
Trimmings and ornaments, not elsewhere included, for bonnets, hats, shoes and other attire, including badges not elsewhere included; braids, not elsewhere included; crowns and bandeaux for hats; frillings; ruffling; pleating and ruchings; galoons; ribbons; tinselled belting, not elsewhere included; belting for apparel not elsewhere specified, and not being cut to length for belts :	
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> .
Cotton handkerchiefs and serviettes :	
Under the British Preferential Tariff	- - - - - 25 % <i>ad valorem</i> .
„ General Tariff	- - - - - 30 % <i>ad valorem</i> .
Materials of cotton cut into shape for apparel and attire :	
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> .
[Note.—A <i>drawback</i> equal to the amount of duty paid is allowed on the undermentioned materials used in the manufacture of articles within the Commonwealth, on their exportation therefrom under certain specified conditions :	
(1) Textile materials used in the manufacture of wearing apparel and other articles;	
(2) Canvas hose (imported in rolls of about 100 yards) to be cut into lengths of about 26 inches, for use in the manufacture of covers for rubber hose on Westinghouse air brakes.	
For regulations issued under the Commerce Act, 1905, regarding the application of a “trade description” to piece goods, see under the Commonwealth “Introductory Notes” to this Volume.]	

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

[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 AND TARIFF RATES OF DUTY.

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	- - -	Free.
Coloured cotton shirtings and flannelette shirtings	- - -	Free.
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	- - -	Free.
Nete 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	- - -	Free.
Bootmakers' linings, canvas, plain or coloured bag or portmanteau linings of such materials, qualities, and patterns as may be approved by the Minister	- - -	Free.
Hatmakers' materials—viz., galloons, calicoes, linings, and tassels	- - -	Free.
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); silesias; 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	- - -	Free.
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	- - -	Free.
Dental napkins, unhemmed, for absorbing saliva (Minister's Order No. 858, dated 19th December 1907)	- - -	Free.
Tubular woven cotton cloth in the piece for meat wraps; butter and cheese cloth; also cheese bandages or caps:		
If the produce of some part of the British Dominions	- - -	Free.
Otherwise	- - -	20% <i>ad valorem.</i>
Imitation silks, composed of any material	- - -	20% <i>ad valorem.</i>
Cotton piece goods and unions of cotton and linen piece goods, not otherwise enumerated, having thereon patterns, woven devices or other designs, which indicate that they are to be cut up into separate articles or to be manufactured into separate articles, provided that the weaving of each piece is continuous and also that such piece represents not less than six articles, or that, if representing less than six articles, the length of such piece is not less than six yards.		
Weaving is to be regarded as continuous unless there is a clear break in the cross-threads of the weaving exceeding in measurement $\frac{1}{8}$ in.	- - -	Free.
[Minister's Order No. 1054, dated 3rd September 1913.]		

[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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

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- <i>span</i> and plain-woven), where the invoice value does not exceed 4d. per yard	Free.
Piece goods, viz., tapestry, cretonnes, chintz, art <i>crêpe</i> , and serges; velveteens, velvets, and plushes of all kinds; damasks, moquette, satcens; lincettes; <i>crêpons</i> ; crimps; zephyrs; gingham; turkey twills; prints; printed cottons; piques; vestings; quiltings and marcellas; muslins of all kinds; nets; window nets; holland; curtains and blinds; diapers; ticks, including coloured Belgian; also towelings - - - - -	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) - - - - -	Free.
Cotton piece goods with designs stencilled thereon - - - - - [Minister's Order No. 1030, dated 7th January 1913.]	Free.
All other piece goods - - - - -	Free.
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 valorem.</i>
Otherwise - - - - -	30 % <i>ad valorem.</i>
Tarpaulins, tents, sails, rick and waggon covers :	
If the produce of some part of the British Dominions - - -	20 % <i>ad valorem.</i>
Otherwise - - - - -	30 % <i>ad valorem.</i>
Flags and rugs - - - - -	20 % <i>ad valorem.</i>
Ribbons; <i>crape</i> ; lace; laces (to include all-over dress laces—Minister's Order No. 917, dated 29th November 1909) - - - - -	20 % <i>ad valorem.</i>
Boxed robes, cut into shape but not sewn - - - - -	20 % <i>ad valorem.</i>
Boxed robes, partly made up by sewing (Minister's Order No. 852, dated 14th October 1907) - - - - -	25 % <i>ad valorem.</i>
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 valorem.</i>
Antiseptic dressings, gauzes, lint, and bandages; also candle wick -	Free.
Belting for driving machinery; camera focussing cloths and camera covers :	
If the produce of some part of the British Dominions - - -	Free.
Otherwise - - - - -	10 % <i>ad valorem.</i>
Lamp wick :	
If the produce of some part of the British Dominions - - -	20 % <i>ad valorem.</i>
Otherwise - - - - -	30 % <i>ad valorem.</i>

(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.

[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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

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 valorem.</i>
Shawls (Minister's Order No. 874, dated 14th April 1908)	- - -	25 % <i>ad valorem.</i>
All other drapery and haberdashery	- - -	20 % <i>ad valorem.</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 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 valorem.</i>
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[Note.—A duty of 10 % *ad valorem* 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.]

EGYPT.

Drapery, including cottons of all kinds and all other materials composed wholly or in part of cotton or other textile fabric	- - -	12½ % <i>ad valorem.</i>
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FALKLAND ISLANDS.

All kinds	- - -	Free.
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UNION OF SOUTH AFRICA.

Candle wick ; also church decorations and vestments	- - -	Free.
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[It is stated in a Cape Customs Notice, dated July 26th, 1906, that "candle wick" is to include plaited candle wick.]

Ambulance materials (imported by recognised associations, corps, or hospitals lawfully 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.)

[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 AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

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 honeycomb, 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>

RHODESIA.

Candle wick; also church decorations and vestments - - - - -	Free.
Ambulance materials (imported by recognised associations, corps, or hospitals lawfully established for instruction or drill in first aid to the wounded); also bookbinders' cloth, tape, and webbing; belting for driving machinery; also fire hose:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions - - - - -	
Under the General Tariff - - - - -	3 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -	Free.
Battery cloth and baize, gauze, matting, sieving and screening for use in connection with machinery and apparatus, including brattice cloth; also conveying hose:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions - - - - -	3 % <i>ad valorem.</i>
Under the General Tariff - - - - -	3 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -	Free.

89

[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 AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

Cheese cloth :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	}	Free.
The produce of non-reciprocating British Possessions	-	
Under the General Tariff	-	15 % <i>ad valorem.</i>
[Southern Rhodesia Customs decision.]		
Blankets, rugs, and sheets, commonly used as blankets or rugs and cotton quilts, singly, in pairs, or in the piece:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	}	20 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	-	
Under the General Tariff	-	25 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	10 % <i>ad valorem.</i>
Cotton shawls :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	-	12 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	-	15 % <i>ad valorem.</i>
Under the General Tariff	-	1 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	10 % <i>ad valorem.</i>
[Customs decision.]		
All other cotton manufactures :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	}	9 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	-	
Under the General Tariff	-	15 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	9 % <i>ad valorem.</i>
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	-	Free.
All other cotton manufactures	-	10 % <i>ad valorem.</i>
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	-	10 % <i>ad valorem.</i>
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	-	5 % <i>ad valorem.</i>
If imported into other Protectorate ports :		
All kinds	-	7 % <i>ad valorem.</i>

[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 AND TARIFF RATES OF DUTY.

ST. HELENA		£ s. d.
All kinds	- - - - -	Free.
NIGERIA.		
Net cord imported into Southern Nigeria	- - - - -	Free.
Grey baft	- - - - - Per lb. (gross)	0 0 1
All other cotton manufactures	- - - - -	10 % <i>ad valorem.</i>

Note.—No folded woven goods (except silesia, Indian bafts, cashmeres, serges, alpacas, handkerchief cloth, and khaki drills) may be imported into Nigeria, 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 must be stamped upon the fabric of each piece. Any words, figures, marks or abbreviations of the words "yards" and "inches," which according to common use or the custom of trade are commonly taken to indicate the measure of folded woven goods may be used in such marking. No piece shall be made up so as to show more folds than the full number of yards it actually contains, any portion of a yard (over such number of yards) not to be shown as a fold.

It is also provided in the *Southern Nigeria "Folded Woven Goods (Amendment) Ordinance, No. 9 of 1911,"* that all pieces of handkerchief cloth (other than real Madras folded 36 inches to the fold) for which exemption is claimed shall have:—

- (1) 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 selvage; 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 the piece.

And it is further provided that the following variations shall be allowed on each handkerchief:—

In width up to but not exceeding $2\frac{1}{2}$ % below the ticketed width.

In length up to but not exceeding 4 % below the ticketed width.

The total limit of variation of length on a piece of 8 handkerchiefs shall not, however, exceed 2 % of the total ticketed length of the 8 handkerchiefs.]

A decision has also been given to the effect that "fents" measuring not more than 3 yards in length may be allowed to pass through the Custom House even though the provisions of the above-named Ordinance of 1911 have not been complied with (Customs Notice, dated 18th September, 1911).]

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 cotton manufactures	- - - - -	10 % <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 AND TARIFF RATES OF DUTY.

GOLD COAST—*cont.*

If imported into the East of the Volta :

Canvas and tarpaulins; also embroidery - - - - -	Free.
All other cotton manufactures - - - - -	4 % <i>ad valorem</i> .

[Note.—No folded woven goods (except handkerchiefs) may be imported into the Gold Coast Colony or Protectorate for any purpose (including transshipment or transit) 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 must 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). Any words, figures, marks or abbreviations of the words "yards" and "inches" which according to common use or the custom of the trade are commonly taken to indicate the measure of folded woven goods may be used in such marking.]

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> .
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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.
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Cloth such as is used for covering the outside of books, when imported by bookbinders for use exclusively in binding books under Departmental regulations - - - - -	Free.
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[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 books. 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.
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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 - - - - -	Free.
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Flat braids or plaits of glazed cotton thread, not over one quarter inch wide, when imported by manufacturers of hats for use only in the manufacture of hat bodies - - - - -	Free.
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[Customs Memo. No. 1684B, dated 14th June 1912.]

Old fabric of cotton, cleaned, adapted for use as wiping cloth :

Under the British Preferential Tariff - - - - -	7½ % <i>ad valorem</i> .
„ General Tariff - - - - -	12½ % <i>ad valorem</i> .

[Appraisers' Bulletin No. 582, dated 7th January 1913.]

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 :	
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Under the British Preferential Tariff - - - - -	10 % <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.]

WOVEN MANUFACTURES:—COTTON—*continued*.

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Coated or sized cloth when imported by manufacturers for use only in their own factories in manufacturing sensitised blue or black print cloth :	
Under the British Preferential Tariff - - - -	- 10 $\frac{1}{2}$ % <i>ad valorem</i> .
„ General Tariff - - - -	- 15 $\frac{1}{2}$ % <i>ad valorem</i> .
[Customs Memo. No. 1558B, dated 1st November 1909.]	
Cotton waste, machined, garnetted, or prepared for use :	
Under the British Preferential Tariff - - - -	- 7 $\frac{1}{2}$ % <i>ad valorem</i> .
„ General Tariff - - - -	- 12 $\frac{1}{2}$ % <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 - - - -	- 12 $\frac{1}{2}$ % <i>ad valorem</i> .
„ Intermediate Tariff - - - -	- 17 $\frac{1}{2}$ % <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 antiseptic surgical dressing—Appraisers’ Bulletin, No. 350, dated 12th October 1909.]	
Duck, white or grey, 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 - - - -	- 22 $\frac{1}{2}$ % <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 - - - -	- 17 $\frac{1}{2}$ % <i>ad valorem</i> .
„ General Tariff - - - -	- 25% <i>ad valorem</i> .
Other cotton fabrics, printed, dyed, or coloured :	
Under the British Preferential Tariff - - - -	- 25% <i>ad valorem</i> .
„ General Tariff - - - -	- 32 $\frac{1}{2}$ % <i>ad valorem</i> .
[Cotton fabrics, in creams, dyes and other shades are subject to duty as coloured cotton fabrics—(Appraisers’ Bulletin, No. 614, dated 11th February 1913).]	
Velvets, velveteens, and plush fabrics :	
Under the British Preferential Tariff - - - -	- 17 $\frac{1}{2}$ % <i>ad valorem</i> .
„ Intermediate Tariff - - - -	- 27 $\frac{1}{2}$ % <i>ad valorem</i> .
„ General Tariff - - - -	- 30% <i>ad valorem</i> .
Church vestments :	
Under the British Preferential Tariff - - - -	- 12 $\frac{1}{2}$ % <i>ad valorem</i> .
„ Intermediate Tariff - - - -	- 17 $\frac{1}{2}$ % <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> .

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>	
Boot, shoe, shirt, and stay laces :	
Under the British Preferential Tariff	- 24 $\frac{1}{2}$ % <i>ad valorem.</i>
" Intermediate Tariff	- 27 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- 30 % <i>ad valorem.</i>
Braces or suspenders and finished parts thereof :	
Under the British Preferential Tariff	- 22 $\frac{1}{2}$ % <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 $\frac{7}{8}$ % <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	- 12 $\frac{1}{2}$ % <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	- 17 $\frac{1}{2}$ % <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	- 32 $\frac{1}{2}$ % <i>ad valorem.</i>
[Appraisers' Bulletin No. 251, dated 22nd May 1907.]	
White or cream-coloured ornaments of lace or of embroidered work, not including collars :	
Under the British Preferential Tariff	- 12 $\frac{1}{2}$ % <i>ad valorem.</i>
" Intermediate Tariff	- 17 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- 20 % <i>ad valorem.</i>
[Appraiser's Bulletin No. 498, dated 22nd November 1911.]	
White and cream-coloured lace and embroideries :	
Under the British Preferential Tariff	- 12 $\frac{1}{2}$ % <i>ad valorem.</i>
" Intermediate Tariff	- 17 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- 20 % <i>ad valorem.</i>
Jeans, satens, and cantils 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	- 12 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- 20 % <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	- 27 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- 27 $\frac{1}{2}$ % <i>ad valorem.</i>
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	- 27 $\frac{1}{2}$ % <i>ad valorem.</i>
" Intermediate Tariff	- 32 $\frac{1}{2}$ % <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 :—COTTON—*continued.*

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

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, flocked 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>
Undyed ribbon, when imported by manufacturers of typewriter ribbon for use only in the manufacture of such ribbon in their own factories:		
Under the British Preferential Tariff	- - - - -	10 % <i>ad valorem.</i>
„ General Tariff	- - - - -	15 % <i>ad valorem.</i>
[Customs Memo. No. 1,684 B., dated 14th June 1912.]		
All other 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 <i>drawback</i> (not including special or dumping duty) is allowed on the under-mentioned articles, viz.:		
Of 65 % on embroidered or embossed chiffon, casket gimpes, and fringes when used in the manufacture of burial caskets and burial robes;		
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 waterproof, 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 valorem.</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 valorem.</i>
Tickings for covering mattresses	- - - - -	30 % <i>ad valorem.</i>
Canvas of the weight of 6 oz. cotton duck and upwards, cotton, known as sail or tarpaulin canvas, not including cotton drill	- - - - -	5 % <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 AND TARIFF RATES OF DUTY.

NEWFOUNDLAND— <i>cont.</i>	
Cauvas, when under the weight of 6 oz. cotton duck	35 ⁰ / ₁₀₀ <i>ad valorem.</i>
Ribbons for typewriters (Customs decision)	25 ⁰ / ₁₀₀ <i>ad valorem.</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 ⁰ / ₁₀₀ <i>ad valorem.</i>
Fabrics, re imported after being dyed, cleaned, altered or made up abroad	35 ⁰ / ₁₀₀ <i>ad valorem.</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 ⁰ / ₁₀₀ <i>ad valorem.</i>
Handkerchiefs; brids, friezes, cords, and garters; curtains, and all other lace goods and embroideries	40 ⁰ / ₁₀₀ <i>ad valorem.</i>
All other cotton manufactures	35 ⁰ / ₁₀₀ <i>ad valorem.</i>
[<i>Note.</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 ⁰ / ₁₀₀ <i>ad valorem.</i>
All other cotton manufactures	25 ⁰ / ₁₀₀ <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds	10 ⁰ / ₁₀₀ <i>ad valorem.</i>
JAMAICA.	
All kinds	10 ⁰ / ₁₀₀ <i>ad valorem.</i>
CAYMAN ISLANDS.	
All kinds	5 ⁰ / ₁₀₀ <i>ad valorem.</i>
ST. LUCIA.	
Belting for machinery	Free.
Casket robes and linings :	
Under the British Preferential Tariff	12 ⁰ / ₁₀₀ <i>ad valorem.</i>
" General Tariff	15 ⁰ / ₁₀₀ <i>ad valorem.</i>
All other cotton manufactures	15 ⁰ / ₁₀₀ <i>ad valorem.</i>
ST. VINCENT.	
Sailcloth	Free.
Casket robes and linings :	
Under the British Preferential Tariff	8 ⁰ / ₁₀₀ <i>ad valorem.</i>
" General Tariff	10 ⁰ / ₁₀₀ <i>ad valorem.</i>
All other cotton manufactures	10 ⁰ / ₁₀₀ <i>ad valorem.</i>
BARBADOS.	
Belting for machinery	Free.
Casket robes and linings :	
Under the British Preferential Tariff	9 ⁰ / ₁₀₀ <i>ad valorem.</i>
" General Tariff	11 ¹ / ₂ ⁰ / ₁₀₀ <i>ad valorem.</i>
All other cotton manufactures	10 ⁰ / ₁₀₀ <i>ad valorem.</i>
GRENADA.	
All kinds	10 ⁰ / ₁₀₀ <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 AND TARIFF RATES OF DUTY.

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.	
Casket robes and linings:	
Under the British Preferential Tariff	8½ % <i>ad valorem.</i>
„ General Tariff	11 % <i>ad valorem.</i>
All other cotton manufactures	11 % <i>ad valorem.</i>
ANTIGUA.	
Casket robes and linings:	
Under the British Preferential Tariff	10¾ % <i>ad valorem.</i>
„ General Tariff	13½ % <i>ad valorem.</i>
All other cotton manufactures	13½ % <i>ad valorem.</i>
MONTSERRAT.	
Casket robes and linings:	
Under the British Preferential Tariff	10¼ % <i>ad valorem.</i>
„ General Tariff	13¼ % <i>ad valorem.</i>
All other cotton manufactures	13¾ % <i>ad valorem.</i>
DOMINICA.	
Belting for machinery, of canvas	Free.
Casket robes and linings:	
Under the British Preferential Tariff	10 % <i>ad valorem.</i>
„ General Tariff	12½ % <i>ad valorem.</i>
All other cotton manufactures	12½ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Piece goods, printed, dyed, or bleached:	
Not exceeding in cost 3d. per yard	5 % <i>ad valorem.</i>
Exceeding in cost 3d. per yard	10 % <i>ad valorem.</i>
Casket robes and linings:	
Under the British Preferential Tariff	8 % <i>ad valorem.</i>
„ General Tariff	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	12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
Hose for fire engines, also belting for machinery	Free.
Casket robes and linings:	
Under the British Preferential Tariff	12 % <i>ad val. (a)</i>
„ General Tariff	15 % <i>ad val. (a)</i>
All other cotton manufactures	15 % <i>ad val. (a)</i>

[Note.—A drawback equal to the amount of the duty is allowed on the exportation of clothing made from duty-paid imported materials.]

(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.]

WOVEN MANUFACTURES :—COTTON—*continued.*

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
	GIBRALTAR.	£ s. d.
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, Tcharshafliq and Asdarliq	- - - - - Per 100 okes	0 13 1½
White or bleached (Kassarli), cotton sheetings, drills, T-cloths, domestics, known as American bezi, Tcharshafliq, dimi	- - - - - Per 100 okes	0 16 10⅔
Shirtings and Madapolams, completely dressed and finished with stiffening material	- - - - - Per 100 okes	0 14 9⅓
Shirtings and Madapolams, not dressed or finished with stiffening material, or but partly dressed	- - - - - Per 100 okes	1 1 0
Muslins known as Kaba Tulbent, Tanjib, and Tenzif	- - - - - Per 100 okes	1 6 8
Cotton lamp wick	- - - - - Per 100 okes	0 17 0
Haberdashery and millinery	- - - - -	10 ½ <i>ad valorem.</i>
All other cotton manufactures	- - - - -	10 ½ <i>ad valorem.</i>
	[An oke = 2·8 lbs.]	

[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 AND TARIFF RATES OF DUTY.

BRITISH INDIA.		
Woven goods impressed with designs in imitation of currency notes, promissory notes, or stock notes (Gazette Notice, dated 17th September 1910)	- - - - -	Prohibited.
All other 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.	Ks. cts. 0 1½
Hessian cloth	- - - - - Per 100 yards	0 7½
All other manufactures of linen, hemp or jute	- - - - -	12% <i>ad valorem</i> .
SEYHELLES.		
Articles of millinery (<i>articles de mode</i>), viz., braids, trimmings, embroidery, entredeux (insertions), and collars and cuffs for ladies	- - - - -	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.		
Minor articles for use in the manufacture of articles within the Commonwealth:		
For blinds, viz., lace	- - - - -	} Free.
„ carpets, viz., bindings	- - - - -	
„ furniture, viz., bindings (except leather, gimp, and lace)	- - - - -	
„ hats and caps (see under “Hats”)	- - - - -	
Braid and lace for naval and military uniforms under Departmental By-laws	- - - - -	Free.
[It is provided in a Customs 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.

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Fringes, not elsewhere included; plain braids of one colour and not exceeding 3 inches in width, but not including braids containing gold, silver, or tinsel threads; piping, tinsel cloth, tinsel belting, having wool or worst composed wholly of tinsel, or of continuous threads of tinsel and an alternate thread of textile; and tinsel thread - - -	Free.
Jute piece goods - - - - -	Free.
Undertakers' requisites - - - - -	25 % <i>ad valorem</i> .
Tents, tarpaulins and sails - - - - -	15 % <i>ad valorem</i> .
Canvas belting:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem</i> .
" General Tariff - - - - -	25 % <i>ad valorem</i> .
Canvas mail bags (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 made waterproof other than with rubber, if suitable for use in the manufacture of apparel (Customs (Substitute) Notice No. 91, dated 12th March 1912):	
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, and tucked linens:	
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, n.e.i., braids, n.e.i., 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 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, boylies, tray-cloths, sheets, pillow cases and covers, bolster cases, counterpanes, bedspreads, table mats, splashers, 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> .
Linen piece goods defined otherwise than by printing or dyeing for cutting up for the manufacture of hemmed or hem-stitched handkerchiefs and serviettes:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5 % <i>ad valorem</i> .
All piece goods (a) not elsewhere included:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5 % <i>ad valorem</i> .
Linen handkerchiefs and serviettes:	
Under the British Preferential Tariff - - - - -	25 % <i>ad valorem</i> .
" General Tariff - - - - -	30 % <i>ad valorem</i> .

(a) See note (a), 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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Materials of linen, &c., cut into shape for apparel and attire :	
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>

[*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 :

Holland used in the manufacture of blinds.

Textile materials used in the manufacture of wearing apparel and other articles.

Canvas Hose (imported in rolls of about 100 yards) to be cut into lengths of about 26 inches, for use in the manufacture of covers for rubber hose in Westinghouse air brakes.

For regulations issued under the Commerce Act, 1905, regarding the application of a "trade description" to piece goods, see under the Commonwealth "Introductory Notes" to this Volume.]

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 - - - - -	Free.
Canvas aprons and elevators for reapers and binders; also waterproof material in the piece having within, or upon it, a coating of india-rubber - - - - -	Free.
Brattice cloth, made of jute or hessian - - - - -	Free.
Bagging of jute or hessian - - - - -	Free.
All other bagging :	
If the produce of some part of the British Dominions - - - - -	20 % <i>ad valorem.</i>
Otherwise - - - - -	30 % <i>ad valorem.</i>
Hessians, plain or striped, and scrim - - - - -	Free.
Hatmakers' 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 - - - - -	Free.
Tailors' trimmings, viz., canvas, buckram, silesias, pocketings, bindings, and braids, including Russia 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 - - - - -	Free.
Circular linen webbing for making halters, lunging-reins, &c. (Minister's Order No. 910, dated 9th July 1909) - - - - -	Free.
Belting for driving 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 - - - - -	Free.
Otherwise - - - - -	10 % <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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

Canvas hose, armoured or otherwise :		
If the produce of some part of the British Dominions	- - -	Free.
Otherwise	- - -	20 % <i>ad valorem</i>
Lace and laces to include all over-dress laces (Minister's Order No. 917, dated 29th November 1909)	- - -	20 % <i>ad valorem.</i>
Rugs and all other drapery and haberdashery	- - -	20 % <i>ad valorem.</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).]		
Tarpaulins, tents, sails, rick and waggon covers :		
If the produce of some part of the British Dominions	- - -	20 % <i>ad valorem.</i>
Otherwise	- - -	30 % <i>ad valorem.</i>
Linen piece goods and unions of cotton and linen piece goods, not otherwise enumerated, having thereon patterns, woven devices, or other designs, which indicate that they are to be cut up into separate articles or to be manufactured into separate articles, provided that the weaving of each piece is continuous, and also that such piece represents not less than six articles, or that, if representing less than six articles, the length of such piece is not less than six yards.		
Weaving is to be regarded as continuous, unless there is a clear break in the cross-threads of the weaving exceeding in measurement $\frac{1}{2}$ in.		
[Minister's Order No. 1054, dated 3rd September 1913.]		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 (a)	- - -	Free.
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.
All other piece goods	- - -	Free.
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 valorem.</i>
[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.]		

FRJ.

Snail canvas	- - - - -	12½ % <i>ad valorem.</i>
Sails, tents, and tarpaulins	- - - - -	12½ % <i>ad valorem.</i>
Shirts and all other manufactures of linen, hemp or jute	- - - - -	12½ % <i>ad valorem.</i>

(a) See note (a), page 18.

[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 AND TARIFF RATES OF DUTY,	
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Bagging and sacking in the piece	Free.
Hose, fire and conveying; bookbinders' cloth, tape, and webbing; and battery cloth and baize, 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):	
Under the British Preferential Tariff	Free.
" General Tariff	3% <i>ad valorem</i> .
Tape (advertising) printed on, for securing parcels:	
Under the British Preferential Tariff	<div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 5px;">{</div> <div> <p style="margin: 0;">Same as under the General Tariff with a rebate of</p> <p style="margin: 0;">3% <i>ad valorem</i>.</p> <p style="margin: 0;">25% <i>ad valorem</i> or 2d. per lb., whichever rate returns the higher duty.</p> </div> </div>
" General Tariff	
(Cape Customs Notice No. 67, dated 1st February 1908.)	
All other manufactures of linen, hemp or jute:	
Under the British Preferential Tariff	12% <i>ad valorem</i> .
" General Tariff	15% <i>ad valorem</i> .
RHODESIA.	
Bagging and sacking in the piece	Free.
Hose, fire; also bookbinders' cloth, tape, and webbing:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	<div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 5px;">}</div> <div> <p style="margin: 0;">Free.</p> </div> </div>
The produce of non-reciprocating British Possessions	
Under the General Tariff	3% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	Free.
Battery cloth and baize, gauze, matting, sieving, and screening for use in connection with machinery and apparatus, including brattice cloth, also conveying hose:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	3% <i>ad valorem</i> .
Under the General Tariff	3% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	Free.
Cheese cloth;	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	<div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 5px;">}</div> <div> <p style="margin: 0;">Free.</p> </div> </div>
The produce of non-reciprocating British Possessions	
Under the General Tariff	15% <i>ad valorem</i> .
[Southern Rhodesia Customs decision.]	

[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 AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

All other manufactures of linen, hemp, or jute :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	} 9% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions - - - - -	
Under the General Tariff - - - - -	15% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -	9% <i>ad valorem.</i>

NYASALAND PROTECTORATE.

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 for export - - - - -	Free.
All other manufactures of linen, hemp, or jute - - - - -	10% <i>ad valorem.</i>

UGANDA PROTECTORATE.

Flags imported by Consular Officers for the exclusive use of the Consulates - - - - -	Free.
Bands and belting for driving machinery - - - - -	Free.
Bagging and sacking in the piece - - - - -	Free.
All other manufactures of linen, hemp, or jute - - - - -	10% <i>ad valorem.</i>

EAST AFRICA PROTECTORATE.

Flags imported by Consular Officers for the exclusive use of the Consulates - - - - -	Free.
Bands and belting for driving machinery - - - - -	Free.
Bagging and sacking in the piece - - - - -	Free.
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.
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NIGERIA.

Net cord imported into Southern Nigeria - - - - -	Free.
Linen goods - - - - -	10% <i>ad valorem.</i>
Other goods - - - - -	Free.

[*Note.*—No folded woven goods (except silesia, linen drills, khaki drills, damasks, and handkerchief cloth), shall be imported into Nigeria 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 must be stamped upon the fabric of each piece. Any words, figures, marks, or abbreviations of the words "yards" or "inches" which according to the common use or custom of the trade are commonly taken to indicate the measure of folded woven goods may be used as such markings. No piece shall be made up so as to show more folds than the full number of yards it actually contains, any portion of a yard (over such number of yards) not to be shown as a fold.

It is also provided in the *Southern Nigeria Folded Woven Goods (Amendment) Ordinance, No. 9 of 1911*, that all pieces

[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 AND TARIFF RATES OF DUTY.

NIGERIA—*cont.*

of handkerchief cloth (other than real Madras folded 36 inches to the fold) for which exemption is claimed—

- (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 selvage; 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.

And it is further provided that the following variations shall be allowed on each handkerchief:

In width up to but not exceeding $2\frac{1}{2}$ % below the ticketed width.

In length up to but not exceeding 4 % below the ticketed length.

The total limit of variation of length on a piece of 8 handkerchiefs shall not, however, exceed 2 % of the total ticketed length of the 8 handkerchiefs.]

A decision has also been given to the effect that "fents" measuring not more than 3 yards in length may be allowed to pass through the Custom House even though the provisions of the above-named Ordinance of 1911 have not been complied with. (Customs Notice, dated 18th September, 1911.)

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 - - - - - 10 % *ad valorem*.

If imported into the East of the Volta :

Canvas, embroidery, tarpaulins, and bedding - - - - -

Free

All other manufactures of linen, hemp or jute - - - - -

4 % *ad valorem*.

Note.—No folded woven goods (except handkerchiefs) may be imported into the Gold Coast Colony or Protectorate for any purpose (including transhipment or transit) 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 must 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). Any words, figures, marks, or abbreviations of the words "yards" and "inches" which, according to common use or the customs of the trade, are commonly taken to indicate the measure of folded woven goods may be used in such marking.

SIERRA LEONE.

All kinds - - - - - 10 % *ad valorem*.

GAMBIA

All kinds - - - - - 5 % *ad valorem*.

105

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA.

Buckram, adapted for the manufacture of hat and bonnet shapes -	Free.
Cloth, such as is used for covering the outside of books, when imported for use exclusively in binding books, under Departmental 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 books. 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.]	
Jute cloth, as taken from the loom, not coloured, cropped, mangled, pressed, calendered, nor finished in any way; also jute canvas, uncoloured - - - - -	Free.
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>
Old fabric of linen, cleaned, adapted for use as wiping cloth :	
Under the British Preferential Tariff - - - - -	7½% <i>ad valorem.</i>
" General Tariff - - - - -	12½% <i>ad valorem.</i>
[Appraiser's Bulletin No. 582, dated 7th January 1913.]	
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, except "gauzes" 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 - - - - -	5% <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>
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' holland 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>
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>

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

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 or cream coloured ornaments of lace or of embroidered work, not including collars:		
Under the British Preferential Tariff	- - - -	12½% <i>ad valorem.</i>
" Intermediate Tariff	- - - -	17½% <i>ad valorem.</i>
" General Tariff	- - - -	20% <i>ad valorem.</i>
(Appraiser's Bulletin No. 498, dated 22nd November, 1911.)		
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>
All other manufactures of jute:		
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.]

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

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

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	$\frac{1}{2}$	<i>ad valorem.</i>
" General Tariff	-	-	-	35	$\frac{1}{2}$	<i>ad valorem.</i>

[*Note.*—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 $\frac{1}{2}$ *ad valorem.*

Webbing, and corset laces - - - - - 25 $\frac{1}{2}$ *ad valorem.*

Lint or gauze, prepared for use as surgical dressing - - - - - 30 $\frac{1}{2}$ *ad valorem.*

Ticking for covering mattresses - - - - - 30 $\frac{1}{2}$ *ad valorem.*

Canvas of the weight of 6 oz. cotton duck and upwards, of hemp or flax, known as sail or tarpaulin canvas, not including cotton drill - - - - - 5 $\frac{1}{2}$ *ad valorem.*

Canvas when under the weight of 6 oz. of cotton duck - - - - - 35 $\frac{1}{2}$ *ad valorem.*

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

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 gutta-sercha or india-rubber - - - - - 40 $\frac{1}{2}$ *ad valorem.*

Handkerchiefs; braids; friezes, cords, and garters; tape-lines; curtains, and other lace goods and embroideries - - - - - 40 $\frac{1}{2}$ *ad valorem.*

All other manufactures of linen, hemp or jute - - - - - 35 $\frac{1}{2}$ *ad valorem.*

[*Note.*—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.]

BAHAMAS.

All kinds	-	-	-	-	-	25	$\frac{1}{2}$	<i>ad valorem.</i>
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TURK'S AND CAICOS ISLANDS.

All kinds	-	-	-	-	-	10	$\frac{1}{2}$	<i>ad valorem.</i>
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JAMAICA.

All kinds	-	-	-	-	-	10	$\frac{1}{2}$	<i>ad valorem.</i>
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CAYMAN ISLANDS.

All kinds	-	-	-	-	-	5	$\frac{1}{2}$	<i>ad valorem.</i>
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ST. LUCIA.

Filter bagging used in the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purposes)	-	-	-	-	-			Free.
Belting for machinery	-	-	-	-	-			Free.
Casket rosewood linings:								
Under the British Preferential Tariff	-	-	-	-	-	12	$\frac{1}{2}$	<i>ad valorem.</i>
" General Tariff	-	-	-	-	-	15	$\frac{1}{2}$	<i>ad valorem.</i>
All other manufactures of linen, hemp or jute	-	-	-	-	-	15	$\frac{1}{2}$	<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 AND TARIFF RATES OF DUTY.

ST. VINCENT.	
Bagging and baling cloth, for packing produce for export; also canvas for ships and sailcloth	Free.
Casket robes and linings :	
Under the British Preferential Tariff	8 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	10 % <i>ad valorem.</i>
All other manufactures of linen, hemp or jute	10 % <i>ad valorem.</i>
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.
Casket robes and linings :	
Under the British Preferential Tariff	9 % <i>ad valorem.</i>
" General Tariff	11 $\frac{1}{2}$ % <i>ad valorem.</i>
All other manufactures of linen, hemp or jute	10 % <i>ad valorem.</i>
GRENADA.	
Fire-extinguishing apparatus	Free.
All other manufactures of linen, hemp, or jute	10 % <i>ad valorem.</i>
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.	
Casket robes and linings :	
Under the British Preferential Tariff	8 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	11 % <i>ad valorem.</i>
All other manufactures of linen, hemp, or jute	11 % <i>ad valorem.</i>
ANTIGUA.	
Casket robes and linings :	
Under the British Preferential Tariff	10 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	13 $\frac{1}{2}$ % <i>ad valorem.</i>
All other manufactures of linen, hemp, or jute	13 $\frac{1}{2}$ % <i>ad valorem.</i>
MONTSERAT.	
Casket robes and linings :	
Under the British Preferential Tariff	10 $\frac{3}{4}$ % <i>ad valorem.</i>
" General Tariff	13 $\frac{1}{2}$ % <i>ad valorem.</i>
All other manufactures of linen, hemp, or jute	13 $\frac{1}{2}$ % <i>ad valorem.</i>
DOMINICA.	
Casket robes and linings :	
Under the British Preferential Tariff	10 % <i>ad valorem.</i>
" General Tariff	12 $\frac{1}{2}$ % <i>ad valorem.</i>
All other manufactures of linen, hemp, or jute	12 $\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Fire hose	Free.
Casket robes and linings :	
Under the British Preferential Tariff	8 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	10 % <i>ad valorem.</i>
All other manufactures of linen, hemp or jute	10 % <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 AND TARIFF RATES OF DUTY.

BERMUDA.

Linen, the property of the Governor, and imported by him on his first arrival in the Islands, to take up the Government	-	Free.
Table linen, the joint property of any Regimental Mess, or of the officers of any of H.M. Forces stationed in the Islands	-	Free.
All other manufactures of linen, hemp, or 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.
Casket robes and linings :		
Under the British Preferential Tariff	-	12½ % <i>ad val. (a)</i>
" General Tariff	-	15 % <i>ad val. (a)</i>
All other manufactures of linen, hemp, or jute	-	15 % <i>ad val. (a)</i>
[<i>Note.</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.
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MALTA.

All kinds	-	Free.
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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.

[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 AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Silk woven goods impressed with designs in imitation of currency notes, promissory notes, or stock notes - - - - - (Gazette notice, dated 17th September 1910.)	Prohibited.
All other 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>), braids, trimmings, embroidery, ribbons, entredeux (insertions), artificial flowers, collars and cuffs for ladies, silk lace, veils, and nets - - - - -	8% <i>ad valorem.</i>
All other silk manufactures - - - - -	12½% <i>ad valorem.</i>
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Surgical appliances, viz., oil silk and surgical dressings - - - - -	Free.
Braid and lace for naval and military uniforms—under Departmental Bylaws - - - - -	Free.
[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") - - - - -	} Free.
For artificial flowers and furniture (see under "Cotton Manufactures") - - - - -	
For blinds, viz., lace - - - - -	
For hats and caps (see under "Hats") - - - - -	
For vehicles (see under "Carriages, &c.") - - - - -	} Free
Fringes or edgings of textile materials, not being for attire - - - - -	
Fringes, not elsewhere included, plain braids of one colour and not exceeding 3 inches in width, but not including braids containing gold, silver or tinsel threads; piping, tinsel cloth; tinsel belting having a warp or weft composed wholly of tinsel, or of continuous threads of tinsel, and an alternate thread of textile; and tinsel thread - - - - -	Free.
Undertakers' requisites - - - - -	25% <i>ad valorem.</i>
Flags and banners over 1 foot in length - - - - -	20% <i>ad valorem.</i>
Silk piece goods,(a) 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>

(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).

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*continued.*

Rubbered waterproof cloth of silk, or containing silk, but not containing wool (including cloth made waterproof other than with rubber, if suitable for use in the manufacture of apparel (Customs (Substitute) Notice No. 91, dated 12th March 1912) :	
Under the British Preferential Tariff	- - - - - 20 % <i>ad valorem.</i>
General Tariff	- - - - - 25 % <i>ad valorem.</i>
Velvets, velveteens, plushes, sealette and cloths imitating furs, astrachans, lace for attire, lace flouncings, millinery and dress nets, veilings, and embroideries in the piece :	
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, braids, not elsewhere included; crowns and bandeaux for hats; frillings; ruffling; pleating; and ruchings; galloons; ribbons; tinselled belting, not elsewhere included; belting for apparel, not elsewhere specified, and not being cut to length for belts :	
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>
Curtains (bed) of silk—being a fancy bed draping for placing round the top of tester and half-tester bedsteads :	
Under the British Preferential Tariff	- - - - - 20 % <i>ad valorem.</i>
General Tariff	- - - - - 25 % <i>ad valorem.</i>
(Customs Tariff Guide.)	
Cossies 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, 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>
Materials of silk, or materials containing silk, cut into shape for apparel and attire :	
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 <i>drawback</i> 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.	
For regulations issued under the "Commerce Act, 1905," regarding the application of a "trade description" to piece goods, see under the Commonwealth "Introductory Notes" to this Volume.]	

(a) See note (a), 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 AND TARIFF RATES OF DUTY.

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	Free.
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	Free.
Upholsterers' silk gimp	Free.
Silk for flour dressing in the piece; also oiled silk	Free.
Union textiles in the piece, the invoice value of which does not exceed 6d. per yard, when cut up and made into shirts and pyjamas, under conditions and regulations prescribed by the Minister of Customs (a)	Free.
Waterproof material in the piece, having within or upon it a coating of india-rubber	Free.
Flags	20 % <i>ad valorem.</i>
Ribbons, crape, lace and laces (to include all over-dress laces—Minister's Order No. 917, dated 29th November 1909)	20 % <i>ad valorem.</i>
Shawls (Minister's Order No. 874, dated 14th April 1908)	25 % <i>ad valorem.</i>
Millinery	25 % <i>ad valorem.</i>
All other silk piece goods	20 % <i>ad valorem.</i>
All other drapery and haberdashery	20 % <i>ad valorem.</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 valorem.</i>
FIJI.	
Shirts and all other silk manufactures	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF 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>

(a) See note (a), page 18.

[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 AND TARIFF RATES OF DUTY.

RHODESIA.

Mill silk :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	} Free.
The produce of non-reciprocating British Possessions	
Under the General Tariff	5% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	Free.
All other silk manufactures :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	} 9% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	
Under the General Tariff	15% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	9% <i>ad valorem.</i>

NTASALAND PROTECTORATE.

All kinds	10% <i>ad valorem.</i>
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UGANDA PROTECTORATE.

Flags imported by Consular Officers for the exclusive use of the Consulates	Free.
All other silk manufactures	10% <i>ad valorem.</i>

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>

ST. HELENA.

All kinds	Free.
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NIGERIA.

All kinds	10% <i>ad valorem.</i>
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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>
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[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 AND TARIFF RATES OF DUTY.

GAMBIA.

All kinds - - - - - 5 % *ad valorem.*

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 valorem.</i>
" General Tariff	- - - - -	35 % <i>ad valorem.</i>
(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.]		
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>

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

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 valorem.</i>
" General Tariff	- - - - - 27½% <i>ad valorem.</i>
Undyed ribbon, when imported by manufacturers of typewriter ribbon for use only in the manufacture of such ribbon in their own factories :	
Under the British Preferential Tariff	- - - - - 10% <i>ad valorem.</i>
" General Tariff	- - - - - 15% <i>ad valorem.</i>
(Customs Memo. 1684B, dated 14th June 1912.)	
All other ribbons :	
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>
Fabrics of which silk is the component material of chief value, when imported by manufacturers of neckties for use only in the manufacture of such articles in their own factories :	
Under the British Preferential Tariff	- - - - - 17½% <i>ad valorem.</i>
" General Tariff	- - - - - 20% <i>ad valorem.</i>
(Customs Memo. No. 1684B, dated 14th June 1912.)	
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>
[Note.—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 AND TARIFF RATES OF DUTY.

NEWFOUNDLAND.		
Silk sutures when imported by doctors for use in their profession	-	25 % <i>ad valorem.</i>
Ribbons for typewriters (Customs decision)	-	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 valorem.</i>
All other silk manufactures, including laces and embroideries	-	40 % <i>ad valorem.</i>
BAHAMAS.		
All kinds	-	25 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.		
All kinds	-	10 % <i>ad valorem.</i>
JAMAICA.		
All kinds	-	10 % <i>ad valorem.</i>
CAYMAN ISLANDS.		
All kinds	-	5 % <i>ad valorem.</i>
ST. LUCIA.		
All kinds	-	15 % <i>ad val. (b)</i>
ST. VINCENT.		
All kinds	-	10 % <i>ad val. (b)</i>
BARBADOS.		
All kinds	-	10 % <i>ad val. (b)</i>
GRENADA.		
All kinds	-	10 % <i>ad valorem.</i>
VIRGIN ISLANDS.		
All kinds	-	10 % <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.		
All kinds	-	11 % <i>ad val. (b)</i>
ANTIGUA.		
All kinds	-	13½ % <i>ad val. (b)</i>
MONTSERRAT.		
All kinds	-	13½ % <i>ad val. (b)</i>
DOMINICA.		
All kinds	-	12½ % <i>ad val. (b)</i>
TRINIDAD AND TOBAGO.		
All kinds	-	10 % <i>ad val. (b)</i>
BERMUDA.		
All kinds	-	10 % <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds	-	12½ % <i>ad valorem.</i>
BRITISH GUIANA.		
All kinds	-	15 % <i>ad val. (a)(b)</i>
[Note.—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) Casket robes and linings, when entitled to entry under the British Preferential Tariff, are subject to a reduction of 20 % of the above rate of duty.

[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 AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Woven goods impressed with designs in imitation of currency notes, promissory notes, or stock notes (Gazette notice, dated 17th September 1910.)	Prohibited.
Flannel tapping when imported by the owner of a cotton weaving mill and shown to the satisfaction of the Collector to be intended for use in the weaving of cotton or the baling of woven cotton goods (Customs Circular No. IV. of 1896.)	Free.
All other 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 (Articles de mode), viz., braids, trimmings, and embroidery	8% <i>ad valorem</i> .
All other woollen or worsted manufactures	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Surgical appliances—viz., medicated and absorbent wool and surgical dressings	Free.
Collar check, and collar cloth 36 inches and over in width, saddler's kersey, saddlers' serge and felt, saddlers' and upholsterers' webs; bunting; cloth of horse-hair or of horse-hair and wool combined	Free.
Minor articles for the manufacture of articles within the Commonwealth, viz.:	
For apparel (see under "Apparel")	} Free.
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, linen with velvet, to be used with stirrup leathers	
For vehicles (see under "Carriages, &c.")	
Fringes or edgings (not being for attire)	Free.
Other fringes, plain braids of one colour not exceeding 3 inches in width, but not including braids containing gold, silver or tinsel threads; and piping	Free
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	Free.
Astrachaus, sealette, and cloth imitating furs; also Italian cloths containing wool:	
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, not elsewhere included, braids, not elsewhere included, and crowns and baudcaux for hats:	
Under the British Preferential Tariff	15% <i>ad valorem</i> .
" General Tariff	25% <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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

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; 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 made waterproof otherwise than with rubber, if suitable for use in the manufacture of apparel (Customs (Substitute) Notice No. 91, dated 12th March 1912) :—	
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> .
[For regulations regarding the application of a "trade description" to piece goods under the "Commerce Act, 1905," see under the Commonwealth Introductory Notes to this Volume.]	
Woolen materials, or materials 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> .
[Customs Tariff Guide.]	
"Bootakins" woollen knitted, being in the form of bootees with leg part to knee :	
Under the British Preferential Tariff	30 % <i>ad valorem</i> .
" General Tariff	35 % <i>ad valorem</i> .
[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.	
For regulations issued under the "Commerce Act, 1905," regarding the application of a "trade description" to piece goods, (see under the Commonwealth "Introductory Notes" to this Volume.)	

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

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

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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	Free.
Umbrella makers' materials, viz., alpaca cloth with border, zanella cloth with border; also other piece-goods under conditions approved by the Minister of Customs	Free.
Saddlers' webs, collar check, and collar cloth 36 inches and over in width; saddler's kersey; saddler's serge and felt	Free.
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 (a)	Free.
Waterproof material, in the piece, having within or upon it a coating of indiarubber	Free.
Battery blankets, not exceeding 3 feet wide when imported for mining purposes; also plush and other cloth for gold saving:	
If the produce of some part of the British Dominions	Free.
Otherwise	10 % <i>ad valorem</i> .
Blanketing for printing presses (Minister's Order No. 912, dated 31st August 1909)	20 % <i>ad valorem</i> .
Shawls (Minister's Order No. 874, dated 14th April 1908)	25 % <i>ad valorem</i> .
Woollen linings for woolpacks, imported separately (Minister's Order No. 893, dated 19th December 1908)	20 % <i>ad valorem</i> .
Other woollen piece-goods; rugs and all other drapery and haberdashery	20 % <i>ad valorem</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).]	
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 valorem</i> .
FIJI.	
Undershirts and other shirts, blankets, rugs, shawls and all other woollen manufactures	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Haircloth for furniture; and battery cloth and baize used in connection with machinery and apparatus:	
Under the British Preferential Tariff	Free.
" General Tariff	3 % <i>ad valorem</i> .
Cow hair rugs (so called) containing a mixture of more than 25 per cent. of cotton and wool:	
Under the British Preferential Tariff	22 % <i>ad valorem</i> .
" General Tariff	25 % <i>ad valorem</i> .
(Union Customs Notice No. 13, dated 31st March 1911.)	

(a) See note (a), p. 18.

[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 AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

Blankets, rugs, and sheets commonly used as blankets or rugs, singly, in pairs, or in the piece; also shawls:	
Under the British Preferential Tariff	22 ⁷ / ₁₀ <i>ad valorem</i> .
„ General Tariff	25 ⁷ / ₁₀ <i>ad valorem</i> .
[Shawls containing 25 % or more of wool are to be classed as woollen shawls (Cape Customs Notice No. 109, dated 11th March 1909).]	
Woollen scarves (other than squares):	
Under the British Preferential Tariff	12 ⁷ / ₁₀ <i>ad valorem</i> .
„ General Tariff	15 ⁷ / ₁₀ <i>ad valorem</i> .
(Cape Customs Notice No. 59, dated Nov. 8th 1907.)	
All other woollen or worsted manufactures:	
Under the British Preferential Tariff	12 ⁷ / ₁₀ <i>ad valorem</i> .
„ General Tariff	15 ⁷ / ₁₀ <i>ad valorem</i> .

RHODESIA.

Haircloth for furniture:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} Free.
The produce of non-reciprocating British Possessions	
Under the General Tariff	3 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	
	Free.
Battery cloth and baize for use in connection with machinery and apparatus:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	3 % <i>ad valorem</i> .
Under the General Tariff	3 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	
	Free.
Blankets and sheets, or rugs or manufactures commonly used as blankets or rugs, singly, in pairs, or in the piece; also shawls:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} 20 % <i>ad val.</i>
The produce of non-reciprocating British Possessions	
Under the General Tariff	25 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	
	10 % <i>ad valorem</i> .
All other woollen and worsted manufactures:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} 9 % <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	
Under the General Tariff	15 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	
	9 % <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 AND TARIFF RATES OF DUTY.

NYASALAND PROTECTORATE.		
All kinds	- - - - -	10 ^o / ₁₀₀ <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 ^o / ₁₀₀ <i>ad valorem</i> .
EAST AFRICA PROTECTORATE.		
Flags imported by Consular Officers for the exclusive use of the Consulates	- - - - -	Free.
All other woollen and worsted manufactures	- - - - -	10 ^o / ₁₀₀ <i>ad valorem</i> .
SOMALILAND PROTECTORATE.		
All kinds :		
If imported into Zeyla	- - - - -	2 ^o / ₁₀₀ <i>ad valorem</i> .
If imported into other Protectorate ports	- - - - -	7 ^o / ₁₀₀ <i>ad valorem</i> .
ST. HELENA.		
All kinds	- - - - -	Free.
NIGERIA.		
Grey baft	- - - - -	£ s. d. 0 0 1
All other woollen or worsted manufactures	- - - - -	10 ^o / ₁₀₀ <i>ad valorem</i> .
<p>[Note.—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 Nigeria 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 must be stamped upon the fabric of each piece. Any words, figures, marks or abbreviations of the words "yards" and "inches" which according to common use or the custom of the trade are commonly taken to indicate the measure of the folded woven goods may be used in such marking. No piece shall be made up to show more folds than the full number of yards it actually contains, and any portion of a yard (over such number of yards) not to be shown as a fold.]</p>		
GOLD COAST.		
If imported into the West of the Volta :		
All kinds	- - - - -	10 ^o / ₁₀₀ <i>ad valorem</i> .
If imported into the East of the Volta :		
Flags and embroidery	- - - - -	Free.
All other woollen or worsted manufactures	- - - - -	4 ^o / ₁₀₀ <i>ad valorem</i> .
<p>[Note.—No folded woven goods (except tweeds, broad cloth, worsted cloth, and all piece goods made wholly or partly from woollen or worsted yarn) may be imported into the Gold Coast Colony or Protectorate for any purpose (including transshipment or transit) 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 must 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). Any words, figures, marks, or abbreviations of the words "yards" and "inches" which according to common use or the custom of the trade are commonly taken to indicate the measure of folded woven goods may be used in such marking.]</p>		

[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 AND TARIFF RATES OF DUTY.

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.
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 -	Free.
Worsted tops made from Leicester, Cotswold, Lincolnshire, and Scotchdown, 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>
[Customs Memo. No. 155SB, dated 1st November 1908.]	
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, bunnings, 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>

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Blankets composed partly of wool, shoddy, cotton, or other fibre than <i>pure</i> wool (including blankets costing 1s. 10½ <i>d.</i> per lb. or less):		
Under the British Preferential Tariff	- - - -	- 30 ² / ₁₀ <i>ad valorem.</i>
" Intermediate Tariff	- - - -	- 35 ² / ₁₀ <i>ad valorem.</i>
" General Tariff	- - - -	- 35 ² / ₁₀ <i>ad valorem.</i>
(Appraisers' Bulletin No. 263, dated 4th January 1908).		
Braces or suspenders and finished parts thereof:		
Under the British Preferential Tariff	- - - -	- 22 ¹ / ₁₀ <i>ad valorem.</i>
" Intermediate Tariff	- - - -	- 30 ² / ₁₀ <i>ad valorem.</i>
" General Tariff	- - - -	- 35 ² / ₁₀ <i>ad valorem.</i>
Embroideries; also nettings of any material:		
Under the British Preferential Tariff	- - - -	- 25 ² / ₁₀ <i>ad valorem.</i>
" Special Tariff of the Franco-Canadian Treaty	- - - -	- 27 ¹ / ₁₀ <i>ad valorem.</i>
" Intermediate Tariff	- - - -	- 32 ¹ / ₁₀ <i>ad valorem.</i>
" General Tariff	- - - -	- 35 ² / ₁₀ <i>ad valorem.</i>
Braids, fringes, cords, tassels and nets:		
Under the British Preferential Tariff	- - - -	- 25 ² / ₁₀ <i>ad valorem.</i>
" Intermediate Tariff	- - - -	- 32 ¹ / ₁₀ <i>ad valorem.</i>
" General Tariff	- - - -	- 35 ² / ₁₀ <i>ad valorem.</i>
Flannel, fancy, as used for tennis suiting and twilled flannel and vario-coloured flannel:		
Under the British Preferential Tariff	- - - -	- 30 ² / ₁₀ <i>ad valorem.</i>
" Intermediate Tariff	- - - -	- 35 ² / ₁₀ <i>ad valorem.</i>
" General Tariff	- - - -	- 35 ² / ₁₀ <i>ad valorem.</i>
[Appraisers' Bulletin No. 327, dated 19th August 1909.]		
Baize (green and red):		
Under the British Preferential Tariff	- - - -	- 32 ² / ₁₀ <i>ad valorem.</i>
" Intermediate Tariff	- - - -	- 35 ² / ₁₀ <i>ad valorem.</i>
" General Tariff	- - - -	- 35 ² / ₁₀ <i>ad valorem.</i>
[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 ² / ₁₀ <i>ad valorem.</i>
" Intermediate Tariff	- - - -	- 35 ² / ₁₀ <i>ad valorem.</i>
" General Tariff	- - - -	- 35 ² / ₁₀ <i>ad valorem.</i>
[Note.—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 mackintosh clothing.]		

NEWFOUNDLAND.

Boot and shoe laces	- - - -	- 25 ² / ₁₀ <i>ad valorem.</i>
Carrriage trimmings, viz., tufts and lace	- - - -	- 30 ² / ₁₀ <i>ad valorem.</i>
Bracelets, braids, chains, cords, and similar manufactures of hair or wool; ties and scarves; also curtains	- - - -	- 40 ² / ₁₀ <i>ad valorem.</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	- - - -	- 35 ² / ₁₀ <i>ad valorem.</i>

[Note.—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.]

[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 AND TARIFF RATES OF DUTY.

	BAHAMAS.			
British ensigns and Union Jacks	-	-	-	Free.
All other woollen or worsted manufactures	-	-	-	25% <i>ad valorem.</i>
	TURK'S AND CAICOS ISLANDS.			
All kinds	-	-	-	10% <i>ad valorem.</i>
	JAMAICA.			
All kinds	-	-	-	10% <i>ad valorem.</i>
	CAYMAN ISLANDS.			
All kinds	-	-	-	5% <i>ad valorem.</i>
	ST. LUCIA.			
All kinds	-	-	-	15% <i>ad valorem.</i>
	ST. VINCENT.			
All kinds	-	-	-	10% <i>ad valorem.</i>
	BARBADOS.			
All kinds	-	-	-	10% <i>ad valorem.</i>
	GRENADA.			
All kinds	-	-	-	10% <i>ad valorem.</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>
	[Note.—It is provided under the "Advertisements" Regulation Act, 1911, that no person shall use the National Flag for, or in connection with, any advertisement, nor exhibit or display in any part of such flag any name, device or mark intended for purposes of announcement or advertisement.			
	The above Act remains in operation up to 31st December 1913.]			
	BRITISH HONDURAS.			
All kinds	-	-	-	12½% <i>ad valorem.</i>
	BRITISH GUIANA.			
All kinds	-	-	-	15% <i>ad val. (a)</i>
	[Note.—A drawback 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.

[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 AND TARIFF RATES OF DUTY.

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, trolleys, 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	Free.
Racks for the withering of tea-leaf - - - - -	Free.
Tea-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 - - -	Free.
Hoop iron and steel rivets for bales, and sewing needles when such articles are imported by the owner of a cotton weaving mill and are shown to the satisfaction of the Customs Authorities to be intended for use in the weaving of cotton or the baling of woven cotton goods (Customs Circulars Nos. 3 of 1896 and 5 of 1897). - - -	Free.
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 - - -	Free.
Iron :	
Old - - - - -	1 % (a)
Pig - - - - -	1 % <i>ad valorem</i> .
Bar, Swedish and similar qualities; nail-rod, round-rod, and square, under ½ inch in diameter, and other kinds of bar iron (except galvanized, tinned, or lead-coated); hoop; angle, T (other than Lowmoor or Swedish) - - -	1 % (a)
Lowmoor and similar qualities of all descriptions - - -	1 % <i>ad valorem</i> .
Angle, T, and hoop (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 ½ inch thick) and strips; sheet (up to ½ inch thick); and sheets, corrugated, galvanized, or black - - -	1 % (a)
All other kinds (other than corrugated sheets) :	
If galvanized, tinned, lead-coated, chequered or planished	1 % <i>ad valorem</i> .

(a) For fixed tariff valuations on which duties are levied, see Appendix 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 AND TARIFF RATES OF DUTY.

BRITISH INDIA—cont.	
Iron—cont.	
Anchors and cables - - - - -	1% <i>ad valorem.</i>
Beams, joists, pillars, girders, screw piles, bridge work, 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 - - - - -	1% <i>ad valorem.</i>
Rails, chairs, sleepers, and bearing and fish plates, spikes (known as dog spikes), switches and crossings, also lever-boxes, clips, and tie-bars (other than those described under "Railway Materials" on previous page) - - - - -	1% <i>ad valorem.</i>
Rice bowls - - - - -	1% <i>ad valorem.</i>
Ridging, guttering, and continuous roofing - - - - -	1% <i>ad valorem.</i>
Rivets and washers, all sorts - - - - -	1% <i>ad valorem.</i>
Tapering pipes for telephone posts (Customs Circular No. 4 of 1900)	5% <i>ad valorem.</i>
Cans, tinned, when imported containing petroleum (separately assessed to duty at 1 anna 6 pies per Imp. gallon) - - - - -	5% ^(a)
All other iron and manufactures of iron - - - - -	5% <i>ad valorem.</i>
Steel.	
Old - - - - -	1% ^(a)
Angle, T; hoop; bars (other than cast steel); nail-rod, round-rod, and square, under $\frac{1}{2}$ inch in diameter) - - - - -	1% ^(a)
Bar, Swedish and similar qualities; also bar, galvanized, tinned, lead-coated, planished or polished - - - - -	1% <i>ad valorem.</i>
Angle, T, and hoop :	
If galvanized, tinned, or lead-coated - - - - -	1% <i>ad valorem.</i>
Channel, including channel for carriages - - - - -	1% <i>ad valorem.</i>
Plate and sheet :	
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, chequered or planished -	1% <i>ad valorem.</i>
Anchors and cables - - - - -	1% <i>ad valorem.</i>
Beams, joists, pillars, girders, screw piles, bridge-work, and other descriptions of steel, imported exclusively for building purposes -	1% <i>ad valorem.</i>
Blooms; also 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 - - - - -	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 - - - - -	1% <i>ad valorem.</i>
Rails, chairs, sleepers, and bearing and fish-plates, spikes (known as dog spikes), switches and crossings, also lever-boxes, clips, and tie-bars (other than those described under "Railway Materials" on previous page) - - - - -	1% <i>ad valorem.</i>
Ridging, guttering, and continuous roofing - - - - -	1% <i>ad valorem.</i>
Rivets and washers, all sorts - - - - -	1% <i>ad valorem.</i>
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 - - - - -	5% <i>ad valorem.</i>

(a) For fixed tariff valuations on which duties are levied, see Appendix 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 AND TARIFF RATES OF DUTY.

ADEN.		
All kinds - - - - -		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds - - - - -		Free.
CEYLON.		
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 - - - - -		Free.
Unwrought, including any unwrought alloy or amalgam - - - - -		Free.
Rails, rail-fastenings, tie-rods, fish plates and turntables - - - - -		Free.
Steel blister and cast; tin plates: sheets for tea boxes (imported in shooks); drums for oil; also iron tanks - - - - -		Free.
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 - - - - -	Per cwt.	Rupees. cents 0 63
Galvanized of all kinds, including tin tacks - - - - -	"	0 75
Corrugated iron - - - - -	"	0 35
All other iron or steel and manufactures thereof - - - - -		5½% <i>ad valorem.</i>
MAURITIUS.		
Enamelled ware - - - - -		20% <i>ad valorem.</i>
Iron:		Rupees. cents.
Pig - - - - -	Per ton	3 5
Bars, hoops, pipes, nails, plates, sheets, rigging, nuts, bolts, rivets, washers, tubes, &c.:		
Galvanized - - - - -	Per ton	15 24
Not galvanized - - - - -	"	10 16
Anchors and grapnels - - - - -	"	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 - - - - -	Per ton	27 94
All other steel - - - - -		12% <i>ad valorem.</i>
SEYCHELLES.		
Boilers, vats, cisterns, and tanks (not forming component parts of machines or machinery) - - - - -	Per gallon of capacity	Rupees. cents. 0 05
Metal clasps or buckles for use by milliners - - - - -		8% <i>ad valorem.</i>
All other iron and steel, and manufactures thereof - - - - -		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, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA.		£ s. d.
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	-	1 0 0
General Tariff	-	1 10 0
Galvanized (not corrugated) and corrugated (not galvanized):		
Under the British Preferential Tariff	-	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; flexible metal tubes; Galloway and vertical parallel boiler tubes, bent or straight; water bore casings; wrought and malleable iron fittings for pipes; and unpolished metal-cased tubes or pipes	-	Free.
Plates (except plain tin), sheets, pipes, tubes, and rods of any metal, plated, polished, or decorated	-	15 % <i>ad valorem.</i>
Pipes, cast and wrought, not elsewhere included, and cast-iron fittings for pipes:		
Under the British Preferential Tariff	-	1 15 0
General Tariff	-	2 0 0
Other tubes and pipes	-	Free.
Anchors, over 10 cwt.; steel-rimmed wheels(c) of over 18 inches diameter in the tread for use on railways and tramways and all steel parts for such wheels (including axles); steel wheels, not elsewhere included, of over 30 inches diameter in the tread, for use on railways and tramways, 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; traps for rabbits, dogs and vermin:		
Under the British Preferential Tariff	-	Free.
General Tariff	-	5 % <i>ad valorem.</i>

(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 (*i.e.* diameter) of bars. (Customs Tariff Guide.)

(c) It is stated in 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.

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Iron and Steel—*cont.*

Pins, viz.:

Gimp, solid-headed short toilet, plain safety hair pins; also books and eyes for apparel and crochet hooks:

When in fancy boxes:

Under the British Preferential Tariff - - - - 25% *ad valorem.*
" General Tariff - - - - 30% *ad valorem.*

When not in fancy boxes:

Under the British Preferential Tariff - - - - Free.
" General Tariff - - - - 5% *ad valorem.*

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% *ad valorem.*

Steel knives for hand tobacco-cutters and hand tin-openers:

Under the British Preferential Tariff - - - - Free.
" General Tariff - - - - 5% *ad valorem.*

Tinned plates, and tinned sheets, plain:

Under the British Preferential Tariff - - - - Free.
" General Tariff - - - - 5% *ad valorem.*

Minor articles for use in the manufacture of articles within the Commonwealth:

For *air pillows, cushions and beds*, viz.: metal valves (under certain prescribed conditions) - - - -

For *apparel* (see under "Apparel") - - - -

For *ashpans*, viz., knobs other than of cast iron or steel - - - -

For *bags, portmanteaux, trunks, and leatherware*, viz.:

bolts, buckles, catches, clamps, corner pieces, frames (except

plated or unplated (Customs By-law No. 240, dated 2nd

August 1912), 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 case.), key plates, locks,

nails (fancy), ornaments for portfolios, plates, fancy rivets

for steel trunks, rollers, stars, and studs - - - -

For *bedsteads*, viz.: castors, castor pegs, rail bull knobs

or buttons, stamped and spun mounts, and spindles - - - -

For *bellows*, viz.: galvanized nails and tacks; pipes for house

bellows - - - -

For *blinds*, viz.: patent actions, eyes, holdfasts, knob

holders, screw knobs, and pulleys - - - -

For *books*, viz.: bookbinders' clasps, headbands, and metal

clips and metal parts for loose leaf books - - - -

For *boots, shoes, and slippers* (see under "Boots and shoes")

For *boot laces*, viz.: tin tags - - - -

For *boxes*, viz.: edgings and studs, fancy corners, catches,

and ornaments for cardboard box making - - - -

For *brushware*, viz.: spun ferrules - - - -

For *buttons*, viz.: moulds, metal bases and shanks; also metal

rings - - - -

For *cartridges*, viz.: cups - - - -

For *coal scuttles*, viz.: stars and knobs, with screws, with

or without nuts - - - -

For *cycles* (see under "Bicycles and Tricycles") - - - -

For *dumping hoops*, viz.: baling studs - - - -

For *fenders*, viz.: knobs and feet, stamped and spun vases - - - -

For *fishing rods*, viz.: buttcaps, counters, ends, ferrules,

hitches or catches, and rings - - - -

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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Iron and Steel—*cont.*

Minor articles—*cont.*

For <i>furniture</i> , viz. : buttons (upholsterer's); 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 $3\frac{1}{2}$ 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, stamped mounts and lava steatite tips	
For <i>grain separating cylinders</i> , viz. : steel sheets, drilled or indented with pocket holes, but not further manufactured	
For <i>hand-bags (ladies')</i> , viz. : handle plates, and under-pieces, rings, dees, and under-bars	
For <i>handles for tools</i> , viz. : malleable iron tops	
For <i>hats and caps (see under "Hats")</i>	
For <i>jewel cases</i> , viz. : catches, hinges, ring-rest pieces, and snaps or push pieces	
For <i>lasts</i> , viz. : hinges	
For <i>leggings</i> , viz. : springs	
For <i>letter files</i> , viz. : clips	
For <i>locks</i> , viz. : rim rivets, drill pins, lever blanks, lever and rivet stumps and also screws (provided security be furnished by the owner that they are to be used only in the manufacture of locks)	
For <i>metalware, japanned or enamelled with paint</i> , viz. : iron or steel sheets coated with lead	Free.
For <i>parasols, sunshades, and umbrellas (see under "Umbrellas")</i> .	
For <i>perambulators</i> , viz. : malleable cast hubs	
For <i>purses</i> , viz. : metal mounts	
For <i>razor straps</i> , viz. : mountings	
For <i>rugs (driving)</i> , viz. : metal mounts, not including leather washers	
For <i>saddlery and harness</i> , viz. : bits with curb chain attached; bolts and nuts (saddler's); buckles (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 (breecching, 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; pilch heads; rings (when harness mountings); rope adjusters for halters; spring bars for saddle trees; stirrup bars for saddle trees; studs; trace end toggles	
For <i>show stands and window fittings</i> , viz. : unpolished brass-cased rodding	
For <i>shutters (roller)</i> , viz. : springs	
For <i>tents, &c.</i> , viz. : eyelets and rings (sail and sacking)	
For <i>vehicles (see under "Carriages, &c.")</i>	
For <i>whips</i> , viz. : metal mounts	
Kettles and kitchen cooking utensils (but not including stoves) of cast iron (tinned or plain)	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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£ s. d.
Iron and Steel—<i>cont.</i>		
Eyelets and eyelet studs; bifurcated rivets; also crucibles	-	Free.
Tanks, not exceeding 400 gallons in capacity, whether imported empty or as containers of goods	-	Free.
Manganese or chrome steel parts, viz., parts made of steel containing not less than $\frac{1}{2}\%$ of 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	-	Free.
Cylinders for anhydrous ammonia and for gas	-	Free.
Spectacle frames (not being gold)	-	Free.
Log band saws, with band wheels 5 feet and over in diameter (a)	-	Free.
Malleable iron castings, not elsewhere specified	- Per lb.	0 0 $1\frac{3}{4}$
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> .
Tyres:		
For locomotives and locomotive tenders:		
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> .
(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> .
Tenders accompanying locomotives:		
Under the British Preferential Tariff	-	20% <i>ad valorem</i> .
" General Tariff	-	25% <i>ad valorem</i> .
[Supplement No. 1 to the Customs Tariff Guide.]		
Atomizers for mining purposes		
	-	Free.
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> .
Gas stoves:		
Under the British Preferential Tariff	-	25% <i>ad valorem</i> .
" General Tariff	-	30% <i>ad valorem</i> .
(Customs Tariff Guide.)		
Motor car lamps, electric (head, side, and rear, similar to ordinary gas or oil lamps, but illuminated by an electric filament lamp):		
Under the British Preferential Tariff	-	15% <i>ad valorem</i> .
" General Tariff	-	25% <i>ad valorem</i> .
(Customs Tariff Guide.)		
Miners' safety lamps	-	Free.

(a) One saw blade may be delivered free with each machine if accompanying it (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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Iron and Steel—*cont.*

Other lamps and lampware, viz.:

Lamps, lanterns and parts thereof (except wicks), coach and carriage lamp irons; metal reflectors and shades; and all other lampware, not elsewhere included (but not the columns of street lamps):

Under the British Preferential Tariff - - - 15 % *ad valorem.*
" General Tariff - - - 25 % *ad valorem.*

Primus and other similar heating lamps - - - 20 % *ad valorem.*

Gasaliers, chandeliers, pendants, and brackets:

Under the British Preferential Tariff - - - 25 % *ad valorem.*
" General Tariff - - - 30 % *ad valorem.*

Gas purifiers:

Under the British Preferential Tariff - - - 25 % *ad valorem.*
" General Tariff - - - 30 % *ad valorem.*
(Customs Tariff Guide.)

Gas meters:

Under the British Preferential Tariff - - - 15 % *ad valorem.*
" General Tariff - - - 20 % *ad valorem.*

Parts of gasmeters, as prescribed by Departmental By-laws:

Under the British Preferential Tariff - - - Free.
" General Tariff - - - 5 % *ad valorem.*

[Under Customs By-law No. 211, as amended by No. 217, of 1912, the undermentioned "parts" are prescribed for admission under the above item:

- (1) Parts of gas meters of 20 light or greater capacity, provided that the importer declares at the time of entry that such will be used only for making up into meters of 20 light or greater capacity.

To secure admission under this By-law the parts must be unassembled excepting the diaphragm (which may be made up but not attached to the discs) and the bands or clips used to bind the leathers on the drums (which may be leather bound and have the bolts attached).

- (2) Parts of gas meters of lesser capacity than 20 light, as mentioned hereunder:

The parts must be unassembled excepting the diaphragm (which may be made up but not attached to the discs) and the bands or clips used to bind the leathers on the drums (which may be leather bound and have the bolts attached).

All stamped tin-plate parts customarily made in tinplate	-	-	-	-	} of wet or dry meters.
Badges	-	-	-	-	
Valve arms and guides	-	-	-	-	
Valve wires, pins and nuts (one piece)	-	-	-	-	
Valve covers and gratings	-	-	-	-	
Bands or clips used to bind the leathers on the drum (<i>see</i> remarks at head of paragraph)	-	-	-	-	} of dry meters.
Motion wire	-	-	-	-	
Motion wire feet	-	-	-	-	
Motion wire slots	-	-	-	-	
Pillars and rollers for tees	-	-	-	-	
Crank studs	-	-	-	-	
Diaphragms (<i>see</i> remarks at head of paragraph)	-	-	-	-	

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Iron and Steel— <i>cont.</i>	
Parts of gasmeters, as prescribed by Departmental By-laws— <i>cont.</i>	
(2) Parts of gas meters of lesser capacity than 20 light, as mentioned hereunder— <i>cont.</i>	
Stamped with metal parts	- - - - -
Spouts	- - - - -
Syphon overflows	- - - - -
Floats	- - - - -
Filling tubes	- - - - -
Valves	- - - - -
	} of wet meters.
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 n.e.i. (including rims) ; cycle accessories, n.e.i., and parts thereof, including steel trouser clips, steel toe clips and bands, parcel carriers, inflater 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 pneumatic tyres, cyclemeters, speedometers, and inflators :	
Under the British Preferential Tariff	- - - - - Free.
" General Tariff	- - - - - 5 % <i>ad valorem.</i>
Bolts, carriage (⅜ 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>
Rolled iron and steel as prescribed by Departmental By-laws, for use in the manufacture of droppers, standards, and pillars - [Under Customs By-law No. 144, dated 29th November 1910, it is provided that in order that rolled iron and steel for use in the manufacture of droppers, standards, and pillars may be admitted free of duty, security must be given by the importer that the material will only be used for such purpose, and that proof of such use be given to the satisfaction of the Collector within six months after delivery by the Customs, or such further time as the Collector may allow.]	
Standards and pillars of all lengths for fencing ; also patent wedgers for droppers and standards :	
Under the British Preferential Tariff	- - - - - 12½ % <i>ad valorem.</i>
" General Tariff	- - - - - 17½ % <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>

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£	s.	d.
Iron and Steel—<i>cont.</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>
Bars, imported in lengths of 3 feet for use in the manufacture of axles for cane tracks:				
Under the British Preferential Tariff	-	-	-	12½% <i>ad valorem.</i>
General Tariff	-	-	-	17½% <i>ad valorem.</i>
(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 valorem.</i>
Screws for wood, not elsewhere specified				
	-	-	-	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	-	-	-	Per cent.
General Tariff	-	-	-	0 1 6
				0 8 "
Brads (including moulders' and glaziers'); picture nails; spikes; staples; tacks, not elsewhere included; wire and other nails not elsewhere included; and spouting screws:				
Under the British Preferential Tariff	-	-	-	Per cent.
General Tariff	-	-	-	0 5 "
				0 5 6
Rail-dogs or brobs:				
Under the British Preferential Tariff	-	-	-	Per cent.
General Tariff	-	-	-	0 3 0
				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; roller bearings and ball bearings:				
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>
Printers' metal furniture and quotations	-	-	-	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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Iron and Steel—*cont.*

All other manufactures of iron and steel:

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 following imported materials, when used in the manufacture of articles within the Commonwealth upon 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.
- 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 bicycle tyres.
- Valves used in the manufacture of slaicing plants.
- Iron sheets, flat, galvanized, for manufacture into corrugated iron sheets.
- Axle steel used in the manufacture of axles for cane trucks.
- Metal caps and wires used as supports for incandescent gas mantles manufactured in Australia.
- Steel joists—to be drilled in the Commonwealth prior to exportation.]

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	- - - - -	Free.
Boxes; trunks; hardware; hollow-ware and ironmongery	- - - - -	10 % <i>ad valorem</i> .
All other iron and steel	- - - - -	5 % <i>ad valorem</i> .

DOMINION OF NEW ZEALAND.

Iron:

Fig; hoop, 6 inches and over in width; ungalvanized hoop iron suitable for the manufacture of brushmakers' anchors (Minister's Order No. 907, dated 31st May 1909)	- - - - -	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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

Iron— <i>cont.</i>	
Blooms and billets for manufacture of bar iron (Minister's Order No. 888, dated 5th October 1908)	Free.
Hoop iron, tinned (Minister's Order No. 892, dated 2nd November 1908)	Free.
Hoops, tinned, for the manufacture of milk-cans; also bedstead mountings, viz.:—Knobs and shoulder-pieces not lacquered or polished (Minister's Order No. 999, dated 2nd April 1912)	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 valorem.</i>
Sheets, japanned on one side:	
If the produce of some part of the British Dominions	20% <i>ad valorem.</i>
Otherwise	30% <i>ad valorem.</i>
(Minister's Order No. 983, dated 7th November 1911.)	
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 valorem.</i>
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 valorem.</i>
(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 valorem.</i>
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 valorem.</i>
Otherwise	30% <i>ad valorem.</i>
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 valorem.</i>
Exceeding 6 ins. internal diameter:	
If the produce of some part of the British Dominions	20% <i>ad valorem.</i>
Otherwise	30% <i>ad valorem.</i>
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 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 AND TARIFF RATES OF DUTY.

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 sheets, soft plain, rust-proof, unworked (Minister's Order, No. 1,042, dated 7th May 1913.) - - - - -	Free.
Steel in flat narrow strips for making lead calins:	
If the produce of some part of the British Dominions - - - - -	Free.
Otherwise - - - - -	20% <i>ad valorem.</i>
(Minister's Order No. 899, dated 1st February 1909.)	
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 valorem.</i>
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) - - - - -	Free.
Locomotive wheels and tires, including wheels and tires for railway or tramway passenger cars; coil, spiral and velute 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) - - - - -	Free.
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 (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	

[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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

Iron and Steel—*cont.*

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 hand 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 - - - - -	Free.
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, 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; 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 - - - - -	Free.
Otherwise - - - - -	10 % <i>ad valorem</i> .
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 valorem</i> .
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,	

[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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

Iron and Steel—*cont.*

<p>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, and wings or shields for cooling motor-cycle oil engines (Minister's Order No. 902, dated 6th April 1909); cotter pins for bicycle cranks (Minister's Order No. 1013, dated 6th August 1912); and adjusting cams and cam blocks, not plated, japanned, enamelled or varnished (Minister's Order No. 936, dated 5th September 1910):</p>	
If the produce of some part of the British Dominions	Free.
Otherwise	20% <i>ad valorem</i> .
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 valorem</i> .
Otherwise	30% <i>ad valorem</i> .
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 valorem</i> .
Otherwise	30% <i>ad valorem</i> .
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 valorem</i> .
Rails, "bridge," on which to run a travelling crane:	
If the produce of some part of the British Dominions	Free.
Otherwise	20% <i>ad valorem</i> .
(Minister's Order No. 957, dated 28th February 1911.)	
Lever and lever boxes:	
If the produce of some part of the British Dominions	20% <i>ad valorem</i> .
Otherwise	30% <i>ad valorem</i> .
(Minister's Order No. 502, 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 valorem</i> .
Otherwise	30% <i>ad valorem</i> .
(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 valorem</i> .
Otherwise	30% <i>ad valorem</i> .
Lamps (including anchor lamps for ships—Minister's Order No. 870, dated 10th March 1908):	
If the produce of some part of the British Dominions	26% <i>ad valorem</i> .
Otherwise	30% <i>ad valorem</i> .
Japanned and lacquered ware; also tinware:	
If the produce of some part of the British Dominions	25% <i>ad valorem</i> .
Otherwise	37½% <i>ad valorem</i> .
Heel and toe plates:	
If the produce of some part of the British Dominions	22½% <i>ad valorem</i> .
Otherwise	33¾% <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 AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
	£ s. d.
Iron and Steel— <i>cont.</i>	
Iron advertising plates, enamelled :	
If the produce of some part of the British Dominions	- 25 % <i>ad valorem</i> .
Otherwise	- 37½ % <i>ad valorem</i> .
(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 valorem</i> .
Otherwise	- 30 % <i>ad valorem</i> .
Iron, galvanized :	
Bar and angle, in ordinary market lengths (Minister's Order No. 874 dated 14th April 1908)	Free.
Plain galvanized sheets ½-in thick and upwards, (Minister's Order No. 928, dated 6th June 1910.)	Free.
Corrugated sheets :	
If the produce of some part of the British Dominions <i>Per cwt.</i>	0 2 0
Otherwise	0 2 4½
Plain sheet or hoop :	
If the produce of some part of the British Dominions <i>Per cwt.</i>	0 1 6
Otherwise	0 1 9½
Galvanized cup-headed roofing nails	- 20 % <i>ad valorem</i> .
Galvanized roofing stamped in imitation of tiles, &c. :	
If the produce of some part of the British Dominions	- 20 % <i>ad valorem</i> .
Otherwise	- 30 % <i>ad valorem</i> .
(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 valorem</i> .
Otherwise	- 37½ % <i>ad valorem</i> .
Nails, not elsewhere specified; also dog spikes :	
If the produce of some part of the British Dominions <i>Per cwt.</i>	0 2 0
Otherwise	0 3 0
Screws, nickelled :	
If the produce of some part of the British Dominions	- 20 % <i>ad valorem</i> .
Otherwise	- 30 % <i>ad valorem</i> .
(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
Otherwise	0 3 0
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 valorem</i> .
Otherwise	- 30 % <i>ad valorem</i> .
Belting, viz., interchangeable or loose link iron-chain belting :	
If the produce of some part of the British Dominions	- 20 % <i>ad valorem</i> .
Otherwise	- 30 % <i>ad valorem</i> .
(Minister's Order No. 892, dated 2nd November 1908.)	
Belting for driving machinery (including link-chain iron belting, other than interchangeable or loose-link iron chain belting—Customs decision) :	
If the product of some part of the British Dominions	Free.
Otherwise	- 10 % <i>ad valorem</i> .

141

[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 AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
	£ s. d.
Iron and Steel— <i>cont.</i>	
Labels or name-plates of metal, bearing a manufacturer's name :	
If the produce of some part of the British Dominions	20 ^o / ₁₀₀ <i>ad valorem.</i>
Otherwise	30 ^o / ₁₀₀ <i>ad valorem.</i>
(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 ^o / ₁₀₀ <i>ad valorem.</i>
Otherwise	30 ^o / ₁₀₀ <i>ad valorem.</i>
(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 ^o / ₁₀₀ <i>ad valorem.</i>
Otherwise	30 ^o / ₁₀₀ <i>ad valorem.</i>
	FIG.
Cylinders, iron or steel, in which gas or ammonia are ordinarily contained ; component parts of rifles imported by and for the use of the Rifle Association	Free.
Iron :	
Pig and scrap	<i>Per ton</i> 1 0 0
Black, in bar, hoop, rod, sheet, or plate	1 10 0
Galvanized, in bar, hoop, rod, sheet, or corrugated	3 0 0
Steel	12 ¹ / ₂ ^o / ₁₀₀ <i>ad valorem.</i>
Component parts of :	
Locomotives	7 ¹ / ₂ ^o / ₁₀₀ <i>ad valorem.</i>
Certain agricultural implements and machines	5 ^o / ₁₀₀ <i>ad valorem.</i>
[For classes of implements, &c., affected, see under "Agricultural Implements and Machinery"]	
Other kinds of machinery	7 ¹ / ₂ ^o / ₁₀₀ <i>ad valorem.</i>
[For classes of machinery affected, see under "Machinery."]]	
Boilers, steam, and component parts thereof ; boiler plates ; steel and iron punts and lighters, and rolled or curved plates or sheets for building the same ; iron and steel rails, fishplates, switches, crossings, turntables ; railway sleepers	7 ¹ / ₂ ^o / ₁₀₀ <i>ad valorem.</i>
Anchors, black or galvanized	<i>Per lb.</i> 0 0 0 ¹ / ₂
Iron tanks, black or galvanized	<i>Each</i> 0 10 0
Nails and tacks (other than copper or muntz metal)	<i>Per cent.</i> 0 3 0
Bolts and nuts imported with and belonging to certain classes of machinery	7 ¹ / ₂ ^o / ₁₀₀ <i>ad valorem.</i>
Other bolts and nuts	12 ¹ / ₂ ^o / ₁₀₀ <i>ad valorem.</i>
Lamps and lampware	12 ¹ / ₂ ^o / ₁₀₀ <i>ad valorem.</i>
Enamelled ware and hollow-ware	12 ¹ / ₂ ^o / ₁₀₀ <i>ad valorem.</i>
Galvanized manufactures, not otherwise enumerated	12 ¹ / ₂ ^o / ₁₀₀ <i>ad valorem.</i>
Boxes and trunks, not otherwise enumerated	12 ¹ / ₂ ^o / ₁₀₀ <i>ad valorem.</i>
Hardware, including all manufactures of metal, in whole or part, and ironmongery, not otherwise enumerated	12 ¹ / ₂ ^o / ₁₀₀ <i>ad valorem.</i>
	FALKLAND ISLANDS.
All kinds	Free.
	UNION OF 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 ^o / ₁₀₀ <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 AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

Iron and Steel—*cont.*

Sheets, leaded or tinned:		
Under the British Preferential Tariff	- - - -	Free.
„ General Tariff	- - - -	3 $\frac{1}{2}$ % <i>ad valorem</i> .
(Union Customs Notice No. 25, dated 25th October 1911.)		
Galvanized stamped iron sheets for exterior use in buildings (plain, brick and rock face):		
Under the British Preferential Tariff	- - - -	12 $\frac{1}{2}$ % <i>ad valorem</i> .
„ General Tariff	- - - -	15 $\frac{1}{2}$ % <i>ad valorem</i> .
(Union Customs Notice No. 44, dated 17th December 1912.)		
Castings for gate fittings:		
Under the British Preferential Tariff	- - - -	Free.
„ General Tariff	- - - -	3 $\frac{1}{2}$ % <i>ad valorem</i> .
(Union Customs Notice No. 25, dated 25th October 1911.)		
Bars, indented, and rib-bars, for reinforced concrete:		
Under the British Preferential Tariff	- - - -	Free.
„ General Tariff	- - - -	3 $\frac{1}{2}$ % <i>ad valorem</i> .
(Union Customs Notice No. 46, dated 29th January 1913.)		
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 $\frac{1}{2}$ % <i>ad valorem</i> .
Miners' safety lamps and patent candle-holders:		
Under the British Preferential Tariff	- - - -	Free.
„ General Tariff	- - - -	3 $\frac{1}{2}$ % <i>ad valorem</i> .
(Cape Customs Notice No. 125, dated 9th October 1909.)		
Apparatus, appliances and implements (excluding mechanics' tools) for agricultural, manufacturing, mining, bookbinding, printing and other industrial purposes; apparatus, appliances and implements used in connection therewith for the generation, storage, transmission, distribution of, and lighting by, gas or electric power (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 $\frac{1}{2}$ % <i>ad valorem</i> .
Prospecting pans and amalgam scrapers and pans:		
Under the British Preferential Tariff	- - - -	Free.
„ General Tariff	- - - -	3 $\frac{1}{2}$ % <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 $\frac{1}{2}$ % <i>ad valorem</i> .
Grizzly bars:		
Under the British Preferential Tariff	- - - -	Free.
„ General Tariff	- - - -	3 $\frac{1}{2}$ % <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		

(a) For list of articles classed as "assay apparatus," see note (a), p. 153.

[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 AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

Iron and Steel—*cont.*

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 tanks, turntables, permanent or fixed signals, railway lamps and weighbridges; 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 and taps, 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 % <i>ad valorem.</i>
Steel balls for tube mills:		
Under the British Preferential Tariff	- - - - -	Free.
„ General Tariff	- - - - -	3 % <i>ad valorem.</i>
(Union Customs Notice No. 10, dated 13th March 1911.)		
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 % <i>ad valorem.</i>
Cast-iron sanitary cisterns (Cape Customs Notice No. 75, dated 7th May 1908); chains (bawl, 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 % <i>ad valorem.</i>
„ General Tariff	- - - - -	15 % <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 % <i>ad valorem.</i>
„ General Tariff	- - - - -	25 % <i>ad valorem.</i>
Tinned sheets, embossed and lacquered in colours, used in the manufacture of tin trunks:		
Under the British Preferential Tariff	- - - - -	12 % <i>ad valorem.</i>
„ General Tariff	- - - - -	15 % <i>ad valorem.</i>
(Union Customs Notice No. 1, dated 14th December 1910.)		
All other iron or steel and manufactures thereof:		
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, UNWROUGHT AND WROUGHT:—
IRON AND STEEL—*continued.*

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA.

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; rough and rolled, but otherwise unmanufactured; and plain, perforated, galvanized (not corrugated) sheets:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:

The produce of the United Kingdom and reciprocating British Possessions

} Free.

The produce of non-reciprocating British Possessions

Under the General Tariff

} 3% *ad valorem*.

Imported into the Congo Basin of Northern Rhodesia

} Free.

Galvanized and corrugated sheets; also assay apparatus:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:

The produce of the United Kingdom and reciprocating British Possessions

} Free.

The produce of non-reciprocating British Possessions

Under the General Tariff

} 3% *ad valorem*.

Imported into the Congo Basin of Northern Rhodesia

} Free.

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:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:

The produce of the United Kingdom and reciprocating British Possessions

} Free.

The produce of non-reciprocating British Possessions

Under the General Tariff

} 3% *ad valorem*.

Imported into the Congo Basin of Northern Rhodesia

} Free.

Apparatus, appliances and implements (excluding mechanics' tools) for agricultural, manufacturing, mining, bookbinding, printing and other industrial purposes; apparatus, appliances and implements used in connection therewith for the generation, storage, transmission, distribution of, and lighting by, gas or electric power (excluding hand lamps, electroliers and fancy fittings):

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:

The produce of the United Kingdom and reciprocating British Possessions

} Free.

The produce of non-reciprocating British Possessions

Under the General Tariff

} 3% *ad valorem*.

Imported into the Congo Basin of Northern Rhodesia

} 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 AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

Iron and Steel—*cont.*

Fencing, viz.: droppers, posts, gates, hurdles, standards, strainers, staples, stiles, winders, and other materials or fastenings ordinarily used for agricultural or railway fencing; railway and tramway construction or equipment materials, viz.: rails, sleepers, fastenings for rails or sleepers, girders, iron bridge-work, culvert tops, engine water tanks, turntables, permanent or fixed signals, railway lamps and weighbridges; 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 and taps, but not including grids, manhole covers and fittings, surface boxes downpiping and guttering; shaft sets and rails, also buckets, skips, trucks, and tubs, wheeled or otherwise, for hauling on rails or wires; boiler tubes; sheep dipping tanks; water-boring and pumping apparatus; furniture springs; saddle trees; jacks (hydraulic); lifts, power (including the gates); telegraph and telephone materials and instruments for use in construction and working of telegraph and telephone lines:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions -	Free.	} 3% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions -		
Under the General Tariff -		
Imported into the Congo Basin of Northern Rhodesia -	Free.	

Chains for hauling; battery gauze, matting, sieving, and screening for use in connection with machinery and apparatus; furnaces for roasting minerals; rivets, bolts, nuts, screws, nails and washers; tips and caps for boots and shoes; chimneys (smoke stacks); tanks and vats, suitable and intended for mining purposes and substructures for the same; cranes, elevators and shears; jacks (screw); springs, axles, steps, and other metal parts not ordinarily made in the Territory, for carts, carriages, coaches and wagons:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions -	Free.	} 3% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions -		
Under the General Tariff -		
Imported into the Congo Basin of Northern Rhodesia -	Free.	

Anchor and chain cables for the use of ships, tugs, or lighters:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions -	Free.	} 15% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions -		
Under the General Tariff -		
(Southern Rhodesia Customs decision.)		

[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 AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

Iron and Steel—*cont.*

Barrows, including water barrows :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	12 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions - - - - -	15 % <i>ad valorem.</i>
Under the General Tariff - - - - -	15 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -	10 % <i>ad valorem.</i>
[Customs decision.]	
All other iron or steel and manufactures thereof :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	} 9 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions - - - - -	
Under the General Tariff - - - - -	15 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -	9 % <i>ad valorem.</i>

NYASALAND PROTECTORATE.

Hooping and other materials imported into the Protectorate, and used for packing cotton or other produce of the Protectorate for export - - - - -	Free.
Materials for making bridges, railways, tramways, or roads - - - - -	Free.
Ornaments for graves and memorial tablets - - - - -	Free.
Ships or parts of such - - - - -	Free.
Parts or accessories of wheeled carriages - - - - -	Free.
All other iron or steel and manufactures thereof - - - - -	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 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 - - - - -	Free.
Ornaments for graves and tablets - - - - -	Free.
Spare parts of motor vehicles suitably constructed for, and intended to be usually and principally employed in, the conveyance of goods - - - - -	Free.
All other iron or steel and manufactures thereof - - - - -	10 % <i>ad valorem.</i>

EAST AFRICA PROTECTORATE.

Materials for the construction and maintenance of railways, tramways, and roads - - - - -	Free.
Plant, materials, and rolling stock, when imported or purchased prior to clearing through the Customs by the Magadi Company for the purpose of the construction or the initial equipment of the Magadi Railway or the Magadi Company's port - - - - -	Free.
Ships and vessels imported entire or in sections - - - - -	Free.
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 - - - - -	Free.
All apparatus and plant usually and principally employed in farming operations - - - - -	Free.
Ornaments for graves and tablets - - - - -	Free.

147

[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 AND TARIFF RATES OF DUTY.

EAST AFRICA PROTECTORATE— <i>cont.</i>		£ s. d.
Gas and steam pipes, piping and tubes for industrial or agricultural purposes, and all other pipes, piping and tubes for agricultural purposes, drainage, sewerage, irrigation, or water supply - - - - -	Free.	
<i>(Customs Notice, dated 5th March 1912.)</i>		
Spare parts of motor vehicles suitably constructed for and intended to be usually and principally employed in the conveyance of goods - - - - -	Free.	
Guttering, down piping, and cock taps connections thereof - - - - -	10 % <i>ad valorem.</i>	
<i>(Customs Notice, dated 5th March 1912.)</i>		
All other iron or steel and manufactures thereof - - - - -	10 % <i>ad valorem.</i>	
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.—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.]</i>		
NIGERIA.		
Iron toothed spring traps - - - - - <i>each</i>	0 1 0	
Hardware and cutlery - - - - -	10 % <i>ad valorem.</i>	
All other iron and steel and manufactures thereof - - - - -	Free.	
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.	
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.		
Coopers' hoops, hoop iron, rivets and tenter-hooks; also corrugated iron sheets - - - - -	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 AND TARIFF RATES OF DUTY.

	£	s.	d.
SIERRA LEONE—<i>cont.</i>			
Ships, whether propelled by steam or sails; and steam, electric, or other launches with their requisite fittings if imported at the same time			Free.
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:			
Agricultural; industrial; electrical; manufacturing, marine, mining and gold dredging; pumping and boring for water; machinery for use in connection with the preparation of any material product of the Colony or the development of any industry in connection with such product			Free.
Empty kerosine tins			Free.
All other iron or steel and manufactures thereof	10		ad valorem.
GAMBIA.			
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		ad valorem.
DOMINION OF CANADA.			
Iron and Steel:			
Metallic trading checks in circular form			Prohibited.
Pig iron, iron kentledge and cast scrap iron; ferrosilicon; ferromanganese and spiegeleisen; 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, n.o.p., less finished than bars but more advanced than pig iron, except castings, per ton of 2,000 lbs.:			
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, n.o.p., per ton of 2,000 lbs.:			
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, per ton of 2,000 lbs.:			
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, scioil or strip, twelve inches or less in width, number thirteen gauge and thicker, n.o.p., per ton of 2,000 lbs.:			
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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£ s. d.
<i>Iron and Steel—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. 1538B, 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, n.o.p., per ton of 2,000 lbs.:		
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. 1552B, dated 1st November 1909.)		
Rolled iron or steel sheets or plates, sheared or unsheared; skelp, sheared or rolled in grooves, per ton of 2,000 lbs.:		
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 valorem.</i>
" General Tariff	-	5 % <i>ad valorem.</i>
Skelp iron or steel, sheared, or rolled in grooves, not over 4½ inches in width, when imported by manufacturers for use only in their own factories in the manufacture of tubes of rolled iron or steel, not joined or welded, not more than 1½ ins. in diameter (Customs Memo. No. 1646B, dated 11th August 1911.)	-	Free.
Rolled iron or steel sheets and strips, polished or not, No. 14 gauge or thinner, n.o.p.; Canada plates; Russia iron; terne plates, and rolled sheets coated with zinc, spelter, or other metal, of any width or thickness, n.o.p.; and rolled iron or steel hoop, band, scroll or strip No. 14, gauge and thinner, galvanized or coated with other metal or not, not otherwise provided for:—		
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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£ s. d.
Iron and Steel— <i>cont.</i>		
Drawn iron or steel hoop, band, scroll, or strip, No. 14 gauge or thinner, galvanised or coated with other material or not, when imported by manufacturers of mats for use only in the manufacture of such mats in their own factories :—		
Under the British Preferential Tariff	-	Free.
General Tariff	-	5 $\frac{1}{2}$ % <i>ad valorem.</i>
(Customs Memo. No. 1684b, dated 14th June 1912.)		
Rolled iron or steel and cast steel, in bars, bands, hoop, scroll, strip, sheet, or plate, of any size, thickness, or width, galvanised 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 $\frac{1}{2}$ % <i>ad valorem.</i>
Special parts of metal, in the rough, when imported by manufacturers of cameras or Kodaks, for use only in the manufacture of cameras or Kodaks :		
Under the British Preferential Tariff	-	5 $\frac{1}{2}$ % <i>ad valorem.</i>
General Tariff	-	7 $\frac{1}{2}$ % <i>ad valorem.</i>
(Customs Memo. No. 1684a, dated 14th June 1912.)		
Chilled iron rolls, shaped, but not finished, for grinding machines :		
Under the British Preferential Tariff	-	15 $\frac{1}{2}$ % <i>ad valorem.</i>
General Tariff	-	27 $\frac{1}{2}$ % <i>ad valorem.</i>
(Appraisers' Bulletin No. 289, dated 16th October 1908.)		
Angles of galvanised iron and steel :		
Under the British Preferential Tariff	-	20 $\frac{1}{2}$ % <i>ad valorem.</i>
Intermediate Tariff	-	27 $\frac{1}{2}$ % <i>ad valorem.</i>
General Tariff	-	30 $\frac{1}{2}$ % <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	-	" 2 0·67
General Tariff	-	0 4 1·33
[Note.—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.

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

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

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£ s. d.
Steel— <i>cont.</i>		
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.
[The expression "gauge" when applied to metal sheets or plates, means the thickness as determined by the Imperial Standard gauge.]		
Steel in bars or sheets to be used exclusively in the manufacture of shovels, when imported by manufacturers of shovels, per ton of 2,000 lbs.:		
Under the British Preferential Tariff	-	0 8 2-67
" General Tariff	-	0 12 4-60
Chrome steel:		
Under the British Preferential Tariff	-	10 ⁷ / ₁₆ <i>ad valorem.</i>
" General Tariff	-	15 ⁵ / ₁₆ <i>ad valorem.</i>
Round polished steel shafting, in bars not exceeding 2½ inches diameter:		
Under the British Preferential Tariff	-	17 ¹ / ₁₆ <i>ad valorem.</i>
" General Tariff	-	25 ⁵ / ₁₆ <i>ad valorem.</i>
Steel billets not elsewhere specified, per ton of 2,000 lbs.:		
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. 1446B, 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 ⁵ / ₁₆ 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. 1491B, dated 11th Aug. 1908)	-	Free.
Cast-iron pipes of every description, per ton of 2,000 lbs.:		
Under the British Preferential Tariff	-	1 4 8-00
" General Tariff	-	1 12 10-67
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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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Iron and steel manufactures—*cont.*

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, not otherwise provided for -	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 $\frac{1}{2}$ 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. 1491B, dated 11th Aug. 1908):	
Under the British Preferential Tariff -	Free.
" General Tariff -	5% <i>ad valorem</i> .
Wrought or seamless tubing, plain or galvanized, threaded and coupled or not, over 4 inches in diameter, not otherwise provided for:	
Under the British Preferential Tariff -	10% <i>ad valorem</i> .
" General Tariff -	15% <i>ad valorem</i> .
Wrought or seamless tubing, plain or galvanized, threaded and coupled or not, 4 inches or less in diameter, n.o.p.; 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, n.o.p.:	
Under the British Preferential Tariff -	20% <i>ad valorem</i> .
" General Tariff -	30% <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. 1491c, dated 11th August 1908.)	
Galvanized iron (corrugated); also 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.)	

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>	£ s. d.
Iron and steel manufactures— <i>cont.</i>	
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 ⁷ / ₁₆ <i>ad valorem.</i>
" General Tariff - - - - -	10 ⁵ / ₁₆ <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
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.)	
Old steel rails, when fit only for re-rolling and not to be cut into scrap steel, <i>per ton of 2,000 lbs.:</i>	
Under the British Preferential Tariff - - - - -	0 6 2·00
" General Tariff - - - - -	0 10 3·33
(Appraisers' Bulletin No. 498, dated 22nd November 1911.)	
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, <i>per ton of 2,000 lbs.:</i>	
Under the British Preferential Tariff - - - - -	0 18 6·00
" General Tariff - - - - -	1 8 9·33
(Order in Council, dated 23rd December 1910.)	
Railway switches, frogs, crossings and intersections:	
Under the British Preferential Tariff - - - - -	20 ⁷ / ₁₆ <i>ad valorem.</i>
" General Tariff - - - - -	32 ¹ / ₂ <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 - - - - -	22 ¹ / ₂ <i>ad valorem.</i>
" General Tariff - - - - -	35 ⁵ / ₁₆ <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 ⁹ / ₁₆ <i>ad valorem.</i>
" Intermediate Tariff - - - - -	25 ⁹ / ₁₆ <i>ad valorem.</i>
" General Tariff - - - - -	27 ¹ / ₂ <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 ⁹ / ₁₆ <i>ad valorem.</i>
" General Tariff - - - - -	27 ¹ / ₂ <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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>	
Iron and steel manufactures— <i>cont.</i>	
Forged balls of chrome steel :	
Under the British Preferential Tariff	- 20 $\frac{1}{2}$ % <i>ad valorem</i> .
" General Tariff	- 30 $\frac{1}{2}$ % <i>ad valorem</i> .
(Appraisers' Bulletin No. 303, dated 9th Feb. 1909.)	
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 $\frac{1}{2}$ % <i>ad valorem</i> .
" General Tariff	- 30 $\frac{1}{2}$ % <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 $\frac{1}{2}$ % <i>ad valorem</i> .
" Intermediate Tariff	- 27 $\frac{1}{2}$ % <i>ad valorem</i> .
" General Tariff	- 30 $\frac{1}{2}$ % <i>ad valorem</i> .
Wire draw plates :	
Under the British Preferential Tariff	- 15 $\frac{1}{2}$ % <i>ad valorem</i> .
" General Tariff	- 27 $\frac{1}{2}$ % <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	- 22 $\frac{1}{2}$ % <i>ad valorem</i> .
" General Tariff	- 35 $\frac{1}{2}$ % <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	Free.
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	Free.
Articles of metal for use in the manufacture of cream separator parts when imported by manufacturers of such parts	Free.
(Customs Memo. No. 1646B, dated 11th August 1911.)	
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	Free.
(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	Free.
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	Free.
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.
Ribs, runners, rings, caps, notches, and ferrules, imported by manufacturers of umbrellas, parasols, and sunshades, for use exclusively 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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Iron and steel manufactures— <i>cont.</i>	
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.)	
Tubes 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 beetroot	Free.
[It is prescribed in the regulations laid down under Customs Memo. No. 1741B, dated 24th June 1913, that before the above articles are admitted free of duty a statement must be written on the face of the free entry, and signed and attested to by the importer or his agent, as follows:	
The articles above described are for use in the construction or equipment of a factory for the manufacture of sugar at . . . and more than one-half the sugar to be manufactured at the said factory shall be made from beetroot grown in Canada.]	
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:	
Under the British Preferential Tariff	Free.
" 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:	
Under the British Preferential Tariff	5 % <i>ad valorem.</i>
" General Tariff	10 % <i>ad valorem.</i>
Articles of iron or steel, wholly or in part nickel or electro-plated, when imported by manufacturers for use only in their own factories in the manufacture of bicycles:	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>
(Customs Memo. No. 1646B, dated 11th August 1911.)	
Bicycle chain of steel, not detachable linked:	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" Intermediate Tariff	27½ % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>
["Chain" is not free of duty, unless being "malleable sprocket chain or detachable link belting chain." (Appraisers' Bulletin, No. 374, dated 11th January 1910).]	

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£	s.	d.
Iron and steel manufactures— <i>cont.</i>				
Engravers' plates, polished for engraving thereon :				
Under the British Preferential Tariff	- - - -	15	0	0
Under the British Preferential Tariff	- - - -	15	0	0
„ General Tariff	- - - -	20	0	0
Machine card clothing :				
Under the British Preferential Tariff	- - - -	17½	0	0
„ General Tariff	- - - -	25	0	0
Cut nails and spikes (ordinary builders'), also railroad spikes				
Under the British Preferential Tariff	- - - - Per 100 lbs.	0	1	2·80
„ General Tariff	- - - - „	0	2	0·67
Wire nails :				
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	0	0
„ General Tariff	- - - -	35	0	0
Screws, commonly called " wood screws," including lag or coach screws, plated or not, and machine or other screws :				
Under the British Preferential Tariff	- - - -	22½	0	0
„ General Tariff	- - - -	35	0	0
Lamp springs :				
Under the British Preferential Tariff	- - - -	7½	0	0
„ General Tariff	- - - -	10	0	0
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	0	0
„ General Tariff	- - - -	30	0	0
Tanks for wagons, mounted on trucks or not :				
Under the British Preferential Tariff	- - - -	20	0	0
„ Intermediate Tariff	- - - -	27½	0	0
„ General Tariff	- - - -	30	0	0
(Appraisers' Bulletin No. 251, dated 22nd May 1907) :				
Nuts; washers; rivets; bolts, with or without threads; nut, bolt, and hinge blanks; and T and strap hinges of all kinds, n.o.p. :				
Under the British Preferential Tariff	- - - - Per 100 lbs.	0	3	1 and 10
„ General Tariff	- - - - „	0	3	1 and 25
Buckles and clasps (not being jewellery) :				
Under the British Preferential Tariff	- - - -	20	0	0
„ Intermediate Tariff	- - - -	27½	0	0
„ General Tariff	- - - -	30	0	0
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	0	0
„ General Tariff	- - - -	30	0	0
Shovel and spade blanks, and iron or steel cut to shape for the same :				
Under the British Preferential Tariff	- - - -	20	0	0
„ General Tariff	- - - -	32½	0	0
Agate, granite, or enamelled iron or steel ware, also skates of all kinds, and parts :				
Under the British Preferential Tariff	- - - -	22½	0	0
„ General Tariff	- - - -	35	0	0

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Iron and steel manufactures—*cont.*

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. 289, 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>

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>

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Iron and steel manufactures—*cont.*

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 *Foreign* 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	- - - -	-	Same duty as on articles imported in the ordinary course.
(Act No. 19 of 1908.)			

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.]

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>

[It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that this item is to include "kutting 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.)

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Iron and steel manufactures—*cont.*

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>

[*Note.*—A drawback 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.

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.)

Articles, other than machinery, when entering into the cost of tin plate, terne plate, and black sheets of iron and steel, No. 14 gauge and thinner.]

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 - - - - -	Free.
Casings or copings and lockings for timber of dories - - - - -	Free.
Boiler plates and ships' plates, when of or over ¼ inch in thickness; also plates of polished steel, for the use of engravers - - - - -	Free.

(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 1.]

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

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NEWFOUNDLAND—*cont.*

Iron and Steel—*cont.*

Galvanised block straps, patent bushings for sheaves for blocks and galvanised sheaves for blocks, when imported by block-makers	Free.
Steel boxes and labels when imported by tea dealers to be used by them in packing tea in small packages	Free.
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.]	Free.
Stoves and parts thereof, including gas or oil stoves and stove-plates	35 % <i>ad valorem.</i>
All other plates, also bars (except for railways), bolts, sheets, strips, or pieces, of iron (including galvanized iron) or of mild steel	10 % <i>ad valorem.</i>
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	5 % <i>ad valorem.</i>
Forgings, of whatever shape or size, or in whatever stage of manufacture :	
Weighing under 5 cwts. and over 60 lbs.	30 % <i>ad valorem.</i>
" 5 cwts. and over	10 % <i>ad valorem.</i>
Bridges or parts thereof; structural work, columns, girders, shapes, or sections, including outside coverings for buildings, or steel or metal shingles and ceiling coverings	20 % <i>ad valorem.</i>
All manufactures of galvanized sheet iron and sheet steel (not elsewhere specified)	45 % <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, and steam launches	35 % <i>ad valorem.</i>
Galvanised iron bars and bolts, galvanized nails, pressed or wrought, spikes and windlasses, when imported for the construction of new ships	Free.
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 valorem.</i>
Cast-iron pipes	25 % <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 valorem.</i>
Iron or steel fittings, for iron or steel pipes of every description	30 % <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 AND TARIFF RATES OF DUTY.

NEWFOUNDLAND— <i>cont.</i>		£ s. d.
Iron and Steel— <i>cont.</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 valorem.</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 valorem.</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 valorem.</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>
Steel, known as "blister" steel, "chrome" steel, hard or cast steel; also spring steel for carriage springs	- - - - -	30 % <i>ad valorem.</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	- - - - - <i>per lb.</i>	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	- - - - - <i>per lb.</i>	0 0 0·49
Shoe tacks, brads, sprigs, and shoe nails	- - - - - <i>per lb.</i>	0 0 0·25
Tacks for carriages	- - - - -	30 % <i>ad valorem.</i>
All other tacks, leathered or not	- - - - - <i>per lb.</i>	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 coopers' or tinsmiths' rivets	- - - - -	20 % <i>ad valorem.</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 valorem.</i>
Parts of bicycles or triecycles; 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 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 AND TARIFF RATES OF DUTY.

NEWFOUNDLAND— <i>cont.</i>		£ s. d.
Iron and Steel— <i>cont.</i>		
Needles for surgical use	- - - - -	Free.
" other	- - - - -	25 ³ / ₁₀ <i>ad valorem.</i>
Fish-hooks (except for anglers, which are dutiable at the rate of 35 ³ / ₁₀ <i>ad valorem</i>)	- - - - -	10 ³ / ₁₀ <i>ad valorem.</i>
Wool cards	- - - - -	10 ³ / ₁₀ <i>ad valorem.</i>
Metal parts of coffins or caskets	- - - - -	20 ³ / ₁₀ <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 ³ / ₁₀ <i>ad valorem.</i>
Cans, imported in a manufactured state for putting up hermetically sealed goods (including the packages or cases in which the cans are imported)	- - - - -	46 ³ / ₁₀ <i>ad valorem.</i>
Cast iron hollow-ware, tinned, enamelled or not	- - - - -	35 ³ / ₁₀ <i>ad valorem.</i>
Tinware, plain, japanned, or lithographed	- - - - -	45 ³ / ₁₀ <i>ad valorem.</i>
Steel hollow-ware	- - - - -	45 ³ / ₁₀ <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 ³ / ₁₀ <i>ad valorem.</i>

BAHAMAS:

Dredges capable of being used for sponging	- - - - -	Prohibited.
Iron, old, only fit to be re-manufactured; iron and steel rails, sleepers, nails, and iron spikes and parts for railways or tramways; iron piles; stills; windlasses; capstans; garden hose fittings; watering pots; railings for grave enclosures	- - - - -	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
Nails, composition	- - - - -	10 ³ / ₁₀ <i>ad valorem.</i>
Motor boats	- - - - -	10 ³ / ₁₀ <i>ad valorem.</i>
Metal roofing, siding and ceiling; water tanks, water pipes and fittings	- - - - -	10 ³ / ₁₀ <i>ad valorem.</i>
Pumps	- - - - -	20 ³ / ₁₀ <i>ad valorem.</i>
All other iron or steel and manufactures thereof	- - - - -	25 ³ / ₁₀ <i>ad valorem.</i>

TRINIDAD AND TOBAGO ISLANDS.

Telegraph and telephone fittings	- - - - -	Free.
Apparatus and appliances of all kinds for generating, storing, conducting, converting into power or light and measuring gas	- - - - -	Free.
Appliances for extinguishing fire	- - - - -	Free.
Bar or sheet iron	- - - - -	Free.
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 ³ / ₁₀ <i>ad valorem.</i>
All other iron or steel and manufactures thereof	- - - - -	10 ³ / 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 AND TARIFF RATES OF DUTY.

JAMAICA.		£	s.	d.
Steel ingots	- - - - -			Free.
Iron, pig; all apparatus and appliances for generating, measuring, conducting, or storing gas or electricity; 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 and equipment of railways and tramways	- - - - -			Free.
Iron, galvanized, for roofing, also screws, clout nails, rivets, washers, or bolts, specially manufactured for fastening such roofing; also iron ridging, continuous sheeting for guttering, gutters, brackets, and down pipes specially manufactured for use with iron and galvanized roofing	- - - - -			Free.
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.
All other iron or steel and manufactures thereof	- - - - -	10		<i>ad valorem.</i>
[<i>Note.</i> —A drawback 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.]				
CATMAN ISLANDS.				
All kinds	- - - - -	5		<i>ad valorem.</i>
ST. LUCIA.				
Bridges, iron; steam boilers and pipes; tombstones and memorial tablets; spare parts of sewing machines; and printing press accessories	- - - - -			Free.
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose), including: cane shoots of metal, furnaces and firebars, water pipes, iron buildings and truss hoops	- - - - -			Free.
Articles imported exclusively for the building or repair of any church or schoolhouse, or for the use of any church, imported for such purpose, on a written declaration to that effect to the satisfaction of the Treasurer	- - - - -			Free.
Materials and appliances imported exclusively for the construction, equipment, and operation of railways and tramways	- - - - -			Free.
Coal buckets for use in the conveyance of coals to and from ships	- - - - -			Free.
Iron and steel nails, spikes, rivets, and clinches:				
Under the British Preferential Tariff	- - - - - Per 100 lbs.	0	1	7
" General Tariff	- - - - - " - - - - -	0	2	0
Hulks	- - - - -	20		<i>ad valorem.</i>
Metal gates:				
Under the British Preferential Tariff	- - - - -	12		<i>ad valorem.</i>
" General Tariff	- - - - -	15		<i>ad valorem.</i>
All other iron or steel and manufactures thereof	- - - - -	15		<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 AND TARIFF RATES OF DUTY.

ST. VINCENT.

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	- - - - -	Free.
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	- - - - -	Free.
Iron and steel nails, spikes, rivets, and clinches; metal gates:—		
Under the British Preferential Tariff	- - - - -	8 ⁷ / ₁₀ <i>ad valorem.</i>
" General Tariff	- - - - -	10 ² / ₁₀ <i>ad valorem.</i>
All other iron or steel and manufactures thereof	- - - - -	10 ⁶ / ₁₀ <i>ad valorem.</i>

BARBADOS.

Old iron: packages in which goods are imported, except new trunks; hulls, boats, masts, spars, apparel, tackle, and furniture of ships which have been condemned on survey, and on which tonnage dues have been paid; also tombstones and all the appurtenances thereto specially imported for immediate erection and not for sale (on certificate of the person for whom imported)	- - - - -	Free.
Apparatus for various classes of machinery (for which see under "Machinery")	- - - - -	Free.
Rails, ironwork and materials for railways and tramways (Acts Nos. 11 of 1908 and 12 of 1911.)	- - - - -	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. 9 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 undertaking of the Barbados Gas Co., Ltd., provided that none of such articles shall be sold for any purpose unless the duty thereon shall have been paid (Act No. 13 of 1911)	- - - - -	Free.

165

COLONIAL IMPORT DUTIES, 1913.

97

[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 AND TARIFF RATES OF DUTY.

BARBADOS— <i>cont.</i>		£	s.	d.
Iron hoops, bars and rods	- - - Per 100 lbs.	0	0	4
Iron or steel nails, spikes, rivets, and clinches :—				
Under the British Preferential Tariff	- - - Per 100 lbs.	0	0	11
" General Tariff	- - - "	0	1	2
Metal gates :—				
Under the British Preferential Tariff	- - -	9	0	<i>ad valorem.</i>
" General Tariff	- - -	11	0	<i>ad valorem.</i>
Caskets, and casket hardware :—				
Under the British Preferential Tariff	- - -	9	0	<i>ad valorem.</i>
" General Tariff	- - -	11	0	<i>ad valorem.</i>
All other iron or steel and manufactures thereof	- - -	10	0	<i>ad valorem.</i>

GRENADA.

Railings for graves; appliances for bee-keeping; implements for waterworks; 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.
New trunks and canisters -	10	<i>ad valorem.</i>
All other iron or steel and manufactures thereof -	10	<i>ad valorem.</i>

VIRGIN ISLANDS.

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>

ST. CHRISTOPHER—NEVIS.

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.	
[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 -		Free.	
Iron and steel nails, spikes, rivets, and clinches; also metal gates, caskets, and casket hardware :—			
Under the British Preferential Tariff	- - -	8	<i>ad valorem.</i>
" General Tariff	- - -	11	<i>ad valorem.</i>
All other iron or steel and manufactures thereof -	- - -	11	<i>ad valorem.</i>

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

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

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ANTIGUA.

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 - - - - -	Free.
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.
Iron and steel nails, spikes, rivets, and clinches; also metal gates, caskets, and casket hardware:—	
Under the British Preferential Tariff - - - - -	10 $\frac{3}{4}$ % <i>ad valorem.</i>
" General Tariff - - - - -	13 $\frac{1}{2}$ % <i>ad valorem.</i>
All other iron or steel and manufactures thereof - - - - -	13 $\frac{1}{2}$ % <i>ad valorem.</i>

MONTSERRAT.

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.
Railway and tramway rolling stock and materials for permanent way - - - - -	Free.
Iron and steel nails, spikes, rivets, and clinches; also metal gates, caskets, and casket hardware:	
Under the British Preferential Tariff - - - - -	10 $\frac{1}{4}$ % <i>ad valorem.</i>
" General Tariff - - - - -	13 $\frac{1}{2}$ % <i>ad valorem.</i>
All other iron or steel and manufactures thereof - - - - -	13 $\frac{1}{2}$ % <i>ad valorem.</i>

DOMINICA.

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.
Parts and fittings of machinery imported by the Company called "Dominica Forests, Ltd." (Ordinance No. 3 of 1910) - - - - -	Free to 1st Sept. 1919.
Parts and fittings of machinery and apparatus, and all materials imported by any contractor to the Government for use in the prosecution of any public work or undertaking contracted by him, if specially exempted in the conditions of his contract, and provided that the Colonial Engineer has certified in writing that such articles are necessary and proper for the work (Ordinance No. 10 of 1903) - - - - -	Free.
[A certificate must be furnished to the Treasurer specifying the particular purpose for which such goods have been imported.]	

167

[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 AND TARIFF RATES OF DUTY.

DOMINICA—*cont.*

Iron and steel nails, spikes, rivets, and clinches; also metal gates, caskets and casket hardware :—	
Under the British Preferential Tariff	- - - 10% <i>ad valorem</i> .
General Tariff	- - - 12½% <i>ad valorem</i> .
All other iron or steel and manufactures thereof	- - - 12½% <i>ad valorem</i> .

TRINIDAD AND TOBAGO.

Rails for tramways or railways on estates or mines if admitted as such by the Collector of Customs	- - - Free.
Pipes, hydrants (and other waterworks and sewerage fittings not imported for sale) if admitted as such by the Collector of Customs	- - - Free.
Couplings for fire-engine hose	- - - Free.
Ships, boats, and launches	- - - Free.
Pans, tanches, tanks, and other vessels to be used in the manufacture of produce	- - - Free.
Pipes to be used for the sinking of oil and artesian wells, and tanks for containing petroleum if admitted as such by the Collector of Customs	- - - Free.
Parts of certain specified classes of machinery when not imported for sale if admitted as such by the Collector of Customs (<i>see under "Machinery"</i>)	- - - Free.
Iron and steel nails, spikes, rivets, and clinches; also metal gates, caskets and casket hardware :—	
Under the British Preferential Tariff	- - - 8% <i>ad valorem</i> .
General Tariff	- - - 10% <i>ad valorem</i> .
All other iron or steel and manufactures thereof	- - - 10% <i>ad valorem</i> .

BERMUDA.

Tubes in which carbonic acid gas is imported	- - - Free.
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 Bermuda Islands	- - - 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	- - - Free.
All other iron or steel and manufactures thereof	- - - 10% <i>ad valorem</i> .

BRITISH HONDURAS.

Iron framework and girders for iron buildings; iron framework and girders (including bolts, nuts, and rivets) for iron bridges; appliances and parts thereof for fire engines and extinguishers; pipes, and fittings for agricultural, electrical, mining, marine, or manufacturing machinery; pans and teaches for boiling sugar or chicle; 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

[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 AND TARIFF RATES OF DUTY.

BRITISH HONDURAS—*cont.*

cars 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, rafting chains, and iron dogs for timber rafts; pumps and other apparatus or parts thereof, and pipes and fittings for raising water; and vessels, boats, and launches of all kinds	- - - - -	Free.
Wire gauze for screening purposes	- - - - -	Free.
All other iron or steel and manufactures thereof	- - - - -	12½% <i>ad valorem.</i>

BRITISH GUIANA.

Old iron for transhipment	- - - - -	Free.
Pipes to be used exclusively for the sinking of artesian wells	- - - - -	Free.
Machinery, accessories, and other appliances or apparatus which are intended:		}
(a) For industrial or commercial purposes, viz., cane carrier, lifter and elevator chains, iron bridges, iron cane punts (a), grating bars, and steam fittings of every description	- - - - -	
(b) For use in cyaniding and industrial purposes, viz., tanks passed as such by the Comptroller of Customs	- - - - -	
(c) For use in electric street lighting and locomotion, viz.: motors and their parts, controllers and their parts, rheostats and rails and their appendages	- - - - -	
(d) For use in mining, viz.: trucks and rails, wire cables, wheels and pulleys, ore buckets, battery perforated metal screens, belt conveyors, automatic samplers, amalgamated plates, pipes, and drill steel	- - - - -	
(e) For the construction of steamboats and barges, viz.: angles, plates, and other materials	- - - - -	
(f) For the construction of gasworks, viz., gasometers, pipes, and retorts	- - - - -	
(g) For use exclusively in the manufacture of sugar or for the storage or supply of water, viz., pans, tanks, teaches, and other vessels	- - - - -	
(h) For use exclusively in connection with any machinery exempted from duty	- - - - -	
(i) Apparatus and appliances to be used exclusively in the distillation of rum	- - - - -	
Steam boilers of every description, and steam boiler plates, fittings, mountings, 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.
Launches of all kinds; fire extinguishers, couplings for fire hose	- - - - -	Free.
Steam and other vessels, rails, and such other material and appliances (not otherwise exempted), as the Governor in Council considers necessary for the construction and maintenance of the railway between the Demerara River and Essequibo River, in terms of the contract of the 11th December 1893, made between the Sproston Dock and Foundry Company and the Government of the Colony	- - - - -	Free.

(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.

[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 AND TARIFF RATES OF DUTY.

BRITISH GUIANA— <i>cont.</i>		£	s.	d.
Locks and sluices for sea defences, water supply, or drainage of land	- - - - -	Free.		
Telegraph materials imported by telegraph companies and necessary for the construction and use of their works, offices, and stations in the Colony	- - - - -	Free.		
Telephones and materials necessary for the construction of telephones	- - - - -	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 exclusively for use in connection with any machinery exempted from duty	- - - - -	Free.		
Buckets, pails, or tubs of metal	- - - - - <i>Per doz.</i>	0	2	1 (a)
Bolts, chains, and nuts	- - - - - <i>Per cwt.</i>	0	1	8 (a)
Galvanized, in bars, rods, sheets, or corrugated	- - - - - <i>Per cwt.</i>	0	2	1 (a)
Black, in bars, rods, sheets, or plates, other than boiler plates	- - - - - <i>Per cwt.</i>	0	1	8 (a)
Hoops	- - - - - "	0	0	7½ (a)
Nails and spikes:—		0	0	0½ (a)
Under the British Preferential Tariff	- - - - - "	0	1	0½ (a)
" General Tariff	- - - - - "	0	1	2 (a)
Rivets and clinches and metal gates:—				
Under the British Preferential Tariff	- - - - -	12	0	<i>ad val.</i> (b)
" General Tariff	- - - - -	15	0	<i>ad val.</i> (b)
Caskets and casket hardware:—				
Under the British Preferential Tariff	- - - - -	12	0	<i>ad val.</i> (b)
" General Tariff	- - - - -	15	0	<i>ad val.</i> (b)
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)	- - - - -	15	0	<i>ad val.</i> (b)
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, connections, and gearing	- - - - -	Free.		

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

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

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

CYPRUS— <i>cont.</i>		£	s.	d.
Parts of motor cars, and their fittings and gearing	- - -	Free to		
		31st Oct. 1913.		
Iron bars, joists, rods, plates, sheets, and bundles	- - - Per ton	0	13	6
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	- - - - - Per 100 okes	0	2	2 $\frac{2}{3}$
Cast	- - - - - "	0	1	9 $\frac{1}{3}$
Iron nails	- - - - - "	0	2	2 $\frac{2}{3}$
Steel, unwrought	- - - - - "	0	3	1 $\frac{1}{3}$
Hardware	- - - - -	10% <i>ad valorem.</i>		
All other iron or steel and manufactures thereof	- - - - -	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.]

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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	Free.
Current coin of the Government of India; also antique coins and medals	Free.
Brass, patent or yellow metal, viz. :—sheets, weighing 1 lb. or above per sq. ft. and sheathing, braziers' and plates; also old metal	5% (a)
Brass:—	
Printers' rules	Free.
All other kinds of brass	5% <i>ad valorem</i> .
Copper:—	
Braziers', 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. × 4 to 5 in.)	5% (a)
All other kinds of copper	5% <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
[Copper or bronze coins may not be imported into the Straits Settlements above \$5 in value.]	
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	Free.
Old	Rupees. cts. 2 03
Sheets, bars, bolts, nails, nuts, pipes, rivets, and washers (red)	5 10
Sheets, bars, bolts, nails, nuts, pipes, rivets, and washers (yellow)	3 05
All other copper wares	12% <i>ad valorem</i> .

(a) For fixed tariff valuations on which duties are levied, see Appendix 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 AND TARIFF RATES OF DUTY.

SEYCHELLES.	
Coins not prohibited by law - - - - -	Free.
All other brass and copper wares - - - - -	12½% <i>ad valorem</i> .
HONG KONG.	
Copper or bronze coins (other than those specified in an Order in Council of 2nd February 1895, and also other than Chinese cash) (Ordinance No. 11 of 1912) - - - - -	Prohibited.
All other brass and copper wares - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Brass:—	
Scrap (<i>a</i>), angle, tee, bars, rod (plain), 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 (<i>a</i>), angle, tee, bars, rod (plain), blocks, plates (plain), sheets (plain), pipes (plain), tubes (plain) - - - - -	Free.
Bronze yellow and Britannia metal in pigs, ingots, scrap (<i>a</i>), blocks, bars, rods (plain), strips, sheets (plain), plates (plain), pipes (plain), and tubes (plain) - - - - -	Free.
Minor articles for use in the manufacture of articles within the Commonwealth—	
For <i>buttons</i> , viz., polished sheet brass, 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.
For <i>showstands and window fittings</i> , viz., unpolished brass-cased rodding - - - - -	Free.
For <i>parasols, sunshades, and umbrellas</i> , viz., caps, cups, ferrules, mou's, rings, runners, tips and pins - - - - -	Free.
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 - - - - -	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); screw hooks, eyes, and rings; knobs, keys, escutcheons and window and transome catches; chain, not made into serviceable articles; machine belt fasteners; 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> .

(*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 AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	£ s. d.
Pins, viz.:	
Gimp, solid headed short toilet, plain safety, hair pins; also hooks and eyes for apparel and crochet hooks:	
When in fancy boxes:	
Under the British Preferential Tariff	- 25 % <i>ad valorem.</i>
" General Tariff	- 30 % <i>ad valorem.</i>
When not in fancy boxes:	
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>
(Customs Tariff Guide.)	
Picture nails and all other nails, not elsewhere included; also brads:	
Under the British Preferential Tariff	- <i>Per cwt.</i> 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>
(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, tubes and rods plated, polished or decorated	- 15 % <i>ad valorem.</i>
Miners' safety lamps	- Free.
Pricas and other similar heating lamps	- 20 % <i>ad valorem.</i>
Other lamps and lampware:	
Under the British Preferential Tariff	- 15 % <i>ad valorem.</i>
" General Tariff	- 25 % <i>ad valorem.</i>
Electrical and gas appliances, viz., electroliers, gasoliers, chandeliers, pendants, and brackets:	
Under the British Preferential Tariff	- 25 % <i>ad valorem.</i>
" General Tariff	- 30 % <i>ad valorem.</i>
Gas meters:	
Under the British Preferential Tariff	- 15 % <i>ad valorem.</i>
" General Tariff	- 20 % <i>ad valorem.</i>
Parts of gas meters, as prescribed by Departmental By-laws:	
Under the British Preferential Tariff	- Free.
" General Tariff	- 5 % <i>ad valorem.</i>
(For By-Laws, see under "Iron and Steel.")	
All other gas appliances:	
Under the British Preferential Tariff	- 10 % <i>ad valorem.</i>
" General Tariff	- 17½ % <i>ad valorem.</i>
Brasswork, bronzework 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 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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Gongs, metal, or principally of metal :	
Under the British Preferential Tariff	- 25 % <i>ad valorem</i> .
" General Tariff	- 30 % <i>ad valorem</i> .
(Customs Tariff Guide.)	
Brass stair rods and clips for same :	
Under the British Preferential Tariff	- 30 % <i>ad valorem</i> .
" General Tariff	- 35 % <i>ad valorem</i> .
(Customs Tariff Guide and Supplement No. 8 thereto.)	
Photograph frames, stands for pictures, and picture frames, on pictures or otherwise, of any material :	
Under the British Preferential Tariff	- 30 % <i>ad valorem</i> .
" General Tariff	- 35 % <i>ad valorem</i> .
All other brass and copper wares :	
Under the British Preferential Tariff	- 25 % <i>ad valorem</i> .
" General Tariff	- 30 % <i>ad valorem</i> .
<p>[<i>Note</i>.—A <i>drawback</i> 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.]</p>	

TERRITORY OF PAPUA.

Copper—sheet, plain, rods, tacks, nails; brass nails and screws; and old metals	Free.
Yellow metal for sheathing	Free.
Bronze coin	Free.
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 gasoliers, brackets, &c. (Minister's Order No. 852, dated 14th October 1907)	Free.
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.

[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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND— <i>cont.</i>		£	s.	d.
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 unplanished, and other tinsmiths' fittings	-	Free.		
Grindery, viz., copper toes, and brass and copper cut bills; brass rivets, eyelets, hook eyelets, and eyelet rings	-	Free.		
Brass ventilators, specially suited for ships (Minister's Order, No. 931, dated 1st August 1910)	-	Free.		
Couplings for fire hose; also firemen's helmets:				
If the produce of some part of the British Dominions	-	Free.		
Otherwise	-	10	0	0
Brass rods, polished, and brass tubing in the rough, bent:				
If the produce of some part of the British Dominions	-	20	0	0
Otherwise	-	30	0	0
(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	0	0
Otherwise	-	30	0	0
(Minister's Order No. 900, dated 2nd March 1909.)				
Brass tubing, tinned, suitable for the manufacture of milking machines (Minister's Order, No. 1013, dated 6th August 1912.)	-	Free.		
Brass tubing, polished and plated, for manufacture of milking machines:				
If the produce of some part of the British Dominions	-	20	0	0
Otherwise	-	30	0	0
(Minister's Order, No. 1023, dated 4th December 1912.)				
Cartridge cases:				
If the produce of some part of the British Dominions	- Per 100	0	1	3
Otherwise	-	0	1	10½
Composition piping:				
If the produce of some part of the British Dominions	- Per cwt.	0	3	6
Otherwise	-	0	4	2½
Japanned and lacquered metal ware:				
If the produce of some part of the British Dominions	-	25	0	0
Otherwise	-	37½	0	0
Hardware, ironmongery, and hollow-ware:				
If the produce of some part of the British Dominions	-	20	0	0
Otherwise	-	30	0	0
Garden syringes:				
If the produce of some part of the British Dominions	-	20	0	0
Otherwise	-	30	0	0
(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	0	0
Otherwise	-	30	0	0
(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	0	0
Otherwise	-	30	0	0

[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 AND TARIFF RATES OF DUTY.

F.M.I.	£ s. d.
Coin of the realm - - - - -	Free.
Other kinds of coin - - - - -	12½% <i>ad valorem</i>
Nails and tacks:	
Copper and Muntz metal - - - - -	12½% <i>ad valorem</i> .
Other kinds - - - - -	Per <i>cut.</i> 0 3 0
All other brass and copper wares - - - - -	12½% <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
UNION OF 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 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: bolts, nuts, rivets, screws, washers; brass tips and caps for boots and shoes; also boiler tubes; appliances for use in the book-binding and printing industries; apparatus and appliances used in connection with the generation, storage, transmission, distribution of and lighting by, gas or electric power (excluding electroliers, hand-lamps or fancy fittings); pipes and tubes for gas, steam, water supply or pumping, including cocks, meters and taps (but not including down-piping and guttering; 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).	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	3% <i>ad valorem</i> .
All other brass and copper wares:	
Under the British Preferential Tariff - - - - -	12% <i>ad valorem</i> .
" General Tariff - - - - -	15% <i>ad valorem</i> .
RHODESIA.	
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; also boiler tubes; appliances for use in the bookbinding and printing industries; pipes and tubes for gas, steam, water supply or pumping, including cocks, meters and taps (but not including downpiping or guttering).	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Free.
The produce of non-reciprocating British Possessions - - - - -	3% <i>ad valorem</i> .
Under the General Tariff - - - - -	3% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia - - - - -	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 AND TARIFF RATES OF DUTY.

RHODESIA—*continued*.

Apparatus and appliances used in connection with the generation, storage, transmission, distribution of and lighting by, gas or electric power (excluding electroliers, handlamps or fancy fittings) :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} Free.
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	3% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - - -	Free.
Bolts, nuts, rivets, screws, rails, and washers : also brass tips and caps for boots and shoes :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	Free.
The produce of non-reciprocating British Possessions	- - - - -	3% <i>ad valorem</i> .
Under the General Tariff	- - - - -	3% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - - -	Free.
All other brass and copper wares :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} 9% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	15% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - - -	9% <i>ad valorem</i> .

NTASALAND PROTECTORATE.

Current coin of the realm	- - - - -	Free.
Medals imported for presentation as prizes at exhibitions, shows, or other public competitions, under certain prescribed conditions	- - - - -	Free.
Memorial brasses	- - - - -	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	- - - - -	Free.
All other brass and copper wares	- - - - -	10% <i>ad valorem</i> .

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	- - - - -	Free.
All other brass and copper wares	- - - - -	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 AND TARIFF RATES OF DUTY.

SOMALILAND PROTECTORATE.	
Specie	Free.
All other brass and copper wares :	
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.	
Distilling apparatus imported into Southern Nigeria unless the approval of the Governor-in-Council shall have first been obtained	Prohibited.
Hardware	10% <i>ad valorem</i> .
All other brass and copper wares	Free.
[Note.—The importation into Southern Nigeria of manillas or brass rods or rods of copper or of any other metal or alloy, except in conformity with the "Currency Proclamation, 1911," is prohibited.	
In Northern Nigeria, the Governor is also empowered to prohibit the importation of all coins or forms of native currency.]	
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 and French coins of five francs denominational value ; also memorial tablets	Free.
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	Free.
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:	
Metallic 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	Free.
Copper rollers adapted for use in calico printing	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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£ s. d.
Copper matte :		
Under the British Preferential Tariff	- - -	15% <i>ad valorem</i> .
„ Intermediate Tariff	- - -	17½% <i>ad valorem</i> .
„ General Tariff	- - -	17¾% <i>ad valorem</i> .
(Appraisers' Bulletin No. 327, dated 19th August 1909)		
Brass bars, including angles and channels in length not less than 6 feet, and not further manufactured than as drawn	- - -	Free.
(Appraisers' Bulletin No. 613, dated 11th February 1913)		
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> .
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
[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% <i>ad valorem</i> .
„ Intermediate Tariff	- - -	25% <i>ad valorem</i> .
„ General Tariff	- - -	27½% <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	- - -	Free.
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	- - -	Free.

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

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 - - -	Free.
Glove fasteners; shoe eyelets; corset eyelets; shoe eyelet-hooks; also shoe-lace wire fasteners - - -	Free.
Ribs, runners, rings, caps, notches, ferrules, and mounts, imported by manufacturers of umbrellas, parasols, and sun-shades, for use exclusively in their own factories - - -	Free.
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 - - -	Free.
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 - - -	Free.
Yellow metal in bolts, bars, and sheets for use in the construction or repair of vessels - - -	Free.
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 chatelaine 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> .

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Patterns of brass (not being models); lamps, lanterns, chandeliers, burners, collars, gallerics, 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 ¹ / ₁₀ <i>ad valorem</i> .
" General Tariff	- - - - - 30 ¹ / ₁₀ <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 ¹ / ₁₀ <i>ad valorem</i> .
" Intermediate Tariff	- - - - - 27 ¹ / ₂ ¹ / ₁₀ <i>ad valorem</i> .
" General Tariff	- - - - - 30 ¹ / ₁₀ <i>ad valorem</i> .
Water meters composed wholly or in chief value of brass or bronze:	
Under the British Preferential Tariff	- - - - - 20 ¹ / ₁₀ <i>ad valorem</i> .
" Intermediate Tariff	- - - - - 27 ¹ / ₂ ¹ / ₁₀ <i>ad valorem</i> .
" General Tariff	- - - - - 30 ¹ / ₁₀ <i>ad valorem</i> .
(Appraiser's Bulletin No. 458, dated 22nd November 1911.)	
Parts of show cases; bird cages; finished parts of gas meters; also screws:	
Under the British Preferential Tariff	- - - - - 22 ¹ / ₂ ¹ / ₁₀ <i>ad valorem</i> .
" General Tariff	- - - - - 35 ¹ / ₁₀ <i>ad valorem</i> .
Finished parts of braces and suspenders:	
Under the British Preferential Tariff	- - - - - 22 ¹ / ₂ ¹ / ₁₀ <i>ad valorem</i> .
" Intermediate Tariff	- - - - - 30 ¹ / ₁₀ <i>ad valorem</i> .
" General Tariff	- - - - - 35 ¹ / ₁₀ <i>ad valorem</i> .
Buttons of all kinds, covered or not, including recognition buttons and cuff or collar buttons:	
Under the British Preferential Tariff	- - - - - 22 ¹ / ₂ ¹ / ₁₀ <i>ad valorem</i> .
" Intermediate Tariff	- - - - - 30 ¹ / ₁₀ <i>ad valorem</i> .
" General Tariff	- - - - - 35 ¹ / ₁₀ <i>ad valorem</i> .
Brass sheets, polished, and brass weather stripping:—	
Under the British Preferential Tariff	- - - - - 20 ¹ / ₁₀ <i>ad valorem</i> .
" Intermediate Tariff	- - - - - 27 ¹ / ₂ ¹ / ₁₀ <i>ad valorem</i> .
" General Tariff	- - - - - 30 ¹ / ₁₀ <i>ad valorem</i> .
(Appraisers' Bulletin No. 630, dated 31st December 1912.)	
All other manufactures of brass and copper:	
Under the British Preferential Tariff	- - - - - 20 ¹ / ₁₀ <i>ad valorem</i> .
" Intermediate Tariff	- - - - - 27 ¹ / ₂ ¹ / ₁₀ <i>ad valorem</i> .
" General Tariff	- - - - - 30 ¹ / ₁₀ <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 advertisements or engravings, and all other similar work, whether for commercial, trade, or other purposes	Free.
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.

A 18328

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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 AND TARIFF RATES OF DUTY.

NEWFOUNDLAND— <i>cont.</i>	
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 coffins or of caskets; boiler rivets, coopers' and tinmiths' rivets, also rivets and patent bushings for ships' blocks	20 % <i>ad valorem.</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	25 % <i>ad valorem.</i>
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 valorem.</i>
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 valorem.</i>
Manufactures of German silver, not plated	40 % <i>ad valorem.</i>
All other manufactures of brass and copper	35 % <i>ad valorem.</i>
BAHAMAS.	
Specie	Free.
Copper and composition metal, old, if unfit for use; fittings for garden hose; stills; also monumental tablets	Free.
Copper and yellow metal in sheets, also copper bolts	Free.
Nails of copper and composition	10 % <i>ad valorem.</i>
All other brass and copper wares	25 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
Copper rods	Free.
Metal sheathing	Free.
Materials of vessels wrecked, derelict, stranded, or condemned	10 % <i>ad valorem.</i>
All other brass and copper wares	10 % <i>ad valorem.</i>
JAMAICA.	
Copper in pigs; apparatus necessary for generating, measuring, conducting, and storing gas or electricity; coin; copper pans of not less than 10 gallons capacity for sugar boiling; old scrap brass; also stills (including parts)	Free.
Medals of copper and other metallic articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions [The above item is not to extend to persons' stocking such articles for purposes of trade.]	Free.
All other brass and copper wares	10 % <i>ad valorem.</i>
[Note.—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.]	
CAYMAN ISLANDS.	
All kinds	5 % <i>ad valorem.</i>
ST. LUCIA.	
Articles for manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose), including sugar and vacuum pans and coolers	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 AND TARIFF RATES OF DUTY.

ST. LUCIA— <i>cont.</i>		£	s.	d.
Articles for the building or repair of any church or schoolhouse, or for the use of any church, imported for such purpose, on written declaration to that effect to the satisfaction of the Treasurer - - - - -				
				Free.
Memorial tablets - - - - -				Free.
Bells for churches and schools - - - - -				Free.
Coin - - - - -				Free.
Nails - - - - -			Per 100 lbs.	0 2 0
Casket hardware:—				
Under the British Preferential Tariff - - - - -		12	$\frac{7}{10}$	<i>ad valorem</i> .
" General Tariff - - - - -		15	$\frac{6}{10}$	<i>ad valorem</i> .
All other brass and copper wares - - - - -		15	$\frac{6}{10}$	<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 - - - - -				
				Free.
Casket hardware:—				
Under the British Preferential Tariff - - - - -		8	$\frac{7}{10}$	<i>ad valorem</i> .
" General Tariff - - - - -		10	$\frac{6}{10}$	<i>ad valorem</i> .
All other brass and copper wares - - - - -		10	$\frac{6}{10}$	<i>ad valorem</i> .
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 (on certificate of the person for whom imported); 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
Casket hardware:—				
Under the British Preferential Tariff - - - - -		9	$\frac{7}{10}$	<i>ad valorem</i> .
" General Tariff - - - - -		11	$\frac{1}{4}$	$\frac{6}{10}$ <i>ad valorem</i> .
All other brass and copper wares - - - - -		10	$\frac{7}{10}$	<i>ad valorem</i> .
GRENADA.				
Coin; also articles for use in places of worship - - - - -				
				Free.
All other brass and copper wares - - - - -		10	$\frac{6}{10}$	<i>ad valorem</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	$\frac{6}{10}$	<i>ad valorem</i> .
ST. CHRISTOPHER—NEVIS.				
team 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.
[The permission of the Treasurer is required for the sale or disposal of the above articles.]				
Memorial tablets - - - - -				Free.
Casket hardware:—				
Under the British Preferential Tariff - - - - -		8	$\frac{4}{10}$	$\frac{5}{10}$ <i>ad valorem</i>
" the General Tariff - - - - -		11	$\frac{7}{10}$	<i>ad valorem</i>
All other brass and copper wares - - - - -		11	$\frac{7}{10}$	<i>ad valorem</i>

H 2

[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 AND TARIFF RATES OF DUTY.

ANTIGUA.

Boiler tubes, when not imported for sale, also articles imported for use in places of public worship	-	-	-	-	Free.
Casket hardware:					
Under the British Preferential Tariff	-	-	-	-	10 $\frac{3}{4}$ % <i>ad valorem.</i>
" General Tariff	-	-	-	-	13 $\frac{1}{2}$ % <i>ad valorem.</i>
All other brass and copper wares	-	-	-	-	13 $\frac{1}{2}$ % <i>ad valorem.</i>

MONTSERAT.

Boiler pipes (not for sale); tablets for graves; articles for use in places of worship; also shipbuilding materials and accessories	-	-	-	-	Free.
Casket hardware:					
Under the British Preferential Tariff	-	-	-	-	10 $\frac{3}{4}$ % <i>ad valorem.</i>
" General Tariff	-	-	-	-	13 $\frac{1}{2}$ % <i>ad valorem.</i>
All other brass and copper wares	-	-	-	-	13 $\frac{1}{2}$ % <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; teapots and sugar pans	-	-	-	-	Free.
Fittings for houses of wood when imported complete for erection	-	-	-	-	10% <i>ad valorem.</i>
Casket hardware:—					
Under the British Preferential Tariff	-	-	-	-	10% <i>ad valorem.</i>
" General Tariff	-	-	-	-	12 $\frac{1}{2}$ % <i>ad valorem.</i>
All other brass and copper wares	-	-	-	-	12 $\frac{1}{2}$ % <i>ad valorem.</i>

TRINIDAD AND TOBAGO.

Articles for use in the decoration of churches; also coin	-	-	-	-	Free.
Pans, tatches, and tanks to be used in the manufacture of produce	-	-	-	-	Free.
Casket hardware:					
Under the British Preferential Tariff	-	-	-	-	8% <i>ad valorem.</i>
" General Tariff	-	-	-	-	10% <i>ad valorem.</i>
All other brass and copper wares	-	-	-	-	10% <i>ad valorem.</i>

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 Bermuda Islands; bells for churches and schools; also coin	-	-	-	-	Free.
All other brass and copper wares	-	-	-	-	10% <i>ad valorem.</i>

BRITISH HONDURAS.

Memorial tablets; steam pipes; church ornaments; vats, including parts; pans and tatches for boiling sugar or chicle; pumps and parts thereof, and piping and fittings for raising water; also coin	-	-	-	-	Free.
All other brass and copper wares	-	-	-	-	12 $\frac{1}{2}$ % <i>ad valorem.</i>

185

[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 AND TARIFF RATES OF DUTY.	
BRITISH GUIANA.	
	£ s. d.
Sugar pans, tanks, and teaches; steam boiler fittings, mountings, and tubes; couplings for fire hose; steam fittings; ornaments for places of worship	Free.
Coin; also old medals for numismatic collections	Free.
Casket hardware:—	
Under the British Preferential Tariff	- 12 ⁰ / ₁₀₀ <i>ad val.</i> (a)
" General Tariff	- 15 ⁰ / ₁₀₀ <i>ad val.</i> (a)
All other brass and copper wares	- 15 ⁰ / ₁₀₀ <i>ad val.</i> (a)
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Memorial tablets	Free.
Other brass manufactures	- 10 ⁰ / ₁₀₀ <i>ad valorem.</i>
Copper sheets, bottoms, bars, and nails	Per 100 okes 0 12 0
Copper wares (pans, &c.)	" 1 0 0
	[An oke = 2·8 lbs.]

(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:—LEAD.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BRITISH INDIA.	
Printing type, also sheets for tea-chests	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	Free.
All other manufactures of lead	5½% <i>ad valorem</i> .
MAURITIUS.	
Sheet and pipes	Per ton Rupees 20 32 cts.
Shot	Per cwt. 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.
Plates, sheets, pipes, tubes and rods, plated, polished or decorated	15% <i>ad valorem</i> .
Shot, bullets, and slugs:	
Under the British Preferential Tariff	Per cwt. 0 5 0
„ General Tariff	0 5 6
Leaf and foil; printers' rules and leads; metallic capsules; also tubes (collapsible) empty but not including tubes having printed paper attached thereto:	
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 valorem</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	Per cwt. 0 2 4
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 valorem</i> .

(a) For the fixed tariff valuation on which duty is levied, see Appendix I.

187

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

METALS, UNWROUGHT AND WROUGHT :—LEAD—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND— <i>cont.</i>		£ s. d.
Tubes, empty leaden, for holding rubber solutions, ointments, &c. - (Minister's Order, No. 997, dated 4th March 1912.)		Free.
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 valorem.</i>
Piping (including composition piping) :		
If the produce of some part of the British Dominions - <i>Per cwt.</i>	0	3 6
Otherwise - - - - -	0	4 2 ² / ₅
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
Otherwise - - - - -	0	12 0
Lead-headed nails - - - - -	20	% <i>ad valorem.</i>
Lead traps and bends :		
If the produce of some part of the British Dominions - - -	20	% <i>ad valorem.</i>
Otherwise - - - - -	30	% <i>ad valorem.</i>
(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 valorem.</i>
Otherwise - - - - -	30	% <i>ad valorem.</i>

FIJI.

Printing type - - - - -	12 ¹ / ₂	% <i>ad valorem.</i>
All other lead and manufactures of lead (including shot and bullets) -	12 ¹ / ₂	% <i>ad valorem.</i>

FALKLAND ISLANDS.

All kinds - - - - -	Free.
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UNION OF 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>

RHODESIA.

Bar, pipe, and sheet; 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) :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions - - - - -	}	Free.
The produce of non-reciprocating British Possessions - - -	}	
Under the General Tariff - - - - -	3	% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - -		Free.

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
	RHODESIA— <i>continued.</i>	£ s. d.
Foil :	Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
	Under the British Preferential Tariff :	
	The produce of the United Kingdom and reciprocating Possessions - - - - -	Free.
	The produce of non-reciprocating British Possessions - - - - -	3 % <i>ad valorem.</i>
	Under the General Tariff - - - - -	3 % <i>ad valorem.</i>
	Imported into the Congo Basin of Northern Rhodesia - - - - -	Free.
All other lead and manufactures of lead :	Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
	Under the British Preferential Tariff :	
	The produce of the United Kingdom and reciprocating British Possessions - - - - -	} 9 % <i>ad valorem.</i>
	The produce of non-reciprocating British Possessions - - - - -	
	Under the General Tariff - - - - -	15 % <i>ad valorem.</i>
	Imported into the Congo Basin of Northern Rhodesia - - - - -	9 % <i>ad valorem.</i>
	NYASALAND PROTECTORATE.	
All kinds - - - - -	- - - - -	10 % <i>ad valorem.</i>
	UGANDA PROTECTORATE.	
All kinds - - - - -	- - - - -	10 % <i>ad valorem.</i>
	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.	
Lead in any form - - - - -	- - - - -	<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 0½
	If imported into the East of the Volta - - - - -	4 % <i>ad valorem.</i>
	[<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.	
	Under rules relating to the <i>Northern Territories</i> it is provided that lead in bars or sheets may only be imported into the Northern Territories with the written permission of the Chief Commissioner.	
	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.]	
	SIERRA LEONE.	
All kinds - - - - -	- - - - -	10 % <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 AND TARIFF RATES OF DUTY.	
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 - - - - -	12½ % <i>ad valorem.</i>
" General Tariff - - - - -	20 % <i>ad valorem.</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 sheets, when imported by tea dealers to be used by them in putting tea in small packages - - - - -	Free.
Lead, in bars or sheets ; also type metal - - - - -	10 % <i>ad valorem.</i>
Pipe, shot, bullets and all other lead and manufactures of lead - - - - -	35 % <i>ad valorem.</i>
BAHAMAS.	
Printer's type - - - - -	Free.
Water tanks and water pipes and fittings - - - - -	10 % <i>ad valorem.</i>
All other lead and manufactures of lead - - - - -	25 % <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, apparatus for conducting, storing, &c., gas or electricity - - - - -	Free.
All other lead and manufactures of lead - - - - -	10 % <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 AND TARIFF RATES OF DUTY.		£	s.	d.
CAYMAN ISLANDS.				
All kinds	- - - -	5		$\frac{1}{2}$ % <i>ad valorem.</i>
St. LUCIA.				
Printing press accessories and printing type	- - - -			Free.
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose), including water pipes	- - - -			Free.
Articles for the building or repair of any church or school-house, or for the use of any church, imported for such purpose, on written declaration to that effect to the satisfaction of the Treasurer	- - - -			Free.
Caskets:				
Under the British Preferential Tariff	- - - -	12		$\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - -	15		$\frac{1}{2}$ % <i>ad valorem.</i>
All other lead and manufactures of lead	- - - -	15		$\frac{1}{2}$ % <i>ad valorem.</i>
St. VINCENT.				
Printing type; gas and water pipes; also articles for the building or repair of places of worship	- - - -			Free.
Caskets:				
Under the British Preferential Tariff	- - - -	8		$\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - -	10		$\frac{1}{2}$ % <i>ad valorem.</i>
All other lead and manufactures of lead	- - - -	10		$\frac{1}{2}$ % <i>ad valorem.</i>
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	- - - - Per 100 lbs.	0	1	0
Caskets:				
Under the British Preferential Tariff	- - - -	9		$\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - -	11		$\frac{1}{2}$ % <i>ad valorem.</i>
All other lead and manufactures of lead	- - - -	10		$\frac{1}{2}$ % <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	- - - -	10		$\frac{1}{2}$ % <i>ad valorem.</i>
VIRGIN ISLANDS.				
Printing type and spacers; 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		$\frac{1}{2}$ % <i>ad valorem.</i>
St. CHRISTOPHER—NEVIS.				
Steam pipes for machinery for use in agriculture, irrigation, and mining, when not imported for sale	- - - -			Free.
[The permission of the Treasurer is required for the sale or disposal of the above articles.]				
Caskets:				
Under the British Preferential Tariff	- - - -	8		$\frac{1}{4}$ % <i>ad valorem.</i>
" General Tariff	- - - -	11		$\frac{1}{2}$ % <i>ad valorem.</i>
All other lead and manufactures of lead	- - - -	11		$\frac{1}{2}$ % <i>ad valorem.</i>
ANTIGUA.				
Goods imported for the use or repair of churches, chapels, and duly certified school houses	- - - -			Free.
Caskets:				
Under the British Preferential Tariff	- - - -	10		$\frac{3}{4}$ % <i>ad valorem.</i>
" General Tariff	- - - -	13		$\frac{1}{2}$ % <i>ad valorem.</i>
All other lead and manufactures of lead	- - - -	13		$\frac{1}{2}$ % <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 AND TARIFF RATES OF DUTY.

MONTserrat.		£ s. d.
Pipes for machinery for agriculture, irrigation, or mining, when not imported for sale	- - - - -	Free.
Caskets:		
Under the British Preferential Tariff	- - - - -	10 $\frac{3}{4}$ % <i>ad valorem</i> .
" General Tariff	- - - - -	13 $\frac{1}{2}$ % <i>ad valorem</i> .
All other lead and manufactures of lead	- - - - -	13 $\frac{1}{2}$ % <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.
Caskets:		
Under the British Preferential Tariff	- - - - -	10% <i>ad valorem</i> .
" General Tariff	- - - - -	12 $\frac{1}{2}$ % <i>ad valorem</i> .
All other lead and manufactures of lead	- - - - -	12 $\frac{1}{2}$ % <i>ad valorem</i> .
TRINIDAD AND TOBAGO.		
Articles for use in the construction and decoration of any place of worship	- - - - -	Free.
Printing type	- - - - -	Free.
Caskets:		
Under the British Preferential Tariff	- - - - -	8 $\frac{1}{2}$ % <i>ad valorem</i> .
" General Tariff	- - - - -	10% <i>ad valorem</i> .
All other lead and manufactures of lead	- - - - -	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.		
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.
Caskets:		
Under the British Preferential Tariff	- - - - -	12 $\frac{1}{2}$ % <i>ad val.</i> (a)
" General Tariff	- - - - -	15% <i>ad val.</i> (a)
All other lead and manufactures of lead	- - - - -	15% <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	- - - - - <i>Per oke (2.8 lbs.)</i>	0 0 0 $\frac{1}{2}$
All other lead and manufactures of lead	- - - - -	8% <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:—TIN.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BRITISH INDIA.	
Block tin	5% (a) <i>ad valorem</i> .
Tin foil, 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 Rupees cts. 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.	
Minor articles, viz.:—tin tags for the manufacture of boot laces within the Commonwealth	Free.
Tinned plates and tinned sheets, plain; also tin foil:	
Under the British Preferential Tariff	Free.
" General Tariff	5% <i>ad valorem</i> .
Plates (except plain tin), sheets, pipes, tubes and rods, plated, polished or decorated	15% <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> .
[Note.—A drawback of the duty paid may be allowed upon the undermentioned imported articles when used in the manufacture of articles within the Commonwealth on the exportation of such manufactured articles, under certain prescribed conditions: Tin foil imported in sheets, and subsequently cut into smaller sizes.]	
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 unplished	Free.
Tin tops, lever, for bottles:	
If the produce of some part of the British Dominions	Free.
Otherwise	10% <i>ad valorem</i> .
(Minister's Order No. 893, dated 19th December 1908).	

(a) For the fixed tariff valuation on which duty is levied, see Appendix I.

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

METALS, UNWROUGHT AND WROUGHT:—TIN—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

Tin sheet cut to small sizes or cut to small sizes with a hole punched at one end :		
If the produce of some part of the British Dominions	- - -	25 % <i>ad valorem.</i>
Otherwise	- - -	37½ % <i>ad valorem.</i>
(Minister's Order No. 949, dated 5th December 1910.)		
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 valorem.</i>
Otherwise	- - -	37½ % <i>ad valorem.</i>
(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 valorem.</i>
Otherwise	- - -	37½ % <i>ad valorem.</i>

FIJI.

Packages, inside and outside, of tin, in which goods are ordinarily and actually imported	- - - - -	Free.
All other tin and tinwares	- - - - -	12½ % <i>ad valorem.</i>

FALKLAND ISLANDS.

All kinds	- - - - -	Free.
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UNION OF 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>
Tin sheets, embossed and lacquered in colours, used in the manufacture of tin trunks :		
Under the British Preferential Tariff	- - - - -	12 % <i>ad valorem.</i>
" General Tariff	- - - - -	15 % <i>ad valorem.</i>
(Union Customs Notice No. 1, dated 14th December 1910.)		
All other tin and tinwares :		
Under the British Preferential Tariff	- - - - -	12 % <i>ad valorem.</i>
" General Tariff	- - - - -	15 % <i>ad valorem.</i>

RHODESIA.

Bar, plate or sheet, plain or perforated, but otherwise unmanufactured; also ingots or blocks for founding :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} Free.
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	3 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - -	Free.
All other tin and tinwares :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} 9 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	15 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - -	9 % <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 AND TARIFF RATES OF DUTY.	
NYASALAND PROTECTORATE.	
All kinds	- - - - - 10% <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds	- - - - - 10% <i>ad valorem.</i>
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.	
Hardware	- - - - - 10% <i>ad valorem.</i>
All other tin and tinwares	- - - - - Free.
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.	
Solder (Order in Council No. 13 of 1911)	- - - - - Free.
All other tin and tinwares	- - - - - 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 devetails, 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	- - - - - Free.
Phosphor tin, and babbit metal, in blocks, bars, sheets and plates	- - - - - 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 valorem.</i>
Tinware, plain, japanned, or lithographed; and other manufactures of tin	- - - - - 45% <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 AND TARIFF RATES OF DUTY.

		BAHAMAS.	£ s. d.
Tins, if empty, and for re-exportation	- - - - -	-	Free.
All other tin and tinwares	- - - - -	-	25 % <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	- - - - -	-	10 % <i>ad valorem.</i>
CAYMAN ISLANDS.			
All kinds	- - - - -	-	5 % <i>ad valorem.</i>
ST. LUCIA.			
Trunks :			
Under the British Preferential Tariff	- - - - -	-	12 % <i>ad valorem.</i>
" General Tariff	- - - - -	-	15 % <i>ad valorem.</i>
All other tin and tinwares	- - - - -	-	15 % <i>ad valorem.</i>
ST. VINCENT.			
Trunks :			
Under the British Preferential Tariff	- - - - -	-	8 % <i>ad valorem.</i>
" General Tariff	- - - - -	-	10 % <i>ad valorem.</i>
All other tin and tinwares	- - - - -	-	10 % <i>ad valorem.</i>
BARBADOS.			
Trunks :			
Under the British Preferential Tariff	- - - - -	-	9 % <i>ad valorem.</i>
" General Tariff	- - - - -	-	11½ % <i>ad valorem.</i>
Old pewter	- - - - -	-	<i>Per 100 lbs.</i> 0 2 0
All other tin and tinwares	- - - - -	-	10 % <i>ad valorem.</i>
GRENADA.			
Canisters	- - - - -	-	10 % <i>ad valorem.</i>
All other tin and tinwares	- - - - -	-	10 % <i>ad valorem.</i>
VIRGIN ISLANDS.			
All kinds	- - - - -	-	10 % <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.			
Trunks :			
Under the British Preferential Tariff	- - - - -	-	8½ % <i>ad valorem.</i>
" General Tariff	- - - - -	-	11 % <i>ad valorem.</i>
All other tin and tinwares	- - - - -	-	11 % <i>ad valorem.</i>
ANTIGUA.			
Trunks :			
Under the British Preferential Tariff	- - - - -	-	10½ % <i>ad valorem.</i>
" General Tariff	- - - - -	-	13¼ % <i>ad valorem.</i>
All other tin and tinwares	- - - - -	-	13½ % <i>ad valorem.</i>
MONTSEERRAT.			
Trunks :			
Under the British Preferential Tariff	- - - - -	-	10½ % <i>ad valorem.</i>
" General Tariff	- - - - -	-	13½ % <i>ad valorem.</i>
All other tin and tinwares	- - - - -	-	13½ % <i>ad valorem.</i>

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

METALS, WROUGHT AND UNWROUGHT—TIN—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINICA.		£	s.	d.
Trunks :				
Under the British Preferential Tariff	- - - -	-	10	$\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - -	-	12	$\frac{1}{2}$ % <i>ad valorem.</i>
All other tin and tinwares	- - - -	-	12	$\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.				
Trunks :				
Under the British Preferential Tariff	- - - -	-	8	% <i>ad valorem.</i>
" General Tariff	- - - -	-	10	% <i>ad valorem.</i>
All other tin and tinwares	- - - -	-	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.				
Trunks :				
Under the British Preferential Tariff	- - - -	-	12	% <i>ad val. (a)</i>
" General Tariff	- - - -	-	15	% <i>ad val. (a)</i>
All other tin and tinwares	- - - -	-	15	% <i>ad val. (a)</i>
GIBRALTAR.				
All kinds	- - - -	-	-	Free.
MALTA.				
All kinds	- - - -	-	-	Free.
CYPRUS.				
Tin—in bars and ingots	- - - -	-	-	<i>Per 100 okes</i> 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.

197

[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 AND TARIFF RATES OF DUTY.	
BRITISH INDIA.	
Zinc or spelter tiles or slabs (soft or hard)	£ s. d. 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); circles and ingots, bored or unbored, for cyanide gold process, and zinc sheets in size not less than 7 feet x 3 feet or its equivalent (perforated with round holes of less than ½ of an inch in diameter)	Free.
Minor articles for use in the manufacture of articles within the Commonwealth:	
For grain separating cylinders, viz., zinc sheets drilled or indented with pocket holes, but not further manufactured	Free.
For use in the manufacture of name-plates, labels and similar ware—	
Nickelled zinc sheets (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.
Tanks not exceeding 400 gallons in capacity, whether imported empty or as containers of goods	Free.
Zinc blocks for marine boilers:	
Under the British Preferential Tariff	Free.
Under the General Tariff	5 % <i>ad valorem</i> .
Plates, sheets, pipes, tubes and rods, plated, polished or decorated	15 % <i>ad valorem</i> .
Zinc nails:	
Under the British Preferential Tariff	<i>Per cwt.</i> 0 5 0
Under the General Tariff	0 5 6
Electrical and gas appliances, viz.:	
Zinc tubing:	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
Under the General Tariff	30 % <i>ad valorem</i> .

(a) For fixed tariff valuations on which duties are levied, see Appendix I.
 (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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

All other zinc and manufactures of zinc:		£	s.	d.
Under the British Preferential Tariff	- - -	-	25	$\frac{1}{2}$ % <i>ad valorem.</i>
General Tariff	- - -	-	30	% <i>ad valorem.</i>

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 ornaments for the manufacture of street lamps, and zinc sheets cut to pattern for baths and buckets	- - -	-	-	Free.
[Customs decisions.]				
Zinc sheets, corrugated, for faces of washboards	- - -	-	-	Free.
(Minister's Order No. 962, dated 29th May 1911.)				
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 valorem.</i>
Other nails:				
If the produce of some part of the British Dominions	- <i>Per cent.</i>	0	2	0
Otherwise	- - -	0	3	0
All other zinc and manufactures of zinc:				
If the produce of some part of the British Dominions	- - -	-	20	% <i>ad valorem.</i>
Otherwise	- - -	-	30	% <i>ad valorem.</i>

FIJI.

Zinc and manufactures of zinc	- - -	-	-	12 $\frac{1}{2}$ % <i>ad valorem.</i>
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FALKLAND ISLANDS.

All kinds	- - -	-	-	Free.
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UNION OF 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: (a)				
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>

(a) For list of articles classed as "assay apparatus," see note (a), p. 153.

[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 AND TARIFF RATES OF DUTY.

RHODESIA.

Zinc, bar, plate, and sheet, plain or perforated, but otherwise unmanufactured; blocks, ingots, or pigs, for founding; telegraph and telephone materials; and materials ordinarily used for agricultural or railway fencing:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} Free.
The produce of non-reciprocating British Possessions	- - - - -	} 3% <i>ad valorem.</i>
Under the General Tariff	- - - - -	
Imported into the Congo Basin of Northern Rhodesia	- - - - -	Free.
Tanks and vats suitable and intended for mining purposes; assay apparatus; also zinc fume, dust, and shavings:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	Free.
The produce of non-reciprocating British Possessions	- - - - -	3% <i>ad valorem.</i>
Under the General Tariff	- - - - -	3% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - - - -	Free.
All other zinc and manufactures of zinc:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} 9% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	15% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - - - -	9% <i>ad valorem.</i>
NYASALAND PROTECTORATE.		
All kinds	- - - - -	10% <i>ad valorem.</i>
UGANDA PROTECTORATE.		
All kinds	- - - - -	10% <i>ad valorem.</i>
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.		
Hardware	- - - - -	10% <i>ad valorem.</i>
All other zinc and zinc manufactures	- - - - -	Free.

[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 AND TARIFF RATES OF DUTY.

GOLD COAST.		
If imported into the West of the Volta :		£ s. d.
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	- - - - -	10 % <i>ad valorem.</i>
All other zinc and manufactures of zinc	- - - - -	35 % <i>ad valorem.</i>
BAHAMAS.		
Metal, roofing, siding, and ceiling	- - - - -	10 % <i>ad valorem.</i>
Water tanks	- - - - -	10 % <i>ad valorem.</i>
All other zinc and manufactures of zinc	- - - - -	25 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.		
Metal sheathing	- - - - -	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	- - - - -	10 % <i>ad valorem.</i>
CAYMAN ISLANDS.		
All kinds	- - - - -	5 % <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>

[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 AND TARIFF RATES OF DUTY.		
		£ s. d.
All kinds	ST. VINCENT.	10 % <i>ad valorem.</i>
All kinds	BARBADOS.	10 % <i>ad valorem.</i>
All kinds	GRENADA.	10 % <i>ad valorem.</i>
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	MONTSERAT.	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>
Perforated zinc for screening purposes	BRITISH HONDURAS	Free.
All other zinc and manufactures of zinc		12½ % <i>ad valorem.</i>
All kinds	BRITISH GULANA.	15 % <i>ad val. (a)</i>
All kinds	GIBRALTAR.	Free.
All kinds	MALTA.	Free.
Zinc, unwrought	CYPRUS.	Per 100 okes 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.

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

METALS, WROUGHT :—AGRICULTURAL IMPLEMENTS AND MACHINERY.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

Implements, when constructed so that they can be 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 - - - - -	Free.
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 - - - - -	Free.
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 - - - - -	Free.
All other agricultural implements and machinery - - - - -	5% <i>ad valorem</i> .

[Note—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.]

ADEN.

All kinds - - - - -	Free.
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STRAITS SETTLEMENTS (including LABUAN).

All kinds - - - - -	Free.
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Ceylon.

Machinery <i>not</i> worked by manual or animal labour, intended : For the milling of rice - - - - -	Free.
For the preparation, manufacture, and packing of tea, coffee, and cacao - - - - -	Free.
For agriculture and pumping - - - - -	Free.
All other agricultural implements and 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 - - - - -	Per ton	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 - - - - -	Per ton	Rupee 1 34 cts.
[When the crane is used for landing the above machinery, &c. the duty (including crane due) is Rs. 2 36 cts. per ton.]		
All other agricultural implements and machinery - - - - -		12% <i>ad valorem</i> .
[When the crane is used for landing the same, a crane due of R. 1 02 cts per ton is charged.]		

203

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

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY
—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

SEYCHELLES.		£. s. d.
Utensils <i>bonâ fide</i> imported by agriculturists for the cultivation of rubber		Free.
Machinery or apparatus (and the component parts thereof) for the manufacture of sugar, rum, fibre, essential oils, coprah, or for the preparation of vanilla or rubber		3% <i>ad valorem</i> .
["Machinery" is defined to be prime movers and component parts thereof, including boilers and component parts thereof, but does not include machinery worked by manual or animal power. The component parts of machinery are those articles which owing to their shape or other special quality are not adapted for any other purpose.]		
All other agricultural implements and machinery		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 sheep 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 cheek-bits, and mouthpieces for chaff-cutters		Free.
Cream separators; sheep-shearing machines, not including the flexible shafting or any part above it		Free.
Discs for agricultural implements		Free.
Agricultural, horticultural and viticultural machinery and implements, viz.—testers and pasteurizers; cotton gins; fibre scutching machines; hand-worked rakes and ploughs combined; hay tedders; horse rakes; lucerne bunchers; maize harvesters; maize binders; milking machines; mould board plates in the rough and not cut into shape; potato sorters; potato raisers or diggers; root cutters, pulpers, and graters; straw stackers; sub-surface packers; threshing machines; winnow forks (wood and steel); hand-worked cultivators and hand-worked seed drills		Free.
Stripper harvesters (including reapers and threshers combined—Customs Tariff Guide.)	Each	12 0 0
Strippers	"	6 0 0
Metal parts of stripper harvesters and strippers	Per lb.	0 0 1¾
Chaff cutters and horse gears; chaff-cutter knives; cheek 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 valorem</i> .
Combined corn sheller, husker and hagger; combined corn sheller and husker; stump-jump ploughs; disc-cultivators (including disc-harrows (Customs Tariff Guide); winnowers (horse and other power); drills (fertiliser, seed and grain not elsewhere included), and all attachments thereto; seats, poles, swingbars, yokes and trees for agricultural machines when imported separately		25% <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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—cont.

Churns of all kinds; cheese presses; dairy coolers; refrigerators, other than for household use; supply cans; incubators, not elsewhere included, and foster mothers - - - - - 25% *ad valorem*.

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 - - - - - 12½% *ad valorem*.
" General Tariff - - - - - 15% *ad valorem*.

[Note.—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.

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.
["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.

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% *ad valorem*.
Otherwise - - - - - 30% *ad valorem*.
(Minister's Order No. 853, dated 29th October 1907)

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

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-worker (Minister's Order No. 893, dated 19th December 1908); mechanical automatic can rinsers and sterilisers, specially adapted for washing milk cans (Minister's Order No. 912 dated 31st August 1909); and milk pasteurising machines (Minister's Order No. 1044, dated 9th July 1913):		
If the produce of some part of the British Dominions	- - -	Free.
Otherwise	- - -	10 % <i>ad valorem</i> .
Other dairying machinery:		
If the produce of some part of the British Dominions	- - -	Free.
Otherwise	- - -	10 % <i>ad valorem</i> .
Steam engines and parts thereof for dairying purposes:		
If the produce of some part of the British Dominions	- - -	5 % <i>ad valorem</i> .
Otherwise	- - -	15 % <i>ad valorem</i> .
Bill hooks, bush hooks, slashers, and hedge knives:		
If the produce of some part of the British Dominions	- - -	20 % <i>ad valorem</i> .
Otherwise	- - -	30 % <i>ad valorem</i> .
Garden rollers:		
If the produce of some part of the British Dominions	- - -	20 % <i>ad valorem</i> .
Otherwise	- - -	30 % <i>ad valorem</i> .
(Minister's Order No. 949, dated 5th December 1910.)		
Mill, power, for grinding grain, &c:		
If the produce of some part of the British Dominions	- - -	20 % <i>ad valorem</i> .
Otherwise	- - -	30 % <i>ad valorem</i> .
(Minister's Order No. 997, dated 4th March 1912.)		
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 valorem</i> .
Otherwise	- - -	30 % <i>ad valorem</i> .

[*Note.*—By the Monopoly Prevention Act No. 122 of 1908, it is provided, *inter alia*, 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 Act also provides that implements of British manufacture shall be deemed to be manufactured in New Zealand. It is provided under Act No. 50 of 1912 that the Act of 1908, so far as it relates to agricultural implements, is to remain in operation to the end of 1913.]

FIGI.

Agricultural implements and machines, and component parts thereof, which the Governor in Council may from time to time specify, including		} 5 % <i>ad valorem</i> .
Bottoming tools.	Rakes.	
Cultivators.	Scarifiers.	
Demerara shares and shovels.	Scufflers.	
Digging forks.	Scythes.	
Draining tools.	Sickles.	
Earth scoops.	Spades.	
Grain sowers.	Stump extractors.	
Harrowes.	Threshing machines.	
Hillers.	Tractors used for tilling the soil.	
Harvesting machines.	Handles for above implements and machines, made of wood and not fitted thereto.	
Hoes.		
Ploughs, (excluding trace or so called plough chains).		

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

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY
—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

FIJI—cont.

Machinery and component parts thereof, viz., agricultural, sawing, sugar-making, sugar-mill fixtures, including bolts and nuts imported with and belonging to the same	- - - - -	7½% <i>ad valorem</i> .
Machines and implements, agricultural, and component parts thereof, which the Governor in Council may from time to time specify including	- - - - -	} 7½% <i>ad valorem</i> .
Corn crackers.	Presses for baling produce	
Coffee pulpers.	Evaporating machines for fruit, tea, and the like products.	
Rice-hullers and polishers.	Oil-presses.	
Fibre-cleaning, ginning, spinning, and weaving machines.	Handles for above implements and machines, made of wood and not fitted thereto.	
Winnowing machines.		
Scutchers.		
Shellers.		
All other agricultural implements and machinery	- - - - -	12½% <i>ad valorem</i> .

FALKLAND ISLANDS.

All kinds	- - - - -	Free.
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UNION OF SOUTH AFRICA.

Sprayers and sprinklers and other apparatus for destroying pests and diseases in stock, plants, or trees: garden syringes (Cape Customs' Notice No. 94, dated 11th December 1908) and roses and jets for garden hose (Cape Customs' Notice No. 132, dated 20th December, 1909).	- - - - -	Free.
Under the British Preferential Tariff	- - - - -	Free.
„ General Tariff	- - - - -	3% <i>ad valorem</i> .
Cream separators:		
Under the British Preferential Tariff	- - - - -	Free.
„ General Tariff	- - - - -	3% <i>ad valorem</i> .
(Union Customs Notice No. 44, dated 17th December 1912.)		
Garden tools (not being toys):		
Under the British Preferential Tariff	- - - - -	Free.
„ General Tariff	- - - - -	3% <i>ad valorem</i> .
(Union Customs Notice No. 7, dated 25th January 1911.)		
Other agricultural apparatus, appliances, implements, and machinery:		
Under the British Preferential Tariff	- - - - -	Free.
„ General Tariff	- - - - -	3% <i>ad valorem</i> .

RHODESIA.

Sprayers and sprinklers and other apparatus for destroying pests or diseases in stock, plants, or trees:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} Free.
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	3% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - - -	Free.

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

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY
—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—cont.

All other agricultural apparatus, appliances, implements and machinery :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} Free. (a)
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	3 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - - -	Free.

NYASALAND PROTECTORATE.

Agricultural machinery, farming implements, and all apparatus and plant usually and principally employed in farming operations	- - - - -	Free.
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UGANDA PROTECTORATE.

Agricultural implements (b) and machinery, and all apparatus and plant usually and principally employed in farming operations	- - - - -	Free.
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EAST AFRICA PROTECTORATE.

Trek chains and picks	- - - - -	Free.
(Customs Notice, dated 19th January 1912.)		
Agricultural implements (b) 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.
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(a) A decision has been given by the Government of Southern Rhodesia that "Kaffir picks and boes" are subject to a duty of 3 % *ad valorem* when the manufacture of non-reciprocating British Possessions on importation into that Territory.

(b) 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) Agricultural 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 AND TARIFF RATES OF DUTY.

NIGERIA.	
All kinds - - - - -	Free.
GOLD COAST.	
If imported into the West or East of the Volta:	
Agricultural and gardening implements and agricultural machinery. - - - - -	Free.
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, clodcrushers, 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.
Traction ditching machines (not being ploughs) adapted for tile drainage on farms, valued by retail at not less than 61 <i>l.</i> 13 <i>s.</i> 3 <i>d.</i> each - - - - -	Free.
Cream separators - - - - -	Free.
[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>

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

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY
—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

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); windstackers, and threshing machine separators, including baggers, weighers and self-feeders therefor and finished parts thereof for repairs:	
Under the British Preferential Tariff	- 15 % <i>ad valorem</i> .
" General Tariff	- 20 % <i>ad valorem</i> .
Finished parts of iron or steel for repairs of portable engines and of traction engines for <i>farm</i> purposes:	
Under the British Preferential Tariff	- 15 % <i>ad valorem</i> .
" General Tariff	- 20 % <i>ad valorem</i> .
(Customs Memo. No. 1491B, dated 11th August 1908.)	
Axes, scythes, sickles, 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. 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. 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.
Churns of all descriptions	- - - - -	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.

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BAHAMAS—cont.

Machines for the manufacture of any native product	-	-	Free.
Mills, agricultural, or for use in manufactories	-	-	Free.
Mills, corn	-	-	Free.
Agricultural implements, viz., orange sizers, budding knives, pruning saws and shears, scythes, wheelbarrows, and fittings for garden hose	-	-	Free.
Pumps, axes, pickaxes, rakes, shovels, and spades	-	-	20% <i>ad valorem</i> .
All other agricultural implements and machines	-	-	25% <i>ad valorem</i> .

TURK'S AND CAICOS ISLANDS.

Agricultural implements, viz., axes, bill hooks, cutlasses, forks, mattocks, pick-axes, spades, and shovels	-	-	Free.
Agricultural machinery	-	-	Free.

JAMAICA.

Agricultural implements, viz., axes, agricultural forks, bill-hooks, banana gouges, banana knives, barratones, cultivators, clod crushers, cane bills, cane knives, cane digging bills, cutlasses, dibbles, fruit pickers, field rollers and pulverizers, grass knives, ginger knives, harrows, hay balers and binders, hay knives, horse-hoes, hoes, mattocks, mowers (such as are used for cutting grass, but not lawn mowers), pickaxes, ploughs, pruning saws, pruners (including pruning scissors), rakes, sowing machines, stump extractors, spuds, sickles, scythes, spades, shovels, sprayers (but not such as are ordinarily used for watering gardens or sprinkling lawns), trenching spades, and watering cans	-	-	Free.
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 (including sugar, cocoa, coffee, pimento, ginger, kola, annatto, coconuts, tobacco, cassava, fruits, and vegetables of all kinds, woods of all descriptions, and fibres), and for raising water for the development, manufacture, or preparation of such agricultural products	-	-	Free.
All other agricultural implements and machines	-	-	10% <i>ad valorem</i> .

CAYMAN ISLANDS.

All kinds	-	-	5% <i>ad valorem</i> .
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ST. LUCIA.

Articles imported for the use of the Imperial Department of Agriculture	-	-	Free.
Stills, admitted as such by the Treasurer	-	-	Free.
Machinery, including engines worked by steam or other power, or by hand, for agriculture and irrigation, and all necessary parts and appliances for the erection and repair of such engines	-	-	Free.
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose), including coolers, cultivators, filter presses, grubbers, harrows, horse-hoes, horse-rakes, ploughs, and sugar and vacuum pans	-	-	Free.
All other agricultural implements and 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;—AGRICULTURAL IMPLEMENTS AND MACHINERY
—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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 par., 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	Free.
Churns, butter workers and butter making appliances; also apparatus for the application of insecticides	Free.
All other agricultural implements and machinery:	
Under the British Preferential Tariff	8 % <i>ad valorem</i> .
" General Tariff	10 % <i>ad valorem</i> .

BARBADOS.

Machinery imported for the purpose of reaping or manufacturing sugar or rum, and for the control of such manufacture, provided such machinery be not imported for sale, on the certificate to that effect of the person so importing, the certificate also stating the plantation, factory or sugar company for which such machinery is imported:	
Under the British Preferential Tariff	Free.
" General Tariff	2 % <i>ad valorem</i> .
Machinery required for the purpose of manufacturing and manipulating cotton, cotton seed and all the by-products of cotton seed:	
Under the British Preferential Tariff	Free.
" General Tariff	2 % <i>ad valorem</i> .
[The term "cotton" means the soft downy substance attached to, or separated from the seed of the cotton-plant; and the term "cotton seed" means the seed of the plant producing "cotton."] Machinery imported for the purpose of manufacturing tobacco or cocoa:	
Under the British Preferential Tariff	Free.
" General Tariff	2 % <i>ad valorem</i> .
"Apparatus" (as distinct from "machinery") in connection with all the above classes of machinery	Free.
All other agricultural implements and machinery:	
Under the British Preferential Tariff	9 % <i>ad valorem</i> .
" General Tariff	11½ % <i>ad valorem</i> .

GRENADA.

Machinery or 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.
All other agricultural implements and machinery	10 % <i>ad valorem</i> .

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> .

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

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY
—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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.
[The permission of the Treasurer is required for the sale or disposal of the above articles.]	
All other agricultural implements and machinery:	
Under the British Preferential Tariff	8½% <i>ad valorem</i> .
„ General Tariff	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 and machinery:	
Under the British Preferential Tariff	10½% <i>ad valorem</i> .
„ General Tariff	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 and machinery:	
Under the British Preferential Tariff	10½% <i>ad valorem</i> .
„ General Tariff	13½% <i>ad valorem</i> .

DOMINICA.

Ploughs and similar implements, and agricultural forks	Free.
Machinery and apparatus for the reaping or manufacturing of produce, including parts	Free.
All other agricultural implements and machinery:	
Under the British Preferential Tariff	10% <i>ad valorem</i> .
„ General Tariff	12½% <i>ad valorem</i> .

TRINIDAD AND TOBAGO.

Agricultural implements and tools—provided always that such implements and tools are imported in packages not containing other articles	Free.
Agricultural machinery (and parts thereof not imported for sale) if admitted as such by the Collector of Customs	Free.
All other agricultural implements and machinery:	
Under the British Preferential Tariff	8% <i>ad valorem</i> .
„ General Tariff	10% <i>ad valorem</i> .

BERMUDA.

All kinds	10% <i>ad valorem</i> .
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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	Free.
All other agricultural machinery, including parts thereof	Free.

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

METALS, WROUGHT:—AGRICULTURAL IMPLEMENTS AND MACHINERY
—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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:		
Rolling plantation rubber	- - - - -	Free.
Agricultural purposes when passed by the Comptroller of Customs	- - - - -	Free.
Reaping and preparation of rice for the market	- - - - -	Free.
Draining of land, manufacture or preparation of raw materials, or for use in the manufacture or preparation of manures	- - - - -	Free.
Distillation of rum	- - - - -	Free.
Preparing and ginning of cotton	- - - - -	Free.
[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 and dredgers	- - - - -	Free.
All other agricultural implements and machinery:		
Under the British Preferential Tariff	- - - - -	12% <i>ad val.</i> (a)
,, General Tariff	- - - - -	15% <i>ad val.</i> (a)

GIBRALTAR.

All kinds	- - - - -	Free.
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MALTA.

All kinds	- - - - -	Free.
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CYPRUS.

Agricultural machinery and parts thereof; sulphur syringes; tools and implements used in agriculture	- - - - -	Free.
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(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:—CUTLERY (including Scientific, &c.
Instruments) AND TOOLS.

[See also under Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

Telegraphic instruments and apparatus (and parts thereof) when imported by or under the orders of a railway company, and any instruments, 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 valorem</i> .
All other cutlery and tools	5% <i>ad valorem</i> .

ADEN.

All kinds	Free.
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STRAITS SETTLEMENTS (including LABUAN).

All kinds	Free.
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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 <i>three</i> months before or after the arrival of the owners	Free.
All other cutlery and tools	12% <i>ad valorem</i> .

SEYCHELLES.

Sprayers for insecticides	Free.
Instruments intended for professional use, the property of persons coming to the Colony, and for their personal use, or if arriving within <i>three</i> months before or after the arrival of such persons; also surgical instruments and appliances	Free.
Discs or records for gramophones and pianolas	Free.
All other cutlery and tools	12½% <i>ad valorem</i> .

HONG KONG.

All kinds	Free.
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215

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA.

<p>The instrument or appliance described and known as the "Oxydonor" manufactured by Dr. H. Sanche and Co., Detroit, U.S.A. (Proclamation dated 6th Sept. 1911)</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>Prohibited.</p>
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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; beach standards for gripping timber; little giant ring bender (a jeweller's tool); bevelling and skiving machine (a) for saddler's use; bevets; plumb bobs; bodkins (including printers' and stationery (or prickers); bookbinders' tools (including knives); bootmakers' tools (including knives, but not including lasts and jacks); borers (angular and bung); boxes and pins for vises; braces, and bits for braces; bricklayers' line pins; bristles; buzzers; burnishers (including bloodstone); calipers; 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; clamps or cramps, viz., bar, corner, floor, "G", pipe, vice, and similar types of portable clamps or cramps, also cramp heads; clap-board markers; rail 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; carriers' tools, including knives; cutters, viz., adjustable, bolt, double, masons' (for stone-working), farriers' hoof (similar to pincers), glass, mitre, pipe, plug, rotary diamond glass for cutting circles of glass, sheet metal cutters (hand-worked), spoke (bicycle), wad, washer, and wire (hand); dentists' appliances for casting gold inlays, crowns, &c.; dies for making artificial flowers and screwing (for nut and bolt making); diggers, post hole; 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, cooks', 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 piling); garden tools, hand, including women's; gas burner taps (or plumber's combination tool); gauges (including gun, hamlet dimension—a saw-bench attachment—hat, 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,

Free.

(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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—cont.

Tools of trade, &c.—cont.

metal bound pick; hardies, farriers' (blacksmith's, chisels); hatchets; hoes (garden and plantation); holders (sad iron (a), carpenters' bit, engineers' tap and type for use in printing labels on collars, &c.); holder-on (pneumatic) for use with pneumatic hammers; holdfasts (bench); hooks (bagging, bill, bush, fern, furze, grass, hop, pea, potato, reap, sail, shave (plumbers'), slashers, socket (agricultural), spud, vine and weed); indicators, precision test, for testing the accuracy of flat surfaces, &c.; 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, flagging, goffering, Italian, manufacturers', pinching, pinning, plane, sad, saddlers', shaving, smoothing, with or without heater, spokeshave, and tailors'; jewellers' tools, viz., bullstickers, busts, handles (universal), irons (bracelet), thread tools, tongs (draw, corn, crucible and 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 welt trimmers; knurling tool (for hand use); lace looms; lamps, 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); mandrels, expanding; masons' tools; mat-tocks; mauls (shipwrights'); 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 laries; moulders' tools; moulds, viz., bottle making, Bougie (similar to suppository moulds), glass jar, press for glass jar covers, lead (for lead light worker) and suppository; myticuttah (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 (b) (not including brushes but including knives); saddlers' and sailmakers' palms; hoof parers; piano tuners' tools; fruit pickers; picks (except picks, single-ended, with hammer heads); pill rounders; pincers; pins (knitting, and masons' line); pipes, blow, not including operating mechanism or rubber tubing; planes; plasterers' tools; plates, draw and screw; pliers, (including button-hole but excluding sheep shearing punching pliers); potters' tools, viz., embossed rollers or plain rollers to be embossed, for making designs on pottery; 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,

Free.

(a) This covers handles for sad or smoothing irons, but not the stands for same.

(b) This exemption applies to painters' knives, whether used by artists, or otherwise.

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Tools of trade, &c.—*cont.*

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, and wad); racer, compass (saddlers'); rakes (hand and hay); rasps, including bread and shoe; reamers; rein rounders; removers, free wheel; re-shapers, linotype matrix; ring sizes and sticks; rippers, slaters'; rollers, grainers' and paperhangers'; rotary sharpeners; routers (double-ended and wheelwrights'); rules (measuring and tailors', having metal protected ends); saddlers' and harness makers' tools, excepting raw hide mallets (also known as knives or punches); saw ears, with bolts attached; saw sets; saws (cross-cut, frame, hack and 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; seccateurs; shaves (including edge, saddlers', skirt, and spoke); shears, viz., brushmakers', garden, glassworkers', pruning, sheep, tinsmiths' (hand) and tree pruning; shovels; shuttles, tating (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; tomahawks; 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 holders, 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) - - - - - Free.

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 % *ad valorem*.
 " General Tariff - - - - - 30 % *ad valorem*.

Scientific instruments and apparatus, and materials for scientific purposes, for use in universities, colleges, schools, public hospitals or any public institution, and which cannot reasonably be manufactured or produced within the Commonwealth, under Departmental By-Laws - - - - - Free.

[Under By-Law No. 229, dated 17th June, 1912, it is provided that the above articles may be imported free of duty, upon the production of a certificate from a responsible official of the institution for which the goods are intended, to the effect that the goods are to be used

(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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—cont.

therein for scientific purposes; provided that the Comptroller of Customs is satisfied that the instruments, &c. in question are properly admissible within the terms of the Tariff heading as to Australian manufacture or production. The Comptroller-General may require security for the due observance of the prescribed conditions.]

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; 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 barometers - - - - -	Free.
[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 lamps, ligature bottles and troughs, ophthalmoscopes, optometers, perimeters, pupillometers, 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 - - - - -	Free.
The following apparatus may be admitted free under various Customs By-Laws:—	
Centrifuges, spiral geared (two speed).	
L'Equilibre 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).	
Funke'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.	
Lactocryoscope for the testing of milk by freezing.	
Dr. N. Gerber's weighing apparatus for testing the percentage of moisture in butter and consisting of one sensitive scales and weighing pan, spirit lamp, tweezers, stirring stick and holding collar.	
Various cream and moisture test scales manufactured by certain companies.	
"Reform" moisture tester for testing the percentage of moisture in wheat, flour, maize, hops, &c., and consisting of burner, brass retort, iron tripod stand, brass cooling or condensing chamber, graduated glass collecting tube, thermometer, brass funnel and glass measuring tubes.	
Any other apparatus approved by the Minister.	

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—cont.	
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 - - -	Free.
Photographic accessories of rubber, not being integral parts of cameras:	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem</i> .
" General Tariff - - - - -	25% <i>ad valorem</i> .
Cameras and magic or optical lanterns including mounted lenses and accessories (other than dry plates and negatives), not elsewhere included:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5% <i>ad valorem</i> .
Microscopes; telescopes; clinical thermometers; magnetic 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:	
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> .
Steel knives for hand tobacco cutters and hand tin openers:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5% <i>ad valorem</i> .
All other kinds of cutlery, forks, spoons, and knife sharpeners, including the articles named when plated or silver ferruled; but not including any article otherwise partly or wholly made of gold or silver:	
Under the British Preferential Tariff - - - - -	10% <i>ad valorem</i> .
" 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:	
Under the British Preferential Tariff - - - - -	20% <i>ad valorem</i> .
" General Tariff - - - - -	30% <i>ad valorem</i> .
Gramophones, phonographs, and other talking machines, including cases (but not horns) imported with machines, and records:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5% <i>ad valorem</i> .
Kinematographs; kinoscopes 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, kinoscopes and bioscopes - - - - -	Free.
Spectacles and spectacle frames (not being gold), and spectacle glasses and lenses - - - - -	Free.
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> .

[For machine tools, see under "Machinery."]

[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 AND TARIFF RATES OF DUTY.

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 knapping hammers; brazing lamps; 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 anameters for measuring the spread of hides (Minister's Order No. 885, dated 3rd August 1908) - - - - -	Free.
Microscopes, telescopes, and slides and lenses for the same - - - - -	Free.
Films for bioscopes, cinematographs, and kinetoscopes - - - - -	Free.
Slides for magic lanterns - - - - -	Free.
Surgical and dental instruments; also thermometers - - - - -	Free.
Ophthalmoscopes, optometers, and other measuring instruments for opticians' use - - - - -	Free.
Scientific and philosophical instruments and apparatus, viz.:—Alcohol-meters (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, barettes 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); adding and calculating machines (Minister's Order No. 1,032, dated 8th May 1912); 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 - - - - -	Free.
Glassworkers machine and hand tools (not including brushes or brushware) - - - - -	Free.
[Governor's Order No. 201, dated 3rd November 1911.]	
Gas mantle tester, milk testers ("Babcock") and tide-gauges (Minister's Order No. 885, dated 3rd August 1908) - - - - -	Free.
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. - - - - -	Free.
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:—	
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.	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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—cont.			
Photographic cameras and lenses, including focussing cloths and camera covers:			
If the produce of some part of the British Dominions - - -	Free.		
Otherwise - - - - -	10% <i>ad valorem</i> .		
Magic lanterns, bioscopes, cinematographs, kinoscopes, 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:			
If the produce of some part of the British Dominions - - -	20% <i>ad valorem</i> .		
Otherwise - - - - -	30% <i>ad valorem</i> .		
Artists' palette knives; also surveyors' instruments, viz.: steel bands, chains, measuring tapes, field instruments, and drawing instruments (including draughtsmen's):			
If the produce of some part of the British Dominions - - -	Free.		
Otherwise - - - - -	10% <i>ad valorem</i> .		
Spoons, tinned (Minister's Order No. 1044, dated 11th June 1913); 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) and all other Cutlery, including plated cutlery:			
If the produce of some part of the British Dominions - - -	20% <i>ad valorem</i> .		
Otherwise - - - - -	30% <i>ad valorem</i> .		
FIJI.			
Films for kinematographs, kinoscopes, and bioscopes - - -	Free.		
Bottoming tools, Demerara shovels, digging forks, draining tools, earth scoops, stump extractors, hoes, rakes, scythes, sickies, and spades -	5% <i>ad valorem</i> .		
Cameras, magic or optical lanterns, including slides and all accessories	12½% <i>ad valorem</i> .		
Kinematographs, kinoscopes, bioscopes, and all accessories not otherwise enumerated - - - - -	12½% <i>ad valorem</i> .		
Cutlery and other tools - - - - -	12½% <i>ad valorem</i> .		
FALKLAND ISLANDS.			
All kinds - - - - -	Free.		
UNION OF SOUTH AFRICA.			
Water boring and pumping apparatus; instruments for use in construction and working of telegraph and telephone lines; assay apparatus (a); school requisites; apparatus, appliances, and implements (not including mechanics' tools), for agricultural, manufacturing, 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			
(a) "Assay apparatus" does not apply to material which is consumed in the process of assaying, but 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	Gold-washing pans	Pokers	Separators
Bottles	Hammers and anvils	Porcelain capsules and crucibles	Shears
Burette stands	Ingot moulds	Porcelain mortars and pestles	Sieves
Burners and lamps	Iron mortars and pestles	Pulverizing plates	Sifting pans
Casseroles	Magnets	" rubbers	Test tubes
Crucibles	Magnifying lenses	Retort stands	Trays
Crucible tongs	Matrasses	Roasting dishes	Watch glasses
Crushers	Moulds	Rollers	Weights
Cupels	Muffles	Rubber sheeting	Wire cloth
Cupel moulds	Muffle scraper	Samplers (dividers)	" triangles
" tongs			
Filter stands			

[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 AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—cont.

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>bonâ 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.)		
X-ray apparatus:		
Under the British Preferential Tariff	- - - -	Free.
General Tariff	- - - -	3% <i>ad valorem</i> .
(Customs Decisions, 1911.)		
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.)		
File saws (mechanics' tools):		
Under the British Preferential Tariff	- - - -	12% <i>ad valorem</i> .
General Tariff	- - - -	15% <i>ad valorem</i> .
(Union Customs Notice No. 23, dated 2nd Sept. 1911.)		
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 (including cyclometers, Customs decision):		
Under the British Preferential Tariff	- - - -	12% <i>ad valorem</i> .
General Tariff	- - - -	15% <i>ad valorem</i> .

RHODESIA.

Water boring and pumping apparatus; instruments for use in construction and working of telegraph and telephone lines; school requisites; apparatus, appliances, and implements (not including mechanics' tools), for agricultural, manufacturing, mining, book-binding, printing, and other industrial purposes; also apparatus, appliances, and implements used in connection with the generation, storage, transmission, distribution of, and lighting by, gas or electric power:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - -	} Free. (a)
The produce of non-reciprocating British Possessions	- - - -	
Under the General Tariff	- - - -	3% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - -	Free.

(a) Decisions have been given by the Government of Southern Rhodesia that "pipe wrenches and X-ray apparatus" are subject to a duty of 3% *ad valorem* when the manufacture of non-reciprocating British Possessions on importation into that Territory.

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

METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments) AND TOOLS—continued.

[See also under Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—cont.

Assay apparatus:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	3 ¹ / ₂ <i>ad valorem</i> .
Under the General Tariff	3 ¹ / ₂ <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	Free.
Cyclometers:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	12 ³ / ₄ <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	12 ³ / ₄ <i>ad valorem</i> .
Under the General Tariff	15 ³ / ₄ <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia (Customs decision)	10 ⁰ / ₁₀ <i>ad valorem</i> .
Cutlery and all other tools:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} 9 ³ / ₄ <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	
Under the General Tariff	15 ⁰ / ₁₀ <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	9 ⁰ / ₁₀ <i>ad valorem</i> .
NTASALAND PROTECTORATE.	
Binoculars and photographic cameras which have been used, also scientific instruments intended for the private or professional use of passengers, and not intended for trading purposes	Free.
All other cutlery and tools	10 ⁰ / 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 ⁰ / ₁₀ <i>ad valorem</i> .
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 ⁰ / ₁₀ <i>ad valorem</i> .
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 ⁰ / ₁₀ <i>ad valorem</i> .
If imported into other Protectorate ports	7 ⁰ / ₁₀ <i>ad valorem</i> .
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Distilling apparatus and machinery imported into Southern Nigeria (unless the approval of the Governor-in-Council shall have first been obtained)	Prohibited.

[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 AND TARIFF RATES OF DUTY.	
NIGERIA—cont.	
Iron-toothed spring traps - - - - -	Each
Hardware and cutlery - - - - -	10 % <i>ad valorem</i> .
All other tools - - - - -	Free.
GOLD COAST.	
Distilling apparatus and machinery (unless the approval of the Governor-in-Council shall have first been obtained) - - -	Prohibited.
If imported into the West of the Volta :	
Tools of all kinds - - - - -	Free.
Instruments and appliances for scientific purposes and research and for surveying land - - - - -	Free.
Cutlery - - - - -	10 % <i>ad valorem</i> .
If imported into the East of the Volta :	
Tools, and scientific and surgical instruments - - - - -	Free.
Cutlery - - - - -	4 % <i>ad valorem</i>
SIERRA LEONE.	
Distilling apparatus and machinery (Order No. 7 of 1911 (sec. 11)) -	Prohibited.
Tools and implements for use in connection with motor vehicles and engines used for industrial or commercial purposes and imported therewith, when admitted as such by the Collector of Customs -	Free.
Soldering tools - - - - -	Free.
(Order-in-Council No. 13 of 1911.)	
Agricultural and gardening tools, also tools imported by miners or prospectors for their <i>bonâ fide</i> use - - - - -	Free.
Mathematical, scientific, and surgical instruments - - - - -	Free.
All other cutlery and tools - - - - -	10 % <i>ad valorem</i> .
GAMBIA.	
Distilling apparatus and machinery (unless the approval of the Governor-in-Council shall have been first obtained) - - -	Prohibited.
Scientific and surgical instruments and apparatus - - - - -	Free.
All other cutlery and tools - - - - -	5 % <i>ad valorem</i> .
DOMINION OF CANADA.	
Scientific apparatus for laboratory work in public hospitals; also apparatus for sterilizing purposes; not including washing or laundry machines; all articles in this item when imported in good faith for the use and by the order of any public hospital - - - - -	Free.
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. 6 ³ / ₄ d. 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 - - - - -	Free.
Coal augers; rotary coal drills; core drills; also diamond drills - -	Free.
Miners' rescue appliances, designed for emergency use in mines, where artificial breathing is necessary in the presence of poisonous gases, and automatic resuscitation apparatus for artificial breathing, to aid in the saving of human life - - - - -	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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

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> .
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> .
Cylinders, steel, and films, for moving picture machines and cameras :		
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. 630, dated 31st December 1912.)		
Special parts of metal, in the rough, when imported by manufacturers of cameras or kodaks, for use only in the manufacture of cameras or kodaks :		
Under the British Preferential Tariff	- - -	5 % <i>ad valorem</i> .
„ General Tariff	- - -	7½ % <i>ad valorem</i> .
(Customs Memo. No. 1,684B, dated 14th June 1912.)		
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> .

(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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—cont.

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.

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 - - - -

25 % *ad valorem*.

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 % *ad valorem*.

Pateut logs, compasses, quadrants, or sextants - - - -

20 % *ad valorem*.

Adzes, 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 % *ad valorem*.

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 - - - -

25 % *ad valorem*.

Splitting, sheath, shoe, butchers', farriers', putty, glaziers', and paint knives - - - -

25 % *ad valorem*.

Edged tools of all kinds for hand or machine use - - - -

25 % *ad valorem*.

Scythes and other sharpening stones - - - -

30 % *ad valorem*.

Knives, not elsewhere specified, shears, scissors, erasers, manicure files, trimmers, lamp shears, horse and toilet clippers, and all other cutlery, whether plated or not - - - -

35 % *ad valorem*.

Coal shovels and fire-irons - - - -

35 % *ad valorem*.

Thermometers, barometers, clinometers, chronometers, telescopes, binoculars, brass binnacles, and parallel rulers - - - -

35 % *ad valorem*.

All other philosophical, photographic, mathematical, or optical instruments (when not imported for schools, scientific societies, &c.), including pedometers and cyclometers - - - -

40 % *ad valorem*.

[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 AND TARIFF RATES OF DUTY.

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 cameras and photographic materials; also book-binding tools	- - - - -	Free.
Axes, pickaxes, shovels and spades	- - - - -	20 % <i>ad valorem</i> ,
All other cutlery, tools and instruments	- - - - -	25 % <i>ad valorem</i> .

TURK'S AND CAICOS ISLANDS.

All kinds	- - - - -	10 % <i>ad valorem</i> .
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JAMAICA.

Professional implements, instruments and tools of trade, occupation or employment (used) in the actual possession of persons coming to the Island, but not to settle	- - - - -	Free.
This item is not to be construed to include machinery or other articles imported for use in any manufacturing establishment.		
[The above articles may be admitted on security of a deposit of 30 % of the duty otherwise leviable; such deposit to be refunded if the articles are exported within two months of importation.]		
Philosophical and scientific apparatus and appliances brought by professional persons coming from abroad for use by themselves, temporarily for exhibition and in illustration, promotion and encouragement of art, science, or industry in the Island, and not for sale, under certain prescribed conditions	- - - - -	Free.
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 certificate 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	- - - - -	Free.
Artificial limbs, crutches, and other appliances for the relief of bodily disablement	- - - - -	Free.
Magic lanterns and slides therefor, not to include biographs, projectographs and similar apparatus	- - - - -	Free.
Telephones and telephone switch boards	- - - - -	Free.
All other cutlery and tools	- - - - -	10 % <i>ad valorem</i> .

CAYMAN ISLANDS.

All kinds	- - - - -	5 % <i>ad valorem</i> .
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(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.

[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 AND TARIFF RATES OF DUTY.

ST. LUCIA.	
Articles imported for the use of the Imperial Department of Agriculture; also articles imported for the building or repair of any church or schoolhouse, or for the use of any church, imported for such purpose, on written declaration to that effect to the satisfaction of the Treasurer	Free.
Surgical implements and appliances imported for the use of the importer, admitted by the Treasurer as such	Free.
Professional apparatus and tools, or implements of trade of passengers arriving in the Colony, and admitted by the Treasurer as such	Free.
Electric dental appliances:	
Under the British Preferential Tariff	12% <i>ad valorem.</i>
" General Tariff	15% <i>ad valorem.</i>
Articles imported for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose), including polariscopes	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.
Electric dental appliances:	
Under the British Preferential Tariff	8% <i>ad valorem.</i>
" General Tariff	10% <i>ad valorem.</i>
All other cutlery and tools	10% <i>ad valorem.</i>
BARBADOS.	
Professional apparatus of passengers	Free.
Implements for manufacturing and manipulating cotton and cotton seed, and the by-products of cotton seed	Free.
[The term "cotton" means the soft downy substance attached to or separated from the seed of the cotton plant; and the term "cotton seed" means the seed of the plant-producing "cotton."]	
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.
Electric dental appliances:	
Under the British Preferential Tariff	8% <i>ad valorem.</i>
" General Tariff	10% <i>ad valorem.</i>
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 arriving in the Colony	Free.
All other cutlery and tools	10% <i>ad valorem.</i>
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>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]
METALS, WROUGHT:—CUTLERY (including Scientific, &c. Instruments)
AND TOOLS—continued.
 [See also under Agricultural Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ST. CHRISTOPHER—NEVIS.	
Surgical instruments imported by any medical practitioner for his use, and not exceeding 100 <i>l.</i> in value	Free.
<i>Note.</i> —The permission of the Treasurer is required for the sale or disposal of the above articles.	
Professional apparatus and workmen's tools brought in by passengers for their own use	Free.
Electric dental appliances:	
Under the British Preferential Tariff	8½% <i>ad valorem.</i>
" General Tariff	11% <i>ad valorem.</i>
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.
Electric dental appliances:	
Under the British Preferential Tariff	10½% <i>ad valorem.</i>
" General Tariff	13½% <i>ad valorem.</i>
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.
Electric dental appliances:	
Under the British Preferential Tariff	10½% <i>ad valorem.</i>
" General Tariff	13½% <i>ad valorem.</i>
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.]	Free.
Electric dental appliances:	
Under the British Preferential Tariff	10% <i>ad valorem.</i>
" General Tariff	12½% <i>ad valorem.</i>
All other cutlery and tools	12½% <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Professional apparatus brought in by passengers for their own use	Free.
Implements and tools, viz.: bootmakers', saddlers', blacksmiths' and fitters', carpenters', painters', coopers', masons', tailors', and seamstresses', which in the opinion of the Collector of Customs are 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	Free.
Electric dental appliances:—	
Under the British Preferential Tariff	8% <i>ad valorem.</i>
" General Tariff	10% <i>ad valorem.</i>
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 Implements.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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 of the Bermuda Islands; also professional apparatus of passengers	Free.
Scientific apparatus imported by or for the Bermuda Natural History Society for the purposes of the Biological Station or Aquarium	Free.
Cutlery, the property of the Governor, and imported by him on his first arrival in the Islands to take up the Government	Free.
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	12½ % <i>ad valorem</i> .

BRITISH GUIANA.

Tools used by artisans, woodcutters, miners, and gold-diggers, passed as such by the Comptroller of Customs	Free.
Implements and supplies used in bee culture, passed as such by the Comptroller of Customs	Free.
Scientific apparatus, utensils, instruments, and preparations, including absolute alcohol for preserving purposes, imported exclusively for the purpose of prosecuting scientific investigations on behalf of any college, academy, school, or seminary of learning, and not for sale or exchange, subject to such Regulations as the Comptroller of Customs shall prescribe	Free.
Appliances imported by or for the use of the Society for the Prevention and Treatment of Tuberculosis	Free.
Electric dental appliances of all kinds :—	
Under the British Preferential Tariff	12 % <i>ad val.</i> (a)
" General Tariff	15 % <i>ad val.</i> (a)
All other cutlery and tools	15 % <i>ad val.</i> (a)

GIBRALTAR.

All kinds	Free.
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MALTA.

All kinds	Free.
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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	Free.
Tools and implements used in handicrafts	Free.
Mechanical appliances for use in the manufacture and examination of wine	Free.
Hospital appliances and equipments certified under the hand of the Chief Medical Officer to be imported for the use of any hospital	Free.
All other cutlery and tools	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 :—MACHINERY.

[See also under Agricultural Implements and Machinery, and Electrical Machinery.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.

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 -	Free.
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 -	Free.
<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.	
Machinery and component parts thereof made of substances other than metal are included under the above heading.	
Generators for making soda-water, worked by steam power -	Free.
Printing presses -	Free.
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.) -	Free.
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 -	Free.
[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.]	
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 -	Free.
	Rupees. annas.
Machines for the making, loading, or closing of cartridges - Each	10 0 (a)
Machines for capping cartridges - Each	2 8 (a)
[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.]	
All other machines, tools and implements worked by manual or animal labour -	5% <i>ad valorem</i> .
[<i>Note.</i> —The importation of airships into British India is regulated in accordance with the conditions of a license granted as provided by rules made under the Airships Act, No. 17 of 1911. Under this Act an "airship" is held to mean any machine fitted with mechanical or other means of propulsion, designed to fly or float in the air without connection with the earth, and includes any part of such machine.]	

ADEN.

All kinds - - - - -	Free.
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(a) No duty in excess of 10% *ad valorem* shall be levied upon machines for making, loading, closing or capping cartridges, except those for rifled arms. (Notification No. 1798-90, dated 27th May 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 AND TARIFF RATES OF DUTY.

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 campher - - - - -
- (v) Desiccators used for desiccating cocoanuts - - - - -
- (w) For purposes of any other manufacture or industry which the Governor in Executive Council may from time to time specify - - - - -

Free.

[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.]

[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 AND TARIFF RATES OF DUTY.

CEYLON—*cont.*

Machinery (and component parts thereof), &c.— <i>cont.</i>		
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	<i>Per ton</i>	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>	Rupee 1 34 cts.
[When the crane is used for landing the above machinery, &c., the duty (including crane due) is Rs. 2.35 cts. per ton.]		
All other machinery - - - - -	- - - - -	12% <i>ad valorem.</i>
[When the crane is used for landing such machinery a crane due of Rs. 1.92 cts. per ton is charged.]		

SEYCHELLES.

Machinery or apparatus (and the component parts thereof) for the manufacture of sugar, rum, fibre, essential oils, coprah; for the preparation of vanilla or rubber; or machinery and apparatus used for motor boats or lathes - - - - -	- - - - -	3% <i>ad valorem.</i>
[The term "Machinery" is defined to be prime movers and component parts thereof, including boilers and component parts thereof, but does not include machinery worked by manual or animal power. The component parts of machinery are those articles which, owing to their shape or other special quality, are not adapted for any other purpose.]		
All other machinery - - - - -	- - - - -	12½% <i>ad valorem.</i>
[When the crane is used for landing heavy goods, a crane-due of 12 cents per case or package is charged.]		

HONG KONG.

All kinds - - - - -	- - - - -	Free.
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COMMONWEALTH OF AUSTRALIA.

Scales, viz.: chemical, analytical and assay, and precision and physical balances - - - - -	- - - - -	Free.
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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); embossing; eyeletting; finishing press and stand; gilding and blocking presses; glueing and gumming; indexing; laying presses; nipping presses; numbering; paging; paring; perforating; presses (cutting, laying, and stand); punching; ruling; ruling and glueing; line ruling and printing; scoring; stapling; trimming; and type-high borders, 12 inches long (solid brass), for book-binding machines - - - - -	- - - - -	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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Machine tools—*cont.*

For *Bottling*—Champagne bottling machines - - - - -
 For *Broom-making*—Compressor, coring and handle-fixing machines - - - - -
 For *Brush-making*—Combined automatic boring and stamping machines - - - - -
 For *Colours, enamels, fiints, and glazes for ink or paint making*—Grinding mills - - - - -
 For *Cotton thread Reeling and Balling*—Reeling and balling machines, under certain prescribed conditions - - - - -
 For *Glass making and working*—Lens cutting; lens drilling; lens measures; patent presses; sand blasting machines and felts for polishing machines - - - - -
 For *Metal working*—Backing off attachment for use in the manufacture of milling cutters; bevelling machines of the type used in shipbuilding, for altering the angle of angle iron; boring and drilling combined, when the drilling portion is not radial; boring, drilling, and milling combined, when the drilling portion is not radial; capsule-making; centering, to centre over 6 ins. diameter; chain-making machines; chucks for lathes (drill, independent jaw, scroll and spiral chucks); combs and cutters (machines for manufacture of combs and cutters for sheep-shearing machines, under certain prescribed conditions); 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); eyeback; facing and boring; gear hobbing machines, automatic; generators, bevel gear (for cutting bevel gears); mower grinders; grinding and sharpening (except grinders for sharpening sheep-shearing cutters, saw sharpening machines, drill grinders or sharpeners and emery wheel stands, belt-driven); steam hammers, sizes over 16 in. cylinders (a); horseshoe; jewellers' rolling mills and flattening mills; lathes, over 12 in. centre; lathes (watchmakers); measuring; milling, universal; mitering; bolt nippers or cutters; patent die stock for hand power; photo engraving (except proof presses); piano string spinning (for covering piano strings with wire); pipe and tube benders: planing, open-side type; polishing machines, automatic, for tubes (also described as cutting and colouring machines); presses, hydraulic steam forging; reducing (die cutting); rounding, tooth or gear; 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; tube, close joint, rolling machines; tube making (power geared draw bench and tagging machine and tools therefor); type-casting and finishing; up-setting and welding; glaziers' lead vises; welding and wire drawing 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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Machine tools—*cont.*

For *Oil making*—Continuous press

For *Paper finishing, cutting and folding (but not including extra knives)*—Automatic ending; bag making; bevelling machine—rotary (similar to bookbinders' bevelling machines) used in bevelling the edges of cards; blocking and embossing; box-making (not including extra dies); caspule making; coating and finishing; covering; cutting—viz., card, guillotine, rotary cutting and grooving, and rotary cutting and scoring; drilling machines, ticket; envelope making; envelope folding; glazing and hot rolling; folding box glueing; paper roughing or graining; 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 1¼ inches for clamp paper-cutting machine; strawboard sheet lining; toilet paper cutting, perforating and rewinding machine; topping; varnishing and wrapping machines

For *Saddlers' and harness makers' and bag makers'*—Creasing; crupper formers, and stuffers; leather printing presses and plates; pinking; riveting, strap-cutting; strap punching; stitch-pricking; straw stuffers; and trace-trimming

For *Paper working*—Cross cutting (power driven)

For *Stone-working*—Litho. stone grinding; chiselling; planing; planing and moulding, combined; lathes for working, turning, and polishing; and pneumatic stone polishing machines

For *Tile, pipe, and brick making*—Magnetiser; sifters; silt-spar; thimble presses; and tile dusting and coating machine (combined or separate)

For *Wood-working (not including extra knives)*—Box making, wire bound; box nailing; cask-making machines, viz., rounding and bevelling, combined hoop punching, shearing, splaying and bending, stave jointing, chiming, crozing, dowelling, drying truss hoops on barrels known as "Yankee cooper" and Clement hand-feed dowel, if for cask making; door relishers; dove-tail glue jointer and edger (automatic); 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; tapering, shaft, and pole heel; veneer cutting lathes and automatic clipping machines in conjunction therewith; veneer dryers, vertical (automatic) machines; veneer taping; and wood wool-making machines

Miscellaneous machines—Bacon, bread and meat slicing machines; electric cloth cutting machines; eyeletting machines; filter press (but not including pump when not an integral part of the press) for use in the manufacture of arsenate of lead, arsenate of lime, castor oil, or Bordeaux paste (a); floor

Free.

(a) Provided security be given by the owner that these machines will be permanently erected and used for that purpose only, and that evidence of such permanent erection and use be furnished to the satisfaction of the Collector of Customs within 12 months after delivery by the Customs.

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—cont.

Machine tools—cont.

Miscellaneous machines—cont.

cramps; hydraulic mining cartridges; labelling machines; jacquard looms and spindle filling machines, for use in the manufacture of woven labels and similar smallwares; polishing bobs or wheels of felt on hubs or otherwise, calico or cloth or polishing mops (sometimes known as brushes), also felt buffing pads and covers therefor; punching and eyeletting machines; strap punching machines; studding (for putting studs on boots); rim diving cycle machines; rim punching cycle machines; machines for the manufacture and treatment of sewing and household threads of cotton (a); machines for covering piano hammers with felt; and machines for the conversion of raw cotton into yarn (a)	- - - - -	
Machines for use in the manufacture of pianos, viz., glue distributing machines and glue boiling apparatus connected therewith, under certain prescribed conditions	- - - - -	
(Customs By-law No. 158, dated 17th March 1911.)		
Machines, ribbon cutting rotary, for cutting piece goods into ribbon width and edging same	- - - - -	
(Customs By-law No. 151, dated 12 January 1911.)		
Machines specially designed for the manufacture of piano key-boards viz. :—		Free.
Machine (traversing type) for boring holes to receive the pins.		
Machine for boring oval holes in keys.		
Machines for driving pins into the keyboard		
Machines for stamping cloth for felt workers, including cutting board's and cutters	- - - - -	
(Customs By-law No. 137, dated 8th November 1910.)		
Machines for the manufacture of combs and cutters for sheep shearing machines, provided that evidence be produced to the satisfaction of the Collector that the machines are specially designed for such purpose, and that security be given that the machines will be used only in the manufactures of combs and cutters for sheep shearing machines	- - - - -	
(Customs By-law No. 138, dated 10th November 1910.)		
Reducing rolls for use in the manufacture of seed oils, provided that security be given that the rolls will be used only in the manufacture of seed oils, 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. 160, dated 31st March 1911.)		
For <i>Hat-making</i> —Hydraulic blocking press for making straw hats		15% <i>ad valorem</i> .
For <i>India-rubber working</i> —Hose machines; steel stamps; steel tyre mandrils; spreading; tread drums; washer cutting	- - - - -	15% <i>ad valorem</i> .
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, cropping and notching machines, combined or separate, 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; bending rolls	- - - - -	15% <i>ad valorem</i> .

(a) Provided security be given by the owner that the machines will be permanently erected, and used for that purpose only, and that evidence of such permanent erection and use be furnished to the satisfaction of the Collector of Customs whenever required by him.

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Machine tools—*cont.*

Artesian boring tools; bootmaking machine tools, not elsewhere included; tyre benders and shrinkers; and tinsmiths' tools, being machines - - - - - 15% *ad valorem*.

Machinery, 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; fire engines; stitching machines; sewing machines (including 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 - - - - - Free.

Machinery, viz. :—Garment drafting machines; 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 - - - - - Free.

Adding and computing machines, and all attachments; time registers and detectors; cash registers; automatic weighbridges and automatic weighing machines (except coin-weighing automatic weighing machines); combined bagging, weighing, and sewing machines - - - - - Free.

Chain blocks and travelling blocks; pneumatic elevators and conveyers; rotary blowers for smelting, and turbo-blowers; telphers; apparatus for the liquefaction of gases; patent portable hoists for underground use; roller bearings and ball bearings : - - - - - Free.

Under the British Preferential Tariff - - - - - Free.
" General Tariff - - - - - 5% *ad valorem*.

Mangles, clothes wringers, and clothes washing machines (including washing machines with small water motor incorporated, if imported complete.—Customs Tariff Guide) :

Under the British Preferential Tariff - - - - - 12½% *ad valorem*.
" General Tariff - - - - - 20% *ad valorem*.

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% *ad valorem*.

Locomotives, traction^(a) and portable engines; steam road rollers, including scarifier attachments :

Under the British Preferential Tariff - - - - - 20% *ad valorem*.
" General Tariff - - - - - 25% *ad valorem*.

Turntables for railways :

Under the British Preferential Tariff - - - - - 25% *ad valorem*.
" General Tariff - - - - - 30% *ad valorem*.

(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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—cont.

Machinery and parts thereof—cont.

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:—	
Under both Tariffs - - - - -	20 % <i>ad valorem</i> .
(Customs Tariff Guide.)	
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 - - - - -	
(Customs Tariff Guide.)	
Free.	
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:—	
Under both Tariffs - - - - -	20 % <i>ad valorem</i> .
(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 can-making and closing machines; machinery for scouring and washing wool; machinery used in the manufacture or 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 valorem</i> .	
Balling machines for balling reaper and binder twine directly after manufacture; also can-making testing machines - - - - -	
15 % <i>ad valorem</i> .	
(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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—cont.

Motive power machinery and appliances, except electric—cont.

B. High speed reciprocating steam engines for direct coupling or directly coupled to electric generators or pumps, subject to Departmental By-laws:

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.e., free under the British Preferential Tariff and 5% *ad val.* 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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[This item includes "spare parts for high-speed engines" —Customs Circular, No. 22, dated 7th June 1912.]

Dies for boxmaking machines, imported separately:—

Under the British Preferential Tariff	-	-	-	25% <i>ad valorem</i> .
General Tariff	-	-	-	30% <i>ad valorem</i> .

Mortising machines (woodworking):

Under the British Preferential Tariff	-	-	-	20% <i>ad valorem</i> .
General Tariff	-	-	-	25% <i>ad valorem</i> .

(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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Flour milling machines:	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	25 % <i>ad valorem.</i>
(Customs Tariff Guide.)	
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>

[*Note.*—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.

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 connections are dutiable under their respective heads when not integral parts of exempted machinery.]

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 - - - - -	Free.

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 quilting 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) - - - - -	Free.
Machines, tap testing (Minister's Order No. 922, dated 2nd March, 1910) - - - - -	Free.
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) - - - - -	Free.
Concentrators and rubber endless belts for same - - - - -	Free.

COLONIAL IMPORT DUTIES, 1913.

173

[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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND— <i>cont.</i>		
Flour milling, oil refining, and boring machinery	- - -	5 % <i>ad valorem</i> .
Milk pasteurizing machines:		
If the produce of some part of the British Dominions	- - -	Free.
Otherwise	- - -	10 % <i>ad valorem</i> .
(Minister's Order No. 1046, dated 9th July 1913.)		
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 valorem</i> .
Type casting and type setting machines	- - -	5 % <i>ad valorem</i> .
"Roneo" type printing machine:		
If the produce of some part of the British Dominions	- - -	5 % <i>ad valorem</i> .
Otherwise	- - -	15 % <i>ad valorem</i> .
(Minister's Order No. 942, dated 1st November 1910.)		
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 valorem</i> .
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. 353, dated 29th October 1907), also dredging, woollen mill (including tentering machine, Minister's Order No. 999, dated 2nd April 1912), paper mill, rope and twine making, meat preserving, leather splitting machinery; printing machines (including damping and re-reeling 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 valorem</i> .
Otherwise	- - -	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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

Cash registering machines - - - - -	20 %	<i>ad valorem</i> .
Armoured-cane drain-machines and ferret drain cleaners :		
If the produce of some part of the British Dominions - - -	20 %	<i>ad valorem</i> .
Otherwise - - - - -	30 %	<i>ad valorem</i> .
(Minister's Order No. 902, dated 6th April 1909.)		
Machines, button-making and pea-shelling (Minister's Order No. 857, dated 28th 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 valorem</i> .
Otherwise - - - - -	30 %	<i>ad valorem</i> .
Motor road-roller :		
If the produce of some part of the British Dominions - - -	20 %	<i>ad valorem</i> .
Otherwise - - - - -	30 %	<i>ad valorem</i> .
[Minister's Order No. 986, dated 6th December 1911.]		
Bag tallying machines for counting automatically bags of flour or other produce as they pass down a shoot; petrol motor locomotives; power-scrappers 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 valorem</i> .
Otherwise - - - - -	30 %	<i>ad valorem</i> .
(Minister's Order No. 899, dated 1st February 1909.)		
Oil engines fitted into motor launch (Minister's Order No. 1042, dated 7th May 1913); 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 steam engines and parts thereof and machinery :		
If the produce of some part of the British Dominions - - -	20 %	<i>ad valorem</i> .
Otherwise - - - - -	30 %	<i>ad valorem</i> .

FUJI.

Boilers, steam, and component parts thereof - - - - -	7½ %	<i>ad valorem</i> .
Machinery and component parts thereof which the Governor-in-Council may from time to time specify, including mining, paper-making, sawing, sugar-making; sugar-mill fixtures; steam engines, oil engines; gas engines; hot-air engines, including bolts and nuts imported with and belonging to the same - - - - -	7½ %	<i>ad valorem</i> .
Locomotives and component parts thereof - - - - -	7½ %	<i>ad valorem</i> .
Sewing machines - - - - -	12½ %	<i>ad valorem</i> .
All other machinery - - - - -	12½ %	<i>ad valorem</i> .

FALKLAND ISLANDS.

All kinds - - - - -	Free.
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263

[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 AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA.

Machinery, apparatus, appliances, and implements (not including materials, vehicles, mechanics' tools, or domestic machines) for manufacturing, 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, appliances, implements, and electrical material used in connection therewith for the generation, storage, transmission, distribution of, and lighting by gas or electric power (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; 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); knitting machines (Union Customs Notice No. 23, dated 2nd Sept. 1911); bacon slicing machines (Cape Customs Notice No. 58, dated 30th October 1907); mincing and sausage machines (hand), imported for use by butchers (Union Customs Notice No. 11, dated 17th March 1911); Roneo rotary typewriters and office printing presses (Cape Customs Notice No. 135, dated 11th February 1910); and fretwork machines (Union Customs Notice No. 23, dated 2nd Sept. 1911):					
Under the British Preferential Tariff	-	-	-	-	12 % <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>

RHODESIA.

Machinery, apparatus, appliances and implements (not including materials, vehicles, mechanics' tools, or domestic machines) for manufacturing, mining, bookbinding, printing, and other industrial purposes; fire escapes and fire extinguishing appliances and apparatus; jacks, 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, appliances, implements, and electrical material used in connection therewith for the generation, storage, transmission, distribution of, and lighting by, gas or electric power (not including electroliers, hand lamps, or fancy fittings); sprayers and sprinklers, and other apparatus for destroying pests or

[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 AND TARIFF RATES OF DUTY.

RHODESIA—cont.

diseases in stock, plants or trees; locomotives, turntables and weigh-bridges for railways; turntables for tramways; also traction engines, power lorries and trailers for the same, stone crushers, steam rollers and street sweeping machines:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	}	Free (a)
The produce of non-reciprocating British Possessions	}	
Under the General Tariff	-	3 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	-	Free.
Cranes, elevators, and shears; also jacks (screw):		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	Free.
The produce of non-reciprocating British Possessions	-	3 % <i>ad valorem</i> .
Under the General Tariff	-	3 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	-	Free.
All other kinds of machinery:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	}	9 % <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	}	
Under the General Tariff	-	15 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	-	9 % <i>ad valorem</i> .

NYASALAND PROTECTORATE.

Industrial machinery, also used sewing machines forming part of passengers' baggage and not intended for trading purposes	-	Free.
All other kinds	-	10 % <i>ad valorem</i> .

UGANDA PROTECTORATE.

All apparatus and plant usually and principally employed in farming operations	-	Free.
Industrial machinery	-	Free.
Sewing machines which have been used, forming part of passengers' baggage, and not intended for trading purposes	-	Free.
All other machinery	-	10 % <i>ad valorem</i> .

(a) Decisions have been given by the Government of Southern Rhodesia that "motor engines imported for boats built within the Colonies, &c., which formed part of the Customs Union, and steam-hammers," are subject to a duty of 3% *ad valorem* when the manufacture of non-reciprocating British Possessions on importation into that Territory.

[For Tariff Valuation on 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 AND TARIFF RATES OF DUTY.

EAST AFRICA PROTECTORATE.		£ s. d.
Machinery when imported or purchased prior to clearing through the Customs by the Magadi Company for the purpose of the construction or the initial equipment of the Magadi Railway or the Magadi Company's port	-	Free.
All apparatus and plant usually and principally employed in farming operations	-	Free.
Industrial machinery	-	Free.
Sewing machines which have been used, forming part of passengers' baggage, and not intended for trading purposes	-	Free.
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.		
Distilling apparatus and machinery imported into Southern Nigeria unless the approval of the Governor-in-Council shall have first been obtained	-	Prohibited.
Iron-toothed spring traps	-	Each 0 1 0
Hardware	-	10% <i>ad valorem.</i>
All other machinery	-	Free.
GOLD COAST.		
Distilling apparatus and machinery, unless the approval of the Governor-in-Council shall have been first obtained	-	Prohibited.
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	-	Free.
Railway and tramway plant and rolling stock	-	Free.
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	-	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>
SIERRA LEONE.		
Distilling apparatus and machinery (Ordinance No. 7 of 1911 (sec. 11))	-	Prohibited.
Fittings for electric, steam, or other hunches if imported at the same time as the hunches	-	Free.
Printing machines and all appliances used in the process of printing	-	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 AND TARIFF RATES OF DUTY.

SIERRA LEONE—cont.

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; 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	10 % <i>ad valorem</i> .

GAMBIA

Distilling apparatus and machinery (unless the approval of the Governor-in-Council shall have been first obtained)	Prohibited.
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	Free.

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; ballion furnaces; amalgam cleaners; gold mining slime tables; buddles, vanners; and blast furnace blowing engines	Free.
Briquette-making machines	Free.
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	Free.
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	Free.
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 beetroot	Free.

[It is prescribed in the regulations laid down under Customs Memo. No. 1741 B, dated 24th June 1913, that before

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

the above articles are admitted free of duty, a statement shall be written on the face of the free entry and signed and attested to by the importer or his agent as follows :—

The articles above described are for use in the construction or equipment of a factory for the manufacture of sugar, at . . . ; and more than one-half the sugar to be manufactured at the said factory shall be made from beetroot grown in Canada.]

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	Free.
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.
Typesetting and typesetting machines and parts thereof, adapted for use in printing offices	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 thereof, 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 valorem</i> .
" General Tariff	10 % <i>ad valorem</i> .
(Appraisers' Bulletin No. 276, dated 9th June 1908.)	
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 valorem</i> .
" General Tariff	10 % <i>ad valorem</i> .
[It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that weaving machinery to be admitted under this item is required to be imported by manufacturers	

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

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 (l.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 road 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 farm purposes:		
Under the British Preferential Tariff	- - - - -	15% <i>ad valorem</i> .
" General Tariff	- - - - -	20% <i>ad valorem</i> .
[This item includes gasoline traction engines for farm purposes—Appraisers' Bulletin No. 327, dated 19th August 1909.]		
Gasoline engines (including gasoline portable 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.)		
Kerosene motors for vessels:		
Under the British Preferential Tariff	- - - - -	15% <i>ad valorem</i> .
" General Tariff	- - - - -	27½% <i>ad valorem</i> .
(Appraisers' Bulletin No. 319, dated 13th July 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.)		
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 boilers.]		

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Locomotive turntables:	
Under the British Preferential Tariff	- - - - - 20 ¹ / ₂ <i>ad valorem.</i>
" Intermediate Tariff	- - - - - 27 ¹ / ₂ <i>ad valorem.</i>
" General Tariff	- - - - - 30 ¹ / ₂ <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	- - - - - 22 ¹ / ₂ <i>ad valorem.</i>
" General Tariff	- - - - - 35 ¹ / ₂ <i>ad valorem.</i>
Pneumatic machine tools:	
Under the British Preferential Tariff	- - - - - 15 ¹ / ₂ <i>ad valorem.</i>
" General Tariff	- - - - - 27 ¹ / ₂ <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 ¹ / ₂ <i>ad valorem.</i>
" General Tariff	- - - - - 27 ¹ / ₂ <i>ad valorem.</i>
Cash registers:	
Under the British Preferential Tariff	- - - - - 20 ¹ / ₂ <i>ad valorem.</i>
" Intermediate Tariff	- - - - - 27 ¹ / ₂ <i>ad valorem.</i>
" General Tariff	- - - - - 30 ¹ / ₂ <i>ad valorem.</i>
All machinery composed wholly or in part of iron or steel, not otherwise provided for:	
Under the British Preferential Tariff	- - - - - 15 ¹ / ₂ <i>ad valorem.</i>
" General Tariff	- - - - - 27 ¹ / ₂ <i>ad valorem.</i>
[Machines or parts of machines, valued at not less than 45s. 12d., 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. 8962, dated 23rd April 1897.)]	

NEWFOUNDLAND.

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	Free.
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	Free.
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	Free.
Prospecting drills of all kinds to be used for proving the extent or existence underground of coal, oil, or ore bodies	Free.
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	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 AND TARIFF RATES OF DUTY.

NEWFOUNDLAND—cont.

Machinery or other equipment to be used in conveying coal or ore within the mine, or from the workings to the surface - [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.]	Free.
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.
Machinery (except such as can be manufactured in the Colony) for the manufacture of wearing apparel, blankets, rugs, carpets, or other like manufactures (Act No. 19 of 1910) - - - - -	Free to 1st July 1920.
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 -	Free.
Bone crushers and air motors - - - - -	Free.
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 - - - - -	Free.
Steel shafting, when imported for use in steam vessels - - - - -	Free.
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 - - - - -	Free.
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 valorem</i> .
Ruling machines:	
When imported by bookbinders for their own use, and not for sale - - - - -	10 % <i>ad valorem</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 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 AND TARIFF RATES OF DUTY.

NEWFOUNDLAND—cont.

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 valorem.</i>
Locomotives, and locomotive boilers and tenders; also automobiles and similar motor vehicles	30 %	<i>ad valorem.</i>
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 valorem.</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 valorem.</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)	Prohibited.	
Mills for use in manufactories	Prohibited.	
Windlasses and capstans	Prohibited.	
Boilers	Prohibited.	
Engines, steam, oil, gas or electric	Prohibited.	
Fibre machines and cotton gins	Prohibited.	
Gas machines and engines	Prohibited.	
Ice machines	Prohibited.	
Lathes	Prohibited.	
Machines for laundry purposes and accessories	Free.	
" " saving, working, and dressing lumber	Free.	
" " making rope	Free.	
" " " soda-water	Free.	
" " the manufacture of any native product	Free.	
" run by any power whatever	Free.	
" for sewing	Free.	
" " steering	Free.	
" " all parts thereof	Free.	
Power presses; also bookbinding presses	Free.	
Windmill pumps	Free.	
Typewriters	Free.	
Motor boats	10 %	<i>ad valorem.</i>
Pumps	20 %	<i>ad valorem.</i>
All other machinery	25 %	<i>ad valorem.</i>

TURK'S AND CAICOS ISLANDS.

Fire engines and appliances	Free.
Machinery of all kinds, including typewriters, sewing machines, and locomotives	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 AND TARIFF RATES OF DUTY.

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 (including hand grenades); also sewing machines	Free.
Locomotives and all appliances to be used exclusively for construction and equipment of railways and tramways	Free.
Apparatus necessary for generating, storing, conducting, and measuring gas	Free.
All other machinery	10% <i>ad valorem.</i>

CAYMAN ISLANDS.

All kinds	5% <i>ad valorem.</i>
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ST. LUCIA.

Locomotives imported exclusively for the equipment and operation of railways and tramways	Free.
Machinery, including engines, worked by steam or other power, or by hand, for irrigation, mining, and industries of all kinds, and all necessary parts and appliances for the erection or repair of such engines.	Free.
Steam boilers and steam pipes	Free.
Machinery for coasting steamers	Free.
Printing presses and accessories; also sewing machines and spare parts	Free.
All other machinery, including cash registers:	
Under the British Preferential Tariff	12% <i>ad valorem.</i>
„ General Tariff	15% <i>ad valorem.</i>

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	Free.
Printing presses; and sewing machines and parts thereof	Free.
All other machinery (including cash registers) and steam boilers:	
Under the British Preferential Tariff	8% <i>ad valorem.</i>
„ General Tariff	10% <i>ad valorem.</i>

BARBADOS.

Printing presses	Free.
Machinery and fittings required by the Barbados Gas Co., Ltd., provided that none of such articles shall be sold for any purpose unless the duty thereon shall have been paid (Act No. 13 of 1911)	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 AND TARIFF RATES OF DUTY.

GRENADA.

Machinery and implements for water works; improved stills; printing presses; also machinery or 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, manufacture, or curing process, carried on by, or belonging to, the importer	Free.
Fire-extinguishing apparatus	Free.
All other machinery	10 ⁷ / ₁₀ <i>ad valorem</i> .

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	Free.
All other machinery	10 ⁰ / ₁₀ <i>ad valorem</i> .

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	Free.
[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, including cash registers:	
Under the British Preferential Tariff	8 ² / ₁₀ <i>ad valorem</i> .
„ General Tariff	11 ⁰ / ₁₀ <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	Free.
Railway and tramway rolling-stock	Free.
All other machinery, including cash registers:	
Under the British Preferential Tariff	10 ² / ₁₀ <i>ad valorem</i> .
„ General Tariff	13 ² / ₁₀ <i>ad valorem</i> .

255

[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 AND TARIFF RATES OF DUTY.

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	Free.
All other machinery, including cash registers :	
Under the British Preferential Tariff	- 10 $\frac{1}{2}$ % <i>ad valorem</i> .
" General Tariff	- 13 $\frac{1}{2}$ % <i>ad valorem</i> .

DOMINICA.

Machinery and apparatus for the manufacture of produce, and all parts and fittings thereof	Free.
Locomotives; steam boilers and steam pipes	Free.
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 and proper for the work (Ordinance No. 10 of 1903)	Free.
[A certificate must be furnished to the Treasurer specifying the particular purpose for which such goods have been imported.]	
Machinery, plant and parts or fittings, imported by the Company called "Dominica Forests, Ltd." (Ordinance No. 3 of 1910)	Free to 1st Sept. 1919.
All other machinery, including cash registers :	
Under the British Preferential Tariff	- 10% <i>ad valorem</i> .
" General Tariff	- 12 $\frac{1}{2}$ % <i>ad valorem</i> .

TRINIDAD AND TOBAGO.

Fire engines and hose and couplings for same	} Free.
Machinery, manufacturing and refining (and parts thereof, not imported for sale), if admitted as such by the Collector of Customs	
Machinery for waterworks, and sewerage works, including pipes, hydrants (and other waterworks and sewerage works-fittings, not imported for sale), if admitted as such by the Collector of Customs	
Machinery for the irrigation or drainage of lands (and parts thereof, not imported for sale), if admitted as such by the Collector of Customs	
Machinery for sawmills, foundries and factories (and parts thereof, not imported for sale), if admitted as such by the Collector of Customs	

[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 AND TARIFF RATES OF DUTY.

TRINIDAD AND TOBAGO—*cont.*

Machinery for steam and other vessels (and parts thereof, not imported for sale), if admitted as such by the Collector of Customs -	}	Free.
Machinery for railways and tramways on estates or mines, including rails and rolling stock and parts thereof, not imported for sale), if admitted as such by the Collector of Customs -		
Machinery, mining of all sorts, including machinery and pipes for the sinking of oil and artesian wells, and tanks for containing petroleum (and parts thereof, not imported for sale), if admitted as such by the Collector of Customs -		
Printing presses -		
Sewing machines, steam boilers and steam rollers, and parts thereof -		
All other machinery, including cash registers :		
Under the British Preferential Tariff -		8 % <i>ad valorem.</i>
„ General Tariff -		10 % <i>ad valorem.</i>

BERMUDA.

Machinery, including vessels, dredgers, tools, plant and materials 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 the Bermuda Islands -	Free.
Machinery imported by or for the Bermuda Natural History Society for the purpose of the Biological Station or Aquarium -	Free.
Fire engines and all other articles imported by the Corporation of Hamilton as part of the equipment of the Hamilton Fire Brigade -	Free.
Machinery for the purpose of boring for spring water -	Free.
All other machinery -	10 % <i>ad valorem.</i>

BRITISH HONDURAS.

Machinery, marine, mining, and manufacturing, and parts thereof, including the boilers, belting, steam pipes, packing, lagging, and fitting -	}	Free.
Pumps and other apparatus, and parts thereof, and piping and fittings for raising water -		
Plant for railways, tramways, gasworks and saw-mills -		
Traction engines -		
Windmills, and parts thereof -		
Fire engines, extinguishers, and appliances, and parts thereof -		
All other machinery -		12½ % <i>ad valorem.</i>

BRITISH GUIANA.

Locomotive engines and railway plant -	Free.	
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—		
Rolling plantation rubber -		
Brick and tile making -		
Preparing and ginning of cotton -		
Railway and power plant -		
Mining, milling, and cyaniding -		

[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 AND TARIFF RATES OF DUTY.

BRITISH GUIANA—*cont.*

Draining of land, the manufacture or preparation of raw materials, or for use in the manufacture or preparation of manures - - - - -	}	Free.	
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.			
For machinery accessories, see under "Iron and Steel."]			
Locks or sluices for sea defences, water supply, or drainage of land -	}	Free.	
Locomotives, rolling stock, and such other materials and appliances not already exempted 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 and fittings 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 exclusively for use in connection with any machinery exempted from duty - - - - -			
Cash registers:			
Under the British Preferential Tariff - - - - -			12 % <i>ad val.</i> (a)
" General Tariff - - - - -			15 % <i>ad val.</i> (a)
All other machinery:			
Under the British Preferential Tariff - - - - -	12 % <i>ad val.</i> (a)		
" General Tariff - - - - -	15 % <i>ad val.</i> (a)		
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 - - - - -		Free.	

(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.).

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Wire :	
Of iron or steel - - - - -	1 % <i>ad valorem</i> .
" brass - - - - -	5 % <i>ad valorem</i> .
" copper and phosphor bronze - - - - -	5 % <i>ad valorem</i> .
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 - - - - -	Free.
[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 - - - - -	5 % <i>ad valorem</i> .
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 - - - - -	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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA.		£ s. d.
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; woven wire measuring over 20 holes to the lineal inch and covered wire used in the manufacture of artificial flowers - - - - -		Free.
Minor articles for use in the manufacture of articles within the Commonwealth:		
For apparel, viz., covered wire and wire ribbon - - - - -		Free.
„ hats and caps, viz., wire in the form of a frame for rims of men's dress hats and felt hats - - - - -		Free.
For boots and shoes, viz., machined 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.
[NOTE.—A drawback equal to the amount of duty paid is allowed on wire used in the manufacture of cycle covers on their exportation from the Commonwealth under certain prescribed conditions.]		
TERRITORY OF PAPUA.		
Fencing wire; iron wire netting, and other materials for fencing - - - - -		Free.
Wire rope - - - - -	Per ton	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 valorem.</i>
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.
Wires, baling, in 8-ft. lengths, looped and twisted at one end - - - - -		Free.
(Minister's Order No. 1037, dated 4th March 1913.)		
Wove 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); wire netting, triangular, for re-inforcing concrete floors and walls (Minister's Order No. 893, dated 19th Dec. 1908); also electric welded fencing made of metal wire not exceeding $\frac{3}{16}$ ths of an inch in diameter (Governor's Order, No. 205, dated 16th July 1912):		
If the produce of some part of the British Dominions - - - - -		Free.
Otherwise - - - - -		10% <i>ad valorem.</i>
Wire, bottling, made up of "clasp wires":		
If the produce of some part of the British Dominions - - - - -		20% <i>ad valorem.</i>
Otherwise - - - - -		30% <i>ad valorem.</i>
(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 valorem.</i>
Otherwise - - - - -		30% <i>ad valorem.</i>
(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 valorem.</i>
Otherwise - - - - -		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 AND TARIFF RATES OF DUTY.

	FIJI.	£ s. d.
Wire, fencing - - - - -	- - - - -	12½% <i>ad valorem.</i>
Wire rope - - - - -	- - - - -	Per ton 3 0 0
All other wire, including wire netting - - - - -	- - - - -	12½% <i>ad valorem.</i>
FALKLAND ISLANDS.		
All kinds - - - - -	- - - - -	Free.
UNION OF SOUTH AFRICA.		
Platinum wire - - - - -	- - - - -	Free.
Wire rope; baling wire; wire for making mattresses; binding wire (Cape Customs, Notice No. 37, dated 19th June 1907); wire for fencing; wire netting for fencing and fruit trees; telegraph and telephone materials; electric lighting materials; also bookbinders' wire : Under the British Preferential Tariff - - - - -	- - - - -	Free.
Under the General Tariff - - - - -	- - - - -	3% <i>ad valorem.</i>
[Note.—It is stated in Union Customs Notice No. 37, dated 12th June 1912, that all wire of gauges Nos. 5 to 18 inclusive will be admitted as "fencing wire," but wire above or below those gauges will not be so classified, unless proved to be imported for use as "fencing wire." Such wire will be charged duty at the rate of 12% <i>ad valorem</i> under the British Preferential Tariff, and 15% <i>ad valorem</i> under the General Tariff.]		
Annealed stitching wire and tinsmith's wire : Under the British Preferential Tariff - - - - -	- - - - -	12% <i>ad valorem.</i>
Under the General Tariff - - - - -	- - - - -	15% <i>ad valorem.</i>
(Cape Customs Notice No. 135, dated 11th February 1910.)		
Wire, riveting, soft drawn steel for making rivets; and also wire, spring steel for making spiral springs : Under the British Preferential Tariff - - - - -	- - - - -	12% <i>ad valorem.</i>
Under the General Tariff - - - - -	- - - - -	15% <i>ad valorem.</i>
(Union Customs Notice, No. 23, dated 2nd Sept. 1911.)		
Steel wire and wire mesh, for reinforced concrete: Under the British Preferential Tariff - - - - -	- - - - -	12% <i>ad valorem.</i>
Under the General Tariff - - - - -	- - - - -	15% <i>ad valorem.</i>
(Union Customs Notice, No. 33, dated 20th March 1912.)		
All other wire : Under the British Preferential Tariff - - - - -	- - - - -	12% <i>ad valorem.</i>
Under the General Tariff - - - - -	- - - - -	15% <i>ad valorem.</i>
RHODESIA.		
Platinum wire - - - - -	- - - - -	Free.
Wire rope; baling wire; wire for making mattresses; wire for fencing; wire netting for fencing and fruit trees; telegraph and telephone materials; electric lighting materials; also bookbinders' wire : Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia : Under the British Preferential Tariff : The produce of the United Kingdom and reciprocating British Possessions - - - - -	- - - - -	Free.
The produce of non-reciprocating British Possessions - - - - -	- - - - -	
Under the General Tariff - - - - -	- - - - -	3% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -	- - - - -	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 AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

All other wire:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	-
The produce of non-reciprocating British Possessions	-	-
Under the General Tariff	-	-
Imported into the Congo Basin of Northern Rhodesia	-	-
		9% <i>ad valorem.</i>
		15% <i>ad valorem.</i>
		9% <i>ad valorem.</i>

NYASALAND PROTECTORATE.

Materials for telegraphs	-	-	-	-	-	-	-	-	-	Free.
All other wire	-	-	-	-	-	-	-	-	-	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											Free.
All other wire	-	-	-	-	-	-	-	-	-	-	10% <i>ad valorem.</i>

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											Free.
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>

ST. HELENA.

All kinds	-	-	-	-	-	-	-	-	-	-	Free.
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NIGERIA.

All kinds	-	-	-	-	-	-	-	-	-	-	Free.
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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>bona 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>bona fide</i> the property of the African Direct Telegraph Company	-	-	-	-	-	-	-	-	-	-	Free.
All other wire	-	-	-	-	-	-	-	-	-	-	5% <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 AND TARIFF RATES OF DUTY.

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 manufacture of such articles in their own factories ; steel, Bessemer soft-drawn spring, of Nos. 10, 12, and 13 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 1·35 <i>d.</i> per pound when imported 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>B</i> , dated 15th July 1910.]	
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 $\frac{1}{2}$ % <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>B</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>

263

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Wire cloth or woven wire of brass or copper :	
Under the British Preferential Tariff	- 17 $\frac{3}{4}$ $\frac{1}{2}$ % <i>ad valorem</i> .
" Intermediate Tariff	- 22 $\frac{1}{2}$ $\frac{1}{2}$ % <i>ad valorem</i> .
" General Tariff	- 25 $\frac{1}{2}$ % <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, n.o.p. :	
Under the British Preferential Tariff	- 17 $\frac{3}{4}$ $\frac{1}{2}$ % <i>ad valorem</i> .
" General Tariff	- 25 $\frac{1}{2}$ % <i>ad valorem</i> .
Wire, single or several, covered with cotton, linen, silk, rubber, or other material, including cable so covered; wire cloth, and woven wire or wire netting of iron or steel :	
Under the British Preferential Tariff	- 20 % <i>ad valorem</i> .
" General Tariff	- 30 $\frac{1}{2}$ % <i>ad valorem</i> .
Triangular mesh steel wire, reinforcement, not galvanized, used in concrete work :	
Under the British Preferential Tariff	- 20 $\frac{1}{2}$ % <i>ad valorem</i> .
" Intermediate Tariff	- 27 $\frac{1}{2}$ $\frac{1}{2}$ % <i>ad valorem</i> .
" General Tariff	- 30 $\frac{1}{2}$ % <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 $\frac{1}{2}$ % <i>ad valorem</i> .
" Intermediate Tariff	- 27 $\frac{1}{2}$ $\frac{1}{2}$ % <i>ad valorem</i> .
" General Tariff	- 30 $\frac{1}{2}$ % <i>ad valorem</i> .
Covered corset wires, cut to lengths, tipped or untipped :	
Under the British Preferential Tariff	- 22 $\frac{3}{4}$ $\frac{1}{2}$ % <i>ad valorem</i> .
" Intermediate Tariff	- 30 $\frac{1}{2}$ % <i>ad valorem</i> .
" General Tariff	- 35 $\frac{1}{2}$ % <i>ad valorem</i> .
All other wire :	
Under the British Preferential Tariff	- 15 $\frac{1}{2}$ % <i>ad valorem</i> .
" General Tariff	- 20 $\frac{1}{2}$ % <i>ad valorem</i> .
[Note—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	Free.
Iron wire when imported by broom manufacturers to be used by them in their manufactures	Free.
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 $\frac{1}{2}$ % <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 AND TARIFF RATES OF DUTY.

NEWFOUNDLAND— <i>cont.</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 valorem.</i>
Strings for musical instruments; also spectacle frames and metal parts thereof - - -	40 % <i>ad valorem.</i>
All other wire and wire rope, including wire netting - - -	35 % <i>ad valorem.</i>
BARBADOS.	
Wire fencing - - - - -	Free.
All other wire - - - - -	25 % <i>ad valorem.</i>
TURK'S AND CAICOS 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, wire fencing, staples and tying wire for fastening the wire of fences; the terms "wire for fences" and "wire fencing" not to include hurdles manufactured from wire, or mesh wire and manufactures of wire - - - - -	Free.
Materials for railways and tramways - - - - -	Free.
Telephones - - - - -	Free.
All other wire, including wire netting - - - - -	10 % <i>ad valorem.</i>
CAYMAN ISLANDS.	
All kinds - - - - -	5 % <i>ad valorem.</i>
ST. LUCIA.	
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose) including wire rope for cane carriers - - - - -	Free.
Telegraph wire and appliances of all kinds for communication or illumination - - - - -	Free.
All other wire (including barbed wire), woven wire fencing, and metal gates:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
,, General Tariff - - - - -	15 % <i>ad valorem.</i>
ST. VINCENT.	
Telegraph wire, wire cloth, and wire netting - - - - -	Free.
All other wire (including barbed wire), woven wire fencing, and metal gates:	
Under the British Preferential Tariff - - - - -	8 % <i>ad valorem.</i>
,, General Tariff - - - - -	10 % <i>ad valorem.</i>
BARBADOS.	
Articles and materials required for the construction and working of their system by the Barbados Telephone Co., Ltd. - - - - -	Free.
Telegraph materials for the West India and Panama Telegraph Co. (Act No. 6 of 1890) - - - - -	Free.
Tackle of vessels condemned on survey, on which tonnage dues have been paid - - - - -	Free.
All other wire, including barbed wire, woven wire fencing, and metal gates:	
Under the British Preferential Tariff - - - - -	9 % <i>ad valorem.</i>
,, General Tariff - - - - -	11½ % <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 AND TARIFF RATES OF DUTY.

GRENADA.		
All kinds	- - - - -	10 % <i>ad valorem.</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 barbed wire, woven wire fencing, and metal gates:		
Under the British Preferential Tariff	- - - - -	8½ % <i>ad valorem.</i>
,, General Tariff	- - - - -	11 % <i>ad valorem.</i>
ANTIGUA.		
All kinds, including barbed wire, woven wire fencing, and metal gates:		
Under the British Preferential Tariff	- - - - -	10½ % <i>ad valorem.</i>
,, General Tariff	- - - - -	13½ % <i>ad valorem.</i>
MONTSERRAT.		
Telegraph wire and electrical apparatus	- - - - -	Free.
All other wire, including barbed wire, woven wire fencing, and metal gates:		
Under the British Preferential Tariff	- - - - -	10½ % <i>ad valorem.</i>
,, General Tariff	- - - - -	13½ % <i>ad valorem.</i>
DOMINICA.		
Wire for fences	- - - - -	Free.
All other wire, including barbed wire, woven wire fencing, and metal gates:		
Under the British Preferential Tariff	- - - - -	10 % <i>ad valorem.</i>
,, General Tariff	- - - - -	12½ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.		
All kinds, including barbed wire, woven wire fencing, and metal gates:		
Under the British Preferential Tariff	- - - - -	8 % <i>ad valorem.</i>
,, General Tariff	- - - - -	10 % <i>ad valorem.</i>
BERMUDA.		
Electric cable imported by persons under contract with H.M. Government with the view of establishing and maintaining telegraphic communication with places beyond the sea	- - - - -	Free.
All other wire, including wire netting	- - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.		
Materials for railways, tramways, electric lighting, telegraphs, telephones, gasworks, and sawmills; also wire gauzes for screening purposes	- - - - -	Free.
All other wire, including wire netting	- - - - -	12½ % <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 AND TARIFF RATES OF DUTY.

BRITISH GUIANA.

Wire for electric lighting and for railway and power plant; wire cables for use in mining operations; also railway and telegraph materials	-	-	-	-	Free.
Telephone materials necessary for the construction of telephones	-	-	-	-	Free.
Wire, including barbed wire, woven wire fencing, and metal gates:					
Under the British Preferential Tariff	-	-	-	-	12 % <i>ad val.</i> (a)
" General Tariff	-	-	-	-	15 % <i>ad val.</i> (a)
All other wire, including wire netting	-	-	-	-	15 % <i>ad val.</i> (a)

GIBRALTAR.

All kinds, including wire netting	-	-	-	-	Free.
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MALTA.

All kinds, including wire netting	-	-	-	-	Free.
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CYPRUS.

All kinds, including wire netting	-	-	-	-	10 % <i>ad valorem</i> .
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(a) With an additional charge of 10 % on the amount of duty leviable at the rate given.

261

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

EARTHENWARE AND PORCELAIN.

[See also under Bricks and Tiles (including Drain Pipes) and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	BRITISH INDIA.	£	s.	d.
China clay imported by the owner of a cotton weaving mill and shown to the satisfaction of the Collector to be intended for use in the weaving of cotton or the baling of woven cotton goods - - - - -				Free.
	(Customs Circular No. IV. of 1896.)			
All other kinds, including earthenware piping - - - - -		5	0	<i>ad valorem</i> .
	ADEN.			
All kinds - - - - -				Free.
	STRAITS SETTLEMENTS (including LABUAN).			
All kinds - - - - -				Free.
	CEYLON.			
All kinds - - - - -		5	½	<i>ad valorem</i> .
	MAURITIUS.			
Fire blocks for boilers or paving - - - - -	<i>Per 100</i>	Rs. 0	30	cts.
All other kinds - - - - -		12	½	<i>ad valorem</i> .
	SEYCHELLES.			
Bottles, empty, of all sizes (except fancy bottles or decanters) <i>per bottle</i>		Rs. 0	01	ct.
All other kinds - - - - -		12	½	<i>ad valorem</i> .
	HONG KONG.			
All kinds - - - - -				Free.
	COMMONWEALTH OF AUSTRALIA.			
Earthenware spurs, stilts, and thimbles - - - - -				Free.
Scientific apparatus, porcelain, viz., crucibles, tubes, pressure filters, and evaporating dishes for laboratory use - - - - -				Free.
Roasting dishes, assay furnaces, crucibles, skittle pots, scorifiers, and muffles; also bottle stoppers, eye-douches, bacteriological apparatus (culture dishes, staining dishes, and plates) - - - - -				Free.
Fireclay manufactures not elsewhere included:				
Under the British Preferential Tariff - - - - -		15	0	<i>ad valorem</i> .
" General Tariff - - - - -		20	0	<i>ad valorem</i> .
Filters, not elsewhere included, and asphalt mastic - - - - -		15	0	<i>ad valorem</i> .
Ink bottles, inkstands, and ink wells:				
Under the British Preferential Tariff - - - - -		25	0	<i>ad valorem</i> .
" General Tariff - - - - -		30	0	<i>ad valorem</i> .
China, parian, and porcelain ware:				
Under the British Preferential Tariff - - - - -		20	0	<i>ad valorem</i> .
" General Tariff - - - - -		25	0	<i>ad valorem</i> .
Bottles, empty:				
Up to and including 5 drams of fluid capacity - - - - -				Free.
Other bottles, flasks and jars, empty:				
Under the British Preferential Tariff - - - - -		25	0	<i>ad valorem</i> .
" General Tariff - - - - -		35	0	<i>ad valorem</i> .
Bottles, flasks, and jars containing goods not subject to <i>ad valorem</i> duty and not otherwise exempted from duty (a):				
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) *i.e.*, as outside packages, *n.e.i.*, including the sole containing package, in which goods are ordinarily imported when containing such goods.

[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 (including Drain Pipes) and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—cont.

	£	s.	d.
Bottles, flasks, and jars containing goods not subject to <i>ad valorem</i> duty and not otherwise exempted from duty (a)— <i>cont.</i>			
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>	
Smoking pipes wholly of clay :			
Under the British Preferential Tariff - - - - - <i>Per gross</i>	0	1	0
" General Tariff - - - - - "	0	1	6
China finger plates, for doors, not being escutcheons :			
Under the British Preferential Tariff - - - - -	20	% <i>ad valorem.</i>	
" General Tariff - - - - -	25	% <i>ad valorem.</i>	
(Customs Tariff Guide.)			
China or earthenware toilet sets and vases :			
Under the British Preferential Tariff - - - - -	20	% <i>ad valorem.</i>	
" General Tariff - - - - -	25	% <i>ad valorem.</i>	
(Customs Tariff Guide.)			
All other earthenware, brownware, and stoneware :			
Under the British Preferential Tariff - - - - -	20	% <i>ad valorem.</i>	
" General Tariff - - - - -	25	% <i>ad valorem.</i>	

[Note.—A drawback of the duty paid may be allowed on the undermentioned imported articles used in the manufacture of articles within the Commonwealth upon exportation of such manufactured articles, under certain prescribed conditions:—

Earthenware rings used in the manufacture of incandescent inverted mantles].

TERRITORY OF PAPUA.

All kinds - - - - -	10	% <i>ad valorem.</i>	
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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 - - - - -	Free.		
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 valorem.</i>	
Otherwise - - - - -	30	% <i>ad valorem.</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 valorem.</i>	
Otherwise - - - - -	30	% <i>ad valorem.</i>	

(a) See note (a) on the previous page.

[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 (including Drain Pipes) and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	FIJI.	£ s. d.
Fire-clay	- - - - - Per cwt	0 0 8
All other crockery, earthenware and chinaware	- - - - -	12½% <i>ad valorem.</i>
FALKLAND ISLANDS.		
All kinds	- - - - -	Free.
UNION OF SOUTH AFRICA.		
Bottles and jars of earthenware imported <i>full</i> of any article liable to a rated duty only	- - - - -	Free.
Fireclay and terra alba:		
Under the British Preferential Tariff	- - - - -	Free.
" General Tariff	- - - - -	3% <i>ad valorem.</i>
Assay apparatus(a) and assay mabor; crucibles, cupels, cupelling furnaces, ingot moulds, retorts and furnaces for roasting minerals; bottles and jars of earthenware, and bottles ordinarily used for aerated waters imported <i>empty</i> :		Free.
Under the British Preferential Tariff	- - - - -	3% <i>ad valorem.</i>
" General Tariff	- - - - -	3% <i>ad valorem.</i>
Slop sinks, when in one piece with the pipe:		
Under the British Preferential Tariff	- - - - -	Free.
" General Tariff	- - - - -	3% <i>ad valorem.</i>
(Cape Customs Notice No. 109, dated 11th March 1909.)		
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:		
Under the British Preferential Tariff	- - - - -	12% <i>ad valorem.</i>
" General Tariff	- - - - -	15% <i>ad valorem.</i>
(Cape Customs Notice No. 97, dated 24th December 1908.)		
Stilts (for use in manufacturing pottery):		
Under the British Preferential Tariff	- - - - -	12% <i>ad valorem.</i>
" General Tariff	- - - - -	15% <i>ad valorem.</i>
(Union Customs Notice No. 48, dated 28th March 1913.)		
All other earthenware and porcelain:		
Under the British Preferential Tariff	- - - - -	12% <i>ad valorem.</i>
" General Tariff	- - - - -	15% <i>ad valorem.</i>
RHODESIA.		
Bottles and jars of earthenware imported <i>full</i> of any article liable to a rated duty only	- - - - -	Free.
Assay apparatus and assay mabor; crucibles, cupels, cupelling furnaces, ingot moulds, retorts, and furnaces for roasting minerals:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	Free.
The produce of non-reciprocating British Possessions	- - - - -	3% <i>ad valorem.</i>
Under the General Tariff	- - - - -	3% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - - - -	Free.

(a) For list of articles classed as "assay apparatus," see note (a), p. 153.

[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 (including Drain Pipes) and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*continued.*

Bottles and jars of earthenware, and bottles ordinarily used for aerated waters imported <i>empty</i> ; also fireclay and terra alba:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	} Free.
The produce of non-reciprocating British Possessions	-	
Under the General Tariff	-	3 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	Free.
All other earthenware and porcelain:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	} 9 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	-	
Under the General Tariff	-	15 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	9 % <i>ad valorem.</i>

NYASALAND PROTECTORATE.

All kinds - - - - - 10 % *ad valorem.*

UGANDA PROTECTORATE.

All kinds - - - - - 10 % *ad valorem.*

EAST AFRICA PROTECTORATE.

All kinds - - - - - 10 % *ad valorem.*

SOMALILAND 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.

Earthenware	-	10 % <i>ad valorem.</i>
All other kinds	-	Free.

[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 (including Drain Pipes) and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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	10 % <i>ad valorem.</i>
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>
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GAMBIA.

All kinds	5 % <i>ad valorem.</i>
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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 valorem.</i>
" General Tariff	27½ % <i>ad valorem.</i>
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>
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>
Conduit pipe of clay (single and multiple), glazed within and without, as used in laying telegraph wires :	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</i>
[Appraisers' Bulletin, No. 498, dated 22nd November 1911.]	
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>

(a) For receptacles in which goods are imported, see Appendix I.

[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 (including Drain Pipes) and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA (a)— <i>cont.</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.
Churns of all descriptions	Free.
Chimney linings or vents; chimney tops and inverted blocks (glazed or unglazed); demijohns, 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	- 25 % <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
All kinds	- 10 % <i>ad valorem</i> .
JAMAICA.	
Photographic apparatus and appliances such as are necessary for the production of photographs	Free.
All other earthenware and porcelain	- 10 % <i>ad valorem</i> .
CAYMAN ISLANDS.	
All kinds	- 5 % <i>ad valorem</i> .
ST. LUCIA.	
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively as such), including filter presses, filters, fire-clay, furnaces, fire-bars, and water pipes	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 valorem</i> .
BARBADOS.	
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	Free.
All other earthenware and porcelain	- 10 % <i>ad valorem</i> .

(a) For receptacles in which goods are imported, see Appendix I.

[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 (including Drain Pipes) and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GRENADA.		£ s. d.
All kinds - - - - -	10 %	<i>ad valorem.</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.
[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>
MONTSEERAT.		
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>
TRINIDAD AND TOBAGO.		
Pans, tayches, and other vessels, to be used in the manufacture of produce; also articles imported specially for the furnishing, decoration, construction or repair of churches used for public worship on the signed declaration of the head of the denomination for which they are intended - - - - -		Free.
Fireclay - - - - -	Per 100 lbs.	0 1 0
All other earthenware and porcelain - - - - -	10 %	<i>ad valorem.</i>
BERMUDA.		
China, the property of the Governor and imported by him on his first arrival in the Islands to take up the government - - - - -		Free.
China, the joint property of any regimental mess, or of the officers of any of H.M.'s Forces stationed in the Islands - - - - -		Free.
Sanitary apparatus and materials imported by the corporation of Hamilton for the purpose of installing and maintaining efficient means to convey sewage from the city of Hamilton - - - - -		Free.
All other earthenware and porcelain - - - - -	10 %	<i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds - - - - -	12½ %	<i>ad valorem.</i>

[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 (including Drain Pipes) and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH GUIANA.		£ s. d.
Vessels to be used in the manufacture of sugar, or for the storage or supply of water; earboys, also drums containing sulphuric acid	-	Free.
Bottles, empty, passed by the Comptroller of Customs as suitable for preserves	-	Free.
Pipes (clay) for smoking tobacco	- - - - - <i>Per gross</i>	0 4 2 (a)
[Subject to a minimum allowance of 20% for breakage.]		
All other earthenware and porcelain	-	15% <i>ad val.</i> (b)
[Note.—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> .
[Demijohns sealed on exportation may be re-admitted free of duty after identification.]		

- (a) With an additional charge of 5% on the amount of duty leviable at the rate given.
 (b) With an additional charge of 20% on the amount of duty leviable at the rate given.

COLONIAL IMPORT DUTIES, 1913.

207

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

BRICKS AND TILES (including Drain Pipes).

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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	- - - - -	12½% <i>ad valorem</i> .
SEYCHELLES.		
Bricks and tiles for building purposes	- - - - -	Free.
All other kinds	- - - - -	12½% <i>ad valorem</i> .
HONG KONG.		
All kinds	- - - - -	Free.
COMMONWEALTH OF AUSTRALIA.		
Bath bricks	- - - - -	Free.
Fire and glazed bricks, fire lumps, asphalt tiles, and other manufactured articles of fireclay:		
Under the British Preferential Tariff	- - - - -	15% <i>ad valorem</i> .
" General Tariff	- - - - -	20% <i>ad valorem</i> .
Roofing, flooring, and other tiles not elsewhere included of all materials; and mosaic flooring; and tiles of fibro cement, asbestos cement, and similar substances:		
Under the British Preferential Tariff	- - - - -	25% <i>ad valorem</i> .
" General Tariff	- - - - -	30% <i>ad valorem</i> .
All other bricks, also drain pipes:		
Under the British Preferential Tariff	- - - - -	20% <i>ad valorem</i> .
" 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 valorem</i> .
Otherwise	- - - - -	30% <i>ad valorem</i> .
Other bricks	- - - - -	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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND— <i>cont.</i>	
Drainage pipes and tiles :	
If the produce of some part of the British Dominions	- 20 % <i>ad valorem.</i>
Otherwise	- 30 % <i>ad valorem.</i>
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 valorem.</i>
Otherwise	- 30 % <i>ad valorem.</i>
FIJI.	
Bricks	- 12½ % <i>ad valorem.</i>
Bath bricks	- 12½ % <i>ad valorem.</i>
Earthenware pipes	- 12½ % <i>ad valorem.</i>
Tiles	- 12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF 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, piping and tubes for drainage, sewerage, irrigation, water supply, or pumping :	
Under the British Preferential Tariff	Free.
General Tariff	- 3 % <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>
RHODESIA.	
Bricks, fire :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	} Free.
The produce of non-reciprocating British Possessions	}
Under the General Tariff	- 25 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	Free.
Other bricks (except bath bricks) :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	} 9 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	}
Under the General Tariff	- 25 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- 9 % <i>ad valorem.</i>
Pipes ; piping and tubes for drainage, sewerage, irrigation, water supply, or pumping :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	} Free.
The produce of non-reciprocating British Possessions	}
Under the General Tariff	- 3 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	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 AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

All other bricks and tiles :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	} 9 ¹ / ₂ <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	
Under the General Tariff	15 ¹ / ₂ <i>ad valorem.</i>
Imported into the Congo Basin of Northern Nigeria	9 ¹ / ₂ <i>ad valorem.</i>

NYASALAND PROTECTORATE.

Materials for the making of roads, bridges, railways, and tramways	Free.
All other bricks and tiles	10 ¹ / ₂ <i>ad valorem.</i>

UGANDA PROTECTORATE.

Materials for the construction and maintenance of roads, railways, and tramways	Free.
All other bricks and tiles	10 ¹ / ₂ <i>ad valorem.</i>

EAST AFRICA PROTECTORATE.

Materials for the construction and maintenance of roads, railways, and tramways	Free.
All other bricks and tiles	10 ¹ / ₂ <i>ad valorem.</i>

SOMALILAND PROTECTORATE.

All kinds :	
If imported into Zeyla	5 ¹ / ₂ <i>ad valorem.</i>
" " other Protectorate ports	7 ¹ / ₂ <i>ad valorem.</i>

ST. HELENA.

All kinds	Free.
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NIGERIA.

If classed as :	
Earthenware	10 ¹ / ₂ <i>ad valorem.</i>
Otherwise	Free.

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 ¹ / ₂ <i>ad valorem.</i>
If imported into the East of the Volta :	
Drain pipes	Free.
Bricks and tiles	4 ¹ / ₂ <i>ad valorem.</i>

SIERRA LEONE.

All kinds	10 ¹ / ₂ <i>ad valorem.</i>
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GAMBIA.

Pipes for conveying fluids	Free.
Bricks and tiles	5 ¹ / ₂ <i>ad valorem.</i>

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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 AND TARIFF RATES OF DUTY.		£	s.	d.
DOMINION OF CANADA.				
Fire-brick of a class or kind not made in Canada	- - -			Free.
Silica brick for use as fire-brick (9 ins. by 4½ ins. by 2½ ins.) and valued at over 3 <i>l.</i> 5 <i>s.</i> 9 <i>d.</i> per 1,000 at the place where laden for export to Canada, being of a class or kind not made in Canada. (Appraisers' Bulletin No. 660, dated 10th June 1913).	- - -			Free.
Fire brick (9 ins. x 4½ ins. x 2½ ins.), valued at over 4 <i>l.</i> 0 <i>s.</i> 2 <i>d.</i> per 1,000 at place of export (Appraisers' Bulletin No. 653, dated 13th May 1913)	- - -			Free.
Fire-brick, valued at 4 <i>l.</i> 0 <i>s.</i> 2 <i>d.</i> per 1,000 and less at place of export; locomotive fire-bricks (arch blocks, fire-box blocks, boiler tile) and fire-brick stove linings; also fire-clay gas re-torts, hollow shapes and hollow blocks, although made of fire-clay (Appraisers' Bulletin No. 653, dated 13th May 1913)	- - -			
Under the British Preferential Tariff	- - -	12½	0	<i>ad valorem.</i>
General Tariff	- - -	22½	0	<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. 653, dated 13th May 1913.)]				
Enamelled fire-bricks (Appraisers' Bulletin No. 327, dated 19th August 1909); hollow shapes made from fire-brick clay for lining furnaces, &c. (Appraisers' Bulletin No. 289, dated 16th October 1908); and all other building brick and paving brick, and manufactures of clay and cement:	- - -			
Under the British Preferential Tariff	- - -	12½	0	<i>ad valorem.</i>
General Tariff	- - -	22½	0	<i>ad valorem.</i>
Architectural terra-cotta or building blocks of clay or cement:	- - -			
Under the British Preferential Tariff	- - -	12½	0	<i>ad valorem.</i>
General Tariff	- - -	22½	0	<i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909.)				
Bath brick:	- - -			
Under the British Preferential Tariff	- - -	15	0	<i>ad valorem.</i>
General Tariff	- - -	27½	0	<i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909.)				
Drain tiles, not glazed:	- - -			
Under the British Preferential Tariff	- - -	15	0	<i>ad valorem.</i>
General Tariff	- - -	20	0	<i>ad valorem.</i>
Drain or sewer pipes; and earthenware fittings therefor:	- - -			
Under the British Preferential Tariff	- - -	25	0	<i>ad valorem.</i>
General Tariff	- - -	35	0	<i>ad valorem.</i>
Tiles or blocks of earthenware or of stone prepared for mosaic flooring:	- - -			
Under the British Preferential Tariff	- - -	20	0	<i>ad valorem.</i>
General Tariff	- - -	30	0	<i>ad valorem.</i>
NEWFOUNDLAND.				
Bricks:	- - -			
Stock or common	- - - Per thousand	0	10	3·33
	- - -			and
	- - -			30% <i>ad valorem.</i>
	- - -			in addition.
Facing bricks	- - -			20% <i>ad valorem.</i>
Fire-bricks:	- - -			
For use in the construction of any ore reduction or smelting plant	- - -			Free.
All other firebricks	- - -	20	0	<i>ad valorem.</i>
Drain or sewer-pipes, and tiles of all kinds	- - -	30	0	<i>ad valorem.</i>

279

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

BRICKS AND TILES (including Drain Pipes)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BAHAMAS.		£ s. d.
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	-	25 % <i>ad valorem.</i>
TURK'S AND CAIGOS ISLANDS.		
All kinds	-	10 % <i>ad valorem.</i>
JAMAICA.		
All kinds	-	10 % <i>ad valorem.</i>
CAYMAN ISLANDS.		
All kinds	-	5 % <i>ad valorem.</i>
St. LUCIA.		
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose) including fire bricks and water pipes	-	Free.
Bricks, other	Per thousand	0 7 6
Tiles and drain pipes	-	15 % <i>ad valorem.</i>
St. VINCENT.		
Bricks and tiles	Per thousand	0 8 0
Water pipes	-	Free.
Other pipes	-	10 % <i>ad valorem.</i>
BARBADOS.		
Bricks	Per thousand	0 5 0
Tiles and drain pipes	-	10 % <i>ad valorem.</i>
GRENADA.		
All kinds	-	10 % <i>ad valorem.</i>
VIRGIN ISLANDS.		
Bricks, tiles, and water pipes	-	Free.
Other pipes	-	10 % <i>ad valorem.</i>
St. CHRISTOPHER-NEVIS.		
Bricks and tiles	Per thousand	0 8 4
Drain pipes	-	11 % <i>ad valorem.</i>
ANTIGUA.		
Bricks and tiles	Per thousand	0 8 4
Drain pipes	-	13 $\frac{1}{3}$ % <i>ad valorem.</i>
MONTSERRAT.		
Bricks and tiles	Per thousand	0 6 3
Drain pipes	-	13 $\frac{1}{3}$ % <i>ad valorem.</i>
DOMINICA.		
Bricks and tiles	Per thousand	0 6 3
Water pipes	-	Free.
Other pipes	-	12 $\frac{1}{2}$ % <i>ad valorem.</i>
		() 2

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

BRICKS AND TILES (including Drain Pipes)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		TRINIDAD AND TOBAGO.		£	s.	d.
Bricks and tiles	- - - - -	- - - - -	<i>Per thousand</i>	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>	0	8	4 (a)
Other drain pipes	- - - - -	- - - - -	- - - - -	15% <i>ad val.</i> (b)		
[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.

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

COLONIAL IMPORT DUTIES, 1913.

213

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

GLASS AND GLASSWARES.

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		£	s.	d.
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	0	<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	0	<i>ad valorem</i> .
MAURITIUS.				
Bottles, empty, common - - - - -	Per hundred		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	0	<i>ad valorem</i> .
SEYCHELLES.				
Glass bottles, imported full (except fancy bottles and decanters) - - - - -				Free.
Bottles, empty (except fancy bottles and decanters) - - - - -	Per bottle	R.	0	01 cts.
All other glass and glasswares - - - - -		12½	0	<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 (Substitute) 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	0	<i>ad valorem</i> .
„ General Tariff - - - - -		30	0	<i>ad valorem</i> .
Sheet, plain clear:				
Under the British Preferential Tariff - - - - -	Per 100 sup. ft.	0	2	0
„ General Tariff - - - - -	„	0	2	3
Sheet, polished - - - - -		15	0	<i>ad valorem</i> .
[Supplement No. 2 to the Customs Tariff Guide.]				
Polished and patent plate glass:				
Not exceeding 25 superficial feet - - - - -				Free.
Other kinds:				
Under the British Preferential Tariff - - - - -	Per 100 sup. ft.	0	10	0
„ General Tariff - - - - -	„	0	11	0
Plate, rolled. (Customs Tariff Guide) - - - - -		15	0	<i>ad valorem</i> .
All other glass - - - - -		15	0	<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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Glasswares:	
Lenses, not elsewhere included; locket, brooch, and watch glasses	Free.
Process engravers' screens	Free.
Gas analysis apparatus, arsenic testing apparatus and tubes; evaporating basins	Free.
Tubes and rods of resistant glass; articles of fused silica; glass retorts exceeding a quart in capacity:	
Under the British Preferential Tariff	Free.
" General Tariff	5% <i>ad valorem</i> .
Scientific apparatus (glass), 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.
Bottle stoppers, not elsewhere included; also glass bottle marbles	Free.
Minor articles for use in the manufacture of articles within the Commonwealth, viz.:	
Glass tubing for manufacture of hydrometers (glass), thermometers, and glassware	} Free.
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	
Spectacles, spectacle frames (not being gold), spectacle glasses and lenses, and magnifying and reading glasses mounted, except when the mountings are partly or wholly of gold or silver	Free.
Glass cells for primary and secondary electric batteries; mounted lenses for cameras and magic and optical lanterns:	
Under the British Preferential Tariff	Free.
" General Tariff	5% <i>ad valorem</i> .
Lampware, viz., glass parts of lamps and lanterns when imported separately and glass parts in excess of one to each lamp or lantern when imported with the lamps or lanterns with which they are designed to be used:	
Under the British Preferential Tariff	20% <i>ad valorem</i> .
" General Tariff	25% <i>ad valorem</i> .
Mica chimneys:	
Under the British Preferential Tariff	20% <i>ad valorem</i> .
" General Tariff	25% <i>ad valorem</i> .
(Customs Tariff Guide.)	
Glass pendants for ornamentation of hanging lamps, &c.:	
Under the British Preferential Tariff	20% <i>ad valorem</i> .
" General Tariff	25% <i>ad valorem</i> .
(Customs Tariff Guide.)	
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> .

283

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£ s. d.
<i>Glasswares—cont.</i>		
Ink bottles, inkstands, 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>
(Customs Tariff Guide.)		
Jars, pickle, glass (i.e. for table use) and fancy glass biscuit jars :		
Under the British Preferential Tariff - - - -	25 %	<i>ad valorem.</i>
" General Tariff - - - -	35 %	<i>ad valorem.</i>
(Supplements Nos. 10 and 11 to the Customs Tariff Guide.)		
Glass jar moulds, and press for glass jar covers - - - -		
(Customs By-law No. 214, dated 27th April 1912.)		
Bottles, empty :		
Up to and including 5 drams of fluid capacity - - - -		
Other bottles, flasks and jars, empty :		
Under the British Preferential Tariff - - - -	25 %	<i>ad valorem.</i>
" General Tariff - - - -	35 %	<i>ad valorem.</i>
Bottles, fancy, ground or cut glass, empty, over 5 drams fluid capacity, and glass stoppers :		
Under the British Preferential Tariff - - - -	20 %	<i>ad valorem.</i>
" General Tariff - - - -	25 %	<i>ad valorem.</i>
[The above item includes "silver mounted" bottles over 5 drams fluid capacity. Customs decision, dated 24th January 1912.]		
Bottles, not elsewhere included, flasks, and jars, containing goods not subject to <i>ad valorem</i> duty and not otherwise exempted from duty (a) :		
Up to and including a capacity of 5 fluid drams - - - -		
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 1½
" 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 2½
Over 60 ozs. fluid capacity :		
Under the British Preferential Tariff - - - -	20 %	<i>ad valorem.</i>
" General Tariff - - - -	25 %	<i>ad valorem.</i>
Bottles, fancy, ground or cut glass, over 5 drams fluid capacity ; also stoppers for such bottles :		
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 - - - -		
[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.]		
20 % <i>ad valorem.</i>		

(a) i.e., as outside packages (including the sole containing package) in which goods are ordinarily imported, when containing such goods.

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

GLASS AND GLASSWARES—*continued*,

[See also under Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*Glasswares—*cont.*

Glassware, not elsewhere included, and glass caps for fruit jars :		
Under the British Preferential Tariff	- - - -	20 % <i>ad valorem</i> .
Under the "General Tariff"	- - - -	25 % <i>ad valorem</i> .

[*Note*.—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 testing sets, consisting of stoppered bottles, urinometer trial glass and test tubes and reagents (Minister's Order, No. 909, dated 6th April 1909); lenses and slides for microscopes and telescopes; glasses for miners' safety lamps; also slides for magic lanterns	- - - -	Free.
["Stereoscopic views" may be admitted free only when a declaration is made that they will be used for teaching purposes only (Minister's Order No. 915, dated 1st November 1909).]		
Glass, fortified (<i>i.e.</i> , glass in sheets having wire netting embedded therein—(Minister's Order No. 876, dated 29th May 1908)	- - - -	Free.
Glass models of house pumps, to be used for educational purposes (Minister's Order No. 880, dated 3rd August 1908)	- - - -	Free.
Lenses for making cellar-pavement lights (Minister's Order No. 874, dated 14th April 1908)	- - - -	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 in them	- - - -	Free.
Lenses for photographic cameras :		
If the produce of some part of the British Dominions	- - - -	Free.
Otherwise	- - - -	10 % <i>ad valorem</i> .
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 valorem</i> .
Otherwise	- - - -	37½ % <i>ad valorem</i> .
(Governor's Order, No. 189, dated 21st December 1908.)		
Bottles, sterilizing :		
If the produce of some part of the British Dominions	- - - -	20 % <i>ad valorem</i> .
Otherwise	- - - -	50 % <i>ad valorem</i> .
(Minister's Order No. 968, dated 1st August 1911.)		
Glass, plate, with rounded and polished edges :		
If the produce of some part of the British Dominions	- - - -	20 % <i>ad valorem</i> .
Otherwise	- - - -	30 % <i>ad valorem</i> .
(Minister's Order No. 888, dated 5th Oct. 1908.)		
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 valorem</i> .
Otherwise	- - - -	37½ % <i>ad valorem</i> .
Other plate glass and glass polished, or coloured	- - - -	Free.

[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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

Glass panels, fancy decorated, for doors, &c. :		
If the produce of some part of the British Dominions	-	- 20 % <i>ad valorem</i> .
Otherwise	-	- 30 % <i>ad valorem</i> .
(Minister's Order No. 874, dated 14th April 1908.)		
Glass shades for electric lamps :		
If the produce of some part of the British Dominions	-	- 20 % <i>ad valorem</i> .
Otherwise	-	- 30 % <i>ad valorem</i> .
(Minister's Order No. 893, dated 19th Dec. 1908.)		
Opalite tiles, glass :		
If the produce of some part of the British Dominions	-	- 20 % <i>ad valorem</i> .
Otherwise	-	- 30 % <i>ad valorem</i> .
(Minister's Order No. 900, dated 2nd March 1909.)		
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 valorem</i> .
Otherwise	-	- 30 % <i>ad valorem</i> .

FIJI.

Packages, inside and outside, of glass, in which goods are ordinarily and actually contained	-	Free.
Lampware	-	- 12½ % <i>ad valorem</i> .
All other glass and glasswares	-	- 12½ % <i>ad valorem</i> .

FALKLAND ISLANDS.

All kinds	-	Free.
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UNION OF SOUTH AFRICA.

Magic lantern slides	-	Free.
(Cape Customs Notice No. 136, dated 10th March 1910.)		
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> .

(a) For list of articles classed as "assay apparatus," see note (a), p. 153.

[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 AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA— <i>cont.</i>		£	s.	d.			
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	- - - Per lb.	}	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.				
Illumination devices, for gas or electric light :							
Under the British Preferential Tariff	- - - - -				Free.		
„ General Tariff	- - - - -				3% <i>ad valorem</i> .		
(Customs Notice No. 18, dated 24th June 1911.)							
All other glass and glasswares :							
Under the British Preferential Tariff	- - - - -				12% <i>ad valorem</i> .		
„ General Tariff	- - - - -				15% <i>ad valorem</i> .		
RHODESIA.							
Bottles and jars of common glass, imported <i>full</i> of any article liable to a rated duty only; also illuminated widows, 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> :							
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :							
Under the British Preferential Tariff :							
The produce of the United Kingdom and reciprocating British Possessions - - - - -					} Free.		
The produce of non-reciprocating British Possessions - - - - -							
Under the General Tariff - - - - -					3% <i>ad valorem</i> .		
Imported into the Congo Basin of Northern Rhodesia - - - - -					Free.		
Assay Apparatus :							
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :							
Under the British Preferential Tariff :							
The produce of the United Kingdom and reciprocating British Possessions - - - - -					Free.		
The produce of non-reciprocating British Possessions - - - - -					3% <i>ad valorem</i> .		
Under the General Tariff - - - - -					3% <i>ad valorem</i> .		
Imported into the Congo Basin of Northern Rhodesia - - - - -					Free.		
Beads :							
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :							
Under the British Preferential Tariff :							
The produce of the United Kingdom and reciprocating British Possessions - - - - - Per lb.					} 0		
The produce of non-reciprocating British Possessions „						0	
Under the General Tariff - - - - - „					3		
					}		
						0	
					0		
					6½		
					or 25% <i>ad val.</i> , whichever rate returns the higher duty.		
					0		
					0		
					3		
Imported into the Congo Basin of Northern Rhodesia „					or if less, 10% <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 AND TARIFF RATES OF DUTY.	
RHODESIA— <i>cont.</i>	
£ s. d.	
All other glass and glasswares:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} 9 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	
Under the General Tariff	15 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	9 % <i>ad valorem.</i>
NYASALAND PROTECTORATE.	
Memorial windows	Free.
All other glass and glasswares	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Memorial windows	Free.
All other glass and glasswares	10 % <i>ad valorem.</i>
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.	
Beads (other than real Coral)	per lb. gross 0 0 1
Other glass and glasswares	Free.
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.
Glass plates or discs, rough cut or unwrought, for use in the manufacture of optical instruments, when imported by manufacturers of such optical instruments	Free.
(Customs Memo. No. 1684B, dated 14th June 1912.)	

(a) For receptacles in which goods are imported, see Appendix 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 AND TARIFF RATES OF DUTY.

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	Free.
Lenses and shutters, when imported by manufacturers of cameras and kodaks, for use only in such manufacture [Customs Memo. No. 1448a., dated 27th Nov. 1907.]	Free.
Broken glass or glass cullet	Free.
Glassware and other scientific apparatus for laboratory work in public hospitals, also apparatus for sterilizing purposes, not including washing or laundry machines, all articles in this item when imported in good faith for the use and by order of any public hospital	Free.
Common and colourless window glass:	
Under the British Preferential Tariff	7½% <i>ad valorem.</i>
" Intermediate Tariff	12½% <i>ad valorem.</i>
" General Tariff	12½% <i>ad valorem.</i>
German looking-glass plate (thin plate) un-bevelled or for silvering:	
Under the British Preferential Tariff	12½% <i>ad valorem.</i>
" General Tariff	20% <i>ad valorem.</i>
Plate glass, not bevelled, in sheets or panes not exceeding 7 sq. ft. each:	
Under the British Preferential Tariff	7½% <i>ad valorem.</i>
" Intermediate Tariff	10% <i>ad valorem.</i>
" General Tariff	10% <i>ad valorem.</i>
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	25% <i>ad valorem.</i>
" General Tariff	27½% <i>ad valorem.</i>
Silver glass, bevelled or not and framed or not:	
Under the British Preferential Tariff	22½% <i>ad valorem.</i>
" Intermediate Tariff	30% <i>ad valorem.</i>
" General Tariff	35% <i>ad valorem.</i>
Other glass in sheets, and bent plate glass:	
Under the British Preferential Tariff	17½% <i>ad valorem.</i>
" General Tariff	25% <i>ad valorem.</i>
Other plate glass:	
Under the British Preferential Tariff	22½% <i>ad valorem.</i>
" General Tariff	35% <i>ad valorem.</i>
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	10% <i>ad valorem.</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>

(a) For receptacles in which goods are imported, see Appendix I.

209

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA (a)—*cont.*

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.)	
Shades or canopies for gas or electric lights, chief value being glass:	
Under the British Preferential Tariff	- 20% <i>ad valorem.</i>
" General Tariff	- 32½% <i>ad valorem.</i>
(Appraisers' Bulletin No. 498, dated 22nd November 1911.)	
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>
Glass shelves:	
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. 630, dated 31st December 1912.)	
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>
[Note.—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	Free.
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	30% <i>ad valorem.</i>
Carriage lamps	30% <i>ad valorem.</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	Free.
All other glass and glasswares	40% <i>ad valorem.</i>

(a) For receptacles in which goods are imported, see Appendix 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 AND TARIFF RATES OF DUTY.	
BAHAMAS.	
Memorial windows	Free.
Bottles (empty glass); syphons or syphon bottles; also photographic and scientific materials	Free.
All other glass and glasswares	25 % <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % <i>ad valorem</i> .
JAMAICA.	
Photographic apparatus and appliances such as are necessary for the production of photographs	Free.
Microscopic slides imported for temporary use by students of natural science	Free.
[The above slides may be admitted on security of a deposit of 30 % of the duty otherwise leviable, such deposit to be refunded if the slides are exported within two months of importation.]	
Apparatus for chemical laboratories in schools	Free.
All other glass and glasswares	10 % <i>ad valorem</i> .
CAYMAN ISLANDS.	
All kinds	5 % <i>ad valorem</i> .
ST. LUCIA.	
Articles for the building or repair of any church or schoolhouse or for the use of any church, imported for such purpose, on written declaration to that effect to the satisfaction of the Treasurer	Free.
Glass bottles, lamps, lamp chimneys, and table glassware :	
Under the British Preferential Tariff	12 % <i>ad valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .
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.
Glass bottles, lamps, lamp chimneys, and table glassware :	
Under the British Preferential Tariff	8 % <i>ad valorem</i> .
" General Tariff	10 % <i>ad valorem</i> .
All other glass and glasswares	10 % <i>ad valorem</i> .
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.
Articles for the use of places of worship, not imported for sale on the certificate to that effect of the officiating minister	Free.
Glass bottles :	
Under the British Preferential Tariff	Free.
" General Tariff	2 % <i>ad valorem</i> .
Lamps, lamp chimneys and table glassware :	
Under the British Preferential Tariff	9 % <i>ad valorem</i> .
" General Tariff	11½ % <i>ad valorem</i> .
All other glass and glasswares	10 % <i>ad valorem</i> .
GRENADA.	
All kinds	10 % <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 AND TARIFF RATES OF DUTY.

VIRGIN ISLANDS.		
Bottles; also ornaments for the use of any place of worship - - -	-	Free.
All other glass and glasswares - - - - -	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.
[The permission of the Treasurer is required for the sale or disposal of the above articles.]		
Glass bottles, lamps, lamp chimneys, and table glassware:		
Under the British Preferential Tariff - - - - -	8%	<i>ad valorem.</i>
" General Tariff - - - - -	11%	<i>ad valorem.</i>
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.
Glass bottles, lamps, lamp chimneys, and table glassware:		
Under the British Preferential Tariff - - - - -	10%	<i>ad valorem.</i>
" General Tariff - - - - -	13%	<i>ad valorem.</i>
All other glass and glasswares - - - - -	13%	<i>ad valorem.</i>
MONTSERRAT.		
All articles for the use or repair of churches, chapels, and duly certified school houses - - - - -	-	Free.
Glass bottles, lamps, lamp chimneys, and table glassware:		
Under the British Preferential Tariff - - - - -	10%	<i>ad valorem.</i>
" General Tariff - - - - -	13%	<i>ad valorem.</i>
All other glass and glasswares - - - - -	13%	<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.
Lamps, lamp chimneys and table glassware:		
Under the British Preferential Tariff - - - - -	10%	<i>ad valorem.</i>
" General Tariff - - - - -	12%	<i>ad valorem.</i>
All other glass and glasswares - - - - -	12%	<i>ad valorem.</i>
TRINIDAD AND TOBAGO.		
Articles imported specially for the furnishing, decoration, construction, and repair of churches used for public worship on the signed declaration of the head of the denomination for which they are intended - - - - -	-	Free.
Glass bottles, lamps, lamp chimneys and table glassware:		
Under the British Preferential Tariff - - - - -	8%	<i>ad valorem.</i>
" General Tariff - - - - -	10%	<i>ad valorem.</i>
All other glass and glasswares - - - - -	10%	<i>ad valorem.</i>
BERMUDA.		
Glass, the property of the Governor, and imported by him on his first arrival in the Islands to take up the Government - - - - -	-	Free.
Glass, the joint property of any regimental mess or of the officers of any of H.M.'s forces stationed in the Islands - - - - -	-	Free.
All other glass and glasswares - - - - -	10%	<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 AND TARIFF RATES OF DUTY.

BRITISH HONDURAS.		£	s.	d.
Church decorations	-	-	-	Free.
Shades and electroliers for electric lighting	-	12 $\frac{1}{2}$		<i>ad valorem.</i>
All other glass and glasswares	-	12 $\frac{1}{2}$		<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	-	-	-	Free.
Other glass bottles, lamps, lamp chimneys, and table glassware:				
Under the British Preferential Tariff	-	12 $\frac{1}{2}$		<i>ad val. (a).</i>
" General Tariff	-	15 $\frac{1}{2}$		<i>ad val. (a).</i>
All other glass and glasswares	-	15 $\frac{1}{2}$		<i>ad val. (a).</i>
[Note.—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.]				
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 5
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 $\frac{1}{2}$ quarts, as the case may be.]				

(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.]

HIDES, SKINS AND LEATHER, UNWROUGHT AND WROUGHT.

[See also under Boots and Shoes, Gloves, and Saddlery and Harness.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	BRITISH INDIA.	£ s. d.
Raw or salted hides and skins -	- - -	Free.
All other hides and skins, including gold-beater's skins -	- - -	5% <i>ad valorem</i> .
Belting for driving machinery -	- - -	Free.
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 -	Per cwt.	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.		
Skins and plumage of certain scheduled birds (<i>e.g.</i> , birds of paradise, humming birds, kingfishers, owls, storks, &c.), unless it is proved to the satisfaction of the Comptroller of Customs that the skins and plumage are being imported for educational or scientific purposes -	(Proclamation dated 10th May 1913.)	Prohibited.
Crust or rough tanned (a) 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.
[Foreign skins shipped from the United Kingdom to the Commonwealth must be accompanied by a declaration from their country of origin, as prescribed by the Quarantine Regulations, stating that the skins have not been derived from any animals which have suffered from or died from anthrax or similar disease, and that the skins have been effectively dry salted, wet salted, or arsenically dressed. This declaration must be certified to by a Government officer of the country of origin.]		
Hides, limed or fleshed or split -	Per hide	0 3 0
Leather, or manufactures thereof, when for human wear, containing any proportion of barium sulphate or other barium compounds (Proclamation, dated 23rd May 1912) -	- - -	Prohibited.
Patent and enamelled leather -	Per sq. ft.	0 0 2
Calf, other than patent and enamelled leather -	- - -	15% <i>ad valorem</i> .

(a) 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 crinkles and creases. The following are the main features of a "rough-tanned" skin after the tabling process :-

- (i) A rough surface on the flesh side, showing presence of flesh still adhering to the pelt;
- (ii) 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*. (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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
Belt butts: (a)	
Under the British Preferential Tariff	15 % <i>ad valorem.</i>
" General Tariff	20 % <i>ad valorem.</i>
All other leather	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 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:	
For boots and shoes. (See under "Boots and shoes.")	
For harness and saddlery, viz., elk skin	Free.
Leather belting and green hide for belting and other purposes; polishing bobs or wheels for lathes; hose; also card cases:	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
Football covers of leather imported separately:	
Under the British Preferential Tariff	20 % <i>ad valorem.</i>
" General Tariff	25 % <i>ad valorem.</i>
(Supplement No. 3 to the Customs Tariff Guide.)	
Bags, purses, wallets, 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 shapes; razor strops; and whips, including keepers, thongs, and lashes, and all other leather manufactures not elsewhere included:	
Under the British Preferential Tariff	25 % <i>ad valorem.</i>
" General Tariff	30 % <i>ad valorem.</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, under certain prescribed conditions—	
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.	
Hides—limed, fresh, and split—used in the manufacture of carriage trimming leather, motor trimming leather and furniture leathers.]	
[Note.—For regulations issued under the "Commerce Act, 1905," regarding the application of a "trade description" to leather, see under the Commonwealth "Introductory Notes" to this Volume.]	

(a) A "belt butt" consists of the prime part of a whole hide with the belly and shoulder trimmed off square, leaving only that portion of the hide which is of a thickness and quality suitable for belting. (Customs Tariff Guide.)

285

[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 AND TARIFF RATES OF DUTY.

TERRITORY OF PAPUA.		£ s. d.
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 enameled 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) - - - - -		
All other belting - - - - -	<i>Per lb.</i>	0 0 4
[It is provided by Governor's Order No. 194, dated 28th 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
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>	0 0 1
Sole pump, and skirt leather - - - - -	<i>Per lb.</i>	0 0 2
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 valorem</i> .
Otherwise - - - - -		30% <i>ad valorem</i> .
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
[Note.—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
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 valorem</i> .
Chamois leather:		
If the produce of some part of the British Dominions - - - - -		20% <i>ad valorem</i> .
Otherwise - - - - -		30% <i>ad valorem</i> .
Hose, armoured or otherwise:		
If the produce of some part of the British Dominions - - - - -		Free.
Otherwise - - - - -		20% <i>ad valorem</i> .
Leather covers for motor car tires, studded with nails (Minister's Order No. 868, dated 30th January 1908) - - - - -		Free.
Leather cut into strips for trouser protectors:		
If the produce of some part of the British Dominions - - - - -		20% <i>ad valorem</i> .
Otherwise - - - - -		30% <i>ad valorem</i> .
(Minister's Order No. 1,025, dated 5th November 1912.)		

[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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

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 valorem.</i>
Otherwise	- - - - - 33½% <i>ad valorem.</i>
Dressing cases:	
If the produce of some part of the British Dominions	- - - - - 20% <i>ad valorem.</i>
Otherwise	- - - - - 30% <i>ad valorem.</i>
(Minister's Order No. 852, dated 14th October 1907.)	
Portmanteaux; trunks, travelling bags, and brief bags of leather or leather cloth, 10 ins. in length and upwards:	
If the produce of some part of the British Dominions	- - - - - 25% <i>ad valorem.</i>
Otherwise	- - - - - 37½% <i>ad valorem.</i>
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 valorem.</i>
Otherwise	- - - - - 30% <i>ad valorem.</i>

Fiji.

All kinds	- - - - - 12½% <i>ad valorem</i>
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FALKLAND ISLANDS.

All kinds	- - - - - Free.
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UNION OF 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>

[The Governor-General is empowered under the "Diseases of Stock Act" (No. 14 of 1911) to make regulations as to the introduction into and the removal and disinfecting within the Union of hides and skins and other articles likely to spread disease.

Under Government Notice No. 383 of the 3rd March 1913, the importation of hides and skins from German East Africa is prohibited except under the special authority of the principal veterinary officer of the Union.]

RHODESIA.

Skins of animals, birds, fishes, or reptiles, not manufactured or further prepared than dried and cleaned, but in their raw and unmanufactured state	- - - - - Free.
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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 AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

Patent, enamelled, roan, morocco; pigskin in the piece; valve hide; bookbinders' leather and skin; bands and belting for driving machinery; and fire appliances:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} Free.
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	3 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - - -	Free.
All leather and leatherwares not elsewhere specified:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} 9 % <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	15 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - - -	9 % <i>ad valorem</i> .
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> .
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> .
ST. HELENA.		
All kinds	- - - - -	Free.
NIGERIA (a).		
All kinds	- - - - -	Free.
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 elsewhere specified	- - - - -	4 % <i>ad valorem</i> .

(a) Under Order No. 27 of 1913, the importation into Southern Nigeria is prohibited of the skins of seals taken in contravention of "The Seal Fisheries (Crown Colonies and Protectorates) Order in Council, 1913."

The importation of certain other seal skins is also prohibited under the above-mentioned Order, unless officially marked and certified.

[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 AND TARIFF RATES OF DUTY.

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 bare skins, China goat plates or rugs, and China goat skins wholly or partially dressed, but not dyed	Free.
Raw-hide centres and textile leather heads, when imported by whip manufacturers for use in their own factories	Free.
Glove leathers, tanned or dressed, coloured or uncoloured, when 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 valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .
Sausage casings (cleaned) :	
Under the British Preferential Tariff	15 % <i>ad valorem</i> .
" Intermediate Tariff	17½ % <i>ad valorem</i> .
" General Tariff	17½ % <i>ad valorem</i> .
(Appraisers' Bulletin No. 289, dated October 16th, 1908.)	
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 valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .
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> .
Furniture leather (so called) :	
Under the British Preferential Tariff	15 % <i>ad valorem</i> .
" General Tariff	25 % <i>ad valorem</i> .
(Appraisers' Bulletin, No. 498, dated 22nd November 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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£ s. d.
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>
Dog collars:		
Under the British Preferential Tariff	-	20 % <i>ad valorem.</i>
" General Tariff	-	30 % <i>ad valorem.</i>
(Appraisers' Bulletin, No. 498, dated 22nd November 1911.)		
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 valorem.</i>
Leather—rough, undressed, when imported by tanners for further dressing:		
Split	-	20 % <i>ad valorem.</i>
Not split	-	Per lb. 0 0 1·48
Morocco leather; harness leather; boot or shoe laces; also smiths' bellows	-	25 % <i>ad valorem.</i>
Leather—glove-grain, oil-grain, boot-grain, buff, split, imitation goat, polished pebble, and waxed calf leather, when bark tanned	-	30 % <i>ad valorem.</i>

[For Tariff Valuation of Articles of 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 AND TARIFF RATES OF DUTY.

NEWFOUNDLAND— <i>cont.</i>	
Leather—japanned, patent or enamelled; sole leather and all other upper leather	20 % <i>ad valorem.</i>
Leather board, leatheroid, and manufactures thereof	30 % <i>ad valorem.</i>
Game bags, gun or pistol covers or cases and cartridge belts of leather	35 % <i>ad valorem.</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	40 % <i>ad valorem.</i>
Carriage and waggon hoods	50 % <i>ad valorem.</i>
All other manufactures of leather	40 % <i>ad valorem.</i>
[<i>Note.</i> —The Governor-in-Council is empowered to increase or reduce, by Proclamation published in the "Royal Gazette," the amount of the rate of duty payable on leather of all kinds, when he is of opinion that it is in the interest of the Colony to do so.]	
BAHAMAS.	
Hides, raw	Free.
Skins, and leather and leatherwares	25 % <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	10 % <i>ad valorem.</i>
CAYMAN ISLANDS.	
All kinds	5 % <i>ad valorem.</i>
ST. LUCIA.	
Belting for machinery	Free.
Trunks, valises, and travelling and tool bags:	
Under the British Preferential Tariff	12 % <i>ad valorem.</i>
" General Tariff	15 % <i>ad valorem.</i>
Hides and skins, and all other leather and leatherwares	15 % <i>ad valorem.</i>
ST. VINCENT.	
Trunks, valises, and travelling and tool bags:	
Under the British Preferential Tariff	8 % <i>ad valorem.</i>
" General Tariff	10 % <i>ad valorem.</i>
All other kinds	10 % <i>ad valorem.</i>
BARBADOS.	
Raw hides and skins	Free.
Leather belting for machinery	Free.
Trunks, valises, and travelling and tool bags:	
Under the British Preferential Tariff	9 % <i>ad valorem.</i>
" General Tariff	11½ % <i>ad valorem.</i>
All other leather and leatherwares	10 % <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 AND TARIFF RATES OF DUTY.	
GRENADA.	
Fire-extinguishing apparatus	Free.
Hides and skins and all other leather and leatherwares	10 % <i>ad valorem</i> .
VIRGIN ISLANDS.	
Leather belting for machinery	Free.
Hides and skins, and all other leather and leatherwares	10 % <i>ad valorem</i> .
St. CHRISTOPHER—NEVIS.	
Trunks, valises, and travelling and tool bags :	
Under the British Preferential Tariff	8½ % <i>ad valorem</i> .
" General Tariff	11 % <i>ad valorem</i> .
All other kinds	11 % <i>ad valorem</i> .
ANTIGUA.	
Trunks, valises, and travelling and tool bags :	
Under the British Preferential Tariff	10½ % <i>ad valorem</i> .
" General Tariff	13½ % <i>ad valorem</i> .
All other kinds	13½ % <i>ad valorem</i> .
MONTSERRAT.	
Trunks, valises, and travelling and tool bags :	
Under the British Preferential Tariff	10½ % <i>ad valorem</i> .
" General Tariff	13½ % <i>ad valorem</i> .
All other kinds	13½ % <i>ad valorem</i> .
DOMINICA.	
Leather belting for machinery	Free.
Trunks, valises, and travelling and tool bags :	
Under the British Preferential Tariff	10 % <i>ad valorem</i> .
" General Tariff	12½ % <i>ad valorem</i> .
Hides and skins, and all other leather and leatherwares	12½ % <i>ad valorem</i> .
TRINIDAD AND TOBAGO.	
Hides, raw	Free.
Hose for fire engines	Free.
Leather :	
Dressed, partly or wholly	<i>per lb.</i> 0 0 2
Undressed	" 0 0 1
Trunks, valises, and travelling and tool bags :	
Under the British Preferential Tariff	8 % <i>ad valorem</i> .
" General Tariff	10 % <i>ad valorem</i> .
All other 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	12½ % <i>ad valorem</i> .

[For Tariff Value 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 AND TARIFF RATES OF DUTY.

		BRITISH GUIANA.		£ s. d.	
Hides and skins, raw	- - - - -	-	-	-	Free.
Fire hose	- - - - -	-	-	-	Free.
Belting for machinery	- - - - -	-	-	-	Free.
Trunks, valises, and travelling and tool bags:					
Under the British Preferential Tariff	- - - - -	-	-	-	12 ^o / ₁₀₀ <i>ad val.</i> (a)
" General Traffic	- - - - -	-	-	-	15 ^o / ₁₀₀ <i>ad val.</i> (a)
All other leather and manufactures thereof	- - - - -	-	-	-	15 ^o / ₁₀₀ <i>ad val.</i> (c)
GIBRALTAR.					
All kinds	- - - - -	-	-	-	Free.
MALTA.					
All kinds	- - - - -	-	-	-	Free
CYPRUS.					
Hides and skins, raw :					
Of camels	- - - - -	-	-	-	Each 0 0 7 ¹ / ₂
" buffaloes, fresh	- - - - -	-	-	-	" 0 0 8 ³ / ₄
" " dried { exceeding in weight 15 okes	- - - - -	-	-	-	" 0 1 5 ¹ / ₂
{ 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 2 ³ / ₄
" goats or sheep	- - - - -	-	-	-	" 0 0 2 ³ / ₄
All other kinds	- - - - -	-	-	-	10 ^o / ₁₀₀ <i>ad valorem.</i>
Leather, including manufactures :					
Sole leather	- - - - -	-	-	-	Per oke 0 0 2 ¹ / ₄
All other leather and leatherwares	- - - - -	-	-	-	10 ^o / ₁₀₀ <i>ad valorem.</i>
					[An oke = 2·8 lbs.]

(a) With an additional charge of 10 ^o/₁₀₀ 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.]

INDIA-RUBBER AND GUTTA-PERCHA :—
UNWROUGHT AND WROUGHT.

[See also under Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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.		Rupees. cents.
India-rubber and caoutchouc	- - - - -	12 70
All other india-rubber and gutta-percha	- - - - -	12% <i>ad valorem</i> .
SEYCHELLES.		
Rubber stamps	- - - - -	Prohibited.
All other india-rubber and gutta-percha	- - - - -	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.
[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, rubber waste, hard rubber in sheets, rubber thread, boot and apparel elastics, masticated rubber, india-rubber syringes, enemas, injection bottles, urinals, and air and water beds, air cushions and pillows, cut sheet, surgical tubing; also dental rubber, and dental alloy and cements	- - - - -	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	- - - - -	Free.
Minor articles for use in the manufacture of goods within the Commonwealth, viz. :		
For artificial flowers :		
Coloured rubber in imitation of seaweed or flower stems	- - - - -	} Free.
Tubing, rubber, or imitation rubber, for stems	- - - - -	
Rubber gloves or gauntlets (X-Ray proof) and surgical operating rubber gloves.	- - - - -	Free.
(Customs Tariff Guide.)		
India-rubber, powdered or reclaimed:		
Under the British Preferential Tariff	- - - - -	10% <i>ad valorem</i> .
" General Tariff	- - - - -	15% <i>ad valorem</i> .
Rubber photographic accessories, not being integral parts of cameras; tobacco pouches; and also india-rubber sponges (Customs Tariff Guide) :		
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.]

INDIA-RUBBER AND GUTTA-PERCHA:—

UNWROUGHT AND WROUGHT—*continued.*

[See also under Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Rubbered waterproof cloth (including cloth made waterproof otherwise than with rubber, if suitable for use in the manufacture of apparel; also "duroid," "levrine," and similarly proofed material (Customs (Substitute) Notices Nos. 91 and 99, dated 12th March 1912 and 21st July 1913, respectively):		
Woolen 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>
Pneumatic rubber tyres and tubes therefor, valved or unvalved:		
(1) Covers weighing each 2½ lbs. or less; tubes weighing each 1 lb. or less:		
Under the British Preferential Tariff	- - - - -	20 % <i>ad valorem.</i>
" General Tariff	- - - - -	25 % <i>ad valorem.</i>
(2) Covers weighing each over 2½ lbs.; tubes weighing each over 1 lb.:		
Under the British Preferential Tariff	- - - - -	$\left\{ \begin{array}{l} 1s. 2d. \text{ per lb.} \\ \text{or } 20\% \text{ } ad \text{ val.} \\ \text{whichever rate} \\ \text{returns the} \\ \text{higher duty.} \end{array} \right.$
" General Tariff	- - - - -	
Rubber tyres, other than pneumatic:		
Under the British Preferential Tariff	- - - - -	20 % <i>ad valorem.</i>
" General Tariff	- - - - -	25 % <i>ad valorem.</i>
Floor and carriage mats of rubber:		
Under the British Preferential Tariff	- - - - -	10 % <i>ad valorem.</i>
" General Tariff	- - - - -	15 % <i>ad valorem.</i>
Rubber hose (a): rubber belting; also bandages, elastic stockings, leggings, 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; 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>
[Note.—A drawback 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 treads for fitting to worn motor-car tyres.		
Motor casings, of india-rubber, for completion into motor-car tyres.		
Motor tyre tubes, partially manufactured when imported, and subsequently finished.]		

(a) Including rubber hose with brass connections for garden spray (Customs Tariff Guide).

[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 AND TARIFF RATES OF DUTY.

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 treads 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	Free.
Scientific and philosophical instruments and apparatus as may be approved by the Minister	Free.
Surgical and dental instruments	Free.
Smoke-bag and bag drain-stopper of rubber (Minister's Order No. 876, dated 29th May 1908)	Free.
Rubber endless belts for concentrators	Free.
Confectioners' rubber moulds (Minister's Order No. 928, dated 6th June 1910)	Free.
India-rubber tubing, in short lengths, specially made for Westing-house 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)	Free.
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 valorem.</i>
Handle grips and pedal rubbers for bicycles and tricycles:	
If the produce of some part of the British Dominions	Free.
Otherwise	20% <i>ad valorem.</i>
India-rubber hose, tubing, or piping, armoured or otherwise:	
If the produce of some part of the British Dominions	Free.
Otherwise	20% <i>ad valorem.</i>
Fishing stockings, indiarubber:	
If the produce of some part of the British Dominions	20% <i>ad valorem.</i>
Otherwise	30% <i>ad valorem.</i>
[Minister's Order No. 1028, dated 4th December 1912.]	
Fancy goods and toys:	
If the produce of some part of the British Dominions	20% <i>ad valorem.</i>
Otherwise	30% <i>ad valorem.</i>
Photographic goods; also accessories peculiar to magic lanterns, bioscopes, cinematographs, &c.:	
If the produce of some part of the British Dominions	20% <i>ad valorem.</i>
Otherwise	30% <i>ad valorem.</i>
Air beds, water beds, air or water cushions or pillows, hot water bottles, ice bags, india-rubber urinals, syringes, enemas, and donches:	
If the produce of some part of the British Dominions	20% <i>ad valorem.</i>
Otherwise	30% <i>ad valorem.</i>
(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>

[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 AND TARIFF RATES OF DUTY.

FALKLAND ISLANDS.		
All kinds	- - - - -	Free.
UNION OF SOUTH AFRICA.		
India-rubber, unmanufactured(a); belting and bands for driving machinery; packing and 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 solution used for jointing of electric wires and cables, and imported in tins or larger receptacles, but not in tubes (Cape Customs Notice No. 54, dated 12th September 1907); rubberoid cement (Transvaal Notice No. 610 of 1908), also electric material used in connection with apparatus for the generation, storage, transmission, distribution of, and lighting by electric power.		
	Under the British Preferential Tariff	Free.
	General Tariff	3% <i>ad valorem</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> .
Rubber blankets or sheets (materials used in connection with printing machinery):		
	Under the British Preferential Tariff	12% <i>ad valorem</i> .
	General Tariff	15% <i>ad valorem</i> .
(Union Customs Notice No. 5, dated 17th January 1911.)		
Tyres, bicycle, tricycle and motor:		
	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> .
RHODESIA.		
Belting and bands for driving machinery; packing and lagging for engines, machinery, piping, and buildings; fire extinguishing appliances; also electric material used in connection with apparatus for the generation; storage, transmission, distribution of and lighting by electric power:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
	The produce of the United Kingdom and reciprocating British Possessions	} Free (b).
	The produce of non-reciprocating British Possessions	
	Under the General Tariff	3% <i>ad valorem</i> .
	Imported into the Congo Basin of Northern Rhodesia	Free.

(a) Unmanufactured india-rubber includes rubber in plain sheets and tyre rubber for carriage, perambulator, and ricksha wheels, imported in lengths.

(b) A decision has been given by the Government of Southern Rhodesia that "rubber solution used for jointing of electric wires and cables, imported in tins or larger receptacles, but not in tubes," is subject to a duty of 3% *ad valorem* when the manufacture of non-reciprocating British Possessions, on importation into that Territory.

[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 AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

India-rubber, unmanufactured; rubberoid for building purposes; also rubberoid cement:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	Free.
The produce of non-reciprocating British Possessions	-	3% <i>ad valorem.</i>
Under the General Tariff	-	3% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	Free.
Tyres, bicycle, tricycle and motor:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	12% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	-	15% <i>ad valorem.</i>
Under the General Tariff	-	15% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	10% <i>ad valorem.</i>
All other wrought and unwrought india-rubber and gutta-percha:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	} 9% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	-	
Under the General Tariff	-	15% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	9% <i>ad valorem.</i>
NYASALAND PROTECTORATE.		
All kinds	-	10% <i>ad valorem.</i>
UGANDA PROTECTORATE.		
All kinds	-	10% <i>ad valorem.</i>
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.
GOLL COAST.		
If imported into the West of the Volta:		
<i>Bonâ 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 1.]

INDIA-RUBBER AND GUTTA-PERCHA :—

UNWROUGHT AND WROUGHT—*continued*.

[See also under Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA.

Rubber and gutta-percha, crude caoutchouc or india-rubber, unmanufactured; 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.
Balata, crude, unmanufactured	Free.
Rubber thread, not covered	Free.
Rubber heads, imported by whip manufacturers for use in their own factories	Free.
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	Free.
Rubber bulbs when imported by manufacturers of vaccine points for use exclusively in the manufacture of such articles in their own factories	Free.
Hard rubber in strips or rods, but not further manufactured, when for use in Canadian manufactures	Free.
[Customs Memo. No. 1684B., dated 14th June 1912.]	
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. 1591B., dated 7th June 1910.)	
Rape 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. 1491B., 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	22½% <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> .
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> .

309

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

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 valorem.</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 valorem.</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	- - - -	Free.
All other wrought and unwrought india-rubber and gutta-percha	- -	25% <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	- - - -	10% <i>ad valorem.</i>
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CAYMAN ISLANDS.

All kinds	- - - -	5% <i>ad valorem.</i>
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St. LUCIA.

Belting for machinery	- - - -	Free.
Other manufactures of india-rubber :		
Under the British Preferential Tariff	- - - -	12% <i>ad valorem.</i>
" General Tariff	- - - -	15% <i>ad valorem.</i>
All other kinds	- - - -	15% <i>ad valorem.</i>

St. VINCENT.

Manufactures of india rubber :		
Under the British Preferential Tariff	- - - -	8% <i>ad valorem.</i>
" General Tariff	- - - -	10% <i>ad valorem.</i>
All other 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.]

INDIA-RUBBER AND GUTTA-PERCHA:—

UNWROUGHT AND WROUGHT—*continued.*

[See also under Boots and Shoes and Electrical Apparatus.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BARBADOS.	
Belting for machinery - - - - -	Free.
Other manufactures of india-rubber:	
Under the British Preferential Tariff	- 19% <i>ad valorem.</i>
" General Tariff - - - - -	- 11½% <i>ad valorem.</i>
All other kinds - - - - -	- 10% <i>ad valorem.</i>
GRENADA.	
All kinds - - - - -	- 10% <i>ad valorem.</i>
VIRGIN ISLANDS.	
Belting for machinery - - - - -	Free.
All other wrought and unwrought india-rubber and gutta-percha	- 10% <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
Manufactures of india-rubber:	
Under the British Preferential Tariff	- 8½% <i>ad valorem.</i>
" General Tariff - - - - -	- 11% <i>ad valorem.</i>
All other kinds - - - - -	- 11% <i>ad valorem.</i>
ANTIGUA.	
Manufactures of india-rubber:	
Under the British Preferential Tariff	- 10½% <i>ad valorem.</i>
" General Tariff - - - - -	- 13½% <i>ad valorem.</i>
All other kinds - - - - -	- 13½% <i>ad valorem.</i>
MONTSERRAT.	
Manufactures of india-rubber:	
Under the British Preferential Tariff	- 10½% <i>ad valorem.</i>
" General Tariff - - - - -	- 13½% <i>ad valorem.</i>
All other kinds - - - - -	- 13½% <i>ad valorem.</i>
DOMINICA.	
Belting of machinery of india-rubber - - - - -	Free.
Other manufactures of india-rubber:	
Under the British Preferential Tariff	- 10% <i>ad valorem.</i>
" General Tariff - - - - -	- 12½% <i>ad valorem.</i>
All other kinds - - - - -	- 12½% <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Rubber, raw and balata gum - - - - -	Free.
Hose for fire engines - - - - -	Free.
Manufactures of india-rubber:	
Under the British Preferential Tariff	- 8% <i>ad valorem.</i>
" General Tariff - - - - -	- 10% <i>ad valorem.</i>
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>

[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 AND TARIFF RATES OF DUTY.

BRITISH GUIANA.	
Fire hose; belting for machinery; also lagging for steam boilers	- Free.
Balata, rubber and other substances of a like nature, Venezuelan	- (a)
Manufactures of india-rubber:	
Under the British Preferential Tariff	- 12% <i>ad val.</i> (b)
" General Tariff	- 15% <i>ad val.</i> (b)
All other kinds	- 15% <i>ad val.</i> (b)
GIBRALTAR.	
All kinds	- Free.
MALTA.	
All kinds	- Free.
CYPRUS.	
All kinds	- 8% <i>ad valorem.</i>

(a) The amount equal to the royalty for the time being imposed under the Crown Lands Regulations. According to the latest information in the possession of the Board of Trade, the royalty payable on balata, &c., is 1*d.* per *lb.*

(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.]

PAPER, &c., STATIONERY AND BOOKS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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	Free.
Printing and lithographing ink	Free.;
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	5% <i>ad valorem</i> .
Articles made of paper and papier-mâché	5% <i>ad valorem</i> .
Used foreign and colonial postage stamps. (Customs decision, dated 6th February 1913.)	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	Free.
Advertising matter, including printed almanacs, pocket books, diaries, ash trays, calendars, show cards, show plates and frames, call bells, paper knives, and blotting pads	Free.
Printed almanacs and show cards, and plates	Free.
Books and maps (printed), book covers, and printed music and labels	Free.
Cardboard	Free.
All other paper, stationery, and books	5½% <i>ad valorem</i> .
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	Free.
Private and commercial documents or registers	Free.
Foreign reprints of copyright works	20% <i>ad valorem</i> .
	Rupees cents.
	0 15
Capsules (bottling)	Per 100
Cigarette paper—any brand or mark, and muslin or tissue paper in any shape or form	25% <i>ad valorem</i> .
Playing cards	50% <i>ad valorem</i> .
All other paper and stationery	12% <i>ad valorem</i> .
SEYCHELLES.	
Printed books and music (exclusive of account books, stationery, albums of any description, visiting cards, pictorial postcards and cards of greeting); paintings and pictures (exclusive of frames); also school materials for the use of schools, when imported through the manager, headmaster or mistress, and not for sale	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 AND TARIFF RATES OF DUTY.

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 (glazed, unglazed, mill-glazed or coated) in rolls or sheets not less than 20 x 25 inches or its equivalent and not ruled or printed in anyway - - - - -	Free.
Paper shavings and waste-paper for paper making; pulp for manufacturing paper; 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 x 30 ins.; monotype paper for use in the monotype machine; paper and boards 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 - - - - -	Free.
Platotype paper and autotype paper - - - - -	Free.
Waxed stencil paper and carbon paper in packets or otherwise - - - - -	Free.
Roofing, sheathing, and insulating paper - - - - -	Free.
Minor articles for use in the manufacture of articles within the Commonwealth, viz.:	
For <i>toilet paper and fly papers</i> (a):	
Paper in rolls or in the flat in sizes not less than 20 ins. x 30 ins. or its equivalent.	Free.
(Customs By-Laws, dated 14th September 1908, 19th June 1911, and 8th July 1913.)	
For <i>copying paper to be used without moisture</i> :	
Tissue paper weighing over 9 lbs. per ream of 500 sheets 20 x 30 ins.(a) - - - - -	Free.
(Customs By-Law No. 82, dated 17th Jan. 1910).	
For <i>sewing and household threads of cotton</i> :	
Paper cones (a) - - - - -	Free.
(Customs By-Law No. 119, dated 29th July 1910.)	
For <i>use in the manufacture of waxed paper</i>	
Unwaxed paper, not exceeding 20 lbs. per ream of 500 sheets, 20 ins. x 20 ins. (a) - - - - -	Free.
(Customs By-Law No. 248, dated 9th October 1912.)	
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:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5% <i>ad valorem.</i>
Writing and typewriting paper (plain), in sheets not less than 16 x 13 inches; also Ceramic transfers for pottery:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5% <i>ad valorem.</i>
True vegetable parchment:	
In sheets not less than 8 x 38 inches or its equivalent - - - - -	Free.
In smaller sizes of any shape:	
Under the British Preferential Tariff - - - - -	10% <i>ad valorem.</i>
" General Tariff - - - - -	15% <i>ad valorem.</i>

Note. - For regulations affecting reprints of copyright works, see Appendix IV.
(a) 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.

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

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	£ s. d.
vegetable parchment does not contain any size or dressing, nor any mineral oil, saponifiable matter, waxes or resins. After boiling in water it shows clear sharp edges when torn, the almost complete absence of paper fibres being markedly characteristic. (Customs Tariff Guide.)	
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, and posters of all kinds, used or intended to be used for advertising purposes (a); also all printed bags or embossed and cartons; and calendars and almanacs (including cards bearing water-color paintings, the date sheets being gummed or stapled on to the cards. Supplement No. 7 to the Customs Tariff Guide) not elsewhere included -	0 0 6 or 35 % <i>ad val.</i> (whichever rate returns the higher duty).
[The following Regulations are laid down in the Customs Tariff Guide regarding "advertising matter" imported into the Commonwealth:—	
<i>Inner Containers, imported containing Goods.</i>	
(1) Inner containers imported containing goods are dutiable as above (as to containers made of paper), or at 25% <i>ad valorem</i> under the United Kingdom Preferential Tariff and 30% <i>ad valorem</i> under the General Tariff (as to containers other than those made of paper), when the containers are of an advertising character.	
(2) Containers shall not, however, be regarded as advertising in character if bearing only wording as follows:—	
(a) Any wording or brand relating to any or all of the goods made by the manufacturer of the goods enclosed in the containers. (The term "manufacturer," here used, applies only to an actual maker of goods abroad, or to a factor abroad who has goods made to his exclusive order.)	
(b) The name, address, and style of business of the importer, or Australian vendor (the term "style of business" may include only such generic designations as "draper" or "drapery" "ironmonger" or "hardware," "universal provider," &c.	

Advertising Matter by Post.

Duty is levied on advertising catalogues, price lists, trade circulars, and all advertising matter introduced through the post, even when forwarded in single copies addressed to individuals, provided that when the duty on the total quantity posted by the consignor by any one mail to any one State of the Commonwealth does not

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

(a) The term "show card" does not include blank cards or cards showing price only. As to "price lists" and "catalogues," the heading applies only to those of a manufacturer, firm, or concern (Australian or other) issued for business purposes. The terms do not embrace price lists or catalogues issued by a publisher having no interest in the goods dealt with. "Printing &c., matter" is to be interpreted as embracing only such matter as is clearly of an advertising character. As regards "pictures" the above heading only applies to pictures "used or intended to be used for advertising purposes," and this wording is to be held to apply to pictures which are known in the trade as "advertising pictures" or the predominant use of which (either as imported or after printing) is for advertising purposes. (Customs Circular No. 23, dated 12th June 1912.)

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

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Advertising Matter by Post—cont.

exceed one shilling, payment of duty is waived. If there is reasonable ground for belief that this concession is being abused by the distribution of a consignment over more than one mail, the whole of the matter affected is to be charged duty.

Duty may be paid by either of the following methods :—

- (a) At the Commonwealth Office, 72, Victoria Street, London, S.W., where adhesive stamps will be issued for attachment to the postal matter to indicate that duty has been paid. Consignors paying thus will be required to furnish particulars of the amount posted to each State, so that separate accounts may be kept;
- (b) By remitting to the Deputy Postmaster General of each State (for transmission to the Customs) a sum covering the total amount of advertising matter addressed to such State;
- (c) At the Customs House in the receiving State by consignors' agent.

If payment be not made by any of above-mentioned methods, the duty will be collected from the addressee by surcharge by the Postal Department (for the Customs).

The following scale of charges will apply, whether prepaid or surcharged :—

Up to and including $1\frac{1}{4}$ oz.	-	-	-	-	$\frac{1}{2}d.$
Over $1\frac{1}{4}$ oz. and not exceeding $3\frac{1}{4}$ oz.	-	-	-	-	$1d.$
" $3\frac{1}{4}$ " " " $4\frac{1}{4}$ "	-	-	-	-	$1\frac{1}{2}d.$
" $4\frac{1}{4}$ " " " $5\frac{1}{4}$ "	-	-	-	-	$2d.$
" $5\frac{1}{4}$ " " " $7\frac{1}{4}$ "	-	-	-	-	$2\frac{1}{2}d.$
" $7\frac{1}{4}$ " " " $8\frac{1}{2}$ "	-	-	-	-	$3d.$
" $8\frac{1}{2}$ " " " $9\frac{1}{2}$ "	-	-	-	-	$3\frac{1}{2}d.$
" $9\frac{1}{2}$ " " " $11\frac{1}{4}$ "	-	-	-	-	$4d.$
" $11\frac{1}{4}$ " " " $12\frac{1}{2}$ "	-	-	-	-	$4\frac{1}{2}d.$
" $12\frac{1}{2}$ " " " $13\frac{1}{2}$ "	-	-	-	-	$5d.$
" $13\frac{1}{2}$ " " " $15\frac{1}{4}$ "	-	-	-	-	$5\frac{1}{2}d.$
" $15\frac{1}{4}$ " " " 16 "	-	-	-	-	$6d.$

Advertising Matter used as Wrappings, &c.

Duty is not charged on advertising leaflets or pamphlets wrapped around goods within cartons (*e.g.* bottled or tinned goods such as medicines and foods), if it is clear that the packing of the goods is regular and ordinary. This exemption does not extend to wrappers around samples, nor to printed matter enclosed in cartons containing, *e.g.*, hats.

Advertising Matter enclosed in outer Packages.

When goods are imported having a single loose advertising card or sheet of paper or metal enclosed in each outer package, and advertising the goods contained therein or goods by the same manufacturer, such card or sheet may be delivered free of duty unless the duty exceed £1 on the total shipment, in which case full duty is to be charged.

When such sheets or cards are imported in a separate package, or when there is more than one in each package, duty is to be charged thereon.

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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£ s. d.
<i>Advertising Insets in Magazines, &c.</i>		
Duty is charged on advertising insets contained in magazines or similar publications, whether imported by post or otherwise, when loose, gummed, in postcard form, or sewn or otherwise fastened in but perforated for the purpose of being detached.		
This does not, however, apply to the ordinary advertising pages which clearly form part of the magazines, and which usually (though not always) bear consecutive Roman numerals or are paged consecutively with the literary contents.]		
Boards 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.]		
Millboard, cardboard, pasteboard, greyboard, leatherboard, woodboard, and Manila board:		
Under the British Preferential Tariff	-	Free.
" General Tariff	-	5 % <i>ad valorem.</i>
Coated boards, which at the size of a single royal, 20 x 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	-	Per cent. 0 1 6
Strawboards, lined with enamelled paper:		
Under the British Preferential Tariff	-	20 % <i>ad valorem.</i>
" General Tariff	-	25 % <i>ad valorem.</i>
[Supplement No. 4 to the Customs Tariff Guide.]		
Wrapping of all colours (glazed, unglazed or mill-glazed), browns, caps, n.e.i., casings, sealings, nature or ochre browns, sulphite, sugars, and all other bag papers; candle carton paper; paper felt and carpet felt paper not elsewhere included; also cartridge paper of all colours (glazed, mill-glazed, rough or smooth), and blotting paper, irrespective of weight:		
Under the British Preferential Tariff	-	Per cent. 0 4 6
" General Tariff	-	0 5 "
Apple wrapping, as prescribed by Departmental By-Laws	-	Free.
[It is laid down in Customs By-Law No. 197, dated 12th January 1912, that "apple wrapping paper" in substance not exceeding 9 lbs. per 500 sheets at 20 x 30 in., imported cut to sizes ordinarily used for fruit wrapping, may be delivered free of duty, provided that the importer declares on the face of the entry that the paper is imported <i>bona fide</i> for fruit wrapping purposes.]		
Paper felt or carpet felt paper for the manufacture of roofing felt and like substances, subject to Departmental By-Laws	-	Free.
[It is laid down in Customs By-Law No. 198 dated 12th January 1912 that paper felt or carpet felt paper for the manufacture of roofing felt and like substances, may be delivered free of duty subject to the following conditions:—		
(a) The importer to declare on the face of the entry that the paper felt or carpet felt paper is imported <i>bona fide</i> for roofing felt (or as the case may be).		
(b) Security be given by the owner that the goods will be used only for such purpose; and		
(c) Evidence of use to be given to the satisfaction of the Collector within 6 months (or such further time as the Collector may allow) after delivery by the Customs.]		
Gummed paper, not elsewhere specified	-	20 % <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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£	s.	d.
Bags (not elsewhere included) :				
Under the British Preferential Tariff	- - - Per cwt.	0	8	6
" General Tariff	- - - "	0	9	0
Printing paper in <i>mill sizes</i> , but less than 20 x 25 inches, or its equivalent:				
Under the British Preferential Tariff	- - - - -	15	$\frac{7}{2}$	<i>ad valorem.</i>
" General Tariff	- - - - -	20	$\frac{7}{2}$	<i>ad valorem.</i>
(Customs Tariff Guide.)				
Anaglypta, cameo and lignomur:—				
When in rolls (or in the piece) :				
Under the British Preferential Tariff	- - - - -	15	$\frac{6}{10}$	<i>ad valorem.</i>
" General Tariff	- - - - -	20	$\frac{6}{10}$	<i>ad valorem.</i>
When in stiff moulded form, such as panels, ceiling roses, mouldings, friezes, &c. (as decorations)				
	- - - - -	25	$\frac{6}{10}$	<i>ad valorem.</i>
[Supplement No. 4 to the Customs Tariff Guide.]				
All other paper, and boards lined or unlined, cover paper, pressings; paper hangings, or wall paper:				
Under the British Preferential Tariff	- - - - -	15	$\frac{7}{10}$	<i>ad valorem.</i>
" General Tariff	- - - - -	20	$\frac{7}{10}$	<i>ad valorem.</i>
[Note.—"Board" when applied to paper means a paper which, at the size of 20 x 25 inches or its equivalent, weighs 70 lbs. or over per ream of 480 sheets.				
Vesta and match boxes (paper), empty :				
Having advertisements thereon	- - - - - Per gross	0	9	5
Otherwise	- - - - -	0	0	3
Articles manufactured from pulp, papier mâché, or indurated fibre - 25 $\frac{7}{10}$ <i>ad valorem.</i>				
Paper parasols :				
Under the British Preferential Tariff	- - - - -	20	$\frac{6}{10}$	<i>ad valorem.</i>
" General Tariff	- - - - -	25	$\frac{6}{10}$	<i>ad valorem.</i>
Playing cards, in sheet or cut - Per doz. packs 0 3 6				
Australian directories, guides and time tables - Per lb. 0 0 6				
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.				
Wood rules for school use as prescribed by Departmental By-Laws - Free.				
[It is laid down in a Customs By-Law of 16th December 1913 that all wood rules recognised by the Customs Department as suitable for school use may be admitted free of duty.]				
Kindergarten materials prescribed by Departmental By-Laws - Free.				
The following articles are prescribed as 'kindergarten materials' under various Customs By-Laws:				
Basket workers,—basket plaiting and embroidering, No. 3085; Child Life, Series 328; Series 3096; the fancy basket worker; 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.				
Blue Bell Music teacher and blocks.				
Box of wool-sorting.				
Cane, bundle of.				
Cardboard modelling and perforated for embroidery.				

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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*Kindergarten materials—*cont.*

Cardboard forms for mass drawing.

Cards, alphabet, embossing and colouring.

" nursery rhyme, embroidery.

" saltaire, embroidery.

Clock face.

Frames, ball, for counting, when clearly intended for kindergarten.

Gift—

Kindergarten (No. 1).

Second

" (in bulk)

Third

Fourth

Fifth

" (B)

Sixth, or curvilinear

Thirteenth, being surface-coloured paper squares for cutting.

Italian mosaic.

Knives, modelling, boxwood.

Little mottoes for embroidery.

Needles, pricking and weaving.

Packets containing octagon baskets, shaped needle case covers, lampshades, serviette rings, leatherette frames, trays, slippers, and mats, pictures and outlined cards for pricking and sewing.

Paper, flower-making.

Paper squares, cutting and folding, engine coloured, and paper.

Paper, weaving mats, being paper cut in slits for weaving.

Permodelle in boxes with working tools.

Plaiting.

Plasticine in boxes, with working tools.

Reading game.

Rings, rubber, for ring laying.

Stencils, combination.

Sticks, bundle of.

Stone laying.

Straws.

Webbing for teaching darning.

Word-building game.

Maps, except those of Australia or any part thereof; charts (not for manuscript use); also globes (geographical, topographical, and astronomical):

Under the British Preferential Tariff - - - - - Free.

" General Tariff - - - - - 5% *ad valorem*.

Pens, n.e.i., without holders or not including holders, and also fountain pens, pencils, n.e.i., and rulers:

When in fancy boxes:

Under the British Preferential Tariff - - - - - 25% *ad valorem*." General Tariff - - - - - 30% *ad valorem*.

When not in fancy boxes:

Under the British Preferential Tariff - - - - - Free.

" General Tariff - - - - - 5% *ad valorem*.

School and drawing slates; slate pencils, and academy boards:

Under the British Preferential Tariff - - - - - Free.

" General Tariff - - - - - 5% *ad valorem*.

Licht-pause-rohpapier - - - - - 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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—cont.		£ s. d.
Fly papers, chemical and sticky	- - - -	10 % <i>ad valorem</i> .
Photographic sensitized films; photographic sensitized paper, n.e.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. 6½d. per lb., or 30 % <i>ad val.</i> , whichever rate returns the higher duty.
Under the General Tariff	- - - -	
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, including bill files and letter clips; papers ruled or bordered by water-line or otherwise; writing paper in sizes less than 16 x 13 inches; 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, not elsewhere included; ink bottles; inkstands; 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, betting, cheque, copy, copying, diary, drawing, exercise, guard, letter, music, memo., pocket, receipt, sketch, and the like; envelopes; 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:		
Under the British Preferential Tariff	- - - -	25 % <i>ad valorem</i> .
" General Tariff	- - - -	30 % <i>ad valorem</i> .
Towels, paper:		
Under the British Preferential Tariff	- - - -	25 % <i>ad valorem</i> .
" General Tariff	- - - -	30 % <i>ad valorem</i> .
[Supplement No. 3 to the Customs Tariff Guide.]		
All other manufactures of paper, and also paper (other than true vegetable parchment) and board in the form of discs, ovals, small squares,		

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 AND TARIFF RATES OF DUTY.	
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>	
and other small shapes for all purposes when not elsewhere dutiable at a higher rate :	£ s. d.
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 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.]	
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 - - - - -	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 -	Free.
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) -	Free.
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.
Felt paper for placing under carpets (Minister's Order No. 988, dated 9th January 1912) - - - - -	Free.
Paper for making cartridge cases, with name of manufacturer printed thereon :	
If the produce of some part of the British Dominions - <i>Per lb.</i>	0 0 0
Otherwise - - - - -	0 0 3½
(Minister's Order No. 893, dated 19th December 1908.)	
Printing paper :	
If the produce of some part of the British Dominions - - -	Free.
Otherwise - - - - -	20 % <i>ad valorem</i> .
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 valorem</i> .
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 valorem</i> .
Otherwise - - - - -	30 % <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 1.]

PAPER, &c., STATIONERY, AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND— <i>cont.</i>		£	s.	d.
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	0	<i>ad valorem.</i>
Otherwise	- - -	30	0	<i>ad valorem.</i>
Sensitized surfaces and albumenized paper (plain) not being postcards or other stationery:				
If the produce of some part of the British Dominions	- - -	Free.		
Otherwise	- - -	10	0	<i>ad valorem.</i>
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	0	<i>ad valorem.</i>
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
Otherwise	- - -	0	7	6
Writing paper and cigarette paper, not elsewhere specified:				
If the produce of some part of the British Dominions	- - -	20	0	<i>ad valorem.</i>
Otherwise	- - -	30	0	<i>ad valorem.</i>
Filter papers, shaped, for bacteriological work:				
Under the British Preferential Tariff	- - -	20	0	<i>ad valorem.</i>
General Tariff	- - -	30	0	<i>ad valorem.</i>
[Minister's Order No. 1,030, dated 7th January 1913.]				
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	0	<i>ad valorem.</i>
(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	0	<i>ad valorem.</i>
Otherwise	- - -	30	0	<i>ad valorem.</i>
Millboard; 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	0	<i>ad valorem.</i>
Otherwise	- - -	37½	0	<i>ad valorem.</i>
(Minister's Order No. 899, dated 1st February 1909.)				
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	0	<i>ad valorem.</i>
Otherwise	- - -	37½	0	<i>ad valorem.</i>
Paper bags (not printed or lithographed):				
Coarse (including sugar bags):				
If the produce of some part of the British Dominions	- <i>Per cwt.</i>	0	7	6
Otherwise	- - -	0	11	3
Other kinds:				
If the produce of some part of the British Dominions	- - -	25	0	<i>ad valorem.</i>
Otherwise	- - -	37½	0	<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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND— <i>cont.</i>		£	s.	d.
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	0	<i>ad valorem.</i>
Playing cards, unless into such ports as are approved by the Governor for the importation of such cards	- - - - -			Prohibited.
(Consolidated Customs Act, No. 36 of 1908.)				
Other playing cards	- - - - -	0	0	6
Cards for performing tricks, not whole packs:				
If the produce of some part of the British Dominions	- - - - -	20	0	<i>ad valorem.</i>
Otherwise	- - - - -	30	0	<i>ad valorem.</i>
(Minister's Order No. 876, dated 29th May 1908.)				
Ink:				
Printing:				
If the produce of some part of the British Dominions	- - - - -			Free.
Otherwise	- - - - -	10	0	<i>ad valorem.</i>
Writing:				
If the produce of some part of the British Dominions	<i>Per gal.</i>	0	2	0
Otherwise	- - - - -	6	3	0
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	0	<i>ad valorem.</i>
Otherwise	- - - - -	3	1	<i>ad valorem.</i>
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
Otherwise	- - - - -	0	0	3½
[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.				
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).]				
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-				

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 AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
tickets, printed, lithographed, or embossed stationery, and Christmas, New Year, birthday, Easter, and other cards, and booklets:	£ s. d.
If the produce of some part of the British Dominions	- 25 % <i>ad valorem.</i>
Otherwise	- 37½ % <i>ad valorem.</i>
Stationery, not otherwise enumerated; printers' men's, wedding, programme, and mourning cards of cardboard, celluloid, or other material, edged or embossed, but otherwise unprinted; picture or photograph mounts; also carbon papers:	
If the produce of some part of the British Dominions	- 20 % <i>ad valorem.</i>
Otherwise	- 30 % <i>ad valorem.</i>
FIJI.	
Cards and calendars, greeting, arriving by post, and not imported for sale	Free.
Stamps, postage, used and unused	Free.
Packages, inside and outside, of paper, in which goods are ordinarily and actually contained	Free.
Books and periodicals (printed); music (printed) and pianola music; notes, bank, signed; show cards, patterns, cut samples, and advertising matter of no commercial value	Free.
Printers' paper	- 12½ % <i>ad valorem.</i>
Paper, brown and wrapping (including old newspapers for use as wrapping paper) -	- <i>Per cwt.</i> 0 3 0
Paper bags -	- <i>Per cwt.</i> 0 3 0
Playing cards (61 or under in pack) -	- <i>Per pack</i> 0 0 6
Ink -	- 12½ % <i>ad valorem.</i>
All other paper and stationery, including albums; account books; advertising matter; almanacks; atlases; birthday books; charts and maps; cigarette paper; circulars; copy-books; diaries; drawing books; manuscript books; handbills; bill-head, invoice and statement forms; printed or ruled paper; counter books; check and draft forms; tags; labels; blotting pads; sketch books; copying letter books; manifold writers; maps; plain or faint lined ruled books; paper (writing, fancy, and other); envelopes; printed forms; posters; plans; programmes; postcards; printed window tickets; printed, lithographed, and embossed stationery; Christmas, New Year, birthday, and Easter cards; cards; stereotypes; printers' blocks; and bank notes, unsigned	- 12½ % <i>ad valorem.</i>
FAKRLAND ISLANDS.	
All kinds	Free.
UNION OF 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 1908)	Free.
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>
[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.)]	

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 AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

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 1908, 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>

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.)

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>

Paper, coloured, embossed and blue cheque paper:

Under the British Preferential Tariff	-	-	-	-	12% <i>ad valorem.</i>
„ General Tariff	-	-	-	-	15% <i>ad valorem.</i>

(Union Customs Notice No. 26, dated 13th November 1911.)

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.

325

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

PAPER, &c., STATIONERY AND BOOKS—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—cont.

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	-	-	-	{ Same as under the General Tariff with a rebate of 3% <i>ad val.</i> (a) 25% <i>ad val.</i> or 2 <i>d.</i> per lb., whichever rate returns the higher duty.(a)
„ General Tariff	-	-	-	

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 val.</i> or 2 <i>d.</i> per lb., whichever rate returns the higher duty.
„ General Tariff	-	-	-	

(Cape Customs Notice No. 138, dated 5th April 1910.)

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

(a) The duty on catalogues, &c., sent by post to the Union of S. Africa (i.e. Provinces of the Cape of Good Hope, Natal, Transvaal, and Orange Free State) may be prepaid by means of stamps affixed to each separate letter, packet or parcel purchasable at the office of the High Commissioner for the Union of South Africa, 32, Victoria Street, London, S.W.

In the case of catalogues, &c., for Basutoland, Bechuanaland Protectorate, and Swaziland, arrangements have been made for prepayment of duty by means of the Union stamps.

No remittances for the payment of duty on such catalogues, &c., will be accepted by the Union Postmaster-General.

A certain differentiation is made between catalogues of South African firms posted to persons or firms in the Union of South Africa and those of non-Union firms.

A South African firm is defined as a firm having a place of business in South Africa at which stocks are held for sale.

The following assessments are now in force for catalogues of non-Union firms:—

Up to 8 ozs.	-	-	-	Free.
Over 8 ozs. and up to 16 ozs.	-	-	-	2 <i>d.</i>
„ 16 „ „ „ 24 „	-	-	-	3 <i>d.</i>
„ 24 „ „ „ 32 „	-	-	-	4 <i>d.</i>

and thereafter at the rate of 1*d.* for each additional 8 ozs. or fraction thereof.

The same scale will apply to catalogues of South African firms, except that 1*d.* will be charged on any catalogue weighing under 8 ozs.

The minimum duty payable by means of postage stamps is 1*d.* The stamps must be affixed to the top-left hand corner of the packets.

Under the Imperial Post Office regulations, packages or parcels of over 5 lbs. in weight must be sent by parcel post in regard to which there are special regulations dealing with the question of Customs declaration of contents and value. (See Parcel Post Regulations, Appendix V.)

No duty can, therefore, be prepaid by means of stamps on packages of advertising matter over 5 lbs. in weight.

(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 AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA— <i>cont.</i>		£	s.	d.
Tram tickets :				
With advertising matter printed thereon :				
Under the British Preferential Tariff	- - - -	}	Same as under the General Tariff with rebate of 3% <i>ad valorem</i> .	25% <i>ad valorem</i> or 2d. per lb. whichever rate returns the higher duty.
„ General Tariff	- - - -			
Without advertising matter printed thereon :				
Under the British Preferential Tariff	- - - -		12% <i>ad valorem</i> .	
„ General Tariff	- - - -		15% <i>ad valorem</i> .	
[Customs decision, dated 17th February 1913].				
Diaries, pocket :				
For advertising purposes :				
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. per lb. whichever rate returns the higher duty.
„ 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.)				
Playing cards:				
Under the British Preferential Tariff	- - - -	Per pack	0 0 6	and 12% <i>ad val.</i> in addition.
„ General Tariff	- - - -	„	0 0 6	and 15% <i>ad val.</i> in addition.

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.”

327

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

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

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.]	

RHODESIA.

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	Free.
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):	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} Free.
The produce of non-reciprocating British Possessions	
Under the General Tariff	3 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	Free.
Bookbinders' requisites, consisting of boards, marble paper and vellum; also printing, lithographic and ruling inks and school requisites:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} Free.
The produce of non-reciprocating British Possessions	
Under the General Tariff	3 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	Free.
Bookbinders' requisites, consisting of parchment, imitation leather, binders' paper and cardboard and linen board; also printer's bronze, roller composition and stamping colours:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} Free.
The produce of non-reciprocating British Possessions	
Under the General Tariff	3 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	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 AND TARIFF RATES OF DUTY.

RHODESIA— <i>cont.</i>	
Catalogues and price lists :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	} Free.
The produce of non-reciprocating British Possessions	
Under the General Tariff	} 1.25% <i>ad valorem</i> or 2d. per lb. whichever rate returns the higher duty.
Imported into the Congo Basin of Northern Rhodesia	
Directories, guide books, and handbooks relating to South Africa, and boxes (cardboard) printed upon :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	} Free.
The produce of non-reciprocating British Possessions	
Under the General Tariff	} 25% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	
Cardboard boxes, not printed on; and cardboard when cut ready to fold into boxes :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	} Free.
The produce of non-reciprocating British Possessions	
Under the General Tariff	} 15% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	
[Customs Decision.]	
Printed advertising matter, including almanacs, calendars, labels, posters, and show cards :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	} 9% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	
Under the General Tariff	} 25% <i>ad valorem</i> or 2d. per lb., whichever rate returns the higher duty.
Imported into the Congo Basin of Northern Rhodesia	
Account and cheque books, printed stationery and forms, company reports (Southern Rhodesia only), scrip, share certificates, and promissory notes; cards (Christmas, New Year, birthday, post and pictorial); and bags (paper) printed upon :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	} 9% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	
Under the General Tariff	} 25% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	
9% <i>ad valorem</i> .	

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

329

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

PAPER, &c., STATIONERY AND BOOKS—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
RHODESIA—cont.	
Playing cards:	£ s. d.
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} 20% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	
Under the General Tariff	0 0 6
	} and in addition
Imported into the Congo Basin of Northern Rhodesia	15% <i>ad valorem</i> .
All other paper, stationery, and books:	10% <i>ad valorem</i> .
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} 9% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	
Under the General Tariff	15% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	9% <i>ad valorem</i> .
NYASALAND PROTECTORATE.	
Printed matter, which term includes books, newspapers, periodicals, music, catalogues and price lists, but not stationery	Free.
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	Free.
Official stationery imported by Consular Officers for the exclusive use of the Consulates	Free.
All other paper and stationery	10% <i>ad valorem</i> .
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	Free.
Official stationery imported by Consular Officers for the exclusive use of the Consulates	Free.
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 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:	
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	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 AND TARIFF RATES OF DUTY.

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 -	Free.
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 -	Free.
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.
Paper and materials of paper, gutta percha and imitation rubber, when imported by manufacturers of music rolls for piano players for use only in the manufacture of such music rolls in their own factories - (Customs Memo., No. 1646B, dated 11th August 1911.)	Free.
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) -	Free.
Matrix paper, not being tissue paper, adapted for use in printing -	Free.
Paper waste clippings -	Free.
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. 1558A, dated 1st November 1909.)	Free.
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;	

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. 1411B, dated May 8th, 1907.)

The Canadian Customs Department states that when it is desired to prepay the Customs duty on circulars, this can be done by sending the circulars, unaddressed, in bulk to a Customs broker or the agent of the Express Company or a Directory Company at a frontier port of Canada, by whom the duty may be paid and postage stamps affixed thereto, and the matter then mailed in Canada to the various addresses indicated by the sender.

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

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£ s. d.
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	- - - - -	Per lb. 0 0 4·93
" General Tariff	- - - - -	0 0 7·40
Adhesive window signs and advertising posters gummed on one side :		
Under the British Preferential Tariff	- - - - -	- 22½% <i>ad valorem.</i>
" General Tariff	- - - - -	- 35% <i>ad valorem.</i>
(Appraiser's Bulletin, No. 630, dated 31st December 1912.)		
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>
Union collar cloth paper in rolls or sheets :		
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>
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. 327, 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>

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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</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> .	
Paper matting when for use in Canadian manufactures:		
Under the British Preferential Tariff	- - - - 17½% <i>ad valorem</i> .	
" General Tariff	- - - - 25% <i>ad valorem</i> .	
(Customs Memorandum, No. 1684 B. dated 14th June 1912.)		
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> .	
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		Free.
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.

Note.—For regulations affecting reprints of copyright works, see Appendix IV.

333

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

PAPER, &c., STATIONERY AND BOOKS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£	s.	d.
Wall diagrams for illustration of natural history, for universities, schools, or for public museums	- - - - -			Free.
All other maps and charts; blue prints and building plans:				
Under the British Preferential Tariff	- - - - -	15	0	<i>ad valorem.</i>
" Intermediate Tariff	- - - - -	22½	0	<i>ad valorem.</i>
" General Tariff	- - - - -	22½	0	<i>ad valorem.</i>
Picture postcards:				
If advertising:				
Under the British Preferential Tariff	- - - - -	0	0	4·93
" General Tariff	- - - - -	0	0	7·40
(Appraisers' Bulletin, No. 327, dated 19th August 1909.)				
Not advertising:—				
Under the British Preferential Tariff	- - - - -	15	0	<i>ad valorem.</i>
" Intermediate Tariff	- - - - -	22½	0	<i>ad valorem.</i>
" General Tariff	- - - - -	22½	0	<i>ad valorem.</i>
(Appraisers' Bulletin, No. 327, dated 19th August 1909.)				
Printed postcards (not advertising):				
Under the British Preferential Tariff	- - - - -	22½	0	<i>ad valorem.</i>
" General Tariff	- - - - -	35	0	<i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909.)				
Playing cards:				
Under the British Preferential Tariff	- - - - -	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	- - - - -			Free.
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	- - - - -			Free.
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>bona 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.
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	0	<i>ad valorem.</i>
" General Tariff	- - - - -	25	0	<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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

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 valorem.</i>
" Special Tariff of the Franco-Canadian Treaty (a)	- - -	15% <i>ad valorem.</i>
" Intermediate Tariff (a)	- - -	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)	- - -	5% <i>ad valorem.</i>
" Intermediate Tariff (a)	- - -	10% <i>ad valorem.</i>
" General Tariff	- - -	10% <i>ad valorem.</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>
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	-	Free.
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 selling paper and papers to be used by manufacturers in enclosing their manufactures; printed and lithographed labels when imported by persons engaged in the		

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 AND TARIFF RATES OF DUTY.

NEWFOUNDLAND—*cont.*

manufacture of fish tins or packages, or in the preserving of fish for market—provided that the labels cannot be manufactured in the Colony	Free.
Labels when imported by tea dealers to be used by them in packing tea in small packages	Free.
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 valorem.</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 valorem.</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 valorem.</i>
Paper hangings and borderings; blue prints and building plans; also Christmas, New Year, Easter, birthday, and all similar cards.	35 % <i>ad valorem.</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 valorem.</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 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 valorem.</i>
Music, written	Free.
Music, printed (bound or in sheets); also music for phonographs, pianolas, and similar instruments	10 % <i>ad valorem.</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.

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 *bona 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 AND TARIFF RATES OF DUTY.

NEWFOUNDLAND— <i>cont.</i>	
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 valorem.</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 valorem.</i>
Leatherboard	30 % <i>ad valorem.</i>
Hat-boxes; papier-mâché ware; also pocket books and parts thereof	40 % <i>ad valorem.</i>
Carbon paper	35 % <i>ad valorem.</i>
(Customs decision.)	
All other paper and stationery	35 % <i>ad valorem.</i>
Books left by bequest	Free.
Books imported into the Colony by settlers, and which have been in their possession for at least six months before their arrival in Newfoundland	Free.
Books, printed and not to be written or drawn upon, and supplements for periodicals, specially imported for the <i>bonâ fide</i> use of incorporated institutes	Free.
Official reports	Free.
Newspapers; quarterly, monthly, and semi-monthly magazines; weekly library papers, unbound, and Christmas annuals	Free.
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 valorem.</i>
All other printed matter, not elsewhere specified	50 % <i>ad valorem.</i>
[<i>Note.</i> —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.]	
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	Free.
All other paper and stationery	25 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds	Free.
JAMAICA.	
Used postage stamps for examination and selection by collectors	Free.
[The above stamps may be admitted on security of a deposit of 30 % of the duty otherwise leviable—such deposit to be refunded if the articles are exported within two months of importation.]	
Printing paper; school slates and slate pencils; also photographic apparatus and appliances such as are necessary for the production of photographs but not to include mounts and other embellishments	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 AND TARIFF RATES OF DUTY.

JAMAICA— <i>cont.</i>		£ s. d.
Manuscripts and national flags, also professional plans, specifications and tracings - - - - -		Free.
Books (printed), bound or unbound, pamphlets, newspapers, magazines, atlases, toy books, prints of photographs bound into a volume, but not account books, diaries, estate registers, statistical records, and similar matter, usually classed as stationery but bound in book form and in part printed - - -		Free.
Charts for use in schools under certain prescribed conditions - - -		Free.
Playing cards - - - - - <i>Per pack of 52 cards</i>		0 0 3
All other paper and stationery - - - - -		10 % <i>ad valorem.</i>
CAYMAN ISLANDS.		
All kinds - - - - -		5 % <i>ad valorem.</i>
St. LUCIA.		
Advertising matter of no commercial value - - - - -	}	Free.
Bank notes - - - - -		
Books, printed - - - - -		
Cards (Christmas, birthday, and New Year) when not imported for sale - - - - -		
Ink, printing - - - - -		
Maps, charts, school globes, and copybooks - - - - -		
Music, printed - - - - -		
Newspapers and periodicals - - - - -		
Photographs and portraits not imported for sale - - - - -		
Receipt books, bill heads, and forms imported by the West India and Panama Telephone Company for the use of the Company - - -		
All other paper and manufactures of paper:		
Under the British Preferential Tariff - - - - -		12 % <i>ad valorem.</i>
" General Tariff - - - - -		15 % <i>ad valorem.</i>
All other 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 manufactures of paper:		
Under the British Preferential Tariff - - - - -		8 % <i>ad valorem.</i>
" General Tariff - - - - -		10 % <i>ad valorem.</i>
All other stationery - - - - -		10 % <i>ad valorem.</i>
BARBADOS.		
Printing, writing, and wrapping paper:		
Under the British Preferential Tariff - - - - -		Free.
" General Tariff - - - - -		2 % <i>ad valorem.</i>
Printing ink - - - - -		Free.
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 manufactures of paper:		
Under the British Preferential Tariff - - - - -		8 % <i>ad valorem.</i>
" General Tariff - - - - -		10 % <i>ad valorem.</i>
All other stationery - - - - -		10 % <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 AND TARIFF RATES OF DUTY.

GRENADA.		£ s. d.
Advertising matter of no marketable value	- - -	Free.
Bank notes, books, and music (printed); newspapers; periodicals; maps; charts; printing paper and printing ink	- - -	Free.
Playing cards	- - - Per pack	0 0 3
All other paper and stationery	- - -	10 % <i>ad valorem.</i>
VIRGIN ISLANDS.		
Paper of all kinds for printing	- - -	Free.
Books, bound or unbound; pamphlets, newspapers, and printed matter in all languages; maps; charts and music	- - -	Free.
Printers' ink of all colours	- - -	Free.
All other paper and stationery	- - -	10 % <i>ad valorem.</i>
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.
All other paper and manufactures of paper:		
Under the British Preferential Tariff	- - -	8½ % <i>ad valorem.</i>
" General Tariff	- - -	11 % <i>ad valorem.</i>
All other stationery	- - -	11 % <i>ad valorem.</i>
ANTIGUA.		
Books, printed; pamphlets, newspapers, periodicals, and other printed matter of a similar description; also maps and charts	- - -	Free.
All other paper and manufactures of paper:		
Under the British Preferential Tariff	- - -	10½ % <i>ad valorem.</i>
" General Tariff	- - -	13½ % <i>ad valorem.</i>
All other stationery	- - -	13½ % <i>ad valorem.</i>
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.
All other paper and manufactures of paper:		
Under the British Preferential Tariff	- - -	10½ % <i>ad valorem.</i>
" General Tariff	- - -	13½ % <i>ad valorem.</i>
All other stationery	- - -	13½ % <i>ad valorem.</i>
DOMINICA.		
Books (printed or in manuscript), printed matter in any language, and printed forms; maps; charts and music (printed or in manuscript)	- - -	Free.
All other paper and manufactures of paper:		
Under the British Preferential Tariff	- - -	10 % <i>ad valorem.</i>
" General Tariff	- - -	12½ % <i>ad valorem.</i>
All other stationery	- - -	12½ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.		
Books (printed), bound or unbound, not being account books	- - -	Free.
Music (printed), pamphlets, periodicals, newspapers, unframed photographs, atlases, maps, charts, and plans, trade catalogues, advertising circulars, show cards, bank notes, used stamps and postcards, but excluding labels and Christmas cards	- - -	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 AND TARIFF RATES OF DUTY.

TRINIDAD AND TOBAGO—cont.		£	s.	d.
Playing cards :				
Under the British Preferential Tariff				
	<i>Per pack, not exceeding 53 cards</i>	0	0	4½
"	General Tariff - " "	0	0	6
All other paper and manufactures of paper :				
Under the British Preferential Tariff				8% <i>ad valorem.</i>
"	General Tariff - - - - -			10% <i>ad valorem.</i>
All other stationery				10% <i>ad valorem.</i>
BERMUDA.				
Books				Free.
All other paper and stationery				10% <i>ad valorem.</i>
[It is provided under the "Advertisements Regulation Act 1911," that no person shall use any portrait of the reigning Sovereign or any living or deceased member of the Royal Family upon any circular, calendar, or poster used or intended to be used in any way for advertising purposes. The above Act remains in operation up to 31st December 1913.]				
BRITISH HONDURAS.				
Books, printed (not being account books), pamphlets newspapers, music, calendars, almanacs, used postage stamps, and electrotype blocks; also maps and charts				Free
Show cards and advertising matter of no saleable value				Free.
Playing cards	<i>Per pack</i>	0	0	4.93
All other paper and stationery				12½% <i>ad valorem.</i>
BRITISH GUIANA.				
Printing paper, printing ink and printing ink reducers and driers used exclusively for letterpress printing, 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, maps and almanacs; also advertising matter of no commercial value passed as such by the Comptroller of Customs				Free
All articles and materials imported exclusively for the use of the Georgetown Public Free Library				Free.
Bank notes (signed)				Free.
Maps (wall) and copy books imported for educational purposes				Free.
Postage stamps and telegraph forms				Free.
Photographs, unframed				Free.
Plans				Free.
Playing cards	<i>Per pack not exceeding 53 cards</i>	0	0	8 (a)
All other paper and manufactures of paper :				
Under the British Preferential Tariff				12% <i>ad val. (b)</i>
"	General Tariff - - - - -			15% <i>ad val. (b)</i>
All other stationery				15% <i>ad val. (b)</i>
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				Free.
Postage stamps (used or unused), other than those of Cyprus				Free.
Cards, playing	<i>Per dozen packs</i>	0	1	0
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.
 (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.]

PAINTS, COLOURS, AND VARNISHES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Heald varnish and sizing paste when imported by the owner of a cotton-weaving mill, and shown to the satisfaction of the Collector to be intended for use in the weaving of cotton or the baling of woven cotton goods - - - - -	Free.
(Customs Circular, No. IV. of 1896.)	
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) - - - - -	5 % <i>ad valorem</i> .
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 <i>paints</i> :	
Fusel oil when denaturated by the addition of 2 % of wood naphtha and ¼ % of pyridine - - - - -	Free.
(Customs By-Law No. 219, dated 6th May 1912.)	
For <i>pyroxylin varnish</i> :	
Fusel oil when denaturated by the addition of an equal volume of (1) Commercial Methyl Alcohol, or (2) Wood Naphtha, or (3) Purified Acetone - - - - -	Free.
For <i>surface coated paper and boards</i> :	
<i>Blanc fixe</i> 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 - - - - -	Free.
(Customs By-Law No. 74, dated 26th Nov. 1909.)	
Liquid removers of paints and varnish:	
Under the British Preferential Tariff - - - - -	Free.
" General Tariff - - - - -	5 % <i>ad valorem</i> .

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

(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).

341

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

PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£ s. d.
Bronzing and metal powders	- - - - -	Free.
Blacks, being lamp, ivory, bone, or vegetable; litharge; London purple and Paris green; prepared glazes for pottery, sulphate of copper; ultramarine blue; ceramic colours; artists' colours (a); dyes, dry or in paste in bulk; for manufacturing purposes; vandykes; manganese; Paris white; vermilions; and crayons:	- - - - -	Free.
Under the British Preferential Tariff	- - - - -	Free.
" General Tariff	- - - - -	5 % <i>ad valorem.</i>
Soap dyes and other preparations used in the household not elsewhere included:	- - - - -	
Under the British Preferential Tariff	- - - - -	15 % <i>ad valorem.</i>
" General Tariff	- - - - -	20 % <i>ad valorem.</i>
Blackening, including dressings, inks, stains, pastes, and polishes for leather; furniture oils, pastes and polishes; floor polishes; and bronzing and metal liquids:	- - - - -	
Under the British Preferential Tariff	- - - - -	35 % <i>ad valorem.</i>
" General Tariff	- - - - -	40 % <i>ad valorem.</i>
Graphite or plumbago, black lead, and foundry black	- - - - -	20 % <i>ad valorem.</i>
French chalk and other preparations of stentite, not elsewhere included:	- - - - -	
Under the British Preferential Tariff	- - - - -	20 % <i>ad valorem.</i>
" General Tariff	- - - - -	25 % <i>ad valorem.</i>
Paints and colours (including Manganosite,—Customs Tariff Guide):	- - - - -	
(A) Ground in liquid, in packages containing over 14 lbs. - <i>Per cwt.</i>	- - - - -	0 4 0
(B) Ground in liquid, in packages containing 14 lbs. and under; paints and colours prepared for use; and tattoo oil:	- - - - -	
Under the British Preferential Tariff - - - - - <i>Per cwt.</i>	- - - - -	0 6 0
" General Tariff - - - - - "	- - - - -	0 6 0
		or 15 % <i>ad val.</i> whichever rate returns the higher duty.
		0 6 0
		or 20 % <i>ad val.</i> whichever rate returns the higher duty.
(C) Ships' antifouling composition (b):	- - - - -	
Under the British Preferential Tariff - - - - - <i>Per cwt.</i>	- - - - -	0 4 0
" General Tariff - - - - - "	- - - - -	0 4 6
[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.]	- - - - -	
(D) Colours, dry, not elsewhere included - - - - - <i>Per cwt.</i>	- - - - -	0 2 6
(E) 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
(F) Whiting - - - - - "	- - - - -	0 0 6
(G) Barytes:	- - - - -	
Crude - - - - - "	- - - - -	0 2 6
Ground - - - - - "	- - - - -	0 3 0
(H) Kalsomine water paints and distempers in powder form	- - - - -	0 4 0

(a) "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," certain aluminium colours in bottles for spotting photographs, and certain white lead in tubes up to and including 1 lb. (Customs Tariff Guide).

(b) Provided that security be furnished that the paint will be used only for painting ships' bottoms.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£	s.	d.
Varnishes; varnish and oil stains; lacquers; enamels; enamel paints and glosses; japans; Berlin, Brunswick, and stoving blacks and substitutes therefor; liquid sizes; patent knotting; oil and wood finishes; petrifying liquids; damp-wall compositions; lithographic varnish; printers' ink-reducer; terebine and dryoleate (a) (Customs Tariff Guide); liquid dryers, and gold size:				
Under the British Preferential Tariff	- - - - -	Per gall.	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.]				
TERRITORY OF PAPUA.				
Paints	- - - - -		Free.	
Varnish	- - - - -	Per gall.	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	Per cwt.		0	2 6
Otherwise	- - - - -	"	0	3 0
Mixed ready for use; also enamel paints:				
If the produce of some part of the British Dominions	Per cwt.		0	5 0
Otherwise	- - - - -	"	0	6 0
Ultramarine blue:				
If the produce of some part of the British Dominions	-		Free.	
Otherwise	- - - - -		10 %	<i>ad valorem.</i>
(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 valorem.</i>
(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 valorem.</i>
Brunswick black, "Castle Brand" lacquer and similar preparations:				
If the produce of some part of the British Dominions	Per cwt.		0	5 0
Otherwise	- - - - -	"	0	6 0
(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 valorem.</i>
Otherwise	- - - - -		30 %	<i>ad valorem.</i>
(Minister's Order No. 900, dated 2nd March 1909.)				
"Rhusol economical" (a concentrated varnish):				
If the produce of some part of the British Dominions	Per gall.		0	6 0
Otherwise	- - - - -		0	7 2½
(Governor's Order No. 202, dated 24th February 1912.)				
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	Per gall.		0	2 0
Otherwise	- - - - -	"	0	2 4½

(a) On the basis of 10½ lbs. of dryoleate to one gallon of terebine.

343

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

PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
DOMINION OF NEW ZEALAND— <i>cont.</i>		
Whiting and chalk :		£ s. d.
If the produce of some part of the British Dominions - <i>Per cwt.</i>		0 1 0
Otherwise - - - - - "		0 1 2½
Liquid driers and terebene - - - - - "		Free.
Other driers ; also putty :		
If the produce of some part of the British Dominions - <i>Per cwt.</i>		0 2 6
Otherwise - - - - - "		0 3 0
FIJI.		
Paints and colours :		
In oil or dry colours (including dryers) - - - <i>Per cwt.</i>		0 4 0
Mixed, ready for use - - - - - "		0 7 0
Artists' colours - - - - - "	12½ %	<i>ad valorem.</i>
Varnish ; lacquer ; Japan, furniture and other liquid polishes <i>Per gall.</i>		0 2 0
FALKLAND ISLANDS.		
All kinds - - - - - "		Free.
UNION OF SOUTH AFRICA.		
Boiler composition ; printers' bronze, roller composition, and stamping colours :		
Under the British Preferential Tariff - - - - - "		Free.
" General Tariff - - - - - "	3 %	<i>ad valorem.</i>
Insulating varnish :		
Under the British Preferential Tariff - - - - - "	12 %	<i>ad valorem.</i>
" General Tariff - - - - - "	15 %	<i>ad valorem.</i>
(Union Customs Notice No. 5, dated 17th January 1911.)		
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 :		
Under the British Preferential Tariff - - - - - "	12 %	<i>ad valorem.</i>
" General Tariff - - - - - "	15 %	<i>ad valorem.</i>
RHODESIA.		
Boiler composition :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions - - - - - }		Free.
The produce of non-reciprocating British Possessions - - - - - }	3 %	<i>ad valorem.</i>
Under the General Tariff - - - - - "		Free.
Imported into the Congo Basin of Northern Rhodesia - - - - - "		Free.
Printers' bronze, roller composition, and stamping colours :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions - - - - - }		Free.
The produce of non-reciprocating British Possessions - - - - - }	3 %	<i>ad valorem.</i>
Under the General Tariff - - - - - "		3 %
Imported into the Congo Basin of Northern Rhodesia - - - - - "		Free.
"Kaffir" ochre :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions - - - - - }	12 %	<i>ad valorem.</i>
The produce of non-reciprocating British Possessions - - - - - }	15 %	<i>ad valorem.</i>
Under the General Tariff - - - - - "	15 %	<i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - - "	10 %	<i>ad valorem.</i>
[Customs decision.]		

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
RHODESIA— <i>cont.</i>		£ s. d.
All other paints, colours, and varnish:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	9% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	-	15% <i>ad valorem.</i>
Under the General Tariff	-	9% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -		
NTASALAND PROTECTORATE.		
All kinds	- - - - -	10% <i>ad valorem.</i>
UGANDA PROTECTORATE.		
All kinds	- - - - -	10% <i>ad valorem.</i>
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:		
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>
GAMBIA.		
Paints	- - - - -	Per gall. 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.	- - - - -	Free.
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.)		

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

PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA— <i>cont.</i>	
	£ s. d.
Paints and colours, ground in spirits :	
Under the British Preferential Tariff	- - - Per gall. 0 4 1-33
" General Tariff	- - - " 0 4 1-33
Paris green, dry :	
Under the British Preferential Tariff	- - - 5 ⁰ / ₁₀ ad valorem.
" General Tariff	- - - 10 ⁰ / ₁₀ ad valorem.
Putty :	
Under the British Preferential Tariff	- - - 17 ¹ / ₂ ⁰ / ₁₀ ad valorem.
" General Tariff	- - - 25 ⁰ / ₁₀ ad valorem.
Gold liquid paint :	
Under the British Preferential Tariff	- - - 15 ⁰ / ₁₀ ad valorem.
" General Tariff	- - - 25 ⁰ / ₁₀ ad valorem.
Ochres, ochrey earths, siennas, and umbers :	
Under the British Preferential Tariff	- - - 10 ⁰ / ₁₀ ad valorem.
" General Tariff	- - - 15 ⁰ / ₁₀ ad valorem.
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 ⁰ / ₁₀ ad valorem.
" General Tariff	- - - 22 ¹ / ₂ ⁰ / ₁₀ ad valorem.
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 ⁰ / ₁₀ ad valorem.
" General Tariff	- - - 30 ⁰ / ₁₀ ad valorem.
Varnish :—	
Litho. varnish (so-called), and printing ink oil, produced from linseed oil :	
Under the British Preferential Tariff	- - - 15 ⁰ / ₁₀ ad valorem.
" Intermediate Tariff	- - - 17 ¹ / ₂ ⁰ / ₁₀ ad valorem.
" General Tariff	- - - 17 ¹ / ₂ ⁰ / ₁₀ ad valorem.
[Appraiser's Bulletin, No. 613, dated 11th February 1913.]	
Spirit varnishes and lacquers :	
Under the British Preferential Tariff	- - - Per gall. 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	- - - Per gall. { 0 0 9-87
" General Tariff	- - - " { 15 ⁰ / ₁₀ ad valorem.
	{ 0 0 9-87
	{ and
	{ 22 ¹ / ₂ ⁰ / ₁₀ ad valorem.
NEWFOUNDLAND.	
Paris green (dry)	- - - 20 ⁰ / ₁₀ ad valorem.
Gold liquid paint and artists' paints and colours	- - - 35 ⁰ / ₁₀ ad valorem.
Copper paint, ultramarine, and all other paints and colours; also varnish	- - - 30 ⁰ / ₁₀ ad valorem.
BAHAMAS.	
Materials necessary for the purposes of repair of agricultural factories (Act No. 21 of 1906)	- - - Free.
All other paints, colours, and varnish	- - - 25 ⁰ / ₁₀ ad valorem.
TURK'S AND CAIGOS ISLANDS.	
All kinds	- - - 10 ⁰ / ₁₀ ad valorem.
JAMAICA.	
All kinds	- - - 10 ⁰ / ₁₀ ad valorem.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]PAINTS, COLOURS, AND VARNISHES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
CAYMAN ISLANDS.		
All kinds	- - - - -	5% <i>ad valorem.</i>
ST. LUCIA.		
Articles for the building or repair of any church or schoolhouse, or for the use of any church, imported for such purpose on written declaration to that effect to the satisfaction of the Treasurer	-	Free
All other paints, colours, and varnish:		
Under the British Preferential Tariff	- - - - -	12% <i>ad valorem.</i>
„ General Tariff	- - - - -	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:		
Under the British Preferential Tariff	- - - - - Per 100 lbs.	0 2 0
„ General Tariff	- - - - - „ „	0 2 6
Varnish:		
Under the British Preferential Tariff	- - - - -	8% <i>ad valorem.</i>
„ General Tariff	- - - - -	10% <i>ad valorem.</i>
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:		
Under the British Preferential Tariff	- - - - -	10% <i>ad valorem.</i>
„ General Tariff	- - - - -	12½% <i>ad valorem.</i>
GRENADA.		
All kinds	- - - - -	10% <i>ad valorem.</i>
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.
[The permission of the Treasurer is required for the sale or disposal of the above articles.]		
All other paints, colours, and varnish:		
Under the British Preferential Tariff	- - - - -	8½% <i>ad valorem.</i>
„ General Tariff	- - - - -	11% <i>ad valorem.</i>
ANTIGUA.		
All kinds:		
Under the British Preferential Tariff	- - - - -	10½% <i>ad valorem.</i>
„ General Tariff	- - - - -	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:		
Under the British Preferential Tariff	- - - - -	10% <i>ad valorem.</i>
„ General Tariff	- - - - -	13½% <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 AND TARIFF RATES OF DUTY.	
DOMINICA.	
Articles imported for the decoration of any place of worship - - -	£ s. d. 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 - - - - -	Free.
All other paints, colours, and varnish:	
Under the British Preferential Tariff - - - - -	10% <i>ad valorem.</i>
" General Tariff - - - - -	12½% <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Polish and varnish containing spirits:	
Under the British Preferential Tariff - - - - - <i>Per gall.</i>	0 1 2½
" General Tariff - - - - - "	0 1 6
All other varnish, and all paints and colours:	
Under the British Preferential Tariff - - - - -	8% <i>ad valorem.</i>
" General Tariff - - - - -	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 (including colours and pigments):	
Under the British Preferential Tariff - - - - - <i>Per cent.</i>	0 2 6(a)
" General Tariff - - - - - "	0 3 1½(a)
Varnish and polish:	
Not containing spirits:	
Under the British Preferential Tariff - - - - - <i>Per gall.</i>	0 0 4½(a)
" General Tariff - - - - - "	0 0 6(a)
Containing spirits:	
Under the British Preferential Tariff - - - - - <i>Per gall.</i>	0 2 1(a)
" General Tariff - - - - - "	0 2 8½(a)
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>	0 4 5½
[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.]

CHEMICALS AND DRUGS. (a)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Aniline blue, bisulphate of soda, chloride of magnesium, chloride of zinc, epsom salts, glauber salts, glycerin substitute and soda ash, when imported by the owner of a cotton-weaving mill and shown to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods - (Customs Circular No. IV. of 1896).	Free.
Manures	Free.
Nitrate of soda, murinate of potash, sulphate of ammonia, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide, and mineral superphosphates	Free.
Anti-plague serum	Free.
Copperas, green	2½% <i>ad valorem</i> .
Alkali, Indian (<i>sajji-khár</i>); alum; arsenic (China mansil); bicarbonate of soda; sal ammoniac; sulphate of copper; and sulphur (brimstone), flour or roll	5% (b)
Sulphur (brimstone), rough; acid, sulphuric, and all other chemical products and preparations, including saltpetre, borax, and materials for photography	5% <i>ad valorem</i> .
Spirits used in drugs, medicines, and chemicals - <i>Per gall.</i>	Rs. 7-13
Opium and its alkaloids (see General Note below) <i>Per ser of 80 tolas</i>	Rs. 24. (c)
Quinine and other alkaloids of cinchona	Free.
Asafetida (hing and coarse hingra), banslochan (bamboo camphor), calumba root, camphor (refined cake), camphor partially refined, cakes in blocks of about 13 lbs., cassia lignea, china root (chobehini), (rough and scraped), cubebs, galangal (China), salep and storax liquid (rose mellos or salaras)	5% (b)
Aloes (black and Socotra), aloe-wood, atary (Persian), (amalsara), camphor (in powder), cocaine, pellitory (akalkara), peppermint crystals, seena leaves and all other sorts of drugs and medicines - [The importation of carbide of calcium into Burma is allowed only at the ports of Rangoon, Akyab, Bassein and Moulmein.]	5% <i>ad valorem</i> .
[Note.—The following goods are prohibited to be imported by sea or land, by means of the post, and their importation by other means is restricted to cases in which they are imported by persons or their authorised agents, who have been permitted to import them by a Local Government or Administration or by an authorised officer appointed for the purpose:—	
(i) Opium and all alkaloids of opium and all intoxicating drugs made from the poppy;	
(ii) Ganga, bhang and charas and every intoxicating drink or substance prepared from any part of the hemp plant;	
(iii) Coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant, and all drugs, synthetic or other, having a like physiological effect to that of cocaine;	
(iv) All preparations and admixtures of any of the above.	
Provided that the Collector of Customs shall have power to admit importation by sea or land in exceptional cases, or when he is satisfied that the proportion of the prohibited drug in any article is so small as to be negligible or that other reasons render it impossible for the article to be used as an intoxicant (Customs Notification No. 720-79, dated 4th February 1911). A list of the preparations which may be admitted under the above proviso is given in Customs Circular No. 5 of 1912.	

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

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

(c) Opium 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 an officer appointed by the Government it is only chargeable with the amount (if any) by which the duty liable thereon exceeds the duty shown by the certificate to have already been paid.

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

CHEMICALS AND DRUGS (a)—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA—cont.

In addition to the above Government Regulations, the importation, &c., of morphia, coca, cocaine, and cocaine substitutes into the several Provinces is restricted by various Provincial Laws to licensed druggists and other authorised persons.]

ADEN.

Spirit when used in drugs, medicines, or chemicals in a proportion less than 20 % of proof spirit - - - - -	5 % <i>ad valorem</i> .
Of 20 % and upwards - - - - -	Rs. 5.
Opium (except for transshipment) - - - - -	Prohibited.
All other chemicals and drugs - - - - -	Free.

STRAITS SETTLEMENTS (including LABUAN).

Bhang (except bhang covered by a through bill of lading and landed for transshipment and kept in a bonded warehouse) - - - - -	Prohibited.
(Ordinance No. 22 of 1909 (sec. 56).)	
Opium, bhang, morphia, morphine, or cocaine (<i>by post</i>) - - - - -	Prohibited.
(Regulation No. 1203, dated 10th November 1908.)	
All other chemicals and drugs - - - - -	Free.

[Note.—Under the “Chandu Revenue Ordinance” (No. 21 of 1909), which operates in the whole Colony, except Labuan and Christmas Island, it is provided that the exclusive right of importing opium and chandu is vested in the Government.

The term “opium” is held to mean any kind of opium not prepared for smoking, chewing, or swallowing, and includes the leaves or wrappings in which opium balls have been wrapped.

“Chandu” means any preparation of opium or any preparation in which opium forms an ingredient, which preparation is used or intended to be used for smoking, chewing, or swallowing, and includes chandu dross, but does not include alkaloids or salts of the alkaloids of opium.

In Labuan, the Straits Settlements Opium Ordinance (No. 20 of 1906) is in operation in accordance with the provisions of Labuan Ordinance (No. 4 of 1906). No person, except the opium farmer, may import any opium otherwise than in an original unbroken chest without written permission. No person may import chandu except the farmer, who must have a written permission.

Under the “Deleterious Drugs Ordinance” (No. 27 of 1910) it is provided that the exclusive right of importing deleterious drugs and syringes into the Straits Settlements is vested in the Principal Civil Medical Officer.

Any licensed practitioner or licensed chemist may, however, deliver to the Principal Civil Medical Officer, for transmission to any person or firm outside the Colony to whom or to which the same may be addressed, a written order to forward to such Officer at the cost of, and for the use of, such licensed practitioner or licensed chemist deleterious drugs as specified in the order.

The term “deleterious drugs” includes:—

- (i) Morphine and all salts of morphine and preparations containing morphine, and any alkaloid or salt of an alkaloid of opium and any solution or preparation thereof, but not including any preparation of opium or any preparation in which opium forms an ingredient, which preparation is used or intended to be used for smoking, chewing, or swallowing, or for external use.
- (ii) Cocaine or eucaine or any analogue including their salts, solutions, and preparations.
- (iii) Any admixture containing one or more “deleterious drugs.”]

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS AND DRUGS (a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

CEYLON.	
Ganga and bhang or any substance containing gauga or bhang -	Prohibited.
Opium (except by a proper officer specially authorised by the Governor) (Ordinance No. 5 of 1910) -	Prohibited.
<p>[It is provided under Rules dated 1st September 1910, that all imports of opium shall be landed by the Colonial Storekeeper and removed from the Customs premises to the Government Opium Store at the Civil Medical Stores, Maradana, under a police guard. No opium shall leave the Government Opium Store without a signed permit issued by the Superintendent of the Civil Medical Stores. Opium shall be despatched from the Civil Medical Stores in separate packages and not with other drugs or goods, whilst applications for opium by registered medical practitioners or other authorised persons must be made to the Superintendent of the Civil Medical Stores on special forms.</p> <p>The term "opium" is defined in the Opium Ordinance of 1910 to include every kind, class, and character of opium, whether crude, prepared, or refuse, and all narcotic preparations thereof or therefrom, and all morphine or alkaloids of opium and all preparations in which opium or its alkaloids enter as ingredients, together with all opium leaves and wrappings of opium leaves whether such leaves or wrappings are prepared for use or not. The word "opium" does not, however, include certain medicinal preparations and proprietary patent medicines specified in the Opium Ordinance of 1910, or such other medicinal preparations which may be notified in the "Gazette" from time to time.]</p>	
Medicated articles containing more than 42 $\frac{1}{2}$ of proof spirit (Excise Notification No. 3 of 1912, issued under Excise Ordinance No. 8 of 1912) -	Prohibited.
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 -	Free.
Orchilla weed and senna leaves -	Free.
Refuse of saltpetre, to be used as manure only, and to be certified as such by the importer -	Free.
All other saltpetre -	Per <i>cut.</i> Rupee 0 50 <i>cts.</i>
Copperas, green -	2 $\frac{3}{4}$ $\frac{1}{10}$ <i>ad valorem.</i>
All other chemicals and drugs -	5 $\frac{1}{2}$ $\frac{1}{10}$ <i>ad valorem.</i>
<p>[<i>Note</i>.—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.</p> <p>Under a Proclamation of 10th November 1908, all cocaine arriving in Ceylon consigned to any wholesale dealer shall be delivered at the Customs premises as cocaine and shall only be removed for the Customs or Post Office with a permit in accordance with a prescribed form. The term "cocaine" is held to include all preparations of cocaine and salts of cocaine and their preparations.]</p>	
MAURITIUS.	
Quinine and its simple salts, but not patent drugs containing same -	Free.
Chinchona and its official preparations, as defined in the British and French Pharmacopœias -	Free.
Brimstone and sulphur, rolls, refined -	Per <i>cut.</i> Rupees. cents. 0 02
The following substances when imported for the purpose of being used as disinfectants in the Colony :	
Bi-chloride of mercury -	Per <i>ton</i> } 0 51
Carbolic acid -	" } 0 51
Chloride of lime -	" } 0 51

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

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

CHEMICALS AND DRUGS (a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
MAURITIUS— <i>cont.</i>	
	Rupees. cents.
The following substances when imported for the purpose of being used as disinfectants in the Colony— <i>cont.</i>	
Izal - - - - -	<i>Per ton</i>
Permanganate of potash - - - - -	"
Sulphuric and hydrochloric acids - - - - -	"
Copper sulphate - - - - -	"
Sanophen (Proc. No. 5 of 1911) - - - - -	"
Sulphate of iron - - - - -	"
Formaline, creoline, lysol, boric acid, and any other substance which may be added by proclamation of the Governor in-Executive Council - - - - -	<i>Per ton.</i>
	0 51
The following substances when imported for use in local manufactures:	
Sulphate of lime - - - - -	<i>Per ton</i>
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>
	0 51
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>
Sulphate of iron not elsewhere specified - - - - -	0 51
Caustic soda " " " - - - - -	7 11
Sulphate of copper " " " - - - - -	10 16
Camphor: - - - - -	20 32
Crude - - - - -	<i>Per lb.</i>
Refined and in powder - - - - -	0 05
Choorah - - - - -	0 07
Gandia - - - - -	<i>Per ton</i>
Gum arabic (not powdered) - - - - -	10 16
" Copal (raw) - - - - -	<i>Per lb.</i>
Opium: - - - - -	18 14
Crude - - - - -	<i>Per lb.</i>
Refined - - - - -	22 68
[Note.—Under Ordinance No. 9 of 1913 (which takes effect from 1st January 1914) it is provided that the importation of prepared opium shall be prohibited. All opium imported must be deposited in a public store and can only be withdrawn therefrom on the written authority of an officer of the Health Department.]	
Tinctures when not prepared according to formulae of British Pharmacopœia or French Codex - - - - -	
	<i>Per pf. gall.</i>
Spirits, plain or compounded - - - - -	7 59 (b)
All other chemicals and drugs - - - - -	7 59 (b)
	12 % <i>ad valorem.</i>

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.
 (b) No allowance for under proof.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS AND DRUGS (a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

SEYCHELLES.

Sprayers for insecticides; also substances imported by agriculturists to be solely used in the destruction of animals, vermin, insects, or other parasites prejudicial to agriculture - - - - -	Free.
Chemicals for <i>bonâ fide</i> use of schools when imported through the manager, headmaster or mistress, and not for sale - - - - -	Free.
The following substances when imported for the purpose of being used in the manufacture of soap:	
Caustic soda - - - - -	} Free.
Caustic potash - - - - -	
Silicates of soda and potash - - - - -	
Talc - - - - -	
Colouring matter - - - - -	} Free.
Manures of all sorts - - - - -	
Gandia - - - - -	Per lb. Rupees. cents.
Opium: crude or refined - - - - -	18 15
All other chemicals and drugs - - - - -	27 22
	12½% <i>ad valorem</i> .

HONG KONG.

All kinds - - - - - Free.

[*Note*.—It is provided under the "Opium Ordinance, 1909" (No. 23 of 1909), that no person except the opium farmer acting with the consent in writing of the Superintendent of Imports and Exports, shall import into the Colony any *prepared opium, opium dross, dross opium, or halax*.

The Principal Civil Medical Officer may grant licenses to such persons as he may think fit for importing *morphine and compounds of opium* for sale or use within the Colony under certain prescribed regulations. The Governor in Council is empowered to exempt any medicine containing morphine or opium or any compound of opium imported from Europe, America, or any British Colony, from any of the provisions of the Opium Ordinance of 1909—the name and description of such medicine to be published in the "Gazette."

Under the amending Ordinance No. 33 of 1910 it is provided that on the importation of morphine or any compound of opium by a licensee, the said licensee (or in cases where the licensee is a limited company, the manager thereof) shall, before applying for or taking by himself or his servants delivery of the morphine or compound of opium, make a declaration before the Superintendent of Imports and Exports stating the nature and the amount of the goods to be imported.

It is also provided under the Opium Amendment Ordinance, 1911 (No. 39 of 1911) that no person shall import, or aid or abet the importation of any *raw opium* into the Colony or into the waters thereof, if such importation shall have been notified in the "Gazette" in pursuance of any Resolution of the Legislative Council as being illegal.

(A Resolution was passed by the Legislative Council on 31st August 1911 notifying that the importation of any kind of *raw Indian opium* (except opium covered by export permits from the Government of India to the effect that it has been declared for shipment to or consumption in China) is illegal.)

The above provisions shall not apply to opium imported by or for the use of the opium farmer with the written consent of the Superintendent of Imports and Exports previously obtained, and, further, shall not apply to opium brought into the Colony or into

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

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

CHEMICALS AND DRUGS (a)—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

HONG KONG—cont.

the waters thereof on any steamship under a bill of lading to some place to which such opium may be lawfully imported—provided that such opium shall not be removed from such steamship whilst in the waters of the Colony.

Further, no person shall import, or aid or abet the importation of any *loose opium* into the Colony or into the waters thereof.

It is further provided under the Opium Amendment Ordinance No. 2 of 1913, that no person shall remove any raw opium from any ship, except for the purpose of taking it to a general warehouse with a permit in prescribed form, and except in accordance with the conditions contained in such permit. Such permit may be issued by the Superintendent upon receipt of the prescribed requisition, and such permit must be exhibited to the opium farmer or his agent for signature, and must not be used or acted upon until it has been signed.

In the case of any raw opium other than Indian opium certified for the China market, the Superintendent may, before issuing a permit, make it a condition of such permit that the raw opium in question is to be placed in a general or licensed warehouse.

In the case of raw opium certified for the China market, the Superintendent may before issuing a permit, demand the production of the certificate covering such opium.

No person may remove any raw opium for exportation without a permit in prescribed form, and except in accordance with the conditions contained in such permit.

The Opium Ordinance of 1909 defines :

“Raw opium” to mean any kind of opium not prepared for smoking, chewing, swallowing, or injecting, and includes the leaves or wrappings in which opium balls have been wrapped.

“Prepared opium” to mean any preparation of opium or any preparation in which opium forms an ingredient, which preparation is used or intended to be used for smoking, but does not include dross opium or any of the alkaloids or salts of the alkaloids of opium.

“Opium dross” to mean the residuum produced by smoking prepared opium.

“Dross opium” to mean a preparation of opium in which opium dross is an ingredient.

“Halan” to mean the residuum produced by smoking dross opium.

“Compound of opium” to mean any substance (except opium prepared for smoking purposes) which contains any constituent or alkaloid or salt of an alkaloid of opium.

[The presence of meconic acid and of one other constituent of opium shall be considered to be proof of the presence of “opium.”]

Morphine to include morphia and all salts of morphine and any solution or preparation containing morphine or its salts.]

COMMONWEALTH OF AUSTRALIA.

Radio Hypnotic Crystal (Proclamation dated 25th July 1913) - -	Prohibited.
Manure containing calcium cyanamide or any similar poisonous substance, or arsenic or any other irritant poisonous substance in a proportion sufficient to render the manure poisonous if inhaled or if deposited on the mucous membranes or skin of man, unless packed and labelled in a manner prescribed in Proclamation dated 29th November 1910 - - - - -	Prohibited.

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

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

CHEMICALS AND DRUGS (a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£ s. d.
Sequarine	(Proclamation, dated 25th October, 1912).	Prohibited.
All other manures	[For regulations regarding the application of a trade description to manure under the Commerce Act, 1905, see under the Commonwealth Introductory notes to this volume.]	Free.
Metabisulphite of potassium and metabisulphite of sodium, under Departmental Byelaws	[It is laid down in a Customs By-law, 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 photographic 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.]	Free.
Tartaric acid, cream of tartar, and citric acid		Free.
Cresylic acid, crude creosote oil and tar oil; carbolic acid		Free.
Carbide of calcium		Free.
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:		
Under both Tariffs	- - - - Per gall.	0 0 6
Solutions, extracts, or essences, containing more than 6% but not more than 30%:		
Under both Tariffs	- - - - Per gall.	0 3 9
For every extra 10% or part of 10%:		
Under both Tariffs	- - - - Per gall.	0 1 3
Acetates for the manufacture of acetic acid:		
Under both Tariffs	- - - -	15% <i>ad valorem.</i>
Muriatic, nitric, and sulphuric:		
Under both Tariffs	- - - -	15% <i>ad valorem.</i>
Amylic alcohol and fusel oil:		
(a) Denaturated in accordance with Departmental By-Laws	- - - -	Free.
(b) Not denaturated in accordance with Departmental By-Laws:		
Under both Tariffs	- - - - Per gall.	0 14 0
[By-Law No. 219, dated 6th May 1912, prescribes the following methods for the denaturation of amylic alcohol and fusel oil:		
(1) If for use in the manufacture of paint:		
By the addition of 2% wood naphtha and $\frac{1}{4}$ % pyridine.		
(2) If for use in the manufacture of pyroxylin varnish:		
By the addition of an equal volume of (a) commercial methyl alcohol, or (b) wood naphtha, or (c) purified acetone.		
(3) The methyl alcohol, wood naphtha, or acetone used in denaturating is to be of Australian production, and of a standard approved by the Department.		
(4) The importer to declare on the face of the entry that the denaturated spirit will be used only for the manufacture of paint or varnish.]		
Collodion:		
Under both Tariffs	- - - - Per gall.	0 3 0
Wood naphtha, methyl alcohol, and acetone:		
Under both Tariffs	- - - - Per gall.	0 1 0

(a) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

(b) "Spirituous" means containing more than 2% of proof spirit.

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

CHEMICALS AND DRUGS (a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

	£	s.	d.
Spirits denaturated, or to be denaturated in accordance with Departmental By-Laws prior to delivery, and being not less than 65 o.p. :			
Under both Tariffs - - - - - <i>Per gall.</i>	0	1	0
[Under a By-Law dated 9th August 1907, it is prescribed that the denaturation is to be effected in accordance with the conditions and restrictions of the "Spirit Act, 1906," and regulations issued thereunder.]			
Spirituos(b) preparations, viz. :			
Essences, fruit ethers, aromas and flavours, fluid extracts, sarsaparilla, tinctures, medicines, infusions, toilet preparations, lime-juice and other fruit juices, and fruit syrups, containing :			
(a) Not more than 25 % of proof spirit :			
Under both Tariffs - - - - - <i>Per gall.</i>	0	3	6
(b) More than 25 % but not more than 50 % of proof spirit :			
Under both Tariffs - - - - - <i>Per gall.</i>	0	7	0
(c) More than 50 % but not more than 75 % of proof spirit :			
Under both Tariffs - - - - - <i>Per gall.</i>	0	10	6
(d) More than 75 % of proof spirit but not over proof :			
Under both Tariffs - - - - - <i>Per gall.</i>	0	14	0
(e) Over proof to be charged as "spirituous liquors" :			
Under both Tariffs - - - - - <i>Per pf. gall.</i>	0	14	0
Sulphuric ether and other ethers, not elsewhere included :			
(a) Containing 5 % and more of proof spirit - <i>Per pf. gall.</i>	0	14	0
(b) " less than 5 % of proof spirit - - - - -			Free.
Non-spirituous ethereal fruit essences and artificial fruit essences, ethers, aromas, and flavours :			
Under both Tariffs - - - - -			15 % <i>ad valorem.</i>
Non-spirituous essential oils, not elsewhere included - - - - -			Free.
Medicines :			
(a) Pharmaceutical preparations ; patent and proprietary medicines and other medicinal preparations ; chemicals and drugs packed for use in the household, not elsewhere included ; medicinal extracts ; essences ; juices ; infusions ; solutions ; emulsions ; confections and syrups ; pills ; pilules ; tabloids ; soloids ; ovoids ; tablets ; capsules ; cachets ; suppositories ; pessaries, not elsewhere included ; poultices ; salves ; cerates ; ointments ; liniments ; lotions ; pastes and the like ; medicinal waters and oils, not elsewhere included ; and medicines for animals :			
Under both Tariffs - - - - -			15 % <i>ad valorem.</i>
(b) Spirituous :			
Under both Tariffs - - - - -			15 % <i>ad valorem.</i>
[or according to the rates given above for spirituous preparations, whichever rate returns the higher duty.]			
Opium suitable for smoking - - - - -			Prohibited.
(Proclamation dated 29th December 1905.)			
Opium for medicinal purposes only, under Departmental By-Laws :			
Under both Tariffs - - - - - <i>Per lb.</i>	1	10	0
Opium contained in any medicinal preparation when such preparation would not be liable to higher duty under any other heading :			
Under both Tariffs - - - - - <i>Per lb.</i>	1	10	0

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.
 (b) " Spirituous " means containing more than 2 % per cent. of proof spirit.

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

CHEMICALS AND DRUGS (a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£ s. d.
Opium, &c.— <i>cont.</i>		
[Under a By-Law dated 9th August 1907, it is prescribed that opium for medicinal purposes may be imported if in accordance with the following conditions :		
(i) The opium shall not be suitable for smoking.		
(ii) These By-laws shall apply to opium in any form capable of conversion into smoking opium.		
(iii) Articles certified to by the Official Analyst as being incapable of conversion into opium suitable for smoking may be delivered without conditions.		
(iv) Opium shall only be imported by licensed persons.		
(v) A license to import opium may be granted by the Collector of Customs for a State to any legally qualified medical practitioner or person lawfully carrying on business as a wholesale or manufacturing chemist or druggist or pharmaceutical chemist.		
(vi) A license to import shall be for a period of one year and may be renewed from time to time for a like period and in accordance with a prescribed form.]		
Voltoids of sal-ammoniac :		
Under both Tariffs	- - - - -	15 % <i>ad valorem</i> .
Ammonia, viz. :		
Muriate and sulphate	- - - - -	Free.
Acetate and carbonate, anhydrous liquid :		
Under both Tariffs	- - - - -	15 % <i>ad valorem</i> .
Thiosulphates (hyposulphites) and hydrosulphites containing zinc sulphite and formaldehyde		
	- - - - -	Free.
Carbonate and bicarbonate of soda		
	- - - - -	Free.
Bacteriological products and serum, as prescribed by Departmental By-laws		
	- - - - -	Free.
Carbonic acid gas :		
Under both Tariffs	- - - - -	<i>Per lb.</i> 0 0 2
Sheep washes and cattle and horse washes ; insecticides and disinfectants in liquid form in drums containing not less than 5 gallons, and when in other than liquid form, in packages containing not less than 28 lbs.		
	- - - - -	Free.
Formalin ; and all other insecticides and disinfectants, not elsewhere included :		
Under the British Preferential Tariff	- - - - -	10 % <i>ad valorem</i> .
„ General Tariff	- - - - -	15 % <i>ad valorem</i> .
Flypapers, chemical and sticky :		
Under both Tariffs	- - - - -	10 % <i>ad valorem</i> .
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> .
Saccharin and all other similar substitutes for sugar and substances capable of conversion into such substitutes for sugar		
	- <i>Per lb.</i>	1 10 0
Naphthaline :		
Crude	- - - - -	Free.
All other kinds	- - - - -	25 % <i>ad valorem</i> .
Bromide salts ; cyanide of potassium and cyanide of sodium		
	- - - - -	Free.

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

357

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

CHEMICALS AND DRUGS (a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£ s. d.
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>
Fuller's earth in bulk:		
Under both Tariffs	-	<i>Per cwt.</i> 0 1 0
Chemicals and drugs not elsewhere included, other than those packed for use in the household	-	Free.
Essential oils and fats containing extract of flowers in making perfumes	-	Free.
Soda crystals:		
Under both Tariffs	-	<i>Per cwt.</i> 0 1 0
Petroleum jelly in packages containing not less than 3 cwt.	-	Free.
Perfumery; perfumed ammonia; toilet preparations (perfumed or not), non spirituous, and spirituous when the duty payable under "spirituous preparations" shown above is less than that payable under this item; skin foods; refined lanoline; refined glycerine; and petroleum jelly in packages containing less than 3 cwt.:		
Under the British Preferential Tariff	-	25 % <i>ad valorem.</i>
" General Tariff	-	30 % <i>ad valorem.</i>
Unrefined glycerine and unrefined lanoline (crude wool fat), camphor, and plasters adhesive and all unmedicated	-	Free.

[*Note.*—Under Regulations issued under the Commonwealth "Commerce (Trade Descriptions) Act of 1905" (No. 16 of 1905) provision is made for the application of a "trade description" to medicines or medicinal preparations for internal or external use on importation into the Commonwealth.

If such medicines, &c., contain any of certain specified drugs or poisonous chemical derivatives, the "trade description" is to comply with *additional* requirements. For particulars regarding the application of the "Commerce Act, 1905," to medicines, &c., see under the Commonwealth "Introductory Notes" to this Volume.

Certain Regulations have also been issued by the State Governments, under various Acts regarding the sale of drugs in the several States.]

TERRITORY OF PAPUA.

Opium suitable for smoking (Ordinance No. 34 of 1909, as amended by No. 9 of 1910)	-	Prohibited.
Manures, sulphur, cyanide of potassium and cyanide of sodium	-	Free.
Saltpetre, and soda crystals	-	<i>Per ton</i> 0 10 0
All other chemicals	-	5 % <i>ad valorem.</i>
All other drugs, including all articles of the kind and form used as medicines	-	10 % <i>ad valorem.</i>

[The importation and sale of drugs is regulated by Ordinance No. 42 of 1912. Samples of *imported* drugs may be taken by the Health Officer or other authorised person for purposes of analysis, and if found to be adulterated or impoverished, or mixed with other substances so as to affect its quality, substance, or nature, may be confiscated or delivered to the consignee under such terms and conditions as may be imposed.]

(a) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS AND DRUGS (a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.			
DOMINION OF NEW ZEALAND. (b)		£	s. d.
Drugs crude, not powdered and unsuited for use as foods or in the manufacture thereof, viz., barks, woods, twigs, leaves, herbs, flowers (except hops), roots, corms, &c., gums, balsams, inspissated juices (except opium), seeds, fruits, fruit rinds, pitch, cantharides, ergot, also powdered pyrethrum flowers or Dalmatian powder, and powdered hellebore in bulk - - - - -			Free.
Acids:			
Boracic, carbolic, chromic, citric, flicoric, formic, lactic, muriatic, nitric, oleic, oxalic, picric, pyropallic, salicylic, sulphuric, and tartaric acids - - - - -			Free.
Acetic acid:			
Containing not more than 30 % of acidity - - - - -	<i>Per lb.</i>	0 0	1½
For every 10 % of acidity or fraction thereof, additional	<i>Per lb.</i>	0 0	0½
Cream of tartar, dextrine, not otherwise enumerated; and also 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 or other articles therein - - - - -			Free.
Drugs and Chemicals:			
Carauaba wax; catechu; cochineal; creosote, crude or commercial; crude distillates of coal tar or wood (in vessels containing 10 gallons or over) for the manufacture of disinfectants in New Zealand; formic aldehyde and solution thereof; fusel oil; gall nuts; crude glycerine; gums (arabic, benzoin, damar, tragacanth, and artificial gum arabic); liquefied gases, and compressed gases; liquorice in blocks of 7 lbs. net and over, or soft liquorice extract in bulk, in tins or other vessels capable of holding 7 lbs. net or over; naphthaline (crude or refined); saffron; strychnine and salts of strychnine; sugar of milk; sulphur; turmeric; 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; silver nitrate in crystals; acetate, crude; soda ash; soda arseniate; anhydrous carbonate; caustic; cyanide; bisulphite; hyposulphite; silicate; sulphate; sulphide; sulphite; nitrate; and permanganate; metallic sodium; sodium peroxide; and zinc chloride - - - - -			Free.
Soda crystals:			
If the produce of some part of the British Dominions - - - - -	<i>Per cwt.</i>	0 2	0
Otherwise - - - - -	"	0 2	4½
Disinfectant: essential oils (except eucalyptus); cod liver oil; oil of rhodium; insecticides for agricultural use; washes; manures; sheep dip; sheep, horse, and cattle drenches; sheep licks; and scrub exterminators - - - - -			Free.

(a) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

(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."

359

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

CHEMICALS AND DRUGS (a)—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—cont. (b)		£	s.	d.
Essences, flavouring, containing more than 33 % of proof spirit	<i>Per liq. gall.</i>	0	16	0
Extractum papaveris (an extract of poppy capsules prepared according to the British Pharmacopœia of 1885)	<i>Per lb.</i>	0	4	0
(Governor's Order No. 206, dated 15th February 1913).				
Opium when entered to be warehoused in a manufacturing warehouse, for the purpose of making therein approved medicinal preparations		Free.		
Other opium	<i>Per lb.</i>	2	0	0
[The importation of opium suitable for smoking is prohibited, as also is opium which, though not suitable for smoking, may yet be made suitable, unless the importer holds a permit to import, issued by the Minister of Customs (Act No. 137 of 1908 as amended by Act No. 30 of 1910). In accordance with regulations issued under the Opium Act of 1908, dated 25th July, 1911, the following articles (though not suitable for smoking, may yet be made suitable for smoking) are allowed to be imported by persons holding a permit issued by the Minister of Customs:—				
(i) Opium, crude.				
(ii) Opium, in powder.				
(iii) Opium, solid extract of.				
(iv) Opium, in mixture with other substances (if such mixture may be made suitable for smoking).				
(v) Opium, liquid extract of.				
(vi) Opium, tincture of.				
(vii) Opium, sedative liquor of.				
(viii) Opium, wine of.				
(ix) Sydenham's laudanum.				
(x) Solutions or liquids containing opium, or moist or semi-liquid preparations containing opium, and which are in a form which may be made suitable for smoking.]				
Baking powder, yeast preparations, and other ferments, also yeast foods:				
If the produce of some part of the British Dominions		20	%	<i>ad valorem.</i>
Otherwise		30	%	<i>ad valorem.</i>
Bichromate of potash in tabloid or tablet form:				
If the produce of some part of the British Dominions		20	%	<i>ad valorem.</i>
Otherwise		30	%	<i>ad valorem.</i>
(Minister's Orders Nos. 920 and 928, dated 10th January and 6th June 1910, respectively.)				
Essences, flavouring, not otherwise enumerated:				
If the produce of some part of the British Dominions		20	%	<i>ad valorem.</i>
Otherwise		30	%	<i>ad valorem.</i>
Eucalyptus oil in bulk or bottle		20	%	<i>ad valorem.</i>
Glycerine refined:				
If the produce of some part of the British Dominions		20	%	<i>ad valorem.</i>
Otherwise		30	%	<i>ad valorem.</i>
Spirits, methylated to the satisfaction of the Minister of Customs:				
If the produce of some part of the British Dominions	<i>Per liq. gall.</i>	0	1	0
Otherwise		0	1	2½

(a) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

(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."

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

CHEMICALS AND DRUGS (a)—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND—cont. (b)	
	£ s. d.
Spirits, cleared from warehouse, methylated under prescribed conditions <i>Per liq. gall. (c)</i>	0 0 6
Medicinal preparations (excepting medicated wines or wines mixed with food):	
Containing 50 % of proof spirit or less:	
If the produce of some part of the British Dominions - -	20 % <i>ad valorem.</i>
Otherwise - - - - -	30 % <i>ad valorem.</i>
Containing more than 50 % of proof spirit - - - - - <i>Per lb.</i>	0 1 0
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 valorem.</i>
Otherwise - - - - -	30 % <i>ad valorem.</i>
Saccharin not otherwise enumerated, including substances of a like nature or use - - - - - <i>Per oz.</i>	0 1 6
Medicinal preparations, drugs and druggists' sundries, and apothecaries' wares not otherwise enumerated; also aerated water makers' and cordial manufacturers' and brewers' drugs, chemicals and other sundries not otherwise enumerated:	
If the produce of some part of the British Dominions - -	20 % <i>ad valorem.</i>
Otherwise - - - - -	30 % <i>ad valorem.</i>
All other chemicals and chemical preparations, including photographic chemicals, not otherwise enumerated; also anti-incrustation, boiler, and other compounds:	
If the produce of some part of the British Dominions - -	20 % <i>ad valorem.</i>
Otherwise - - - - -	30 % <i>ad valorem.</i>

[Note.—The sale of drugs is regulated by the Sale of Food and Drugs Act, 1908 (No. 167 of 1908). Under this Act it is provided that every person commits an offence who sells any adulterated drug without informing the purchaser at the time of sale of the nature of the adulteration, unless the package in which it is sold has conspicuously printed thereon a "true description" of the composition of such drug.

"Drug" means any substance or mixture of substances used by man as a medicine, whether internally or externally, and includes anæsthetics.

Under Regulations issued on 3rd November, 1904, under the "Public Health Act, 1900," 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 the bottle, &c.]

FIGI.

Manures; pyrethrum roseum; and vaccine lymph and other anti-toxins - - - - -	Free.
Ingredients for making explosives - - - - - <i>Per lb.</i>	0 0 6
Soda crystals - - - - - <i>Per ton</i>	1 0 0
Methylated spirit - - - - - <i>Per gallon</i>	0 2 6
Spiritous compounds, not otherwise enumerated - <i>Per liq. gall.</i>	0 15 0
Baking powder - - - - -	12½ % <i>ad valorem.</i>
Calcium carbide - - - - -	12½ % <i>ad valorem.</i>

(a) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

(b) The tariff provides that any 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."

(c) Not including the added naphtha or other methylating material.

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

CHEMICALS AND DRUGS (a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

FIJI— <i>cont.</i>		£ s. d.
Morphia	- - - - -	12½% <i>ad valorem.</i>
Opium, medical and other preparations contained or derived from opium, unless dutiable at a higher rate of duty under the heading of "drugs" or "spirits"	- - - - - <i>Per lb. of opium contained</i>	1 0 0
Opium, tincture of opium, and laudanum	- - - - - <i>Per lb.</i>	1 0 0
Sulphur	- - - - -	12½% <i>ad valorem.</i>
Drugs and medicinal substances, including patent and proprietary medicines, unless prohibited by order of the Governor, containing not more than 8·7625% of proof spirit; chemicals and drysalteries (except those otherwise enumerated); and tinctures of the British Pharmacopœia, except those containing opium	- - - - -	12½% <i>ad valorem.</i>

Note.—The importation is prohibited of opium or any preparation containing opium or morphia unless in ships of 200 tons register at least, and in whole and complete packages, each containing not less than 30 lbs. net weight, and not containing any other goods (unless in the form of chemists' drugs), and unless into such ports as are approved by the Governor for the importation and warehousing of opium, and unless duly reported. [Ordinance No. 7 of 1881, as amended by No. 1 of 1895.]

The importation is prohibited, except with the written consent of the Principal Medical Officer, of any Indian hemp or any product or preparation therefrom, including ganja, bhang, charas, or any article capable, in the opinion of the Principal Medical Officer of the Colony, of being used as a substitute therefor (Ordinance No. 10 of 1905).

FALKLAND ISLANDS.

Methylic alcohol in its crude state and not fit for use as a potable spirit, or for admixture with a potable spirit	- - - - -	Free.
All other chemicals and drugs	- - - - -	Free.

[Under the Opium Ordinance, 1913 (No. 3 of 1913), the importation of opium is prohibited. All opium imported into the Colony must be deposited at the cost, risk and peril of the persons importing the same in such store as shall be appointed by the Governor for that purpose, and it cannot be delivered or withdrawn therefrom except on the written authority of the Colonial Surgeon or other Authorised Medical Officer, and then only to registered medical practitioners, dentists and licensed druggists.

The term "prepared opium" is held to mean the product of raw opium, obtained by a series of special operations by dissolving, boiling, roasting and fermentations designed to transform it into an extract suitable for consumption, and includes dross and all other residues remaining when opium has been smoked.

The term "opium" shall be taken to include raw opium, medicinal opium, morphine, heroine, cocaine and similar drugs.]

UNION OF SOUTH AFRICA.

Nitrates, except nitrate of ammonium, for manufacturing purposes or for fertilizers, in bulk; borax; boracic acid; bromine; litharge; manganese dioxide; quicksilver; artificial manures and fertilizers; sulphur, in bulk; alum; chloride of platinum; sulphurous anhydride; vaccine virus; toxin and serum; and rennet	- - - - -	Free.
Saltpetre in bulk (Cape Customs Notice No. 27, dated March 12th, 1907)	- - - - -	Free.

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

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

CHEMICALS AND DRUGS (a)—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
UNION OF SOUTH AFRICA—cont.	
	£ s. d.
Muriate of potash - - - - -	Free.
(Union Customs Notice No. 32, dated 5th March, 1912.)	
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 - - - Per gall.	0 1 6
" General Tariff - - - - - "	0 1 7
(b) In larger vessels or in bulk	
Under the British Preferential Tariff - - - Per gall.	0 1 0
" General Tariff - - - - - "	0 1 1
And in addition, in either case, for each degree of strength in excess of the strength of proof:	
Under the British Preferential Tariff - - - Per degree	0 0 4
" General Tariff - - - - - "	0 0 5
[Note.—Proof will be held to equal 6% of absolute acid and shall be determined in the manner prescribed by the Customs.]	
Medicinal preparations, not elsewhere enumerated (other than pills imported in packages not for direct sale retail to the public), when prepared by any secret or occult art and recommended to the public under any general name or title as specifics for any diseases or affections whatsoever affecting the human or animal bodies:	
Under the British Preferential Tariff - - - - -	22% <i>ad valorem</i> .
" General Tariff - - - - -	25% <i>ad valorem</i> .
Pills, imported in packages not for direct sale retail to the public Per lb.	1 0 0
	1 2 0
	or
	25% <i>ad valorem</i>
	whichever is
	greater.
Medicinal and toilet preparations and essences (liquid) and syrups and tinctures containing over 3% of proof spirit - Per Imp. gall.	
Saccharine and other sweetening substances in a concentrated form Per lb.	1 0 0
Oils, essential or perfumed, including eucalyptus:	
Under the British Preferential Tariff - - - - -	22% <i>ad valorem</i> .
" General Tariff - - - - -	25% <i>ad valorem</i> .
Toilet preparations not elsewhere enumerated:	
Under the British Preferential Tariff - - - - -	22% <i>ad valorem</i> .
" General Tariff - - - - -	25% <i>ad valorem</i> .
Ammonia, carbonate of (in bulk); ammonium (anhydrous, carbonate, chloride (sal-ammoniac) and nitrate), in bulk; barytes and pumice in bulk; calcium (carbonate, caustic, chloride, chlorate, and bisulphite) in bulk; carbonic acid gas; collodion cotton and glycerine and Kieselguhr, in bulk for manufacturing purposes; cyanide of potassium and of sodium; sulpho-cyanide of potassium, sodium and calcium; disinfectants in bulk, provided they are of a standard approved by the various Governments of the Union (b); gypsum	

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

(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 pure carbolic acid, and chloride of lime, or chlorinated lime possessing not less than 30 per cent. of available chlorine.

363

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

CHEMICALS AND DRUGS (a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

(sulphate of lime or plaster of Paris), in bulk; acetate of lead; magnesium sulphate, in bulk; potassium and sodium (carbonate, bicarbonate, caustic and silicate, chlorate, bichromate, permanganate, red and yellow prussiate of) in bulk; sheep-dip, sheep-dipping powder and materials suitable only for dip and dipping tanks (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.)				
All other chemicals and drugs:				
Under the British Preferential Tariff	-	-	-	12% <i>ad valorem.</i>
General Tariff	-	-	-	15% <i>ad valorem.</i>

[*Note.*—Under Article IX. of the Customs Union Convention of 1906, provision is made for the prohibition of the importation of *opium*, except for medicinal purposes, under such regulations as may be mutually agreed upon by the various parties concerned.

Under Proclamation No. 167 of 1913, issued under the Customs Management Act, 1913, no person (other than a person registered under the Union Laws as a medical practitioner, dentist, or chemist and druggist, and in actual practice) shall import into the Union any *opium* or *extract of opium*, and no such excepted person shall import any such substance unless thereto authorised by a permit stating the quantity which may be imported, and signed by the Secretary for the Interior or an officer duly authorised by him; and such permit shall be in prescribed form and shall be produced to the proper Officer of Customs either before or at the time of importation.

In the *Transvaal Province* the permit shall not be granted to any person other than a person registered under the Medical, Dental, and Pharmacy Ordinance, 1904, as a chemist and druggist.

In accordance with the provisions of Article XVI. of the Customs Union Convention of 1906, as amended by the Protocol of 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 *patent medicines* and *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 and importation of *fertilisers, farm foods, and pest remedies* in the *Cape of Good Hope* are regulated in accordance with certain regulations issued under the provisions of Act No. 29 of 1907 (Proclamations Nos. 178 of 1910 and No. 235 of 1913).

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

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

CHEMICALS AND DRUGS (a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

All other chemicals and drugs—*cont.*

£ s. d.

Under Proclamation No. 242 of 1911 it is provided that no fertiliser shall be imported into or sold in the Province of the Cape of Good Hope under the name or description of basic slag, Thomas' phosphate, or Thomas' slag, unless such fertiliser shall contain at least 12% of phosphoric oxide soluble in citric acid, tested in accordance with prescribed regulations.

It is further provided under Proclamation No. 65 of 1912 that no fertiliser may be imported into or sold in the Province of the Cape of Good Hope under the name of "sulphate of potash" or "muriate of potash," unless such fertiliser shall contain at least 48% and 44% of potash respectively.]

[For further details, see under "Manures."].

RHODESIA.

Nitrates, except nitrate of ammonium, for manufacturing purposes or for fertilizers, in bulk; borax boracic acid; bromine; litharge; manganese dioxide; quicksilver; artificial manures and fertilisers; sulphur, in bulk; alum; chloride of platinum; sulphurous anhydride; vaccine virus; toxin and serum; and rennet

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 Imperial quart:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:

The produce of the United Kingdom and reciprocating British Possessions	} Per gall.	0 1 0
The produce of non-reciprocating British Possessions		

Under the General Tariff— - Per gall.

0 1 1

Imported into the Congo Basin of Northern Rhodesia

Per gall. { 0 1 0
or if less
10% ad val.

(b) In larger vessels or in bulk:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:

The produce of the United Kingdom and reciprocating British Possessions	} Per gall.	0 0 6
The produce of non-reciprocating British Possessions		

Under the General Tariff— - Per gall.

0 0 7

Imported into the Congo Basin of Northern Rhodesia

Per gall. { 0 0 6
or if less
10% ad val.

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

365

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

CHEMICALS AND DRUGS (a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

And in addition, in either case, for each degree of strength in excess of strength of proof: £ s. d.

Imported into Southern Rhodesia and Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:

The produce of the United Kingdom and reciprocating British Possessions } *Per degree.* 0 0 3
 The produce of non-reciprocating British Possessions - - - - -

Under the General Tariff - - - - - *Per degree.* 0 0 4

Imported into the Congo Basin of Northern Rhodesia - { No higher than 10% *ad val.*

[*Notes.*—The maximum rate on British acetic acid is 3s. per gallon.

Proof will be held to be equal to 6% of absolute acid, and shall be determined in the manner prescribed by the Customs.]

Medicinal preparations, not elsewhere enumerated (other than pills imported in packages not for direct sale retail to the public), when prepared by any secret or occult art and recommended to the public under any general name or title as specifics for any diseases or affections whatsoever affecting the human or animal bodies:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:

The produce of the United Kingdom and reciprocating British Possessions - - - - - } 20% *ad val.*

The produce of non-reciprocating British Possessions - - - - - } 25% *ad valorem.*

Under the General Tariff - - - - - } 10% *ad valorem.*

Imported into the Congo Basin of Northern Rhodesia - - - - - } 10% *ad valorem.*

Pills, imported in packages, not for direct sale retail to the public:

If a patent or proprietary medicine:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:

The produce of the United Kingdom and reciprocating British Possessions - - - - - } 20% *ad val.*

The produce of non-reciprocating British Possessions - - - - - } 20% *ad val.*

Under the General Tariff - - - - - *Per lb.* 1 0 0

Imported into the Congo Basin of Northern Rhodesia - - - - - } 10% *ad valorem.*

Otherwise:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:

The produce of the United Kingdom and reciprocating British Possessions - - - - - } 9% *ad val.*

The produce of non-reciprocating British Possessions - - - - - } 9% *ad val.*

Under the General Tariff - - - - - *Per lb.* 1 0 0

Imported into the Congo Basin of Northern Rhodesia - - - - - } 9% *ad valorem.*

[A Customs decision is given in the Southern Rhodesia Customs Handbook to the effect that "when pills, etc., are imported in bottles containing not more than 100, they will not ordinarily be taken to fall under this item, provided they are in the packages, duly labelled, in which they are usually sold to the public over the counter without alteration or diminution of their contents."]

(a) Including chemical-manures and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS AND DRUGS (a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA— <i>cont.</i>		£ s. d.
Medicinal and toilet preparations and essences (liquid) and syrups, and tinctures containing over 3 % of proof spirit :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	} <i>Per Imp. gall.</i>	0 15 0
The produce of non-reciprocating British Possessions		
Under the General Tariff	<i>Per. Imp. gall.</i>	1 0 0
Imported into the Congo Basin of Northern Rhodesia	} <i>Per Imp. gall.</i>	0 15 0
Saccharine and other sweetening substances in concentrated form :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	} 20 % <i>ad val.</i>	
The produce of non-reciprocating British Possessions		
Under the General Tariff	<i>Per lb.</i>	1 0 0
Imported into the Congo Basin of Northern Rhodesia		10 % <i>ad valorem.</i>
Oils, essential or perfumed, including eucalyptus; also toilet preparations, not elsewhere enumerated :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	} 20 % <i>ad val.</i>	
The produce of non-reciprocating British Possessions		
Under the General Tariff		25 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia		10 % <i>ad valorem.</i>
Ammonium; anhydrous, 'chloride' (sal-ammoniac) and nitrate, in bulk; barytes and pumice in bulk; calcium (carbonate, caustic, chloride, chlorate, and bisulphite) in bulk; carbonic acid gas; collodion cotton and glycerine and Kieselguhr, in bulk for manufacturing purposes; cyanide of potassium and of sodium; sulphocyanide of potassium, sodium and calcium; gypsum (sulphate of lime or plaster of Paris), in bulk; acetate of lead; magnesium sulphate, in bulk; potassium and sodium (chlorate, bichromate, red and yellow prussiate of) in bulk :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions		Free.
The produce of non-reciprocating British Possessions		3 % <i>ad valorem.</i>
Under the General Tariff		3 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia		Free.

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

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

CHEMICALS AND DRUGS (a)—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—cont.

Ammonia (carbonate of) in bulk; disinfectants in bulk, provided that they are of a standard approved by the Administrator in Council (Southern Rhodesia) or the High Commissioner (Northern Rhodesia) (b); potassium and sodium (carbonate, bicarbonate, caustic, silicate and permanganate) in bulk; sheep dip, sheep dipping powders and materials suitable only for dip and dipping tanks; substances for destroying pests or diseases in stock, plants or trees; sulphate of copper, arsenic and arsenious acid, and arseniate of soda:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:

The produce of the United Kingdom and reciprocating British Possessions - - - - - } Free.

The produce of non-reciprocating British Possessions - - - - - } 3% *ad valorem*.

Under the General Tariff - - - - - } Free.

Sodium chloride:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:

The produce of the United Kingdom and reciprocating British Possessions - - - - - } 12% *ad valorem*.

The produce of non-reciprocating British Possessions - - - - - } 15% *ad valorem*.

Under the General Tariff - - - - - } 15% *ad valorem*.

Imported into the Congo Basin of Northern Rhodesia - - - - - } 10% *ad valorem*.
(Customs decision.)

All other chemicals and drugs:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff - - - - -

The produce of the United Kingdom and reciprocating British Possessions - - - - - } 9% *ad val.*

The produce of non-reciprocating British Possessions - - - - - } 15% *ad valorem*.

Under the General Tariff - - - - - } 9% *ad valorem*.

Imported into the Congo Basin of Northern Rhodesia - - - - -

[The importation of opium, except for medicinal purposes, is prohibited. No person, except a registered medical practitioner, dentist, or chemist and druggist may import any gum opium, extract of opium, poppies, or preparations of poppies; and no such excepted person may import any such substance without a permit stating the quantity to be imported, signed by the Secretary to the Administration which permit shall expire one month after the date thereof.

In accordance with the provisions of Article XVI. of the Customs Union Convention of 1906, as amended by the Protocol of 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 *patent medicines* and *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.]

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

(b) The standards for disinfectants are similar to those approved for the Union of South Africa, see note (b), p.294.

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

CHEMICALS AND DRUGS (a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NYASALAND PROTECTORATE.	
Manures and insecticides	Free.
Disinfectants	Free.
Preparations containing alcohol so mixed with wood naphtha or methyl alcohol as to make them totally unfit for use as a potable spirit	10 % <i>ad valorem.</i>
All other chemicals and drugs	10 % <i>ad valorem.</i>
<p>Under the "Sale of Drugs and Poisons Ordinance No. 20 of 1912" it is provided that no person shall <i>sell</i> any poisons or drugs without being duly licensed. The following articles may not be sold without the written authority of a medical practitioner, or in quantities in excess of the amount so authorized, except in cases of emergency when the District Resident may, should no medical practitioner be available, authorize such sale and in such quantities as he may deem necessary:—</p> <p>(i) Cannabis indica and its preparations (bhang, ganja, charas (chamba)).</p> <p>(ii) Chloral hydrate.</p> <p>(iii) Cocaine, and all preparations containing it.</p> <p>(iv) Morphine, and preparations of</p> <p>(v) Opium, and all preparations of opium.]</p>	
UGANDA PROTECTORATE.	
Sheep and cattle medicines, whether for internal or external application, 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>
Drugs and medicines imported for <i>bona fide</i> medical purposes	10 % <i>ad valorem.</i>
<p>[<i>Note.</i>—It is provided under Ordinance No. 10 of 1902 that no person may import, sell, export, or transport opium, unless such person is licensed under the "Opium Regulations."</p> <p>The word "Opium" is held to include:—</p> <p>"Poppyheads, preparations or admixtures of opium and intoxicating drugs prepared from the poppy, also preparations known as bhang, ganja, churus, chandro natron and any other product or preparation the Commissioner may declare by public notice to be included."]</p>	
EAST AFRICA PROTECTORATE.	
Sheep and cattle medicines, whether for internal or external application, 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>
Drugs and medicines imported for <i>bona fide</i> medical purposes	10 % <i>ad valorem.</i>
<p>[<i>Note.</i>—It is provided under Ordinance No. 5 of 1902 that no person may import, sell, export, or transport opium, unless such person is licensed under the "Opium Regulations."</p> <p>The word "opium" is held to include all poppy heads, preparations or admixtures of opium and intoxicating drugs prepared from the poppy, and also the preparation known as bhang, ganja, churus, chandro natron, and any other product or preparation which the Governor may declare to be included.]</p>	
SOMALILAND PROTECTORATE.	
Disinfectants	Free.
<p>[Any case of dispute as to whether any substance is or is not a "disinfectant" must be referred to His Majesty's Commissioner, whose decision in the matter must be accepted as final.]</p>	

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

369

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

CHEMICALS AND DRUGS (a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

SOMALILAND PROTECTORATE— <i>cont.</i>		£ s. d.
All other chemicals and drugs:		
If imported into Zeyla	- - - - -	5 ⁹ / ₁₀ <i>ad valorem.</i>
" other Protectorate ports	- - - - -	7 ⁹ / ₁₀ <i>ad valorem.</i>
[<i>Note.</i> —The importation or sale of "poisons," unless by persons holding a licence issued by the Commissioner, or other authorised official, is prohibited.		
The word "poisons" is scheduled to include:—		
Arsenic and its preparations,	Morphia and its preparations,	
Cyanide of potassium and all metallic cyanides,	Opium and its preparations,	
Strychnine,	Nux vomica,	
Corrosive sublimate,	Prussic acid,	
Oxalic acid,	Calabar bean,	
Tartar emetic,	Coculus indicus	
Aconite,	Datura,	
Belladonna,	Ergot,	
Chloroform,	Henbane,	
Cocaine,	St. Ignatius' bean,	
and any other article which may be included by the Commissioner. (Poisons Ordinance No. 1 of 1909.)]	Cantharides,	
ST. HELENA.		
All kinds	- - - - -	Free.
NIGERIA.		
Opium (raw and prepared)	- - - - -	Prohibited.
Kola nuts	- - - - - <i>Per 100 lbs.</i>	0 10 0
Natron (potash) all alkalies and alkaline earths:—		
Imported into Northern Nigeria:—		
From Southern Nigeria	- - - - - <i>Per cwt.</i>	0 1 0
" elsewhere	- - - - - "	0 2 0
Medicated spirits or strong waters, not being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralles' hydrometer:—		
If imported into Northern Nigeria	- - - - - <i>Per gall. (b)</i>	0 5 6
" " Southern "	- - - - - "	0 5 0
Medicated spirits or strong waters, and any liquid compound or any other compound capable of being liquefied containing spirits, being sweetened or mixed with any other article so that the degree of strength cannot be ascertained by Tralles' hydrometer.	<i>Per Imp. gall.</i>	0 10 0
All other chemicals and drugs	- - - - -	Free. ¹ / ₂

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

(b) Not exceeding a strength of 50°, with an additional duty of 2½*d.* per Imp. gall. for every degree or part of a degree above 50°, and a reduction of duty of 1¼*d.* per Imp. gall. for every degree below 50°, provided that the duty shall not be less than 4*s.* per gall. in Northern Nigeria and 4*s.* 6*d.* per gall. in Southern Nigeria.

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

CHEMICALS AND DRUGS (a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NIGERIA— <i>cont.</i>		£ s. d.
<i>Note—cont.</i>		
for consumption; and includes dross and other residues remaining when opium has been smoked. "Opium," when used without any qualifying epithet, shall be taken to include raw opium, medicinal opium, morphine, heroine, cocaine, and similar drugs.]		
GOLD COAST.		
If imported into the West of the Volta :		
Cyanide, borax, and manures	-	Free.
All other chemicals and drugs	-	10 % <i>ad valorem</i> .
If imported into the East of the Volta :		
Manures	-	Free.
All other chemicals and drugs	-	Free.
[The importation, &c. of opium into the Colony is regulated by Ordinance No. 1 of 1913. The regulations are similar to those given above for Nigeria.]		
SIERRA LEONE.		
Crude carbolic; commercial izal powder; commercial carbolic powder; sanitas and other disinfectants; permanganate of potash; and quinine		
Free.		
Spirits or strong waters, such as naphtha in its crude state, methylated spirits and perfumed waters which are totally unfit for use as a potable spirit; and also <i>bonâ fide</i> drugs and medicines containing spirits when admitted as drugs or medicines by the Collector of Customs		
10 % <i>ad valorem</i> .		
All other chemicals and drugs		
10 % <i>ad valorem</i> .		
[An Act (No. 4 of 1913) has been passed regulating the importation of opium into Sierra Leone. The provisions are similar to those given above for Nigeria.]		
GAMBIA.		
Gum copal and gum arabic—when of African produce	-	Free.
Manures	-	Free.
Kola nuts	-	0 0 3 <i>per lb.</i>
All other chemicals, and drugs	-	5 % <i>ad valorem</i> .
DOMINION OF CANADA.		
Per-oxide of barium, non-alcoholic, for use in the manufacture of per-oxide of hydrogen, when imported by manufacturers of per-oxide of hydrogen; also binitrotoluol, trinitrotoluol, and perchlorate of ammonia when imported by manufacturers of explosives for use exclusively in the manufacture of such articles in their own factories		
Free.		
[Customs Memo., No. 1684 B, dated 14th June 1912.]		
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.		
Nitrate compounds adapted for use in the manufacture of explosives		
Free.		
Rennet, raw and prepared		
Free.		
Non-edible seeds, beans, nuts, berries, plants, weeds, barks, and woods, in a crude state or chipped or ground, and extracts and preparations thereof, and chemical compounds composed of two or more acids or salts soluble in water, adapted for dyeing or tanning; turmeric, nutgalls and extracts thereof; indigo, indigo paste and extracts; aniline and coal tar dyes soluble in water, in bulk or packages of not less than 1 lb. weight; aniline oil, crude; aniline salts, alizarin and artificial alizarin; annatto, liquid or solid; iron liquor, being a solution of acetate or nitrate of iron adapted for dyeing and calico printing; red liquor, being a crude acetate of aluminium prepared from pyroligneous acid and adapted for dyeing and calico printing		
Free.		

(a) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

371

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

CHEMICALS AND DRUGS (a)—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA—cont.	
	£ s. d.
Drugs, such as barks, flowers, roots, beans, berries, balsams, bulbs, fruits, insects, grains, gums and gum resins; herbs, leaves, nuts, fruit and stem seeds—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, not otherwise provided for - - -	Free.
Roots, medicinal, viz.:—Alkanet, crude, crushed or ground; aconite, calumba, folia digitalis, gentian, ginseng, jalap, ipecacuanha, iris, orris-root, liquorice, sarsaparilla, squills, taraxacum, rhubarb and valerian, unground - - -	Free.
Cassava root, unground - - -	Free.
Dragon's blood; fuller's earth, in bulk only, not prepared for toilet or other purposes; litmus and all lichens, prepared or not prepared; musk in pods or in grain; vaccine and ivory vaccine points; quassia juice, bacteriological products or serum for subcutaneous injection; saffron, saffron cake, safflower, and extracts of; quinine, salts of; cochineal; ferment cultures to be used in butter-making - - -	Free.
Boracic acid and borax in packages of not less than 25 lbs. weight; hydro-fluosilicic acid; oxalic acid; tannic acid; ammonia, sulphate of; sal ammoniac and nitrate of ammonia; cyanide of potassium, cyanide of sodium and cyanogen bromide, for reducing metals in mining operations; crude bromides for the production of bromine (Memo., No. 1446n, dated 27th November 1907); antimony salts, viz.:—tartar emetic, chlorine and lactate (antimonine); arsenous oxide; oxide of cobalt; oxide of tin; bichloride of tin; tin crystals; oxide of copper; precipitate of copper, crude; sulphate of copper (blue vitriol); verdigris or subacetate of copper, dry; sulphate of iron (copperas), sulphate of zinc; chloride of zinc; sulphur and brimstone, crude or in roll or flour; cream of tartar, in crystals or argols; tartaric acid crystals; chloride of lime and hypochlorite of lime, in packages of not less than 25 lbs. weight; iodine, crude; bromine; phosphorus; sulphide of arsenic - - -	Free.
Acids:	
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 acids, of any strength not exceeding proof:	
Under the British Preferential Tariff - - - Per gall.	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 - - - Per gall.	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 other acids, not otherwise provided for (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 - Per 100 lbs.	0 0 8·63
" General Tariff - - - "	0 1 0·33
Acid phosphate, not medicinal; also stearic acid:	
Under the British Preferential Tariff - - -	12½% <i>ad valorem</i> .
" General Tariff - - -	20% <i>ad valorem</i> .

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

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

CHEMICALS AND DRUGS (a)—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA—cont.	
	£ s. d.
Baking powder:	
Under the British Preferential Tariff - - - Per lb. (b)	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 ² / ₁₀ ad valorem.
„ General Tariff - - - - -	25 ⁶ / ₁₀ ad valorem.
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 ⁰ / ₁₀ ad valorem.
Ammonia, oxalate, anhydrous, carbonate of, and household:	
Under the British Preferential Tariff - - - - -	15 ² / ₁₀ ad valorem.
„ Intermediate Tariff - - - - -	17 ³ / ₁₀ ad valorem.
„ General Tariff - - - - -	17 ¹ / ₂ ⁶ / ₁₀ ad valorem.
(Appraiser's Bulletin No. 327, dated 19th August 1909.)	
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
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. 1558B, dated 1st November 1909) - - - - -	Free.
Quinine, and quinine sulphate - - - - -	Free.
(Appraiser's Bulletin No. 639 dated 31st December 1912.)	
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 ⁶ / ₁₀ ad valorem.
„ General Tariff - - - - -	15 ⁰ / ₁₀ ad valorem.
Preparations made from pyroxylin and wood naphtha, when imported by manufacturers for use only in their factories in the manufacture of leather belting:	
Under the British Preferential Tariff - - - - -	5 ² / ₁₀ ad valorem.
„ General Tariff - - - - -	10 ⁰ / ₁₀ ad valorem.
(Customs Memo. No. 1591B, dated 7th June 1910.)	
Calcium, oxide and chloride of:	
Under the British Preferential Tariff - - - - -	15 ⁰ / ₁₀ ad valorem.
„ Intermediate Tariff - - - - -	17 ³ / ₁₀ ⁰ / ₁₀ ad valorem.
„ General Tariff - - - - -	17 ¹ / ₂ ⁶ / ₁₀ ad valorem.
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	
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; sulphate of sodium; 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 ⁰ / ₁₀ ad valorem.
„ Intermediate Tariff - - - - -	17 ³ / ₁₀ ⁰ / ₁₀ ad valorem.
„ General Tariff - - - - -	17 ¹ / ₂ ⁶ / ₁₀ ad valorem.
(Appraisers' Bulletin No. 327, dated 19th August 1909.)	

(a) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

(b) Including the weight of the package.

373

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

CHEMICALS AND DRUGS (a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£ s. d.
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 ³ / ₁₀ <i>ad valorem.</i>
General Tariff	- - -	15 ³ / ₁₀ <i>ad valorem.</i>
Fertilizers, unmanufactured, including kainite or German potash salts, phosphate rock, and German mineral potash	- - -	Free.
Fertilizers, compounded or manufactured (including super-phosphates—Customs decision):		
Under the British Preferential Tariff	- - -	5 ⁹ / ₁₀ <i>ad valorem.</i>
General Tariff	- - -	10 ⁷ / 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 ⁷ / ₁₀ <i>ad valorem.</i>
General Tariff	- - -	10 ⁷ / ₁₀ <i>ad valorem.</i>
(Customs Memo. No. 1558B, dated 1st November 1909.)		
Non-alcoholic liquid preparations for disinfecting, dipping, or spraying, not otherwise provided for:		
Under the British Preferential Tariff	- - -	20 ⁷ / ₁₀ <i>ad valorem.</i>
General Tariff	- - -	25 ⁹ / ₁₀ <i>ad valorem.</i>
Opium:		
Crude, the outward ball or covering to be free of duty - <i>per lb.</i>		0 4 1.33
Powdered	- - -	0 5 6.66
Prepared for smoking	- - -	1 " 6.66
[<i>Note.</i> —Under the Opium and Drug Act, 1911 (No. 17 of 1911), it is provided that every person who, without lawful or reasonable excuse, imports, manufactures, sells or offers for sale, has in his possession or takes or carries from any place in Canada to any other place in Canada, any "drug" for other than scientific or medicinal purposes, shall be guilty of a criminal offence, and shall be liable, upon summary conviction, to a fine not exceeding \$500 and costs, or to imprisonment for a term not exceeding one year, or to both fine and imprisonment.		
The word "drug" is held to mean and include:—		
Cocaine or any salts or compound thereof.		
Morphine	" " "	
Eucaïne	" " "	
Opium, or		
Any substance which may be added to the above list under the authority of the Act.		
"Opium" includes crude opium, powdered opium, and opium prepared for smoking, or in any stage of such preparation.]		
Liquorice paste and liquorice in rolls and sticks, not sweetened:		
Under the British Preferential Tariff	- - -	15 ⁷ / ₁₀ <i>ad valorem.</i>
General Tariff	- - -	22 ¹ / ₂ <i>ad valorem.</i>
Collodion for use in films for photo-engraving and for engraving copper rollers, when imported by photo-engravers and manufacturers of copper rollers:		
Under the British Preferential Tariff	- - -	15 ⁹ / ₁₀ <i>ad valorem.</i>
General Tariff	- - -	17 ¹ / ₂ <i>ad valorem.</i>
[Customs Memo., No. 1684B, dated 14th June 1912.]		
Acetone and amyl acetate:		
Under the British Preferential Tariff	- - -	} 30 ⁷ / ₁₀ <i>ad valorem.</i>
General Tariff	- - -	

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS AND DRUGS (a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£ s. d.
Nitrous ether, sweet spirits of nitre, and aromatic spirits of ammonia :		
Under the British Preferential Tariff - - - - -	<i>Per gall.</i>	} 0 9 10·40(b)
" General Tariff - - - - -	"	
Medicinal or medicated wines, containing not more than 40 ^o / ₁₀₀ of proof spirits :		
Under the British Preferential Tariff - - - - -		} 50 ^o / ₁₀₀ <i>ad valorem</i> .
" Intermediate Tariff - - - - -		
" General Tariff - - - - -		
Ethyl alcohol, when imported by the Department of Inland Revenue, or by a person licensed by the Minister of the Inland Revenue, to be denatured for use in the arts and industries, and for fuel, light, and power, to be entered at ports prescribed by Regulations of the Minister of Customs and Inland Revenue, subject to the Inland Revenue Act and to the regulations of the Department of Inland Revenue - - - - -		
		Free.
Ethyl alcohol or the substance commonly known as alcohol, hydrated oxide of ethyl, or spirits of wine, not otherwise provided for; amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol; wood naphtha; pyroxylic spirit, or any substance known as wood spirit or methylated spirits :		
Under the British Preferential Tariff - - - - -	<i>Per gall.</i>	} 0 9 10·40
" Intermediate Tariff - - - - -	"	
" General Tariff - - - - -	"	
[No allowance made in the measurement thereof for duty purposes below the strength of 15 ^o / ₁₀₀ under proof.]		
Methyl alcohol when imported by the Department of Inland Revenue, or by a person licensed by the Minister of Inland Revenue, to be used in denaturing alcohol for use in the arts and industries, and for fuel, light, and power, to be entered at ports prescribed by the regulations of the Minister of Customs and Inland Revenue, subject to the Inland Revenue Act, and to the regulations of the Department of Inland Revenue :		
Under the British Preferential Tariff - - - - -	<i>Per. proof gall.</i>	} 0 0 9·81
" General Tariff - - - - -	"	
[The Governor-General may, by Order in Council, reduce or abolish the duty specified in the above item.]		
Spirits or strong waters of any kind mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, or ethereal and spirituous fruit essences, not elsewhere included :		
Under the British Preferential Tariff - - - - -	<i>Per gall.</i>	} 0 9 10·40(b)
" Intermediate Tariff - - - - -	"	
" General Tariff - - - - -	"	
All other medicinal, chemical, and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, trochés, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, not otherwise provided for :		

(a) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

(b) And 30^o/₁₀₀ *ad valorem* in addition.

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

CHEMICALS AND DRUGS (a)—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—cont.

When dry:			
Under the British Preferential Tariff	-	-	- 20 % <i>ad valorem</i> .
" Intermediate Tariff	-	-	- 25 % <i>ad valorem</i> .
" General Tariff	-	-	- 25 % <i>ad valorem</i> .
Other kinds:			
Alcoholic:			
Under the British Preferential Tariff	-	-	} 50 % <i>ad valorem</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 valorem</i> .
" General Tariff	-	-	- 50 % <i>ad valorem</i> .

[Provided that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognised by the British or the United States pharmacopœia, or the French Codex as official, shall not be held to be covered by the above item; and provided, also, that any article in the above item containing more than 40 % of proof spirit shall be rated as "spirit."]

[Note.—Under the Proprietary or Patent Medicines Act, 1908 (No. 56 of 1908), it is provided that no *proprietary* or *patent medicine* shall be imported, manufactured, exposed, sold or offered for sale, if it contains:—

(a) Cocaine or any of its salts or preparations;

[It is laid down under Customs Memorandum No. 1723B, dated 15th April 1913, that preparations containing cocaine are only to be admitted when the labels and wrappers covering the same contain no reference to any maldy for which the preparation is intended as a relief or cure. No prescription or dosage shall be indicated on the package when imported.

Such preparations may be imported for the use only of *bonâ fide* practising physicians in prescribing for their patients.]

(b) Alcohol in excess of the amount required as a solvent or preservative, or does not contain sufficient medication to prevent its use as an alcoholic beverage; or

(c) Any drug which is specified below, but the name of which is *not* conspicuously printed on, and an inseparable part of, the label and wrapper of the bottle, box, or other container: Provided that every manufacturer or importer of, or agent for, the sale of any medicine containing any of the undermentioned drugs may, when applying for a certificate of registration for any medicine, transmit to the Minister of Inland Revenue an affidavit specifying such drug and the proportion of it contained in the mixture and dose, and the Minister may thereupon grant a certificate of registration for such medicine without the printing of the name of the said drug upon the label and wrapper, if it appears to the Minister that the proportion of the drug used is not dangerous to health:

Acetanilide and other coal tar products.
Aconite and its preparations.
Arsenical preparations.
Atropine.

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

(b) The Special Tariff rate of duty of 25 % *ad valorem* is also extended to non-alcoholic chemical preparations when the produce of the United Kingdom and British Colonies and Possessions, in accordance with the provisions of the French Convention Act of 1908.

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

. CHEMICALS AND DRUGS (a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Note—cont.

Belladonna and its preparations.
 Cantharides.
 Carbolic acid.
 Chloral hydrate.
 Chloroform.
 Conia and compounds thereof.
 Corrosive sublimate.
 Cotton root.
 Croton oil.
 Digitalis and derivatives.
 Ergot.
 Essential oil of mustard.
 Ether.
 Hellebore.
 Heroin.
 Hyoscyamin and its preparations.
 Hyoscyamus and its preparations (Order in Council, dated 11th September 1909).
 Indian Hemp.
 Morphine and its preparations (Order in Council, dated 17th August 1908).
 Nux vomica and derivatives.
 Opium, its preparations and derivatives (Order in Council, dated 17th August 1908).
 Pennyroyal.
 Phenacetine.
 Prussic acid.
 Salvia and preparations thereof.
 Strychnine and its preparations.
 Sulphonal.
 Tansy.
 Tartrate of antimony.
 Veratria.

Every importer or manufacturer must, before offering any medicine for sale, procure annually from the Minister of Inland Revenue a numbered certificate of registration, to whom must be furnished a list of the medicines which it is proposed to import; the fee for the certificate is 1 dollar.

All proprietary and patent medicines must be put up in packages or bottles, and every one of these intended for sale or distribution in Canada must have placed upon it, in conspicuous characters, forming an inseparable part of the general label and wrapper, the name and number under which the medicine is registered, with the words "the Proprietary or Patent Medicine Act" and also the manufacturers' name and address.

The term "proprietary or patent medicine" means every artificial remedy or prescription manufactured for the internal use of man, the name, composition, or definition of which is not to be found in the British Pharmacopœia, the Codex Medicamentarius of France, the Pharmacopœia of the United States, or any foreign Pharmacopœia approved by the Minister of Inland Revenue, or any formulary adopted by any properly constituted pharmaceutical association representing the Dominion of Canada, approved by the Minister, or upon which is not printed in a conspicuous manner, and forming an inseparable part of the label and wrapper, the true formula or list of medicinal ingredients, which must not contain cocaine or any of its derivatives or preparations.

(a) Including chemical manures and medicinal and pharmaceutical compounds and preparations.

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

CHEMICALS AND DRUGS (a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£	s.	d.
It is further provided under section 203 of the Customs Act (cap. 48 of revised statutes of Canada, 1906, as subsequently amended) that:—				
“If any medicinal preparation, whether chemical or not, which is usually imported with the name of the manufacturer, does not, when imported, have the true name of such manufacturer and the place where such preparation is prepared, and the word ‘ <i>alcoholic</i> ’ if the preparation contains alcohol, or ‘ <i>non-alcoholic</i> ’ if it does not contain alcohol, permanently and legibly affixed to each parcel by stamp, label or otherwise, all parcels thereof not so stamped, labelled, or otherwise marked may be forfeited and seized by an Officer.”]				
NEWFOUNDLAND.				
Manures and fertilizers; also sulphuric acid, when imported for use in the manufacture of manures - - - - -				Free.
Naphtha and iron oxide to be used by manufacturers for use in the manufacture of copper paint - - - - -				Free.
Chemicals for use in photo-engraving - - - - -				Free.
Bark, extract of bark, catch, bichromate of potash, and logwood - Preservaline, and boracic or acetic acids, imported by manufacturers for use in the preservation of fish or fish glue - - - - -				Free.
Ammonia, when imported for refrigerating purposes - - - - -				Free.
Spirits, viz.:				
Spirituos or alcoholic, distilled from any material or containing or compounded from or with distilled spirits of any kind, and any admixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof, as follows, viz.:				
Alcohol, ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl, or spirits of wine, amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil - <i>Per gall.</i>		0	14	4-66
Oxide of calcium-lime - - - - - <i>Per bushel of 100 lbs.</i>		0	0	7-40
Chemicals, when imported by manufacturers of matches for manufacturing matches - - - - -				20% <i>ad valorem</i> .
Liquorice, paste, liquorice in rolls or sticks, when of the quality known as Spanish liquorice, and all preparations of petroleum for toilet, medicinal, or other purposes, compounds of which cod liver oil forms a prominent part, and cream of tartar -				30% <i>ad valorem</i> .
Acids, muriatic and nitric, and all mixed or other acids not elsewhere specified; sulphuric ether, chloroform, and solutions of peroxides of hydrogen; ceresene, chloro-di-nitro, benzole, and nitro of ammonia; also bi-carbonate of soda, washing soda (sodium carbonate), caustic potash and lye - - - - -				35% <i>ad valorem</i> .
Methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirits, or any substance known as wood spirits or methylated spirits, ether, nitrous ether, sweet spirits of nitre, and aromatic spirits of ammonia, skin washes, and other toilet preparations containing spirits, and all medicinal preparations containing over 30% of alcohol - - - - -				50% <i>ad valorem</i> .
All medicinal preparations containing less than 30% of alcohol, tinctures, or medicines and medicinal wines (so called), including medicated beef fluids (such as beef, iron and wine) and ethereal and spirituous fruit essences, not elsewhere grouped - - - - -				30% <i>ad valorem</i> .
Medicinal, chemical, and pharmaceutical preparations, when composed of one or more than one substance not elsewhere specified; patent and proprietary preparations, tinctures, pills,				

(a) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS AND DRUGS (a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
NEWFOUNDLAND— <i>cont.</i>				
powders, trochés, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, not elsewhere specified		30		% <i>ad valorem</i> .
[<i>Note</i> .—It is prescribed, under section 25 of the Revenue Act, No. 9 of 1905, that all medicinal preparations, whether chemical or other, usually imported with the name of the manufacturer, shall have the true name of such manufacturer, and the place where they are prepared, and the word "alcoholic" or "non-alcoholic" permanently and legibly affixed to each parcel by stamp, label, or otherwise; and all medicinal preparations imported without such names and word so affixed may be forfeited.				
Under the Pharmacy Act, No. 4 of 1910 it is provided that no person may sell any poisonous drug, unless registered under the provisions of the Act.				
"Poisonous drugs" are defined to be all poisonous vegetable alkaloids, alkaloids, cocaine and its salts, morphine and its preparations, opium and its preparations of opium or poppies.]				
BAHAMAS.				
Manures, fertilizers, and insecticides; materials for photographic purposes; divi-divi; dyewoods and stuffs; materials for the manufacture of ice; caustic soda; and potash				Free.
Alcohol				0 5 0
Essential oils				20 % <i>ad valorem</i> .
All other chemicals and drugs				25 % <i>ad valorem</i> .
[Under the "Opium Act, 1913" (No. 21 of 1913), the importation of opium or prepared opium is prohibited, unless by a medical practitioner, a qualified dentist, a qualified veterinary surgeon, a licensed druggist, or by a person to whom special permission is granted by the Governor. For definition of "opium" and "prepared opium," see under "St. Lucia."]				
TURK'S AND CAICOS ISLANDS.				
Fertilizers, and lymph for vaccination				Free.
All other chemicals and drugs				10 % <i>ad valorem</i> .
JAMAICA.				
Fertilizers, and lymph for vaccination				Free.
Chemicals for photographic purposes—if imported as such				
Quinine—sulphate of, and all alkaloids or salts of cinchona bark (not to include quinine compounded with other drugs)				
Medicines, the remedy known as "606" Salvarsan (dioxy-diamido arsenobenzol) and the following disinfectants when in liquid form, viz., carbolic acid and coal tar, including Cyllin and Jeyes fluid				
Spirits of wine, alcohol (including absolute alcohol) and all other distilled spirits				0 16 0
[Provided that in no case shall the duty be less than 13s. 6d. per liq. gallon.]				
Spirituous compounds, not being methylated spirits, nor medicines recognised by the British Pharmacopœia, or the United States Pharmacopœia, nor recognised medicinal preparations proved to the satisfaction of the Collector-General to be of use only in the treatment of disease and not otherwise enumerated, containing 40 % of proof spirit				0 16 0
Opium in powder, or as the raw drug, or solid extract of opium, but not including medicinal preparations and medical compounds of opium				1 0 0
All other chemicals and drugs				10 % <i>ad valorem</i> .
CAYMAN ISLANDS.				
All kinds				5 % <i>ad valorem</i> .

(a) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

379

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

CHEMICALS AND DRUGS (a)—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
ST. LUCIA.	
Quinine, being sulphate of quinine, and all alkaloids or salts of cinchona bark, but not including quinine compounded with other drugs	Free.
Manures	Free.
Insecticides or fungicides—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 whatever	Free.
Articles for the use of the Imperial Department of Agriculture	Free.
Alcohol (pure) and chemicals admitted by the Treasurer as being imported exclusively for medical or other scientific investigations	Free.
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose), including chemicals or their compounds and sulphur	Free.
Medicinal spirits	20% <i>ad valorem</i> .
Calcium carbide:	
Under the British Preferential Tariff	12% <i>ad valorem</i> .
" General Tariff	15% <i>ad valorem</i> .
All other chemicals and drugs	15% <i>ad valorem</i> .
[Under the Opium Ordinance (No. 1 of 1913) the importation of prepared opium is prohibited.	
All "opium" imported must be deposited at the cost, risk, and peril of the person or persons importing the same, in such store as shall be appointed by the Governor for that purpose. No opium shall be delivered or withdrawn from a store, except on the written authority of the Medical Officer of the district in which the store is situated, and except by registered medical practitioners, dentists and druggists.	
The term "prepared opium" means the product of raw opium obtained by a series of special operations, especially by dissolving, boiling, roasting, and fermentation, designed to transform it into an extract suitable for consumption, and includes dross and all other residues remaining when opium has been smoked.	
The term "opium," when used without any qualifying epithet, shall be taken to include raw opium, medicinal opium, morphine, heroine, cocaine, and similar drugs.]	
ST. VINCENT.	
Manures and insecticide ingredients	Free.
Calcium carbide:	
Under the British Preferential Tariff	8% <i>ad valorem</i> .
" General Tariff	10% <i>ad valorem</i> .
All other chemicals and drugs	10% <i>ad valorem</i> .
[The importation of opium is regulated by Ordinance No. 14 of 1912, the provisions of which are similar to those stated above for St. Lucia.]	
BARBADOS.	
Manures and Fertilizers	Per ton 0 4 2
Opium, extract of opium, cannabis indica and its extracts and preparations, including bhaug, ganje, charas and majoon	Per lb. 0 15 0
Calcium carbide:	
Under the British Preferential Tariff	9% <i>ad valorem</i> .
" General Tariff	11½% <i>ad valorem</i> .
All other chemicals and drugs	10% <i>ad valorem</i> .
[Note.—A drawback 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. (Act No. 15 of 1910.)]	

(a) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]CHEMICALS AND DRUGS (a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
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.
Opium, cannabis indica (including bhang, ganje, charas and majoon)	- - - - - Per lb.	0 15 0
Extract of opium	- - - - - "	1 10 0
All other chemicals and drugs	- - - - -	10 % <i>ad valorem.</i>
VIRGIN ISLANDS.		
Fertilizers; also sulphur	- - - - -	Free.
Medicinal extracts and preparations of all kinds, quinine and preparations of quinine, castor and cod liver oils, epsom salts, but exclusive of opium, ganje, bhang, and proprietary or patent medicines	- - - - -	Free.
Medicated wine	- - - - -	15 % <i>ad valorem.</i>
Opium, bhang and ganje	- - - - - Per lb.	0 10 0
All other chemicals and drugs	- - - - -	10 % <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.		
Fertilizers and manures; also insecticides and fungicides of the kinds certified by the Superintendent of Agriculture as being fit and proper for use in agriculture	- - - - -	Free.
Opium, bhang and ganje	- - - - - Per lb.	1 5 0
Calcium carbide:		
Under the British Preferential Tariff	- - - - -	8 $\frac{2}{3}$ % <i>ad valorem.</i>
" General Tariff	- - - - -	11 % <i>ad valorem.</i>
All other chemicals and drugs (vegetable or mineral)	- - - - -	11 % <i>ad valorem.</i>
ANTIGUA.		
Fertilizers and manures; insecticides, viz.:—Paris green and such other insecticides or fungicides as the Governor in Council may from time to time determine	- - - - -	Free.
Opium and ganje	- - - - - Per lb.	1 5 0
Calcium carbide:		
Under the British Preferential Tariff	- - - - -	10 $\frac{2}{3}$ % <i>ad valorem.</i>
" General Tariff	- - - - -	13 $\frac{1}{3}$ % <i>ad valorem.</i>
All other chemicals and drugs	- - - - -	13 $\frac{1}{3}$ % <i>ad valorem.</i>
MONTserrat.		
Chemicals for agricultural purposes; insecticides, viz.: Paris green, and such other insecticides or fungicides as the Governor in Council may from time to time determine	- - - - -	Free.
Fertilizers and manures	- - - - -	Free.
Opium, bhang or ganje	- - - - - Per lb.	0 15 0
Calcium carbide:		
Under the British Preferential Tariff	- - - - -	10 $\frac{2}{3}$ % <i>ad valorem.</i>
" General Tariff	- - - - -	13 $\frac{1}{3}$ % <i>ad valorem.</i>
All other chemicals	- - - - -	13 $\frac{1}{3}$ % <i>ad valorem.</i>
DOMINICA.		
Fertilizers	- - - - -	Free.
Methylated spirits	- - - - - Per gall.	0 2 6
Medicated wine	- - - - -	25 % <i>ad valorem.</i>
Opium, bhang and ganje	- - - - - Per lb.	0 10 0
Patent and proprietary medicines	- - - - -	20 % <i>ad valorem.</i>
Calcium carbide:		
Under the British Preferential Tariff	- - - - -	10 % <i>ad valorem.</i>
" General Tariff	- - - - -	12 $\frac{1}{2}$ % <i>ad valorem.</i>
All other chemicals and drugs (vegetable or mineral)	- - - - -	12 $\frac{1}{2}$ % <i>ad valorem.</i>

(a) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

381

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

CHEMICALS AND DRUGS (a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

TRINIDAD AND TOBAGO.		£	s.	d.
Manures, including sulphate of ammonia, nitrate of soda, lime and other substances which the Collector of Customs is satisfied are imported for use as manures or as remedies for diseases, and for prevention of insect attacks on plants	- - - - -			Free.
Divi divi, bark and tonca beans	- - - - -			Free.
Vaccine lymph, medical serums and radium	- - - - -			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 :				
Under the British Preferential Tariff	- - - Per 100 lbs.	0	1	7
" General Tariff	- - - " "	0	2	0
Opium and ganje :				
Including mixtures and preparations thereof	- - - Per lb.	0	15	0
Tincture of opium, admitted by the Collector of Customs as being for medicinal purposes	- - - Per gall.	0	5	0
Medicinal spirits, admitted as such by the Collector of Customs.	- - - Per gall.	0	5	0
Methylated spirits and methylated alcohol, admitted as such by the Collector of Customs	- - - Per gall.	0	1	6
All other chemicals and drugs	- - - - -	10 %	<i>ad valorem.</i>	
BERMUDA.				
Fertilizers	- - - - -			Free.
Wood alcohol, wood naphtha, or methyl alcohol and methylated alcohol	- - - - - Per gall.	0	0	3
Other alcohol	- - - - - " "	0	5	0 and
	- - - - -	25 %	<i>ad valorem.</i>	
All other chemicals and drugs	- - - - -	10 %	<i>ad valorem.</i>	
BRITISH HONDURAS.				
Manures and other fertilizers ; also fire extinguishers	- - - - -			Free.
Vaccine lymph and curative and preventive serums	- - - - -			Free.
Opium, including powdered opium for medicinal purposes	- - - Per lb.	0	16	8
All other chemicals and drugs	- - - - -	12½ %	<i>ad valorem.</i>	
[Note—Drugs, such as morphia, cocaine, opium and its preparations can only be sold by registered chemists and druggists (Ordinance No. 16 of 1908).]				
BRITISH GULANA.				
Chemicals and other substances which the Comptroller of Customs is satisfied are imported for the purification of water	- - - - -			Free.
Chemicals necessary for the cyanide process in gold-mining	- - - - -			Free.
Drugs imported by or for the use of the Society for the prevention and treatment of Tuberculosis	- - - - -			Free.
Caustic soda, soda ash, and silicate of soda which the Comptroller of Customs is satisfied are imported for the manufacture of soap	- - - - -			Free.
Manures, sulphate of ammonia, nitrate of soda, and other substances which the Comptroller of Customs is satisfied are imported for use as manure, or as remedies for diseases of, or preventives of insect attacks on plants	- - - - -			Free.
Quinine, hydrochlorate and sulphate of, and euquinine	- - - - -			Free.
Fire extinguishers	- - - - -			Free.
Vaccine lymph, and medicinal serum	- - - - -			Free.
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)

(a) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

(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.]CHEMICALS AND DRUGS (a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH GUIANA— <i>cont.</i>		£	s.	d.
Calcium carbide:				
Under the British Preferential Tariff	- Per 100 lbs.	0	3	4(b)
„ General Tariff	- - - - -	0	4	2(b)
Brimstone and sulphur	- - - - - Per lb.	0	0	0½(b)
Spirituons compounds, being medicines composed of preparations recognised by the British Pharmacopœia, or the United States Pharmacopœia, which the Comptroller of Customs is satisfied are to be used in the compounding of medicines only	- Per liq. gall.	0	2	6 (b)
Other spirituons medicinal compounds, containing:				
Not more than 25 % of proof spirit	- Per liq. gall.	0	2	11 (b)
More than 25 % of proof spirit	- Per liq. gall.	0	5	10 (b)
More than 50 % of proof spirit	- - - - -	0	14	7 (b)
	[To pay duty as "Spirits."]			
Cannabis indica, its extracts and its preparations, including bhang, ganje, charas and majoon	- - - - - Per lb.	1	5	0 (b)
Opium and ganje:				
Including mixtures and preparations thereof	- - - - - Per lb.	1	5	0 (b)
Extract of opium	- - - - -	2	10	0 (b)
Official tincture of opium or cannabis indica	- - - - - Per gall.	0	3	4 (b)
Wood naphtha or methyl alcohol, not purified so as to be potable	„	0	1	0½(b)
Methylated, certified by the Government analyst to contain not less than 10 % of wood naphtha, and ⅔ % of Dippel's oil or of mineral naphtha	- - - - - Per gall.	0	2	1 (b)
Seeds (except for propagation)	- - - - - Per lb.	0	0	1 (b)
All other chemicals and drugs	- - - - -	15	0	0 ad val. (c)

[*Notc.*—The importation of opium is restricted to duly licensed wholesale dealers, and its sale to licensed dealers (Ordinance No. 4 of 1889).

A licence costing 100*l.*—payable in equal quarterly instalments in advance—is required to be taken out by every person who imports or sells opium, charas, bhang, or ganje, by wholesale, in quantities of not less than 10 lbs, avoirdupois (Tax Ordinance No. 1 of 1913).

Under the "Pharmacy and Poisons Ordinance, 1899, Amendment Ordinance, 1911" (No. 19 of 1911), it is provided that no patent or proprietary medicine shall be *sold* unless the box, bottle, vessel, wrapper or cover in which such medicine is contained is distinctly labelled with the proportion or percentage of alcohol (if any) and of any of the substances named below, or of any preparations, derivatives, or salts of such substances contained in the said medicine

Acetanilide.	Coca,
Aconite.	Datura,
Adrenalin,	Digitalis,
Alpha eucaine,	Elaterium,
Antimony,	Ether,
Antipyrin,	Hemlock,
Arsenic,	Heroin,
Belladonna,	Hydrocyanic acid,
Beta eucaine,	Iodine,
Bromine,	Mercury,
Bromoform,	Nitroglycerin,
Cannabis indica,	Nux vomica,
Cantharides,	Opium,
Chloral,	Phenazone,
Chloroform,	Phenol,

(a) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

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

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

383

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

CHEMICALS AND DRUGS (a)—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH GUIANA—continued.		£ s. d.
<i>Note—cont.</i>		
Phenol-phthalein,	Sulphonal,	
Phosphorus (free),	Trional,	
Salicylic acid.	Veronal,	
Savin, its oils and any other re-	Thyroidin, and	
puted emmenagogue or abort-	any other synthetic, hypnotic	
ifacient substance.	and analgesic substances.	
Strychnine and all poisonous		
alkaloids.		
It is provided, under Ordinance No. 8 of 1912, that the payment of duty under any Tax Ordinance, on patent or proprietary medicines shall be collected by means of labels denoting the amount of such duty affixed to the bottles or other packages in which such medicines are contained. The labels are to be in prescribed pattern or design.		
The term "patent or proprietary medicines" is held to mean any medicines or preparations that are in any way recommended on the label of any bottle or package thereof or by advertisement as a remedy for disorder.]		
[The "Tax Ordinance, 1913" (No. 1 of 1913), makes no provision, as in previous years, for excise duties leviable on patent or proprietary medicines, during the year ended 31st March 1914.]		
GIBRALTAR.		
Chemicals and drugs of all kinds	- - - - -	Free.
MALTA.		
Medicinal oils	- - - - -	Free.
Methylated spirits	- - - - - Per gall.	0 1 0
All other chemicals and drugs	- - - - -	Free.
CYPRUS.		
<i>Bona fide</i> disinfectants imported in bulk (<i>i.e.</i> , in packages each weighing not less than 10 okes or in drums each containing not less than 5 gallons)	- - - - -	Free.
(Order-in-Council No. 494, dated 23rd November 1910.)		
Manures and fertilizers; also sulphur	- - - - -	Free.
Bark (except gum bark)	- - - - -	Free.
Medicines	- - - - -	Free.
Gum bark	- - - - - Per oke	0 0 4½
Spirits imported into the Island of Cyprus mixed with any ingredient, and although coming under some other designation shall nevertheless be deemed to be "Spirits," and chargeable to duty as such	- - - - -	
	Per gall.	0 6 0
Saltpetre	- - - - - Per oke	0 0 1½
Sal ammoniac	- - - - - Per 100 okes	0 7 0
All other chemicals and drugs	- - - - -	8% <i>ad valorem</i> .
[An oke = 2·8 lbs.]		

(a) Including chemical manures, and medicinal and pharmaceutical compounds and preparations.

[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 AND TARIFF RATES OF DUTY.

BRITISH INDIA.		£	s.	d.
Aniline blue, when imported by the owner of a cotton-weaving mill and shown to the satisfaction of the Collector to be intended for use in the weaving of cotton or the baling of woven cotton goods (Customs Circular No. IV. of 1896)				Free.
Alizarine dye (dry and moist); aniline dye (moist indigo blue and dry); avar bark; cochineal; cutch and gambier; and gallnuts (Persian)				5 % (a)
Aniline salts, buzgand (gulpista), gallnuts (myrabolams), madder or manjit, orchilla weed, sappan wood and root, turmeric, and all other dyeing and tanning materials				5 % <i>ad valorem</i> .
ADEN.				
All kinds				Free.
STRAITS SETTLEMENTS (including LABUAN).				
All kinds				Free.
CEYLON.				
Dyewoods				Free.
Cutch				Rupees. cents.
Turmeric				1 70
All other dyeing and tanning materials				0 65
				5½ % <i>ad valorem</i> .
MAURITIUS.				
Bark and dyewoods				Rupees. cents.
Gambier or cutch				13 41
Turmeric				2 08
Gall-nuts				2 08
Indigo, Prussian blue, and ultramarine blue				1 52
All other dyeing and tanning materials				0 91
				12 % <i>ad valorem</i> .
SEYCHELLES.				
Turmeric				1 52
All other kinds				12½ % <i>ad valorem</i> .
HONG KONG.				
All kinds				Free.
COMMONWEALTH OF AUSTRALIA.				
Annatto, liquid and solid, in packages over 1 lb.				Free.
Soap dyes and other preparations used in the household, not elsewhere included:				
Under the British Preferential Tariff				15 % <i>ad valorem</i> .
" General Tariff				20 % <i>ad valorem</i> .
Dressings, inks, stains, pastes, and polishes for leather:				
Under the British Preferential Tariff				35 % <i>ad valorem</i> .
" General Tariff				40 % <i>ad valorem</i> .
Laundry blue				Per lb. 0 0 2
Ultramarine blue; dyes (dry or in paste) in bulk for manufacturing purposes; also yellow acid (an acid coal tar dye used for colouring soap) imported in bulk (Customs Tariff Guide):				
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.

385

[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 AND TARIFF RATES OF DUTY.

TERRITORY OF PAPUA.		£ s. d.
Blue - - - - -	<i>Per lb.</i>	0 0 1
All other dyeing 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
Otherwise - - - - -		0 0 1½
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. 858, dated 19th December 1907) - - - - -		Free.
Cochineal, gall nuts, turmeric, tanners', curriers', and bootmakers' inks and stains - - - - -		Free.
All other dyes, dyestuffs, and crude dyeing and tanning materials - - - - -		Free.
. FIJI.		
Blue - - - - -		12½ % <i>ad valorem.</i>
All other dyeing and tanning materials - - - - -		12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.		
All kinds - - - - -		Free.
UNION OF SOUTH AFRICA.		
Dye-nuts, gambier, myrobolans, sumach, valonia, and other dye-stuffs for leather - - - - -		Free.
Cuba yellow dye (a dye-stuff for leather) - - - - -		Free.
[Union Customs Notice No. 45, dated 2nd January 1913.]		
Turmeric:		
Under the British Preferential Tariff - - - - - <i>Per lb.</i>		0 0 2
" General Tariff - - - - - "		0 0 2½
Bate (for tanning):		
Under the British Preferential Tariff - - - - -		12 % <i>ad valorem.</i>
" General Tariff - - - - -		15 % <i>ad valorem.</i>
[Union Customs Notice No. 34, dated 2nd April 1912.]		
Dover salts dye:		
Under the British Preferential Tariff - - - - -		12 % <i>ad valorem.</i>
" General Tariff - - - - -		15 % <i>ad valorem.</i>
[Union Customs Notice No. 45, dated 2nd January 1913.]		
All other dyeing and tanning materials :		
Under the British Preferential Tariff - - - - -		12 % <i>ad valorem.</i>
" General Tariff - - - - -		15 % <i>ad valorem.</i>
RHODESIA.		
Dye-nuts, gambia, myrobolans, sumach, valonia, and other dye-stuffs for leather - - - - -		Free.
Turmeric:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions - - - - - <i>Per lb.</i>	}	0 0 2
The produce of non-reciprocating British Possessions - - - - - "		
Under the General Tariff - - - - -		0 0 2½
Imported into the Congo Basin of Northern Rhodesia - - - - -	}	0 0 2
		or if less 10 % <i>ad valorem.</i>

[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 AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

All other dyeing and tanning materials :			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :			
Under the British Preferential Tariff :			
	The produce of the United Kingdom and reciprocating British Possessions	- - - - -	9% <i>ad valorem.</i>
	The produce of non-reciprocating British Possessions	- - - - -	15% <i>ad valorem.</i>
	Under the General Tariff	- - - - -	9% <i>ad valorem.</i>
	Imported into the Congo Basin of Northern Rhodesia	- - - - -	9% <i>ad valorem.</i>
NYASALAND PROTECTORATE.			
All kinds	- - - - -	- - - - -	10% <i>ad valorem.</i>
UGANDA PROTECTORATE.			
All kinds	- - - - -	- - - - -	10% <i>ad valorem.</i>
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 :			
	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>

327

[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 AND TARIFF RATES OF DUTY.

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	Free.
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, catechu, 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>

BAHAMAS.

Dye-woods and stuffs, and divi-divi	Free.
All other dyeing and tanning materials	25% <i>ad valorem.</i>

TURK'S AND CAICOS ISLANDS.

All kinds	10% <i>ad valorem.</i>
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JAMAICA.

Tan bark of all kinds, whole or ground	Free.
Indigo	Per lb. 0 0 3
All other dyeing and tanning materials	10% <i>ad valorem.</i>

CAYMAN ISLANDS.

All kinds	5% <i>ad valorem.</i>
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ST. LUCIA.

All kinds	15% <i>ad valorem.</i>
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ST. VINCENT.

All kinds	10% <i>ad valorem.</i>
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BARBADOS.

Logwood	Free.
All other dyeing and tanning materials	10% <i>ad valorem.</i>

[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 AND TARIFF RATES OF DUTY.		
GRENADA.		
All kinds	- - - - -	10% <i>ad valorem.</i>
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	- - - - -	13½% <i>ad valorem.</i>
MONTSERRAT.		
All kinds	- - - - -	13½% <i>ad valorem.</i>
DOMINICA.		
All kinds	- - - - -	12½% <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>
BRITISH HONDURAS.		
Dye-woods indigenous to the Colony	- - - - -	Free.
All other dyeing and tanning materials	- - - - -	12½% <i>ad valorem.</i>
BRITISH GUIANA.		
Seeds (except for propagation)	- - - - -	Per lb. 0 0 1 (a)
All other dyeing and tanning materials	- - - - -	15% <i>ad val.</i> (b)
GIBRALTAR.		
All kinds	- - - - -	Free.
MALTA.		
All kinds	- - - - -	Free.
CYPRUS.		
Bark	- - - - -	Free.
Valonia	- - - - -	Per cantar (44 okes) 0 0 4
Indigo	- - - - -	Per oke 0 1 1½
Logwood	- - - - -	Per 100 okes 0 1 2½
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.

(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.]

OILS, FATS, RESINS. &c. :—VEGETABLE OILS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		
Cocoanut oil	- - - - -	5 ¹ / ₂ (a)
All other vegetable oils	- - - - -	5 ¹ / ₂ <i>ad valorem</i> .
[Note.—In all cases where linseed oil imported has been adulterated up to 50 ¹ / ₂ or more, the actual percentage of adulteration must be distinctly indicated. (Customs Circular No. 4 of 1901.) For the purpose of ascertaining the gallonage 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.
CEYLON.		
Cocoanut oil	- - - - -	Free.
Castor oil	- - - - -	<i>Per cwt.</i> Rupee 1 20 cts.
All other vegetable oils	- - - - -	5 ¹ / ₂ <i>ad valorem</i> .
MAURITIUS.		
Perfumed oils	- - - - -	12 ⁰ / ₁₀₀ <i>ad valorem</i> .
Castor, gingely, mustard, pistachio, and colza oils	- - - - -	<i>Per cwt.</i> Rupees. cents. 2 54
Linseed oil	- - - - -	" 0 13 ¹ / ₄
Olive oil:		
In cases not exceeding 2 ¹ / ₂ galls.	- - - - -	<i>Per case</i> 1 00
In casks and demijohns	- - - - -	<i>Per gall.</i> 0 40 ¹ / ₂
Cocoanut oil:		
If imported from the Oil Islands	- - - - -	<i>Per 100 galls.</i> 0 32 ¹ / ₄
If not imported from the Oil Islands	- - - - -	<i>Per gall.</i> 0 09
All other vegetable oils	- - - - -	" 18 ¹ / ₄
SEYCHELLES.		
All kinds	- - - - -	12 ¹ / ₂ <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.
Essential oils used in making perfumes	- - - - -	Free.
Other essential oils, non-spirituans	- - - - -	Free.
Oils, in bulk or otherwise, viz.—birch tar oil; pine oil; fir tree; mirbane, and cloth oil for use in the manufacture of textile goods as prescribed by departmental By-law	- - - - -	Free.
[It is laid down in Customs By-law No. 196, dated 12th January 1912, that "cloth oil" for use in the manufacture of textile goods (b) may be delivered free of duty under the following conditions:—		
(i) The importer to declare on the face of the entry that the oil is imported <i>bona fide</i> for use in the manufacture of textile goods;		
(ii) Security to be given that it will be used only for such purpose; and		
(iii) Evidence of use to be given to the satisfaction of the Collector within six months (or such further time as the Collector may allow) after delivery by the Customs.]		

(a) For the fixed tariff valuation on which duty is levied, see Appendix I.
(b) It is stated in a Customs Notice dated 9th February 1912, that for the purposes of the above-mentioned By-Law No. 196, referring to the denaturation of cloth oil, the term "textile goods" may be taken as including "rope."

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

OILS, FATS, RESINS, &c.:—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£	s.	d.	
Other oils :					
In vessels, not above one gallon :					
Quarter-pints and smaller sizes :					
Under the British Preferential Tariff	-	Per dozen	0	0	9
" General Tariff	-	"	0	1	0
Half-pints and over quarter-pints :					
Under the British Preferential Tariff	-	Per dozen	0	1	6
" General Tariff	-	"	0	2	0
Pints and over half-pints :					
Under the British Preferential Tariff	-	Per dozen	0	3	0
" General Tariff	-	"	0	4	0
Quarts and over pints :					
Under the British Preferential Tariff	-	Per dozen	0	6	0
" General Tariff	-	"	0	8	0
Over a quart :					
Under the British Preferential Tariff	-	Per gall.	0	2	0
" General Tariff	-	"	0	2	8
In vessels above one gallon :					
Vegetable oils, edible, including salad, cooking, and fish-frying oils	-	Per gall.	0	2	0
Vegetable oils, edible, not elsewhere included, when denaturated as prescribed by Departmental By-Laws	-	"	0	"	6
"Edible coiza oil" may be denaturated as follows:					
When intended for Church use, as a burning oil :—					
By the addition to each 100 gallons of edible coiza oil of not less than 5 gallons of approved bleached rapeseed oil and 10 ozs. of birch tar oil.					
The blown rapeseed oil shall have a specific gravity of not less than 0.96 at 60° F. The birch tar oil should have a sp. gr. of not less than 0.926 at 20° C. (By-Law No. 220, dated 18th May 1912, as amended by By-Law No. 257, dated 21st December 1912.)					
When intended for use in miners' safety lamps as a burning oil :—					
By the addition to each 75 gallons of edible coiza oil of not less than 10 gallons high test kerosene (300° test) and 15 gallons kerosene (170° test). (By-Law No. 226, dated 11th June 1912.)					
The following method has been approved for the denaturation of "rape seed oil" intended for the purpose above specified, viz. :—					
70 gallons rape seed oil.					
30 gallons high test kerosene (300 degrees test).					
(Supplement No. 2 to the Customs Tariff Guide).					
It is further laid down in Customs By-Law No. 194, dated 12th January 1912, as amended by By-Law No. 209, dated 10th February 1912, and 256, dated 20th December 1912, that the method of denaturation of "edible vegetable oils, n.e.i.," shall be as follows :—					
If for use in the manufacture of soap :—					
(a) It must be, when opened, at once mixed with the soap stock (prior to such mixing the Collector shall be satisfied that mixture with such stock will constitute effectual denaturation of the oil), or					
(b) It must be denaturated by the addition to each 100 gallons of the oil of 5% of castor oil, and of 5% of molten tallow.					

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

OILS, FATS, RESINS, &c.:—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Other oils—*cont.*

Edible vegetable oils, n.e.i.—*cont.*

If for use otherwise than in the manufacture of soap:—

To each 100 gallons of the oil shall be added the following, viz.—

- 20 gallons high test kerosene.
- 3 gallons commercial cod or herring oil.
- 1 gallon 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 sec. at 80° F. (Redwood).

As regards blown or thickened oils coming within the above item of "edible vegetable oils, n.e.i.," and for use only in the manufacture of other non-edible oils, there shall be added to the blown or thickened oil:—

- (a) The equivalent of 5% of its bulk of mineral lubricating oil of sp. gr., 86 at 60° F., or
- (b) The equivalent of 10% of its bulk of mineral lubricating oil of less than the specific gravity quoted.
- (c) Blown rape seed oil having a specific gravity of 0.96 or higher at 60° F. shall be considered sufficiently denaturated by the blowing process.]

China, sesame, and soya bean oils, when denaturated as prescribed by departmental By-Laws

Free.

[It is laid down in Customs By-Law No. 195, dated 12th January 1912, as amended by By-Law No. 209, dated 10th February 1912, that the method of denaturation of "China, sesame, and soya bean oils" shall be as follows:

If for use in the manufacture of soap:

- (a) It must be, when opened, at once mixed with the soap stock (prior to such mixture the Collector shall be satisfied that mixture with such stock will constitute effectual denaturation of the oil), or
- (b) To each 100 gallons of the oil shall be added 5% of castor oil or fish oil, and 5% of molten tallow.

If for use in the manufacture of candles:

To each 100 gallons of the 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.

If for use other than for soap or candle making:

- (a) To each 100 gallons of the oil shall be added—
 - 20 gallons high test kerosene,
 - 3 gallons commercial cod or herring oil,
 - 1 gallon 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), or
- (b) To each 100 gallons of the oil shall be added—
 - 20 gallons eucalyptus oil,
 - 3 gallons turpentine,
 - 1 gallon liquid tar.

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

OILS, FATS, RESINS, &c.:—VEGETABLE OILS—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

£ s. d.

China, &c., oils—*cont.*

(c) The following additional methods of denaturing "soya bean oil" are prescribed in By-Law No. 216, dated 23rd April 1912, and in Supplements Nos. 1 and 2 to the Customs Tariff Guide, viz. :—

(i) By adding 25 gallons of commercial neats-foot oil and 25 gallons of 300° test kerosene to 50 gallons of soya bean oil.

(ii) By adding 5 gallons of terebene and 5 gallons of turpentine to 90 gallons of soya bean oil.

(iii) By adding 25 gallons of tung oil to 100 gallons of soya bean oil.

(iv) 50 gallons soya bean oil.

25 „ whale oil.

25 „ high test kerosene (300 degrees test).

Further, "soya bean oil" for paint making, may be denaturated as follows :

5 gallons turpentine substitute (mineral spirit).

10 „ crude rosin oil.

85 „ soya bean oil.

or

85 parts soya bean oil.

15 „ crude rosin oil.

or

85 parts soya bean oil.

5 „ crude rosin oil.

10 „ „ fish oil.

And "Soya bean" oil for burning purposes, may be denaturated as follows :

70 gallons soya bean oil.

30 „ high test kerosene.

(Supplement No. 7 to the Customs Tariff Guide).

or

100 gallons soya bean oil.

20 „ high test kerosene.

5 „ crude fish oil.

(Supplement No. 9 to the Customs Tariff Guide.)

China oil for burning purposes may be denaturated as follows :

China oil - - - - - 70 gallons.

Castor oil of the quality of Calcutta seconds - 30 gallons.

Duty to be charged on the resultant mixture at 6d. per gallon on the quantity of castor oil used. The China oil shall be considered denaturated and be free of duty.)

(Supplement No. 8 to the Customs Tariff Guide.)

Castor, Turkey red oil, commercial oleic acid, linseed tung and other vegetable paint oils - - - - -	per gall.	0	0	6
Solar oils - - - - -	„	0	0	1
Residual oils (a) - - - - -	„	0	0	0½
All other vegetable oils - - - - -	„	0	0	6

(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 prescribed regulations. Security is required in all cases where residual oil denaturated under By-laws is delivered for a specified use (except in the case of oil delivered under bond for the use of the Royal Navy or to oil utilised for manufacture in bond).

393

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

OILS, FATS, RESINS, &C.:—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£	s.	d.
China, &c., oil— <i>cont.</i>				
[<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.]				
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	-	-	-	Free.
Wood naphtha	-	-	-	Free.
Eucalyptus oil	-	-	-	20 % <i>ad valorem.</i>
Harness oil:				
If the produce of some part of the British Dominions	-	-	-	20 % <i>ad valorem.</i>
Otherwise	-	-	-	30 % <i>ad valorem.</i>
Perfumed oil:				
If the produce of some part of the British Dominions	-	-	-	25 % <i>ad valorem.</i>
Otherwise	-	-	-	37½ % <i>ad valorem.</i>
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
Otherwise	-	-	-	0 0 7½
In other vessels	-	-	-	20 % <i>ad valorem.</i>
All other vegetable oils (except mixtures):				
In vessels capable of containing one gallon or more	-	-	-	Free.
In other vessels	-	-	-	20 % <i>ad valorem.</i>
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.
UNION OF 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> (a)
" 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 val.</i> (a)
" General Tariff	-	-	-	15 % <i>ad valorem.</i>

(a) 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 British 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).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.:—VEGETABLE OILS—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
RHODESIA.				
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:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
Under the British Preferential Tariff:				
The produce of the United Kingdom and reciprocating British Possessions				} 20% <i>ad val.</i>
The produce of non-reciprocating British Possessions				
Under the General Tariff				25% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia				10% <i>ad valorem</i> .
All other vegetable oils:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
Under the British Preferential Tariff:				
The produce of the United Kingdom and reciprocating British Possessions				} 12% <i>ad val.</i>
The produce of non-reciprocating British Possessions				
Under the General Tariff				15% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia				10% <i>ad valorem</i> .
NYASALAND PROTECTORATE.				
All kinds				10% <i>ad valorem</i> .
UGANDA PROTECTORATE.				
All kinds				10% <i>ad valorem</i> .
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.				
Lamp oils			<i>Per gall.</i>	0 0 2
All other oils				Free.
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.				
Edible oils				Free.
Oils, being West African produce				Free.
Oils for perfumery purposes				10% <i>ad valorem</i> .
All other vegetable oils			<i>Per old wine gall.</i>	0 0 6
GAMBIA.				
Palm and kernel oils, if of African produce				
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> .

395

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

OILS, FATS, RESINS, &c. :—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA.		£	s.	d.
Cocconut, palm, and palm kernel oils, not edible, for manufacturing soap; also olive oil for manufacturing soap or tobacco, or for canning fish	- - - - -			Free.
Cocconut oil, not edible, when imported for use in the manufacture of refined cocconut oil - - - - - (Order-in-Council, dated 16th November 1910.)	- - - - -			Free.
Bleached palm oil - - - - -	- - - - -			Free.
Resin oil and China wood oil - - - - -	- - - - -			Free.
Crude cotton seed oil, when imported by manufacturers of refined cotton seed oil for use only in their own factories in the manufacture of such refined cotton seed oil - - - - - (Customs Memo., No. 1,646 B. dated 11th August 1911.)	- - - - -			Free.
Refined cotton seed oil (edible) for canning fish - - - - -	- - - - -			Free.
Cotton seed oil and cocconut oil not otherwise provided for :				
Under the British Preferential Tariff - - - - -	- - - - -	12½	0	<i>ad valorem.</i>
" General Tariff - - - - -	- - - - -	17½	0	<i>ad valorem.</i>
Essential oils, not otherwise provided for, including bay oil, otto of limes, and peppermint oil :				
Under the British Preferential Tariff - - - - -	- - - - -	5	0	<i>ad valorem.</i>
" Intermediate Tariff - - - - -	- - - - -	7½	0	<i>ad valorem.</i>
" General Tariff - - - - -	- - - - -	7½	0	<i>ad valorem.</i>
Lubricating oils :				
Under the British Preferential Tariff - - - - -	- - - - -	12½	0	<i>ad valorem.</i>
" General Tariff - - - - -	- - - - -	20	0	<i>ad valorem.</i>
Olive oil, not elsewhere specified :				
Under the British Preferential Tariff - - - - -	- - - - -	15	0	<i>ad valorem.</i>
" Special Tariff of the Franco-Canadian Treaty - - - - -	- - - - -	15	0	<i>ad valorem.</i>
" Intermediate Tariff - - - - -	- - - - -	20	0	<i>ad valorem.</i>
" General Tariff - - - - -	- - - - -	20	0	<i>ad valorem.</i>
Sesame seed oil :				
Under the British Preferential Tariff - - - - -	- - - - -	15	0	<i>ad valorem.</i>
" General Tariff - - - - -	- - - - -	25	0	<i>ad valorem.</i>
Linseed or flax-seed oil, raw or boiled :				
Under the British Preferential Tariff - - - - -	- - - - -	0	5	1·67
" General Tariff - - - - -	- - - - -	0	6	9·40
Hair oil :				
Under the British Preferential Tariff - - - - -	- - - - -	25	0	<i>ad valorem.</i>
" Intermediate Tariff - - - - -	- - - - -	32½	0	<i>ad valorem.</i>
" General Tariff - - - - -	- - - - -	35	0	<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 - - - - -	- - - - -	15	0	<i>ad valorem.</i>
" Intermediate Tariff - - - - -	- - - - -	17½	0	<i>ad valorem.</i>
" General Tariff - - - - -	- - - - -	17½	0	<i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909.)				
Printing ink oil, produced from linseed oil :				
Under the British Preferential Tariff - - - - -	- - - - -	15	0	<i>ad valorem.</i>
" Intermediate Tariff - - - - -	- - - - -	17½	0	<i>ad valorem.</i>
" General Tariff - - - - -	- - - - -	17½	0	<i>ad valorem.</i>
(Appraisers' Bulletin No. 613, dated 11th February 1913.)				
All other vegetable oils :				
Under the British Preferential Tariff - - - - -	- - - - -	15	0	<i>ad valorem.</i>
" Intermediate Tariff - - - - -	- - - - -	17½	0	<i>ad valorem.</i>
" General Tariff - - - - -	- - - - -	17½	0	<i>ad valorem.</i>

[*Note.*—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.]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.:—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
NEWFOUNDLAND.		
Cotton-seed and olive oils, when imported by manufacturers for use in the preservation of fish or fish glue; vegetable oils for use in curing fish		Free.
Cotton-seed, sesame, and other oils, to be used in other manufactures and butter colouring		15 % <i>ad valorem.</i>
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	Per gall.	0 0 2·96
Lubricating oil when imported by cold storage companies for use in connection with their machinery		Free.
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	Per gall.	0 0 3·95
Essential oils		25 % <i>ad valorem.</i>
Cod liver oil and compounds of which cod liver oil forms a prominent part, and other oils prepared for medicinal purposes		30 % <i>ad valorem.</i>
Hair oils; and all other vegetable oils		40 % <i>ad valorem.</i>
BAHAMAS.		
Palm, cocoanut, and cotton-seed oils		Free.
Olive oil	Per gall.	0 1 0
Essential oils		20 % <i>ad valorem.</i>
Linseed and all other vegetable oils	Per gall.	0 0 9
TURK'S AND CAICOS ISLANDS.		
All kinds	Per gall.	0 0 6
JAMAICA.		
Medicinal, essential and perfumed oils		10 % <i>ad valorem.</i>
Castor oil (in tins or in bulk), cotton-seed oil, cocoanut oil, and all other vegetable oils	Per gall.	0 0 5
CAYMAN ISLANDS.		
All kinds		5 % <i>ad valorem.</i>
ST. LUCIA.		
Oils:		
Cotton seed	Per gall.	0 0 7
Olive and all other vegetable oils	"	0 0 7
ST. VINCENT.		
Chemical, essential, and perfumed oils		10 % <i>ad valorem.</i>
All other vegetable oils	Per gall.	0 0 6
BARBADOS.		
Bay oil for the avowed purpose of being used in converting spirits into bay rum. (Act No. 6 of 1906)		Free.
All other vegetable oils		10 % <i>ad valorem.</i>
[A drawback of the amount of duty paid is allowed on imported crude cotton seed oil refined in the island and exported within six months of importation, under certain prescribed conditions (Act No. 15 of 1910).]		
GRENADA.		
Olive and other cooking oils	Per gall.	0 1 0
All other vegetable oils	"	0 0 9

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

OILS, FATS, RESINS, &c. :—VEGETABLE OILS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
VIRGIN ISLANDS.				
Castor oil	-	-	-	Free.
Olive oil	-	-	-	Per gall. 0 1 0
All other vegetable oils	-	-	-	„ 0 0 9
ST. CHRISTOPHER—NEVIS.				
Hair oil	-	-	-	25 % <i>ad valorem.</i>
Castor and olive oils	-	-	-	Per gall. 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	-	-	-	Per gall. 0 1 0
MONTSERAT.				
Hair oil and similar toilet accessories	-	-	-	30 % <i>ad valorem.</i>
Castor and olive oils	-	-	-	Per gall. 0 1 6
All other vegetable oils	-	-	-	„ 0 1 0
DOMINICA.				
Essential oils	-	-	-	12½ % <i>ad valorem.</i>
Olive and cotton-seed oils (refined)	-	-	-	Per gall. 0 1 0
Castor oil	-	-	-	„ 0 1 6
All other vegetable oils	-	-	-	„ 0 0 8
TRINIDAD AND TOBAGO.				
Cocoonut oil	-	-	-	Free.
Edible of all kinds, including olive and cotton seed oils, but not including cocoonut oil	-	-	-	Per gall. 0 1 3
All other vegetable oils, including lubricating, medicinal, perfumed, and essential oils	-	-	-	Per gall. 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)	-	-	-	15 % <i>ad val. (a)</i>
Castor and all other vegetable oils	-	-	-	Per gall. 0 1 0½ (b)
GIBRALTAR.				
All kinds	-	-	-	Free.
MALTA.				
Linseed and medicinal oils; also oils, which, being unfit for food, are intended for industrial purposes	-	-	-	Free.
Cotton-seed oil	-	-	-	Per gall. 0 0 2½
All other vegetable oils	-	-	-	„ 0 0 1½
CYPRUS.				
Oils in bulk :				
Olive oil	-	-	-	Per 100 okes 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)	-	-	-	Per 100 okes 0 4 5½
All other vegetable oils	-	-	-	„ 2 0 0

[An oke = 1½ quarts.]

(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. :—OIL CAKE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
BRITISH INDIA.				
Oil cake and cattle food of all kinds	- - - -			Free.
ADEN.				
All kinds	- - - -			Free.
STRAITS SETTLEMENTS (including LABUAN).				
All kinds	- - - -			Free.
CEYLON.				
Castor-seed ponnac	- - - -			Free.
Other ponnac	- - - -			Free.
Oil cake, not otherwise specified	- - - -			<i>Per cwt.</i> Rupee 0 25 cts.
				$5\frac{1}{2}\%$ <i>ad valorem.</i>
MAURITIUS.				
Ponnac or copperah	- - - -			Rupee 0 6 cts.
All other oil cake	- - - -			12% <i>ad valorem.</i>
SEYCHELLES.				
All kinds	- - - -			$12\frac{1}{2}\%$ <i>ad valorem.</i>
HONG KONG.				
All kinds	- - - -			Free.
COMMONWEALTH OF AUSTRALIA.				
Linseed for the manufacture of linseed oil and cake, and for cultivation	- - - -			Free.
(By-Law No. 143, dated 29th November 1910.)	- - - -			
Linseed cake and oil cake	- - - -			<i>Per cental</i> 0 1 0
[Note.—A <i>drawback</i> 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.				
Soya-bean cake:				
If the produce of some part of the British Dominions				
<i>Per cental (100 lbs.)</i>				0 1 0
Otherwise				0 1 2 $\frac{1}{2}$
[Minister's Order No. 1018, dated 3rd September 1912.]				
All other animal foods:				
If the produce of some part of the British Dominions	- - - -			20% <i>ad valorem.</i>
Otherwise	- - - -			30% <i>ad valorem.</i>
FIJI.				
All kinds	- - - -			$12\frac{1}{2}\%$ <i>ad valorem.</i>
FALKLAND ISLANDS.				
All kinds	- - - -			Free.
UNION OF SOUTH AFRICA.				
All kinds :				
Under the British Preferential Tariff	- - - -			<i>Per 100 lbs.</i> 0 1 10
„ General Tariff	- - - -			0 2 0

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

OILS, FATS, RESINS, &c.:—OIL CAKE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
RHODESIA.				
All kinds:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
Under the British Preferential Tariff:				
The produce of the United Kingdom and reciprocating British Possessions	-	-	-	-
The produce of non-reciprocating British Possessions	-	-	-	-
		0	1	6
Under the General Tariff	-	-	-	-
		0	2	0
Imported into the Congo Basin of Northern Rhodesia	-	-	-	-
		0	1	6
		or if less		
		10% <i>ad valorem.</i>		
NYASALAND PROTECTORATE.				
All kinds	-	-	-	-
		10% <i>ad valorem</i>		
UGANDA PROTECTORATE.				
All kinds	-	-	-	-
		10% <i>ad valorem.</i>		
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	-	-	-	-
		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. 1,591b, 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.		
Cattle food containing molasses:				
Under the British Preferential Tariff	-	-	-	-
		15% <i>ad valorem.</i>		
„ General Tariff	-	-	-	-
		20% <i>ad valorem.</i>		
NEWFOUNDLAND.				
All kinds	-	-	-	-
		Free.		

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.:—OIL CAKE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
BAHAMAS.		
All kinds - - - - -		£ s. d. 25 ³ / ₁₀ <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.		
All kinds - - - - -		Free.
JAMAICA.		
All kinds - - - - -		10 ¹ / ₁₀ <i>ad valorem.</i>
CAYMAN ISLANDS.		
All kinds - - - - -		5 ¹ / ₁₀ <i>ad valorem.</i>
ST. LUCIA.		
Linseed oil cake and linseed oil cake meal:		
Under the British Preferential Tariff - - - - -	<i>Per 100 lbs.</i>	0 0 2 ¹ / ₂
" General Tariff - - - - -	"	0 1 0
Other crushed food for cattle - - - - -	"	0 1 0
ST. VINCENT.		
Linseed oil cake and linseed oil cake meal:		
Under the British Preferential Tariff - - - - -	<i>Per 100 lbs.</i>	0 0 4
" General Tariff - - - - -	"	0 0 5
All other kinds - - - - -	"	0 0 5
BARBADOS.		
All kinds:		
Under the British Preferential Tariff - - - - -	<i>Per 100 lbs.</i>	0 0 6
" General Tariff - - - - -	"	0 0 7 ¹ / ₂
GRENADA.		
All kinds - - - - -		10 ¹ / ₁₀ <i>ad valorem.</i>
VIRGIN ISLANDS.		
All kinds - - - - -	<i>Per 100 lbs.</i>	0 1 6
ST. CHRISTOPHER—NEVIS.		
Cotton seed meal - - - - -		Free.
Linseed oil cake meal:		
Under the British Preferential Tariff - - - - -	<i>Per 100 lbs.</i>	0 0 11 ¹ / ₂
" General Tariff - - - - -	"	0 1 2
Other oilmeal - - - - -	"	0 1 2
Linseed oil cake:		
Under the British Preferential Tariff - - - - -	"	8 ¹ / ₁₀ <i>ad valorem.</i>
" General Tariff - - - - -	"	11 ¹ / ₁₀ <i>ad valorem.</i>
Other kinds - - - - -	"	11 ¹ / ₁₀ <i>ad valorem.</i>
ANTIGUA.		
Linseed oil cake and linseed oil cake meal:		
Under the British Preferential Tariff - - - - -	<i>Per 100 lbs.</i>	0 1 0 ¹ / ₂
" General Tariff - - - - -	"	0 1 4
All other kinds - - - - -	"	0 1 4
MONTserrat.		
Linseed oil cake meal:		
Under the British Preferential Tariff - - - - -	<i>Per 100 lbs.</i>	0 1 4
" General Tariff - - - - -	"	0 1 8
Other oilmeal, cotton seed meal, and similar preparations	"	0 1 8
Linseed oil cake:		
Under the British Preferential Tariff - - - - -	"	10 ¹ / ₁₀ <i>ad valorem.</i>
" General Tariff - - - - -	"	13 ¹ / ₁₀ <i>ad valorem.</i>
Other kinds - - - - -	"	13 ¹ / ₁₀ <i>ad valorem.</i>

401

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

OILS, FATS, RESINS, &c.:—OIL CAKE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINICA.		£ s. d.
Linseed oil cake and linseed oil cake meal		
Under the British Preferential Tariff	- - - Per 100 lbs.	0 1 8
" General Tariff	- - - - - "	" 2 1
All other kinds	- - - - - "	0 2 1
TRINIDAD AND TOBAGO.		
Cattle and other animal foods:		
Molassine, molasscuit, soya bean cake and any other preparation, which the Collector of Customs is satisfied is intended as food for cattle		
	- - - - - Per 100 lbs.	0 0 7½
Linseed oil cake and linseed oil meal:		
Under the British Preferential Tariff	- - - Per 100 lbs.	0 0 6
" General Tariff	- - - - - "	" 0 7½
BERMUDA.		
Oilmeal or linseed meal	- - - - - Per 100 lbs.	0 0 3
All other kinds	- - - - - "	10 ½ <i>ad valorem.</i>
BRITISH HONDURAS.		
All other kinds	- - - - - "	12½ <i>ad valorem.</i>
BRITISH GUIANA.		
Oil meal and cake:		
Under the British Preferential Tariff	- - - Per 100 lbs.	0 0 5 (a)
" General Tariff	- - - - - "	0 0 6½ (a)
GIBRALTAR.		
All kinds	- - - - - "	Free.
MALTA.		
All kinds	- - - - - "	Free.
CYPRUS.		
All kinds:		
If for use as "fodder for cattle"	- - - - - "	Free.
Otherwise	- - - - - "	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. :—GREASE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		£	s.	d.							
All kinds		5	0	<i>ad valorem.</i>							
<p>[Under Customs Circular No. 8 of 1912, provision is made for a refund of duty in the case of <i>tallow</i> used in weaving mills, subject to the following procedure:—</p> <p>On importation the duty should be paid, and the Customs Department should notify the Cotton Excise Department of the mill on whose behalf the <i>tallow</i> is being imported, details of the importation being furnished. At the mill an account of the receipts and consumption of <i>tallow</i> should be regularly kept: stocks would be checked by the Excise Department, and on a certificate from the inspector as to the quantity consumed, a refund of the duty involved would be made by the Customs Department. No refund would be made if applied for more than six months after importation.</p> <p>The above procedure is to be regarded as tentative in the first instance for one year, and is subject to revision should it be found to be unsatisfactory.]</p>											
ADEN.											
All kinds				Free.							
STRAITS SETTLEMENTS (including LABUAN).											
All kinds				Free.							
CEYLON.											
All kinds				Free.							
MAURITIUS.											
Tallow				<i>Per cwt.</i> Rupee 1 52							
Cart-grease				" 0 76							
All other grease		12	0	<i>ad valorem.</i>							
SEYCHELLES.											
All kinds		12	5	<i>ad valorem.</i>							
HONG KONG.											
All kinds				Free.							
COMMONWEALTH OF AUSTRALIA.											
Rouge and Tripoli grease, for polishing				Free.							
(Customs Tariff Guide.)											
Stearine				<i>Per lb.</i> 0 0 1							
Currier's hard grease containing a large percentage of paraffin wax				<i>Per lb.</i> 0 0 1							
(Customs Tariff Guide.)											
Greases, including axle grease and tallow unrefined :											
In packages not exceeding 4 lbs. in weight				<table border="0"> <tr> <td rowspan="2">- <i>Per cwt.</i></td> <td rowspan="2">}</td> <td>0 4 0</td> </tr> <tr> <td>or 15% <i>ad val.</i>, whichever rate returns the higher duty.</td> </tr> <tr> <td></td> <td></td> <td>0 2 0</td> </tr> </table>	- <i>Per cwt.</i>	}	0 4 0	or 15% <i>ad val.</i> , whichever rate returns the higher duty.			0 2 0
- <i>Per cwt.</i>	}	0 4 0									
		or 15% <i>ad val.</i> , whichever rate returns the higher duty.									
		0 2 0									
In packages exceeding 4 lbs. in weight				<table border="0"> <tr> <td rowspan="2">- <i>Per cwt.</i></td> <td rowspan="2">}</td> <td>0 2 0</td> </tr> <tr> <td>or 10% <i>ad val.</i>, whichever rate returns the higher duty.</td> </tr> </table>	- <i>Per cwt.</i>	}	0 2 0	or 10% <i>ad val.</i> , whichever rate returns the higher duty.			
- <i>Per cwt.</i>	}	0 2 0									
		or 10% <i>ad val.</i> , whichever rate returns the higher duty.									
TERRITORY OF PAPUA.											
All kinds		5	0	<i>ad valorem.</i>							

403

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

OILS, FATS, RESINS, &c.—GREASE—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND.		£ s. d.
Tallow	-	Free.
Axle grease 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 valorem</i> .
Otherwise	-	30% <i>ad valorem</i> .
Carriers' hard greases containing not more than 60% of paraffin	-	Free.
Carriers' hard greases containing more than 60% of paraffin (classified as paraffin wax—Ministers' Order No. 888, dated 5th October 1908)	- Per lb.	0 0 1
Stearine:		
If the produce of some part of the British Dominions	- Per lb.	0 0 0 $\frac{3}{4}$
Otherwise	- "	0 0 0 $\frac{2}{10}$
FIJI.		
Vaseline or soft paraffin	- Per lb.	0 0 2
Grease, including dripping, fat, lard and tallow	-	12% <i>ad valorem</i> .
FALKLAND ISLANDS.		
All kinds	-	Free.
UNION OF SOUTH AFRICA.		
Stearine grease ordinarily used in the manufacture of candles or explosives; also tallow (not vegetable)	-	Free.
Cottolene, nuttose, and other similar substances for use as food:		
Under the British Preferential Tariff	- Per lb.	0 0 1
" General Tariff	- "	0 0 1 $\frac{1}{4}$
Vegetable tallow:		
Under the British Preferential Tariff	- Per lb.	0 0 1
" General Tariff	- "	0 0 1 $\frac{1}{4}$
(Customs Decision, dated 10th July 1906.)		
Wool grease or crude lanoline:		
Under the British Preferential Tariff	-	12% <i>ad valorem</i> .
" General Tariff	-	15% <i>ad valorem</i> .
[Union Customs Notice No. 25, dated 25th October 1906.]		
All other grease:		
Under the British Preferential Tariff	-	12% <i>ad valorem</i> .
" General Tariff	-	15% <i>ad valorem</i> .
RHODESIA.		
Stearine grease ordinarily used in the manufacture of candles or explosives; also tallow (not vegetable)	-	Free.
Cottolene, nuttose, and other similar substances for use as food (including vegetable tallow—Customs decision):		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- Per lb.	0 0 1
The produce of non-reciprocating British Possessions	- "	0 0 1 $\frac{1}{4}$
Under the General Tariff	- "	0 0 1 $\frac{1}{4}$
Imported into the Congo Basin of Northern Rhodesia	- "	0 0 1
		or if less
		10% <i>ad val.</i>
All other grease:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	9% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	-	15% <i>ad valorem</i> .
Under the General Tariff	-	15% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	-	9% <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 AND TARIFF RATES OF DUTY.

		NYASALAND PROTECTORATE.	£ s. d.
All kinds	- - - - -	- - - - -	10 $\frac{1}{2}$ % <i>ad valorem.</i>
		UGANDA PROTECTORATE.	
All kinds	- - - - -	- - - - -	10 $\frac{1}{2}$ % <i>ad valorem.</i>
		EAST AFRICA PROTECTORATE.	
All kinds	- - - - -	- - - - -	10 $\frac{1}{2}$ % <i>ad valorem.</i>
		SOMALILAND PROTECTORATE.	
All kinds:			
If imported into Zeyla	- - - - -	- - - - -	5 $\frac{1}{2}$ % <i>ad valorem.</i>
" " other Protectorate ports	- - - - -	- - - - -	7 $\frac{1}{2}$ % <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	- - - - -	- - - - -	10 $\frac{1}{2}$ % <i>ad valorem.</i>
If imported into the East of the Volta:			
Tallow	- - - - -	- - - - -	Free.
All other grease	- - - - -	- - - - -	4 $\frac{1}{2}$ % <i>ad valorem.</i>
		SIERRA LEONE.	
Grease for use as lubrication for motor vehicles and engines used for industrial or commercial purposes and imported by or on behalf of the owners of motor vehicles and engines, when admitted as such by the Collector of Customs	- - - - -	- - - - -	Free.
All other grease	- - - - -	- - - - -	10 $\frac{1}{2}$ % <i>ad valorem.</i>
		GAMBIA.	
All kinds	- - - - -	- - - - -	5 $\frac{1}{2}$ % <i>ad valorem.</i>
		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)	- - - - -	- - - - -	Free.
Degras and grease for stuffing or dressing leather and which are fit only for such use	- - - - -	- - - - -	Free.
Other stearine, animal (including oleo-stearine—Appraisers' Bulletin, No. 327, dated 19th August 1909), also cottolene:			
Under the British Preferential Tariff	- - - - -	- - - - -	<i>Per lb.</i> 0 0 0·74
" General Tariff	- - - - -	- - - - -	0 0 0·99
Tallow:			
Under the British Preferential Tariff	- - - - -	- - - - -	15 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - - -	- - - - -	20 $\frac{1}{2}$ % <i>ad valorem.</i>
Axle grease:			
Under the British Preferential Tariff	- - - - -	- - - - -	12 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - - -	- - - - -	20 $\frac{1}{2}$ % <i>ad valorem.</i>
Vaseline and all similar preparations of petroleum for toilet, medicinal, or other purposes:			
Under the British Preferential Tariff	- - - - -	- - - - -	15 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - - -	- - - - -	25 $\frac{1}{2}$ % <i>ad valorem.</i>
[<i>Note.</i> —A <i>drawback</i> of 99 $\frac{1}{2}$ % (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 $\frac{1}{2}$ % <i>ad valorem.</i>
Axle grease	- - - - -	- - - - -	25 $\frac{1}{2}$ % <i>ad valorem.</i>
Stearine and vaseline	- - - - -	- - - - -	30 $\frac{1}{2}$ % <i>ad valorem.</i>

603

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

OILS, FATS, RESINS, &c.:—GREASE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BAHAMAS.		
Crude vaseline and cosmoline; also soap stock	- - -	Free.
Tallow	- - -	10 ⁹ / ₁₀ <i>ad valorem.</i>
All other grease	- - -	25 ⁷ / ₁₀ <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.		
All kinds	- - -	10 ⁷ / ₁₀ <i>ad valorem.</i>
JAMAICA.		
Products of petroleum	- - - Per gall.	0 0 4
All other grease	- - -	10 ⁷ / ₁₀ <i>ad valorem.</i>
CAYMAN ISLANDS.		
All kinds	- - -	5 ⁷ / ₁₀ <i>ad valorem.</i>
ST. LUCIA.		
Grease, stearine, tallow, and other animal fats	- - Per 100 lbs.	0 2 6
ST. VINCENT.		
Mill grease and engine oil	- - -	Free.
All other grease	- - -	10 ⁷ / ₁₀ <i>ad valorem.</i>
BARBADOS.		
Tallow	- - - Per 100 lbs.	0 2 0
GRENADA.		
Grease, stearine, tallow, and other animal fats	- - Per 100 lbs.	0 4 2
VIRGIN ISLANDS.		
Tallow, coomb, axle, or machine grease	- - Per 100 lbs.	0 4 2
ST. CHRISTOPHER—NEVIS.		
Tallow and grease	- - -	11 ⁷ / ₁₀ <i>ad valorem.</i>
ANTIGUA.		
Tallow	- - - Per lb.	0 0 0 ³ / ₄
All other grease	- - -	13 ³ / ₁₀ <i>ad valorem.</i>
MONTSERAT.		
Tallow and grease	- - -	15 ⁷ / ₁₀ <i>ad valorem.</i>
DOMINICA.		
Tallow, coomb, axle, or machine grease	- - Per 100 lbs.	0 4 2
TRINIDAD AND TOBAGO.		
Stearine and tallow	- - - Per 100 lbs.	0 5 0
All other grease	- - -	0 1 0
BERMUDA.		
All kinds	- - -	10 ⁹ / ₁₀ <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds	- - -	12 ¹ / ₂ <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; and other animal fats	- - - Per cwt.	0 4 8 (a)
[Note.—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 ⁹ / ₁₀ <i>ad valorem.</i>

(a) With an additional charge of 5 ⁹/₁₀ 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. :—LARD.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
	BRITISH INDIA.	£ s. d.
All kinds - - - - -	- - - - -	5 % <i>ad valorem</i> .
	ADEN.	Free.
	STRAITS SETTLEMENTS (including LABUAN).	Free.
	CEYLON.	5½ % <i>ad valorem</i> .
Hogs-lard, cocoline, and cocotine	MAURITIUS.	Per cwt. Rupees 2 54 cts.
All kinds - - - - -	SEYCHELLES.	12½ % <i>ad valorem</i> .
	HONG KONG.	Free.
	COMMONWEALTH OF AUSTRALIA.	
Lard, lard oil, and refined fats (including cottoline) -	Per lb.	0 0 1
	TERRITORY OF PAPUA.	5 % <i>ad valorem</i> .
	DOMINION OF NEW ZEALAND.	
All kinds :		
If the produce of some part of the British Dominions - - - - -		20 % <i>ad valorem</i> .
Otherwise - - - - -		30 % <i>ad valorem</i> .
	FIJI.	12½ % <i>ad valorem</i> .
	FALKLAND ISLANDS.	Free.
	UNION OF SOUTH AFRICA.	
Lard, including compound-lard, cottolene, nuttose, and other similar substances, for use as food :		
Under the British Preferential Tariff - - - - -	Per lb.	0 0 1
„ General Tariff - - - - -	„	0 0 1½
	RHODESIA.	
Lard, including compound-lard, cottolene, nuttose, and other similar substances, for use as food :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions - - - - -	Per lb.	0 0 1
The produce of non-reciprocating British Possessions „	„	0 0 1½
Under the General Tariff - - - - -	„	0 0 1½
Imported into the Congo Basin of Northern Rhodesia - - - - -	„	0 0 1
		or if less 10 % <i>ad valorem</i> .
	NYASALAND PROTECTORATE.	10 % <i>ad valorem</i> .
	UGANDA PROTECTORATE.	10 % <i>ad valorem</i> .
	EAST AFRICA PROTECTORATE.	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> .

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

OILS, FATS, RESINS, &c. :—LARD—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		ST. HELENA.		£ s. d.
All kinds	-	-	-	Free.
		NIGERIA.		
All kinds	-	-	-	Free.
		GOLD COAST.		
All kinds:				
If imported into the West of the Volta	-	-	-	10 ¹ / ₁₀ <i>ad valorem.</i>
" East of the Volta	-	-	-	4 ¹ / ₁₀ <i>ad valorem.</i>
		SIERRA LEONE.		
All kinds	-	-	-	Free.
		GAMBIA.		
All kinds	-	-	-	5 ¹ / ₁₀ <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, lard compound and similar substances; also cottolene	-	-	-	30 ¹ / ₁₀ <i>ad valorem.</i>
[<i>Note.</i> —The packages on which lard, compound lard, cottolene and similar substances for lard 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.		
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 lb.</i> 0 0 1
[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.]
		CAYMAN ISLANDS.		
All kinds	-	-	-	5 ¹ / ₁₀ <i>ad valorem.</i>
		ST. LUCIA.		
Lard:				
Under the British Preferential Tariff	-	-	-	<i>Per lb.</i> 0 0 1½
" General Tariff	-	-	-	0 0 1½
				Y 2

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—LARD—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
	ST. VINCENT.	£ s. d.
All kinds :		
Under the British Preferential Tariff - - - -	<i>Per cut.</i>	0 3 8½
„ General Tariff - - - -	„	0 4 8
	BARBADOS.	
Lard and its compounds or substitutes :		
Under the British Preferential Tariff - - - -	<i>Per 100 lbs.</i>	0 3 4
„ General Tariff - - - -	„	0 4 2
	GRENADA.	
All kinds - - - -	<i>Per lb.</i>	0 0 1
	VIRGIN ISLANDS.	
Lard and its compounds - - - -	<i>Per 100 lbs.</i>	0 4 2
	ST. CHRISTOPHER—NEVIS.	
Lard :		
Under the British Preferential Tariff - - - -	<i>Per 100 lbs.</i>	0 3 4
„ General Tariff - - - -	„	0 4 2
	ANTIGUA.	
Lard :		
Under the British Preferential Tariff - - - -	<i>Per lb.</i>	0 0 0½
„ General Tariff - - - -	„	0 0 0½
	MONTSERRAT.	
Lard :		
Under the British Preferential Tariff - - - -	<i>Per lb.</i>	0 0 0¾
„ General Tariff - - - -	„	0 0 0¾
	DOMINICA.	
Lard :		
Under the British Preferential Tariff - - - -	<i>Per 100 lbs.</i>	0 4 0
„ General Tariff - - - -	„	0 5 0
	TRENIDAD AND TOBAGO.	
Lard :		
Under the British Preferential Tariff - - - -	<i>Per 100 lbs.</i>	0 6 8
„ General Tariff - - - -	„	0 8 4
Lard compounds - - - -	„	0 8 4
Lard oil - - - -	<i>Per gallon</i>	0 0 6
	BERMUDA.	
All kinds - - - -		10 % <i>ad valorem.</i>
	BRITISH HONDURAS.	
All kinds - - - -		12½ % <i>ad valorem.</i>
	BRITISH GUIANA.	
Lard and lard compounds and substitutes containing more than 1% of water - - - -		Prohibited.
Other kinds :		
Under the British Preferential Tariff - - - -		0 3 4(a)
„ General Tariff - - - -		0 4 2(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.

407

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

OILS, FATS, RESINS, &C. :—CANDLES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ 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.			
Wax candles	- - - - -	Per cwt.	Rupees 6 10 cts.
All other candles	- - - - -	„	Rupees 2 03 cts.
SEYHELLES.			
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	- - - - -	Per cwt.	0 14 0
„ General Tariff	- - - - -	„	0 18 8
All other kinds:			
Under the British Preferential Tariff	- - - - -	Per cwt.	0 9 4
„ General Tariff	- - - - -	„	0 14 0
Solid spirit heaters, including the weight of the immediate containing package	- - - - -	Per lb.	0 0 1
TERRITORY OF PAPUA.			
All kinds	- - - - -	Per cwt.	0 9 4
DOMINION OF NEW ZEALAND.			
Candles:			
If the produce of some part of the British Dominions	- - - - -	Per cwt.	0 14 0
Otherwise	- - - - -	„	1 1 0
Fiji.			
All kinds	- - - - -	Per lb.	0 0 1
FALKLAND ISLANDS.			
All kinds	- - - - -	-	Free.
UNION OF 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	- - - - -	Per 100 lbs.	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.]			

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—CANDLES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA.		£ s. d.
Sulphur candles:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	} 9 % <i>ad val.</i>
The produce of non-reciprocating British Possessions	-	
Under the General Tariff	-	15 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	9 % <i>ad valorem.</i>
[Customs decision.]		
All other kinds:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	Per 100 lbs. 0 4 2
The produce of non-reciprocating British Possessions	-	0 5 0
Under the General Tariff	-	0 5 0
Imported into the Congo Basin of Northern Rhodesia	..	0 4 2
		} or if less 10 % <i>ad valorem.</i>
[Note.—Packets of candles reputed to be 12 ozs., 14 ozs., and 16 ozs. are to be deemed to be of those weights respectively.]		
NYASALAND PROTECTORATE.		
All kinds	-	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.		
All kinds	-	10 % <i>ad valorem.</i>
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	-	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	-	Per lb. 0 0 1.48
[Note.—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	-	Per lb. 0 0 0 $\frac{3}{4}$
Other candles	-	0 0 1 $\frac{1}{2}$

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

OILS, FATS, RESINS, &c. :—CANDLES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
TURK'S AND CAICOS ISLANDS.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
JAMAICA.		
Tallow candles	- - - - - <i>Per lb.</i>	0 0 0 ³ / ₄
Composition, wax, or spermaceti candles	- - - - - "	0 0 2
CAYMAN ISLANDS.		
All kinds	- - - - -	5 % <i>ad valorem.</i>
ST. LUCIA.		
Tallow candles	- - - - - <i>Per lb.</i>	0 0 1
All other candles, night lights and tapers, not of tallow	- - - - - "	0 0 2
ST. VINCENT.		
Tallow candles	- - - - - <i>Per 100 lbs.</i>	0 5 0
All other candles	- - - - - "	0 10 0
BARBADOS.		
Tallow candles	- - - - - <i>Per 100 lbs.</i>	0 4 2
All other candles	- - - - - "	0 8 4
GRENADA.		
Candles, night lights, and tapers	- - - - - <i>Per lb.</i>	0 0 2
VIRGIN ISLANDS.		
Tallow candles	- - - - - <i>Per 100 lbs.</i>	0 4 2
All other candles	- - - - - "	0 16 8
ST. CHRISTOPHER—NEVIS.		
Tallow candles	- - - - - <i>Per 100 lbs.</i>	0 12 6
All other candles	- - - - - "	1 5 0
ANTIGUA.		
Tallow candles	- - - - - <i>Per 100 lbs.</i>	0 12 6
All other candles	- - - - - "	1 5 0
MONTSERRAT.		
Tallow candles	- - - - - <i>Per 100 lbs.</i>	0 12 6
All other candles	- - - - - "	1 5 0
DOMINICA.		
Tallow candles	- - - - - <i>Per 100 lbs.</i>	0 4 2
All other candles	- - - - - "	0 8 4
TRINIDAD AND TOBAGO.		
Tallow candles	- - - - - <i>Per 100 lbs.</i>	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	- - - - - <i>Per cwt.</i>	0 9 2·51
BRITISH GUIANA.		
Tallow candles	- - - - - <i>Per lb.</i>	0 0 0½(a)
All other candles	- - - - - "	0 0 2½(a)
[<i>Note.</i> —A drawback of the duty paid on candles used underground by persons engaged in gold-mining is allowed, under certain prescribed conditions.]		
GIBRALTAR.		
All kinds	- - - - -	Free.
MALTA.		
All kinds	- - - - -	Free.
CYPRUS.		
All kinds	- - - - - <i>Per oke (2·8 lbs.)</i>	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.]

OILS, FATS, RESINS, &c. :—SOAP.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
BRITISH INDIA.				
All kinds	- - - - -	5	0	<i>ad valorem</i> .
ADEN.				
All kinds	- - - - -			Free.
STRAITS SETTLEMENTS (including LABUAN).				
All kinds	- - - - -			Free.
CEYLON.				
Soap:				
Perfumed and toilet	- - - - -	5½	0	<i>ad valorem</i> .
All other kinds	- - - - -			Per <i>cwt.</i> Rupee 0 55 cts.
MAURITIUS.				
Soap:				
Ordinary	- - - - -			Per <i>cwt.</i> Rupee 0 89 cts.
Scented	- - - - -	12	0	<i>ad valorem</i> .
SEYCHELLES.				
All kinds	- - - - -	12½	0	<i>ad valorem</i> .
HONG KONG.				
All kinds	- - - - -			Free.
COMMONWEALTH OF AUSTRALIA.				
Soap dyes :				
Under the British Preferential Tariff	- - - - -	15	0	<i>ad valorem</i> .
„ General Tariff	- - - - -	20	0	<i>ad valorem</i> .
Soap:				
Toilet, fancy, or medicated	- - - - -			25% <i>ad val.</i> or 4d. per lb., whichever rate returns the higher duty.
All other kinds of soap; also soap substitutes and compounded detergents for washing and cleaning purposes	- - - - -	25	0	<i>ad valorem</i> .
TERRITORY OF PAPUA.				
Hard and soft soaps	- - - - -		4	8 <i>Per cwt.</i>
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	- - - - -	0	5	0 <i>Per cwt.</i>
Otherwise	- - - - -	0	6	0
“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	0	<i>ad valorem</i> .
Soap powder, extract of soap, dry and soft soap, liquid soap, soap solutions and washing or cleansing powders, crystals, pastes and liquids	- - - - -	20	0	<i>ad valorem</i> .
Soap, olive oil :				
If the produce of some part of the British Dominions	- - - - -	25	0	<i>ad valorem</i> .
Otherwise (Minister's Order No. 899, dated 1st February 1909.)	- - - - -	37½	0	<i>ad valorem</i> .
All other soap :				
If the produce of some part of the British Dominions	- - - - -	25	0	<i>ad valorem</i> .
Otherwise	- - - - -	37½	0	<i>ad valorem</i> .

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

OILS, FATS, RESINS, &c. :—SOAP—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

FIJI.		£ s. d.
Soap:		
Toilet, fancy, medicated, scented, and soap extracts, including "Lifebuoy" soap	12½ % <i>ad valorem.</i>	
Plain, hard or soft (including "Sunlight" and "Moonbeam" brands)	Per lb. 0 0 1	
FALKLAND ISLANDS.		
All kinds		Free.
UNION OF 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); Carbolacene (a fluid disinfectant soap) and sacarbolate (a washing and disinfectant fluid (Union Customs Notice No. 11, dated 17th March 1911); and arsenical soap (Cape Customs Notice No. 142, dated 23rd May 1910):		
Under the British Preferential Tariff	Per 100 lbs.	{ 0 4 2 or 22 % <i>ad val.</i> , whichever rate returns the higher duty. 0 4 9 or 25 % <i>ad val.</i> , whichever rate returns the higher duty.
" General Tariff	" "	

[*Note.*—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.]

RHODESIA.

All kinds, including soap powders and extracts:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	} Per 100 lbs.	{ 0 4 2 or 20 % <i>ad val.</i> , whichever rate returns the higher duty. 0 4 9 or 25 % <i>ad val.</i> , whichever rate returns the higher duty.
The produce of non-reciprocating British Possessions		
Under the General Tariff	" "	
Imported into the Congo Basin of Northern Rhodesia	" "	{ 0 4 2 or if less 10 % <i>ad valorem.</i>

[*Notes.*—The maximum rate on British common soap is 4s. 2d. per 100 lbs.

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.]

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, *see* Appendix I.]OILS, FATS, RESINS, &c. :—SOAP—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
NYASALAND PROTECTORATE.		
All kinds - - -	- - -	10 $\frac{1}{2}$ % <i>ad valorem.</i>
UGANDA PROTECTORATE.		
All kinds - - -	- - -	10% <i>ad valorem.</i>
EAST AFRICA PROTECTORATE.		
All kinds - - -	- - -	10% <i>ad valorem.</i>
SOMALILAND PROTECTORATE.		
All kinds :		
If imported into Zeyla - - -	- - -	5 $\frac{1}{2}$ % <i>ad valorem.</i>
" " other Protectorate ports - - -	- - -	7 $\frac{1}{2}$ % <i>ad valorem.</i>
St. HELENA.		
All kinds - - -	- - -	Free.
NIGERIA.		
Soap - - -	<i>Per cwt. (net)</i>	0 1 3
GOLD COAST.		
All kinds :		
If imported into the West of the Volta - - -	- - -	10 $\frac{1}{2}$ % <i>ad valorem.</i>
" " East of the Volta - - -	- - -	4% <i>ad valorem.</i>
SIERRA LEONE.		
All kinds - - -	- - -	10 $\frac{1}{2}$ % <i>ad valorem.</i>
GAMBIA.		
All kinds - - -	- - -	5% <i>ad valorem.</i>
DOMINION OF CANADA.		
Soap:		
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
Hard soap (not being whale oil soap or castile soap) when the fair market value thereof at the place of manufacture abroad is over 6 cents per lb. wholesale :		
Under the British Preferential Tariff - - -	- - -	22 $\frac{1}{2}$ % <i>ad valorem.</i>
" " Intermediate Tariff - - -	- - -	32 $\frac{1}{2}$ % <i>ad valorem.</i>
" " General Tariff - - -	- - -	32 $\frac{1}{2}$ % <i>ad valorem.</i>
(Appraisers' Bulletin No. 594, dated 21st January 1913).		
Harness and Leather dressing :		
Under the British Preferential Tariff - - -	- - -	15% <i>ad valorem.</i>
" " General Tariff - - -	- - -	27 $\frac{1}{2}$ % <i>ad valorem.</i>
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 - - -	- - -	22 $\frac{1}{2}$ % <i>ad valorem.</i>
" " Intermediate Tariff - - -	- - -	32 $\frac{1}{2}$ % <i>ad valorem.</i>
" " General Tariff - - -	- - -	32 $\frac{1}{2}$ % <i>ad valorem.</i>
NEWFOUNDLAND.		
Soap:		
Harness soap and harness dressing - - -	- - -	20% <i>ad valorem.</i>
Common or laundry :		
Costing per cwt. \$4 and under, including cost of wrappers and coverings - - -	<i>Per lb.</i>	0 0 0-74
Costing over \$4 per cwt. including cost of wrappers and coverings - - -	<i>Per lb.</i>	0 0 0-99
All other kinds, and pearline and other soap powders - - -	- - -	40% <i>ad valorem.</i>
[<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> .]		

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

OILS, FATS, RESINS, &c.:—SOAP—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		BAHAMAS.	£ s. d.
Soap:			
	Mineral, palm, or cotton-seed oil soap stock	- - -	Free.
	Common washing soap	- - - Per lb.	0 0 0 ¹
	All other kinds	- - -	25 ¹ / ₂ ad valorem.
TURK'S AND CAICOS ISLANDS.			
	All kinds, including soap substitutes	- - - Per 100 lbs.	0 3 0
JAMAICA.			
Soap:			
	Common, brown, yellow, or blue mottled, and all other laundry soaps	- - - Per 100 lbs.	0 2 6
	All other kinds	- - -	10 ¹ / ₂ ad valorem.
CAYMAN ISLANDS.			
	All kinds	- - -	5 ¹ / ₂ ad valorem.
ST. LUCIA.			
Soap:			
	Fancy:		
	Under the British Preferential Tariff	- - -	16 ¹ / ₂ ad valorem.
	" General Tariff	- - -	20 ⁶ / ₁₀ ad valorem.
	Common (washing or laundry):		
	Under the British Preferential Tariff	- - - Per 100 lbs.	0 2 0
	" General Tariff	- - -	0 2 6
ST. VINCENT.			
Soap:			
	Common washing soap:		
	Under the British Preferential Tariff	- - - Per cwt.	0 3 8 ¹ / ₂
	" General Tariff	- - -	0 4 8
	All other soap:		
	Under the British Preferential Tariff	- - -	8 ¹ / ₂ ad valorem.
	" General Tariff	- - -	10 ¹ / ₂ ad valorem.
BARBADOS.			
	All kinds:		
	Under the British Preferential Tariff	- - - Per 100 lbs.	0 1 6
	" General Tariff	- - -	0 1 10 ¹ / ₂
GRENADA.			
Soap:			
	Common (washing or laundry)	- - - Per 100 lbs.	0 2 1
	All other kinds	- - -	10 ¹ / ₂ ad valorem.
VIRGIN ISLANDS.			
Soap:			
	Scented or fancy	- - -	10 ¹ / ₂ ad valorem.
	All other kinds	- - - Per 100 lbs.	0 4 2
ST. CHRISTOPHER-NEVIS.			
Soap:			
	Toilet or fancy (if as "perfumery"):		
	Under the British Preferential Tariff	- - -	20 ¹ / ₁₀ ad valorem.
	" General Tariff	- - -	25 ¹ / ₁₀ ad valorem.
	All other kinds:		
	Under the British Preferential Tariff	- - - Per 100 lbs.	0 3 7 ¹ / ₂
	" General Tariff	- - -	0 4 6

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.:—SOAP—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
ANTIGUA.		
Soap:		£ s. d.
Toilet or fancy:		
Under the British Preferential Tariff	- - -	20 ³ / ₁₀ <i>ad valorem.</i>
" General Tariff	- - -	25 ³ / ₁₀ <i>ad valorem.</i>
All other kinds:		
Under the British Preferential Tariff	- - - <i>Per 100 lbs.</i>	0 5 0
" General Tariff	- - -	0 6 3
MONTserrat.		
Soap:		
Toilet or fancy:		
Under the British Preferential Tariff	- - -	24 ³ / ₁₀ <i>ad valorem.</i>
" General Tariff	- - -	30 ³ / ₁₀ <i>ad valorem.</i>
All other kinds:		
Under the British Preferential Tariff	- - - <i>Per 100 lbs.</i>	0 3 4
" General Tariff	- - -	0 4 2
DOMINICA.		
Soap:		
Scented or fancy:		
Under the British Preferential Tariff	- - -	16 ³ / ₁₀ <i>ad valorem.</i>
" General Tariff	- - -	20 ³ / ₁₀ <i>ad valorem.</i>
All other kinds, including soap powders:		
Under the British Preferential Tariff	- - - <i>Per 100 lbs.</i>	0 3 4
" General Tariff	- - -	0 4 2
TRINIDAD AND TOBAGO.		
Soap:		
Fancy, including perfumed and medicated soaps for toilet purposes:		
Under the British Preferential Tariff	- - - <i>Per 100 lbs.</i>	0 3 4
" General Tariff	- - -	0 4 2
Common, including laundry, polishing, and soft soap:		
Under the British Preferential Tariff	- - - <i>Per 100 lbs.</i>	0 1 8
" General Tariff	- - -	0 2 1
BERMUDA.		
All kinds	- - -	10 ³ / ₁₀ <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds	- - -	12 ³ / ₁₀ <i>ad valorem.</i>
BRITISH GUIANA.		
Soap:		
Common:		
Under the British Preferential Tariff	- - - <i>Per 100 lbs.</i>	0 1 8(a)
" General Tariff	- - -	0 2 1(a)
All other kinds	- - -	15 ³ / ₁₀ <i>ad val. (b)</i>
GIBRALTAR.		
All kinds	- - -	Free.
MALTA.		
All kinds	- - -	Free.
CYPRUS.		
Soap:		
Perfumed and toilet	- - - <i>Per cke (2·8 lbs.)</i>	0 0 2
All other kinds	- - -	0 0 1 ¹ / ₂

(a) With an additional charge of 5 ³/₁₀ on the amount of duty leviable at the rate given.
(b) With an additional charge of 10 ³/₁₀ 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. :—GLYCERINE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
BRITISH INDIA.				
"Glycerine substitute" when imported by the owner of a cotton-weaving mill and shown to the satisfaction of the Collector to be intended for use in the weaving of cotton or the baling of woven cotton goods -				Free.
(Customs Circular No. IV. of 1896.)				
All other kinds		5	$\frac{1}{2}$	<i>ad valorem</i> .
ADEN.				
All kinds				Free.
STRAITS SETTLEMENTS (including LABUAN).				
All kinds				Free.
CEYLON.				
All kinds		5	$\frac{1}{2}$	<i>ad valorem</i> .
MAURITIUS.				
All kinds		12	$\frac{1}{2}$	<i>ad valorem</i> .
SEYCHELLES.				
All kinds		12	$\frac{1}{2}$	<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	$\frac{1}{2}$	<i>ad valorem</i> .
" General Tariff		30	$\frac{1}{2}$	<i>ad valorem</i> .
TERRITORY OF PAPUA.				
All kinds		5	$\frac{1}{2}$	<i>ad valorem</i> .
DOMINION OF NEW ZEALAND.				
Glycerine, crude				Free.
Refined glycerine :				
If the produce of some part of the British Dominions		20	$\frac{1}{2}$	<i>ad valorem</i> .
Otherwise		30	$\frac{1}{2}$	<i>ad valorem</i> .
FIJI.				
If used as an ingredient for making explosives				<i>Per lb.</i> 0 0 6
All other kinds		12	$\frac{1}{2}$	<i>ad valorem</i> .
FALKLAND ISLANDS.				
All kinds				Free.
UNION OF SOUTH AFRICA.				
Glycerine, in bulk, for manufacturing purposes :				
Under the British Preferential Tariff				Free.
" General Tariff		3	$\frac{1}{2}$	<i>ad valorem</i> .
Other glycerine :				
Under the British Preferential Tariff		12	$\frac{1}{2}$	<i>ad valorem</i> .
" General Tariff		15	$\frac{1}{2}$	<i>ad valorem</i> .
RHODESIA.				
Glycerine, in bulk, for manufacturing purposes :				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :				
Under the British Preferential Tariff :				
The produce of the United Kingdom and reciprocating British Possessions				Free.
The produce of non-reciprocating British Possessions		3	$\frac{1}{2}$	<i>ad valorem</i> .
Under the General Tariff		3	$\frac{1}{2}$	<i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia				Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c.—GLYGERINE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA— <i>cont.</i>	
Other glycerine:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} 9% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	} 15% <i>ad valorem.</i>
Under the General Tariff	9% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	
Nyasaland Protectorate.	
All kinds	10% <i>ad valorem.</i>
Uganda Protectorate.	
All kinds	10% <i>ad valorem.</i>
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.	
Glycerine, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles 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.)	Free.
All other glycerine:	
Under the British Preferential Tariff	15% <i>ad valorem.</i>
" Intermediate Tariff	17½% <i>ad valorem.</i>
" General Tariff	17½% <i>ad valorem.</i>
Newfoundland.	
All kinds	40% <i>ad valorem.</i>
Bahamas.	
All kinds	25% <i>ad valorem.</i>

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

OILS, FATS, RESINS, &c.:—GLYCERINE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 ^o / ₁₀₀ <i>ad valorem.</i>
JAMAICA.	
All kinds - - - - -	10 ^o / ₁₀₀ <i>ad valorem.</i>
CAYMAN ISLANDS.	
All kinds - - - - -	5 ^o / ₁₀₀ <i>ad valorem.</i>
ST. LUCIA.	
All kinds - - - - -	15 ^o / ₁₀₀ <i>ad valorem.</i>
ST. VINCENT.	
All kinds - - - - -	10 ^o / ₁₀₀ <i>ad valorem.</i>
BARBADOS.	
All kinds - - - - -	10 ^o / ₁₀₀ <i>ad valorem.</i>
GRENADA.	
All kinds - - - - -	10 ^o / ₁₀₀ <i>ad valorem.</i>
VIRGIN ISLANDS.	
All kinds - - - - -	10 ^o / ₁₀₀ <i>ad valorem.</i>
ST. CHRISTOPHER-NEVIS.	
All kinds - - - - -	11 ^o / ₁₀₀ <i>ad valorem.</i>
ANTIGUA.	
All kinds - - - - -	13 ¹ / ₃ ^o / ₁₀₀ <i>ad valorem.</i>
MONTSERRAT.	
All kinds - - - - -	13 ¹ / ₃ ^o / ₁₀₀ <i>ad valorem.</i>
DOMINICA.	
All kinds - - - - -	12 ¹ / ₂ ^o / ₁₀₀ <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
All kinds - - - - -	10 ^o / ₁₀₀ <i>ad valorem.</i>
BERMUDA.	
All kinds - - - - -	10 ^o / ₁₀₀ <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds - - - - -	12 ¹ / ₂ ^o / ₁₀₀ <i>ad valorem.</i>
BRITISH GUIANA.	
All kinds - - - - -	15 ^o / ₁₀₀ <i>ad val. (a)</i>
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.
CYPRUS.	
All kinds - - - - -	8 ^o / ₁₀₀ <i>ad valorem.</i>

(a) With an additional charge of 10 ^o/₁₀₀ 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 AND TARIFF RATES OF DUTY.		
	BRITISH INDIA.	£ s. d.
Pitch :		
American and European -	- - - - -	5% <i>ad valorem</i> .
Coal -	- - - - -	5% <i>ad valorem</i> .
All other kinds -	- - - - -	5% <i>ad valorem</i> .
Asphalt and bitumen	- - - - -	5% <i>ad valorem</i> .
	ADEN.	
All kinds -	- - - - -	Free.
	STRAITS SETTLEMENTS (including LABUAN).	
All kinds -	- - - - -	Free.
	CEYLON.	
Asphalt -	- - - - -	Per cwt. Rupee 0 12½ cts.
Pitch -	- - - - -	5½% <i>ad valorem</i> .
	MAURITIUS.	
Asphalt or bitumen -	- - - - -	Per cwt. Rupee 0 10 cts.
All other kinds -	- - - - -	„ Rupee 0 36 cts.
	SEYCHELLES.	
Pitch -	- - - - -	Per cwt. Rupee 0 76 cts.
	HONG KONG.	
All kinds -	- - - - -	Free.
	COMMONWEALTH OF AUSTRALIA.	
Liquid asphalt, being practically identical with refined gas tar :		
Under the British Preferential Tariff -	Per gall.	0 2 0
„ General Tariff -	„	0 2 6
	(Customs Tariff Guide.)	
Asphalt mastic -	- - - - -	15% <i>ad valorem</i> .
Asphaltum (being a refined mineral pitch) -	- - - - -	Free.
	(Customs Tariff Guide.)	
Pitch (ordinary), the product of tar, and all other kinds of asphalt.	- - - - -	Free.
	(Customs Tariff Guide.) -	
	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.
	UNION OF SOUTH AFRICA.	
All kinds :		
Under the British Preferential Tariff -	- - - - -	12% <i>ad valorem</i> .
„ General Tariff -	- - - - -	15% <i>ad valorem</i> .
	RHODESIA.	
All kinds :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions -	- - - - -	} 9% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions -	- - - - -	
Under the General Tariff -	- - - - -	15% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia -	- - - - -	9% <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 AND TARIFF RATES OF DUTY.	
NYASALAND PROTECTORATE.	
All kinds	- 10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds	- 10 % <i>ad valorem.</i>
EAST AFRICA PROTECTORATE.	
All kinds	- 10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	- 5 $\frac{1}{2}$ % <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	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, and crude bone pitch	Free.
Asphalt or asphaltum, solid	Free.
Asphalt (not solid):	
Under the British Preferential Tariff	- 12 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- 17 $\frac{1}{2}$ % <i>ad valorem.</i>
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	- 10 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
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. :—PITCH AND ASPHALT—*continued.*

		TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.			
		JAMAICA.		£ s. d.	
All kinds	-	-	-	10	$\frac{1}{2}$ % <i>ad valorem.</i>
		CAYMAN ISLANDS.			
All kinds	-	-	-	5	$\frac{1}{2}$ % <i>ad valorem.</i>
		ST. LUCIA.			
All kinds	-	-	-	15	$\frac{1}{2}$ % <i>ad valorem.</i>
		ST. VINCENT.			
All kinds	-	-	-	Per barrel	0 1 0
		BARBADOS.			
All kinds	-	-	-		Free.
		GRENADA.			
All kinds	-	-	-	10	$\frac{1}{2}$ % <i>ad valorem.</i>
		VIRGIN ISLANDS.			
All kinds	-	-	-	10	$\frac{1}{2}$ % <i>ad valorem.</i>
		ST. CHRISTOPHER-NEVIS.			
All kinds	-	-	-	11	$\frac{1}{2}$ % <i>ad valorem.</i>
		ANTIGUA.			
All kinds	-	-	-	13 $\frac{1}{2}$	$\frac{1}{2}$ % <i>ad valorem.</i>
		MONTSERRAT.			
All kinds	-	-	-	13 $\frac{1}{2}$	$\frac{1}{2}$ % <i>ad valorem.</i>
		DOMINICA.			
All kinds	-	-	-	12 $\frac{1}{2}$	$\frac{1}{2}$ % <i>ad valorem.</i>
		TRINIDAD AND TOBAGO.			
All kinds	-	-	-	10	$\frac{1}{2}$ % <i>ad valorem.</i>
		BERMUDA.			
All kinds	-	-	-	10	$\frac{1}{2}$ % <i>ad valorem.</i>
		BRITISH HONDURAS.			
All kinds	-	-	-	12 $\frac{1}{2}$	$\frac{1}{2}$ % <i>ad valorem.</i>
		BRITISH GULANA.			
Pitch	-	-	-	Per barrel not exceeding 200 lbs.	0 2 1 (a)
Asphalt	-	-	-		15 $\frac{1}{2}$ % <i>ad val.</i> (b)
		GIBRALTAR.			
All kinds	-	-	-		Free.
		MALTA.			
All kinds	-	-	-		Free.
		CYPRUS.			
Pitch	-	-	-		Free.
Asphalt	-	-	-	8	$\frac{1}{2}$ % <i>ad valorem.</i>

(a) With an additional charge of 5 $\frac{1}{8}$ % on the amount of duty leviable at the rate given.(b) With an additional charge of 10 $\frac{1}{2}$ % 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 AND TARIFF RATES OF DUTY.		
	BRITISH INDIA.	£ s. d.
Tar :		
American and European	- - - - -	5% <i>ad valorem</i> .
Coal	- - - - -	5% <i>ad valorem</i> .
Mineral	- - - - -	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.	
Tar, coal	- - - - -	<i>Per cwt.</i> Rupee 1 02 cts.
" Stockholm	- - - - -	" 1 52 "
All other kinds	- - - - -	12½% <i>ad valorem</i> .
	HONG KONG.	
All kinds	- - - - -	Free.
	COMMONWEALTH OF AUSTRALIA.	
Crude creosote and tar oil	- - - - -	Free.
Coal tar oil:		
Under the British Preferential Tariff	- - - - -	<i>Per gall.</i> 0 0 0½
" General Tariff	- - - - -	" 0 0 0¼
Tar, capable of use as a substitute for "brunswick black":		
Under the British Preferential Tariff	- - - - -	<i>Per gall.</i> 0 2 0
" General Tariff	- - - - -	0 2 6
Coal tar, magnesia tar, (a) and Stockholm tar (Customs Tariff Guide)	- - - - -	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.
	UNION OF SOUTH AFRICA.	
All kinds :		
Under the British Preferential Tariff	- - - - -	12% <i>ad valorem</i> .
" General Tariff	- - - - -	15% <i>ad valorem</i> .
	RHODESIA.	
All kinds:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} 9% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	15% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - - -	9% <i>ad valorem</i> .

(a) i.e., consisting of coarsely crushed magnesite impregnated with coal tar. It is used as a basic lining for furnaces, crucibles, &c. (Customs Tariff Guide).

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]OILS, FATS, RESINS, &C.:—*Tar*—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
NYASALAND PROTECTORATE.		£ s. d.
All kinds	- - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.		
All kinds	- - - - -	10 % <i>ad valorem</i> .
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	- - - - -	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	- - - - -	10 % <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.		
All kinds	- - - - -	10 % <i>ad valorem</i> .
JAMAICA.		
Coal tar	- - - - -	Free.
All other tar	- - - - -	10 % <i>ad valorem</i> .
CAYMAN ISLANDS.		
All kinds	- - - - -	5 % <i>ad valorem</i> .
ST. LUCIA.		
All kinds	- - - - -	15 % <i>ad valorem</i> .
ST. VINCENT.		
All kinds	- - - - -	Per barrel 0 1 0
BARBADOS.		
All kinds	- - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—TAR—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
GRENADA.				
All kinds	- - -	-	-	10 % <i>ad valorem</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	- - -	-	-	<i>Per barrel 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.

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

OILS, FATS, RESINS, &C. :—RESINS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
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.
Dammar, 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.				
Resin (Customs Tariff Guide)	- - - - -	Free.		
TERRITORY OF PAPUA.				
All kinds	- - - - -	5	%	<i>ad valorem.</i>
DOMINION OF NEW ZEALAND.				
All kinds	- - - - -	Free.		
FIJI.				
All kinds	- - - - -	Per cwt.	0	2 0
FALKLAND ISLANDS.				
All kinds	- - - - -	Free.		
UNION OF SOUTH AFRICA.				
Resin, in bulk :				
Under the British Preferential Tariff	- - - - -	- - -	- - -	Free
" General Tariff	- - - - -	3	%	<i>ad valorem.</i>
Other kinds of resins :				
Under the British Preferential Tariff	- - - - -	12	%	<i>ad valorem.</i>
" General Tariff	- - - - -	15	%	<i>ad valorem.</i>
RHODESIA.				
Resin, in bulk :				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :				
Under the British Preferential Tariff :				
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	- - -	- - -	} Free.
The produce of non-reciprocating British Possessions	- - - - -	- - -	- - -	
Under the General Tariff	- - - - -	3	%	<i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - - - -	- - -	- - -	Free.

(a) For the fixed tariff valuation on which duty is levied, see Appendix I.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &C. :—RESINS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA— <i>cont.</i>	
Other kinds of resins:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} 9% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	} 15% <i>ad valorem.</i>
Under the General Tariff	- 9% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- 9% <i>ad valorem.</i>
NYASALAND PROTECTORATE.	
All kinds	- 10% <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds	- 10% <i>ad valorem.</i>
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.	
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	Free.
All other resins:	
Under the British Preferential Tariff	- 15% <i>ad valorem.</i>
" Intermediate Tariff	- 17½% <i>ad valorem.</i>
" General Tariff	- 17½% <i>ad valorem.</i>
NEWFOUNDLAND.	
All kinds	- 15% <i>ad valorem.</i>
BAHAMAS.	
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.:—RESINS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
TURK'S AND CAICOS ISLANDS.				
All kinds	-	-	-	10 ⁵ / ₁₀ <i>ad valorem.</i>
JAMAICA.				
All kinds	-	-	-	10 ⁵ / ₁₀ <i>ad valorem.</i>
CATMAN ISLANDS.				
All kinds	-	-	-	5 ⁷ / ₁₀ <i>ad valorem.</i>
ST. LUCIA.				
All kinds	-	-	-	15 ⁰ / ₁₀ <i>ad valorem.</i>
ST. VINCENT.				
All kinds	-	-	-	<i>Per barrel</i> 0 1 0
BARRADOS.				
All kinds	-	-	-	Free.
GRENADA.				
All kinds	-	-	-	10 ⁷ / ₁₀ <i>ad valorem.</i>
VIRGIN ISLANDS.				
All kinds	-	-	-	10 ⁷ / ₁₀ <i>ad valorem.</i>
ST. CHRISTOPHER-NEVIS.				
All kinds	-	-	-	11 ⁵ / ₁₀ <i>ad valorem.</i>
ANTIGUA.				
All kinds	-	-	-	13 ³ / ₁₀ <i>ad valorem.</i>
MONTSEERRAT.				
All kinds	-	-	-	13 ⁵ / ₁₀ <i>ad valorem.</i>
DOMINICA.				
All kinds	-	-	-	12 ⁵ / ₁₀ <i>ad valorem.</i>
TRINIDAD AND TOBAGO.				
All kinds	-	-	-	10 ⁰ / ₁₀ <i>ad valorem.</i>
BERMUDA.				
All kinds	-	-	-	10 ⁵ / ₁₀ <i>ad valorem.</i>
BRITISH HONDURAS.				
All kinds	-	-	-	12 ¹ / ₁₀ <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> 0 2 1 (a)
GIBRALTAR.				
All kinds	-	-	-	Free.
MALTA.				
All kinds	-	-	-	Free.
CYPRUS.				
All kinds	-	-	-	Free.

(a) With an additional charge of 5 ⁰/₁₀ on the amount of duty leviable at the rate given.

429

[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 AND TARIFF RATES OF DUTY.		
	BRITISH INDIA.	£ s. d.
All kinds	- - - - -	5 1/2 (a)
	[Note.—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.	Free.
	STRAITS SETTLEMENTS (including LABUAN).	Free.
	CEYLON.	5 1/2 <i>ad valorem</i> .
Commercial spirits of turpentine	- - - - -	Per gall. Rupee 9 14 cts.
	SEYCHELLES.	12 1/2 <i>ad valorem</i> .
	HONG KONG.	Free.
	COMMONWEALTH OF AUSTRALIA.	Free.
	TERRITORY OF PAPUA.	Per gall. 0 1 0
	DOMINION OF NEW ZEALAND.	Free.
	Fiji.	Per gall. 0 1 0
	FAKELAND ISLANDS.	Free.
	UNION OF SOUTH AFRICA.	
All kinds :		
Under the British Preferential Tariff	- - - - -	12 1/2 <i>ad valorem</i> .
" General Tariff	- - - - -	15 3/4 <i>ad valorem</i> .
	RHODESIA.	
All kinds:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} 9 7/8 <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	15 5/8 <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - - -	9 7/8 <i>ad valorem</i> .

(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 the fixed tariff valuation on which duty is levied, see Appendix I.

[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 AND TARIFF RATES OF DUTY.		£	s.	d.
NYASALAND PROTECTORATE.				
All kinds -	-	-	-	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.				
All kinds -	-	-	-	10 % <i>ad valorem</i> .
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.				
Non-potable spirit not used for motor power	-	-	-	Per Imp. gall. 0 0 2
All other kinds	-	-	-	Free.
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 -	-	-	-	Per old wine gall. 0 0 6
GAMBIA.				
All kinds -	-	-	-	Per gall. " 0 3
DOMINION OF CANADA.				
Raw or crude, also spirits of turpentine	-	-	-	Free.
NEWFOUNDLAND.				
Spirits of turpentine	-	-	-	15 % <i>ad valorem</i> .
BAHAMAS.				
Turpentine	-	-	-	Per barrel 0 1 3
Spirits of turpentine	-	-	-	Per gall. " 0 3
TURK'S AND CAICOS ISLANDS.				
Oil of turpentine	-	-	-	" 0 6
JAMAICA.				
Oil of turpentine	-	-	-	" 0 5
[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.]				
CAYMAN ISLANDS.				
All kinds -	-	-	-	5 % <i>ad valorem</i> .
ST. LUCIA.				
All kinds -	-	-	-	Per gall. 0 0 8
ST. VINCENT.				
All kinds -	-	-	-	" 0 0 6
BARBADOS.				
All kinds -	-	-	-	10 % <i>ad valorem</i> .
GRENADA.				
Oil of turpentine	-	-	-	Per gall. 0 0 9
VIRGIN ISLANDS.				
Oil of turpentine	-	-	-	" 0 0 9
ST. CHRISTOPHER-NEVIS.				
Oil of turpentine	-	-	-	" 0 1 0

631

[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 AND TARIFF RATES OF DUTY.

			£	s.	d.
		ANTIGUA.			
All kinds	-	-	-	9	6
		MONTSERRAT.			
Oil of turpentine	-	-	0	1	0
		DOMINICA.			
All kinds	-	-	0	0	6
		TRINIDAD AND TOBAGO.			
All kinds	-	-	0	0	6
		BERMUDA.			
All kinds	-	-	10		$\frac{1}{2}$ <i>ad valorem.</i>
		BRITISH HONDURAS.			
All kinds	-	-	12		$\frac{1}{2}$ <i>ad valorem.</i>
		BRITISH GUIANA.			
Crude	-	-	0	2	1 (a)
Spirits of turpentine	-	-	0	0	9 (c)
		GIBRALTAR.			
All kinds	-	-			Free.
		MALTA.			
All kinds	-	-			Free.
		CYPRUS.			
Oil of turpentine	-	-	2	0	0
		[An oke = $1\frac{1}{2}$ 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 AND TARIFF RATES OF DUTY.

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, gasoline, 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)

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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 7½ *ad valorem.*

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 *ad valorem.*

[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).]

[*Note.*—The importation of petroleum is regulated by the Indian Petroleum Act No. 8 of 1899, which provides, *inter alia*, that no quantity of dangerous petroleum (*i.e.*, 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 - - - - - *Per gallon* 5 cents.

[All petroleum taken out of any vessel in which it has been imported must, unless intended for transhipment only, be forthwith taken direct from such vessel to a "datable 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.]

[*Note.*—The importation and storage of petroleum is regulated by Rules made under the Petroleum Ordinances Nos. 23 of 1903, and 18 of 1909.]

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

[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 AND TARIFF RATES OF DUTY.

STRAITS SETTLEMENTS (including LABUAN)—*cont.*

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.]

CEYLON.

Liquid fuel, the product of petroleum, with a flashing point not under 150 degrees Fahr., Abel's close test	- - - - -	Free.
Kerosene(a)	- - - - - Per gallon	Rupee 0 30 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>
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[*Note.*—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.)

It is provided by Ordinance No. 6 of 1887 that no quantity of "dangerous petroleum" 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.

The testing of petroleum is regulated by Ordinance No. 28 of 1909.

Under Ordinance No. 4 of 1911 "dangerous petroleum" is held to mean petroleum having a flashing point below 76° F.—provided that when all or any of the petroleum on board a ship, or in possession of a dealer, is declared by the master of the ship, or the consignee of the cargo, or by the dealer, as the case may be, to be one of uniform quality, the petroleum shall not be deemed to be dangerous if the samples selected from the petroleum have their flashing point on an average at or above 73° F., and if no one of these samples has its flashing point below 70° F.]

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 73 degrees Fahr.	- - - - - Per gallon	Rupees. cents. 0 21½
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(a) Kerosene oil 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, and any liquid that is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum, with a flashing point of less 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 AND TARIFF RATES OF DUTY.

MAURITIUS— <i>cont.</i>		Rupees.	cents.
Petrol spirits	- - - - - Per gallon	0	27 $\frac{3}{4}$
All other mineral oils	- - - - - "	0	18 $\frac{3}{4}$

[*Note.*—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	- - - - -	12 $\frac{1}{2}$ % <i>ad valorem.</i>	

¶ [Note.—The importation and storage of petroleum is regulated by regulations made under the "Dangerous Goods Ordinance, 1911" (No. 1 of 1911).]

HONG KONG.

All kinds	- - - - -	Free.
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[*Note.*—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 cts. 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 (in bulk or otherwise)	- - - - -	Free.
Kerosene and other refined petroleum burning oils, not elsewhere included:		
In vessels exceeding one gallon	- - - - -	Free.
In vessels not exceeding one gallon, viz.:		
Quarter pints and smaller sizes:		
Under the British Preferential Tariff	- - - - - Per doz.	£ s. d. 0 0 9
" General Tariff	- - - - - "	0 1 0
Half-pints and over quarter pints:		
Under the British Preferential Tariff	- - - - - Per doz.	0 1 6
" General Tariff	- - - - - "	0 2 0
Pints and over half-pints:		
Under the British Preferential Tariff	- - - - - Per doz.	0 3 0
" General Tariff	- - - - - "	0 4 0
Quarts and over a pint:		
Under the British Preferential Tariff	- - - - - Per doz.	0 6 0
" General Tariff	- - - - - "	0 8 0
Over a quart:		
Under the British Preferential Tariff	- - - - - Per gallon	0 2 0
" General Tariff	- - - - - "	0 2 8

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£ s. d.
In vessels exceeding one gallon :—		
Mineral and coal tar oils, viz. : naphtha, benzine, benzoline, gasoline, pentane, petrol, turpentine substitutes, and all petroleum spirit under .790 gravity :		
Under the British Preferential Tariff - - - -	<i>Per gallon</i>	0 0 0 ¹ / ₂
" General Tariff - - - -	"	0 0 0 ¹ / ₄
Lubricating (mineral) oils, including oils with an admixture not exceeding 2 per cent. of any vegetable or animal oil or other foreign matter :		
Under the British Preferential Tariff - - - -	<i>Per gallon</i>	0 0 3
" General Tariff - - - -	"	0 0 3 ¹ / ₄
All other mineral oils - - - -	"	0 0 6
[<i>Note.</i> —Under a Proclamation of 16th Nov. 1904, as amended by Proclamation of the 27th Feb. 1913, it is provided that :		
(1) No mineral oil shall be imported as "kerosene" unless it has a flashing point of 73° F. or over.		
(2) All mineral oils and productions therefrom having a flashing point under 73° F. shall be deemed mineral spirits.		
(3) No mineral spirits shall be imported in bulk unless imported in tank steamers, and no mineral spirits other than in bulk shall be imported unless contained in cans, drums, or packages so constructed as not to be likely to be broken in handling, or to become defective or insecure while being conveyed, or to allow the mineral spirits to escape, or to be unintentionally opened, and unless such cans, drums, or packages are plainly marked with the name of their contents, "naphtha," "benzine," or "benzoline," or as the case may be, together with the words "highly inflammable."		
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 0 ¹ / ₂
Crude petroleum - - - -	"	0 0 0 ¹ / ₄
Residual oil - - - -	"	0 0 0 ¹ / ₂
Other liquid fuel (not capable of being used as an illuminant) - - - -	"	0 0 0 ¹ / ₂
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 0 ¹ / ₂
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:	<i>Per gallon</i>	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 Bismark brown in 1,000 cubic centimetres 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
Otherwise - - - -	"	0 0 7 ¹ / ₂

[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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND— <i>cont.</i>		£ s. d.
In other vessels (including mixtures of mineral with other oils)	-	20 % <i>ad valorem</i> .
[<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.
Oil, residual or brick, declared by the importer to be imported solely for use in brickmaking	-	12½ % <i>ad valorem</i> .
Benzine, benzoline, gasoline, naphtha, optinol, and other similar oils	-	Per gallon 0 0 2
Kerosene:		
Of 100° or over, closed-flash test	-	Per gallon 0 0 6
Under 100° test, " "	-	0 0 8
All other mineral oils:		
In the bulk	-	Per gallon 0 0 9
In the bottle	-	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.		
All kinds	-	Free.
UNION OF SOUTH AFRICA.		
Mineral oil, for illuminating or burning	-	Per gallon 0 0 1
Motor spirits (distilled from mineral oil) and petrol (Customs Notice dated 10th July 1906)	-	Per gallon 0 0 1
Mineral oil, for other purposes:		
Under the British Preferential Tariff	-	12 % <i>ad valorem</i> .
Under the 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.		
The importation of petroleum into the Province of <i>Natal</i> is regulated by regulations of the Port and Harbour of Port Natal made under Acts Nos. 3 of 1894 and 3 of 1899. No dangerous goods of any kind may be landed at the wharf, without the previous consent of the Port Authorities. Petroleum and other dangerous and inflammable substances must be removed from the vicinity of the wharf with the utmost despatch.		
In the Province of the <i>Cape of Good Hope</i> , the importation of petroleum is regulated by the various Harbour Boards. The Provincial Government states that there are no Government regulations governing the importation of petroleum.]		
RHODESIA.		
Mineral oils, for illuminating or burning:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	-	Per gallon 0 0 1
Imported into the Congo Basin of Northern Rhodesia	-	" 0 0 1
		or if less
		10 % <i>ad val.</i>
Mineral oil, for other purposes:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	12 % <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	-	15 % <i>ad valorem</i> .
Under the General Tariff	-	15 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	-	10 % <i>ad valorem</i> .

[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 AND TARIFF RATES OF DUTY.

RHODESIA— <i>cont.</i>		£ s. d.
<p>[<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.]</p>		
NYABALAND PROTECTORATE.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.		
Petrol	- - - - -	Free.
All other kinds of petroleum and rock oils	- - - - -	10 % <i>ad valorem.</i>
EAST AFRICA PROTECTORATE.		
Petrol	- - - - -	Free.
All other kinds of petroleum and rock oils	- - - - -	10 % <i>ad valorem.</i>
<p>[<i>Note.</i>—Information has been received from the Protectorate Government notifying that the "Indian Petroleum Laws" have been applied to the Protectorate, but no rules have as yet been issued.]</p>		
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.
<p>[<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.")]</p>		
NIGERIA.		
Kerosene and all other lamp oils, and non-potable spirits not used for motor power	- - - - - <i>Per imp. gallon</i>	0 0 2
All other kinds	- - - - -	Free.

[*Note.*—The importation and storage of petroleum into Southern Nigeria is regulated by the Petroleum Ordinance of 1889 (No. 74 of the Consolidated Statutes of Southern Nigeria).

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 *within* 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).

In the case of petroleum being in process of importation from *without* 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.]

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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 AND TARIFF RATES OF DUTY.

GOLD COAST.		£ s. d.
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, petrol and other non-potable spirits for use as motor power or lubrication for motor vehicles and engines used for industrial or commercial purposes and imported by or on behalf of the owners of motor vehicles and engines, when admitted as such by the Collector of Customs - - - - -		
		Free.
All other oils, 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 non-edible oils - - - - -		10 % <i>ad valorem.</i>
[<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.		
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.		
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.]		
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
[<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.		
"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.		
Under an amending Ordinance (No. 11 of 1912), it is provided that no person, except the holder of a store licence, shall <i>purchase</i> or otherwise obtain, a greater quantity of petroleum than 10 gallons at one time, and no license holder may <i>sell</i> more than 10 gallons at one time to any person not being a holder of a store licence.]		
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.

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£ s. d.
[It is provided under Customs Memorandum No. 1731 B, dated 13th May 1913, that invoices of fuel oil and gas oil, not crude, shipped for free entry shall bear the following certificate signed by the exporter on the face of the invoice, viz.:—		
"The oil on this invoice is a fuel oil or a gas oil, and none of it is fit for use as a lubricating oil."		
Unclassified petroleum (not crude), .8235 specific gravity or heavier, may be admitted free under this item upon invoices bearing certificates as above, although such fuel oil be for use as road oil.		
This certificate is not required for crude petroleum.]		
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 - - - - - <i>Per gallon</i>	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 50° temperature :		
Under the British Preferential Tariff - - - - - <i>Per gallon</i>	0 0	0·49
General Tariff - - - - - "	0 0	0·74
Petroleum, refined, gravity over .8235 :		
Under the British Preferential Tariff - - - - - <i>Per gallon</i>	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 - - - - - <i>Per gallon</i>	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 cost 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 7½ lbs. per gall. Petroleum is to be tested in accordance with the methods set forth in the Petroleum Inspection Act of 1899. Packages of naphtha are to be painted red and the word "naphtha" 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 tank ships is regulated by Regulations laid down in an Order-in-Council of 9th May 1910.]		

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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 AND TARIFF RATES OF DUTY.

NEWFOUNDLAND.		£	s.	d.
Kerosene oil, and the package in which it is imported	- - -			Free.
[A duty of 2·47d. 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	- - -	15% <i>ad valorem.</i>		
Mineral and lubricating oils when imported by Cold Storage Companies for use in connection with their machinery	- - -			Free.
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	0	0	3·95
[<i>Note.</i> —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.				
A rebate of the whole duty paid is also allowed upon all gasoline or other motor spirits to persons using the same in connection with the fisheries upon the production to the Assistant Collector of the necessary evidence.				
The <i>storage</i> of all inflammable oils is governed by certain municipal regulations which are not applicable to the whole Colony.				
Under Act No. 13 of 1911, it is provided that whenever any kerosene, paraffin, naphtha, or other inflammable oils, or gasoline, or acetylene is landed at any wharf or place in <i>St. John's</i> , and the same is not removed and the duty payable thereon paid within 36 hours after such landing, the Customs Officer in Charge may cause all such kerosene, &c., to be removed and stored in a Store provided for the purpose.				
Such kerosene, &c., may not be removed without a Customs permit.]				
BAHAMAS.				
Naphtha, gasoline, and crude petroleum	- - -			Free.
Kerosene oil	- - - Per gallon	0	0	3
[<i>Note.</i> —A <i>drawback</i> of 90 % of the Customs duties is allowed upon all kerosene oil used as fuel in the working of oil or gas engines; provided that before any such drawback 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 drawback is claimed.]				
TURK'S AND CAICOS ISLANDS.				
Petroleum, kerosene, and other mineral oils	- - - Per gallon	0	0	1(a)
JAMAICA.				
Petroleum giving off an inflammable vapour at a temperature below 95° F., except in certain cases	- - -			Prohibited.
Crude petroleum	- - -			Free.
["Crude petroleum" is held to mean "natural petroleum which has not been steamed nor refined in any way."] (Order-in-Council, dated 6th August 1912.)				
Naphtha, gasoline, and petrol; and other petroleum and its products thereof	- - - Per gallon	0	0	4

(a) With an additional duty of 3d. per gallon to 31st December 1920.

[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 AND TARIFF RATES OF DUTY.

JAMAICA— <i>cont.</i>		£ s. d.
<p>[<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.]</p>		
CAYMAN ISLANDS.		
All kinds	- - - - -	5% <i>ad valorem.</i>
ST. LUCIA.		
Kerosene and paraffin	- - - - - <i>Per gallon</i>	0 0 5
Volatile petroleum (petrol, benzol, and similar volatile oils)	- - - - - "	0 0 5
All other kinds	- - - - -	15% <i>ad valorem.</i>
<p>[<i>Note.</i>— It is provided under the Petroleum Ordinance No. 4 of 1903 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.]</p>		
ST. VINCENT.		
Kerosene	- - - - - <i>Per gallon</i>	0 0 2½
<p>[<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.</p> <p>"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.]</p>		
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	- - - - - <i>Per gallon (a)</i>	0 0 4
<p>[<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.]</p>		
GRENADA.		
Crude petroleum, imported for use as a fuel, provided such oil has a flash point above 150° F. (Abel's test)	- - - - -	Free.
Kerosene and paraffin	- - - - - <i>Per gallon</i>	0 0 4
Volatile petroleum (petrol, benzol, and similar volatile oils)	- - - - - "	0 0 4
<p>[<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.)]</p>		
VIRGIN ISLANDS.		
Petroleum and its products	- - - - - <i>Per case of 8 gallons</i>	0 1 6

(a) The gallon in use in Barbados is the old wine-gallon, equal to ¾ths 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 AND TARIFF RATES OF DUTY.

ST. CHRISTOPHER-NEVIS.		£ s. d.
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.</p> <p>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.</p> <p>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. (Ordinances Nos. 9 of 1899, and 4 of 1904.)]</p>		
MONTSEERRAT.		
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
<p>[<i>Note.</i>—No restrictions are placed on the importation of petroleum, but oil below 100° F. flash point must be stored in a special magazine on being landed.]</p>		
TRINIDAD AND TOBAGO.		
Mineral of all kinds:		
When imported to be used exclusively as fuel, and so proved to the satisfaction of the Collector of Customs - - - <i>Per gallon</i>		0 0 4
Petrol, naphtha, benzine, and gasolene - - - - - "		0 0 4
All other 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>		
BERMUDA.		
Kerosene oil - - - - - <i>Per gallon</i>		0 0 0½
<p>[<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.]</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 AND TARIFF RATES OF DUTY.

BRITISH HONDURAS.		£ s. d.
Oil for use as fuel for launches, machinery, and traction engines	-	Free.
Petroleum :		
Of 130° flash test and upwards	- - - - Per gallon	0 0 1
Below 130° flash test	- - - - - "	0 0 2·96
Oil, mineral, other than petroleum	- - - - - "	0 0 4·93

[*Note.*—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), 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	-	Prohibited.
Crude petroleum, including such bye-products as Jodolite (when admitted with the sanction of the Comptroller of Customs) Per gallon	-	0 " 0½(a)
Refined petroleum which does not give 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	- - - - - Per gallon	0 1 0½(a)
Petrol (including mineral naphtha and benzine)	-	0 " 2½(a)
All other mineral oils, including petroleum spirit, when admitted with the sanction of the Comptroller of Customs	- - - - - Per gallon	0 1 "½(a)

[*Note.*—A drawback is allowed on oil other than petrol used as fuel for the purpose of driving any machinery within the Colony, at a rate equal to the difference between the amount of duty per gallon on such oil, and 3d. on all such oil which has been so consumed as fuel in connection with any such machinery subject to certain regulations as to security, &c., laid down by the Comptroller of Customs with the approval of the Governor-in-Council.

Volatile petroleum may not be imported unless packed in strong iron or steel drums of not more than 100 gallons capacity, or in tins containing not more than 4 gallons each, packed in wooden cases. (Proclamation, dated 26th March 1913.)

Gasolene may not be imported unless packed in strong iron or steel drums of not more than 16 gallons capacity.

"Volatile petroleum" means petroleum, petrol, gasoline, 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. (Proclamation, dated 22nd December 1908.)

GIBRALTAR.

All kinds	-	Free.
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[*Note.*—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.

No petroleum is allowed to be imported, except at the discretion of the Police Magistrate, in greater quantities than 24 gallons.

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.

"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.)

(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 AND TARIFF RATES OF DUTY.

MALTA.		£ s. d.
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, Burnah 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 2 of 1889 as amended by Ordinance No. 8 of 1897.)]</p>		
CYPRUS.		
Crude petroleum imported solely for use as fuel in oil engines	- - - - -	Free.
<p>["Crude petroleum" is held to mean natural petroleum which has not been steamed or refined in any way and which is not capable of being used for illuminating purposes.]</p> <p>[Order-in-Council No. 526, dated 13th July 1912.]</p>		
Mineral oils for lubricating purposes (Order-in-Council, dated May 7th, 1904)	- - - - - <i>Per 100 okes</i>	0 4 5½
Other 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	- - - - - <i>Per gallon</i>	0 0 2
All other mineral oils	- - - - - <i>Per 100 okes</i>	2 0 0
[An oke = 1½ quarts.]		

445

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

OILS, FATS, RESINS, &c. :—WAX.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		£ s. d.
Sizing wax when imported by the owner of a cotton weaving mill and shown to the satisfaction of the Collector to be intended for use in the weaving of cotton or the baling of woven cotton goods - [Customs Circular No. IV. of 1896.]		Free.
All other kinds		5 $\frac{1}{2}$ % <i>ad valorem</i> .
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
CEYLON.		
Wax plates intended for receiving impressions for gramophone records		Free.
All other wax		5 $\frac{1}{2}$ % <i>ad valorem</i> .
MAURITIUS.		
Bees-wax	<i>Per cwt.</i>	Rs. 4 06 cts.
Bottling wax	"	Rs. 1 52 cts.
All other wax		12 $\frac{1}{2}$ % <i>ad valorem</i> .
SEYCHELLES.		
All kinds		12 $\frac{1}{2}$ % <i>ad valorem</i> .
HONG KONG.		
All kinds		Free.
COMMONWEALTH OF AUSTRALIA.		
Sealing and bottling wax :		
Under the British Preferential Tariff		25 $\frac{1}{2}$ % <i>ad valorem</i> .
" General Tariff		30 $\frac{1}{2}$ % <i>ad valorem</i> .
All other waxes, including stearine, paraffin-wax, bees-wax, carnauba, ceresine, and Japanese or vegetable wax; mixed or compounded waxes (liquid or solid); also shoemaker's wax	<i>Per lb.</i>	0 0 1
[<i>Note.</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 bees-wax; also paraffin-wax	<i>Per cwt.</i>	0 9 4
Shoemakers' and bottling wax		Free.
FIJI.		
Bees-wax	<i>Per lb.</i>	0 0 2
All other wax		12 $\frac{1}{2}$ % <i>ad valorem</i> .
FALKLAND ISLANDS.		
All kinds		Free.

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

OILS, FATS, RESINS, &c. :—WAX—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA.

Paraffin and stearine wax ordinarily used in the manufacture of candles or explosives	- - - - -	Free.
Cerecine, sometimes called Native Paraffin and Mineral Wax	- - - - -	Free.
[Union Customs Notice No. 72, dated 4th August 1910.]		
All other wax :		
Under the British Preferential Tariff	- - - - -	12 % <i>ad valorem.</i>
General Tariff	- - - - -	15 % <i>ad valorem.</i>

[*Note.*—Under the “Agricultural Pests Act, 1911” (No. 11 of 1911), which came into force by Proclamation No. 34 of 1912, on 1st April 1912, it is provided that no person shall import from any place over-sea into the Union of South Africa “used “ beehive accessories or appliances or any things which have been “ used to contain or manipulate bees, honey or bees-wax.”

Any articles imported in contravention of this Act are liable to confiscation and destruction and the offender shall, in addition, be liable to certain prescribed penalties.

These provisions of the Act are not applicable to importations by the Government from any place outside the Union.

Under Regulations, dated 14th March 1912, it is provided that no person shall introduce or cause to be introduced from any place over-sea or from any place in South Africa which is not a British Possession or Protectorate any bees-wax, whether crude or refined, or any Foundation Comb unless he is in possession of a permit issued by the Department of Agriculture specially authorising the introduction. Every application for such a permit must be in writing, and must state full particulars as to the nature and quantity of the bees-wax which it is desired to introduce, the country and locality from which it is to come, and the port through which it is to be introduced, and generally the nature, extent, and source of the article proposed for introduction. Bees-wax and Foundation Comb shall be subject, on arrival, to inspection by an officer, and shall be liable to be rejected if a permit in respect thereof has not been issued, or if such permit having been issued, it be not in accordance with such permit.

Under Government Notice No. 795, dated 8th January 1912, it is required that a sworn statement from the supplier, declaring that the wax from which it was prepared was heated to a temperature of 212° F. for 2½ hours, be surrendered with every consignment of Foundation Comb; and that if a similar declaration is not surrendered with respect to ordinary wax, the consignment be treated on arrival in the manner indicated. Pure white wax will be admitted without treatment.]

RHODESIA.

Paraffin and stearine wax ordinarily used in the manufacture of candles or explosives	- - - - -	Free.
All other wax:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} 9 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	15 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - - - -	9 % <i>ad valorem.</i>

NYASALAND PROTECTORATE.

All kinds	- - - - -	10 % <i>ad valorem.</i>
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447

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

OILS, FATS, RESINS, &c.:—WAX—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
UGANDA PROTECTORATE.	
All kinds - - - - -	10 ² / ₁₀ <i>ad valorem.</i>
EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 ⁰ / ₁₀ <i>ad valorem.</i>
SUMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyia - - - - -	5 ⁰ / ₁₀ <i>ad valorem.</i>
" " other Protectorate ports - - - - -	7 ⁰ / ₁₀ <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 ⁰ / ₁₀ <i>ad valorem.</i>
" " East of the Volta - - - - -	4 ⁰ / ₁₀ <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 ⁰ / ₁₀ <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 ⁰ / ₁₀ <i>ad valorem.</i>
DOMINION OF CANADA.	
Paraffin-wax ; also sealing wax :	
Under the British Preferential Tariff - - - - -	15 ⁰ / ₁₀ <i>ad valorem.</i>
" General Tariff - - - - -	25 ⁰ / ₁₀ <i>ad valorem.</i>
Bees-wax Comb Foundation :	
Under the British Preferential Tariff - - - - -	15 ⁰ / ₁₀ <i>ad valorem.</i>
" Intermediate Tariff - - - - -	17 ³ / ₁₀ <i>ad valorem.</i>
" General Tariff - - - - -	17 ³ / ₁₀ <i>ad valorem.</i>
(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 ⁰ / ₁₀ <i>ad valorem.</i>
" General Tariff - - - - -	10 ⁰ / ₁₀ <i>ad valorem.</i>
NEWFOUNDLAND.	
Paraffin and bees-wax - - - - -	30 ⁰ / ₁₀ <i>ad valorem.</i>
All other wax - - - - -	40 ⁰ / ₁₀ <i>ad valorem.</i>
BAHAMAS.	
All kinds - - - - -	Free.
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 ⁰ / ₁₀ <i>ad valorem.</i>
JAMAICA.	
Bees-wax (if accessories for apiaries) - - - - -	Free.
[The importation of bees-wax, except with the permission of the Director of Agriculture, is prohibited.]	
All other wax - - - - -	10 ⁰ / ₁₀ <i>ad valorem.</i>
CAYMAN ISLANDS.	
All kinds - - - - -	5 ⁰ / ₁₀ <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—WAX—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
	ST. LUCIA.	£ s. d.
All kinds	- - - - -	- 15 % <i>ad valorem.</i>
	ST. VINCENT.	
All kinds	- - - - -	- 10 % <i>ad valorem.</i>
	BARBADOS.	
All kinds	- - - - -	- 10 % <i>ad valorem.</i>
	GRENADA.	
All kinds	- - - - -	- 10 % <i>ad valorem.</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	- - - - -	- 15 % <i>ad val. (a)</i>
	GIBRALTAR.	
All kinds	- - - - -	Free.
	MALTA.	
All kinds	- - - - -	Free.
	CYPRUS.	
Bees-wax	- - - - -	Per 100 okes. 1 0 0
Waste of wax	- - - - -	0 2 6
Paraffin-wax	- - - - -	7 0 0
	[An oke = 2·8 lbs.]	

(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.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.			
BRITISH INDIA.		£	s. d.
All kinds	- - - - -	5	$\frac{1}{2}$ % <i>ad valorem</i> .
ADEN.			
All kinds	- - - - -		Free.
STRAITS SETTLEMENTS (including LABUAN).			
All kinds	- - - - -		Free.
CEYLON.			
All kinds	- - - - -	5	$\frac{1}{2}$ % <i>ad valorem</i> .
MAURITIUS.			
All kinds	- - - - -		<i>Per cwt.</i> Rupees 2·03 cts.
SEYCHELLES.			
All kinds	- - - - -	12	$\frac{1}{2}$ % <i>ad valorem</i> .
HONG KONG.			
All kinds	- - - - -		Free.
COMMONWEALTH OF AUSTRALIA.			
Dextrine	- - - - -		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." (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 $\frac{1}{2}$
" General Tariff	- - - - -	"	0 0 2
Glue :			
Under the British Preferential Tariff	- - - - -	"	0 0 $\frac{1}{2}$
" General Tariff	- - - - -	"	0 0 2
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
DOMINION OF NEW ZEALAND.			
Dextrine	- - - - -		Free.
Glue :			
If the produce of some part of the British Dominions	- - - - -	<i>Per cwt.</i>	0 14 0
Otherwise	- - - - -	"	0 16 $\frac{9}{2}$
FIJI.			
All kinds	- - - - -	<i>Per lb.</i>	0 0 1
FALKLAND ISLANDS.			
All kinds	- - - - -		Free.

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

OILS, FATS, RESINS, &C.:—GLUE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
UNION OF SOUTH AFRICA.	
Glue, in bulk :	Free.
Under the British Preferential Tariff	- 3 % <i>ad valorem.</i>
" General Tariff	- - - - -
Glue, not in bulk :	12 % <i>ad valorem.</i>
Under the British Preferential Tariff	- 15 % <i>ad valorem.</i>
" General Tariff	- - - - -
RHODESIA.	
Glue, in bulk :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	- - - - - } Free.
The produce of non-reciprocating British Possessions	- - - - - }
Under the General Tariff	- - - - - } 3 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - - - - } Free.
Glue, not in bulk :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	- - - - - } 9 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	- - - - - }
Under the General Tariff	- - - - - } 15 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - - - - } 9 % <i>ad valorem.</i>
NYASALAND PROTECTORATE.	
All kinds - - - - -	- 10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	- 10 % <i>ad valorem.</i>
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.	
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	- - - - - } ½ % <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>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]OILS, FATS, RESINS, &c. :—GLUE—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</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	- 25 % <i>ad valorem</i> .
'TURK'S AND CAICOS ISLANDS.	
All kinds	- 10 % <i>ad valorem</i> .
JAMAICA.	
All kinds	- 10 % <i>ad valorem</i> .
CAYMAN ISLANDS.	
All kinds	- 5 % <i>ad valorem</i> .
ST. LUCIA.	
All kinds	- 15 % <i>ad valorem</i> .
ST. VINCENT.	
All kinds	- 10 % <i>ad valorem</i> .
BARBADOS.	
All kinds	- 10 % <i>ad valorem</i> .
GRENADA.	
All kinds	- 10 % <i>ad valorem</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.	
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	- 15 % <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 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.:—BLACKING.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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.	
Blacking, including dressings, iuks, stains, 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 valorem</i> .
Otherwise	- 30 % <i>ad valorem</i> .
FIJI.	
All kinds	- 12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
All kinds:	
Under the British Preferential Tariff	- 12 % <i>ad valorem</i> .
, General Tariff	- 15 % <i>ad valorem</i> .
RHODESIA.	
All kinds:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	- 9 % <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	- 15 % <i>ad valorem</i> .
Under the General Tariff	- 9 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	
	- 9 % <i>ad valorem</i> .
NYASALAND PROTECTORATE.	
All kinds	- 10 % <i>ad valorem</i> .
UGANDA 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. :—BLACKING—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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	- - - - - 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	- - - - - 25 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds	- - - - - 10 % <i>ad valorem.</i>
JAMAICA.	
All kinds	- - - - - 10 % <i>ad valorem.</i>
CAYMAN ISLANDS.	
All kinds	- - - - - 5 % <i>ad valorem.</i>
ST. LUCIA.	
All kinds	- - - - - 15 % <i>ad valorem.</i>
ST. VINCENT.	
All kinds	- - - - - 10 % <i>ad valorem.</i>
BARBADOS.	
All kinds	- - - - - 10 % <i>ad valorem.</i>
GRENADA.	
All kinds	- - - - - 10 % <i>ad valorem.</i>
VIRGIN ISLANDS.	
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. :—BLACKING—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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	- - - - - 15 % <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 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. :—FIRECLAY.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	BRITISH INDIA.	£ s. d.
All kinds	- - - - -	5 % <i>ad valorem</i> .
	ADEN.	
All kinds	- - - - -	Free.
	STRAITS SETTLEMENTS (including LABEAN).	
All kinds	- - - - -	Free.
	CEYLON.	
All kinds	- - - - -	Free.
	MAURITIUS.	
All kinds	- - - - -	Per ton Rupees 10 16 cts.
	SEYCHELLES.	
All kinds	- - - - -	12½ % <i>ad valorem</i> .
	HONG KONG.	
All kinds	- - - - -	Free.
	COMMONWEALTH OF AUSTRALIA.	
All kinds (Customs Tariff Guide)	- - - - -	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 valorem</i> .
Otherwise	- - - - -	30 % <i>ad valorem</i> .
	FIJI.	
All kinds	- - - - -	Per cwt. 0 0 8
	FALKLAND ISLANDS.	
All kinds	- - - - -	Free.
	UNION OF SOUTH AFRICA.	
All kinds:		
Under the British Preferential Tariff	- - - - -	Free.
" General Tariff	- - - - -	3 % <i>ad valorem</i> .
	RHODESIA.	
All kinds:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} Free.
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	3 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - - -	Free.
	NYASALAND PROTECTORATE.	
All kinds	- - - - -	10 % <i>ad valorem</i> .
	UGANDA PROTECTORATE.	
All kinds	- - - - -	10 % <i>ad valorem</i> .
	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.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHS, STONE, MINERALS, &c.:—FIRECLAY—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
		£ s. d.
All kinds :	GOLD COAST.	
If imported into the West of the Volta	- - - -	10 ² / ₁₀ <i>ad valorem.</i>
" " " East of the Volta	- - - -	4 ⁰ / ₁₀ <i>ad valorem.</i>
All kinds	SIERRA LEONE.	10 ⁰ / ₁₀ <i>ad valorem.</i>
All kinds	GAMBIA.	5 ⁰ / ₁₀ <i>ad valorem.</i>
All kinds	DOMINION OF CANADA.	Free.
All kinds	NEWFOUNDLAND.	Free.
All kinds	BAHAMAS.	25 ⁰ / ₁₀₀ <i>ad valorem.</i>
All kinds	TURK'S AND CAICOS ISLANDS.	10 ⁰ / ₁₀₀ <i>ad valorem.</i>
All kinds	JAMAICA.	10 ⁰ / ₁₀₀ <i>ad valorem.</i>
All kinds	CAYMAN ISLANDS.	5 ⁰ / ₁₀₀ <i>ad valorem.</i>
Fireclay used for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose)	ST. LUCIA.	Free.
All other fireclay	- - - -	15 ⁰ / ₁₀₀ <i>ad valorem.</i>
All kinds	ST. VINCENT	10 ⁰ / ₁₀₀ <i>ad valorem.</i>
All kinds	BARBADOS.	10 ⁰ / ₁₀₀ <i>ad valorem.</i>
All kinds	GRENADA.	10 ⁰ / ₁₀₀ <i>ad valorem.</i>
All kinds	VIRGIN ISLANDS.	10 ⁰ / ₁₀₀ <i>ad valorem.</i>
All kinds	ST. CHRISTOPHER-NEVIS.	11 ⁰ / ₁₀₀ <i>ad valorem.</i>
All kinds	ANTIGUA.	13 ¹ / ₂ ⁰ / ₁₀₀ <i>ad valorem.</i>
All kinds	MONTSERRAT.	13 ¹ / ₂ ⁰ / ₁₀₀ <i>ad valorem.</i>
All kinds	DOMINICA.	12 ¹ / ₂ ⁰ / ₁₀₀ <i>ad valorem.</i>
Fireclay	TRINIDAD AND TOBAGO.	<i>Per 100 lbs.</i> 0 1 0
All kinds	BERMUDA.	10 ⁰ / ₁₀₀ <i>ad valorem.</i>
All kinds	BRITISH HONDURAS.	12 ¹ / ₂ ⁰ / ₁₀₀ <i>ad valorem.</i>
All kinds	BRITISH GUIANA.	15 ⁰ / ₁₀₀ <i>ad val. (a)</i>
All kinds	GIBRALTAR.	Free.
All kinds	MALTA.	Free.
All kinds	CYPRUS.	8 ⁰ / ₁₀₀ <i>ad valorem</i>

(a) With an additional charge of 10 ⁰/₁₀₀ 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 AND TARIFF RATES OF DUTY.		
	BRITISH INDIA.	£ s. d.
All kinds	- - - - -	Free.
	ADEN.	
All kinds	- - - - -	Free
	STRAITS SETTLEMENTS (including LABUAN).	
All kinds	- - - - -	Free.
	CEYLON.	
All kinds	- - - - -	Free.
	MAURITIUS.	
All kinds	- - - - - Per ton of 2,240 lbs.	Rs. 0 71 cts
	SEYCHELLES.	
Coals, coke and patent fuel	- - - - -	Rs. 1 02 cts.
	HONG KONG.	
All kinds	- - - - -	Free.
	COMMONWEALTH OF AUSTRALIA.	
Coal and patent fuel	- - - - -	Free.
Coke	- - - - - Per ton of 2,240 lbs.	0 4 "
	TERRITORY OF PAPUA.	
Coal and coke	- - - - -	Free.
	DOMINION OF NEW ZEALAND.	
All kinds	- - - - -	Free.
	FIJI.	
Coal and coke	- - - - -	Free.
	FALKLAND ISLANDS.	
All kinds	- - - - -	Free.
	UNION OF SOUTH AFRICA.	
Coal and patent fuel	- - - - - Per ton of 2,000 lbs.	0 3 0
Coke	- - - - - " " "	0 1 "
	RHODESIA.	
Coal and patent fuel:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	- - - - - Per ton of 2,000 lbs.	0 3 0
Imported into the Congo Basin of Northern Rhodesia	- - - - - Per ton of 2,000 lbs. {	0 3 0
		or if less 10% ad val.
Coke:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	- - - - - Per ton of 2,000 lbs.	0 1 0
Imported into the Congo Basin of Northern Rhodesia	- - - - - Per ton of 2,000 lbs. {	0 1 0
		or if less 10% ad val.
	NYASALAND PROTECTORATE.	
All kinds	- - - - -	10% ad valorem.
	UGANDA PROTECTORATE.	
Coal	- - - - -	Free.
	EAST AFRICA PROTECTORATE.	
Coal	- - - - -	Free.
	SOMALILAND PROTECTORATE.	
Coal	- - - - -	Free.
	ST. HELENA.	
All kinds	- - - - -	Free.

[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 AND TARIFF RATES OF DUTY.		
NIGERIA.		£ s. d.
All kinds	- - - - -	Free.
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 18th 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 $\frac{3}{4}$ % <i>ad valorem.</i>
" General Tariff	- - - - -	25 $\frac{1}{2}$ % <i>ad valorem.</i>
(Appraisers' Bulletin No. 303, dated 9th February 1909.)		
Coke	- - - - -	Free.
Ground coke, when imported by manufacturers of electric batteries for use only in their own factories in the manufacture of such batteries - (Customs Memo. No. 1591B., dated 7th June 1910.)	- - - - -	Free.
<i>Notes.</i> —The Canadian Customs Memo. No. 1182B 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 $\frac{1}{2}$ % (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 L.]

EARTHS, STONE, MINERALS, &c. :—COAL, COKE,
AND PATENT FUEL—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NEWFOUNDLAND (a).		£	s.	d.
Coal:				
Imported into the port of St. John's:				
Anthracite	- - - Per ton of 2,240 lbs.	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.
CAYMAN ISLANDS.				
All kinds	- - - - -	5	7/2	<i>ad valorem.</i>
ST. LUCIA.				
Coal, coke, and patent fuel, for use in the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose)	- - - - -			Free.
Other bituminous coal:				
Under the British Preferential Tariff	- - - Per ton of 2,240 lbs.	0	0	4½
" General Tariff	- - - " " "	0	0	6
All other coal and coke	- - - " " "	0	0	6
[A drawback is allowed of 6d. per ton on coal which is put on board H.M. ships and transports, or ships under contract with the Imperial Government or any British Colonial Government for the conveyance of mails to or from the Colony, on the production of a certificate from the Officer in Command or Chief Engineer of such ships setting forth the quantity of coal put on board such ships.]				
ST. VINCENT.				
All kinds	- - - - -			Free.
BARBADOS.				
Coal and the mixed preparations thereof; also coke				
Under the British Preferential Tariff	- - - Per ton of 2,240 lbs.	0	2	0
General Tariff	- - - " " "	0	2	6
[A drawback of duty is allowed on coal or coke supplied for the use of steamships or exported. (Act No. 15 of 1910.)]				
GRENADA.				
Coal	- - - - -			Free.
VIRGIN ISLANDS.				
All kinds	- - - - - Per ton of 2,240 lbs.	0	2	6

(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, and Bell Island, upon production of satisfactory proof that such coal is intended exclusively for domestic use, and on the importer entering into a sufficient bond that such coal, or any part thereof, shall not be sold or used for other than domestic purposes.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTH, STONE, MINERALS, &c.:—COAL, COKE,
AND PATENT FUEL.—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ST. CHRISTOPHER—NEVIS.		£	s.	d.
Coal, bituminous:				
Under the British Preferential Tariff	- Per ton of 2,240 lbs.	0	1	10½
" General Tariff	- " "	0	2	4
All other kinds	- " "	0	2	4
ANTIGUA.				
Coal, bituminous:				
Under the British Preferential Tariff	- Per ton of 2,240 lbs.	0	1	10½
" General Tariff	- " "	0	2	4
All other kinds	- " "	0	2	4
MONTserrat.				
Coal to be used as fuel in the manufacture of any product of the Presidency	- - - - -			Free.
Other coal, bituminous:				
Under the British Preferential Tariff	- Per ton of 2,240 lbs.	0	2	4½
" General Tariff	- " "	0	3	0
All other coal, including coke and patent fuel	- " "	0	3	0
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.
Other coal, bituminous:				
Under the British Preferential Tariff	- Per ton of 2,240 lbs.	0	0	9½
" General Tariff	- " "	0	1	0
All other coal and patent fuel	- " "	0	1	0
Coke	- " "	0	5	0
TRINIDAD AND TOBAGO.				
Coal, coke and patent fuel, and also charcoal of all kinds	- - - - -			Free.
BERMUDA.				
Coal	- - - - -			Free.
BRITISH HONDURAS.				
All kinds	- - - - -			Free.
BRITISH GUIANA.				
Coal:				
Bituminous:				
Under the British Preferential Tariff	- - - - - Per ton	0	1	8 (a)
" General Tariff	- - - - - "	0	2	1 (a)
Other kinds	- - - - - "	0	2	1 (a)
Coke and patent fuel	- - - - - "	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 AND TARIFF RATES OF DUTY.

		BRITISH INDIA.	£ s. d.
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 0 17 cts.
MAURITIUS.			
Cement	- - -	- - -	<i>Per cwt.</i> Rupees 0 20 "
Plaster of paris	- - -	- - -	" 2 54 "
SEYCHELLES.			
Lime	- - -	- - -	Free.
Cement	- - -	- - -	<i>Per cwt.</i> Rupees 0 51 cts.
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; magnesia, magnesium carbonate, and magnesium chloride, in packages over 14 lbs.; also gypsum -			
	Under the British Preferential Tariff	- - -	<i>Per cwt.</i> 0 0 9
	" General Tariff	- - -	0 1 0
Articles not elsewhere included, composed wholly or in chief value of cement, and articles of reinforced cement :			
	Under the British Preferential Tariff	- - -	{ 1s. 6d. per cwt. or 20 % <i>ad val.</i> whichever rate returns the higher duty.
	Under the General Tariff	- - -	
Fibro cement, not elsewhere included :			
	Under the British Preferential Tariff	- - -	15 % <i>ad valorem</i> .
	" General Tariff	- - -	20 % <i>ad valorem</i> .
Tiles of fibro-cement, asbestos cement and similar substances :			
	Under the British Preferential Tariff	- - -	25 % <i>ad valorem</i> .
	" General Tariff	- - -	30 % <i>ad valorem</i> .
Cements and prepared adhesives not elsewhere included, including acetylated starch, caseine, mucilage; also belting compounds -			
	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
	Otherwise	- - -	0 4 0
[The "barrel" is to be taken at the measurement of an ordinary Portland cement barrel (Minister's Order No. 969, dated 6th Sept. 1911).]			

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

EARTHS, STONE, MINERALS, &c. :—CEMENT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
	FIJI.	
Cement, lime, plaster of paris, whiting and chalk	- - Per cwt.	£ s. d. 0 0 8
	FALKLAND ISLANDS.	
All kinds	- - - - -	Free.
	UNION OF SOUTH AFRICA.	
Liquid cement for tube mills :		
Under the British Preferential Tariff	- - - - -	Free.
" General Tariff	- - - - -	3 % <i>ad valorem.</i>
Vulcan cement :		
Under the British Preferential Tariff	- - - - -	12 % <i>ad valorem.</i>
" General Tariff	- - - - -	15 % <i>ad valorem.</i>
	(Union Customs Notice No. 23, dated 2nd Sept. 1911.)	
Other kinds :		
Under the British Preferential Tariff	- - Per 400 lbs.	0 1 0
" General Tariff	- - - - -	0 1 3
	[<i>Note.</i> —Cement in packages of not less than 350 lbs., and not more than 400 lbs., to be deemed to be 400 lbs.]	
	RHODESIA.	
Liquid cement for tube mills :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	Free.
The produce of non-reciprocating British Possessions	- - - - -	3 % <i>ad valorem.</i>
Under the General Tariff	- - - - -	3 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - - - -	Free.
Other kinds :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	- - - - - Per 400 lbs.	0 1 0
The produce of non-reciprocating British Possessions	- - - - -	0 1 3
Under the General Tariff	- - - - -	0 1 3
Imported into the Congo Basin of Northern Rhodesia	Per 400 lbs.	0 1 0
		or if less
		10 % <i>ad val.</i>
	[<i>Note.</i> —Cement in packages of not less than 350 lbs., and not more than 400 lbs., to be deemed to be 400 lbs.]	
	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>
	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.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHS, STONE, MINERALS, &c. :—CEMENT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GOLD COAST.		£ s. d.
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 3·45
„ Intermediate Tariff		0 0 4·93
„ General Tariff		0 0 4·93
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 valorem.</i>
„ General Tariff		17½ % <i>ad valorem.</i>
(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
NEWFOUNDLAND.		
Cement, viz., Portland or Roman cement, or hydraulic water lime, in bags, barrels, or casks		
		25 % <i>ad valorem.</i>
Plaster of paris or gypsum, ground, manufactured, or calcined		
		20 % <i>ad valorem.</i>
BAHAMAS.		
All kinds		25 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.		
All kinds		Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHS, STONES, MINERALS, &c.:—CEMENT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
JAMAICA.		
Cement which conforms to such standard as may be fixed by the Governor in Privy Council (a)	- - - - -	£ s. d. Free.
Otherwise	- - - - - <i>Per barrel of 400 lbs.</i>	0 1 0
[<i>Note.</i> —It is provided under sec. 7 of Law No. 21 of 1911, that it shall be lawful for the Inspector of Invoices or other proper Officer of Customs without prejudice to the power to take samples by examination conferred by the Customs Consolidation Law, 1877, or by this Law, to accept as <i>prima facie</i> evidence of the character of cement entered for Island consumption a declaration of the consignor attested in writing by a reliable cement tester, in the country of manufacture, recognised as such by the Governor of this Island that the article so entered is cement, conforming to the standard fixed by the Governor in Privy Council.]		
CAYMAN ISLANDS.		
All kinds	- - - - -	5 ¹ / ₂ <i>ad valorem.</i>
ST. LUCIA.		
Cement for the building or repair of any church or school-house or for the use of any church, imported for such purpose, on written declaration to that effect to the satisfaction of the Treasurer	- - - - -	Free.
Lime, building	- - - - - <i>Per bushel</i>	0 0 2
All other cement:		
Under the British Preferential Tariff	- - - - - <i>Per barrel of 375 lbs.</i>	0 1 2 ¹ / ₂
„ General Tariff	- - - - - „ „	0 1 6
ST. VINCENT.		
All kinds:		
Under the British Preferential Tariff	- - - - -	8 ¹ / ₂ <i>ad valorem.</i>
„ General Tariff	- - - - -	10 ¹ / ₂ <i>ad valorem.</i>
BARBADOS.		
All kinds:		
Under the British Preferential Tariff	- - - - - <i>Per barrel</i>	0 1 1 ¹ / ₂
„ General Tariff	- - - - - „	0 1 5
GRENADA.		
All kinds	- - - - -	0 1 6
VIRGIN ISLANDS.		
All kinds	- - - - - <i>Per barrel</i>	0 2 0
ST. CHRISTOPHER-NEVIS.		
All kinds:		
Under the British Preferential Tariff	- - - - - <i>Per barrel</i>	0 1 7 ¹ / ₂
„ General Tariff	- - - - - „	0 2 0
[The barrel not to exceed 400 lbs.; other packages in like proportion.]		
ANTIGUA.		
All kinds:		
Under the British Preferential Tariff	- - - - - <i>Per barrel</i>	0 1 7 ¹ / ₂
„ General Tariff	- - - - - „	0 2 0

(a) The standard for cement was fixed, in considerable detail, 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 I.]EARTHS, STONES, MINERALS, &c.:—CEMENT—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

MONTSERRAT.				
All kinds:			£ s. d.	
Under the British Preferential Tariff	-	-	Per barrel	0 1 9 $\frac{1}{2}$
" General Tariff	-	-	"	0 2 3
[The barrel not to exceed 400 lbs.; other packages in like proportion.]				
DOMINICA.				
All kinds:				
Under the British Preferential Tariff	-	-	Per barrel	0 1 7 $\frac{1}{2}$
" General Tariff	-	-	"	0 2 0
TRINIDAD AND TOBAGO.				
Cement:				
Under the British Preferential Tariff	-	-	The barrel of 400 lbs.	0 0 9 $\frac{1}{2}$
" General Tariff	-	-	"	0 1 0
Plaster of paris	-	-	Per 100 lbs.	0 1 0
BERMUDA.				
All kinds	-	-	-	10 % <i>ad valorem</i> .
BRITISH HONDURAS.				
Cement 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 cement	-	-	-	12 $\frac{1}{2}$ % <i>ad valorem</i> .
BRITISH GUIANA.				
Cement:				
Under the British Preferential Tariff	Per barrel not exceeding 400 lbs.	0	0	10 (a)
" General Tariff	"	0	1	0 $\frac{1}{2}$ (a)
GIBRALTAR.				
All kinds	-	-	-	Free.
MALTA.				
All kinds	-	-	-	Free.
CYPRUS.				
Cement:				
Portland	-	-	Per barrel of 150 okes	0 1 0
All other cement	-	-	"	0 0 8
[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.]

EARTHS, STONE, MINERALS, &c.—STONES, UNWROUGHT AND WROUGHT.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		
Stone and marble and articles made of stone and marble, except lithographic stones, which are free -		5 ² / ₁₀ <i>ad valorem</i> .
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 -		Free.
All other kinds of stone -		5 ¹ / ₂ % <i>ad valorem</i> .
MAURITIUS.		
Ballast -		Free.
Stones for building or paving -	Per 100	Rupees. cents. 0 30
All other kinds of stone -		12 % <i>ad valorem</i> .
SEYCHELLES.		
Ballast, and stones for building or paving -		Free.
All other kinds of stone -		12 ¹ / ₂ % <i>ad valorem</i> .
HONG KONG.		
All kinds -		Free.
COMMONWEALTH OF AUSTRALIA.		
Bath bricks; oil and whetstones; lithographic and emery stones; pestles and mortars of any material; and all kinds of stone in the rough, not elsewhere included -		Free.
Pebbles (ordinary hard round water-worn stones) for use in ore-dressing machinery (Customs Tariff Guide) -		Free.
Stone and marble:		
Marble and granite, 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 valorem</i> .
Dust and chips -		20 % <i>ad valorem</i> .
Manu marble, in slabs, capping, skirting, and table tops:		
Under the British Preferential Tariff -		35 % <i>ad valorem</i> .
„ General Tariff -		40 % <i>ad valorem</i> .
(Customs Tariff Guide.)		
Mosaic flooring:		
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:		
Under the British Preferential Tariff -		35 % <i>ad valorem</i> .
„ General Tariff -		40 % <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.
Statuary and 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; statuary or 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.]

EARTHS, STONE, MINERALS, &c. :—STONES, UNWROUGHT AND WROUGHT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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 valorem.</i>
Otherwise	-	30 % <i>ad valorem.</i>
Marble figures for tombstones:		
If the produce of some part of the British Dominions	-	20 % <i>ad valorem.</i>
Otherwise	-	30 % <i>ad valorem.</i>
(Minister's Order No. 958, dated 3rd April 1911.)		
Statues and statuettes:		
If the produce of some part of the British Dominions	-	20 % <i>ad valorem.</i>
Otherwise	-	30 % <i>ad valorem.</i>
Marble, 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 valorem.</i>
Otherwise	-	37½ % <i>ad valorem.</i>
FIJI.		
Ship's ballast (stone or sand)	-	Free.
Millstones, and grindstones (including emery wheels)		
	<i>Per inch in diameter</i>	0 0 1
All other kinds of stone	-	12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.		
All kinds	-	Free.
UNION OF 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 (in bulk):		
Under the British Preferential Tariff	-	Free.
" General Tariff	-	3 % <i>ad valorem.</i>
Felspar:		
Under the British Preferential Tariff	-	12 % <i>ad valorem.</i>
" General Tariff	-	15 % <i>ad valorem.</i>
(Union Notice, No. 35, dated 8th May 1912.)		
All other kinds of stone:		
Under the British Preferential Tariff	-	12 % <i>ad valorem.</i>
" General Tariff	-	15 % <i>ad valorem.</i>
RHODESIA.		
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, in bulk:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	Free.
The produce of non-reciprocating British Possessions	-	3 % <i>ad valorem.</i>
Under the General Tariff	-	3 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	Free.
All other kinds of stone:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	} 9 % <i>ad val.</i>
The produce of non-reciprocating British Possessions	-	
Under the General Tariff	-	15 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	9 % <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 AND TARIFF RATES OF DUTY.

NYASALAND PROTECTORATE.			
Tombstones and ornaments for graves and tablets	-	-	Free.
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>
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>
SONAJILAND 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>
ST. HELENA.			
All kinds	-	-	Free.
NIGERIA.			
All kinds	-	-	Free.
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; felepar, 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.
Mica schist, adapted for lining furnaces, &c., in the rough, unwrought, not being fit for building stone, flag stone, or paving	-	-	Free.
[Appraisers' Bulletin No. 598, dated 1st February 1913.]			
Silex or crystallised quartz ground or unground	-	-	Free.
Pumice, calcareous tufa, pumice stone and lava not further manufactured than ground	-	-	Free.
Barr-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>

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

£ s. d.

Grindstones :		
Not mounted, and not less than 36 inches in diameter :		
Under the British Preferential Tariff - - - -	-	10 ³ / ₁₀ <i>ad valorem.</i>
" General Tariff - - - -	-	15 ⁰ / ₁₀ <i>ad valorem.</i>
All other grindstones, mounted or not :		
Under the British Preferential Tariff - - - -	-	17 ¹ / ₂ ⁰ / ₁₀ <i>ad valorem.</i>
" General Tariff - - - -	-	25 ⁰ / ₁₀ <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 ¹ / ₂ -inch screen :		
Under the British Preferential Tariff - - - -	-	10 ⁰ / ₁₀ <i>ad valorem.</i>
" General Tariff - - - -	-	15 ⁰ / ₁₀ <i>ad valorem.</i>
(Order in Council, dated 16th March 1909.)		
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 ⁰ / ₁₀ <i>ad valorem.</i>
" General Tariff - - - -	-	15 ⁰ / ₁₀ <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 ⁰ / ₁₀ <i>ad valorem.</i>
" General Tariff - - - -	-	20 ⁰ / ₁₀ <i>ad valorem.</i>
Statues and statuettes :		
Under the British Preferential Tariff - - - -	-	20 ⁰ / ₁₀ <i>ad valorem.</i>
" General Tariff - - - -	-	30 ⁰ / ₁₀ <i>ad valorem.</i>
All other kinds of marble and granite :		
Under the British Preferential Tariff - - - -	-	30 ⁰ / ₁₀ <i>ad valorem.</i>
" General Tariff - - - -	-	35 ⁰ / ₁₀ <i>ad valorem.</i>
All other manufactures of stone :		
Under the British Preferential Tariff - - - -	-	20 ⁰ / ₁₀ <i>ad valorem.</i>
" General Tariff - - - -	-	30 ⁰ / ₁₀ <i>ad valorem.</i>

NEWFOUNDLAND.

Grindstones, scythe and other sharpening stones - - - -	-	30 ⁰ / ₁₀ <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 ⁰ / ₁₀ <i>ad valorem.</i>
Knife brick - - - - -	-	35 ⁰ / ₁₀ <i>ad valorem.</i>
Statuettes - - - - -	-	40 ⁰ / ₁₀ <i>ad valorem.</i>
All other kinds of freestone, marble, or granite - - - -	-	50 ⁰ / ₁₀ <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 - - - - -	-	25 ⁰ / ₁₀ <i>ad valorem.</i>

TURK'S AND CAICOS ISLANDS.

Tombstones - - - - -	-	Free.
All other kinds of stone - - - - -	-	10 ⁰ / ₁₀ <i>ad valorem.</i>

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

EARTHS, STONE, MINERALS, &c. :—STONES, UNWROUGHT AND
WROUGHT—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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	-	-	10 % <i>ad valorem</i> .

CAYMAN ISLANDS.

All kinds	-	-	5 % <i>ad valorem</i> .
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ST. LUCIA.

Articles for the building or repair of any church or schoolhouse, or for the use of any church, imported for such purpose on written declaration to that effect to the satisfaction of the Treasurer	-	-	Free.
Tombstones and memorial tablets	-	-	Free.
All other kinds of stone	-	-	15 % <i>ad valorem</i> .

ST. VINCENT.

Limestones for use in arrowroot works and all appliances used in the manufacture of produce; also tombstones and tablets	-	-	Free.
All other kinds of stone	-	-	10 % <i>ad valorem</i> .

BARBADOS.

Apparatus imported for the purpose of manufacturing 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.
All other kinds of stone	-	-	10 % <i>ad valorem</i> .

GRENADA.

Tombstones and monuments; also all appliances useful for the development of local manufactures or products	-	-	Free.
All other kinds of stone	-	-	10 % <i>ad valorem</i> .

VIRGIN ISLANDS.

Building materials imported for the construction or repair of any church or chapel	-	-	Free.
Marble and alabaster, in the rough or squared, worked or carved, for building purposes or monuments	-	-	Free.
All other kinds of stone	-	-	10 % <i>ad valorem</i> .

ST. CHRISTOPHER—NEVIS.

Materials required to erect and enlarge or improve a sugar factory wherein a multiple effect is installed	-	-	Free.
Tombstones and tablets	-	-	Free.
All other kinds of stone	-	-	11 % <i>ad valorem</i> .

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.
All other kinds of stone	-	-	13½ % <i>ad valorem</i> .

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.
Tombstones and tablets	-	-	Free.
All other kinds of stone	-	-	13½ % <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 AND TARIFF RATES OF DUTY.	
DOMINICA.	
Tombstones and mural tablets - - - - -	Free.
All other kinds of stone - - - - -	12½ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Stone in the rough, and sand - - - - -	Free.
All other kinds of stone - - - - -	10 % <i>ad valorem.</i>
BERMUDA.	
Monumental or other sculpture - - - - -	Free.
All other kinds of stone - - - - -	10 % <i>ad valorem.</i>
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 - - - - -	15 % <i>ad val. (a)</i>
GIBRALTAR.	
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 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. :—ROOFING SLATES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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 kind	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.
UNION OF SOUTH AFRICA.	
Roofing slates :	
Under the British Preferential Tariff	Free.
„ General Tariff	3 % <i>ad valorem</i> .
RHODESIA.	
Roofing slates :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia.	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	Free.
The produce of non-reciprocating British Possessions	3 % <i>ad valorem</i> .
Under the General Tariff	3 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	3 % <i>ad valorem</i> .
NYASALAND PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds	10 % <i>ad valorem</i> .
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.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]EARTHS, STONE, MINERALS, &c. :—ROOFING SLATES—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
	NIGERIA.	£ s. d.
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> .
	GAMBIA.	
All kinds	- - - - -	5 % <i>ad valorem</i> .
	DOMINION OF CANADA.	
Roofing slates:		
Under the British Preferential Tariff	- Per square of 100 sq. ft.	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 1905) - - - - -	Free.
All other roofing slates	- - - - -	25 % <i>ad valorem</i> .
	TURK'S AND CAICOS ISLANDS.	
All kinds	- - - - -	10 % <i>ad valorem</i> .
	JAMAICA.	
All kinds	- - - - -	10 % <i>ad valorem</i> .
	CAYMAN ISLANDS.	
All kinds	- - - - -	5 % <i>ad valorem</i> .
	St. LUCIA.	
Articles for the building or repair of any church or school-house	imported for such purpose on written declaration to that effect to the	Free.
	satisfaction of the Treasurer	
All other roofing slates	- - - - -	15 % <i>ad valorem</i> .
	St. VINCENT.	
All kinds	- - - - - Per 1,000	0 8 0
	BARBADOS.	
All kinds	- - - - -	10 % <i>ad valorem</i> .
	GRENADA.	
All kinds	- - - - -	10 % <i>ad valorem</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	- - - - - Per 1,000	0 6 3

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

EARTHS, STONE, MINERALS, &c.:—ROOFING SLATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
	BERMUDA.
All kinds	10 % <i>ad valorem.</i>
	BRITISH HONDURAS.
All kinds	Free.
	BRITISH GUIANA.
All kinds	15 % <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 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.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

<p><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, London, E.C.</p>		£ s. d.
BRITISH INDIA.		
All kinds	- - - - -	Free.
ADEN.		
All kinds	- - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds	- - - - -	Free.
<p>[Various Notices have been issued from time to time under the Quarantine Rules, 1908, restricting or prohibiting the importation of livestock into the various Settlements.]</p>		
CEYLON.		
Dogs from Burmah, China, India, Japan, Java, Straits Settlements or Federated Malay States	- - - - -	Prohibited.
All other live stock	- - - - -	Free.
<p>[<i>Note.</i>—Horses, asses, and mules must be certified by a qualified veterinary surgeon to be free of disease immediately before shipment, and must be inspected before landing. No person shall land at any port animals suffering from, or suspected to be suffering from, disease—provided that the principal Officer of Customs may, if he shall see fit to do so, allow such diseased or suspected animals to be landed and detained in quarantine at such place and for such time as he may deem necessary.]</p>		
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 "
Ponies	- - - - - "	" 2 00 "
Asses, cattle, and oxen	- - - - - "	" 1 00 "
Goats, sheep and pigs	- - - - - "	" 0 50 "
All other live stock	- - - - - "	" 0 12 "
<p>[By Proclamation No. 29 of 1908, issued under Ordinance No. 28 of 1892, the importation of dogs, cats, and lemurs from Madagascar is prohibited.]</p>		
SEYCHELLES.		
Dogs (imported from the United Kingdom), horses, ponies, donkeys and mules	- - - - - <i>Per head</i>	Rupees 3 00 cts.
Dogs (imported from elsewhere)	- - - - - "	" 8 00 "
All other live stock, including poultry and birds	- - - - -	Free.
HONG KONG.		
All kinds	- - - - -	Free.
COMMONWEALTH OF AUSTRALIA.		
Ferrets, stoats and weasels (Customs Tariff Guide)	- - - - -	Prohibited.
Horned cattle and horses (except for stud purposes)(a)	- <i>Per head</i>	0 10 0
Sheep (except for stud purposes)(a)	- "	0 2 0
Pigs	- "(a)"	0 5 0
All other kinds, including animals for stud purposes(a)	- - - - -	Free.
<p>[<i>Note.</i>—Various Notices have been issued from time to time under the "Quarantine Act, 1908-12," prohibiting the importation of various animals, except under certain specified conditions.]</p>		

(a) As regards animals entered free of duty for stud purposes, the Collector must satisfy himself that they are to be so used. In instances where the importer claims that the animals are imported for stud purposes, but there is no documentary evidence available to support such contention, a sworn declaration will be required from the importer to the effect that they are to be used for stud purposes (Customs Tariff Guide).

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

ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

TERRITORY OF PAPUA.		£ s. d.
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
Horses (a)	- - - - - "	1 0 0
Dogs and all other live stock	- - - - - "	Free.
	Fiji.	
Animals	- - - - -	Free.
FALKLAND ISLANDS.		
All kinds	- - - - -	Free.
UNION OF SOUTH AFRICA.		
All animals bred within the Union; also all animals bred in South Africa and imported <i>overland</i> into the Union	- - - - -	Free.
Animals bred within the Portuguese Province of Mozambique, south of the Zambesi, and imported into the Transvaal, and Swaziland	- - - - -	Free.
All other live stock :		
Cattle for slaughter	- - - - - <i>Each</i>	1 10 0 (b)
Sheep	- - - - - "	0 5 0 (b)
Mules and geldings	- - - - - "	1 0 0
All other live stock	- - - - -	Free.

[*Note.*—The importation, &c., of live stock into the Union of South Africa is regulated by the "Diseases of Stock Act, 1911" (No. 14 of 1911). Under this Act no person shall introduce or cause to be introduced into the Union any stock, other than through a declared port of entry under certain specified conditions, and except otherwise arranged with the Union Department of Agriculture.

The following are the prescribed "ports of entry" for stock:

Capetown.	Komatipoort.
Port Elizabeth.	Mafeking.
East London.	Rietfontein.
Durban.	Raman's Drift.

(Proclamation, No. 23 of 1913.)

Under the "Agricultural Pests Act, 1911" (No. 11 of 1911), which came into operation under Proclamation No. 34 of 1912, on 1st April 1912, the importation into the Union of South Africa, of bees or their larvae from places oversea to South Africa is prohibited.

The Regulations made under this Act, provide that no person shall, except on the authority of a permit issued by the Department of Agriculture, introduce or cause to be introduced into the Union of South Africa any exotic animal, other than domestic fowls, ducks, geese, turkeys, pigeons, doves, parrots, guinea-pigs, tortoises and singing birds, and any such permit shall be issued subject to such conditions as the Principal Veterinary Officer or other authorized person may prescribe (Government Notice No. 366 of 1912 (sec. 19) dated 14th March 1912).

Under the same Act the importation of live rabbits into the Union of South Africa is prohibited (Proclamation No. 121 of 1912.)

(a) Horses imported into the Cook, &c. Islands, 10s. per head.

(b) 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 Rhodesia.

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

ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA.		£ s. d.
All animals bred within such Colony, State or Territory, as may from time to time be approved by the Administrator-in-Council (Southern Rhodesia) or the Administrator, with the consent of the High Commissioner (Northern Rhodesia).		Free.
[<i>Note.</i> —If intended for consumption in the Congo Basin of Northern Rhodesia, the duty leviable is the same as in the case of animals from oversea.]		
All other live stock:		
Cattle for slaughter:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	Each	1 10 0 (b)
Imported into the Congo Basin of Northern Rhodesia	"	1 10 0 or if less 10 % <i>ad val.</i>
Sheep for slaughter:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	"	0 5 0 (b)
Imported into the Congo Basin of Northern Rhodesia	"	0 5 0 or if less 10 % <i>ad val.</i>
Mules and geldings:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	"	1 0 0
Imported into the Congo Basin of Northern Rhodesia	"	1 0 0 or if less 10 % <i>ad val.</i>
All other live stock		Free.
[Under the provisions of the "Animal Diseases Consolidation Ordinance, 1904," the introduction into Southern Rhodesia of sheep, goats and pigs, against which no prohibition order exists, may be permitted from overseas via the port of Beira, under the following conditions:		
(1) that Umtali shall be the port of entry;		
(2) that all such importations shall be in accordance with the regulations in force;		
(3) that all animals shall be transferred directly after disembarkment to the railway trucks at Beira, and conveyed thence to Umtali without leaving the said trucks. (Government Notice, No. 47 of 1903.)		

NYASALAND PROTECTORATE.

Horses, mules and donkeys, and all other live stock - - - - - Free.

UGANDA PROTECTORATE.

Horses and mules - - - - - Free.

Other live stock (*i.e.*, 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 - - - - - Free.

All other live stock - - - - - 10 % *ad valorem.*

[*Note.*—The Governor is empowered under the Rabies Ordinance (No. 1 of 1913) to prohibit the importation into the Protectorate of dogs and other animals liable to the disease of rabies from places where the disease exists, or is suspected to exist.]

(b) See note (b) on the previous page.

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

ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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—	
(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 - - - - -	Free.
All other live stock - - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
If imported into Zeyla :	
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>
ST. HELENA.	
All kinds - - - - -	Free.
NIGERIA.	
All kinds - - - - -	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 by settlers for the farm (exclusive of 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 <i>in excess</i> of the above numbers. (Customs Memo. No. 1361B, 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.

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

ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£ s. d.
Horses, cattle, sheep, goats, asses, swine and dogs, for the improvement of stock, under regulations prescribed by the Governor in Council -		Free.
<p>[It is provided, under the regulations laid down in Customs Memo. No. 1713 B. of the 17th February 1913, as amended by Customs Memo., No. 1750 B. of the 12th August 1913, that no animal imported for the improvement of stock shall be admitted free of duty unless the owner is a British subject, resident in the British Empire, or if more than one owner, each is a British subject, resident in the British Empire, and there is furnished an import certificate stating that the animal is recorded in a Canadian National Record or, in case there is no Canadian Record for the breed, in a Foreign Record recognised as reliable by the National Record Committee.</p> <p>A statutory declaration by the owner, or one of the owners, that he is a British Subject, or that each is a British subject, resident in the British Empire, and that such animal is the identical animal described in such certificate, must be provided, and that such animal is being imported into Canada for the improvement of stock.</p> <p>In case such certificate is not at hand at the time of the arrival of the animals, entry for duty may be accepted subject to the refund of the duty upon the production of the requisite certificates and proofs in due form satisfactory to the Collector within one year from the time of entry.</p> <p>The form of certificate to be accepted for the free importation of animals for the improvement of stock, and the Customs procedure in connection therewith, shall be subject to the direction of the Minister of Customs. The above declarations shall be attached to the free import entry, and may be made before the Collector, Sub-collector, Surveyor, or Chief Clerk at the port where the animals are entered, or before any functionary authorised by law to administer oaths.]</p>		
Domestic fowls, pure-bred, for the improvement of stock; homing or messenger pigeons; pheasants, and quails; also turtles -		Free.
Horses and cattle connected with menageries, under regulations of the Minister of Customs -		Free.
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 -	Each	2 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>
All other live stock :		
Under the British Preferential Tariff -		15 % <i>ad valorem.</i>
" General Tariff -		25 % <i>ad valorem.</i>
<p>[<i>Note.</i>—The importation of live stock is regulated by Regulations made under the "Quarantine Act," and the "Animal Contagious Diseases Act" (Revised Statutes of Canada, 1906.)]</p>		
NEWFOUNDLAND.		
Animals imported by agricultural societies or by private persons for the improvement of stock, with the sanction of the Governor in Council -		Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
NEWFOUNDLAND— <i>cont.</i>	
Live stock brought by settlers on their first arrival; provided such stock be not sold or otherwise disposed of without payment of duty until after 12 months' actual domicile in the Colony	Free.
Poultry, when imported for breeding purposes	Free.
Other live stock:	
Pigs (under 3 months of age), and lambs	Per head 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 all other poultry	20 % <i>ad valorem.</i>
All other live stock, including dogs	40 % <i>ad valorem.</i>
[<i>Note.</i> —The duty leviable on neat cattle is calculated upon a valuation of 40 dollars (<i>St. Is. 5½d.</i>) per head at the time of landing, subject to revision under certain regulations 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	Per head 1 0 0
Mules and asses	" 0 10 0
Sheep, goats, and swine	" 0 4 0
Dogs	" 0 2 6
All other animals	25 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds, including poultry and other birds	Free.
JAMAICA.	
Horned stock	Per head 2 0 0
Horses, mares, geldings, and mules	" 3 0 0
Asses	" 1 0 0
Sheep, goats, and swine	" 0 10 0
[No duty to be charged on the above animals when under two months old imported with the dam.]	
Animals brought into the Island temporarily for the purposes of exhibition or competition for prizes by an Agricultural or Racing Association, and wild animals intended for exhibition in zoological collections.	
[The above animals may be admitted on security of a deposit of 30% of the duty otherwise leviable, such deposit to be refunded if the animals are exported within two months of importation.]	
Cattle, neat, viz., dairy cows and heifers when bred in and imported from the United Kingdom, British Possessions, India, or the United States of America	
Pure bred horses, sheep, pigs, cattle, goats, and rabbits imported specially for breeding purposes from the United Kingdom, British Possessions, India, and the United States of America, provided that no such animal shall be admitted free unless pure bred of a recognised breed and duly registered in the book or record established for that purpose, and provided further that certificates of such records, and of the pedigree of such animal shall be produced and submitted to the proper Officer of Customs at the time of importation duly authenticated by the proper custodian of such book or record, together with the affidavit of the owner, agent, or importer that such animal is the identical animal described in the said certificate of record of pedigree. And provided further that the Director of Agriculture shall determine and certify to the Collector-General what are recognised breeds and pure bred animals under the provisions of this paragraph	
	Free.

421

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

ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
JAMAICA— <i>cont.</i>	
Poultry and other birds; also turtle (live) - - - - -	Free.
Bees - - - - -	Free.
[The importation of bees, except with the permission in writing of the Director of Agriculture, is prohibited.]	
All other animals - - - - -	10% <i>ad valorem.</i>
CAYMAN ISLANDS.	
All kinds - - - - -	5% <i>ad valorem.</i>
ST. LUCIA.	
Mules and oxen used in connection with the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purposes) - - - - -	Free.
Bees - - - - -	Free.
[Under the "Importation of Bees Ordinance, No. 8 of 1912," it is provided that it shall not be lawful to import into the Colony:	
(a) Any queen-bee which is not accompanied by a certificate, approved by the Agricultural Superintendent, that the disease known as "foul brood" does not exist in the apiary from which the queen-bee was taken, or	
(b) Any bee-hive or part of a bee-hive, or any articles whatsoever which has been used in connection with bees, or any bees other than queen bees as aforesaid.]	
Live stock, in cases where the Governor-in-Council is satisfied upon documentary or other sufficient evidence that the importation of any animal is likely to improve the breed of such animal already in the Colony - - - - -	Free.
Poultry - - - - -	Free.
Horses:	
Under the British Preferential Tariff - - - - - <i>Per head</i>	1 0 0
" General Tariff - - - - - "	1 5 0
Dogs - - - - -	0 5 0
Horned cattle of any age:	
Under the British Preferential Tariff - - - - - "	0 4 0
" General Tariff - - - - - "	0 5 0
Sheep, lambs and swine:	
Under the British Preferential Tariff - - - - - "	0 1 7½
" General Tariff - - - - - "	0 2 0
Asses - - - - -	0 2 6
Goats - - - - -	0 1 0
Other mules - - - - -	0 12 0
All other live stock - - - - -	15% <i>ad valorem.</i>
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
Horses, other than for breeding:	
Under 14 hands:	
Under the British Preferential Tariff - - - - - "	0 16 0
" General Tariff - - - - - "	1 0 0
14 hands or over:	
Under the British Preferential Tariff - - - - - "	1 12 0
" General Tariff - - - - - "	2 0 0
All other live stock - - - - -	10% <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 AND TARIFF RATES OF DUTY.

BARBADOS.		£ s. d.
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.	
Asses	0 5 0	<i>Each</i>
Horses, other:		
Under 14 hands high:		
Under the British Preferential Tariff	0 9 0	<i>Each</i>
" General Tariff	0 11 3	"
All others:		
Under the British Preferential Tariff	1 16 0	"
" General Tariff	2 5 0	"
Oxen, bulls and cows:		
Under the British Preferential Tariff	0 5 0	"
" General Tariff	0 6 3	"
Sheep and goats:		
Under the British Preferential Tariff	0 1 4	"
" General Tariff	0 1 8	"
Swine (except sucking pigs):		
Under the British Preferential Tariff	0 1 6	"
" General Tariff	0 1 10½	"
Mules, of the value of 12l. 10s. or more	1 10 0	"
" other	1 0 0	"
All other live stock	Free.	"
GRENADA.		
Live stock, in cases where the Governor-in-Council is satisfied upon documentary or other sufficient evidence that the importation of any animal or animals is likely to improve the breed of such animal already in the Colony		
Free.		
Racehorses (if exported within six months); horses and other animals imported by circus and other entertainment companies (if exported within six months); also poultry and bees		
Free.		
Other horses (stallions, mares, and geldings)	1 5 0	<i>Per head</i>
Calves, and asses	0 6 0	"
Horned cattle; and mules	0 12 0	"
Dogs	0 10 0	"
Sheep and lambs, and swine	0 2 0	"
Goats	0 1 0	"
All other live stock	10 %	<i>ad valorem.</i>
VIRGIN ISLANDS.		
Asses, sheep, goats, hogs, poultry, turtle, and all sucking animals		
Free.		
Horses	0 10 0	<i>Per head</i>
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	0 5 0	<i>Per head</i>
Cows, oxen and bulls:		
Under the British Preferential Tariff	0 4 9½	"
" General Tariff	0 6 0	"
Mules	0 12 0	"
Horses:		
Over 14 hands:		
Under the British Preferential Tariff	1 4 0	"
" General Tariff	1 10 0	"
Under 14 hands:		
Under the British Preferential Tariff	0 8 0	"
" General Tariff	0 10 0	"
All other live stock	11 %	<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 AND TARIFF RATES OF DUTY.

ANTIGUA.		£	s.	d.
Poultry, turtle, and all sucking animals	-	-	-	Free.
Asses	-	-	-	0 5 4
Cattle:				
Under the British Preferential Tariff	-	-	-	0 5 4
" General Tariff	-	-	-	0 6 8
Mules	-	-	-	0 13 4
Sheep and swine:				
Under the British Preferential Tariff	-	-	-	0 0 9½
" General Tariff	-	-	-	0 1 0
Horses:				
Under the British Preferential Tariff	-	-	-	1 12 0
" General Tariff	-	-	-	2 0 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
Cows, oxen and bulls:				
Under the British Preferential Tariff	-	-	-	0 6 0
" General Tariff	-	-	-	0 7 6
Mules	-	-	-	0 15 0
Horses:				
Under the British Preferential Tariff	-	-	-	1 16 0
" General Tariff	-	-	-	2 5 0
Sheep and swine:				
Under the British Preferential Tariff	-	-	-	10½% <i>ad valorem.</i>
" General Tariff	-	-	-	13½% <i>ad valorem.</i>
All other live stock	-	-	-	13½% <i>ad valorem.</i>
DOMINICA.				
Sucking animals	-	-	-	Free.
Asses	-	-	-	0 4 0
Cows, oxen and bulls:				
Under the British Preferential Tariff	-	-	-	0 6 4½
" General Tariff	-	-	-	0 8 0
Mules	-	-	-	1 0 0
Horses:				
Under the British Preferential Tariff	-	-	-	1 12 0
" General Tariff	-	-	-	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:				
Under the British Preferential Tariff	-	-	-	0 8 0
" General Tariff	-	-	-	0 10 0
Horses:				
Under the British Preferential Tariff	-	-	-	0 16 0
" General Tariff	-	-	-	1 0 0
Sheep:				
Under the British Preferential Tariff	-	-	-	0 2 0
" General Tariff	-	-	-	0 2 6
Swine:				
Under the British Preferential Tariff	-	-	-	0 0 9½
" General Tariff	-	-	-	0 1 0
Mules	-	-	-	1 0 0
Asses and dogs	-	-	-	0 10 0
Goats	-	-	-	0 1 0
All other living animals and birds	-	-	-	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
BERMUDA.		£ s. d.
Horses, the property of the Governor and imported by him on his first arrival in the Islands to take up the Government	- - - - -	Free.
Horses of military officers imported into the Bermuda islands as a necessary part of their military equipment on satisfactory proof being furnished to that effect on compliance by the proper officer or officers of H.M. Government with any regulations made by the Governor-in-Council with respect to such importations—provided that no military officer shall, during his term of service in the Bermuda Islands, be allowed to import free of import duty more horses than shall be shown by the certificate of the proper officer of H.M. service to be required by such military officer as a necessary part of his military equipment	- - - - -	Free.
Cows, bulls, calves, heifers, and oxen (which shall not be subject to refund or drawback)	- - - - - Per head	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.		
Poultry	- - - - -	Free.
Donkeys	- - - - - Per head	0 4 2 (a)
Oxen, bulls and cows, with or without calves:		
Under the British Preferential Tariff	- - - - -	0 16 8 (a)
" General Tariff	- - - - -	1 0 10 (a)
Dogs	- - - - -	1 0 10 (a)
Sheep and swine:		
Under the British Preferential Tariff	- - - - -	0 3 4 (a)
" General Tariff	- - - - -	0 4 2 (a)
Males	- - - - -	2 1 8 (a)
Horses:		
Belonging to officers on Imperial Service in H.M. Military Forces	- - - - -	Free.
All other horses:		
Under the British Preferential Tariff	- - - - - Per head	1 13 4 (a)
" General Tariff	- - - - -	2 1 8 (a)
All other live stock	- - - - -	15% <i>ad val.</i> (b)
[Note.—A drawback of the duty paid on cattle is allowed provided the importer satisfies, within six months from the date of importation, the Comptroller of Customs that such cattle were imported for breeding purposes.]		
GIBRALTAR.		
All kinds	- - - - -	Free.
MALTA.		
Bullocks and other animals of a similar kind; also sheep	Per 175 lbs.	0 4 0
Horses and mules	- - - - - Per head	1 0 0
All other live stock	- - - - -	Free.
[Note.—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.]		

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

(b) " " 10% " " " "

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

ANIMALS, LIVING, AND OTHER LIVE STOCK—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

MALTA—*cont.*

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)].

CYPRUS.

All kinds - - - - - Free.

[*Note.*—The importation of goats is prohibited, except under permit of the High Commissioner (Law No. 10 of 1888).

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.)]

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

ARTICLES OF FOOD, &c.:—GRAIN.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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	<i>Per cwt.</i>	Rupees 0 33 cts.
All other grain and rice	- - - - -	" " 0 50 "
MAURITIUS.		
Pearl barley	- - - - -	<i>Per cwt.</i> Rupees 1 78 cts.
Other barley (in husk)	- - - - -	" " 0 64 "
Maize	- - - - -	" " 0 49 "
Oats and grain	- - - - -	" " 0 67 "
Wheat	- - - - -	" " 0 37 "
Rice	- - - - -	" " 0 32 "
All other grain	- - - - -	12½% <i>ad valorem</i>
SEYCHELLES.		
Seeds intended for agricultural or horticultural purposes	- - - - -	Free.
Maize	- - - - -	Free.
Barley and wheat in bags or casks	- - - - -	<i>Per cwt.</i> Rupees 0 25 cts.
Rice, bran, pollard, oats, and gram	- - - - -	" " 0 38 "
Paddy	- - - - -	" " 0 25 "
All other grain	- - - - -	12½% <i>ad valorem</i> .
HONG KONG		
All kinds	- - - - -	Free.
COMMONWEALTH OF AUSTRALIA.		
Rice :		£ s. d.
Uncleaned	- - - - - <i>Per cental</i>	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	- - - - - <i>Per cental</i>	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	- - - - - <i>Per cental</i>	0 4 0
Other grain, prepared or manufactured:		
Bran, pollard, and sharps	- - - - - <i>Per cental</i>	0 1 0
Malt, including granulated, maize and rice malts, and roasted or torrefied barley	- - - - - <i>Per cental</i>	0 6 0
Other kinds, including phosphorised wheat	- - - - - <i>Per lb.</i>	0 0 0½

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

ARTICLES OF FOOD, &c. :—GRAIN—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£	s.	d.
All other grain :				
Barley	- - - - - Per cental	0	2	0
Kaffir corn and buckwheat	- - - - - "	0	1	6
[Customs Tariff Guide and Supplement No. 8 thereto.]				
Other kinds	- - - - - "	0	1	6
[Note.—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	- - - - - Per ton	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	- - - - - Per cwt.	0	1	0
Other barley	- - - - - Per 100 lbs.	0	2	0
All other grain	- - - - - "	0	0	9
[Note.—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.				
Garden seeds	- - - - -	Free.		
Seeds for propagation or cultivation, including maize, beans, rice or other grain for planting purposes, subject to a declaration by the importer to the Customs Authorities that the seeds are imported for propagation purposes				
Free.				
Barley	- - - - -	12½% <i>ad valorem.</i>		
Oats	- - - - - Per bushel	0	0	6
Rice	- - - - - Per ton	2	0	0
Dholl and gram (whole or split)	- - - - - "	3	0	0
All other grain	- - - - - Per bushel	0	0	6
FALKLAND ISLANDS.				
All kinds	- - - - -	Free.		
UNION OF SOUTH AFRICA.				
Grain of all sorts, the produce of South Africa, imported overland into the Union, and grain grown within the Union				
Free.				
All other wheat :				
Under the British Preferential Tariff	- - - - - Per 100 lbs.	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	- - - - - Per 100 lbs.	0	1	10
" General Tariff	- - - - - "	0	2	0
D D 2				

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—GRAIN—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.			
UNION OF SOUTH AFRICA— <i>cont.</i>		£	s. d.
All other barley, &c.— <i>cont.</i>			
Malted:			
Under the British Preferential Tariff	- - -	<i>Per 100 lbs.</i>	0 2 6
„ General Tariff	- - -	„	0 2 9
Rice:			
Under the British Preferential Tariff	- - -	<i>Per 100 lbs.</i>	0 1 0
„ General Tariff	- - -	„	0 1 0
RHODESIA.			
Grain of all kinds grown within such Colony, State, or Territory as may from time to time be approved by the Administrator-in-Council (Southern Rhodesia) or by the Administrator with the consent of the High Commissioner (Northern Rhodesia) - - -			Free.
[The above provisions are not applicable to grain if intended for consumption in the Congo Basin of Northern Rhodesia, the duty leviable being the same as for oversea goods.]			
All other wheat:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions	- - -	<i>Per 100 lbs.</i>	0 1 0
The produce of non-reciprocating British Possessions	- - -	„	0 1 2
Under the General Tariff	- - -	„	0 1 2
Imported into the Congo Basin of Northern Rhodesia	„		0 1 0
			or if less
			10% <i>ad valorem.</i>
All other barley, buckwheat, kaffir corn, maize, millet, oats, and rye:			
Raw:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions	- - -	<i>Per 100 lbs.</i>	0 1 10
The produce of non-reciprocating British Possessions	- - -	„	0 2 0
Under the General Tariff	- - -	„	0 2 0
Imported into the Congo Basin of Northern Rhodesia	„		0 1 10
			or if less
			10% <i>ad valorem.</i>
Malted:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions	- - -	<i>Per 100 lbs.</i>	0 2 0
The produce of non-reciprocating British Possessions	- - -	„	0 2 9
Under the General Tariff	- - -	„	0 2 0
Imported into the Congo Basin of Northern Rhodesia	„		0 2 0
			or if less
			10% <i>ad valorem.</i>
Rice:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	- - -	<i>Per 100 lbs.</i>	0 1 0
Imported into the Congo Basin of Northern Rhodesia	„		0 1 0
			or if less
			10% <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—GRAIN—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NYASALAND PROTECTORATE.		£	s.	d.
All kinds	- - - - -	10	0	0
UGANDA PROTECTORATE.				
All kinds	- - - - -	10	0	0
EAST AFRICA PROTECTORATE.				
All kinds	- - - - -	10	0	0
SOMALILAND PROTECTORATE.				
All kinds :				
If imported into Zeyla	- - - - -	5	7	0
" " other Protectorate ports	- - - - -	7	0	0
ST. HELENA.				
All kinds	- - - - -			Free.
NIGERIA.				
All kinds	- - - - -			Free.
GOLD COAST.				
If imported into the West of the Volta :				
Grain, the <i>bona fide</i> produce of West Africa	- - - - -			Free.
Rice	- - - - -	0	1	0
All other grain	- - - - -	10	0	0
If imported into the East of the Volta :				
All kinds	- - - - -	4	0	0
SIERRA LEONE.				
All kinds	- - - - -			Free.
GAMBIA.				
Corn, if of African produce	- - - - -			Free.
Rice	- - - - -	0	0	6
All other grain	- - - - -	5	0	0
DOMINION OF CANADA.				
Buckwheat, and barley (except pearl barley) :				
Under the British Preferential Tariff	- - - - -	0	0	4.93
" General Tariff	- - - - -	0	0	7.40
Pearl barley :				
Under the British Preferential Tariff	- - - - -	20	0	0
" General Tariff	- - - - -	30	0	0
Oats and rye :				
Under the British Preferential Tariff	- - - - -	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	- - - - -	0	0	3.70
" General Tariff	- - - - -	0	0	3.70
Other Indian corn; also broom corn :				
Under the British Preferential Tariff	- - - - -			Free.
" General Tariff	- - - - -			Free.
Rice:				
Uncleaned, unhulled, and paddy :				
Under the British Preferential Tariff	- - - - -			Free.
" General Tariff	- - - - -			Free.
Cleaned :				
Under the British Preferential Tariff	- - - - -	0	2	0.67
" General Tariff	- - - - -	0	3	1.00

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—GRAIN—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
DOMINION OF CANADA— <i>cont.</i>		£ s. d.
Wheat:		
Under the British Preferential Tariff	- - - Per bushel	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	- - -	Free.
Barley, when imported for brewing purposes or for seed	- - -	10 % <i>ad valorem</i> .
Buckwheat	- - - Per lb.	0 0 0·50
Oats	- - - Per bushel of 34 lbs.	0 0 2·47
[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	- - - Per lb.	0 0 0·12
All other grain	- - -	40 % <i>ad valorem</i> .
BAHAMAS.		
Corn, whole or cracked, also wheat, barley, and oats	Per bushel	0 0 6
Rice	Per 100 lbs.	0 2 0
All other grain	- - -	25 % <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.		
Rice	Per 100 lbs.	0 1 0
All other grain	- - -	Free.
JAMAICA.		
Barley (other than pearl); Indian corn; also oats	Per bushel	0 0 4
Wheat	- - - „	0 0 6
Rice:		
Undressed	- - -	0 1 0
Dressed	Per 100 lbs.	0 3 0
All other grain	- - -	10 % <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 „ „]
CAYMAN ISLANDS.		
All kinds	- - -	5 % <i>ad valorem</i> .
ST. LUCIA.		
Seed grain	- - -	Free.
Grain for other purposes:		
Oats:		
Under the British Preferential Tariff	- - - Per 100 lbs.	0 0 8
„ General Tariff	- - - „	0 0 10
Rice	- - - „	0 2 0
Wheat, rye, barley, corn, maize, and all other grain	- - - „	0 1 0

491

COLONIAL IMPORT DUTIES, 1913.

423

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

ARTICLES OF FOOD, &C.:—GRAIN—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ST. VINCENT.		£	s.	d.
Rice	- - - - - Per lb.	0	0	0½
Oats:				
Under the British Preferential Tariff	- - - - - Per bushel	0	0	3½
" General Tariff	- - - - - "	0	0	4
All other grain	- - - - - "	0	0	4
BARBADOS.				
Barley, maize, and wheat, unground	- - - - - Per 100 lbs.	0	0	3
Oats:				
Under the British Preferential Tariff	- - - - - "	0	0	7
" General Tariff	- - - - - "	0	0	9
Rice	- - - - - "	0	1	0
All other grain	- - - - - "	0	0	9
GRENADA.				
Barley	- - - - - Per 100 lbs.	0	0	6
Rice	- - - - - "	0	2	1
Wheat, oats, rye, corn, maize, and all other grain	- - - - - "	0	1	3
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	½	<i>ad valorem</i>
ST. CHRISTOPHER—NEVIS.				
Corn (maize), and wheat	- - - - - Per bushel	0	0	4
Oats:				
Under the British Preferential Tariff	- - - - - "	0	0	3½
" General Tariff	- - - - - "	0	0	4
Barley	- - - - - "	0	0	3
Rice	- - - - - Per 112 lbs.	0	1	3
All other grain	- - - - -	11	½	<i>ad valorem</i>
ANTIGUA.				
Corn	- - - - - Per bushel	0	0	6
Oats:				
Under the British Preferential Tariff	- - - - - "	0	0	4½
" General Tariff	- - - - - "	0	0	6
Barley	- - - - - "	0	0	8
Rice (not ground)	- - - - - Per 100 lbs.	0	2	9
All other grain	- - - - -	13½	⅓	<i>ad valorem</i>
MONTserrat.				
Corn (maize), and wheat	- - - - - Per bushel	0	0	4½
Oats:				
Under the British Preferential Tariff	- - - - - "	0	0	3½
" General Tariff	- - - - - "	0	0	4½
Barley	- - - - - "	0	0	9
Rice	- - - - - Per 100 lbs.	0	3	1½
All other grain	- - - - -	13½	⅓	<i>ad valorem</i>
DOMINICA.				
Seed grain	- - - - -			Free.
Corn (maize) and barley	- - - - - Per bushel	0	0	6
Oats:				
Under the British Preferential Tariff	- - - - - "	0	0	4½
" General Tariff	- - - - - "	0	0	6
Rice	- - - - - Per 100 lbs.	0	2	6
All other grain	- - - - -	12½	⅓	<i>ad valorem</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—GRAIN—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
TRINIDAD AND TOBAGO.		
Rice	- - - - - Per 100 lbs.	£ s. d. 0 2 2
Grain, in bottles or cans	- - - - - „	0 4 2
Oats:		
Under the British Preferential Tariff	- - - - - „	0 0 9½
„ General Tariff	- - - - - „	0 1 0
All other grain, including wheat, barley, rye, and maize, excluding grain in bottles or cans	- - - - - „	0 1 0
BERMUDA.		
Rice, unmanufactured	- - - - -	Free.
Corn	- - - - - Per bushel of 56 lbs.	0 0 2
Oats	- - - - - „ 32 „	0 0 1
Mixed grains, whole or cracked	- - - - - Per 100 lbs.	0 0 2
Wheat	- - - - - „	0 0 2
All other grain	- - - - - „	10 % <i>ad valorem</i> .
BRITISH HONDURAS.		
Broom corn	- - - - -	Free.
All other grain	- - - - -	12½ % <i>ad valorem</i> .
BRITISH GUIANA.		
Grain of all kinds for propagation or cultivation	- - - - -	Free.
Rice	- - - - - Per 100 lbs.	0 2 1 (b)
All other grain:		
Under the British Preferential Tariff	- - - - -	0 0 10 (b)
„ General Tariff	- - - - -	0 1 0 (b)
GIBRALTAR.		
All kinds	- - - - -	Free.
MALTA.		
Rice	- - - - -	Free.
Wheat	- - - - - Per Imperial qr.	0 10 0
Indian corn	- - - - - „	0 6 0
Barley	- - - - - „	0 4 0
Saggina	- - - - - „	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
[Note.—It is stated in the Maltese Tariff that the duty payable by the "salm" (which is equal to 1 Imperial quarter) on grain is to be charged by strike-measure.]		
CYPRUS.		
Wheat, barley, and oats	- - - - -	Free.
Rice	- - - - - Per ton	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.

493

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

ARTICLES OF FOOD, &c. :--FLOUR AND MEAL.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Farina and glutina when imported by the owner of a cotton-weaving mill and shown to the satisfaction of the Collector to be intended for use in the weaving of cotton or the baling of woven cotton goods - [Customs Circular No. IV. of 1896.]	Free.
Broken grain and pulse - - - - -	Free.
Flour - - - - -	5% <i>ad valorem</i> .
ADEN.	
All kinds - - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds - - - - -	Free.
CEYLON.	
Wheat flour - - - - -	<i>Per cwt.</i> Rupees 1 00 cts.
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.	
Bread - - - - -	Free.
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' foods, 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 - - - - -	Free.
For use in the manufacture of paper - - - - -	Free.
Sago flour :	
For use in making paste to be used solely in the manufacture of paper or boards - - - - -	Free.
For polishing and finishing twines - - - - -	Free.
Potato flour :	
For use in the manufacture of office paste - - - - -	Free.
For use in making paste to be used solely in the manufacture of match boxes and paper or boards - - - - -	Free.
For polishing and finishing twines - - - - -	Free.
For use in stiffening threads for weaving - - - - -	Free.
Provided security be given in each case by the owner that such tapioca, sago, 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.	
Condition foods and other preparations used in the household :	
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.]

ARTICLES OF FOOD, &c.:—FLOUR AND MEAL.—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£	s.	d.
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)	- - - - - <i>Per cental</i>	0	6	0
Rye flour	- - - - - <i>Per lb.</i>	0	0	0½
	(Customs Tariff Guide.)			
All other flour or meal	- - - - - <i>Per lb.</i>	6	0	0½
[A <i>drawback</i> of the full duty is allowed on <i>rice meal</i> 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.]				
[<i>Note.</i> —For regulations issued under the "Commerce Act, 1905," regarding the application of a "trade description" to food for infants or articles used as food by man, see under the Commonwealth "Introductory Notes" to this Volume.]				
TERRITORY OF PAPUA.				
Flour, including "seconds," "thirds," and "fourths"	- - - - -	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, potato flour, tapioca, tapioca flaked (Minister's Order No. 962, dated 29th May 1911) and infants' and invalid's farinaceous foods	- - - - -	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 valorem.</i>		
Otherwise	- - - - -	30% <i>ad valorem.</i>		
(Minister's Orders No. 852, dated 14th October 1907 and No. 907, dated 31st May 1909).				
Gluten meal	- - - - -	Free.		
(Minister's Order No. 1,044, dated 11th June 1913).				
Prepared calf meal	- - - - - <i>Per ton</i>	1	5	0
All other flour and meal, including wheat flour (including flaked rice unmaltd—Minister's Order No. 962, dated 29th May 1911) :				
If the produce of some part of the British Dominions	- <i>Per 100 lbs.</i>	0	1	0
Otherwise	- - - - - "	0	1	2½
[<i>Note.</i> —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 unreasonably high.]				

(a) In this case, *drawback* of duty is also allowed on *rice offal* or *rice bran* (Circular No. 258 of 1909).

495

[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 AND TARIFF RATES OF DUTY.

	Fiji.	£ s. d.
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 and groats - - - - -	12½%	<i>ad valorem.</i>
Pease meal and pea flour - - - - -	12½%	<i>ad valorem.</i>
Rice, ground or flaked - - - - -	12½%	<i>ad valorem.</i>
All other flour or meal - - - - -	12½%	<i>ad valorem.</i>
FALKLAND ISLANDS.		
All kinds - - - - -		Free.
UNION OF SOUTH AFRICA.		
Wheat flour and meal (including "shredded wheat" and "triseuit" —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
Burley, 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
Confectioner's requisites, viz., unsweetened desiccated cocoanut, in bulk (including "cocoanut flour"—Union Customs Notice No. 26, dated 13th November 1911):		
Under the British Preferential Tariff - - - - -		Free.
" General Tariff - - - - -		3% <i>ad valorem.</i>
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>
[<i>Note.</i> —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.]		
RHODESIA.		
Wheat flour and meal:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - - - - <i>Per 100 lbs.</i>		0 2 3
The produce of non-reciprocating British Possessions - - - - -		0 2 6
Under the General Tariff - - - - -		0 2 6
Imported into the Congo Basin of Northern Rhodesia - - - - -		0 2 3
Barley, buckwheat, kaffir corn, maize, millet, oats, and rye, ground or otherwise prepared, including samp:		or if less
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		10% <i>ad valorem.</i>
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - - - -	} <i>Per 100 lbs.</i>	0 2 0
The produce of non-reciprocating British Possessions - - - - -		0 2 9
Under the General Tariff - - - - -		0 2 0
Imported into the Congo Basin of Northern Rhodesia - - - - -		or if less
		10% <i>ad valorem.</i>

[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 AND TARIFF RATES OF DUTY.		£	s.	d.	
<i>RHODESIA—continued.</i>					
Confectioner's requisites, viz., unsweetened desiccated cocoanut (in bulk):					
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:					
Under the British Preferential Tariff:					
The produce of the United Kingdom and reciprocating British Possessions - - - - - Free.					
The produce of non-reciprocating British Possessions - - - - - 3 % <i>ad valorem.</i>					
Under the General Tariff - - - - - 3 % <i>ad valorem.</i>					
Imported into the Congo Basin of Northern Rhodesia - - - - - Free.					
All other flour and meal:					
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:					
Under the British Preferential Tariff:					
The produce of the United Kingdom and reciprocating British Possessions - - - - - } 9 % <i>ad valorem.</i>					
The produce of non-reciprocating British Possessions - - - - - }					
Under the General Tariff - - - - - 15 % <i>ad valorem.</i>					
Imported into the Congo Basin of Northern Rhodesia - - - - - 9 % <i>ad valorem.</i>					
[<i>Note.</i> —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 wheat meal containing not less than 90 lbs. and not more than 100 lbs. are to be deemed to be 100 lbs.]					
NYASALAND PROTECTORATE.					
All kinds	-	-	-	-	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.					
All kinds	-	-	-	-	10 % <i>ad valorem.</i>
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:					
Flour, when packed in barrels or half barrels:					
In half barrels not exceeding in weight 98 lbs. net <i>Per half-barrel</i> 0 1 0					
In barrels exceeding 98 lbs. but not exceeding 196 lbs. net <i>Per barrel</i> 0 2 0					
In barrels exceeding 196 lbs weight net - <i>Per 100 lbs.</i> 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.					
All kinds	-	-	-	-	Free.
GAMBIA.					
All kinds	-	-	-	-	5 % <i>ad valorem.</i>

697

[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 AND TARIFF RATES OF DUTY.	
DOMINION OF CANADA.	
	£ s. d.
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	<i>Per barrel</i> 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
Rice flour, sago flour, cassava flour, tapioca flour, and rice meal:	
Under the British Preferential Tariff	<i>Per lb.</i> 0 0 0·37
" General Tariff	" 0 0 0·49
Rice bran:	
Under the British Preferential Tariff	12½% <i>ad valorem.</i>
" General Tariff	17½% <i>ad valorem.</i>
Arrowroot:	
Under the British Preferential Tariff	0 0 0·25
" 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	35% <i>ad valorem.</i>
[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 palm nut cake meal	Free.
Locust bean meal	Free.
Ground corn, which will all pass through No. 5 bolting cloth, rated for duty as corn flour:	
Under the British Preferential Tariff	15% <i>ad valorem.</i>
" Intermediate Tariff	17½% <i>ad valorem.</i>
" General Tariff	17½% <i>ad valorem.</i>
[Appraisers' Bulletin No. 498, dated 22nd November 1911.]	
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

[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 AND TARIFF RATES OF DUTY.		
DOMINION OF CANADA— <i>cont.</i>		£ s. d.
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	- - - -	1½% <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>
All other flour and meal (classed as "unenumerated"):		
Under the British Preferential Tariff	- - - -	15% <i>ad valorem.</i>
" Preferential Tariff	- - - -	17½% <i>ad valorem.</i>
" General Tariff	- - - -	17½% <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.
Pease meal, and other preparations for cattle and chicken feed	- - - -	Free.
Rice and sago flour	- - - -	35% <i>ad valorem.</i>
Indian or corn meal, when bolted or granulated, including the duty on the package	- - - - Per barrel	0 0 9-87
Buckwheat meal or flour, and flour of similar cereals	- - - - Per lb.	0 0 0-50
Oatmeal and rolled oats, in bags or barrels, including duty on barrels and bags	- - - - Per 100 lbs.	0 0 9-87
[A barrel of Canadian oatmeal is held to contain 200 lbs.]		
Rollied 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	- - - -	40% <i>ad valorem.</i>
BAHAMAS.		
Flour of rye or wheat	- - - - Per barrel	0 3 6
Corn meal and corn flour	- - - -	0 2 0
All other kinds of meal	- - - -	25% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.		
Flour, wheat or rye	- - - - Per barrel of 196 lbs.	0 3 9
All other flour and meal	- - - -	Free.
JAMAICA.		
Flour, rye or wheat	- - - - Per barrel of 196 lbs.	0 3 0
Meal, other than wheatmeal	- - - -	0 2 0
CAYMAN ISLANDS.		
All kinds	- - - -	5% <i>ad valorem.</i>
ST LUCIA.		
Flour, wheat:		
Under the British Preferential Tariff	Per barrel or bag of 196 lbs.	0 3 2½
" General Tariff	- - - -	0 4 0
Rollied oats, oatmeal, Indian meal, and other kinds of meal (not being food for cattle):		
Under the British Preferential Tariff	Per barrel or bag of 196 lbs.	0 1 7½
" General Tariff	- - - -	0 2 0
Cereal foods:		
Under the British Preferential Tariff	- - - -	12% <i>ad valorem.</i>
" General Tariff	- - - -	15% <i>ad valorem.</i>
Crushed food for cattle	- - - - Per 100 lbs.	0 1 0

(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 AND TARIFF RATES OF DUTY.

		ST. VINCENT.	£ s. d.
Flour of wheat :			
	Under the British Preferential Tariff	- - - Per barrel	0 3 2 $\frac{2}{3}$
	" General Tariff	- - - "	0 4 0
Indian meal, rolled oats, and oatmeal :			
	Under the British Preferential Tariff	- - - "	0 1 2 $\frac{2}{3}$
	" General Tariff	- - - "	0 1 6
Cereal foods :			
	Under the British Preferential Tariff	- - - - -	8 $\frac{1}{2}$ % <i>ad valorem.</i>
	" General Tariff	- - - - -	10 $\frac{1}{2}$ % <i>ad valorem.</i>
BARBADOS.			
Flour, wheat or rye			
	Under the British Preferential Tariff	- - - Per 196 lbs.	0 3 9
	" General Tariff	- - - "	0 4 9
Indian meal or other kinds of meal :			
	Under the British Preferential Tariff	- - - "	0 1 0
	" General Tariff	- - - "	0 1 3
Cereal foods :			
	Under the British Preferential Tariff	- - - - -	9 $\frac{1}{2}$ % <i>ad valorem.</i>
	" General Tariff	- - - - -	11 $\frac{1}{4}$ % <i>ad valorem.</i>
GRENADA.			
Flour and meal :			
	Wheaten flour and maize	- - - - - Per barrel	0 4 0
	Oatmeal and all other meal, not being food for cattle	- - - - - Per 100 lbs.	0 2 1
VIRGIN ISLANDS.			
Flour of wheat, oatmeal, and ryemeal :			
	In quantities less than 50 lbs.	- - - - - Per lb.	0 0 0 $\frac{1}{2}$
	In barrels	- - - - - Per barrel	0 3 0
Corn meal :			
	In quantities less than 50 lbs.	- - - - - Per lb.	0 0 0 $\frac{1}{2}$
	In barrels	- - - - - Per barrel	0 2 0
ST. CHRISTOPHER—NEVIS.			
Flour of wheat :			
	Under the British Preferential Tariff	- - - - - Per barrel or bag not above 196 lbs.	0 4 9 $\frac{2}{3}$
	" General Tariff	- - - - - "	0 6 0
Flour of rye :			
	Under the British Preferential Tariff	- - - - - Per barrel or bag not above 224 lbs.	0 3 5 $\frac{2}{3}$
	" General Tariff	- - - - - "	0 4 4
Meal, Indian corn :			
	Under the British Preferential Tariff	- - - - - Per barrel or bag not above 196 lbs.	0 1 9 $\frac{2}{3}$
	" General Tariff	- - - - - "	0 2 3
Meal, oat and other meal, including rolled oats and cereal foods :			
	Under the British Preferential Tariff	- - - - -	8 $\frac{1}{2}$ % <i>ad valorem.</i>
	" General Tariff	- - - - -	11 $\frac{1}{2}$ % <i>ad valorem.</i>
ANTIGUA.			
Flour, of wheat :			
	Under the British Preferential Tariff	- - - - - Per barrel or bag of 196 lbs.	0 5 4
	" General Tariff	- - - - - "	0 6 8
Flour of rye :			
	Under the British Preferential Tariff	- - - - - "	0 3 4
	" General Tariff	- - - - - "	0 4 2
Cornflour :			
	Under the British Preferential Tariff	- - - - - Per lb.	0 0 0 $\frac{2}{3}$
	" General Tariff	- - - - - "	0 0 0 $\frac{1}{2}$

[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 AND TARIFF RATES OF DUTY.		
ANTIGUA— <i>continued.</i>		
Meal, Indian corn :		£ s. d.
Under the British Preferential Tariff	<i>Per barrel or bag of 196 lbs.</i>	0 2 1 $\frac{2}{3}$
" General Tariff	- - - - -	0 2 8
Oat and other meal, including rolled oats and other cereal foods :		
Under the British Preferential Tariff	- - - - -	- 10 $\frac{2}{3}$ % <i>ad valorem.</i>
" General Tariff	- - - - -	- 13 $\frac{1}{3}$ % <i>ad valorem.</i>
MONTSERRAT.		
Flour of wheat :		
Under the British Preferential Tariff	<i>Per barrel or bag of 196 lbs.</i>	0 5 4
" General Tariff	- - - - -	0 6 8
Meal :		
Indian corn :		
Under the British Preferential Tariff	" "	0 2 4 $\frac{2}{3}$
" General Tariff	- - - - -	0 3 0
Oat or rye :		
Under the British Preferential Tariff	<i>Per barrel or bag of 224 lbs.</i>	0 4 9 $\frac{2}{3}$
" General Tariff	- - - - -	0 5 0
Cereal foods :		
Under the British Preferential Tariff	- - - - -	- 10 $\frac{2}{3}$ % <i>ad valorem.</i>
" General Tariff	- - - - -	- 13 $\frac{1}{3}$ % <i>ad valorem.</i>
DOMINICA.		
Flour of wheat or rye :		
Under the British Preferential Tariff	- - - - - <i>Per barrel</i>	0 4 9 $\frac{2}{3}$
" General Tariff	- - - - -	0 6 0
Indian corn meal :		
Under the British Preferential Tariff	- - - - -	0 2 4 $\frac{2}{3}$
" General Tariff	- - - - -	0 3 0
Rolled oats, oatmeal, and cereal foods :		
Under the British Preferential Tariff	- - - - -	- 10% <i>ad valorem.</i>
" General Tariff	- - - - -	- 12 $\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.		
Cassava and farice	- - - - -	Free.
Flour and meal :		
Wheaten :		
In barrels or bags of 196 lbs. or in $\frac{1}{2}$ barrels or $\frac{1}{3}$ bags :		
Under the British Preferential Tariff	- - - - - <i>Per barrel or bag.</i>	0 2 4
" General Tariff	- - - - -	0 3 4
In packages smaller than 98 lbs. :		
Under the British Preferential Tariff	- - - - - <i>Per 100 lbs.</i>	0 3 8
" General Tariff	- - - - -	0 4 2
Not Wheaten :		
In barrels or bags of 196 lbs. or in $\frac{1}{2}$ barrels or $\frac{1}{3}$ bags :		
Under the British Preferential Tariff	- - - - - <i>Per barrel or bag.</i>	0 1 2 $\frac{1}{2}$
" General Tariff	- - - - -	0 1 6
In packages smaller than 98 lbs. :		
Under the British Preferential Tariff	- - - - - <i>Per 100 lbs.</i>	0 3 4
" General Tariff	- - - - -	0 4 2
Cereal foods, including rolled oats and oatmeal :		
Under the British Preferential Tariff	- - - - -	0 3 4
" General Tariff	- - - - -	0 4 2
Vermicelli and macaroni	- - - - -	0 2 0
Other kinds of farinaceous preparations, including food for infants or invalids	- - - - - <i>Per 100 lbs.</i>	0 4 2
BERMUDA.		
Flour, wheat or rye	- - - - -	Free.
Bran, middlings, pollard, or gluten meal	- - - - - <i>Per 100 lbs.</i>	0 0 3
Corn meal	- - - - -	0 0 3
Mixed grains, whole or cracked	- - - - -	0 0 2
Oilmeal or linseed meal	- - - - -	0 0 3
All other flour and meal	- - - - -	- 10% <i>ad valorem.</i>

[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 AND TARIFF RATES OF DUTY.

BRITISH HONDURAS.		£ s. d.
All kinds - - - - -	- - - - -	12½% <i>ad valorem.</i>
BRITISH GUIANA.		
Flour of wheat or grain, other than corn:		
Under the British Preferential Tariff - - - - -	Per barrel of 195 lbs.	0 3 4 (a)
" General Tariff - - - - -	" "	0 4 4½ (a)
Corameal, and all kinds and mixtures and preparations thereof, unenumerated:		
Under the British Preferential Tariff - - - - -	Per 100 lbs.	0 0 10 (a)
" General Tariff - - - - -	" "	0 1 0½ (a)
Other farinaceous preparations such as arrowroot, cornflour, macaroni, sago, and tapioca, and not being animal feeding stuffs:		
Under the British Preferential Tariff - - - - -	Per 100 lbs.	0 3 4 (a)
" General Tariff - - - - -	" "	0 4 2 (a)
[<i>Note.</i> —A <i>drawback</i> 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.
MALTA.		
All kinds:		
Damaged in such a way as to be unfit for human food	} Per 175 lbs.	0 2 0
Manufactured grain (b) - - - - -	}	0 6 0
[<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 (c) 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.		
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.]		
CYPRUS.		
Flour of all kinds - - - - -	- - - - -	Free.

(a) With an additional charge of 5% on the amount of duty leviable at the rate given.
 (b) 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.
 (c) 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.
 (d) A Notice was issued on the 9th September 1913, notifying that the brands of all flours upon which preference is claimed must be inserted on the import entries, and that the Customs Department will not admit to preferential treatment any kinds of flour, whether accompanied by certificates of origin or not, unless satisfied as to the origin of the same.

[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 AND TARIFF RATES OF DUTY.	
BRITISH INDIA.	
Butter, ghee, and cocum	£ s. d. 5 ¹ / ₁₀ (a)
Margarine	5 ¹ / ₁₀ <i>ad valorem</i> .
ADEN.	
Butter and butter substitutes	Free.
STRAITS SETTLEMENTS (including LABUAN).	
Butter and butter substitutes	Free.
CEYLON.	
Butter	Rupees 3 0 cts.
Ghee	" 2 50 "
MAURITIUS.	
Butter, (animal and vegetable) and margarine or other substitutes for butter	" 3 05 "
Ghee	" 3 05 "
SEYCHELLES.	
Butter and margarine	" 3 30 "
HONG KONG.	
Butter and butter substitutes	Free.
COMMONWEALTH OF AUSTRALIA.	
Butter, including kreemnut (Substitute Notice No. 100, dated 30th July 1913)	Per lb. 0 0 3
Extra nucoa and nucoa butter; Kayao, Nubar, Nuxin No. 1 coconut oil stearine and "deh" (de Bruyn) cocoline No. 1 (capable of being used as substitutes for cocoa butter):	
Under the British Preferential Tariff	Per lb. 0 0 1 ¹ / ₄
" General Tariff	" 0 0 1 ³ / ₄
(Customs Tariff Guide and Supplement No. 3 thereto.)	
Cocoa butter and caramel butter:	
Under the British Preferential Tariff	Per lb. 0 0 1 ¹ / ₄
" General Tariff	" 0 0 1 ³ / ₄
[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."	
For regulations issued under the "Commerce Act, 1905," regarding the standards prescribed for butter, see under the Commonwealth "Introductory Notes" to this Volume.]	
TERRITORY OF PAPUA.	
Olemargarine, butterine or any similar substitute for butter, unless coloured and branded as prescribed	Prohibited.
Other butterine	Per lb. 0 0 2
Other butter substitutes and butter	5 ¹ / ₁₀ <i>ad valorem</i> .

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

[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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND.		£ s. d.
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 valorem</i> .
Otherwise	- - - - -	30 % <i>ad valorem</i> .
F.L.I.		
Butter and ghee	- - - - - <i>Per lb.</i>	0 0 1
[The importation of oleomargarine, butterine, or other butter substitutes is prohibited.]		
FALKLAND ISLANDS.		
Butter and butter substitutes	- - - - -	Free.
UNION OF SOUTH AFRICA. (a)		
Butter, butterine, margarine, ghee, and other butter substitutes		
Under the British Preferential Tariff	- - - - - <i>Per lb.</i>	0 0 2
„ General Tariff	- - - - - „	0 0 2½
RHODESIA.		
Butter, butterine, margarine, ghee, and other butter substitutes:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - - <i>Per lb.</i>	0 0 2
The produce of non-reciprocating British Possessions	- - - - - „	0 0 2½
Under the General Tariff	- - - - - „	0 0 2½
Imported into the Congo Basin of Northern Rhodesia	- - - - - „	0 0 2 or if less, 10 % <i>ad val.</i>
NYASALAND PROTECTORATE.		
All kinds	- - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.		
All kinds	- - - - -	10 % <i>ad valorem</i> .
EAST AFRICA PROTECTORATE.		
All kinds	- - - - -	10 % <i>ad valorem</i> .

(a) In *Natal*, butter, for consumption in the Province, 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* (Proclamations Nos. 137 of 1904 and 26 of 1905).

In the *Cape of Good Hope*, every package, whether open or closed, containing butter, butterine, margarine, or similar article for sale shall be branded or durably marked "butter," &c., as the case may be, on the top, bottom, and sides in printed capital letters. (Sec. 23 of *Adulteration Act, No. 5 of 1890*).

In the *Orange Free State*, the importation of adulterated or impoverished butter (other than margarine) is prohibited, except in packages or cans conspicuously marked with a name or description indicating that the butter, &c., has been so treated. The importation of margarine, except in packages conspicuously marked as such, is prohibited (Sec. 13 of *Ordinance No. 32 of 1906*).

In the *Transvaal*, the sale is prohibited of any article of food so adulterated as to be injurious to health (*Laws Nos. 29 of 1896 and 6 of 1898*).

[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 AND TARIFF RATES OF DUTY.		
SOMALILAND PROTECTORATE.		
All kinds :		# s. d.
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.
GOLD COAST.		
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.		
All kinds - - - - -		Free.
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.
Butter produced from the cocoa bean :		
Under the British Preferential Tariff - - - - -	<i>Per lb.</i>	0 0 0·74
" General Tariff - - - - -	"	0 0 0·99
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.]		

505

[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 AND TARIFF RATES OF DUTY.

		BAHAMAS.	£ s. d.
Butter and butter substitutes	- - - - -	- - - - -	25 % <i>ad valorem</i> .
[<i>Note</i> .—The importation of oleomargarine, butterine, or other similar substitutes for butter is prohibited, if invoiced, or described or labelled as butter.]			
TURK'S AND CAICOS ISLANDS.			
Butter and butter substitutes	- - - - -	<i>Per lb.</i>	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 $\frac{3}{4}$ 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 imperverished butter, except in packages			
or cans conspicuously marked, indicating that the butter has			
been adulterated.]			
CAYMAN ISLANDS.			
All kinds	- - - - -	- - - - -	5 % <i>ad valorem</i> .
ST. LUCIA.			
Butter :			
Under the British Preferential Tariff	- - - - -	<i>Per lb.</i>	0 0 1½
" General Tariff	- - - - -	"	0 0 2
Margarine, oleomargarine and other similar compounds	- - - - -	"	0 0 2
ST. VINCENT.			
Oleomargarine	- - - - -	<i>Per lb.</i>	0 0 0½
Butter :			
Under the British Preferential Tariff	- - - - -	"	0 0 0½
" General Tariff	- - - - -	"	0 0 1
BARBADOS.			
Oleomargarine, margarine, and their compounds	- - - - -	<i>Per 100 lbs.</i>	0 4 2
Butter :			
Under the British Preferential Tariff	- - - - -	"	0 7 6
" General Tariff	- - - - -	"	0 9 4½
GRENADA.			
Oleomargarine, margarine, and other similar compounds	- - - - -	<i>Per lb.</i>	0 0 0½
Butter	- - - - -	"	0 0 1

[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 AND TARIFF RATES OF DUTY.

		£	s.	d.
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:				
Under the British Preferential Tariff	- - - - -			
" General Tariff	- - - - -	0	8	0
		0	10	0
ANTIGUA.				
Oleomargarine	- - - - -			
	<i>Per lb.</i>	0	0	1½
Butter:				
Under the British Preferential Tariff	- - - - -			
" General Tariff	- - - - -	0	0	1½
		0	0	1¼
MONTSEKRAT.				
Oleomargarine and similar compounds	- - - - -			
		0	0	1¼
Butter:				
Under the British Preferential Tariff	- - - - -			
" General Tariff	- - - - -	0	0	1¼
		0	0	1½
DOMINICA.				
Butter substitutes	- - - - -			
	<i>Per 100 lbs.</i>	0	10	0
Butter:				
Under the British Preferential Tariff	- - - - -			
" General Tariff	- - - - -	0	8	0
		0	10	0
TRINIDAD AND TOBAGO.				
Butter substitutes, including butterine, ghee, and oleomargarine	- - - - -			
	<i>Per 100 lbs.</i>	0	8	4
Butter:				
Under the British Preferential Tariff	- - - - -			
" General Tariff	- - - - -	0	6	8
		0	8	4
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 less than 75 %	- - - - -			Prohibited.
Other butter:				
Under the British Preferential Tariff	- - - - -			
" General Tariff	- - - - -	0	6	8 (a)
		0	8	4 (a)
Other butter substitutes	- - - - -			
		0	8	4 (a)
Ghee	- - - - -			
		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</i> (2·8 lbs.)	- - - - -			
		0	0	1½
Butter, in tins	- - - - -			
				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 1.]

ARTICLES OF FOOD, &c. :--CHEESE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
	BRITISH INDIA. £ s. d.
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 56 „
	HONG KONG.
All kinds	Free.
	COMMONWEALTH OF AUSTRALIA.
All kinds	<i>Per lb.</i> 0 0 3
	[<i>Note.</i> —For regulations issued under the “Commerce Act, 1905,” regarding the standards prescribed for cheese, see under the Commonwealth “Introductory Notes” to this Volume.]
	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 valorem</i> .
Otherwise	30 % <i>ad valorem</i> .
	FIJI.
All kinds	12½ % <i>ad valorem</i> .
	FALKLAND ISLANDS.
All kinds	Free.
	UNION OF SOUTH AFRICA (a).
All kinds :	
Under the British Preferential Tariff	12 % <i>ad valorem</i> .
„ General Tariff	15 % <i>ad valorem</i> .

(a) 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. (Procs. Nos. 137 of 1904 and 26 of 1905.)

In the Orange Free State, the importation of margarine cheese, except in packages conspicuously marked as such, is prohibited (Sec. 13 of Ordinance No. 32 of 1906).

In the Cape of Good Hope and the Transvaal, the sale is prohibited of any article of food adulterated so as to be injurious to health. (Cape Act No. 5 of 1890 and Transvaal Laws Nos. 29 of 1896 and 6 of 1898.)

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—CHEESE—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
RHODESIA.		£ s. d.
All kinds :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	12 % <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	- - - - -	15 % <i>ad valorem</i> .
Under the General Tariff	- - - - -	15 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - - -	10 % <i>ad valorem</i> .
NYASALAND PROTECTORATE.		
All kinds	- - - - -	10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.		
All kinds	- - - - -	10 % <i>ad valorem</i> .
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	- - - - -	Free.
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

509

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

ARTICLES OF FOOD, &c. :—CHEESE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
TURK'S AND CAICOS ISLANDS.				
All kinds	- - - - -	Per lb.	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 " "]				
[Note.—The importation of "margarine cheese" is prohibited, except in packages suitably marked "margarine cheese."]				
CAYMAN ISLANDS.				
All kinds	- - - - -	- - - - -	5 %	<i>ad valorem.</i>
ST. LUCIA.				
All kinds:				
Under the British Preferential Tariff	- - - - -	Per lb.	0	0 0½
" General Tariff	- - - - -	"	0	0 1
ST. VINCENT.				
All kinds:				
Under the British Preferential Tariff	- - - - -	"	0	0 0½
" General Tariff	- - - - -	"	0	0 1
BARBADOS.				
All kinds:				
Under the British Preferential Tariff	- - - - -	Per 100 lbs.	0	8 4
" General Tariff	- - - - -	"	0	10 5
GRENADA.				
All kinds	- - - - -	- - - - -	10 %	<i>ad valorem.</i>
VIRGIN ISLANDS.				
All kinds	- - - - -	Per 100 lbs.	0	4 2
ST. CHRISTOPHER—NEVIS.				
All kinds:				
Under the British Preferential Tariff	- - - - -	Per lb.	0	0 0½
" General Tariff	- - - - -	"	0	0 1
ANTIGUA.				
All kinds:				
Under the British Preferential Tariff	- - - - -	"	0	0 1½
" General Tariff	- - - - -	"	0	0 1½
MONTSERRAT.				
All kinds:				
Under the British Preferential Tariff	- - - - -	"	0	0 1½
" General Tariff	- - - - -	"	0	0 1½
DOMINICA.				
All kinds:				
Under the British Preferential Tariff	- - - - -	Per 100 lbs.	0	6 8
" General Tariff	- - - - -	"	0	8 4
TRINIDAD AND TOBAGO.				
All kinds:				
Under the British Preferential Tariff	- - - - -	"	0	6 8
" General Tariff	- - - - -	"	0	8 4

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—CHEESE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
BERMUDA.		
All kinds	- - - - -	£ s. d. 10 % <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds	- - - - -	12½ % <i>ad valorem.</i>
BRITISH GUIANA.		
All kinds :		
Under the British Preferential Tariff	- - - Per 100 lbs.	0 6 8 (a)
„ General Tariff	- - - „	0 8 4 (a)
GIBRALTAR.		
All kinds	- - - - -	Free.
MALTA.		
All kinds	- - - - -	Free.
CYPRUS.		
Kachkaval, touloum and other similar qualities of cheese		
	<i>Per oke</i> (2·8 lbs.)	0 0 1
Other kinds—viz., Gruyère, Dutch, Cheddar, Cheshire, Stilton, Gorgonzola, Parmesan, Roquefort, Brie, &c., and their imitations		
	<i>Per oke</i> (2·8 lbs.)	0 0 1½

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

511

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

ARTICLES OF FOOD, &c. :—MILK, PRESERVED.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		£ s. d.
All kinds	- - - - -	5 % <i>ad valorem</i> .
[<i>Note.</i> —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."]		
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.
[Under Ordinance No. 20 of 1911, every tin or receptacle containing condensed separated, or skimmed milk sold or exposed for sale for consumption in the Colony must bear a label on which must be printed in large and legible type in English and Chinese the words "This is skimmed milk. Children under one year of age should not be fed on it."]		
COMMONWEALTH OF AUSTRALIA.		
Milk (including cream), preserved, condensed, concentrated, peptonized, and frozen : (a)		
Unsweetened:		
Under the British Preferential Tariff	- - - - - <i>Per lb.</i>	0 0 1
" General Tariff	- - - - - "	0 0 1¼
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
[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.)]		
[For regulations issued under the "Commerce Act, 1905," regarding the application of a "trade description" and the standards prescribed for concentrated, condensed and dried milk, see under the Commonwealth "Introductory Notes" to this Volume.]		
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 valorem</i> .
Otherwise	- - - - -	37½ % <i>ad valorem</i> .
FIJI.		
Milk, condensed, and cream	- - - - -	12½ % <i>ad valorem</i> .

(a) The Commonwealth Customs Authorities state that certain brands of condensed milk have come under their notice which, when diluted in accordance with the makers' directions on the labels produce milk under the standard prescribed in the Commerce Regulations, being deficient in fatty and other solids. It is considered that in such cases the directions as to dilution are misleading and constitute a "false description" under the Commerce Act. (Order No. 1569, dated 23rd July 1912.)

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

ARTICLES OF FOOD, &c. :—MILK, PRESERVED—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
	FALKLAND ISLANDS.	£ s. d.
All kinds	- - - - -	Free.
	UNION OF SOUTH AFRICA. (a)	
Condensed, desiccated, or preserved milk or cream :		
Full cream :		
Under the British Preferential Tariff	- - - - - Per 100 lbs.	0 4 2
" General Tariff	- - - - - "	0 5 2
Skimmed or separated	- - - - - Per lb.	0 0 0
	RHODESIA.	
Condensed, desiccated, or preserved milk or cream :		
Full cream :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions		- - - - - Per 100 lbs. } 0 4 2
The produce of non-reciprocating British Possessions		- - - - - " } 0 5 2
Under the General Tariff		- - - - - " } 0 4 2
Imported into the Congo Basin of Northern Rhodesia		Per 100 lbs. } 10 % <i>ad valorem</i> .
Skimmed or separated	- - - - -	Prohibited.
	NYASALAND PROTECTORATE.	
All kinds	- - - - -	10 % <i>ad valorem</i> .
	UGANDA PROTECTORATE.	
All kinds	- - - - -	10 % <i>ad valorem</i> .
	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.

(a) In Natal, 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 Provinces, &c., or for exportation. (Proclamations Nos. 137 of 1904 and 26 of 1905.)

In the Orange Free State, the importation of condensed separated, or condensed skimmed milk, is prohibited, except in tins or other receptacles which bear a label whereon the words "Machine Skimmed Milk" or "Skimmed Milk," as the case may require, are printed in large and legible type. (Sec. 13 of Ordinance No. 32 of 1906.)

In the Cape of Good Hope and the Transvaal the sale is prohibited of any article of food adulterated so as to be injurious to health. (Cape Act No. 5 of 1890, and Transvaal Laws Nos. 29 of 1896 and 6 of 1898.)

513

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

ARTICLES OF FOOD, &c. :—MILK, PRESERVED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
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	- - - -	Free.
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	- - - -	25 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.		
All kinds	- - - -	10 % <i>ad valorem.</i>
JAMAICA.		
Milk, condensed	- - - -	Free.
[Note.—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."]		
All other kinds	- - - -	10 % <i>ad valorem.</i>
CAYMAN ISLANDS.		
All kinds	- - - -	5 % <i>ad valorem.</i>
ST. LUCIA.		
Condensed milk :		
Under the British Preferential Tariff	- - - -	12½ % <i>ad valorem.</i>
" General Tariff	- - - -	15 % <i>ad valorem.</i>
All other kinds	- - - -	15 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—MILK, PRESERVED—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	ST. VINCENT.	£	s.	d.
Condensed milk :				
Under the British Preferential Tariff	- - -	8	0	$\frac{1}{2}$ <i>ad valorem</i> .
" General Tariff	- - -	10	0	$\frac{1}{2}$ <i>ad valorem</i> .
All other kinds	- - -	10	0	$\frac{1}{2}$ <i>ad valorem</i> .
	BARBADOS			
Condensed milk :				
Under the British Preferential Tariff	- - -	9	0	$\frac{1}{2}$ <i>ad valorem</i> .
" General Tariff	- - -	11	$\frac{1}{2}$	$\frac{1}{2}$ <i>ad valorem</i> .
All other kinds	- - -	10	0	$\frac{1}{2}$ <i>ad valorem</i> .
	GRENADA.			
All kinds	- - -	10	0	$\frac{1}{2}$ <i>ad valorem</i> .
	VIRGIN ISLANDS.			
All kinds	- - -	10	0	$\frac{1}{2}$ <i>ad valorem</i> .
	ST. CHRISTOPHER—NEVIS.			
Condensed milk :				
Under the British Preferential Tariff	- - -	8	$\frac{1}{2}$	$\frac{1}{2}$ <i>ad valorem</i> .
" General Tariff	- - -	11	0	$\frac{1}{2}$ <i>ad valorem</i> .
All other kinds	- - -	11	0	$\frac{1}{2}$ <i>ad valorem</i> .
	ANTIGUA.			
Condensed milk :				
Under the British Preferential Tariff	- - -	10	$\frac{1}{2}$	$\frac{1}{2}$ <i>ad valorem</i> .
" General Tariff	- - -	13	$\frac{1}{2}$	$\frac{1}{2}$ <i>ad valorem</i> .
All other kinds	- - -	13	$\frac{1}{2}$	$\frac{1}{2}$ <i>ad valorem</i> .
	MONTSERRAT.			
Condensed milk :				
Under the British Preferential Tariff	- - -	Per 100 lbs.	0	1 4
" General Tariff	- - -	"	0	1 8
All other kinds	- - -	"	0	1 8
	DOMINICA.			
Condensed milk :				
Under the British Preferential Tariff	- - -	Per lb.	0	0 0 $\frac{1}{2}$
" General Tariff	- - -	"	0	0 0 $\frac{1}{2}$
All other kinds	- - -	"	0	0 0 $\frac{1}{2}$
Milk:	TRINIDAD AND TOBAGO.			
Condensed or otherwise preserved :				
Containing not less than 9% of butter fat :				
Under the British Preferential Tariff	- - -	Per case of 48 lbs.	0	0 9 $\frac{1}{2}$
" General Tariff	- - -	"	0	1 0
Containing less than 9% of butter fat :				
Under the British Preferential Tariff	- - -	"	0	8 0
" General Tariff	- - -	"	0	10 0
	BERMUDA.			
All kinds	- - -	10	0	$\frac{1}{2}$ <i>ad valorem</i> .
	BRITISH HONDURAS.			
All kinds	- - -	12	$\frac{1}{2}$	$\frac{1}{2}$ <i>ad valorem</i> .

[It is provided under Ordinance No. 17 of 1913, that no person shall knowingly import or sell any condensed milk containing—

- (1) less than 25.5% of milk solids, other than milk fats, or
- (2) less than 9% of milk fats, or
- (3) any preservative substance.

No person shall knowingly import or sell any preserved cream—

- (a) containing less than 35% by weight of milk fat, or
- (b) to which any thickening or preservative substances have been added, except boric acid, borax, or a mixture of those preservatives in amount not exceeding 0.25% expressed as boric acid, and hydrogen peroxide.]

515

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

ARTICLES OF FOOD, &c.:—MILK, PRESERVED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BRITISH GUIANA.	
Milk, condensed or otherwise preserved :	£ s. d.
Under the British Preferential Tariff - - - - - <i>Per 100 lbs.</i>	0 3 4 (a)
" General Tariff - - - - -	0 4 2 (a)
<p>[<i>Note.</i>—A Bill was issued on the 20th December 1912, proposing that if there is imported into the Colony any condensed, separated or skimmed milk, except in tins or other receptacles which bear on the principal label the words "skimmed milk" and the words "unfit for infants" printed in large and legible type in red colour diagonally across such label, the importer shall be liable on summary conviction for the first offence to a fine not exceeding 100 dollars, for the second offence to a fine not exceeding 250 dollars, and for any subsequent offence to a fine not exceeding 500 dollars.</p> <p>The word "importer" is held to include any person who, whether as owner, consignor or consignee, agent or broker, is in possession of, or in anywise entitled to, the custody or control of such milk. Prosecutions for offences under this section will be undertaken by the Comptroller of Customs, and the section will have effect as if it were part of the Customs Ordinance No. 7 of 1884.]</p> <p>The Comptroller of Customs is empowered to take such samples of consignments of imported milk as may be considered necessary.]</p>	
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 AND TARIFF RATES OF DUTY.			
	BRITISH INDIA.	£ s. d.	
All kinds	- - - - -	5 %	<i>ad valorem.</i>
	ADEN.		Free.
All kinds	STRAITS SETTLEMENTS (including LABUAN).		Free.
	CEYLON.		
All kinds	- - - - -	Per cwt.	Rupees 3 00 cts.
	MAURITIUS.		„ „ 5 08 „
Bacon and hams, not in tins	SEYCHELLES.		„ „ 3 56 „
	HONG KONG.		Free.
	COMMONWEALTH OF AUSTRALIA.		
Bacon and hams, whether partly or wholly cured	- - - - -	Per lb.	0 0 3
	TERRITORY OF PAPUA.		
All kinds	- - - - -	„	0 0 1
	DOMINION OF NEW ZEALAND.		
All kinds	- - - - -	„	0 0 2
	FIJI.		
All kinds, including cured pork	- - - - -	„	12½ % <i>ad valorem.</i>
	FALKLAND ISLANDS.		Free.
	UNION OF SOUTH AFRICA.		
Bacon and hams, the produce of places within the Customs Union	- - - - -		Free.
Other bacon and hams:—			
Under the British Preferential Tariff	- - - - -	Per lb.	0 0 1
„ General Tariff	- - - - -	„	0 0 1½
	RHODESIA.		
All kinds:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	Per lb	0 0 1
The produce of non-reciprocating British Possessions	- - - - -	„	0 0 1½
Under the General Tariff	- - - - -	„	0 0 1
Imported into the Congo Basin of Northern Rhodesia	- - - - -	„	{ 10 % <i>ad valorem.</i> or if less
	NYASALAND PROTECTORATE.		
All kinds	- - - - -	10 %	<i>ad valorem.</i>
	UGANDA PROTECTORATE.		
All kinds	- - - - -	10 %	<i>ad valorem.</i>
	EAST AFRICA PROTECTORATE.		
All kinds	- - - - -	10 %	<i>ad valorem.</i>

317

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

ARTICLES OF FOOD, &c.:—BACON AND HAMIS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
SOMALILAND PROTECTORATE.				
All kinds:				
	If imported into Zeyla - - - - -	5	0	0
	" " other Protectorate ports - - - - -	7	0	0
ST. HELENA.				
All kinds	- - - - -			Free.
NIGERIA.				
All kinds	- - - - -			Free.
GOLD COAST.				
All kinds:				
	If imported into the West of the Volta - - - - -	10	0	0
	" " East of the Volta - - - - -	4	0	0
SIERRA LEONE.				
All kinds	- - - - -			Free.
GAMBIA.				
All kinds	- - - - -	5	0	0
DOMINION OF CANADA.				
All kinds:				
	Under the British Preferential Tariff - - - - -	0	0	0·74
	" General Tariff - - - - -	0	0	0·99
NEWFOUNDLAND.				
Hams—dry, salted, or pickled	- - - - -	0	0	0·99
Hams and bacon, smoke cured	- - - - -	0	0	1·48
				and 10% <i>ad val.</i> in addition.
BAHAMAS.				
Meat, dried, salted, or cured	- - - - -	0	6	0
TURK'S AND CAICOS ISLANDS.				
All kinds	- - - - -	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.]			
CAYMAN ISLANDS.				
All kinds	- - - - -	5	0	0
ST. LUCIA.				
All kinds:				
	Under the British Preferential Tariff - - - - -	0	0	1½
	" General Tariff - - - - -	0	0	2
ST. VINCENT.				
All kinds:				
	Under the British Preferential Tariff - - - - -	0	0	6½
	" General Tariff - - - - -	0	0	1
BARBADOS.				
All kinds:				
	Under the British Preferential Tariff - - - - -	0	3	9
	" General Tariff - - - - -	0	4	9
GRENADA.				
All kinds	- - - - -	0	0	2
VIRGIN ISLANDS.				
All kinds	- - - - -	0	8	4
ST. CHRISTOPHER—NEVIS.				
All kinds:				
	Under the British Preferential Tariff - - - - -	0	0	1½
	" General Tariff - - - - -	0	0	1½
				F F

A 18328

[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 AND TARIFF RATES OF DUTY.						
ANTIGUA.						
All kinds:					£	s. d.
Under the British Preferential Tariff	-	-	-	Per lb.	0	0 1½
„ General Tariff	-	-	-	„	0	0 1½
MONTserrat.						
All kinds:					£	s. d.
Under the British Preferential Tariff	-	-	-	„	0	0 1½
„ General Tariff	-	-	-	„	0	0 1½
DOMINICA.						
All kinds:					£	s. d.
Under the British Preferential Tariff	-	-	-	Per 100 lbs.	0	6 8
„ General Tariff	-	-	-	„	0	8 4
TRINIDAD AND TOBAGO.						
All kinds					£	s. d.
Under the British Preferential Tariff	-	-	-	„	0	3 4
„ General Tariff	-	-	-	„	0	4 2
BERMUDA.						
All kinds	-	-	-	-	-	10% <i>ad valorem.</i>
BRITISH HONDURAS.						
All kinds	-	-	-	-	-	12½% <i>ad valorem.</i>
BRITISH GUIANA.						
All kinds:					£	s. d.
Under the British Preferential Tariff	-	-	-	Per 100 lbs.	0	6 8 (a)
„ General Tariff	-	-	-	„	0	8 4 (a)
GIBRALTAR.						
All kinds	-	-	-	-	-	Free.
MALTA.						
All kinds	-	-	-	-	-	Free.
CYPRUS.						
All kinds	-	-	-	Per oke (2·8 lbs.)	0	0 2½

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

519

[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 AND TARIFF RATES OF DUTY.

	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 (not in tins)	- - - - - <i>Per cwt.</i>	Rupees 1 78 cts.
Sausages and tongues (not in tins)	- - - - -	" 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
[Note.—For regulations issued under the "Commerce Act, 1905," in regard to the standards prescribed for meat extract and meat essence, see the Commonwealth Introductory Notes to this Volume.]		
	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 valorem</i> .
Otherwise	- - - - -	30% <i>ad valorem</i> .
	FIJI.	
Cured pork	- - - - -	12½% <i>ad valorem</i> .
Meat, potted; and soups	- - - - -	12½% <i>ad valorem</i> .
All other meat (including game), dried, preserved, salted, or chilled	- - - - - <i>Per lb.</i>	0 0 1
	FALKLAND ISLANDS.	
Meat of all kinds	- - - - -	Free.

F F 2

[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 AND TARIFF RATES OF DUTY.			
UNION OF SOUTH AFRICA.		£	s. d.
Meat, produced within the Union	- - - - -		Free.
Extracts and essences of meat :			
If for flavouring :			
Under the British Preferential Tariff	- - - - -	22	$\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - - -	25	$\frac{1}{2}$ % <i>ad valorem.</i>
[Under this item are included Bovril, Brand's essence, Lemco and food extracts and essences (Customs Decisions, 1911).]			
Otherwise:			
Under the British Preferential Tariff	- - - - -	12	$\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - - -	15	$\frac{1}{2}$ % <i>ad valorem.</i>
All other meat, including fresh, chilled, and frozen meat :			
Under the British Preferential Tariff	- - - - -	0	0 1 (a)
" General Tariff	- - - - -	0	0 1 $\frac{1}{2}$ (a)
RHODESIA.			
Meat produced within such colony, state, or territory, as may from time to time be approved by the Administrator-in-Council (Southern Rhodesia) or the Administrator with the consent of the High Commissioner (Northern Rhodesia)	- - - - -		Free.
[The above provisions are not applicable to meat imported for consumption into the Congo Basin of Northern Rhodesia, the duties leviable being similar to those imposed on oversea goods.]			
Extracts and essences of meat :			
If for food or flavouring :			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :			
Under the British Preferential Tariff :			
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	20	$\frac{1}{2}$ % <i>ad val.</i>
The produce of non-reciprocating British Possessions	- - - - -		
Under the General Tariff	- - - - -	25	$\frac{1}{2}$ % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - - - -	10	$\frac{1}{2}$ % <i>ad valorem.</i>
Otherwise :			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :			
Under the British Preferential Tariff :			
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	9	$\frac{1}{2}$ % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	- - - - -		
Under the General Tariff	- - - - -	15	$\frac{1}{2}$ % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - - - -	9	$\frac{1}{2}$ % <i>ad valorem.</i>
Fresh, chilled, and frozen meat	- - - - -		Duty suspended(a).
All other meat :			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :			
Under the British Preferential Tariff :			
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	0	0 1
The produce of non-reciprocating British Possessions	- - - - -	0	0 1 $\frac{1}{2}$
Under the General Tariff	- - - - -	0	0 1
Imported into the Congo Basin of Northern Rhodesia	- - - - -	0	0 1
			or if less 10% <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 Rhodesia.

521

COLONIAL IMPORT DUTIES, 1913.

453

[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 AND TARIFF RATES OF DUTY.		£	s.	d.
NYASALAND PROTECTORATE.				
All kinds -	-	10	0	0
UGANDA PROTECTORATE.				
All kinds -	-	10	0	0
EAST AFRICA PROTECTORATE.				
All kinds -	-	10	0	0
SOMALILAND PROTECTORATE.				
All kinds :				
If imported into Zeyla -	-	5	0	0
" " other Protectorate ports -	-	7	0	0
ST. HELENA.				
Meat of all kinds -	-			Free.
NIGERIA.				
All kinds -	-			Free.
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)				
Each half-barrel or keg		0	2	6
In barrels exceeding 100 lbs. in weight (net) - Per 100 lbs.		0	2	6
All other meat	-	10	0	0
If imported into the East of the Volta :				
Fresh meat; also beef and pork	-			Free.
All other meat	-	4	0	0
SIERRA LEONE.				
All kinds -	-			Free.
GAMBIA.				
Fresh meat	-			Free.
All other meat	-	5	0	0
DOMINION OF CANADA.				
Fresh meat :				
Under the British Preferential Tariff	-		0	0
" General Tariff	-		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	0	0
" Intermediate Tariff	-	25	0	0
" General Tariff	-	27½	0	0
Beef tongue, cooked, pressed in the form of blocks, wrapped in paper				
and packed in wooden case :				
Under the British Preferential Tariff	-	17½	0	0
" Intermediate Tariff	-	25	0	0
" General Tariff	-	27½	0	0
(Appraisers' Bulletin No. 374, dated 11th January 1910.)				

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£	s.	d.	
All other meat :					
Under the British Preferential Tariff	- - - - -	<i>Per lb.</i>	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>	
[<i>Note</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 to be slaughtered, and all carcases or products therefrom, prepared for food purposes, shall be inspected and handled in accordance with the prescribed regulations.]					
NEWFOUNDLAND.					
Pigs' heads, jowls, tongues, hocks, feet, and ribs (when salted in barrels)	- - - - -	-	-	Free.	
Pork (in barrels or half barrels)	- - - - -	-	-	Free.	
Beef, when salted in barrels	- - - - -	-	-	Free.	
Fresh meat	- - - - -	<i>Per lb.</i>	0	0	0·99
Beef, smoke-cured, also dead poultry and game	- - - - -	"	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	- - - - -	<i>Per lb.</i>	0	0	1·48
All other canned meats	- - - - -	-	35%	<i>ad valorem.</i>	
Tongues, smoke-cured	- - - - -	<i>Per lb.</i>	0	0	1·48(a)
" dry, salted or pickled	- - - - -	"	0	0	0·99
Other meat, dry salted	- - - - -	"	0	0	0·50
BAHAMAS.					
Poultry and game	- - - - -	-	-	Free.	
Meat, fresh	- - - - -	-	-	Free.	
" dried, salted or cured	- - - - -	<i>Per 100 lbs.</i>	0	6	0
All other meat	- - - - -	-	25%	<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	- - - - -	-	10%	<i>ad valorem.</i>	
[Tongues, dried (in bagging) are subject to a <i>tare allowance</i> of ¼ lb. each.]					
CAYMAN ISLANDS.					
All kinds	- - - - -	-	5%	<i>ad valorem.</i>	

(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 AND TARIFF RATES OF DUTY.

		St. LUCIA.	£ s. d.
Meat:			
	Salted or cured (except bacon, hams, and tongues):		
	Under the British Preferential Tariff	- - - Per lb.	0 0 0 $\frac{1}{2}$
	" General Tariff	- - - "	0 0 1
	Other, salted or cured:		
	Under the British Preferential Tariff	- - - "	0 0 1 $\frac{1}{2}$
	" General Tariff	- - - "	0 0 2
	Fresh and canned and dead poultry:		
	Under the British Preferential Tariff	- - - - -	12 $\frac{1}{2}$ % <i>ad valorem.</i>
	" General Tariff	- - - - -	15 $\frac{1}{2}$ % <i>ad valorem.</i>
	All other meat	- - - - -	15 $\frac{1}{2}$ % <i>ad valorem.</i>
St. VINCENT.			
	Fresh meat	- - - - -	Free.
	Beef or pork—salted or cured:		
	Under the British Preferential Tariff	<i>Per barrel not above 200 lbs.</i>	0 8 0
	" General Tariff	- - - - -	0 10 0
	Fresh and canned and dead poultry:		
	Under the British Preferential Tariff	- - - - -	8 $\frac{1}{2}$ % <i>ad valorem.</i>
	" General Tariff	- - - - -	10 $\frac{1}{2}$ % <i>ad valorem.</i>
	All other meat	- - - - -	10 $\frac{1}{2}$ % <i>ad valorem.</i>
BARBADOS.			
	Meat, salted or cured:		
	Under the British Preferential Tariff	- - - Per 100 lbs.	0 3 4
	" General Tariff	- - - "	0 4 2
	Meat, fresh, and poultry (living or dead):		
	Under the British Preferential Tariff	- - - - -	Free.
	" General Tariff	- - - - -	2 $\frac{1}{2}$ % <i>ad valorem.</i>
	Meat, canned:		
	Under the British Preferential Tariff	- - - - -	9 $\frac{1}{2}$ % <i>ad valorem.</i>
	" General Tariff	- - - - -	11 $\frac{1}{4}$ % <i>ad valorem.</i>
	All other dead stock	- - - - -	Free.
GRENADA.			
	Meat:		
	Canned	- - - Per 100 lbs.	0 5 0
	Salted or cured	- - - "	0 5 0
	All other kinds	- - - - -	10 $\frac{1}{2}$ % <i>ad valorem.</i>
VIRGIN ISLANDS.			
	Beef or pork—salt, or in pickle	- - - Per 100 lbs.	0 4 2
	Sausages and tongues	- - - - -	0 8 4
	All other meat	- - - - -	10 $\frac{1}{2}$ % <i>ad valorem.</i>
St. CHRISTOPHER—NEVIS.			
	Beef—salt, or in pickle:		
	Under the British Preferential Tariff	- - - Per 100 lbs.	0 3 4
	" General Tariff	- - - "	0 4 2
	Pork—salt, or in pickle:		
	Under the British Preferential Tariff	- - - "	0 3 8 $\frac{1}{2}$
	" General Tariff	- - - "	0 4 8
	Sausages and tongues (not in tins):		
	Under the British Preferential Tariff	- - - Per lb.	0 0 1 $\frac{1}{2}$
	" General Tariff	- - - - -	0 0 1 $\frac{1}{2}$
	Fresh and canned, and dead poultry:		
	Under the British Preferential Tariff	- - - - -	8 $\frac{1}{2}$ % <i>ad valorem.</i>
	" General Tariff	- - - - -	11 $\frac{1}{2}$ % <i>ad valorem.</i>
	All other meat	- - - - -	11 $\frac{1}{2}$ % <i>ad valorem.</i>

[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 AND TARIFF RATES OF DUTY.

ANTIGUA.		£	s.	d.
Pork and beef—salt, or in pickle:				
Under the British Preferential Tariff	- - - - Per lb.	0	0	0 $\frac{3}{8}$
" General Tariff	- - - - "	0	0	0 $\frac{1}{2}$
Sausages:				
Under the British Preferential Tariff	- - - - "	0	0	1 $\frac{1}{2}$
" General Tariff	- - - - "	0	0	1 $\frac{1}{2}$
Tongues:				
Under the British Preferential Tariff	- - - - "	0	0	0 $\frac{4}{5}$
" General Tariff	- - - - "	0	0	1
Fresh and canned, and dead poultry:				
Under the British Preferential Tariff	- - - - -	-	-	10 $\frac{3}{8}$ % <i>ad valorem.</i>
" General Tariff	- - - - -	-	-	13 $\frac{1}{2}$ % <i>ad valorem.</i>
All other meat	- - - - -	-	-	13 $\frac{1}{2}$ % <i>ad valorem.</i>
MONTSERAT.				
Beef, salted or pickled:				
Under the British Preferential Tariff	- - - - Per 100 lbs.	0	5	0
" General Tariff	- - - - "	0	6	3
Pork in salt or pickle:				
Under the British Preferential Tariff	- - - - Per lb.	0	0	0 $\frac{3}{4}$
" General Tariff	- - - - "	0	0	0 $\frac{3}{4}$
Sausages and tongues, not in tins:				
Under the British Preferential Tariff	- - - - "	0	0	1 $\frac{1}{2}$
" General Tariff	- - - - "	0	0	1 $\frac{1}{2}$
Fresh and canned, and dead poultry:				
Under the British Preferential Tariff	- - - - -	-	-	10 $\frac{3}{8}$ % <i>ad valorem.</i>
" General Tariff	- - - - -	-	-	13 $\frac{1}{2}$ % <i>ad valorem.</i>
All other meat	- - - - -	-	-	13 $\frac{1}{2}$ % <i>ad valorem.</i>
DOMINICA.				
Pork; also beef, salt, or in pickle:				
Under the British Preferential Tariff	- - - - Per 100 lbs.	0	3	4
" General Tariff	- - - - "	0	4	2
Sausages and tongues, not in tins:				
Under the British Preferential Tariff	- - - - "	0	8	0
" General Tariff	- - - - "	0	10	0
Fresh and canned, and dead poultry:				
Under the British Preferential Tariff	- - - - -	-	-	10% <i>ad valorem.</i>
" General Tariff	- - - - -	-	-	12 $\frac{1}{2}$ % <i>ad valorem.</i>
All other meat	- - - - -	-	-	12 $\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.				
Meat:				
Fresh meat, including poultry and game imported in cold storage:				
Under the British Preferential Tariff	- - - - Per 100 lbs.	0	3	4
" General Tariff	- - - - "	0	4	2
Salted or cured, not including hams and bacon:				
Under the British Preferential Tariff	- - - - "	0	1	8
" General Tariff	- - - - "	0	2	1
All other meat, including canned, potted, or concentrated meats and extracts:				
Under the British Preferential Tariff	- - - - "	0	3	4
" General Tariff	- - - - "	0	4	2
BERMUDA.				
Meat of 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.:—MEAT (OTHER THAN BACON AND HAMS),
FRESH, SALTED, OR OTHERWISE PRESERVED—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
BRITISH HONDURAS.		
Fresh meat	- - - - -	Free.
Mess pork	- - - - - <i>Per barrel of 200 lbs.</i>	0 4 1·33
All other meat	- - - - -	12½% <i>ad valorem.</i>
BRITISH GUIANA.		
Meat :		
Canned :		
Under the British Preferential Tariff	- - - <i>Per 100 lbs.</i>	0 6 8 (a)
" General Tariff	- - - "	0 8 4 (a)
Fresh, including poultry and game :		
Under the British Preferential Tariff	- - - "	0 6 8 (a)
" General Tariff	- - - "	0 8 4 (a)
Beef or pork, pickled or salted :		
Under the British Preferential Tariff	<i>Per barrel not exceeding 200 lbs.</i>	0 6 8 (a)
" General Tariff	- - - "	0 8 4 (a)
All other meat, including tongues :		
Under the British Preferential Tariff	- - - <i>Per 100 lbs.</i>	0 6 8 (a)
" General Tariff	- - - "	0 8 4 (a)
GIBRALTAR.		
Meat of all kinds	- - - - -	Free.
MALTA (b).		
Beef or mutton :		
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) With an additional charge of 5% on the amount of duty leviable at the rate given.
 (b) 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 AND TARIFF RATES OF DUTY.

BRITISH INDIA.		£	s.	d.
Fishmaws, shark-fins, singally and sozille	- - - - -			Free.
Salted, wet or dry	- - - - - Per cwt.		8½	annas.
All other fish	- - - - -	5	0	1/2 ad valorem.
[Note.—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	- - - - - Per cwt.	Rupees	0	50 cts.
Maldive (umbalakada)	- - - - - "	"	1	00 "
All other fish	- - - - -	5½	0	1/2 ad valorem.
MAURITIUS.				
Dried or salted	- - - - - Per cwt.	Rupees	0	51 cts.
Pickled	- - - - - "	"	0	51 "
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	- - - - - Per ton	"	0	41 "
All other fish	- - - - -	12	0	1/2 ad valorem.
SEYCHELLES.				
All kinds	- - - - -	12½	0	1/2 ad valorem.
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	- - - - - Per cwt.	0	2	0
Fish, preserved in tins or other air-tight vessels, including the weight of liquid contents	- - - - - Per lb.	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	- - - - - Per lb.	0	0	1
Fish, potted or concentrated, including extracts and caviare	- - - - -	25	0	1/2 ad valorem.
All other fish (a)	- - - - - Per cwt.	0	5	0
[Note.—A drawback 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.]				

(a) The weight of brine is not to be included in the weight for duty of fish in bulk. (Customs Tariff Guide.)

S27

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

ARTICLES OF FOOD, &c. :—FISH—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
TERRITORY OF PAPUA.	
Salted or dried fish and live oysters	Free.
Preserved fish	10% <i>ad valorem.</i>
All other fish	10% <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	20% <i>ad valorem.</i>
Sardines, potted and preserved, including any liquor, oil, or sauce	Per lb. 0 0 2
Other fish (a):	
Potted and preserved, including any liquor, oil, or sauce:	
If the produce of some part of the British Dominions	Per lb. 0 0 2
Otherwise	0 0 3
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
Otherwise	0 15 0
All other kinds:	
If the produce of some part of the British Dominions	20% <i>ad valorem.</i>
Otherwise	30% <i>ad valorem.</i>
FIJI.	
Oysters (living)	Free.
Fish, dried, salt, preserved, or chilled	12½% <i>ad valorem.</i>
All other kinds of fish	12½% <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Fresh, dried, cured, or salted—when of South African taking; also fish fry and ova	Free.
Herrings in tomato sauce:	
Under the British Preferential Tariff	Per lb. 0 0 1
General Tariff	0 0 1½
(Union Customs Notice No. 8, dated 1st Feb. 1911.)	
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 (Cape Customs Notice No. 25, dated 11th Feb. 1907).]	
RHODESIA.	
Fresh, dried, cured or salted when of South African taking; also fish fry and ova.	Free.
All fish, not being of South African taking:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	Per lb. 0 0 1
The produce of non reciprocating British Possessions	0 0 1½
Under the General Tariff	0 0 1½
Imported into the Congo Basin of Northern Rhodesia	0 0 1
	} or if less 10% <i>ad valorem.</i>

(a) 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 AND TARIFF RATES OF DUTY.		
NYASALAND PROTECTORATE.		
All kinds - - - - -		£ s. d. 10 % <i>ad valorem</i> .
UGANDA PROTECTORATE.		
All kinds - - - - -		10 % <i>ad valorem</i> .
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:		
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.		
All kinds - - - - -		Free.
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

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

ARTICLES OF FOOD, &c.:—FISH—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.				
DOMINION OF CANADA— <i>cont.</i>		£	s.	d.
Anchovies, &c.— <i>cont.</i>				
(ii) When weighing over 12 and not over 20 ozs.:				
Under the British Preferential Tariff	- - - Per box	0	0	1·23
„ Intermediate Tariff	- - - „	0	0	1·97
„ General Tariff	- - - „	0	0	2·22
(iii) When weighing over 8 and not over 12 ozs.:				
Under the British Preferential Tariff	- - - Per box	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	- - - Per box	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	0	$\frac{1}{2}$ % <i>ad valorem</i> .
„ Intermediate Tariff	- - - - -	30	0	$\frac{1}{2}$ % <i>ad valorem</i> .
„ General Tariff	- - - - -	35	0	$\frac{1}{2}$ % <i>ad valorem</i> .
Dried fish:				
Under the British Preferential Tariff	- - - Per lb.	0	0	0·25
„ General Tariff	- - - „	0	0	0·49
Oysters, shelled, in bulk:				
Under the British Preferential Tariff	- - - Per gallon	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	- - - Per can	0	0	0·99
„ General Tariff	- - - „	0	0	1·48
(ii) Over one pint and not over one quart:				
Under the British Preferential Tariff	- - - Per can	0	0	1·48
„ General Tariff	- - - „	0	0	2·47
(iii) Exceeding one quart in capacity:				
Under the British Preferential Tariff	- - - Per quart	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	- - - - -	17	$\frac{1}{2}$	$\frac{1}{2}$ % <i>ad valorem</i> .
„ General Tariff	- - - - -	25	$\frac{1}{2}$	$\frac{1}{2}$ % <i>ad valorem</i> .
Salmon and all other fish, prepared or preserved, including oysters, not otherwise provided for:				
Under the British Preferential Tariff	- - - - -	17	$\frac{1}{2}$	$\frac{1}{2}$ % <i>ad valorem</i> .
„ General Tariff	- - - - -	30	$\frac{1}{2}$	$\frac{1}{2}$ % <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	0	$\frac{1}{2}$ % <i>ad valorem</i> .
„ General Tariff	- - - - -	25	0	$\frac{1}{2}$ % <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	- - - Per cwt.	0	6	2
Herring, salmon, turbot, halibut, and mackerel	- - - Per barrel	0	4	1·83
Oysters and clams in the shell, or shelled, in packages not hermetically sealed	- - - - -	25	0	$\frac{1}{2}$ % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—FISH—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
NEWFOUNDLAND— <i>cont.</i>	
Fish, not of British catch and cure— <i>cont.</i>	£ s. d.
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	25% <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 alewives, herrings, and mackerel	
All other, including fresh fish	Per barrel of 200 lbs. 0 4 0 10% <i>ad valorem.</i>
CAYMAN ISLANDS.	
All kinds	5% <i>ad valorem.</i>
Fish :	ST. LUCIA.
Fresh	Free.
Canned :	
Under the British Preferential Tariff	12% <i>ad valorem.</i>
" General Tariff	15% <i>ad valorem.</i>
Dried, salted, and smoked :	
Under the British Preferential Tariff	Per cwt. 0 1 7½
" General Tariff	" 0 2 0
Pickled :	
Salmon :	
Under the British Preferential Tariff	Per 100 lbs. 0 3 7½
" General Tariff	" 0 4 6
Other kinds :	
Under the British Preferential Tariff	" 0 1 9¾
" General Tariff	" 0 2 3
ST. VINCENT.	
Fish, fresh	Free.
" canned :	
Under the British Preferential Tariff	8% <i>ad valorem.</i>
" General Tariff	10% <i>ad valorem.</i>
" smoked, dried, or salted :	
Under the British Preferential Tariff	Per 100 lbs. 0 0 9¾
" General Tariff	" 0 1 0
" pickled :	
Under the British Preferential Tariff	Per barrel of 200 lbs. 0 0 9¾
" General Tariff	" 0 1 0

531

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

ARTICLES OF FOOD, &c. :—FISH—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.			£	s.	d.
BARBADOS.					
Fish, fresh	-	-	-	-	Free.
"	canned :				
	Under the British Preferential Tariff	-	-	-	9 ⁹ / ₁₀ <i>ad valorem.</i>
	General Tariff	-	-	-	11 ¹ / ₄ ⁹ / ₁₀ <i>ad valorem.</i>
"	dried, salted, or smoked :				
	Under the British Preferential Tariff	-	-	-	<i>Per cwt.</i> 0 1 6
	General Tariff	-	-	-	0 1 10 ¹ / ₂
"	pickled :				
	Trout or salmon :				
	Under the British Preferential Tariff	-	-	-	<i>Per barrel</i> 0 4 2
	General Tariff	-	-	-	0 5 2 ¹ / ₂
	Other pickled fish :				
	Under the British Preferential Tariff	-	-	-	0 1 3
	General Tariff	-	-	-	0 1 7
GREENADA.					
Fish, fresh	-	-	-	-	Free.
"	canned	-	-	-	<i>Per lb.</i> 0 0 1
"	dried, salted, or smoked	-	-	-	<i>Per 100 lbs.</i> 0 1 0
"	pickled	-	-	-	<i>Per barrel</i> 0 2 0
VIRGIN ISLANDS.					
Fish, fresh, or on ice	-	-	-	-	Free.
"	dried or smoked	-	-	-	<i>Per 100 lbs.</i> 0 4 2
"	pickled :				
	Salmon	-	-	-	<i>Per barrel</i> 0 8 0
	Mackerel	-	-	-	0 3 0
	Other pickled fish	-	-	-	0 2 6
ST. CHRISTOPHER—NEVIS.					
Fish, fresh, or on ice	-	-	-	-	Free.
"	canned :				
	Under the British Preferential Tariff	-	-	-	8 ² / ₅ ⁹ / ₁₀ <i>ad valorem.</i>
	General Tariff	-	-	-	11 ⁶ / ₁₀ <i>ad valorem.</i>
"	dried or smoked :				
	Under the British Preferential Tariff	-	-	-	<i>Per cwt.</i> 0 1 4
	General Tariff	-	-	-	0 1 8
"	pickled :				
	Salmon :				
	Under the British Preferential Tariff	<i>Per barrel not exceeding</i>			
		200 lbs.			0 6 8
	General Tariff	"	"	"	0 8 4
	Other pickled fish :				
	Under the British Preferential Tariff	"	"	"	0 2 2 ² / ₅
	General Tariff	"	"	"	0 2 9
ANTIGUA.					
Fish, fresh, or on ice	-	-	-	-	Free.
"	canned :				
	Under the British Preferential Tariff	-	-	-	10 ² / ₅ ⁹ / ₁₀ <i>ad valorem.</i>
	General Tariff	-	-	-	13 ¹ / ₂ ⁹ / ₁₀ <i>ad valorem.</i>
"	dried or smoked :				
	Under the British Preferential Tariff	-	-	-	<i>Per cwt.</i> 0 1 4
	General Tariff	-	-	-	0 1 8
"	pickled :				
	Salmon :				
	Under the British Preferential Tariff	<i>Per barrel not exceeding</i>			
		200 lbs.			0 8 0
	General Tariff	"	"	"	0 10 0
	Herrings (all kinds) and alewives :				
	Under the British Preferential Tariff	-	-	-	<i>Per barrel</i> 0 2 8
	General Tariff	-	-	-	0 3 4
	Mackerel :				
	Under the British Preferential Tariff	-	-	-	0 4 0
	General Tariff	-	-	-	0 5 0

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—FISH—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
MONTSERAT.	
Fish, fresh, or on ice	Free.
„ canned :	
Under the British Preferential Tariff	10 $\frac{2}{3}$ % <i>ad valorem</i> .
„ General Tariff	13 $\frac{1}{3}$ % <i>ad valorem</i> .
„ dried or smoked :	
Under the British Preferential Tariff	<i>Per cwt.</i> 0 1 9 $\frac{3}{4}$
„ General Tariff	0 2 3
„ pickled :	
Salmon :	
Under the British Preferential Tariff <i>Per barrel not exceeding</i>	
200 lbs.	0 9 7 $\frac{1}{2}$
„ General Tariff	0 12 0
Other pickled fish	
Under the British Preferential Tariff	0 3 0
„ General Tariff	0 3 9
DOMINICA.	
Fish, fresh or on ice, including oysters	Free.
„ canned :	
Under the British Preferential Tariff	10% <i>ad valorem</i> .
„ General Tariff	12 $\frac{1}{2}$ % <i>ad valorem</i> .
„ dried or smoked :	
Under the British Preferential Tariff	<i>Per cwt.</i> 0 2 0
„ General Tariff	0 2 6
„ pickled :	
Salmon :	
Under the British Preferential Tariff <i>Per barrel not exceeding</i>	
200 lbs.	0 6 8
„ General Tariff	0 8 4
Mackerel :	
Under the British Preferential Tariff	0 3 4
„ General Tariff	0 4 2
Herrings and other pickled fish :	
Under the British Preferential Tariff <i>Per barrel not exceeding</i>	
200 lbs.	0 2 4 $\frac{1}{2}$
„ General Tariff	0 3 0
TRINIDAD AND TOBAGO.	
Fresh fish :	
Not imported in cold storage	Free.
Imported in cold storage	<i>Per 100 lbs.</i> 0 4 2
Dried, salted, smoked, or pickled :	
Salmon :	
Under the British Preferential Tariff	0 1 7
„ General Tariff	0 2 0
Other kinds :	
Under the British Preferential Tariff	0 0 9 $\frac{1}{2}$
„ General Tariff	0 1 0
Canned, concentrated, or otherwise preserved :	
Under the British Preferential Tariff	0 3 4
„ General Tariff	0 4 2
BERMUDA.	
Fish of all kinds	10% <i>ad valorem</i> .

533

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

ARTICLES OF FOOD &c.—FISH—continued.

TARIFF VALUATION AND TARIFF RATES OF DUTY.		
BRITISH HONDURAS.		
Fresh fish and oysters (not preserved) ; also fish dry, or dry salted	-	Free.
Preserved fish	-	12½% <i>ad valorem</i> .
BRITISH GUIANA.		
Fish, fresh (not imported in cold storage)	-	Free.
„ smoked or dried :		
Under the British Preferential Tariff	- Per <i>cut</i> .	0 2 1 (a)
„ General Tariff	- „	0 2 8½ (a)
„ tinned or canned, or preserved in jars or bottles :		
Under the British Preferential Tariff	- Per 100 <i>lbs</i> .	0 6 8 (a)
„ General Tariff	- „	0 8 4 (a)
„ mackerel and salmon, pickled :		
Under the British Preferential Tariff	Per barrel not exceeding 200 <i>lbs</i> .	0 3 4 (a)
„ General Tariff	- „	0 4 2 (a)
„ All other kinds :		
Under the British Preferential Tariff	Per barrel not exceeding 200 <i>lbs</i> .	0 1 3 (a)
„ General Tariff	- „	0 2 1 (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 <i>okes</i>	0 4 0
„ „ „ when in tins	-	10% <i>ad valorem</i> .
	[An oke = 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.]

ARTICLES OF FOOD, &c. :—PICKLES AND SAUCES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.			£	s.	d.
BRITISH INDIA.					
All kinds	- - - - -	-	5	0	0
ADEN.					
All kinds	- - - - -	-			Free.
STRAITS SETTLEMENTS (including LABUAN).					
All kinds	- - - - -	-			Free.
CEYLON.					
All kinds	- - - - -	-	5	½	0
MAURITIUS.					
All kinds	- - - - -	-	12	0	0
SEYCHELLES.					
All kinds	- - - - -	-	12	½	0
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.]					
Unground turmeric for pickles (provided security be furnished that such turmeric will be used only in the manufacture of pickles within the Commonwealth, and that within six months of the date of delivery or such further time as the Collector may allow proof be given to the satisfaction of the Collector that the turmeric has been so used. (By-Law No. 224 of 1912) - - - - -					
Free.					
Pickles, sauces, chutneys, olives, and capers :					
Quarter-pints and smaller sizes :					
Under the British Preferential Tariff - - - - - Per doz.					
General Tariff - - - - - " 0 0 6					
Half-pints and over quarter-pints :					
Under the British Preferential Tariff - - - - - Per doz.					
General Tariff - - - - - " 0 1 0					
Pints and over half-pints :					
Under the British Preferential Tariff - - - - - Per doz.					
General Tariff - - - - - " 0 2 0					
Quarts and over pints :					
Under the British Preferential Tariff - - - - - Per doz.					
General Tariff - - - - - " 0 2 6					
Exceeding a quart :					
Under the British Preferential Tariff - - - - - Per doz.					
General Tariff - - - - - " 0 4 0					
Under the British Preferential Tariff - - - - - Per doz.					
General Tariff - - - - - " 0 5 0					
Curry, manufactured (paste or powder) :					
Under the British Preferential Tariff - - - - - 25 % <i>ad valorem</i> .					
General Tariff - - - - - 30 % <i>ad valorem</i> .					
TERRITORY OF PAPUA.					
All kinds	- - - - -	-	10	0	0

535

[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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND.		£	s.	d.
Pickles -	Per gall.	0	8	0
Sauces, catsups, and chutney; also soy in vessels of 10 gallons capacity or under	"	0	4	0
Other soy	"	Free.		
Olives and capers	"	20	% <i>ad valorem.</i>	
FIJI.				
Pickles and sauces -	"	12½	% <i>ad valorem.</i>	
FALKLAND ISLANDS.				
All kinds	"	Free.		
UNION OF SOUTH AFRICA.				
All kinds, including chutneys, chillies, and other condiments:				
Under the British Preferential Tariff	Per lb.	0	0	2
" General Tariff	"	0	0	2½
RHODESIA.				
All kinds, including chutneys (Southern Rhodesia only), chillies and other condiments:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
Under the British Preferential Tariff:				
The produce of the United Kingdom and reciprocating British Possessions	} Per lb.	0	0	2
The produce of non-reciprocating British Possessions	}	0	0	2½
Under the General Tariff	"	0	0	2½
Imported into the Congo Basin of Northern Rhodesia	"	{ 10 % <i>ad val.</i>		
Nyasaland Protectorate.				
All kinds	"	10	% <i>ad valorem.</i>	
UGANDA PROTECTORATE.				
All kinds	"	10	% <i>ad valorem.</i>	
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	"	Free.		
GAMBIA.				
All kinds	"	5	% <i>ad valorem.</i>	

G g 2

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA.	
Olives in brine, not bottled, to be used in the manufacture of pickles, when imported by manufacturers of such pickles:	
Under the British Preferential Tariff	- 15 % <i>ad valorem</i> .
" General Tariff	- 20 % <i>ad valorem</i> .
(Customs Memo. No. 1646B, dated 11th August 1911.)	
Other 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> .
BAHAMAS.	
All kinds	- 25 % <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
All kinds	- 10 % <i>ad valorem</i> .
JAMAICA.	
All kinds	- 10 % <i>ad valorem</i> .
CAYMAN ISLANDS.	
All kinds	- 5 % <i>ad valorem</i> .
ST. LUCIA.	
All kinds	- 15 % <i>ad valorem</i> .
ST. VINCENT.	
All kinds	- 10 % <i>ad valorem</i> .
BARBADOS.	
Cassaripe (a)	- Free.
Other sauces and pickles	- 10 % <i>ad valorem</i> .
GRENADA.	
All kinds	- 10 % <i>ad valorem</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> .

(a) A sauce formed from the boiled juice in which the starch of the bitter cassava has been washed.

537

[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 AND TARIFF RATES OF DUTY.			
		TRINIDAD AND TOBAGO.	£ s. d.
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 reputed qt.</i>	0 0 3 (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. :—MUSTARD.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
All kinds	BRITISH INDIA.	5	0	$\frac{1}{2}$ % <i>ad valorem</i> .
All kinds	ADEN.			Free.
All kinds	STRAITS SETTLEMENTS (including LABUAN).			Free.
All kinds	CEYLON.	5	$\frac{1}{2}$	% <i>ad valorem</i> .
	[Subject to a <i>tare allowance</i> of 4 lbs. per bag.]			
All kinds	MAURITIUS.	12	0	% <i>ad valorem</i> .
All kinds	SEYCHELLES.	12	$\frac{1}{2}$	% <i>ad valorem</i> .
All kinds	HONG KONG.			Free.
Mustard, including French mustard	COMMONWEALTH OF AUSTRALIA.		0	0 3
All kinds	TERRITORY OF PAPUA.		0	0 1
Mustard	DOMINION OF NEW ZEALAND.			Free.
Mustard	FIJI.	12	$\frac{1}{2}$	% <i>ad valorem</i> .
All kinds	FALKLAND ISLANDS.			Free.
Mustard:	UNION OF SOUTH AFRICA.			
Under the British Preferential Tariff			0	0 2
„ General Tariff			0	0 2 $\frac{1}{2}$
	[Customs decision.]			
All kinds:	RHODESIA.			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
Under the British Preferential Tariff:				
The produce of the United Kingdom and reciprocating British Possessions			0	0 2
The produce of non-reciprocating British Possessions			0	0 2 $\frac{1}{2}$
Under the General Tariff			0	0 2
Imported into the Congo Basin of Northern Rhodesia			10	% <i>ad val.</i>
	[Customs decision.]			
All kinds	NTABALAND PROTECTORATE.	10	0	% <i>ad valorem</i> .
All kinds	UGANDA PROTECTORATE.	10	0	% <i>ad valorem</i> .
All kinds	EAST AFRICA PROTECTORATE.	10	0	% <i>ad valorem</i> .
All kinds:	SOMALILAND PROTECTORATE.			
If imported into Zeyla		5	0	% <i>ad valorem</i> .
„ „ other Protectorate ports		7	0	% <i>ad valorem</i> .

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

ARTICLES OF FOOD, &c. :—MUSTARD—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
All kinds	ST. HELENA.			Free.
All kinds	NIGERIA.			Free.
	GOLD COAST.			
All kinds :				
If imported into the West of the Volta		10	0	<i>ad valorem.</i>
" " East of the Volta		4	0	<i>ad valorem.</i>
	SIERRA LEONE.			Free.
All kinds	GAMBIA.			5 % <i>ad valorem.</i>
	DOMINION OF CANADA.			
Ground mustard :				
Under the British Preferential Tariff		17	2	<i>ad valorem.</i>
" General Tariff		27	1	<i>ad valorem.</i>
	NEWFOUNDLAND.			35 % <i>ad valorem.</i>
Ground mustard	BAHAMAS.			25 % <i>ad valorem.</i>
All kinds	TURK'S AND CAICOS ISLANDS.			10 % <i>ad valorem.</i>
All kinds	JAMAICA.			10 % <i>ad valorem.</i>
All kinds	CAYMAN ISLANDS.			5 % <i>ad valorem.</i>
All kinds	ST. LUCIA.			15 % <i>ad valorem.</i>
All kinds	ST. VINCENT.			10 % <i>ad valorem.</i>
All kinds	BARBADOS.			10 % <i>ad valorem.</i>
All kinds	GREENADA.			10 % <i>ad valorem.</i>
All kinds	VIRGIN ISLANDS.			10 % <i>ad valorem.</i>
All kinds	ST. CHRISTOPHER—NEVIS.			11 % <i>ad valorem.</i>
All kinds	ANTIGUA.			13 1/3 % <i>ad valorem.</i>
All kinds	MONTSERRAT.			13 1/3 % <i>ad valorem.</i>
All kinds	DOMINICA.			12 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 1/2 % <i>ad valorem.</i>
Ground mustard	BRITISH GUIANA.			<i>Per lb.</i> 0 0 2 (a)
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.]

ARTICLES OF FOOD, &C.:—SALT.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		BRITISH INDIA.	£ s. d.
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
[<i>Note.</i> —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 an Officer empowered in that behalf by the Government, it is only chargeable with the amount (if any) by which the duty leviable thereon exceeds the duty shown by such 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 „
		SEYCHELLES.	
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>
Celery salt, in glass castor with perforated earthenware cap :			
Salt - - - - -			15 % <i>ad valorem.</i>
Castor :			
Under the British Preferential Tariff - - - - -			20 % <i>ad valorem.</i>
„ General Tariff - - - - -			25 % <i>ad valorem.</i>
(Customs Tariff Guide.)			
All other salt - - - - - <i>Per ton</i>			1 0 0
		TERRITORY OF PAPUA.	
All kinds - - - - - <i>Per cwt.</i>			0 0 6
		DOMINION OF NEW ZEALAND.	
Celery salt (classified as “provisions”) :			
If the produce of some part of the British Dominions - - - - -			20 % <i>ad valorem.</i>
Otherwise - - - - -			30 % <i>ad valorem.</i>
(Minister's Order, No. 888, dated 5th October 1908.)			
All other salt - - - - -			Free.
		FIJI.	
Salt for manure - - - - -			Free.
All other kinds :			
In bulk, including rock salt - - - - - <i>Per cwt.</i>			0 2 0
In bottle or jar - - - - -			12½ % <i>ad valorem.</i>

541

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

ARTICLES OF FOOD, &c.:—SALT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
FALKLAND ISLANDS.				
All kinds	- - - - -			Free.
UNION OF SOUTH AFRICA.				
All kinds (rock, common and table):				
	Under the British Preferential Tariff	- - - - -		12 ⁰ / ₁₀₀ <i>ad valorem.</i>
	„ General Tariff	- - - - -		15 ⁰ / ₁₀₀ <i>ad valorem.</i>
	[Customs decision.]			
RHODESIA.				
Salt, rock and common:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
	Under the British Preferential Tariff:			
	The produce of the United Kingdom and reciprocating British Possessions			
	- - - - -			12 ⁰ / ₁₀₀ <i>ad valorem.</i>
	The produce of non-reciprocating British Possessions			
	- - - - -			15 ⁰ / ₁₀₀ <i>ad valorem.</i>
	Under the General Tariff			
	- - - - -			15 ⁰ / ₁₀₀ <i>ad valorem.</i>
	Imported into the Congo Basin of Northern Rhodesia			
	- - - - -			10 ⁰ / ₁₀₀ <i>ad valorem.</i>
	[Customs decision.]			
All other kinds:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
	Under the British Preferential Tariff:			
	The produce of the United Kingdom and reciprocating British Possessions			
	- - - - -			} 9 ⁰ / ₁₀₀ <i>ad valorem.</i>
	The produce of non-reciprocating British Possessions			
	- - - - -			
	Under the General Tariff			
	- - - - -			15 ⁰ / ₁₀₀ <i>ad valorem.</i>
	Imported into the Congo Basin of Northern Rhodesia			
	- - - - -			9 ⁰ / ₁₀₀ <i>ad valorem.</i>
	[Customs decision.]			
Nyasaland Protectorate.				
All kinds	- - - - -			10 ⁰ / ₁₀₀ <i>ad valorem.</i>
UGANDA PROTECTORATE.				
All kinds	- - - - -			10 ⁰ / ₁₀₀ <i>ad valorem.</i>
EAST AFRICA PROTECTORATE.				
All kinds	- - - - -			10 ⁰ / ₁₀₀ <i>ad valorem.</i>
SOMALILAND PROTECTORATE.				
All kinds:				
	If imported into Zeyla			
	- - - - -			5 ⁰ / ₁₀₀ <i>ad valorem.</i>
	„ „ other Protectorate ports			
	- - - - -			7 ⁰ / ₁₀₀ <i>ad valorem.</i>
St. Helena.				
All kinds	- - - - -			Free.
NIGERIA.				
If imported into Southern Nigeria:				
	All kinds			
	- - - - -			Per <i>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			
	- - - - -			Per <i>cwt.</i> 0 1 0
	„ elsewhere			
	- - - - -			0 2 0
	Other kinds			
	- - - - -			Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &C. :—SALT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
GOLD COAST.		£ s. d.
If imported into the West of the Volta :		
Salt :		
Fishery or coarse, not being refined	- Per cwt.	0 0 2½
Refined	- - - - -	10 % <i>ad valorem.</i>
If imported into the East of the Volta		
All kinds	- - - - -	Free.
SIERRA LEONE.		
All kinds	- - - - -	Free.
GAMBIA.		
All kinds	- - - - - Per ton	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	- - Per 100 lbs.	0 0 2·47
In bags, barrels, or other coverings :		
Under the British Preferential Tariff	- - - - -	Free.
„ General Tariff	- - Per 100 lbs.	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 - - - - - Free.		
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	- - - - -	10 % <i>ad valorem.</i>
All other salt	- - - - - Per 100 lbs.	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.
		{ Invoice tare.]
CAYMAN ISLANDS.		
All kinds	- - - - -	5 % <i>ad valorem.</i>

543

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

ARTICLES OF FOOD, &c.:—SALT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.			
ST. LUCIA.			
Table salt	- - - -	Per 100 lbs.	£ s. d. 0 1 0
All other salt	- - - -	"	0 0 3
ST. VINCENT.			
Table salt	- - - -	- - - -	10% <i>ad valorem.</i>
All other salt	- - - -	Per bag or barrel	0 0 6
BARBADOS.			
All kinds	- - - -	Per ton	0 6 0
GRENADA.			
Table salt	- - - -	- - - -	10% <i>ad valorem.</i>
All other salt	- - - -	- - - -	Free.
VIRGIN ISLANDS.			
All kinds	- - - -	- - - -	Free.
ST. CHRISTOPHER—NEVIS.			
All kinds	- - - -	- - - -	Free.
ANTIGUA.			
All kinds	- - - -	- - - -	Free.
MONTSERAT.			
All kinds	- - - -	- - - -	Free.
DOMINICA.			
All kinds	- - - -	- - - -	Free.
TRINIDAD AND TOBAGO.			
Coarse and rock salt	- - - -	Per 100 lbs.	0 0 3
Fine, not including table salt	- - - -	"	0 0 6
All other kinds	- - - -	- - - -	10% <i>ad valorem.</i>
BERMUDA.			
All kinds	- - - -	- - - -	10% <i>ad valorem.</i>
BRITISH HONDURAS.			
Table salt	- - - -	- - - -	12½% <i>ad valorem.</i>
All other salt	- - - -	- - - -	Free.
BRITISH GUIANA.			
Coarse or rock salt	- - - -	Per 200 lbs.	0 3 1½(a)
Fine, including table 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
Rock salt	- - - -	Per oke (2·8 lbs.)	0 0 1½
All other kinds	- - - -	- - - -	Prohibited.

(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 AND TARIFF RATES OF DUTY.

		BRITISH INDIA.	£ s. d.
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 chocolate 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 2¼
Chocolate and milk; chocolate icing in powder form; also cocoa and milk:			
Under the British Preferential Tariff	- - - - -	- <i>Per lb.</i>	0 0 2½
„ General Tariff	- - - - -	- „	0 0 3
(Customs Tariff Guide.)			
Chocolate sovereigns:			
Under the British Preferential Tariff	- - - - -	- <i>Per lb. (a)</i>	0 0 2½
„ General Tariff	- - - - -	- „ (a)	0 0 3
[Supplement No. 8 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 plain trade packages:			
If the produce of some part of the British Dominions	- - - - -	- <i>Per lb.</i>	0 0 3
Otherwise	- - - - -	- „	0 0 3½
Chocolate confectionery and confectionery containing chocolate, in fancy packages, or in small packages for retail sale:			
If the produce of some part of the British Dominions	- - - - -	- - - - -	20 % <i>ad valorem</i> .
Otherwise	- - - - -	- - - - -	24 % <i>ad valorem</i> .

(a) The weight for duty to include the foil wrapping which is a distinctive feature of the confection.

[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 AND TARIFF RATES OF DUTY.

		FIJI.	£ . d.
All kinds	- - - - -	- - - - - Per lb.	0 0 3
FALKLAND ISLANDS.			
All kinds	- - - - -	- - - - -	Free.
UNION OF SOUTH AFRICA.			
Cocoa :			
Raw :			
	Under the British Preferential Tariff	- - - - - } Per lb.	0 0 1
	„ General Tariff	- - - - - }	
Ground or manufactured, unsweetened :			
	Under the British Preferential Tariff	- - - - - Per lb.	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	- - - - - Per lb.	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	- - - - - Per lb.	0 0 2½
	„ General Tariff	- - - - - „	0 0 2½
RHODESIA.			
Cocoa :			
Raw :			
	Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	- - - - - Per lb.	0 0 1
	Imported into the Congo Basin of Northern Rhodesia	„	0 0 1 or if less 10 % <i>ad val.</i>
Ground or manufactured, unsweetened :			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :			
Under the British Preferential Tariff :			
	The produce of the United Kingdom and reciprocating British Possessions	- - - - - Per lb.	0 0 1½
	The produce of non-reciprocating British Possessions	- - - - - „	0 0 2
	Under the General Tariff	- - - - - „	0 0 2
	Imported into the Congo Basin of Northern Rhodesia	„	0 0 1½ or if less 10 % <i>ad val.</i>
Cocoa and milk; chocolate and milk; also cocoa butter and cocoa paste :			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :			
Under the British Preferential Tariff :			
	The produce of the United Kingdom and reciprocating British Possessions	- - - - - Per lb.	0 0 1½
	The produce of non-reciprocating British Possessions	- - - - - „	0 0 2
	Under the General Tariff	- - - - - „	0 0 2
	Imported into the Congo Basin of Northern Rhodesia	„	0 0 1½ or if less 10 % <i>ad val.</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 AND TARIFF RATES OF DUTY.			
RHODESIA— <i>continued</i> .		£	s. d.
Cocoa or chocolate, sweetened:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions	} Per lb.	0	0 2½
The produce of non-reciprocating British Possessions			
Under the General Tariff	"	0	0 2½
Imported into the Congo Basin of Northern Rhodesia	"	0	0 2½
		or if less	
		10% <i>ad val.</i>	
NYASALAND PROTECTORATE.			
All kinds	- - - - -	-	10% <i>ad valorem</i> .
UGANDA PROTECTORATE.			
All kinds	- - - - -	-	10% <i>ad valorem</i> .
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	- - - - -	-	Free.
GAMBIA.			
All kinds	- - - - -	-	5% <i>ad valorem</i> .
DOMINION OF CANADA.			
Cocoa beans, not roasted, crushed or ground:			
Under the British Preferential Tariff	- - - - -	-	Free.
" General Tariff	- - - - -	Per 100 lbs.	0 3 1
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	- - - - -	Per lb.	0 0 1.73
" General Tariff	- - - - -	"	0 0 1.97

547

COLONIAL IMPORT DUTIES, 1913.

171

[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 AND TARIFF RATES OF DUTY.		
DOMINION OF CANADA— <i>continued.</i>		£ s. d.
Cocoa and chocolate paste or "liquor" sweetened, in blocks or cakes not less than 2 lbs. in weight :		
Under the British Preferential Tariff	- Per lb.	0 0 1·73
" General Tariff	- "	0 0 1·97
Preparations of cocoa or chocolate in powder form :		
Under the British Preferential Tariff	- - -	20 % <i>ad valorem.</i>
" General Tariff	- - -	25 % <i>ad valorem.</i>
Other preparations of cocoa or chocolate and confectionery coated with or containing chocolate, the weight of the wrappings and cartons to be included in the weight for duty :		
Under the British Preferential Tariff	- - Per lb.	{ 0 0 0·25 and 22½% <i>ad val.</i>
" Intermediate Tariff :		
Under the Franco-Canadian Convention and certain special Agreements	- - -	32½% <i>ad val.</i> (a)
" General Tariff	- - - Per lb.	{ 0 0 0·25 and 35% <i>ad val.</i>
NEWFOUNDLAND.		
All kinds	- - - Per lb.	{ 0 0 1 and 30% <i>ad val.</i> in addition.
BAHAMAS.		
Cocoa in the bean	- - - Per lb.	0 0 0½
All other cocoa and chocolate	- - -	25% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.		
Cocoa	- - -	Free.
JAMAICA.		
Cocoa beans and pods	- - - Per 100 lbs.	0 10 0
All other cocoa and chocolate	- - -	10% <i>ad valorem.</i>
CAYMAN ISLANDS.		
All kinds	- - -	5% <i>ad valorem.</i>
ST. LUCIA.		
Cocoa :		
Raw, prepared, ground, &c. (not including chocolate in fancy boxes and other chocolate confectionery)	- - Per lb.	0 0 1
Other kinds of chocolate	- - -	15% <i>ad valorem.</i>
ST. VINCENT.		
All kinds	- - -	10% <i>ad valorem.</i>
BARBADOS.		
Cocoa	- - - Per 100 lbs.	0 4 2
Chocolate	- - -	10% <i>ad valorem.</i>
GRENADA.		
Cocoa, raw	- - - Per 100 lbs.	0 10 0
" prepared, ground, &c.	- - - Per lb.	0 0 1
VIRGIN ISLANDS.		
Cocoa and chocolate	- - - Per 100 lbs.	0 4 2

(a) The Intermediate Tariff rate has been amended to the same rate as that provided for under the General Tariff, but the rate of 32½% *ad valorem* is still operative under the Franco-Canadian Convention and certain special Agreements.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix L.]ARTICLES OF FOOD, &c. :—COCOA AND CHOCOLATE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
ST. CHRISTOPHER—NEVIS.		
Preparations containing sugar in a notable proportion	- Per 100 lbs.	£ 0 2 1
Cocoa and chocolate, when not ground or prepared	- - Per lb.	0 0 1½
ANTIGUA.		
Cocoa, not prepared	- - - - Per lb.	0 0 1½
All other cocoa and chocolate	- - - -	13½% <i>ad valorem.</i>
MONTserrat.		
Cocoa and chocolate not prepared with sugar artificially incorporated in a notable proportion	- - - - Per lb.	0 0 1½
All other cocoa and chocolate	- - - -	13½% <i>ad valorem.</i>
DOMINICA.		
Cocoa and chocolate containing a notable proportion of sugar	- Per lb.	0 0 0¼
All other cocoa and chocolate	- - - - Per 100 lbs.	0 10 5
TRINIDAD AND TOBAGO.		
Cocoa, raw	- - - -	Free.
Chocolate creams and sweetmeats of all kinds	- Per reputed lb.	0 0 1
Cocoa, ground or otherwise prepared (except sweetmeats)	- - - -	0 0 1
BERMUDA.		
All kinds	- - - -	10% <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds	- - - -	12½% <i>ad valorem.</i>
BRITISH GUIANA.		
Cocoa, raw, also imitations and substitutes thereof	- - - - Per lb.	0 0 2¼(a)
Cocoa, including chocolate, prepared otherwise than as confectionery	- - - -	0 0 3 (a)
GIBRALTAR.		
All kinds	- - - -	Free.
MALTA.		
All kinds	- - - -	Free.
CYPRUS.		
All kinds	- - - - Per oke (2·8 lbs.)	0 0 2¾

(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 AND TARIFF RATES OF DUTY.	
BRITISH INDIA.	
All kinds	£ s. d. 5 % (a)
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Coffee :	
Pure, in bean or ground, in tins, and mixtures containing coffee	Per lb. 3 cents.
MAURITIUS.	
Coffee, raw	Per cwt. Rupees 4 06 cts
SEYCHELLES.	
All kinds	„ „ 3 05 „
HONG KONG.	
All kinds	Free.
COMMONWEALTH OF AUSTRALIA.	
Coffee :	
Raw and kiln dried	Per lb. 0 0 3
Roasted or ground, and in liquid form, or mixed with milk or other substance	„ „ 0 0 6
[Note.—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 :—	
(i) On coffee, imported raw, and subsequently ground and roasted within the Commonwealth.	
(ii) On coffee used in the manufacture of articles.	
(iii) On raw coffee used in the manufacture of malted coffee.]	
A bonus of 4 <i>l.</i> 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 500 <i>l.</i> per year is not exceeded and that a declaration is made that the coffee is wholly <i>British</i> grown.]	
TERRITORY OF PAPUA.	
All kinds	Per lb. 0 0 2
DOMINION OF NEW ZEALAND.	
Raw coffee	Free.
Roasted coffee (including malted coffee (“ <i>Digesta</i> ”)) (Minister’s Order No. 885, dated 3rd August 1908) :	
If the produce of some part of the British Dominions	Per lb. 0 0 3
Otherwise	„ „ 0 0 3½
Essence of coffee, including essence of coffee with milk or any other food substance :	
If the produce of some part of the British Dominions	20 % <i>ad valorem</i> .
Otherwise	30 % <i>ad valorem</i>

(a) For the fixed tariff valuation on which duty is levied, see Appendix I.

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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]ARTICLES OF FOOD, &c.:—COFFEE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
FIJI.				
All kinds	- - - - - Per lb.	0	0	3
FALKLAND ISLANDS.				
All kinds	- - - - -	Free.		
UNION OF SOUTH AFRICA.				
Coffee, the raw produce of South Africa	- - - - -	Free.		
Raw coffee	- - - - - Per lb.	0	0	0 $\frac{3}{4}$
Roasted, ground, or mixed coffee; also chicory, and other coffee substitutes	- - - - - Per lb.	0	0	2
Coffee and milk:				
Under the British Preferential Tariff	- - - - -	0	0	1 $\frac{1}{2}$
General Tariff	- - - - -	0	0	2
Essence or extract of coffee for food or flavouring purposes:				
Under the British Preferential Tariff	- - - - -	22% <i>ad valorem.</i>		
General Tariff	- - - - -	25% <i>ad valorem.</i>		
RHODESIA.				
Coffee, grown, produced or manufactured within such Colony, State, or Territory, as may from time to time be approved by the Administrator-in-Council (Southern Rhodesia) or by the Administrator with the consent of the High Commissioner (Northern Rhodesia)				
[The above provisions are not applicable to coffee imported for consumption into the Congo Basin of Northern Rhodesia—the rates of duty leviable being the same as for oversea goods.]				
Raw coffee:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	- - - - - Per lb.	0	0	0 $\frac{3}{4}$
Imported into the Congo Basin of Northern Rhodesia	- - - - -	0 0 0 $\frac{3}{4}$ or if less 10% <i>ad val.</i>		
Roasted, ground or mixed coffee; also chicory, and other coffee substitutes:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia	- - - - - Per lb.	0	0	2
Imported into the Congo Basin of Northern Rhodesia	- - - - -	0 0 2 or if less 10% <i>ad val.</i>		
Coffee and milk:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
Under the British Preferential Tariff:				
The produce of the United Kingdom and reciprocating British Possessions	- - - - - Per lb.	0	0	1 $\frac{1}{2}$
The produce of non-reciprocating British Possessions	- - - - -	0	0	2
Under the General Tariff	- - - - -	0	0	2
Imported into the Congo Basin of Northern Rhodesia	- - - - -	0 0 1 $\frac{1}{2}$ or if less 10% <i>ad val.</i>		
Essence or extract of coffee for food or flavouring purposes:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
Under the British Preferential Tariff:				
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	20% <i>ad val.</i>		
The produce of non-reciprocating British Possessions	- - - - -	25% <i>ad valorem.</i>		
Under the General Tariff	- - - - -	25% <i>ad valorem.</i>		
Imported into the Congo Basin of Northern Rhodesia	- - - - -	10% <i>ad valorem.</i>		

581

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

ARTICLES OF FOOD, &C.:—COFFEE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
NYASALAND PROTECTORATE.				
All kinds	- - - - -	10	0	<i>ad valorem.</i>
UGANDA PROTECTORATE.				
All kinds	- - - - -	10	0	<i>ad valorem.</i>
EAST AFRICA PROTECTORATE.				
All kinds	- - - - -	10	0	<i>ad valorem.</i>
SOMALILAND PROTECTORATE.				
All kinds:				
If imported into Zeyla	- - - - -	5	0	<i>ad valorem.</i>
" " other Protectorate ports	- - - - -	7	0	<i>ad valorem.</i>
ST. HELENA.				
All kinds	- - - - -			Free.
NIGERIA.				
All kinds	- - - - -			Free.
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	0	<i>ad valorem.</i>
If imported into the East of the Volta:				
All kinds	- - - - -	4	0	<i>ad valorem.</i>
SIERRA LEONE.				
All kinds	- - - - -			Free.
GAMBIA.				
Raw coffee	- - - - -			<i>Per 100 lbs.</i> 0 5 0
All other coffee	- - - - -	5	0	<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	0	<i>ad valorem.</i>
" General Tariff	- - - - -	10	0	<i>ad valorem.</i>
Coffee, roasted or ground and all imitations thereof or substitutes therefor:				
Under the British Preferential Tariff	- - - - -			<i>Per lb.</i> 0 0 0·74
" 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	- - - - -			<i>Per lb.</i> 0 0 0·99
" General Tariff	- - - - -			0 0 1·48
Condensed coffee, with milk:				
Under the British Preferential Tariff	- - - - -	20	0	<i>ad valorem.</i>
" General Tariff	- - - - -	30	0	<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. :—COFFEE—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
NEWFOUNDLAND.		
Coffee, green	- - - - - Per lb.	£ s. d. 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.		
Coffee, other than British Colonial	- - - - -	Prohibited.
British Colonial coffee, raw	- - - - - Per 100 lbs.	1 0 0
„ „ roasted	- - - - - „	2 0 0
CAYMAN ISLANDS.		
All kinds	- - - - -	5% <i>ad valorem</i> .
ST. LUCIA.		
All kinds	- - - - - Per lb.	0 0 2
ST. VINCENT.		
All kinds	- - - - - Per 100 lbs.	0 5 0
BARBADOS.		
All kinds	- - - - - „	0 6 3
GRENADA.		
All kinds	- - - - - Per lb.	0 0 3
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	- - - - - Per lb.	0 0 1
Roasted, ground or otherwise prepared, and including coffee substitutes, extracts, and essences	- - - - - Per reputed lb. or pint	0 0 2
BERMUDA.		
All kinds	- - - - -	Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—COFFEE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH HONDURAS.		£	s.	d.
Raw coffee	- - - - - Per lb.	0	0	1
All other coffee	- - - - -	12½% <i>ad valorem.</i>		
BRITISH GUIANA.				
Raw and roasted, and all imitations of and substitutes for coffee, including chicory, dandelion and taraxacum	- - - - - Per lb.	0	0	2½(a)
GIBRALTAR.				
All kinds	- - - - -	Free.		
MALTA.				
All kinds	- - - - -	Free.		
[<i>Note.</i> —The importation of coffee beans, or ground coffee, coloured with substances injurious to health is prohibited (Government Notice No. 23, dated 27th January 1910.)]				
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 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 AND TARIFF RATES OF DUTY.		
BRITISH INDIA.		£ s. d.
All kinds	- - - - -	5% (a)
ADEN.		
All kinds	- - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds	- - - - -	Free.
CEYLON.		
All kinds	- - - - - Per lb.	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.
Tea, in packets not exceeding 20 lbs. in weight	- - - - - Per lb.	0 0 1
All other tea	- - - - -	Free.
[Note.—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.		
Exhausted tea, and tea adulterated with spurious leaf or with exhausted leaves, or being unfit for human use, or unwholesome	- - - - -	Prohibited.
All other kinds	- - - - - Per lb.	0 0 2
DOMINION OF NEW ZEALAND.		
Tea unfit for human consumption (b)	- - - - -	Prohibited.
Tea, in packages of 5 lbs. or over, net weight of tea:		
If the produce of some part of the British Dominions	- - - - -	Free.
Otherwise	- - - - - Per lb.	0 0 2
Tea in packages of less than 5 lbs.:		
If the produce of some part of the British Dominions	- - - - - Per lb.	0 0 2
Otherwise	- - - - -	" 0 0 2½
FIJI.		
All kinds	- - - - - Per lb.	0 0 4
FALKLAND ISLANDS.		
All kinds	- - - - -	Free.

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

(b) If the samples of any tea imported into New Zealand are found to be exhausted tea, or to be mixed with other substances, deleterious or otherwise, or with exhausted tea, the Minister of Customs may order the whole of the packages of tea bearing the same brand or marks as the packages of tea from which the samples were taken to be detained, and such tea shall not be delivered for home consumption or for exportation unless upon such terms and conditions as he thinks fit. (Section 36 (5) Customs Law Act, 1908.)

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

ARTICLES OF FOOD, &c.:—TEA—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	£ s. d.
UNION OF SOUTH AFRICA.	
Tea, the raw produce of South Africa - - - -	Free.
All other tea:	
Under the British Preferential Tariff - - - - <i>Per lb.</i>	£ 0 4
" General Tariff - - - - - "	0 0 4
RHODESIA.	
Tea, grown or produced within such Colony, State, or Territory, as may from time to time be approved by the Administrator in Council (Southern Rhodesia), or by the Administrator with the consent of the High Commissioner (Northern Rhodesia) -	Free.
[The above provisions are not applicable to tea imported for consumption into the Congo Basin of Northern Rhodesia, the rates of duty leviable being the same as for oversea goods.]	
All other tea:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - - - - <i>Per lb.</i>	0 0 4
Imported into the Congo Basin of Northern Rhodesia - - - - - "	0 0 4 or if less, 10% <i>ad valorem.</i>
NTASALAND PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem.</i>
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 - - - - -	Free.
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 - - - - -	Free.
All other tea:	
Under the British Preferential Tariff - - - - -	10% <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.]ARTICLES OF FOOD, &c.:—TEA—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
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	- - -			Free.
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	- - - Per lb.	0	0	6
TURK'S AND CAICOS ISLANDS.				
All kinds	- - - Per lb.	0	0	6
JAMAICA.				
All kinds	- - -			0 1 0
CAYMAN ISLANDS.				
All kinds	- - -			5 % <i>ad valorem.</i>
ST. LUCIA.				
All kinds	- - - Per lb.	0	0	6
ST. VINCENT.				
All kinds	- - -			0 0 6
BARBADOS.				
All kinds	- - -			0 0 3
GRENADA.				
All kinds	- - -			0 0 6
VIRGIN ISLANDS.				
All kinds	- - -			0 0 6
ST. CHRISTOPHER—NEVIS.				
All kinds	- - -			0 0 6
ANTIGUA.				
All kinds	- - -			0 0 8
MONTSERRAT.				
All kinds	- - -			0 0 6
DOMINICA.				
All kinds	- - -			0 0 8
TRINIDAD AND TOBAGO.				
All kinds	- - -			0 0 6
BERMUDA.				
All kinds	- - -			Free.
BRITISH HONDURAS.				
All kinds	- - - Per lb.	0	0	2·47
BRITISH GUIANA.				
All kinds	- - -			0 0 8 (a)
GIBRALTAR.				
All kinds	- - -			Free.
MALTA.				
All kinds	- - -			Free.
CYPRUS.				
All kinds	- - - Per oke (2·8 lbs.)	0	0	4

(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. :—SUGAR AND MOLASSES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

SUGAR :		BRITISH INDIA.	£	s.	d.
Crystallised, beet	-	-	-	-	-
" and soft, refined in China	-	-	-	-	-
" " from Java 23 Dutch standard and above	-	-	-	-	-
" " " 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	-	-	-	-	-
Molasses	-	-	-	-	-
			5 %	(a)	(b)
			5 %	<i>ad val.</i>	(a)
			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>
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 75 "
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
Golden syrup and sugar syrups	-	-	-	-	" 0 3 0
Molasses	-	-	-	-	Free
Glucose	-	-	-	-	Per cwt. 0 8 0
Saccharin and other similar substitutes for sugar and substances capable of conversion into such substitutes for sugar	-	-	-	-	Per lb. 1 10 0
[A drawback of the import duty is allowed on the under-mentioned imported materials used in the manufacture of articles					

(a) Provision is made for the imposition of *additional* and *special* duties upon sugar when imported into British India, from countries giving bounties on its production or exportation. See Appendix III.

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

(c) The importation of bounty-fed sugar (except sugar in transit) is 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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£ s. d.
within the Commonwealth, upon the exportation of such manufactured articles under certain prescribed conditions, viz. :—		
On sugar used in the manufacture of chocolate according to the proportion of 15 lbs. of sugar for every 100 lbs. of chocolate exported.		
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.		
On sugar used in the manufacture of almond paste.		
On sugar used in the manufacture of the under-mentioned articles, but no allowance for sugar contents to exceed the following proportions to the total weight of the articles :—		
Confectionery, comfits, succades, sweetmeats, and sugar candy	-	0 0 0
Jams and jellies	-	0 0 0
Jellies, table, in packet	-	0 0 0
Fruit, canned and preserved	-	0 0 0
Condensed milk :		
When samples not submitted for analysis	-	0 0 0
" " submitted for analysis	-	0 0 0
(provided that where the analysis shows a less proportion of sugar contents than $\frac{2}{3}$ ths drawback shall only be allowed in respect of the actual sugar contents.)]		
TERRITORY OF PAPUA.		
Sugar of all kinds	-	0 2 4
Molasses and treacle	-	0 2 0
DOMINION OF NEW ZEALAND.		
Sugar, also treacle and molasses	-	Free.
Glucose (including dextro-levulose or invert sugar, grape-sugar, saccharum, sacchosoline, and glucose obtained from other sources than starch—Minister's Order No. 183, dated 6th February 1908)	-	0 0 1
<i>Per lb.</i>		
Saccharin, in the form of tablets, pills, 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 valorem.</i>
Otherwise	-	30 % <i>ad valorem.</i>
Saccharin not otherwise enumerated	-	0 1 6
<i>Per oz.</i>		
<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.		
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 :		
	£ s. d.	
Jam—per ton (net) of jam exported	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 $\frac{1}{2}$	
Computed on the proportion of 4.32 lbs. of sugar for each dozen 1 lb. tins of milk.)		
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.)]		

257

[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 AND TARIFF RATES OF DUTY.		
FIJI.		
Sugar candy, succades and icing sugar -	- - - - - Per lb.	£ s. d. 0 0 3
Other sugar -	- - - - - "	0 0 0½
Golden syrup -	- - - - -	12½% <i>ad valorem.</i>
Molasses and treacle -	- - - - -	12½% <i>ad valorem.</i>
FALKLAND ISLANDS.		
All kinds -	- - - - -	Free.
UNION OF SOUTH AFRICA.		
Sugar, the raw produce of South Africa, and sugar grown, produced, or manufactured within the Union -	- - - - - Per 100 lbs.	Free.
Invert sugar -	- - - - -	0 3 6
[Cape Customs Notice No. 109, dated 11th March 1909.]		
Other sugar:		
(i) Candy, loaf, castor, icing, and cube -	- - - - - Per 100 lbs.	0 5 0 (a)
(ii) Other kinds, including golden and maple syrup, molasses, saccharum, glucose, and treacle -	- - - - - Per 100 lbs.	0 3 6
(iii) Saccharine and other sweetening substances in a concentrated form -	- - - - - Per lb.	1 0 0
RHODESIA.		
Sugar grown, produced, or manufactured within such Colony, State, or Territory as may from time to time be approved by the Administrator, in Council (Southern Rhodesia), or by the Administrator with the consent of the High Commissioner (Northern Rhodesia) -	- - - - -	Free.
[The above provisions are not applicable to sugar imported for consumption into the Congo Basin of Northern Rhodesia, the duties leviable being the same as for oversea goods.]		
Other sugar:		
(i) Candy, loaf, castor, icing, and cube:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia -	- - - - - Per 100 lbs.	0 5 0 (a)
Imported into the Congo Basin of Northern Rhodesia -	- - - - - Per 100 lbs.	0 5 0
		} or if less, 10% <i>ad valorem.</i>
(ii) Other kinds, including golden and maple syrup, molasses, saccharum, glucose, and treacle:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia -	- - - - - Per 100 lbs.	0 3 6
Imported into the Congo Basin of Northern Rhodesia -	- - - - - Per 100 lbs.	0 3 6
		} or if less, 10% <i>ad valorem.</i>
(iii) Saccharine and other sweetening substances in a concentrated form:		
Imported into Southern Rhodesia -	- - - - - Per lb.	1 0 0
Imported into the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions -	- - - - -	} 20% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions -	- - - - -	
Under the General Tariff -	- - - - - Per lb.	1 0 0
Imported into the Congo Basin of Northern Rhodesia -	- - - - -	10% <i>ad valorem.</i>
NYASALAND PROTECTORATE.		
All kinds -	- - - - -	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.
 This additional duty is not imposed on the articles specified in Paragraph (ii) above, for which no certificate of origin is required. (Cape Customs Notice No. 94, dated 11th December 1908.)

[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 AND TARIFF RATES OF DUTY.		£	s.	d.
UGANDA PROTECTORATE.				
All kinds -	-	-	-	10 % <i>ad valorem.</i>
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 :				
Sugar -	-	-	-	Per cwt. 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.				
All kinds -	-	-	-	Free.
GAMBIA.				
Sugar -	-	-	-	Per lb. 0 0 1
Molasses -	-	-	-	5 % <i>ad valorem.</i>
DOMINION OF CANADA.				
Sugar, Molasses, &c. :				
Sugar :				
(i) If above No. 16 Dutch standard in colour, and all refined sugars of whatever 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 3 9·88
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 0·66 (c)
(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 0·33
" " General Tariff				" " 0 1 3·42
And for each additional degree over 75 degrees :				
Under the British Preferential Tariff				Per 100 lbs. 0 0 0·37 (c)
" " General Tariff				" " 0 0 0·62 (c)
[Provided that sugar imported under this item 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 $\frac{1}{4}$ ths of a degree or less shall not be subject to duty, and that fractions of more than $\frac{1}{4}$ 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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£ s. d.
Sugar, Molasses, &c.— <i>cont.</i>		
(iii) Raw sugar, as described in the previous item (ii), when imported to be refined in Canada by Canadian sugar refiners, to the extent of the quantity of sugar refined during the calendar years 1912 and 1913 by such refiners from sugar produced in Canada from Canadian beet-root, 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 0·33
" General Tariff - - - - - "		0 1 0·33
And for each additional degree over 75 degrees :		
Under the British Preferential Tariff - <i>Per 100 lbs.</i>		0 0 0·37
" General Tariff - - - - - "		0 0 0·37
[Provided that raw sugar imported under this item, which is to expire on 31st December 1914, shall not be subject to special duty.]		
(iv) Shredded sugar cane :		
Under the British Preferential Tariff - - - - -	12½%	<i>ad valorem.</i>
" General Tariff - - - - -	17½%	<i>ad valorem.</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 :		
Under the Franco-Canadian Convention and certain special Agreements -	32½%	<i>ad val.(a)</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 valorem.</i>
" General Tariff - - - - -	17½%	<i>ad valorem.</i>
(Appraisers' Bulletin No. 327, dated 19th August 1909).		
(ix) Molasses :		
Molasses of cane, testing by polariscope under 35 degrees but not less than 20 degrees :		
Under the British Preferential Tariff - - - - -		Free.
" General Tariff - - - - - <i>Per gallon</i>		0 0 0·74
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.

(a) The Intermediate Tariff Rate has been amended to the same rate as that provided for under the General Tariff, but the rate of 32½% *ad valorem* is still operative under the Franco-Canadian Convention and certain special Agreements.

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£ s. d.
Sugar, Molasses, &c.— <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 -	- Per gall.	0 0 1·48
[The regulations in question were issued under a Customs Memo., 1309B, 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	Per 100 lbs.	0 1 0·33
" General Tariff -	- " -	0 1 3·42
And for each additional degree over 75 degrees :		
Under the British Preferential Tariff	Per 100 lbs.	0 0 0·37(a)
" General Tariff -	- " -	0 0 0·62(a)
(x) All syrups and molasses, the product of the sugar-cane or beet, not otherwise provided for, and all imitations thereof, or substitutes therefor :		
Under the British Preferential Tariff -	Per 100 lbs.	0 1 5·27
" General Tariff -	- " -	0 2 0·67
[<i>Note</i> .—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 $\frac{1}{10}$ ths of a degree or less shall not be subject to duty, and that fractions of more than $\frac{1}{10}$ 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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£ s. d.
Customs Officers, and the labour required in handling and weighing to be furnished by the importer :		
On hogsheads and tierces weighing 1,300 lbs. gross or over	12 %	
On hogsheads and tierces weighing less than 1,300 lbs. gross	14 %	
On barrels weighing 250 lbs. gross or over	25 lbs. each	
" " less than 250 lbs. gross	10 %	
On bags or mats containing beetroot, centrifugal or refined sugars	1½ %	
On double 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.		
The following <i>drawbacks</i> are allowed:		
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 4s. 1½d. (Order in Council of 7th June 1910; Memo. No. 1593B of 1910.)		
The above drawback is not payable in view of the trade Agreement with the West Indies in respect of any raw sugar, except raw sugar produced in a British country.		
(Customs Memo. No. 1729B, dated 13th May 1913.)		
NEWFOUNDLAND.		
Sugar :		
Loaf, cut loaf, cube, castor, white, brown, and yellow, granulated and not granulated	- Per lb.	Free.
Maple sugar	- Per lb.	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	- Per lb.	35 % <i>ad valorem.</i>
[<i>Note.</i> —A <i>drawback</i> is allowed equal to the amount of duty paid on all sugar when used in manufactured articles upon their exportation (Revenue (Amendment) Act of 1910).]		
BAHAMAS.		
Sugar, other than white	- Per 100 lbs.	0 3 0
" white	- Per "	0 6 0
Molasses and cane syrup	- Per gall.	0 0 3
TURK'S AND CAICOS ISLANDS.		
Sugar	- Per 100 lbs.	0 2 0
Molasses	- Per "	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 AND TARIFF RATES OF DUTY.

		£ s. d.
JAMAICA.		
Sugar, refined or unrefined	- - - - - Per 100 lbs.	0 2 0
Glucose	- - - - - Per lb.	0 0 1
Molasses	- - - - -	10% <i>ad valorem.</i>
[<i>Note.</i> —The Governor-in-Council is empowered by Law No. 10 of 1904 to prohibit the importation of bounty-fed sugar.]		
CAYMAN ISLANDS.		
All kinds	- - - - -	5% <i>ad valorem.</i>
St. LUCIA.		
Sugar of all kinds	- - - - - Per cwt.	0 2 2
Molasses and syrup	- - - - - Per gall.	0 0 2
St. VINCENT.		
Sugar, Muscovado	- - - - - Per 100 lbs.	0 1 9
„ crystallised	- - - - - „	0 1 9
„ refined	- - - - - „	0 1 9
Molasses	- - - - -	10% <i>ad valorem.</i>
BARBADOS.		
Sugar, of all kinds	- - - - - Per 100 lbs.	0 2 0
Molasses	- - - - - Per gall. (a)	0 0 1
[<i>Note.</i> —The Governor is empowered by Act No. 25 of 1904 to prohibit the importation of bounty-fed sugar from foreign countries.]		
GRENADA.		
Sugar:		
Unrefined:		
Muscovado	- - - - - Per 100 lbs.	0 4 2
Vacuum pan	- - - - - „	0 5 0
Refined and candy	- - - - - „	0 5 0
Molasses and syrup:		
Vacuum pan molasses	- - - - - Per gall.	0 0 1½
Other molasses and syrup	- - - - - „	0 0 3
VIRGIN ISLANDS.		
Sugar, Muscovado and melado	- - - - - Per 100 lbs.	0 1 8
„ refined	- - - - - „	0 2 1
Molasses	- - - - -	10% <i>ad valorem.</i>
St. CHRISTOPHER—NEVIS.		
Sugar, unrefined	- - - - - Per 100 lbs.	0 1 8
„ refined	- - - - - „	0 2 1
Molasses	- - - - -	11% <i>ad valorem.</i>
ANTIGUA.		
Sugar, Muscovado or melado	- - - - - Per 100 lbs.	0 1 8
„ refined	- - - - - „	0 2 1
Molasses	- - - - -	13½% <i>ad valorem.</i>
MONTSERRAT.		
Sugar, Muscovado or melado	- - - - - Per 100 lbs.	0 1 8
„ other	- - - - - „	0 2 1
Molasses	- - - - -	13½% <i>ad valorem.</i>
[<i>Note.</i> —It is provided under Ordinance No. 4 of 1897 that, in order to promote the manufacture of preserves, a rebate of the full duty is allowed on sugar used in the manufacture of preserves on their exportation from the Presidency.]		

(a) The gallon in use in Barbados is the "old wine gallon," equal to $\frac{4}{5}$ ths of the imperial gallon.

565

COLONIAL IMPORT DUTIES, 1913.

497

[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 AND TARIFF RATES OF DUTY.

		DOMINICA.		£	s.	d.
Sugar, unrefined	- - - - -	-	-	0	1	8
" refined	- - - - -	-	-	0	2	1
Molasses	- - - - -	-	-	12½% <i>ad valorem.</i>		
TRINIDAD AND TOBAGO.						
Sugar of all kinds, refined or unrefined	- - - - -	-	-	0	1	8
Molasses	- - - - -	-	-	10% <i>ad valorem.</i>		
BERMUDA.						
Sugar	- - - - -	-	-	Free.		
Molasses	- - - - -	-	-	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)	- - - - -	-	-	0	0	0·74
Sugar, refined	- - - - -	-	-	0	0	1·48
Molasses	- - - - -	-	-	12½% <i>ad valorem.</i>		
BRITISH GUIANA.						
Sugar, refined	- - - - -	-	-	0	1	10½(a)
" unrefined	- - - - -	-	-	0	1	8(a)
Molasses	- - - - -	-	-	15% <i>ad val.</i> (b)		
GIBRALTAR.						
All kinds	- - - - -	-	-	Free.		
MALTA.						
Sugar, raw	- - - - -	-	-	0	0	0·0342
" refined	- - - - -	-	-	0	0	0·1428
Molasses	- - - - -	-	-	Free.		
CYPRUS.						
Sugar, crushed, common	- - - - -	-	-	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.
 (b) " " " 10% " " " " " "

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

ARTICLES OF FOOD, &c.:—BISCUITS AND CONFECTIONERY.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		£	s.	d.
China preserves, in syrup or dry, candied	- - - -		5	00 (a)
Biscuits and other confectionery	- - - -	5	00	<i>ad valorem.</i>
ADEN.				
All kinds	- - - -			Free.
STRAITS SETTLEMENTS (including LABUAN).				
All kinds	- - - -			Free.
CEYLON.		Rupees.	cents.	
Sugar candy	- - - -	3	00	<i>Per cwt.</i>
[Subject to the following <i>tare allowances</i> :				
Bombay per bundle	- - - -			10 lbs.
Kolasagarapatam	{ per case -			28 lbs.
	{ per bundle in mats			8 %
Singapore	- - - -			8 %]
Biscuits and other confectionery	- - - -	5½	00	<i>ad valorem.</i>
MAURITIUS.		Rupees.	cents.	
Sugar candy	- - - -	2	29	<i>Per cwt.</i>
Honey	- - - -	0	16¼	<i>Per gall.</i>
Biscuits (ships', not sweetened or fancy)	- - - -	0	67	<i>Per cwt.</i>
Other biscuits and confectionery	- - - -	12	00	<i>ad valorem.</i>
SEYCHELLES.				
Biscuits (ships), not sweetened or fancy	- - - -	0	64	<i>Per cwt.</i>
Sugar candy	- - - -	2	54	"
Other biscuits and confectionery	- - - -	12½	00	<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 by-laws	- - - -			Free.
[Under a By-Law of December 10, 1908, issued under the above Tariff heading, certain "biscuits" are exempted from duty.]				
Biscuits :				
Under the British Preferential Tariff	- - - -	0	0	1
Under the 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	- - - -	0	0	1½
Under the General Tariff	- - - -	0	0	2
Preserved ginger (not in liquid); also peel, candied, drained, or dried	- - - -	0	0	3

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

567

COLONIAL IMPORT DUTIES, 1913.

499

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£	s.	d.
Fruits, including ginger n.e.l., preserved in liquid, (a) or partly preserved or pulped :				
Quarter pints or smaller sizes :				
Under the British Preferential Tariff - - - - -	<i>Per doz.</i>	0	0	6
" General Tariff - - - - -	"	0	0	7½
Half-pints and over quarter-pints :				
Under the British Preferential Tariff - - - - -	<i>Per doz.</i>	0	1	0
" General Tariff - - - - -	"	0	1	3
Pints and over half-pints :				
Under the British Preferential Tariff - - - - -	<i>Per doz.</i>	0	2	0
" General Tariff - - - - -	"	0	2	6
Quarts and over pints :				
Under the British Preferential Tariff - - - - -	<i>Per doz.</i>	0	4	0
" General Tariff - - - - -	"	0	5	0
Exceeding a quart :				
Under the British Preferential Tariff - - - - -	<i>Per gall.</i>	0	1	4
" General Tariff - - - - -	"	0	1	8
Ginger in brine for the manufacture of crystallised preserved ginger, as prescribed by Departmental By-laws - - - - - <i>Per lb.</i>				
0 0 1				
[<i>Note.</i> —Under By-law No. 191, dated 12th January 1912, the following conditions are prescribed :				
(a) the importer to declare on the face of the entry that the ginger is imported <i>bonâ fide</i> for the manufacture of crystallised preserved ginger ;				
(b) security to be given by the owner that the goods will be used only for such purpose ; and				
(c) evidence of use to be given to the satisfaction of the Collector within six months (or such further time as the Collector may allow) after delivery by the Customs.]				
Non-spirituous ethereal fruit essences and artificial fruit essences, ethers, aromas and flavours - - - - - <i>15% ad valorem.</i>				
Lime-juice and other fruit juices and fruit syrups, non-spirituous :				
(a) In bottle - - - - -	<i>Per gall.</i>	0	1	6
(b) In bulk - - - - -	"	0	0	9
["Non-spirituous" means free from spirit or containing not more than 2% of proof spirit.]				
Cocoa paste, unsweetened, combined with milk, for the manufacture of milk chocolate :				
Under the British Preferential Tariff - - - - -	<i>Per lb.</i>	0	0	2½
" General Tariff - - - - -	"	0	0	3
(Customs Tariff Guide.)				
Ornamental confectionery, but not edible : <i>25% ad valorem.</i>				
Under both Tariffs - - - - -				
Other confectionery ; also bon-bons and mixed packets of confectionery containing trinkets (gross weights), sugar candy, cachous, medicated confectionery and crystallised or 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	1
Other biscuits - - - - -	"	Free.		
Other confectionery - - - - -	<i>Per lb.</i>	0	0	2

(a) When preserved in spirituous liquid, additional duty of 14s. per gallon to be paid on the liquid.

[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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND.		£	s.	d.
Ginger, whole, green, in brine, imported in bulk (Ministers' Order No. 1002, dated 8th May 1912)	- - - - -	Free.		
Biscuits, ships', plain and unsweetened; also dog biscuits:				
If the produce of some part of the British Dominions	- Per cwt.	0	3	0
Otherwise	- - - - -	0	3	7½
Other kinds of biscuits:				
If the produce of some part of the British Dominions	- - - - -	0	0	2
Otherwise	- - - - -	0	0	2½
Jams, jellies (not concentrated), marmalade, and preserves:				
If the produce of some part of the British Dominions	- Per lb.(a)	0	0	2
Otherwise	- - - - -	0	0	2½
Honey	- - - - - Per lb.	0	0	2
Chocolate confectionery and confectionery containing chocolate:				
In plain trade packages—				
If the produce of some part of the British Dominions	- Per lb.	0	0	3
Otherwise	- - - - -	0	0	3½
In fancy packages or in small packages for retail sale—				
If the produce of some part of the British Dominions	- - - - -	20	0	0 ad valorem.
Otherwise	- - - - -	24	0	0 ad valorem.
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	- Per lb.(b)	0	0	2
Otherwise	- - - - -	0	0	2½
Candied peel and drained peel:				
If the produce of some part of the British Dominions	- Per lb.	0	0	3
Otherwise	- - - - -	0	0	3½
Jellies, concentrated:				
If the produce of some part of the British Dominions	- - - - -	0	0	4
Otherwise	- - - - -	0	0	4½
Fruits, preserved in juice or syrup: (c)				
If the produce of some part of the British Dominions	- - - - -	25	0	0 ad valorem.
Otherwise	- - - - -	37½	0	0 ad valorem.
FIJI.				
Biscuits:				
Fancy or sweetened	- - - - - Per lb.	0	0	1
Other biscuits (including dog biscuits)	- - - - -	0	0	0½
Honey, jams and jellies (including calf's foot jelly), and marmalade	- - - - -	12½	0	0 ad valorem.
Confectionery; including cakes, plum pudding, comfits, liquorice, liquorice paste, lozenges of all kinds (except medicated), sugar candy, succades, icing sugar, sweetmeats, mincemeats; also candied and crystallised fruits and peels	- - - - - Per lb. or pint	0	0	3
FALKLAND ISLANDS.				
All kinds	- - - - -	Free.		
UNION OF SOUTH AFRICA.				
Biscuits, cakes, puddings, and pastry; bonbons, surprise packets, crackers, and fancy confectionery (including crystallized flowers—				
Union Government Notice, dated 24th June 1910); also fruit juices:				
Under the British Preferential Tariff	- - - - -	22	0	0 ad valorem.
„ General Tariff	- - - - -	25	0	0 ad valorem.

(a) Or package of that reputed weight, whichever is the higher duty, and so in proportion according to weight.

(b) Including the internal containing packages, other than plain bottles and plain trade packages.

(c) 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.

[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 AND TARIFF RATES OF DUTY.		
UNION OF SOUTH AFRICA— <i>cont.</i>		£ s. d
Biscuits, &c.— <i>cont.</i>		
[Under the heading of "Biscuits" are included dog biscuits, rusks, and wafers, passover bread and biscuits (motzas or matzos) and broken biscuits. (Customs Decisions, 1911.)]		
Confectionery, including honey (a), 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 1906):—		
Under the British Preferential Tariff	- - - Per lb.	0 0 2½
" General Tariff	- - - "	0 0 2½
Fruit, preserved, of all kinds, bottled, tinned or otherwise preserved (including pulp and candied peel); also dried fruit of all kinds:		
Under the British Preferential Tariff	- - - Per lb.	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. 195, dated 17th February 1909.)		
Confectioners' requisites, viz., moulding starch, gelatine, and unsweetened desiccated cocoanut, in bulk:		
Under the British Preferential Tariff	- - -	Free.
" General Tariff	- - -	3% <i>ad valorem.</i>
RHODESIA.		
Biscuits, cakes, puddings and pastry; also fruit juices:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - -	} 9% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	- - -	
Under the General Tariff	- - -	25% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - -	9% <i>ad valorem.</i>
Bonbons, surprise packets, crackers, and fancy confectionery:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - -	} 20% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	- - -	
Under the General Tariff	- - -	25% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - -	10% <i>ad valorem.</i>
Confectionery, including honey, 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):		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - Per lb.	} 0 0 2½
The produce of non-reciprocating British Possessions	- - - "	
Under the General Tariff	- - - "	0 0 2½
Imported into the Congo Basin of Northern Rhodesia	- - - "	0 0 2½ or if less
		10% <i>ad valorem.</i>

(a) Under the "Agricultural Pests Act, 1911" (No. 11 of 1911), which came into operation by Proclamation No. 34 of 1912 on 1st April 1912, provision is made for the prohibition of the importation of honey from places oversea into 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 AND TARIFF RATES OF DUTY.

FRUITS:		RHODESIA— <i>cont.</i>	£ s. d.
Dried:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions - - - - - <i>Per lb.</i>			} 0 0 2
The produce of non-reciprocating British Possessions - - - - - "			
Under the General Tariff - - - - - "			} 0 0 2½ 0 0 2
Imported into the Congo Basin of Northern Rhodesia - - - - - "			
			} 10% <i>ad valorem.</i> or if less
Preserved, of all kinds, bottled, tinned, or otherwise preserved, including pulp and candied peel:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions - - - - - <i>Per lb.</i>			} 0 0 2
The produce of non-reciprocating British Possessions - - - - - "			
Under the General Tariff - - - - - "			} 0 0 2½ 0 0 2
Imported into the Congo Basin of Northern Rhodesia - - - - - "			
			} 10% <i>ad valorem.</i> or if less
Confectioners requisites, viz., moulding starch, gelatine, and unsweetened desiccated cocoanut, in bulk:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions - - - - -			Free.
The produce of non-reciprocating British Possessions - - - - -			3% <i>ad valorem.</i>
Under the General Tariff - - - - -			3% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -			Free.
NTASALAND PROTECTORATE.			
All kinds - - - - -	-	-	10% <i>ad valorem.</i>
UGANDA PROTECTORATE.			
All kinds - - - - -	-	-	10% <i>ad valorem.</i>
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:			
Bread (pilot, cabin or ship's) - - - - - <i>Per cwt.</i>			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.			
All kinds - - - - -	-	-	Free.

571

[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 AND TARIFF RATES OF DUTY.

		GAMBIA.	£	s.	d.
All kinds	- - -	- - -	5	0	0
DOMINION OF CANADA.					
Biscuits, sweetened:					
Under the British Preferential Tariff	- - -	- - -	17½	0	0
" General Tariff	- - -	- - -	27½	0	0
Biscuits, not sweetened:					
Under the British Preferential Tariff	- - -	- - -	15	0	0
" General Tariff	- - -	- - -	25	0	0
Ginger, preserved:					
Under the British Preferential Tariff	- - -	- - -	20	0	0
" General Tariff	- - -	- - -	30	0	0
Fruits preserved in brandy or other spirits:					
Containing more than 40 % of proof spirit in the liquid contents thereof:					
Under the British Preferential Tariff	- - -	<i>per gall.</i>	0	9	10·40(a)
" General Tariff	- - -	" "	0	9	10·40(a)
Containing not more than 40 % of proof spirit in the liquid contents thereof:					
Under the British Preferential Tariff	- - -	- - -	50	0	0
" General Tariff	- - -	- - -	50	0	0
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	- - -	<i>Per lb.</i>	0	0	0·74
" Intermediate Tariff	- - -	" "	0	0	0·99
" General Tariff	- - -	" "	0	0	1·11
Lime juice and fruit juices:					
Fortified with or containing not more than 25 % of proof spirits					
	- - -	<i>Per gall.</i>	0	2	5·60
Fortified with or containing more than 25 % of proof spirits					
	- - -	" "	0	9	10·40
	- - -	" "	and in addition 30% <i>ad valorem.</i>		
Lime juice, raw and concentrated, not refined:					
Under the British Preferential Tariff	- - -	- - -	Free.		
" General Tariff	- - -	- - -	0	0	2·46
Papaïne:					
Under the British Preferential Tariff	- - -	- - -	12½	0	0
" Intermediate Tariff	- - -	- - -	17½	0	0
" General Tariff	- - -	- - -	17½	0	0
Lime juice, fruit syrups, and fruit juices not otherwise provided for:					
Under the British Preferential Tariff	- - -	- - -	15	0	0
" Intermediate Tariff:	- - -	- - -	Under the Franco-Canadian Convention and certain special Agreements		
" General Tariff	- - -	- - -	17½	0	0
" General Tariff	- - -	- - -	20	0	0
Jams, jellies, and preserves, and condensed mince meats:					
Under the British Preferential Tariff	- - -	<i>Per lb.</i>	0	0	1·11
" General Tariff	- - -	" "	0	0	1·60
Honey, in the comb or otherwise, and imitations thereof:					
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	0·99
" General Tariff	- - -	" "	0	0	1·97

(a) And 30 % *ad valorem* in addition.

(b) The Intermediate Tariff rate has been amended to the same rate as that provided for under the General Tariff, but the above rate is still operative under the Franco-Canadian Convention and certain special Agreements.

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£ s. d.
Sugar candy and confectionery, not otherwise provided for, including sweetened gums, candied peel, candied pop-corn, candied fruits, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections containing sugar:		
Under the British Preferential Tariff	- - -	22½% <i>ad valorem.</i>
„ Intermediate Tariff:		
Under the Franco-Canadian Convention and certain special Agreements	- - -	32½% <i>ad val.</i> (a)
„ 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 valorem.</i>
Jelly powders, jelly tablets, calves' feet jelly, and similar preparations	- - -	35% <i>ad valorem.</i>
Preserved ginger	- - -	35% <i>ad valorem.</i>
Biscuits—“ships biscuits”	- - -	Per cwt. 0 0 4·93
„ soda, water, butter, pilot, and any biscuits of that description not sweetened	- - -	Per lb. 0 0 0·99
„ other biscuits	- - -	40% <i>ad valorem.</i>
Cake	- - -	Per lb. 0 0 3·49
Chewing gums	- - -	40% <i>ad valorem.</i>
Candied fruits	- - -	Per lb. 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	- - -	40% <i>ad valorem.</i>
BAHAMAS.		
Biscuits and bread (common)	- - -	Per barrel 0 2 0
Other biscuits and bread	- - -	25% <i>ad valorem.</i>
Confectionery	- - -	25% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.		
Biscuits and pilot and navy bread	- - -	Per 100 lbs. 0 1 0
Confectionery	- - -	10% <i>ad valorem.</i>
JAMAICA.		
Honey, except with the permission in writing of the Director of Agriculture	- - -	Prohibited.
Bread and biscuits, viz., pilot bread, water and oyster crackers, soda biscuits and butter biscuits	- - -	Per lb. 0 0 0½
Other biscuits and confectionery	- - -	10% <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.]		

(a) The Intermediate Tariff rate has been amended to the same rate as that provided for under the General Tariff, but the above rate is still operative under the Franco-Canadian Convention and certain special Agreements.

573

[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 AND TARIFF RATES OF DUTY.		
CAYMAN ISLANDS.		£ s. d.
All kinds	- - - - -	5 % <i>ad valorem.</i>
ST. LUCIA.		
Biscuits, bread and cakes, fancy:		
Under the British Preferential Tariff	- - - Per 100 lbs.	0 3 2½
" General Tariff	- - - "	0 4 0
Biscuits, bread and cakes, common:		
Under the British Preferential Tariff	- - - "	0 2 6½
" General Tariff	- - - "	0 3 2
Canned and bottled fruits:		
Under the British Preferential Tariff	- - - - -	12 % <i>ad valorem.</i>
" General Tariff	- - - - -	15 % <i>ad valorem.</i>
All other confectionery	- - - - -	15 % <i>ad valorem.</i>
ST. VINCENT.		
Bread:		
Under the British Preferential Tariff	- - - Per barrel	0 0 9½
" General Tariff	- - - "	0 1 0
Biscuits:		
Under the British Preferential Tariff	- - - - -	8 % <i>ad valorem.</i>
" General Tariff	- - - - -	10 % <i>ad valorem.</i>
Canned and bottled fruits:		
Under the British Preferential Tariff	- - - - -	8 % <i>ad valorem.</i>
" General Tariff	- - - - -	10 % <i>ad valorem.</i>
All other confectionery	- - - - -	10 % <i>ad valorem.</i>
BARBADOS.		
Bread (pilot or navy) and crackers:		
Under the British Preferential Tariff	- - - Per 100 lbs.	0 0 9½
" General Tariff	- - - "	0 1 0
Biscuits, fancy:		
Under the British Preferential Tariff	- - - - -	10 % <i>ad valorem.</i>
" General Tariff	- - - - -	12½ % <i>ad valorem.</i>
Fruits, canned and bottled:		
Under the British Preferential Tariff	- - - - -	9 % <i>ad valorem.</i>
" General Tariff	- - - - -	11½ % <i>ad valorem.</i>
All other confectionery	- - - - -	10 % <i>ad valorem.</i>
GRENADA.		
Bread, biscuits and cakes (other than fancy biscuits)	- Per 100 lbs.	0 2 1
Other biscuits and confectionery	- - - - -	10 % <i>ad valorem.</i>
VIRGIN ISLANDS.		
Bread and biscuits, not in tins	- - - - - Per barrel	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):		
Under the British Preferential Tariff	- - - Per barrel (a)	0 0 9½
" General Tariff	- - - "	0 1 0
Other biscuits:		
Under the British Preferential Tariff	- - - - -	8½ % <i>ad valorem.</i>
" General Tariff	- - - - -	11 % <i>ad valorem.</i>
Canned and bottled fruits:		
Under the British Preferential Tariff	- - - - -	8½ % <i>ad valorem.</i>
" General Tariff	- - - - -	11 % <i>ad valorem.</i>
All other confectionery	- - - - -	11 % <i>ad valorem.</i>

(a) The barrel not exceeding 100 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 AND TARIFF RATES OF DUTY.

ANTIGUA.		£	s.	d.
Bread and biscuits, not fancy or in tins :				
Under the British Preferential Tariff	- - - Per barrel (a)	0	1	0 $\frac{1}{2}$
" General Tariff	- - - "	0	1	4
Other biscuits :				
Under the British Preferential Tariff	- - - - -	-	-	10 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - - -	-	-	13 $\frac{1}{2}$ % <i>ad valorem.</i>
Jams and jellies	- - - - - Per lb.	0	0	2 $\frac{1}{2}$
Canned and bottled fruits :				
Under the British Preferential Tariff	- - - - -	0	0	1 $\frac{1}{2}$
" General Tariff	- - - - -	0	0	1 $\frac{1}{2}$
Other preserved fruit	- - - - -	0	0	1 $\frac{1}{2}$
All other confectionery	- - - - -	-	-	13 $\frac{1}{2}$ % <i>ad valorem.</i>
MONTSEERRAT.				
Bread and biscuits, not fancy or in tins :				
Under the British Preferential Tariff	- - - Per barrel (a)	0	1	4
" General Tariff	- - - "	0	1	8
Other biscuits :				
Under the British Preferential Tariff	- - - - -	-	-	10 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - - -	-	-	13 $\frac{1}{2}$ % <i>ad valorem.</i>
Canned and bottled fruits :				
Under the British Preferential Tariff	- - - - -	-	-	10 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - - -	-	-	13 $\frac{1}{2}$ % <i>ad valorem.</i>
All other confectionery	- - - - -	-	-	13 $\frac{1}{2}$ % <i>ad valorem.</i>
[<i>Note.</i> —It is provided under Ordinance No. 4 of 1897 that, in order to promote the manufacture of preserves, a rebate 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 :				
Under the British Preferential Tariff	- - - Per barrel (a)	0	2	4 $\frac{1}{2}$
" General Tariff	- - - "	0	3	0
In boxes :				
Under the British Preferential Tariff	- - - Per box (b)	0	0	7 $\frac{1}{2}$
" General Tariff	- - - "	0	0	9
Sugar biscuits :				
Under the British Preferential Tariff	- - - Per lb.	0	0	0 $\frac{1}{2}$
" General Tariff	- - - "	0	0	0 $\frac{1}{4}$
Fancy bread and biscuits and cakes :				
Under the British Preferential Tariff	- - - - -	-	-	16% <i>ad valorem.</i>
" General Tariff	- - - - -	-	-	20% <i>ad valorem.</i>
Chocolate, preserves, and all other analogous sugar products, containing in a notable proportion sugar artificially incorporated therein	- - - - - Per lb.	0	0	0 $\frac{1}{4}$
Canned and bottled fruits :				
Under the British Preferential Tariff	- - - - -	-	-	10% <i>ad valorem.</i>
" General Tariff	- - - - -	-	-	12 $\frac{1}{2}$ % <i>ad valorem.</i>
Jams and fruit jellies	- - - - - Per reputed lb.	0	0	2
All other confectionery	- - - - -	-	-	12 $\frac{1}{4}$ % <i>ad valorem.</i>

(a) The barrel not exceeding 100 lbs.

(b) The box not exceeding 20 lbs.

575

[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 AND TARIFF RATES OF DUTY.		
TRINIDAD AND TOBAGO.		
Cassava, farine, and cassava bread	- - - - -	Free.
Biscuits, bread and cakes :		
Pilot bread and crackers :		
Under the British Preferential Tariff	- - - - - <i>Per 60 lbs.</i>	0 0 9½
" General Tariff	- - - - - "	0 1 0
Other kinds :		
Under the British Preferential Tariff	- - - - - <i>Per 100 lbs.</i>	0 3 4
" General Tariff	- - - - - "	0 4 2
Canned and bottled fruits :		
Under the British Preferential Tariff	- - - - - "	0 6 8
" General Tariff	- - - - - "	0 8 4
Jams, jellies and preserved fruits, including marmalade, candied or crystallised fruits or peel	- - - - - <i>Per 100 lbs.</i>	0 8 4
Confectionery, including chocolate and other creams, and sweetmeats of all kinds	- - - - - <i>Per reputed lb.</i>	0 0 1
BERMUDA.		
All kinds	- - - - -	10 % <i>ad valorem.</i>
BRITISH HONDURAS.		
All kinds	- - - - -	12½ % <i>ad valorem.</i>
BRITISH GUIANA.		
Biscuits, bread and cakes :		
Unsweetened :		
In barrels :		
Under the British Preferential Tariff	- - - - - <i>Per 100 lbs.</i>	0 1 8 (c)
" General Tariff	- - - - - "	0 2 1 (c)
In tins :		
Under the British Preferential Tariff	- - - - - "	0 2 6 (c)
" General Tariff	- - - - - "	0 3 1½ (c)
All other kinds :		
Under the British Preferential Tariff	- - - - - "	1 0 10 (c)
" General Tariff	- - - - - "	1 6 0½ (c)
Confectionery, including jams and jellies	- - - - - <i>Per lb.</i>	0 0 3 (c)
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>

(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.:—FRUIT, DRIED.^(a)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
BRITISH INDIA.				
Currants, raisins (Munakka), dates, and figs (Persian, dried) -	-	5	0	¹ / ₂ (b)
All other dried fruit	-	5	0	¹ / ₂ <i>ad valorem</i> .
ADEN.				
All kinds	-			Free.
STRAITS SETTLEMENTS (including LABUAN).				
All kinds	-			Free.
CEYLON.				
Dates	-			<i>Per cwt.</i> 50 cents.
All other kinds	-	5	1	¹ / ₂ ¹ / ₂ <i>ad valorem</i> .
MAURITIUS.				
All kinds	-			20 ¹ / ₂ <i>ad valorem</i> .
SEYCHELLES.				
All kinds	-			12 ¹ / ₂ ¹ / ₂ <i>ad valorem</i> .
HONG KONG.				
All kinds	-			Free.
COMMONWEALTH OF AUSTRALIA.				
Dates	-			<i>Per lb.</i> 0 0 1
Currants, raisins, and all other dried fruit, including peel, candied, drained, or dried, and ginger preserved (not in liquid)	-			<i>Per lb.</i> 0 0 3
[For regulations issued under the "Commerce Act, 1905," regarding the application of a "trade description" to dried fruits, see under the Commonwealth "Introductory Notes" to this Volume.]				
TERRITORY OF PAPUA.				
Dates, figs, prunes, raisins, and other dried fruit	-			<i>Per lb.</i> 0 0 1
DOMINION OF NEW ZEALAND.				
Figs, dates, currants, raisins, and prunes	-			Free.
All other dried fruit	-			<i>Per lb.</i> 0 0 2
Candied peel and drained peel:				
If the produce of some part of the British Dominions	-			<i>Per lb.</i> 0 0 3
Otherwise	-			" 0 0 3 ¹ / ₂
FIJI.				
Candied peel	-			<i>Per lb.</i> 0 0 3
Ginger	-			" 0 0 1
All other dried fruit	-			" 12 ¹ / ₂ ¹ / ₂ <i>ad valorem</i> .
FALKLAND ISLANDS.				
All kinds	-			Free.

(a) Exclusive of candied and preserved fruits, for which see under "Biscuits and Confectionery."

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

577

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

ARTICLES OF FOOD, &c.:—FRUIT, DRIED—*continued.* (a)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.							
UNION OF SOUTH AFRICA.							
Dates (under both the British Preferential and General Tariffs) <i>Per lb.</i>	£ s. d. 0 0 0½						
All other dried fruit :							
Under the British Preferential Tariff - - - - <i>Per lb.</i>	0 0 2						
„ General Tariff - - - - „	0 0 2½						
RHODESIA.							
Dates :							
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - - - <i>Per lb.</i>	0 0 0½						
(Under both the British Preferential and General Tariffs.)							
Imported into the Congo Basin of Northern Rhodesia - <i>Per lb.</i>	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding-left: 10px;">0 0 0½</td> </tr> <tr> <td></td> <td style="padding-left: 10px;">or if less</td> </tr> <tr> <td></td> <td style="padding-left: 10px;">10% <i>ad val.</i></td> </tr> </table>	{	0 0 0½		or if less		10% <i>ad val.</i>
{	0 0 0½						
	or if less						
	10% <i>ad val.</i>						
All other dried fruit :							
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :							
Under the British Preferential Tariff :							
The produce of the United Kingdom and reciprocating British Possessions - - - -	} <i>Per lb.</i> 0 0 2						
The produce of non-reciprocating British Possessions - - - -							
Under the General Tariff - - - - „	0 0 2½						
Imported into the Congo Basin of Northern Rhodesia - „	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding-left: 10px;">0 0 2</td> </tr> <tr> <td></td> <td style="padding-left: 10px;">or if less</td> </tr> <tr> <td></td> <td style="padding-left: 10px;">10% <i>ad val.</i></td> </tr> </table>	{	0 0 2		or if less		10% <i>ad val.</i>
{	0 0 2						
	or if less						
	10% <i>ad val.</i>						
NYASALAND PROTECTORATE.							
All kinds - - - - -	10% <i>ad valorem.</i>						
UGANDA PROTECTORATE.							
All kinds - - - - -	10% <i>ad valorem.</i>						
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 - - - - -	Free.						

(a) Exclusive of candied and preserved fruits, for which see under "Biscuits and Confectionery."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—FRUIT, DRIED—*continued.* (a)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.			
GAMBIA.			
All kinds	- - - - -	-	5% <i>ad valorem.</i>
DOMINION OF CANADA.			
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	- - - - -	„	0 0 0·33
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	- - - - -	„	0 2 3·13
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	- - - - -	-	25% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.			
All kinds	- - - - -	-	10% <i>ad valorem.</i>
JAMAICA.			
All kinds	- - - - -	-	10% <i>ad valorem.</i>
CAYMAN ISLANDS.			
All kinds	- - - - -	-	5% <i>ad valorem.</i>
ST. LUCIA.			
Currants, figs, prunes 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 valorem.</i>
BARBADOS.			
All kinds	- - - - -	-	10% <i>ad valorem.</i>
GRENADA.			
All kinds	- - - - -	-	10% <i>ad valorem.</i>
VIRGIN ISLANDS.			
Currants, figs, and raisins	- - - - -	<i>Per lb.</i>	0 0 2
All other dried fruit:			
Not canned or bottled	- - - - -	-	Free.
Canned or bottled	- - - - -	<i>Per lb.</i>	0 0 1

(a) Exclusive of candied and preserved fruits, for which, see under "Biscuits and Confectionery."

(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.

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

ARTICLES OF FOOD, &c.:—FRUIT, DRIED—*continued.* (a)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
ST. CHRISTOPHER—NEVIS.				
Currants, raisins, figs, and prunes	- - - - - Per lb.	0	0	2½
All other dried fruit	- - - - - „	0	0	1½
ANTIGUA.				
Currants, citron, dates, figs, prunes, and raisins	- - - - - Per lb.	0	0	2½
All other dried fruit	- - - - - „	0	0	1½
MONTSERRAT.				
Currants, citrons, figs, prunes, and raisins	- - - - - Per lb.	0	0	3
All other dried fruits	- - - - - „	0	0	1½
DOMINICA.				
Currants and raisins	- - - - - „	0	0	2
All other dried fruit	- - - - - Per reputed lb.	0	0	2
TRINIDAD AND TOBAGO.				
Candied or crystallised fruits or peel	- - - - - Per 100 lbs.	0	8	4
Dried or preserved fruits, including currants, figs, prunes, and raisins (other than candied or crystallised fruits)	- - - - - Per lb.	0	0	1
BERMUDA.				
All kinds	- - - - -	10% <i>ad valorem.</i>		
BRITISH HONDURAS.				
All kinds	- - - - -	12½% <i>ad valorem.</i>		
BRITISH GUIANA.				
Currants	- - - - - Per lb.	0	0	0½ (b)
Nuts used in the opinion of the Comptroller of Customs as "fruit"	- - - - - „	0	0	0¼ (b)
All other dried fruit:				
Under the British Preferential Tariff	- - - - - Per 100 lbs.	0	6	8 (b)
„ General Tariff	- - - - - „	0	8	4 (b)
GIBRALTAR.				
All kinds	- - - - -	Free.		
MALTA.				
All kinds	- - - - -	Free.		
CYPRUS.				
Fruit:				
In bottles, tins, or jars	- - - - - Per doz. reputed pints	0	0	6
All other kinds	- - - - - Per oke (2·8 lbs.)	0	0	0½

(a) Exclusive of candied and preserved fruits, for which, see under "Biscuits and Confectionery."
 (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. :--HOPS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	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> .
SEYHELLES.				
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 materials used in any brewing process, or for additions to beer; also aperine, being a substitute for hops (Customs Tariff Guide.)				Prohibited.
All other kinds of hops	-	-	-	<i>Per lb.</i> 0 0 6
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
Otherwise	-	-	-	„ 0 0 9
FIJI.				
All kinds	-	-	-	<i>Per lb.</i> 0 0 3
FALKLAND ISLANDS.				
All kinds	-	-	-	Free.
UNION OF SOUTH AFRICA.				
All kinds:				
Under the British Preferential Tariff	-	-	-	Free.
„ General Tariff	-	-	-	3% <i>ad valorem</i> .
RHODESIA.				
All kinds:				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
Under the British Preferential Tariff:				
The produce of the United Kingdom and reciprocating British Possessions				} Free.
The produce of non-reciprocating British Possessions				
Under the General Tariff				3% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia				Free.
NYASALAND PROTECTORATE.				
All kinds	-	-	-	10% <i>ad valorem</i> .
UGANDA PROTECTORATE.				
All kinds	-	-	-	10% <i>ad valorem</i> .
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.

521

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

ARTICLES OF FOOD, &c. :—HOPS—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
All kinds	NIGERIA.	£ s. d. 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.	Free.
All kinds	GAMBIA.	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.	10 % <i>ad valorem</i> .
All kinds	BAHAMAS.	25 % <i>ad valorem</i> .
All kinds	TURK'S AND CAICOS ISLANDS.	10 % <i>ad valorem</i> .
All kinds	JAMAICA.	10 % <i>ad valorem</i> .
All kinds	CAYMAN ISLANDS.	5 % <i>ad valorem</i> .
All kinds	ST. LUCIA.	15 % <i>ad valorem</i> .
All kinds	ST. VINCENT.	10 % <i>ad valorem</i> .
All kinds	BARBADOS.	10 % <i>ad valorem</i> .
All kinds	GRENADA.	10 % <i>ad valorem</i> .
All kinds	VIRGIN ISLANDS.	10 % <i>ad valorem</i> .
All kinds	ST. CHRISTOPHER—NEVIS.	11 % <i>ad valorem</i> .
All kinds	ANTIGUA.	13 ¹ / ₃ % <i>ad valorem</i> .
All kinds	MONTSERRAT.	13 ¹ / ₃ % <i>ad valorem</i> .
All kinds	DOMINICA.	12 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 ¹ / ₂ % <i>ad valorem</i> .
All kinds	BRITISH GUIANA.	15 % <i>ad val.</i> (a)
All kinds	GIBRALTAR.	Free.
All kinds	MALTA.	Free.
All kinds	CYPRUS.	8 % <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.]

ARTICLES OF FOOD, &C.:—BEER AND ALE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		BRITISH INDIA.	
All kinds	- - - - -	- Per liquid gall.	3 annas.
ADEN.			
All kinds	- - - - -	- Per gall. (a)	1 anna.
STRAITS SETTLEMENTS (including LABUAN).			
All kinds	- - - - -	- Per gall. (a)	Dollars. cents. 0 24
If imported into the Straits Settlements (except Christmas Island).			
[Note.—“Toddy” (the fermented juice of the cocoanut or other palm tree) may be imported free of duty, but by the “Toddy farmer” only.]			
If imported into Christmas Island:			
Toddy	- - - - -	- - - - -	Free.
All other beer and ale	- - - - -	- Per gall.	0 24
CEYLON.			
All kinds:			Rupces. cents.
In the wood	- - - - -	- Per gall.	0 13
In the bottle	- - - - -	- ”	0 17
MAURITIUS.			
All kinds:			
In the wood	- - - - -	- Per gall.	0 43
In the bottle:			
Not to exceed 1½ pints each	- - - - -	- Per dozen	1 50
” ¾ pints ”	- - - - -	- ”	0 75
SEYCHELLES.			
All kinds:			
In the wood	- - - - -	- Per gall.	0 45
In the bottle:			
Not to exceed 1½ pints each	- - - - -	- Per dozen	1 50
” ¾ pints ”	- - - - -	- ”	0 75
HONG KONG.			
All kinds	- - - - -	- Per gall. (a)	Dollars. cents. 0 24
COMMONWEALTH OF AUSTRALIA.			
Essence of lager beer (Proclamation dated 9th February 1905)	-	-	Prohibited.
All other kinds:			
Non-spirituous	- - - - -	- - - - -	20% <i>ad valorem</i> .
Spirituous:			£ s. d.
In the bottle	- - - - -	- Per gall.(a)	0 1 6
In other vessels	- - - - -	- ”	0 1 0
[The allowance for loss of imported bottled beer is 1·75 per cent.]			
Note.—It is stated in the Tariff that:			
(1) “Non-spirituous” means free from spirit or containing not more than 2% of proof spirit; and			
(2) “Spirituous” means containing more than 2% of proof spirit.			
TERRITORY OF PAPUA.			
All kinds:			
In the wood or in jars	- - - - -	- Per gall.	0 0 6
In the bottle	- - - - -	- Per 6 quarts	0 0 9
DOMINION OF NEW ZEALAND.			
All kinds	- - - - -	- Per gall. (a)	0 2 0
FIJI.			
All kinds	- - - - -	- Per gall. (a)	0 1 6
FALKLAND ISLANDS.			
All kinds	- - - - -	- Per gall. (a)	0 0 6

(a) If in the bottle, per 6 reputed quarts per 12 reputed pints, or per 24 reputed half-pints.

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

ARTICLES OF FOOD, &c.:—BEER AND ALE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA.		£ s. d.
All kinds :		
Of a strength exceeding 3 % of proof spirit :		
Under the British Preferential Tariff	- - - Per imp. gall.	0 1 10½
„ General Tariff	- - - Per imp. gall.	0 2 0
Of a strength not exceeding 3 % of proof spirit :		
Under the British Preferential Tariff	- - - - -	22 7½ <i>ad valorem.</i>
„ General Tariff	- - - - -	25 % <i>ad valorem.</i>

[Note.—An Act (No. 37 of 1913) was passed on the 16th June 1913 for the purpose of amending, *inter alia*, the Customs and Excise duties leviable on beer in the Union of South Africa.

The Act provides that the Customs duties leviable in the Provinces of Natal, Transvaal, and Orange Free State in respect of beer which has been produced or manufactured in the Province of the Cape of Good Hope and imported into any of the three other Provinces shall cease to be paid and levied, with effect from the 30th June 1913, as Customs duties, but shall thereafter be levied and collected as Excise duties.

Similarly, the Customs duties leviable in the Cape of Good Hope in respect of beer which has been produced or manufactured in any of the three other Provinces and imported into the Cape of Good Hope shall also cease to be paid and levied as Customs duties, but be levied and collected as Excise duties from the same date.]

[Beer and ale may not be imported into the Province of the Cape of Good Hope unless obtained by the fermentation of the mash of malt with or without cereals, flavoured with hops. Only certain prescribed substances may be added before, during, or after the making of the beer (Act No. 19 of 1908).]

RHODESIA.

All kinds :		
Of a strength exceeding 3 % of proof spirit (bottled) :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	- - - Per imp. gall.	} 0 1 6
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	0 2 0
Imported into the Congo Basin of Northern Rhodesia	- - - - -	0 1 6
Of a strength exceeding 3 % of proof spirit (bulk, i.e. when in vessels of greater content than 1 Imperial quart) :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff ;		
The produce of the United Kingdom and reciprocating British Possessions	- - - Per imp. gall.	} 0 1 2
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	0 2 0
Imported into the Congo Basin of Northern Rhodesia	- - - - -	0 1 3
K K 2		

[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 AND TARIFF RATES OF DUTY.

RHODESIA— <i>cont.</i>		£ s. d.
kinds— <i>cont.</i>		
Of a strength not exceeding 3 $\frac{7}{10}$ of proof spirit :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia ;		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions - - - - -	} 9 $\frac{7}{10}$ <i>ad valorem</i> ,	
The produce of non-reciprocating British Possessions - - - - -		
Under the General Tariff - - - - -	25 $\frac{7}{10}$ <i>ad valorem</i> .	
Imported into the Congo Basin of Northern Rhodesia - - - - -	9 $\frac{7}{10}$ <i>ad valorem</i> .	
NYASALAND PROTECTORATE. (a)		
All kinds - - - - -	-	10 $\frac{7}{10}$ <i>ad valorem</i> .
UGANDA PROTECTORATE. (a)		
All kinds - - - - -	-	10 $\frac{7}{10}$ <i>ad valorem</i> .
EAST AFRICA PROTECTORATE. (a)		
All kinds - - - - -	-	10 $\frac{7}{10}$ <i>ad valorem</i> .
SOMALILAND PROTECTORATE. (a)		
All kinds :		
If destined in transit for Harar - - - - -	-	2 $\frac{7}{10}$ <i>ad valorem</i> .
Otherwise - - - - -	-	2 Rupees.
[Note.—It is provided by Ordinance No. 3 of 1900, that alcoholic liquors may only be imported into the Ports of Zeyla, Berbera, and Bulhar, except with the express permission of the Consul-General.]		
ST. HELENA.		
All kinds :		
In the wood - - - - -	-	Per hogshead of 54 galls. 0 19 0
In the bottle - - - - -	-	Per doz. qts. 0 1 0
[A rebate of duty amounting to 90l. per annum is allowed to the garrison under the authority of the Secretary of State.]		
NIGERIA.		
All kinds :		
In the wood - - - - -	-	Per gall. 0 0 4 $\frac{1}{2}$
In the bottle - - - - -	-	Per doz. qts. 0 0 9

(a) No person may import intoxicating liquors into the Protectorate without a licence, except for the purpose of consumption by the importer. Such liquors may only be imported for the use of the non-native population, and may not be sold to natives except for medicinal purposes.

505

[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 AND TARIFF RATES OF DUTY.

		£ s. d.
GOLD COAST.		
All kinds :		
If imported into the West of the Volta	- - - Per gall.	0 1 0
" " East of the Volta	- - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.		
All kinds :		
In the wood	- - - - - Per gall.	0 0 6
In the bottle	- - - - - Per doz. qts.	0 1 0
GAMBIA.		
All kinds	- - - - - Per imp. gall.	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	- - - - - Per gall.	0 0 7·89
" General Tariff	- - - - - "	0 0 7·89
In the bottle :		
Under the British Preferential Tariff	- - - - - Per gall.	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.)		
[Note—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 Yukon Territory 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	- - - - - Per gall.	0 1 5·27
In the bottle	- - - - - Per 6 reputed qts.	0 1 7·73
BAHAMAS.		
All kinds	- - - - - Per gall.	0 1 0 (a)
TURK'S AND CAICOS ISLANDS.		
All kinds	- - - - - Per gall.	0 0 4 (b)
JAMAICA.		
All kinds	- - - - - Per gall.	0 0 9 (c)
CAYMAN ISLANDS.		
All kinds	- - - - - Per gall.	0 0 4½ and 5 % <i>ad val.</i> in addition.

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

(b) With an additional duty of 2d. per gallon to 31st December 1920.

(c) 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 (10 % *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 AND TARIFF RATES OF DUTY.				
ST. LUCIA.				
All kinds	-	-	Per gall.	£ s. d. 0 0 5
ST. VINCENT.				
All kinds :				
In the wood	-	-	Per hhd.	0 15 0
In the bottle	-	-	Per doz. reputed qts.	0 1 0
BARBADOS.				
All kinds :				
In the wood	-	-	Per cask of 64 galls. (a)	0 18 9
In the bottle	-	-	Per doz. reputed qts.	0 1 3
GRENADA.				
All kinds	-	-	Per gall.	0 0 9
VIRGIN ISLANDS.				
All kinds :				
In the wood	-	-	Per gall.	0 0 6
In the bottle	-	-	Per doz. reputed qts.	0 1 8
ST. CHRISTOPHER—NEVIS.				
All kinds :				
In the wood	-	-	Per gall.	0 0 8
In the bottle	-	-	Per doz. reputed qts.	0 2 0
ANTIGUA.				
All kinds :				
In the wood	-	-	Per gall.	0 0 8
In the bottle	-	-	Per doz. reputed qts.	0 2 0
MONTSERAT.				
All kinds :				
In the wood	-	-	Per gall.	0 0 9
In the bottle	-	-	Per doz. reputed qts.	0 2 3
DOMINICA.				
All kinds :				
In the wood	-	-	Per gall.	0 0 9
In the bottle	-	-	Per doz. reputed qts.	0 2 0
TRINIDAD AND TOBAGO. (b)				
All kinds of beer, 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	-	-	Per gall.	0 0 7
In bottle	-	-	Per doz. reputed pints	0 0 7
[Note.—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."				
BERMUDA.				
All kinds :				
In the wood	-	-	Per hogshead	1 0 0
In the bottle	-	-	Per doz. reputed qts.	0 1 0

(a) The gallon in use in Barbados is the "old wine gallon," equal to about $\frac{3}{4}$ ths of the imperial gallon.

(b) 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. (Act No. 10 of 1913.)

[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 AND TARIFF RATES OF DUTY.

BRITISH HONDURAS.		£ s. d.
All kinds :		
In the wood	- - - - - Per gall.	0 1 0·33
In the bottle	- - - - - Per 6 reputed qts.	0 1 0·33
BRITISH GUIANA.		£ s. d.
All kinds :		
In bulk	- - - - - Per gall.	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 = $\frac{1}{8}$ th of a gallon.		
" Reputed quarts = $\frac{1}{2}$ th of a gallon.		
" Reputed pints = $\frac{1}{4}$ th of a gallon.		
Bottles measured singly on importation to be measured up to '001 of a gallon.]		
[Note.—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.		£ s. d.
All kinds	- - - - - Per gall.	0 " 0½
MALTA. (b)		£ s. d.
All kinds :		
Containing not more than 1% of proof spirit	- - - Per gall.	0 0 1
Containing more than 1% of proof spirit	- - - "	0 0 4½
CYPRUS.		£ s. d.
All kinds :		
In the wood	- - - - - Per gall.	0 0 2
In the bottle	- - - - - Per doz. reputed qts.	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 (54 gallons), English barrel (36 gallons), kilderkin (18 gallons), or firkin (9 gallons), as if they contained 48, 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 AND TARIFF RATES OF DUTY.

		BRITISH INDIA.	£	s.	d.
Vinegar, in casks	- - - - -	- - - - -	2	½	0/10 <i>ad valorem</i> .
Vinegar, not in casks :					
Persian and Indian	- - - - -	- - - - -	5	0/10	<i>ad valorem</i> .
Other kinds	- - - - -	- - - - -	5	0/10	<i>ad valorem</i> .
ADEN.					
All kinds	- - - - -	- - - - -			Free.
STRAITS SETTLEMENTS (including LABUAN).					
All kinds	- - - - -	- - - - -			Free.
CEYLON.					
Vinegar, in casks	- - - - -	- - - - -	2	¾	0/10 <i>ad valorem</i> .
" not in casks	- - - - -	- - - - -	5	½	0/10 <i>ad valorem</i> .
MAURITIUS.					
Vinegar, not exceeding 8 degrees according to Salleron's acidimetre					
			Rs.	0	7 ⅞ cts.
SEYCHELLES.					
All kinds	- - - - -	- - - - -	12	½	0/10 <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 ⅞% of absolute acetic acid - - - - - <i>Per gall.</i>					
			0	0	6
Vinegar, not the product of malt, grain, or fruit-juice - - - - - "					
			0	2	0
TERRITORY OF PAPUA.					
All kinds	- - - - -	- - - - -			<i>Per gall.</i> 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 - <i>Per gall.</i>					
			0	0	6
Otherwise - - - - - "					
			0	0	7 ½
Raspberry vinegar, sweetened :					
If the produce of some part of the British Dominions - - - - -					
			20	0/10	<i>ad valorem</i> .
Otherwise - - - - -					
			30	0/10	<i>ad valorem</i> .
FIJI.					
All kinds	- - - - -	- - - - -			<i>Per gall.</i> 0 0 6
FALKLAND ISLANDS.					
All kinds	- - - - -	- - - - -			Free.
UNION OF SOUTH AFRICA. (a)					
Acetic and pyrolygneous acids and extracts or essences of vinegar of any strength not exceeding the strength of proof.					
(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	6
" General Tariff - - - - - "					
			0	1	7
(2) In larger vessels or in bulk :					
Under the British Preferential Tariff - - - - - <i>Per imp. gall.</i>					
			0	1	0
" General Tariff - - - - - "					
			0	1	1
(a) The duties given above for the Union of South Africa were imposed by the Union Act No. 37 of 1913.					

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

ARTICLES OF FOOD, &C. :—VINEGAR—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA— <i>cont.</i>		£ s. d.
Acetic and pyrolygneous acids— <i>cont.</i>		
And in addition in either case for each degree of strength in excess of the strength of proof :		
Under the British Preferential Tariff	- - - Per degree	0 0 4
„ General Tariff	- - - „	0 0 5

[*Note*.—“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 Authorities.

Under the Union Act No. 15 of 1913 no person may manufacture or sell vinegar of any description to which has been added any preparation of lead, copper, sulphuric acid, or other mineral acid or any other ingredient injurious to health or any preservative of any nature whatever, nor any vinegar which does not contain 4% of acetic acid.]

RHODESIA.

Vinegar, extracts or essences of vinegar, acetic and pyrolygneous acids of any strength not exceeding the strength of proof:

(1) In bottles or other vessels of the capacity of not more than 1 Imperial quart :

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :

Under the British Preferential Tariff :

The produce of the United Kingdom and reciprocating British Possessions	- Per imp. gall.	} 0 1 0
The produce of non-reciprocating British Possessions	- „	
Under the General Tariff	- - - „	0 1 1

Imported into the Congo Basin of Northern Rhodesia	- - - - - „	{ 0 1 0 or if less 10% <i>ad val.</i>
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(2) In larger vessels or in bulk:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :

Under the British Preferential Tariff :

The produce of the United Kingdom and reciprocating British Possessions	- Per imp. gall.	} 0 0 6
The produce of non-reciprocating British Possessions	- - - - - „	
Under the General Tariff	- - - - - „	0 0 7

Imported into the Congo Basin of Northern Rhodesia	- - - - - „	{ 0 0 6 or if less 10% <i>ad val.</i>
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[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]

ARTICLES OF FOOD, &C.:—VINEGAR—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
RHODESIA— <i>cont.</i>				
Vinegar, &c.— <i>cont.</i>				
And in addition, in either case, for each degree of strength in excess of the strength of proof :				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :				
Under the British Preferential Tariff :				
The produce of the United Kingdom and reciprocating British Possessions - - - - - <i>Per degree</i>				} 0 0 3 (a)
The produce of non-reciprocating British Possessions - - - - - "				
Under the General Tariff - - - - - "				0 0 4
Imported into the Congo Basin of Northern Rhodesia - - - - -				{ No higher than 10 % <i>ad val.</i>
[<i>Notes.</i> —Proof will be held to be equal to 6 % of absolute acid, and shall be determined in the manner prescribed by the Customs.]				
NYASALAND PROTECTORATE.				
All kinds - - - - -	- - - - -	- - - - -	- - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.				
All kinds - - - - -	- - - - -	- - - - -	- - - - -	10 % <i>ad valorem.</i>
EAST AFRICA PROTECTORATE.				
All kinds - - - - -	- - - - -	- - - - -	- - - - -	10 % <i>ad valorem.</i>
SOMALILAND PROTECTORATE.				
All kinds :	If imported into Zeyla - - - - -			
" "	" " other Protectorate ports - - - - -			
				5 % <i>ad valorem.</i>
				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 - - - - -			
" "	" " East of the Volta - - - - -			
				10 % <i>ad valorem.</i>
				4 % <i>ad valorem.</i>
SIERRA LEONE.				
All kinds - - - - -	- - - - -	- - - - -	- - - - -	Free.
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 - - - - - "				6 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 degree</i>				0 0 0·74
" Intermediate Tariff - - - - - "				0 0 0·86
" General Tariff - - - - - "				0 0 0·99
[<i>Note.</i> —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.]				

(a) The maximum rate under the "Rhodes Clause" on British Acetic Acid and Vinegar Essence is 3s. per gallon.

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

ARTICLES OF FOOD, &c. :—VINEGAR—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

			£ 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			10 % <i>ad valorem</i> .
		CAYMAN ISLANDS.	
All kinds.			5° <i>d valorem</i> .
		ST. LUCIA.	
All kinds		<i>Per gall.</i>	0 0 5
		ST. VINCENT.	
All kinds			10 % <i>ad valorem</i> .
		BARBADOS.	
All kinds			10 % <i>ad valorem</i> .
		GRENADA.	
All kinds			10 % <i>ad valorem</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.	
Vinegar :			
Containing not more than 6 % of acetic acid		<i>Per gall.</i>	0 0 6
" more than 6 % " "		"	0 2 6
		BERMUDA.	
All kinds			10 % <i>ad valorem</i> .
		BRITISH HONDURAS.	
All kinds			12½ % <i>ad valorem</i> .
		BRITISH GUIANA.	
Acetic acid :			
Containing 66 % and upwards of the real acid		<i>Per lb.</i>	0 0 6(a)
" less than 66 % and more than 10 % of the real acid		<i>Per gall.</i>	0 2 6(a)
Vinegar and substitutes for vinegar, containing less than 10 % of the real acid		<i>Per gall.</i>	0 0 5(a)
		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 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.:—SPIRITS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	Rupees.	annas.
BRITISH INDIA.		
Liqueurs and sweetened spirits, cordials, bitters and perfumed spirits <i>Per liquid gall.</i>	13	0
[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.]		
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>
All other spirits - <i>Per proof gall.</i>	Rs. 9	6 ans.
[<i>Note.</i> —Spirit imported by sea into any port of British India from any other port of British India is liable to duty by sec. 20 (b) of Act No. 8 of 1878, but it is provided by sec. 7 of Act No. 8 of 1894 that if imported from any British Indian port and protected by a certificate of an Officer empowered in that behalf by the Government, it is only chargeable with the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have already been paid.]		
ADEN.		
Perfumed spirits (in wood or bottle) - <i>Per imp. gall.(a)</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>
Spirit when so used in a proportion of 20% and upwards <i>Per imp. gall.(a)</i>	Rupees 5	
All other spirits - "	5	
[The duty is to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.]		
STRAITS SETTLEMENTS (including LABUAN).		
If imported into the Straits Settlements (except Christmas Island):		
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, but does not include methylated spirits and toddy):		
Containing not less than 85% of proof spirit <i>Per proof gall.(a)</i>	3	00
„ less than 85% but not less than 70% <i>Per gall.(a)</i>	2	40
„ „ 70% „ „ 40% „	1	50
„ „ 40% „ „ „	1	00
If imported into Christmas Island:		
Native spirits -		Free.
All other spirituous liquors - <i>Per gall.</i>	2	40

(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 I.]

ARTICLES OF FOOD, &c. :—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

CEYLON.		
Spirit, unfit for human consumption	- - - - -	Prohibited.
Perfumed spirits	- - - - - Per gall.	Rs. 7 00 cts.
Unsweetened spirits :		
Arrack	- - - - - Per proof gall.	„ 1 07 „ (a)
Brandy, Geneva, gin, rum, and whisky	- - - - -	„ 7 00 „ (b)
All other unsweetened spirits	- - - - -	„ 8 00 „ (b)
Sweetened or mixed, so that the degree of strength cannot be ascertainable by Sykes' hydrometer, viz. :		
Liqueurs and cordials	- - - - - Per gall.	„ 7 00 „
All other sweetened spirits	- - - - -	„ 8 00 „
MAURITIUS.		
Spirits, plain or compounded	- - - - - Per proof gall. (c)	Rs. 7 59 cts.
And a further proportional duty for any greater strength.		
[Note.—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.]		
SEYCHELLES.		
Perfumed spirit	- - - - - Per gall.	Rs. 6 82 cts.
Methylated spirit	- - - - -	Rs. 1 14 cts.
All other kinds	- - - - - Per proof "gall." (c)	Rs. 6 82 cts.
HONG KONG.		Dols. cts.
Brandy and liqueurs(e)	- - - - - Per imp. gall.(d)	4 20
Whisky and gin(e)	- - - - -	3 00
Rum, and other spirituous liquors(e)	- - - - -	1 50
Arrack and spirits of wine	- - - - -	3 00
Native spirits :(e)		
Containing not more than 25% of alcohol by weight :		
Native liquors known as Liu Pun and Sheung Ching	„	0 30
Containing not more than 35% of alcohol by weight :		
Native liquor known as Sam Ching	„	0 40
Containing not more than 45% of alcohol by weight :		
Native liquor known as Fa Tsau	„	0 50
Containing not more than 50% of alcohol by weight :		
Native liquor known as Fan Tsau	„	0 70
(With the addition of 2 cents for every 1% between 50% and 55% of alcohol by weight.)		
Above 55% of alcohol by weight :		
All native liquors	„	1 0
(With the addition of 8 cents for every 1% above 55% of alcohol by weight.)		
[Note.—“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.]		

- (a) When imported under warrant of the Governor.
- (b) In no case is the duty to be less than at the rate of Rs. 6 per liquid gallon.
- (c) No allowance for under proof.
- (d) When in the bottle, per 6 reputed quart bottles or per 12 reputed pint bottles.
- (e) On intoxicating liquors, other than arrack, spirits of wine, and native spirits above proof strength, an *additional* duty of 4 cents is leviable for every degree above proof in the case of brandy, 3 cents for every degree above proof in the case of whisky, and 2 cents for every degree above proof in the case of any other liquor.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA.		£ s. d.
Imitation brandy - - - - -	- - - - -	Prohibited.
[It is laid down under a Proclamation of 4th October 1911, that "imitation brandy" shall be deemed to include:		
(a) All spirits not being brandy distilled wholly from grape wine, which are described as eau-de-vie, cognac, or by any other name or description usually applied to brandy, and		
(b) All spirits not being brandy, distilled wholly from grape wine, which are coloured and flavoured so as to resemble brandy or so as to be likely to pass for brandy.]		
Perfumed spirits - - - - -	- - - - - Per gall.	1 5 0
Spirits and spirituous(a) liquors, n.e.i.:		
When not exceeding the strength of proof, as ascertained by Sykes' hydrometer - - - - - Per liquid gall.		
		0 14 0
When exceeding the strength of proof - - - - - Per proof gall.		
		0 14 0
Spirituous(a) preparations, viz., essences, fruit ethers, aromas and flavours; essences, fluid extracts, sarsaparilla, tinctures, medicines, infusions, lime-juice and other fruit juices and fruit syrups containing:		
Not more than 25 % of proof spirit - - - - - Per gall.		
		0 3 6
More than 25 % but not more than 50 % of proof spirit "		
		0 7 0
" 50 % " " 75 % " "		
		0 10 6
" 75 % of proof spirit, but not over proof - - - - - "		
		0 14 0
[Over proof to be charged as "spirituous liquors."]		
	Per proof gall.	0 14 0

"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, provided that small bottles or phials of liquor intended for samples or other special purposes only may be entered at actual measurement.

"Spirituous liquors are to be charged at "actual contents" where there is no evidence of repute (Supplement No. 31 to the Customs Tariff Guide.)

[*Note.*—It is provided under sec. 11 of 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 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.

An Order (No. 1450 of 1911) has been issued by the Commonwealth Government under the above Act of 1906 notifying that a certificate is required from a Government Excise or Customs Officer in the country of export to the effect that such spirit (or in the case of a blend, the youngest spirit therein) has matured in wood for a period of not less than two years.

Failing the production of such certificate, storage in wood in Australia for the period necessary to ensure that all the spirit has been two years in wood will be insisted upon before delivery.

Under Order (No. 1476 of 1911) it is stated that in instances where a certificate is not obtainable from the Customs and Excise Authorities in France the mayoral or similar official certificate for consignments of brandy may, until further notice, be accepted as complying with the requirements of the Spirit Act of 1906.

(a) "Spirituous" means containing more than 2 % of proof spirit.

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

ARTICLES OF FOOD, &c. :—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

£ s. d.

It is stated in an Order (No. 1599 of 1912) that the necessary certificates will in future be issued by the French Customs Authorities in connection with brandy, rum and tafia. The mayoral certificate will be accepted in the case of brandy, but with regard to rum and tafia the above-mentioned Order No. 1450 of 1911 is applicable.]

A further Order (No. 1609 of 1912) has been issued stating that it has been decided by the British Board of Customs and Excise to issue certificates not only as at present in respect of spirits which have been stored in wood in bond for *not less* than two years, but also certificates in respect of spirits which have *not* been so stored for two years, stating the age of such spirits, or in the case of a blend, the age of the youngest spirits in the blend.

Special care will be observed in regard to the particular distinction in these certificates, so that delivery for home consumption may only be permitted in respect of the spirits specified in sec. 11 of the Spirit Act of 1906, matured in wood for a period of not less than two years.]

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>	0 15 0
[Case spirits, reputed contents of 2, 3, 4, or more 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. And so on for any greater quantity contained in any one case.]	

DOMINION OF NEW ZEALAND. (b)

Perfumed spirits - - - - - <i>Per liquid gall.</i>	1 10 0
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
When exceeding the strength of proof - - - - - <i>Per proof gall.</i>	0 16 0
Essences, flavouring, containing more than 33 % of proof spirit <i>Per liquid gall.</i>	0 16 0
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 - - - - - <i>20 % ad valorem.</i>	0 1 0
Otherwise - - - - - <i>30 % ad valorem.</i>	0 1 0
Containing more than 50 % of proof spirit - - - - - <i>Per lb.</i>	0 1 0
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
Sweetened:	
Not exceeding the strength of proof - - - - - <i>Per liquid gall.</i>	0 16 0
Exceeding the strength of proof - - - - - <i>Per proof gall.</i>	0 16 0

(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.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND— <i>cont.</i>		£	s.	d.	
Other spirits, &c.— <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			0	16	0
			<i>Per liquid gall.</i>		
[<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."]					
FIJI (a)					
Spirits of all kinds:					
The strength of which can be ascertained by Sykes' hydrometer:					
Over proof			0	15	0
			<i>Per proof gall.</i>		
Under proof			0	15	0
			<i>Per liquid gall.</i>		
Other spirits and spirituous compounds, the strength of which cannot be ascertained by Sykes' hydrometer					
			0	15	0
			<i>Per liquid gall.</i>		
[Case spirits:—Reputed contents of 2, 3, 4 or more gallons are charged— 2 gallons and under as two gallons; Over 2 gallons and not exceeding 3 gallons as 3 gallons; " 3 " " 4 " 4 " and so on for any greater quantity contained in any case.]					
FALKLAND ISLANDS.					
Perfumed spirits			Free.		
All other spirits, not exceeding the strength of proof as ascertained by Sykes' hydrometer, and in proportion for any greater strength than proof					
			0	15	0
			<i>Per gall. (b)</i>		
UNION OF SOUTH AFRICA. (c)					
Perfumed spirits			<i>Per imp. gall.</i>		
Liqueurs, cordials, and mixed spirits, exceeding 3 2/3 of proof spirit, also medicinal and toilet preparations and essences (liquid), and syrups and tinctures containing over 3% of proof spirit					
			<i>Per imp. gall.</i>		
Such spirits if and when overproof shall be specially entered and strength overproof declared, and the duty on the mixture shall then be leviable at 21s. <i>per imp. proof gallon</i> , or 25% <i>ad valorem</i> , whichever is the greater.]					
Other cordials and essences of all kinds for food or flavouring:					
Under the British Preferential Tariff			22% <i>ad valorem.</i>		
" General Tariff			25% <i>ad valorem.</i>		
All other spirits:					
Exceeding 3 2/3 of proof spirit			<i>Per proof gall. (d)</i>		
			1	1	0
Not exceeding 3 2/3 of proof spirit:					
Under the British Preferential Tariff			22% <i>ad valorem.</i>		
" General Tariff			25% <i>ad valorem.</i>		

(a) 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. Spirits not exceeding one pint in quantity, being samples and not packed with other goods, may be imported by post into Fiji (Regulation of 1913).

(b) When in the bottle, per 6 reputed quarts or per 12 reputed pints.

(c) The duties given above for the Union of South Africa were imposed by the Union Act No. 37 of 1913.

(d) No allowance is made for underproof in excess of 15%.

(e) The duty on spirits was temporarily increased from 12s. to 15s. per gallon for 2 years to the 23rd June 1915 by Ordinance No. 5 of 1913.

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

ARTICLES OF FOOD, &c. :—SPIRITS—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—cont.

£ s. d.

An Act (No. 37 of 1913) was passed on 16th June 1913 for the purpose of amending, *inter alia*, the Customs and Excise duties leviable on spirits in the Union.

The Act provides that the Customs duties leviable in the Provinces of Natal, Transvaal and Orange Free State in respect of spirits which have been produced or manufactured in the Province of the Cape of Good Hope and imported into any of the three other Provinces, shall cease to be paid and levied, with effect from the 30th June 1913, as Customs duties, but shall thereafter be levied and collected as Excise duties.

Similarly, the Customs duties leviable in the Cape of Good Hope in respect of spirits which have been produced or manufactured in any of the three other Provinces and imported into the Cape of Good Hope, shall also cease to be paid and levied as Customs duties, but be levied and collected as Excise duties from the same date.

The manufacture and sale of spirits in the Union of South Africa is regulated by Act No. 15 of 1913.

Under this Act the sale of *brandy* or *whiskey* is prohibited, unless the bottle or receptacle containing such spirit is labelled in large letters easily legible, showing whether such brandy is wine brandy (cognac type) or grape brandy, or whether such whiskey is whiskey, malt whiskey, or blended whiskey.

No person may sell *mixed spirits* unless the bottle or receptacle containing the same be labelled in large legible letters setting forth the specific spirits which have been used for the mixture.

The manufacture or sale of *rum* which has been coloured otherwise than by caramel or from the wood of the cask in which the rum is stored, or of rum which has been flavoured by means of cayenne or essential oil or rum essences, or otherwise than by means of sugar-cane leaves or pure fruit is prohibited—provided the flavouring substances permitted shall be placed in the still along with the mash or megass, and not added after distillation.

No person may sell under the name of *gin* any compounded gin or any mixture of gin with compounded gin, nor may any gin or compounded gin be manufactured or sold which contains any preparations of zinc, alum, lead, or copper, or any sulphuric acid or other mineral acid, or any other ingredient injurious to health.

RHODESIA.

Perfumed spirits:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:

The produce of the United Kingdom and reciprocating British Possessions - - - *Per imp. gall.* 1 0 0

The produce of non-reciprocating British Possessions *Per imp. gall.* 1 0 0

Under the General Tariff - - - " 1 2 6

Imported into the Congo Basin of Northern Rhodesia " 1 0 0

Liqueurs, cordials, and mixed spirits, exceeding $3\frac{1}{2}$ ° of proof spirit (including methylated spirits and medicinal and toilet preparations and essences (liquid), and syrups and tinctures containing over 3° of proof spirit):

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff:

The produce of the United Kingdom and reciprocating British Possessions - - - *Per imp. gall.* 0 15 0

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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 AND TARIFF RATES OF DUTY.		
RHODESIA— <i>cont.</i>		£ s. d.
Liqueurs, cordials, &c.— <i>cont.</i>		
Imported into Southern Rhodesia, &c.— <i>cont.</i>		
Under the British Preferential Tariff— <i>cont.</i>		
The produce of non-reciprocating British Possessions		
	<i>Per imp. gall.</i>	0 15 0
Under the General Tariff - - - - -		
		1 0 0
Imported into the Congo Basin of Northern Rhodesia - - - - -		
		0 15 0
Other cordials:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - - - -		
		9 ¹ / ₂ <i>ad valorem.</i>
The produce of non-reciprocating British Possessions - - - - -		
		9 ¹ / ₂ <i>ad valorem.</i>
Under the General Tariff - - - - -		
		25 ¹ / ₂ <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -		
		9 ¹ / ₂ <i>ad valorem.</i>
Essences of all kinds for food or flavouring:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - - - -		
		20 ¹ / ₂ <i>ad valorem.</i>
The produce of non-reciprocating British Possessions - - - - -		
		20 ¹ / ₂ <i>ad valorem.</i>
Under the General Tariff - - - - -		
		25 ¹ / ₂ <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -		
		10 ¹ / ₂ <i>ad valorem.</i>
South African Spirits (under Excise Law):		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - - - -		
	<i>Per proof gall. (a)</i>	0 6 0
Imported into the Congo Basin of Northern Rhodesia		
	<i>Per proof gall. (a)</i>	0 15 0
All other spirits, exceeding 3° of proof spirit, as ascertained by Sykes' hydrometer:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - - - -		
	<i>Per proof gall. (a)</i>	0 15 0
The produce of non-reciprocating British Possessions		
	<i>Per proof gall. (a)</i>	0 15 0
Under the General Tariff - - - - -		
	<i>Per imp. gall.</i>	0 19 0
Imported into the Congo Basin of Northern Rhodesia		
	<i>Per proof gall. (a)</i>	0 15 0
NTASALAND PROTECTORATE. (b)		
Distilled liquors - - - - -		
	<i>Per proof gall. (c)</i>	0 15 0
And so in proportion for any greater or less degree of strength, or any greater or less quantity.		

(a) No allowance is made for underproof in excess of 15 ¹/₂.

(b) No person may import intoxicating liquors into the Protectorate without a licence, except for the private use of the importer but not to be sold for profit or by way of trade. Such liquors may only be imported for the use of the non-native population, and may not be sold to natives, except for medicinal purposes by direction of a medical practitioner.

(c) Under certain Rules (Government Notice No. 109 of 1910), dated 27th July 1910, 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 as low a temperature as possible. When such spirits are mixed with colouring, sweetening, or other matter in solution, tending to conceal the actual strength, an addition of 5 ¹/₂ 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, provided that Imperial Customs certificates as to strength may be accepted.

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

ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UGANDA PROTECTORATE. (a)	
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. - - - - -	5 Rupees.
[The duty is augmented or diminished proportionately for each degree above or below 50 degrees.]	
EAST AFRICA PROTECTORATE. (a)	
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. - - - - -	5 Rupees
[The duty is augmented or diminished proportionately for each degree above or below 50 degrees.]	
SOMALILAND PROTECTORATE. (a)	
All kinds:	
If imported into Zeyla:	
Not destined for Harrar - - - - - Per gall. at 50° C.	2 Rupees
Destined for Harrar - - - - -	2 ¹ / ₈ <i>ad valorem.</i>
If imported into other Protectorate ports - Per gall. at 50° C.	
And so in proportion for each degree above or below 50° C.	
[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.]	
ST. HELENA.	
All kinds (except spirits containing not less than 10 % of methyl, which are free) - - - - - Per liquid gall. (b)	£ s. d. 0 10 0
NIGERIA.	
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:	
If imported into Northern Nigeria - Per imp. gall. (c)	0 5 0
" " Southern Nigeria - " " (d)	0 5 3
[Provided that the duty shall in no case be less than 4s. per imp. gall. in Northern Nigeria and 5s. in Southern Nigeria.]	
Sweetened, or mixed with any article so that the degree of strength cannot be ascertained by Tralles' hydrometer:	
	Per imp. gall. 0 10 0
The duty is also applicable to any liquid compound or any other compound capable of being liquefied containing spirits.	
In the case of Southern Nigeria, the Tariff Ordinance states that the above item is subject to the provisions of section 29 (a) of the "Customs Ordinance," which provides for the imposition of the highest duty leviable in the case of compounded articles.]	

(a) No person may import intoxicating liquors into the Protectorate without a licence, except for the private use of the importer but not to be sold for profit or by way of trade. Such liquors may only be imported for the use of the non-native population, and may not be sold to natives, except for medicinal purposes by direction of a medical practitioner.

(b) Irrespective of strength.

(c) With an additional duty of 2½d. per imp. gall. for every degree or part of a degree over the strength of 50 % by Tralles' hydrometer, and a reduction of 1¼d. per imp. gall. for every degree below a strength of 50 % by such hydrometer.

(d) With an additional duty of 2½d. per imp. gall. for every degree or part of a degree over the strength of 50 % by Tralles' hydrometer, and a reduction of 1½d. per imp. gall. for every degree below a strength of 50 % by such hydrometer.

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

ARTICLES OF FOOD, &c. :—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NIGERIA— <i>cont.</i>		£ s. d.
Brandy, whisky, and gin other than that to which the Trade Spirits (Regulation of Receptacles) Ordinance applies, not exceeding the strength of 50 % by Tralles' hydrometer :		
If imported into Northern Nigeria	- - -	<i>Per imp. gall.</i>
" " Southern Nigeria	- - -	0 5 0
		0 6 3
<p>[<i>Note.</i>—Under the Southern Nigeria Liquor (Prohibited Areas) Ordinance No. 19 of 1912 it is provided that no spirituous liquors may be imported into a prohibited area of Southern Nigeria except by non-natives, or by natives specially permitted to do so by the Governor for their private use, and then only by permit in prescribed form from the provincial Commissioner or other appointed person.</p> <p>All spirituous liquors sold or possessed in contravention of the Ordinance are liable to seizure and forfeiture.</p> <p>The Ordinance also contains the regulations to be observed regarding the condition of sale of spirituous liquors to non-natives, and of the importation of liquor by non-natives employing agents.</p> <p>The term "spirituous liquors" is held to mean and include rum, brandy, gin, whisky, absinthe, liqueurs, and other distilled waters.</p> <p>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 :</p> <p>Bottles. Demijohns (large, medium, and small). Jars. Tins. Casks, puncheons, pipes, and barrels.</p> <p>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.]</p>		
GOLD COAST.		
If imported into the West of the Volta :		
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 Tralles' alcoholometer of the strength of 50 degrees per centum of pure alcohol by such alcoholometer - <i>Per imp. gall. (a)</i>		
		0 6 3
[The duty shall in no case be less than 5s. 6d. per imp. gall.]		
Spirits, sweetened or mixed so that the degree of strength cannot be ascertained by Tralles' alcoholometer :		
Gin, alcoholic bitters, and liqueurs	- - -	<i>Per imp. gall.</i>
Brandy, rum, and miscellaneous spirits or strong waters	- - -	0 6 3
	<i>Per imp. gall.</i>	0 15 9

a) With an additional duty of 2½d. per imp. gall. for each degree or part of a degree over 50 % by Tralles' alcoholometer, and a reduction of 1d. per imp. gall. for each degree or part of a degree below a strength of 50 % by such alcoholometer.

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

ARTICLES OF FOOD, &c. :—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GOLD COAST— <i>cont.</i>	£ s. d.
If imported into the East of the Volta :	
On brandy, gin, rum, and miscellaneous spirits or strong waters not being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralle's alcoholometer, not exceeding the strength of 50 degrees of pure alcohol as ascertained by such alcoholometer - - - <i>Per imp. gall.</i>	0 3 7½
For every degree or part of a degree in excess of the strength of 50 degrees of pure alcohol as ascertained by such alcoholometer an additional duty per each imperial gallon or part thereof - - - - -	0 0 1
For every full degree of strength below 50 degrees of pure alcohol as ascertained by such alcoholometer, a reduction of duty on each imperial gallon or part thereof - - - - -	0 0 1
On alcoholic bitters, gin, and liqueurs being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralle's alcoholometer - <i>Per imp. gall.</i>	0 3 7½
On brandy, rum, and miscellaneous spirits or strong waters being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Tralle's alcoholometer. <i>Per imp. gall.</i>	0 7 3
[<i>Note.</i> —In accordance with the provisions of the Ordinance No. 2 of 1909, no spirituous liquors may be imported into the Northern Territories, except under licence, and then only by non-natives who are conveying such liquors for their own use.]	
SIERRA LEONE.	
Perfumed waters which are totally unfit for use as a potable spirit, and also <i>bona fide</i> drugs and medicines containing spirits when admitted as such by the Collector of Customs - - - - -	10 % <i>ad valorem.</i>
Spirits, sweetened or mixed (other than <i>bona fide</i> drugs and medicines when admitted as such by the Collector of Customs) so that their degree of strength cannot be ascertained by Tralle's alcoholometer. <i>Per imp. gall.</i>	0 6 3
Spirits and strong waters the strength of which can be ascertained by Tralle's alcoholometer :	
When of the strength of 50 % of pure alcohol by such alcoholometer - - - - - <i>Per imp. gall.</i>	0 6 3
And for every degree or part of a degree (Tralle's) in excess of a strength of 50 % by such alcoholometer :	
An additional duty - - - - - <i>Per imp. gall.</i>	0 0 2½
And for every degree below a strength of 50 % by such alcoholometer :	
A reduction of duty - - - - - <i>Per imp. gall.</i>	0 0 1½
[Provided that the duty levied shall in no case be less than 5s. per imp. gallon.]	
All other spirits - - - - - <i>Per imp. gall.</i>	0 6 3
[<i>Note.</i> —By the Sierra Leone Ordinance No. 9 of 1912, it is provided that trade spirits (i.e., spirits commonly known as "trade or common gin," and "trade or common rum") may only be imported and sold, under certain conditions, in the following vessels or receptacles:—Bottles, demijohns (large, medium, and small), jars, stone jugs, tins, casks, puncheons, pipes, and barrels. A Bill was introduced into the Legislative Council on the 29th August 1913, proposing to regulate the importation of spirits by non-natives and natives in prohibited areas of the Colony.]	

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		GAMBIA.	£ s. d.
Perfumed spirits	- - -	- - -	5 ⁰ / ₁₀₀ <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	<i>Per imp. gall. or part thereof</i>	- - -	0 4 2
[<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).]			
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 ⁰ / ₁₀₀ <i>ad valorem.</i>
„ Intermediate Tariff	- - -	- - -	50 ⁰ / ₁₀₀ <i>ad valorem.</i>
„ General Tariff	- - -	- - -	50 ⁰ / ₁₀₀ <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 shrab; 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 as to goods of less strength than the strength of proof, that no reduction or allowance shall be made in the measurement thereof for duty purposes, below the strength of 15° under proof. When goods are of greater strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased in proportion for any greater strength than the strength of proof.			
Provided also 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 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.			
More than	1 ¹ / ₂ „	but not more than	1 gall.
	1 ¹ / ₂ „		1 ¹ / ₂ „
	2 „		2 „
	2 ¹ / ₂ „		2 ¹ / ₂ „
	3 „		3 „
	3 „		3 ¹ / ₂ „
		per doz. as	per doz.
			1 ¹ / ₂ „
			2 „
			2 ¹ / ₂ „
			3 „
			3 ¹ / ₂ „

(a) And 30% *ad valorem* in addition.(b) And 40% *ad valorem* in addition.

603

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

ARTICLES OF FOOD, &c.:—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

£ s. d.

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.

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.

[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."]

[*Note.*—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 *Yukon Territory*, 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.]

NEWFOUNDLAND.

Rum	- - - - -	<i>Per proof gall. (a) (c)</i>	0 9 10·40
Gin	- - - - -	" (a) (c)	0 10 8·27
Whisky	- - - - -	" (a) (c)	0 12 8·93
Brandy (including artificial brandy and imitations of brandy)	- - - - -	<i>Per proof gall. (a)</i>	0 14 4·67
Spirits over 43 ² / ₁₀₀ over proof, and in proportion for any greater strength; absinthe and arrack or palm spirits	- - - - -	<i>Per imp. gall. (a)</i>	0 14 4·67
Spirituous fruit essences	- - - - -	30 % <i>ad valorem.</i>	
Perfumed spirits; bay rum; and all toilet preparations containing spirit	- - - - -	50 % <i>ad valorem.</i>	
Medicinal preparations (b)—			
Containing under 30 % of alcohol	- - - - -	30 % <i>ad valorem.</i>	
" over	- - - - -	50 % <i>ad valorem.</i>	
Cordials, liquors, mescal, pulque, rum-shrub, schiedam and other schnapps, tafia, angostura and similar alcoholic beverages, and all other spirits	- - - - -	<i>Per proof gall. (a) (c)</i>	0 10 8·27

[*Note.*—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.]

BAHAMAS.

Alcohol	- - - - -	<i>Per proof gall. (d)</i>	0 5 0(e)
Brandy	- - - - -	" (d)	0 10 0(e)
Gin	- - - - -	" (d)	0 6 0(e)
Rum:			
In wood	- - - - -	" (d)	0 4 6(e)
" bottle	- - - - -	" (d)	0 5 0(e)

(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" or "non-alcoholic" permanently and legibly affixed to each parcel by stamp, label, or otherwise; and all medicinal preparations without such names and words so affixed may be forfeited.

(c) No allowance for under proof. When of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof.

(d) No allowance for under proof.

(e) An additional duty of 10 % of the amount of duty leviable is charged upon all alcohol, brandy, gin, rum and whisky and upon all cordials and liqueurs containing more than 40 % of proof spirit.

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

ARTICLES OF FOOD, &c.:—SPIRITS—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BAHAMAS— <i>cont.</i>		£ s. d.
Whisky :		
In the wood - - - - -	<i>Per proof gall. (a)</i>	0 6 0(d)
In the bottle - - - - -	<i>Per doz. reputed qts.</i>	0 12 0(d)
Cordials and liqueurs containing not more than 40% of spirits -	<i>25% ad valorem.</i>	
All other spirits, including cordials and liqueurs containing more than 40% of proof spirit - - - - -	<i>Per imp. gall.</i>	0 5 0(d)
An additional duty on all spirits for every degree over proof	<i>Per imp. gall.</i>	0 0 0½
<p>[<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.]</p>		
TURK'S AND CAICOS ISLANDS.		
Bay rum - - - - -	<i>Per imp. gall.</i>	0 2 0
Brandy - - - - -	" (b)	0 6 0
Gin - - - - -	" (b)	0 5 6(c)
Cordials, liqueurs, and bitters, containing spirit and spirituous beverages - - - - -	<i>Per imp. gall. (b)</i>	0 5 6
Whisky - - - - -	"	0 6 0(f)
Rum - - - - -	" (b)	0 5 0(g)
All other spirits - - - - -	" (b)	0 5 0
JAMAICA.		
Rum, foreign - - - - -		Prohibited.
Bitters, cordials, liqueurs, and sweetened or mixed spirituous beverages - - - - -	<i>Per imp. gall.</i>	0 16 0
Spirituous compounds containing 40% of proof spirit	<i>Per liquid gall.</i>	0 16 0
All other spirits, as ascertained by Sykes' hydrometer-	<i>Per proof gall. (c)</i>	0 16 0
CAYMAN ISLANDS.		
All kinds - - - - -	<i>Per gall.</i>	0 4 0 and 5% <i>ad val.</i> in addition.
ST. LUCIA.		
Alcohol (pure) admitted by the Treasurer exclusively for medical or other scientific investigations -		Free.
Bay rum - - - - -	<i>Per liq. gall.</i>	0 1 3
Medicinal spirits - - - - -		20% <i>ad valorem.</i>
Cordials and liqueurs - - - - -		25% <i>ad valorem.</i>
Sweetened - - - - -	<i>Per liq. gall.</i>	0 7 3
Brandy - - - - -	<i>Per proof gall.</i>	0 10 6
Gin - - - - -	" "	0 9 0
Rum - - - - -	" "	0 9 6
Whisky - - - - -	" "	0 10 6
Other kinds - - - - -	" "	0 9 6

(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.

(d) An additional duty of 10% of the amount of duty leviable is charged upon all alcohol, brandy, gin, rum and whisky and upon all cordials and liqueurs containing more than 40% of proof spirit.

(e) With an additional duty of 2s. per gallon to 31st December 1920.

(f) " " 1s. 6d. " " " "

(g) " " 1s. " " " "

605

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

ARTICLES OF FOOD, &C.—SPIRITS—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ST. VINCENT.		£	s.	d.
Perfumed spirits, including bay rum or bay water	- - - -	10%	<i>ad valorem.</i>	
Brandy and whisky:				
In wood	- - - -	-	0	7 6
<i>Per proof gall.</i>				
„ bottles, &c.:				
Not above proof	- - - -	-	0	15 0
Above proof	- - - -	-	0	7 6
<i>Per proof gall.</i>				
[Provided that the duty payable per dozen reputed quarts shall not be less than 15s.]				
Rum	- - - -	-	0	5 6 (e)
<i>Per proof gall.</i>				
Gin and other spirits:				
Not above proof	- - - -	-	0	6 6
<i>Per gall. (b)</i>				
Above proof	- - - -	-	0	6 6
<i>Per proof gall.</i>				
Liqueurs and cordials	- - - -	-	0	7 6
<i>Per imp. gall.</i>				
Bitters and falernum	- - - -	-	0	4 0
<i>Per imp. gall.</i>				
BARBADOS.				
Perfumed spirits, including rum for use as perfumery only	- - - -	10%	<i>ad valorem.</i>	
Other rum, and gin	- - - -	-	0	5 0
<i>Per proof gall. (a) (c)</i>				
Other spirits, and cordials	- - - -	-	0	10 0
<i>Per old wine gall. (b) (c)</i>				
GRENADA.				
Brandy	- - - -	-	0	10 6
<i>Per proof gall.</i>				
Gin	- - - -	-	0	8 0
„				
Rum	- - - -	-	0	6 0
„				
Whisky	- - - -	-	0	10 5
„				
Bitters, cordials, liqueurs, and all other spirits	- - - -	-	0	10 0
<i>Per liq. gall.</i>				
VIRGIN ISLANDS.(d)				
Perfumed spirits	- - - -	10%	<i>ad valorem.</i>	
Sweetened spirits, liqueurs, and cordials	- - - -	-	0	2 6
<i>Per imp. gall.</i>				
Bitters	- - - -	-	0	2 0
<i>Per dozen reputed pints</i>				
Brandy, gin, and rum	- - - -	-	0	2 0
<i>Per proof gall. (a)</i>				
Whisky and all other spirits	- - - -	-	0	3 0
<i>Per proof gall. (a)</i>				
ST. CHRISTOPHER—NEVIS.(d)				
Perfumed spirits	- - - -	25%	<i>ad valorem.</i>	
Sweetened spirits, cordials, and liqueurs	- - - -	-	0	6 0
<i>Per imp. gall.</i>				
Bitters	- - - -	-	0	2 8
<i>Per dozen reputed pints</i>				
Brandy	- - - -	-	0	8 0
<i>Per proof gall. (a)</i>				
Gin (not sweetened)	- - - -	-	0	5 0
„				
Rum	- - - -	-	0	4 4
„				
Whisky	- - - -	-	0	6 6
„				
All other spirits	- - - -	-	0	6 0
„				

(a) No allowance for under proof.
 (b) Irrespective of strength.
 (c) The gallon in use in Barbados is the "old wine gallon," equal to about $\frac{5}{8}$ ths of the imperial gallon.
 (d) 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.
 (e) Temporarily reduced to 4s. per proof gallon from 14th January to 31st May 1913. The Governor-in-Council is empowered under Ordinance No. 3 of 1913 to revive the temporary reduction of duty when the quantity of locally manufactured rum is insufficient for the needs of the Colony.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—SPIRITS—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£	s.	d.
ANTIGUA.(b)				
Perfumed spirits	- - - - -	25	%	<i>ad valorem.</i>
Sweetened spirits, cordials, and liqueurs	- - - - - Per imp. gall.	0	10	0
Bitters	- - - - - Per dozen reputed pints	0	3	0
Gin :—				
In wood	- - - - - Per proof gall.	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
MONTSEERRAT.(b)				
Perfumed spirits	- - - - -	30	%	<i>ad valorem.</i>
Sweetened spirits, cordials, and liqueurs	- - - - - Per imp. gall.	0	7	6
Bitters	- - - - - Per dozen reputed pints	0	3	0
Rum	- - - - - Per proof gall.(a)	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	- - - - - Per imp. gall.	0	5	0
Bitters	- - - - - Per dozen reputed pints	0	2	6
Whisky	- - - - - Per proof gall.(a)	0	4	6
Brandy	- - - - - „ (a)	0	5	0
All other spirits	- - - - - „ (a)	0	4	2
TRINIDAD AND TOBAGO.				
Perfumed spirits :				
Bay rum	- - - - - Per proof gall.	0	10	6
All other perfumed spirits	- - - - - Per imp. gall.	0	15	0
Medicinal spirits admitted as such by the Collector of Customs	- - - - - Per. imp. gall.	0	5	0
Cordials and liqueurs of all kinds, including bitters and flavouring extracts containing spirits	- - - - - Per imp. gall.	0	14	6
Rum, the produce of, and imported direct from the British West Indies or British Guiana	- - - - - Per proof gall.(a)	0	9	0
Brandy, gin, rum, and whisky	- - - - - „ „ (a)	0	11	6
All other spirits	- - - - - „ „ (a)	0	15	0
[It is provided, in Ordinance No. 10 of 1913, that “proof spirit” means such spirit as at a temperature of 51° F. shall weigh $\frac{1}{8}$ ths of the weight of an equal bulk of distilled water at the same temperature, and the proof strength shall be indicated by Sykes’ hydrometer.]				
BERMUDA.				
Rum and “alcohol”	- - - - - Per imp. gall.(c)	0	5	0 (d)
All other spirits	- - - - - „ (c)	0	6	0 (d)
[In addition, a landing tax of 3d. per package or cask is levied on spirits imported in bulk to the extent of not less than 2 gallons.]				

(a) No allowance for under proof.

(b) See note (d) on the previous page.

(c) Irrespective of strength.

(d) With 25 % *ad valorem* in addition.

607

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

ARTICLES OF FOOD, &c.—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH HONDURAS.		£ s. d.
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 ³⁸
Medicinal bitters	-	12 ¹ / ₂ % <i>ad valorem.</i>

BRITISH GUIANA.		
Perfumed spirits (being in the opinion of the Comptroller of Customs not potable) :		
When not over proof	<i>Per liquid gall.</i>	0 8 4(a)
" over proof	"	0 16 8(a)
[Under the "Tax Ordinance No. 1 of 1913" provision is made for the imposition of a duty of 12s. 6d. per proof gall. on all rum—the produce of the Colony, or of any country outside the British Empire— <i>sold</i> for consumption in the Colony, except, under certain prescribed conditions, when sold to holders of a retail spirit licence, when the duty shall be 3s. 11 ¹ / ₂ d. per proof gallon.		
Rum taken for use exclusively in any laboratory or in preservation of specimens of natural history and for any public museum are exempt from the duties levied under this Ordinance.]		
Brandy, gin, and whisky, the strength of which is ascertained by Sykes' hydrometer	<i>Per proof gall.</i>	0 14 7(a)
Spirituos compounds, being medicines composed of preparations recognised by the British Pharmacopœia or the United States Pharmacopœia, and 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 spirituos medicinal preparations containing :		
Not more than 25 %	<i>Per imp. gall.</i>	0 2 11(a)
More than 25 % but not more than 50 %	"	0 5 10(a)
If containing 50 % or more of proof spirit, to be rated as "spirits."		
Unenumerated spirits :		
Sweetened spirits, including liqueurs, cordials, mixtures, and other preparations containing spirits; if tested	<i>Per proof gall.</i>	0 14 7(a)
Unsweetened, including liqueurs, cordials, mixtures, and other preparations containing spirits, provided such spirits are both unenumerated and unsweetened; if tested	<i>Per proof gall.</i>	0 14 7 (a)
Liqueurs, cordials, mixtures, and other preparations containing spirits in bottle, entered in such a manner as to indicate that the strength is not to be tested	<i>Per liquid gall.</i>	0 15 9 (a)
[<i>Note.</i> —It is provided that no spirit is 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	-	- ¹ / ₄ gall.
" pints	-	- ¹ / ₂ "
Reputed quarts	-	- ¹ / ₄ "
Reputed pints	-	- ¹ / ₂ "
Bottles measured singly on importation to be measured up to .001 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.

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

ARTICLES OF FOOD, &c.—SPIRITS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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>	0 4 0
<p>[<i>Note.</i>—No alcohol, suitable for mixture with wine, shall be introduced into Gibraltar, except for the purpose of the fortification of wines, and except by the express leave of the Collector in writing and in such quantities as he may deem expedient. All such fortification must take place under the supervision of a Revenue officer—provided that the above provisions shall not be applicable to alcohol imported for <i>bonâ fide</i> chemical purposes (Revenue Amendment Ordinance No. 9 of 1912).]</p>		
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
<p>Fractions of a degree not exceeding $\frac{1}{2}$ shall not be reckoned; those exceeding $\frac{1}{2}$ shall be reckoned as a degree.</p> <p>[<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.]</p>		
CYPRUS.		
Perfumed spirits	- - - - -	20 % <i>ad valorem.</i>
All other spirits, spirituous compounds, liqueurs, and cordials	- - - - - <i>Per gall.</i>	0 6 0
<p>[<i>Note.</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.]</p>		

(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 AND TARIFF RATES OF DUTY.

BRITISH INDIA.		Rupees.	annas.
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>	1	8
[<i>Note.</i> —It is 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."]			
ADEN.			
Champagne and all other sparkling wines	<i>Per imp. gall. or 6 quart bottles</i>	1	8
All other wines	" "	0	12
[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.]			
STRAITS SETTLEMENTS (including LABUAN).			
If imported into the Straits Settlements (except Christmas Island):			
Intoxicating liquors, containing less than 40% of proof spirit, but more than 2% of pure alcohol by weight, and including medicated wines:			
Sparkling wines	<i>Per gall. (a)</i>	1	50
Claret containing less than 26% of proof spirit	" (a)	0	24
All other still wines	" (a)	1	00
[For duties on intoxicating liquors containing more than 40% of proof spirit, see under "Spirits."]			
If imported into Christmas Island:			
Native wines		Free.	
Sparkling wines	<i>Per gallon</i>	1	50
Still wines	" "	1	00
CEYLON.		Rupees.	cents.
Wines, in the wood:			
Ginger, claret and still hock	<i>Per gall.</i>	0	50
All other wines in the wood	" "	1	00
Wines, in the bottle:			
Sparkling	" "	2	50
Claret and still hock	" "	1	25
Ginger	" "	0	50
All other wines in the bottle	" "	1	50
MAURITIUS.			
Wines in the bottle:			
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	" "	5	00
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	" "	1	00
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 7 $\frac{1}{2}$ 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 I.]ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

SEYCHELLES.		Rupees.	cents.
Wines in the wood - - - - -	<i>Per imp. gall.</i>	0	41
For every degree or fraction of a degree of alcohol above 16 degrees (Dujardin Salleron's Ebulliometer) 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.			
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
In quarter-bottles not larger than 0·44 pint	<i>Per quarter-bottle</i>	0	08
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 bottles not larger than 0·44 pint - - - - -	"	0	50
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 (Dujardin Salleron's Ebulliometer) 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.		Dollars.	cents.
Sparkling: (b)			
Champagne and other sparkling wines - - - - -	<i>Per imp. gall. (a)</i>	3	00
Still: (b)			
Port, sherry, and madeira - - - - -	"	2	40
All other still wines:			
In bottle - - - - -	"	1	50
In wood - - - - -	"	1	20
Native wines:			
Containing not more than 25% of alcohol by weight:			
Sweetened, prepared and medicated wines, known as No Mai Tsau, Hak No Mai, Yuk Lan Ning, Mun Tsau, Tsing Mai, Muk Kwa, Sun Fung, Wu Tau, Shut Li Tsau, Shan Kat, Lung San Tsau, Tei Kuk, Sam Pin, Tit Ta, Fung Shap and Wai Shaang.			
	<i>Per imp. gall. (a)</i>	0	30
Containing not more than 45% of alcohol by weight:			
Sweetened, prepared and medicated wines known as Ng Ka Pei, Mu Kwai Lo, Sz Kwok Kung, Fu Kwat Muk, Kwa Yan Chan Lo, and Ko Leung Kon - - - - -			
	<i>Per imp. gall. (a)</i>	0	50
[Note.—For the rates leviable on "native liquors" see under "Spirits."]			
[Note.—"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 cattles shall be held to be the equivalent of the imperial gallon.]			

(a) When in the bottle per 6 reputed quarts, or per 12 reputed pints, or per 24 reputed half-pints.

(b) With an additional duty of 2 cents for every degree above proof for all wines, except native wines.

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

ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
COMMONWEALTH OF AUSTRALIA.		£ s. d.
Unfermented wine (grape)	- - - - - Per gall.	0 3 0
Fermented wines: (c)		
Sparkling wine	- - - - - „ (a)	0 12 0
Still wines (including medicated and Vermouth):		
In the bottle	- - - - - Per gall. (b)	0 8 0
In other vessels	- - - - -	0 6 0
Containing more than 35 % of proof spirit, for each 1 % of proof spirit over 35 % up to and including 40 %.		
	<i>Additional per gall.</i>	0 0 6
Containing more than 40 % of proof spirit	- - - - - Per gall.	0 14 0
Other wines, including sake, ginger, and prune wines, and wines, (other than grape), containing—		
Not more than 25 % of proof spirit	- - - - - Per gall.	0 3 6
„ „ 50 % „ „	- - - - -	0 7 0
More „ 50 % „ „	- - - - -	0 14 0
TERRITORY OF PAPUA.		
Sparkling wines	- - - - - Per gall.	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	- - - - - Per gall. (d)	0 9 0
Australian	- - - - - „ (d)	0 5 0
Other wines (e)	- - - - - „ (d)	0 6 0
All wines containing more than 40 % of proof spirit	Per liquid gall.	0 16 0
Wine, unfermented, sweetened, without spirit (Minister's Order No. 910, dated 9th July 1909)		
		20 % <i>ad valorem.</i>
[Note.—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	- - - - - Per 6 reputed qts.	0 5 0
Bordeaux (claret), hock, Australian, New Zealand, or South African wines, in bulk	- - - - - Per imp. gall. (f)	0 2 0
Ginger wine, containing not more than 5 % of proof spirit	- - - - - Per imp. gall.	0 2 0
Other wines (including Vermouth) in bulk	- - - - - „ (f)	0 4 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. 1,114 of 1909).
 (d) When in the bottle per 6 reputed quarts or the equivalent in bottles of larger or smaller reputed quantity.
 (e) Claret imported into the Cook, &c., Islands, 2s. per gallon.
 (f) Or when in bottle of 6 reputed quarts, 12 reputed pints, or 24 reputed half-pints or smaller quantities.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]ARTICLES OF FOOD, &c. :—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

FALKLAND ISLANDS.		£ s. d.
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
UNION OF SOUTH AFRICA.		
Sparkling wines	- - - - - <i>Per imp. gall.</i>	{ 0 12 6 and, in addition, 15% <i>ad valorem.</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	<i>Per imp. gall.</i>	{ 0 4 0 and, in addition, 15% <i>ad valorem.</i>
Exceeding 20%, but not exceeding 50% of proof spirit	<i>Per imp. gall.</i>	{ 0 8 0 and, in addition, 15% <i>ad valorem.</i>
Medicinal wines :		
Under the British Preferential Tariff	- - - - -	12% <i>ad valorem.</i>
„ General Tariff	- - - - -	15% <i>ad valorem.</i>
	(Customs decisions, 1911.)	
	[<i>Note.</i> —Wines containing more than 50% of proof spirit are rated as “spirits.”	
	The manufacture or sale of wine in the Union of South Africa is regulated by Act No. 15 of 1913.	
	Under this Act no person may sell under the name of “wine” any article to which before, during, or after making thereof there has been added any substances other than those prescribed.]	
RHODESIA.		
Sparkling wines :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - - <i>Per imp. gall.</i>	{ 0 9 0 and in addition, 15% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	- - - - -	{ 0 12 6 and in addition, 15% <i>ad valorem.</i>
Under the General Tariff	- - - - -	{ 0 9 0 and in addition, 15% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	„	{ 0 9 0 and in addition, 15% <i>ad valorem.</i>
Still wines :		
Containing less than 3% of proof spirit :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	9% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	- - - - -	9% <i>ad valorem.</i>
Under the General Tariff	- - - - -	25% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - - - -	9% <i>ad valorem.</i>

613

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

ARTICLES OF FOOD, &c. :—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA— <i>cont.</i>		£ s. d.
Still wines— <i>cont.</i>		
Containing 3 ² / ₄ and not exceeding 20 ² / ₁₀ of proof spirit	Per imp. gall.	{ 0 4 0 and in addition, 15 ² / ₁₀ <i>ad valorem.</i>
Exceeding 20 ² / ₁₀ but not exceeding 50 ² / ₁₀ of proof spirit		
Medicinal wines:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	9 ² / ₁₀ <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	- - - - -	9 ² / ₁₀ <i>ad valorem.</i>
Under the General Tariff	- - - - -	15 ² / ₁₀ <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - - - -	9 ² / ₁₀ <i>ad valorem.</i>
	(Customs Decision.)	
[Notes.—Wines containing more than 50 ² / ₁₀ of proof spirit are rated as "spirits." 24 reputed half pints, 12 reputed pints, or 6 reputed quarts to be deemed not less than one gallon.]		
NYASALAND PROTECTORATE. (a)		
All kinds	- - - - -	10 ² / ₁₀ <i>ad valorem.</i>
UGANDA PROTECTORATE. (a)		
All kinds	- - - - -	10 ² / ₁₀ <i>ad valorem.</i>
EAST AFRICA PROTECTORATE. (a)		
All kinds	- - - - -	10 ² / ₁₀ <i>ad valorem.</i>
SOMALILAND PROTECTORATE. (a)		
All kinds:		
If declared in transit for Harar	- - - - -	2 ² / ₁₀ <i>ad valorem.</i>
Otherwise	- - - - -	2 Rupees.
[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.]		
ST. HELENA.		
All kinds	- - - - - Per gall.	0 2 6
NIGERIA.		
Sparkling wines	- - - - - Per imp. gall.	0 3 0
Claret and ginger wine not exceeding the strength of 10 ² / ₁₀ by Tralles hydrometer	- - - - - Per imp. gall.	0 1 0
All other wines	- - - - -	0 2 0
GOLD COAST.		
If imported into the West of the Volta:		
Sparkling wines	- - - - - Per imp. gall.	0 3 0
Still wines:		
Medicated	- - - - -	10 ² / ₁₀ <i>ad valorem.</i>
Other kinds	- - - - - Per imp. gall.	0 1 6

(a) No person may import intoxicating liquors into the Protectorate without a licence except for the purpose of consumption by the importer. Such liquors may only be imported for the use of the non-native population and may not be sold to natives, except for medicinal purposes.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GOLD COAST— <i>cont.</i>		£	s.	d.
If imported into the East of the Volta :				
All kinds	- - - - -	4	0	0
[<i>Note.</i> —In accordance with the provisions of Ordinance No. 2 of 1909, no wines may be imported into the <i>Northern Territories</i> , except under license, and then only by non-natives who are conveying such wines for their own use.]				
SIERRA LEONE.				
Claret	- - - - - <i>Per imp. gall.</i>	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	0
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 (b) but more than a pint (b) :				
	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(a)
(ii) Containing not more than a pint (b), but more than one half-pint (b) :				
	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(a)
(iii) Containing one half-pint (b) 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(a)
(iv) Containing over a quart each (b) :				
	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 (a)
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 $\frac{5}{8}$ ths of the imperial standard measures of the same names.

615

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

ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£ s. d.
Wine all kinds, except sparkling wines containing not more than 40 $\frac{1}{2}$ % 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 $\frac{1}{2}$ % until the strength reaches 40 $\frac{1}{2}$ % 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 $\frac{1}{2}$ % or less of proof spirit - <i>Per imp. gall.</i>		0 0 7·40
" more than 20 $\frac{1}{2}$ % and not more than 23 $\frac{1}{2}$ % - - - - -	" "	0 0 9·87
" more than 23 $\frac{1}{2}$ % and not more than 26 $\frac{1}{2}$ % - - - - -	" "	0 1 0·33
Under the Intermediate Tariff:		
Containing 26 $\frac{1}{2}$ % or less of proof spirit - <i>Per imp. gall.</i>		0 1 0·33
Under the General Tariff:		
Containing 26 $\frac{1}{2}$ % 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 $\frac{1}{2}$ % until the strength reaches 40 $\frac{1}{2}$ % 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 $\frac{1}{2}$ % 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 $\frac{1}{2}$ % until the strength reaches 40 $\frac{1}{2}$ % of proof spirit:		
Under the British Preferential Tariff <i>Per imp. gall. (a)</i>		" " 1·48
Under the General Tariff - - - - -	" "	" 0 1·48

[Any liquors imported under the name of "wine," and containing more than 40 $\frac{1}{2}$ % 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, date 19th August 1909, that fractions of a degree in test may be disregarded for duty purposes.]

[*Note.*—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 *Yukon Territory*, 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 French Convention Act of 1908.

(c) With an additional duty of 30 $\frac{1}{2}$ % *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 AND TARIFF RATES OF DUTY.

NEWFOUNDLAND (a)		£	s.	d.
Champagne	- - - - - Per imp. gall. (b)	0	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	- - - - - Per imp. gall. (b)	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	- - - - - Per imp. gall. (b)	0	4	1·33
More than 36% of proof spirit	- - - - - "	0	10	8·27
Medicinal wines	- - - - - "	30		% <i>ad valorem</i> .
All other wines	- - - - - Per imp. gall. (b)	0	4	11·20 (c)

BAHAMAS.

All kinds - - - - - 25% *ad val.* (e)[Note.—Wine containing more than 40% of spirit will be rated for duty as "unenumerated spirits" (*viz.*, 5s. per imp. gall.).]

TURK'S AND CAICOS ISLANDS.

All kinds - - - - - Per imp. gall. $\left\{ \begin{array}{l} 0 \ 2 \ 0 \\ \text{and in addition,} \\ 10\% \text{ ad valorem.} \end{array} \right.$

JAMAICA.

Wines of all kinds (including medicated wines), containing not more than 40% of proof spirit:

Valued at 12s. per gallon or upwards - Per imp. gall. 0 5 0 (f)

Valued at less than 12s. per gallon - " 0 3 6 (f)

[Note.—Wines containing more than 40% of proof spirit will be rated as "spirit."]

CAYMAN ISLANDS.

All kinds - - - - - Per gall. $\left\{ \begin{array}{l} 0 \ 1 \ 0 \\ \text{and in addition,} \\ 5\% \text{ ad valorem.} \end{array} \right.$

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

(f) 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 (10% *ad valorem*).

617

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

ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	ST. LUCIA.	£ s. d.
Wines :		
Medicinal	- - - - -	20 % <i>ad valorem.</i>
Vermouth	- - - - - <i>Per gall.</i>	{ 0 0 8 and in addition 15 % <i>ad valorem.</i>
Sparkling	- - - - - „	{ 0 6 0 and in addition 20 % <i>ad valorem.</i>
Non-sparkling	- - - - - „	{ 0 0 7 and in addition 15 % <i>ad val. (a)</i>
ST. VINCENT.		
Champagne	- - - - - <i>Per reputed qt. bottle</i>	0 1 0
All other wines	- - - - -	25 % <i>ad val. (a)</i>
BARBADOS.		
Sparkling	- - - - - <i>Per gall. (b)</i>	0 5 0
All other wines	- - - - - „ (b)	0 2 0 (c)
GRENADA.		
Medicated	- - - - -	10 % <i>ad valorem.</i>
All other wines	- - - - -	30 % <i>ad valorem.</i>
VIRGIN ISLANDS.		
All kinds, including flavoured or medicated	- - - - -	15 % <i>ad val. (c)</i>
St. CHRISTOPHER—NEVIS.		
All kinds, including flavoured or medicated	- - - - -	25 % <i>ad val. (c)</i>
ANTIGUA.		
Medicated	- - - - -	13 ¹ / ₂ % <i>ad valorem.</i>
All other kinds	- - - - -	33 ¹ / ₂ % <i>ad val. (c)</i>
MONTSERRAT.		
All kinds, including flavoured or medicated	- - - - -	37 ¹ / ₂ % <i>ad val. (c)</i>
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 (c)
All other wines, including flavoured or medicated	- - - - -	25 % <i>ad val. (c)</i>
TRINIDAD AND TOBAGO.		
Wine for public worship, on the signed declaration of the head of the denomination for which it is intended	- - - - -	Free.
Vermouth	- - - - - <i>per gall.</i>	0 4 0
Sparkling	- - - - - <i>Per imp. gall.</i>	0 7 6
Non-sparkling, in bottles containing less than 42 degrees of proof spirit	- - - - - <i>Per imp. gall.</i>	0 4 0

(a) Free, if imported solely for use in churches.

(b) The gallon in use in Barbados is the "old wine gallon," equal to about $\frac{3}{4}$ ths of the imperial gallon.

(c) 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 AND TARIFF RATES OF DUTY.

TRINIDAD AND TOBAGO—cont.		£ s. d.
Non-sparkling—cont.:		
In the wood:		
Under 23 degrees	- - - -	- Per imp. gall. 0 1 3
" 32 degrees	- - - -	" 0 1 9
" 42 degrees	- - - -	" 0 3 3
[Note.—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	- - - -	- Per imp. gall. 0 4 1½ (a)
Still wines	- - - -	" 0 2 0·67 (b)
BRITISH GUIANA.		
Wine:		
Sparkling	- - - -	- Per gall. 0 6 3 (c)
Still: (d)		
In bottle, and containing not more than 30 % of proof spirit as verified by Sykes' hydrometer	- - - -	" 0 2 6 (c)
In bulk and containing not more than 30 % of proof spirit as verified by Sykes' hydrometer	- - - -	" 0 2 3½ (c)
[Bottles not measured on importation shall be taken to contain:		
Imperial quarts	- - - -	- ¼ gall.
" pints	- - - -	- ½ "
Reputed quarts	- - - -	- ¾ "
Reputed pints	- - - -	- 1½ "
Bottles measured singly on importation to be measured up to .001 of a gallon.]		
[Note.—Wine containing more than 42 % of proof spirit, as verified by Sykes' hydrometer or as certified by the Government Analyst, will be deemed "spirit."]		
GIBRALTAR.		
All kinds:		
In ordinary wine bottles	- - - -	- Per doz. 0 1 0
In other vessels	- - - -	- Per imp. gall. 0 0 4

(a) And 25 % *ad valorem* in addition. (b) And 10 % *ad valorem* in addition.

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

(d) For each degree or fraction of a degree of strength of wine in excess of 30 % of proof spirits, an additional duty of 4d. per gallon until the strength reaches 42 % of proof spirits.

619

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

ARTICLES OF FOOD, &c.:—WINES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

MALTA.		£ s. d.
In the wood :		
Not containing more than $26\frac{1}{4}\%$ of proof spirit		
<i>Per Maltese barrel of $9\frac{1}{2}$ imp. galls.</i>		
If containing 28% of proof spirit	- " "	0 3 0
" $29\frac{1}{4}\%$ " "	- " "	0 7 11
" $31\frac{1}{2}\%$ " "	- " "	0 12 10
" $33\frac{1}{4}\%$ " "	- " "	0 17 10
" 35% " "	- " "	1 2 9
" $36\frac{1}{4}\%$ " "	- " "	1 7 8
" $38\frac{1}{2}\%$ " "	- " "	1 12 8
" $40\frac{1}{4}\%$ " "	- " "	1 17 7
" 42% and above of proof spirit	- " "	2 2 6
[Fractions of a degree not above $\frac{1}{8}$ th shall not be reckoned; those exceeding $\frac{1}{8}$, 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 9
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 AND TARIFF RATES OF DUTY.

	BRITISH INDIA.	£ s. d.
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.	
Sparklets	- - - - -	Free.
Medicinal waters (including "Aperita Natural Aperient Water" (Customs Tariff Guide))	- - - - -	15 % <i>ad valorem</i> .
Table waters (aerated or mineral) and preparations packed for household use for the production thereof	- - - - -	25 % <i>ad valorem</i> .
	TERRITORY OF PAPUA.	
All kinds	- - - - - <i>Per doz. pints</i>	0 0 6
	DOMINION OF NEW ZEALAND.	
All kinds	- - - - -	20 % <i>ad valorem</i> .
	FIJI.	
Aerated and mineral waters :		
Quarts	- - - - - <i>Per doz.</i>	0 1 6
Pints	- - - - - "	0 0 9
Half-pints or smaller quantities	- - - - - "	0 0 6
	FALKLAND ISLANDS.	
All kinds	- - - - -	Free.
	UNION OF SOUTH AFRICA.	
Medicinal waters, such as Aperita, Honyadi Janos, Vichy, &c. :		
Under the British Preferential Tariff	- - - - -	12 % <i>ad valorem</i> .
" General Tariff	- - - - -	15 % <i>ad valorem</i> .
(Customs Decisions, 1911.)		
Aerated, mineral, and table waters :		
Under the British Preferential Tariff	- - - - -	22 % <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.]

ARTICLES OF FOOD, &c. :—MINERAL WATERS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA.

Medicinal waters:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions -	9 2/10% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions -	9 2/10% <i>ad valorem.</i>
Under the General Tariff -	15 6/10% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia -	9 2/10% <i>ad valorem.</i>
(Customs Decision.)	
Aerated, mineral, and table waters:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions -	9 2/10% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions -	9 2/10% <i>ad valorem.</i>
Under the General Tariff -	25 6/10% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia -	9 2/10% <i>ad valorem.</i>

NYASALAND PROTECTORATE.

All kinds - - - - - 10 2/10% *ad valorem.*

UGANDA PROTECTORATE.

All kinds - - - - - 10 2/10% *ad valorem.*

EAST AFRICA PROTECTORATE.

All kinds - - - - - 10 2/10% *ad valorem.*

SOMALILAND PROTECTORATE.

All kinds:

If imported into Zeyla -	5 2/10% <i>ad valorem.</i>
" " other Protectorate ports -	7 2/10% <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 -	Free.

SIERRA LEONE.

All kinds - - - - - Free.

GAMBIA.

All kinds - - - - - 5 2/10% *ad valorem.*

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]ARTICLES OF FOOD, &c. :--MINERAL WATERS--*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA.		£	s.	d.
Natural, other than in bottles, under regulations prescribed by the Minister of Customs	- - - - -			Free.
Mineral waters (in bottles and glass demijohns) :				
Under the British Preferential Tariff	- - - - -	15	0	<i>ad valorem.</i>
" Intermediate Tariff	- - - - -	17½	0	<i>ad valorem.</i>
" General Tariff	- - - - -	17½	0	<i>ad valorem.</i>
(Appraisers' Bulletins, No. 327, dated 19th August 1909, and No. 360, dated 31st December 1912.)				
NEWFOUNDLAND.				
Natural mineral waters (as medicines)	- - - - -	30	0	<i>ad valorem.</i>
All other mineral waters	- - - - -	40	0	<i>ad valorem.</i>
BAHAMAS.				
All kinds	- - - - -	25	0	<i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.				
All kinds	- - - - -			Free.
JAMAICA.				
All kinds	- - - - -	10	0	<i>ad valorem.</i>
CAYMAN ISLANDS.				
All kinds	- - - - -	5	0	<i>ad valorem.</i>
ST. LUCIA.				
All kinds	- - - - -	15	0	<i>ad valorem.</i>
ST. VINCENT.				
All kinds	- - - - -	10	0	<i>ad valorem.</i>
BARBADOS.				
All kinds	- - - - -	10	0	<i>ad valorem.</i>
GRENADA.				
All kinds	- - - - -	10	0	<i>ad valorem.</i>
VIRGIN ISLANDS.				
All kinds	- - - - -	0	0	6
ST. CHRISTOPHER—NEVIS.				
All kinds	- - - - -	0	0	6
ANTIGUA.				
All kinds	- - - - -	0	0	8
MONTSEERAT.				
All kinds	- - - - -	0	0	9
DOMINICA.				
All kinds	- - - - -	0	0	6
TRINIDAD AND TOBAGO.				
Aerated and mineral waters, natural and artificial :				
Per dozen reputed pints or splits	- - - - -	0	0	6
" reputed quarts	- - - - -	0	1	0
In packages exceeding a quart	- - - - -	0	0	6

623

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

ARTICLES OF FOOD, &c.:—MINERAL WATERS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BERMUDA.	
All kinds	£ s. d. 10% <i>ad valorem.</i>
BRITISH HONDURAS.	
All kinds	12½% <i>ad valorem.</i>
BRITISH GUIANA.	
Aerated and mineral waters :	
Containing lead, copper, arsenic, or other matter which in the opinion of the Comptroller of Customs is injurious to health	
All other kinds	Prohibited. 0 0 8 (a) 0 0 4 (a)
[Note.—Aerated and mineral waters are subject to a maximum allowance of 5% for breakage.]	
GIBRALTAR.	
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 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.

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		
Railway sleepers	- - - - -	Free.
[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), reels, 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.
Drawing-in-frames when imported by the owner of a cotton-weaving mill, provided that they are shown to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton	- - - - -	Free.
(Customs Circular No. 8 of 1912.)		
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	- - - - -	Free.
Picture frames and beading used for picture frames	- - - - -	Free.
Rattans	- - - - -	Free.
All other wood and timber	- - - - -	5½% <i>ad valorem</i> .
MAURITIUS.		Rapees. cents.
Firewood	- - - - - <i>Per cubic yard.</i>	0 14
Bungs and corks	- - - - - <i>Per 100</i>	0 10
Shingles:		
Not exceeding 12" x 5" or 15" x 4"	- - - - - <i>Per 1000</i>	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	- - - - - <i>Per bundle</i>	0 75
Casks, empty, old or new	- - - - - <i>Per cask</i>	0 66
Bark or dyewoods	- - - - - <i>Per ton.</i>	13 41
Rattans	- - - - - <i>Per cwt.</i>	0 36
All other wood and timber	- - - - -	12% <i>ad valorem</i> .
SEYCHELLES.		
Firewood	- - - - -	Free.
Casks, empty, old or new	- - - - - <i>Per cask</i>	0 05
Shooks, per bundle containing not more than sufficient to make one barrel, cask, or tierce	- - - - - <i>Per bundle</i>	0 05
All other wood and timber	- - - - -	12½% <i>ad valorem</i> .

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

WOOD AND TIMBER—continued.

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

HONG KONG.		£ s. d.
All kinds	- - - - -	Free.
COMMONWEALTH OF AUSTRALIA.		
Minor articles for use in the manufacture of articles within the Commonwealth:		
For cotton threads (reeled):		
Reels and bobbins	- - - - -	
For golf clubs, viz., heads of all kinds of wood and hickory shafts, rough-turned	- - - - -	
For smoking pipes:		
Briar wood blocks, rough-shaped	- - - - -	
For fishing rods:		
Rough turned shafts of greenheart, beech, birch, or lancewood	- - - - -	
For tennis rackets:		
Frames in the rough (pieces of timber merely bent to the shape of the frame), provided security be given by the owner that they will be used solely for the purpose mentioned, and that proof of such use be produced to the satisfaction of the Collector within six months after delivery by the Customs	- - - - -	Free.
For wooden match boxes, viz., skillets	- - - - -	
For wooden matches, viz., splints cut to size	- - - - -	
For violins, viz., timber cut to size or shape (provided that security that the timber will be only so used be furnished by the owner)	- - - - -	Free.
Hickory, undressed	- - - - -	Free.
Hickory spokes, dressed, 2 in. and under in diameter	- - - - -	10% <i>ad valorem</i> .
Hubs, elm, with or without metal bands	- - - - -	10% <i>ad valorem</i> .
Spokes of hickory, rough turned, but not shouldered or tenoned	- - - - -	Free.
Felloes of hickory, cut, shaped, or bent, plain in the rough	- - - - -	10% <i>ad valorem</i> .
Rims of hickory, bent, squared, plain, in the rough	- - - - -	10% <i>ad valorem</i> .
Engravers' boxwood and maplewood; legs not sawn; spars 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; pen-holders 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	- - - - -	Free.
[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.]		
Wicker, bamboo, cane or wood, viz., bamboo, clouded; canes and rattans, and bamboo, unmanufactured; cane, compressed in sheet and unshaped, and enamelled, also last blocks, rough turned	- - - - -	Free.
Workmen's baskets of rush or straw	- - - - -	Free.
Architraves, mouldings and skirtings of any material	Per 100 lineal ft.	0 5 0
Prepared hubs, n.e.i.	Each	0 1 0
Laths, n.e.i.	Per 1,000	0 7 6
Laths for blinds	- - - - -	25% <i>ad valorem</i> .
Palings	Per 1,000	0 15 0
Pickets:		
Dressed	Per 100	0 6 0
Undressed	"	0 2 6
Shingles	Per 1,000	0 3 0
Rims (except hickory)	Each	0 1 3

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

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£	s.	d.	
Shafts and poles :					
Buggy shafts, bent :					
Not dressed	}	Under the British Preferential Tariff	-	25 % <i>ad valorem</i> .	
Dressed					
Other shafts :					
In the rough	}	" General Tariff	-	30 % <i>ad valorem</i> .	
Dressed					
Poles for vehicles :					
Rough	}	" 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			Each	0 6 6	
Barrel, new			"	0 5 0	
Half-hogshead, new			"	0 4 6	
Kilderkin, new			"	0 3 6	
Puncheon, new			"	0 11 0	
Hogshead, secondhand			"	0 5 0	
All other kinds :					
Under the British Preferential Tariff				30 % <i>ad valorem</i> .	
" General Tariff				35 % <i>ad valorem</i> .	
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 super. feet	0 5 0	
Three-ply veneer			" "	0 5 0	
Other veneers			" "	0 3 0	
Doors of wood, including fly doors :					
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> .	
(Customs Tariff Guide.)					
Other timber, dressed				Per 100 super. ft.	0 3 0
New Zealand white pine and Rimu, undressed, not elsewhere included				Per 100 super. ft.	0 0 6
Other timber, undressed :					
In sizes of 12 ins. × 6 ins. (or its equivalent) and over				Per 100 super. ft.	0 0 6
In sizes of 7 ins. × 2½ ins. (or its equivalent) and upwards, and less than 12 ins. × 6 ins. (or its equivalent)				Per 100 super. ft.	0 2 0
In sizes less than 7 ins. × 2½ ins. (or its equivalent)				Per 100 super. ft.	0 2 6
Cut to size for making boxes				" "	0 4 0
In sizes less than 7 ft. 6 ins. × 10 ins. × 2½ ins. for door stocks				Per 100 super. ft.	0 2 0
[It is stated in the Customs Tariff Guide that "superficial foot" means a measurement of 12 ins. × 12 ins. × 1 in.]					

627

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

WOOD AND TIMBER—*continued.*

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£	s.	d.
Cork:				
Small corks (up to 8-oz. bottles), bungs, and rings	- Per lb.	0	1	0 (a)
		{ or 30% <i>ad val.</i>		
Not elsewhere included	- - - - - "	0	0	6 (a)
		{ or 30% <i>ad val.</i>		
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>
Tool handles of wood, not elsewhere included, attached to exempt tools; also handles not in excess of one for each unhandled exempt tool imported therewith	- - - - -			Free.
Tool handles of wood, unattached, not elsewhere included:				
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 valorem.</i>
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>
Wooden spoons:				
Under the British Preferential Tariff	- - - - -	10		% <i>ad valorem.</i>
" General Tariff	- - - - -	15		% <i>ad valorem.</i>
	(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 valorem.</i>
Wooden masts or spars and yard arms, dressed or shaped for ships	- - - - -	25		% <i>ad valorem.</i>
	(Customs Tariff Guide.)			
Photograph frames, stands for pictures, and picture frames, on pictures or otherwise, of any material:				
Under the British Preferential Tariff	- - - - -	30		% <i>ad valorem.</i>
" General Tariff	- - - - -	35		% <i>ad valorem.</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>

(a) Whichever rate returns the higher duty.

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

WOOD AND TIMBER—*continued*.
[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Coffins, imported in parts ready to be assembled (flat sets) :		
Under the British Preferential Tariff	- - - - -	30 % <i>ad valorem</i> .
„ General Tariff	- - - - -	35 % <i>ad valorem</i> .
(Customs Tariff Guide.)		

Vessels, including all fittings imported therewith :

(A) Marine, mining and similar dredges :		
Under the British Preferential Tariff	- - - - -	25 % <i>ad valorem</i> .
„ General Tariff	- - - - -	30 % <i>ad valorem</i> .
(B) Vessels not elsewhere included, not exceeding 500 tons gross register, trading intra state or inter-state, or otherwise employed in Australian waters for any continuous period of three months :		
Under the British Preferential Tariff	- - - - -	25 % <i>ad valorem</i> .
„ General Tariff	- - - - -	30 % <i>ad valorem</i> .
(C) Yachts, the property of tourists visiting Australia, under such conditions as may be prescribed by Departmental By-laws - Free.		
[The following conditions are laid down in By-law No. 228, dated 17th June 1912 :		
The Comptroller-General of Customs must be satisfied as to the <i>bona fides</i> of the tourists.		
The period for which the yacht may remain in Australia will be determined by the Comptroller-General, and the yacht must depart from Australian waters by the expiration of that period.		
The Comptroller-General may require such security as he deems fit for the due observance of all conditions and restrictions imposed for the time being as to the use and disposal of the vessel.]		
(D) Yachts, not elsewhere included; launches and boats :		
Under the British Preferential Tariff	- - - - -	25 % <i>ad valorem</i> .
„ General Tariff	- - - - -	30 % <i>ad valorem</i> .
(E) Vessels built in Australia; vessels upon which duty has been collected under this item; vessels owned and registered in Australia on 30th November 1911 - Free.		

Wood rollers for venetian blinds :

Under the British Preferential Tariff	- - - - -	30 % <i>ad valorem</i> .
„ General Tariff	- - - - -	35 % <i>ad valorem</i> .
(Customs Tariff Guide.)		

All other manufactures of wood, not elsewhere included, whether partly or wholly finished; including bellows, sashes, and frames; window screens; walking sticks; hods; mallets; rakes; grain shovels; saw frames; mitre boxes; wood split pulleys; wood bungs; wood type; wood rules, not elsewhere included; washboards; knifeboards; show figures of all kinds; 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> .

(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. (Customs Tariff Guide.)

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

WOOD AND TIMBER—*continued.*

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

[*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 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.
- (viii) Elm hubs, dressed hickory spokes, and hickory rims, used in the manufacture of buggy and cart wheels—provided that in each case before drawback shall be allowed the Collector shall be absolutely satisfied that the drawback claimed is properly due, and may, if he thinks fit, require the manufacture to take place under his supervision.]

TERRITORY OF PAPUA.

Sandalwood; materials for the construction of pants and lighters; oars; also cases for exporting produce	Free.
Timber, dressed or undressed; also doors, sashes, and shutters	Free.
Woodenwares	10% <i>ad valorem.</i>

DOMINION OF NEW ZEALAND.

Ash, hickory, lancewood, and beechwood timber, unwrought; churns; blacksmiths', braziers', assay, 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 vite; handles for tools; boot-makers' sectional cutting boards; wooden lasts; wood heels or knobs; pegwood in strips, for making boot 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.
Golf club heads and shafts of wood, in the rough (Minister's Order No. 1051, dated 6th August 1913)	Free.
Wooden moulds for confectioners or pastrycooks' use (Minister's Order No. 892, dated 2nd November 1908)	Free.
Palings, split	Per 100 0 2 0
Posts, split	0 8 0
Rails, split	0 4 0
Shingles and laths	Per 1,000 0 2 0
Timber, sawn:	
Dressed	Per 100 <i>sup. ft.</i> 0 4 0
Rough	0 2 0
Compo-board (being timber with a backing of paper-pulp cemented to the timber)	Per 100 <i>sup. ft.</i> 0 4 0
(Governor's Order No. 191, dated 28th April 1909).	
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 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*.
[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND— <i>cont.</i>		£ s. d.
Broom, mop, hoe, rake and similar handles; wooden tackle blocks; mouldings and panels in the piece for picture frames, cornices, walls, or ceilings	-	20 ¹ / ₁₀ <i>ad valorem</i> .
Brush stocks :		
If the produce of some part of the British Dominions	-	20 ¹ / ₁₀ <i>ad valorem</i> .
Otherwise	-	30 ¹ / ₁₀ <i>ad valorem</i> .
[Minister's Order No. 997, dated 4th March 1912.]		
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 ¹ / ₁₀ <i>ad valorem</i> .
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 ¹ / ₁₀ <i>ad valorem</i> .
Otherwise	-	30 ¹ / ₁₀ <i>ad valorem</i> .
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 ¹ / ₁₀ <i>ad valorem</i> .
Bellows (other than blacksmiths', braziers', assay, and treadle power) :		
If the produce of some part of the British Dominions	-	20 ¹ / ₁₀ <i>ad valorem</i> .
Otherwise	-	30 ¹ / ₁₀ <i>ad valorem</i> .
Glove stretchers :		
If the produce of some part of the British Dominions	-	20 ¹ / ₁₀ <i>ad valorem</i> .
Otherwise	-	30 ¹ / ₁₀ <i>ad valorem</i> .
[Minister's Order No. 995, dated 5th February 1912.]		
Doors and sashes, plain, or glazed with ornamental glass :		
If the produce of some part of the British Dominions	-	20 ¹ / ₁₀ <i>ad valorem</i> .
Otherwise	-	30 ¹ / ₁₀ <i>ad valorem</i> .
Basket and wicker ware (not being furniture) :		
If the produce of some part of the British Dominions	-	20 ¹ / ₁₀ <i>ad valorem</i> .
Otherwise	-	30 ¹ / ₁₀ <i>ad valorem</i> .
Other cabinetware—not of metal :		
If the produce of some part of the British Dominions	-	25 ¹ / ₁₀ <i>ad valorem</i> .
Otherwise	-	37 ¹ / ₂ ¹ / ₁₀ <i>ad valorem</i> .
Mantelpieces :		
If the produce of some part of the British Dominions	-	25 ¹ / ₁₀ <i>ad valorem</i> .
Otherwise	-	37 ¹ / ₂ ¹ / ₁₀ <i>ad valorem</i> .
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 ¹ / ₁₀ <i>ad valorem</i> .
Otherwise	-	30 ¹ / ₁₀ <i>ad valorem</i> .

FIGI.

Packages, inside and outside, of wood in which goods are ordinarily and actually contained	-	Free.
All other packages, empty, used and returned	-	Free.
Timber, cut, for cases, not exceeding 3 ft. in length	-	12 ¹ / ₂ ¹ / ₁₀ <i>ad valorem</i> .
Timber, undressed, over 2 inches wide, not otherwise enumerated		
<i>Per 100 sup. ft.</i>	0	1 6 (a)
Timber, dressed or surfaced, over 2 inches wide, not otherwise enumerated		
<i>Per 100 sup. ft.</i>	0	2 0 (a)
Timber, dressed or undressed, not over 2 inches wide, not otherwise enumerated	-	12 ¹ / ₂ ¹ / ₁₀ <i>ad valorem</i> .
Shingles	-	<i>Per 1,000</i> 0 2 0

(a) 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.

631

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

WOOD AND TIMBER—*continued.*

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

FIJI— <i>cont.</i>		£ s. d.
Palings (split) and posts and rails (split), not otherwise enumerated	<i>Per 100</i>	0 2 0
Oars and sculls for boats - - - - -	<i>Per ft.</i>	12½% <i>ad valorem.</i>
Boats, launches, and yachts, imported in any vessel, or which have been put out of any vessel off the coast of Fiji, and are subsequently brought into Fiji - - - - -		12½% <i>ad valorem.</i>
Doors, sashes, shutters, and venetian blinds - - - - -		12½% <i>ad valorem.</i>
Mouldings and architraves; and laths - - - - -		12½% <i>ad valorem.</i>
Picture frames, and mouldings for same - - - - -		12½% <i>ad valorem.</i>
Pipes, tobacco, including cigar and cigarette holders and mouthpieces and cases for same - - - - -		12½% <i>ad valorem.</i>
All other wood and timber - - - - -		12½% <i>ad valorem.</i>
FALKLAND ISLANDS.		
All kinds - - - - -		Free.
UNION OF 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 - - - - -		Free.
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, shovels, hoes, forks, rakes, and spades (Customs decision 1911); hubs (9 inches and under), spokes (2 inches 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):		
Under the British Preferential Tariff - - - - -		Free.
" 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>
" General Tariff - - - - -		15% <i>ad valorem.</i>
(Customs decision, dated July 16th, 1906.)		
Finished parts of carriages, carts, coaches, and waggons:		
Under the British Preferential Tariff - - - - -		22% <i>ad valorem.</i>
" 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>
" General Tariff - - - - -		15% <i>ad valorem.</i>
(Cape Customs Notice No. 91, dated 30th October 1908.)		

(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 British Preferential Tariff (Cape Customs Notice No. 24 of 1907).

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

WOOD AND TIMBER—*continued.*

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

Bamboo subjected to treatment (i.e., burnt, japanned, &c.):		
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.)		
All other wood and timber:		
Under the British Preferential Tariff	-	12 % <i>ad valorem.</i>
General Tariff	-	15 % <i>ad valorem.</i>

[*Note.*—Under the “Agricultural Pests Act, 1911” (No. 11 of 1911), which came into operation under Proclamation No. 34 of 1912, on 1st April 1912, the importation from places oversea into the *Union of South Africa* is prohibited of “used bee hives, used bee-hive accessories or appliances, or any things which have been used to contain or manipulate bees, honey, or beeswax.”

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 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.

(Proclamation No. 100 of 1909.)]

RHODESIA.

Rattans, cane and bamboo, unmanufactured; cork dust or sawdust, for packing; lifeboats; also wood meal and wood pulp	-	Free.
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:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British possessions	-	Free.
The produce of non-reciprocating British Possessions	-	Free.
Under the General Tariff	-	3 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	Free.
Wood, unmanufactured; ceiling and flooring boards, planed, tongued, and grooved; also hubs (9 inches and under), rims, spokes (2 inches and under), fellocs, shafts, tent bows and poles, cut or fashioned,		

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

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

not finished, except when for waggons and carts commonly used for the conveyance of goods :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions - - - - -		Free.
The produce of non-reciprocating British Possessions - - - - -	3 7/10	<i>ad valorem.</i>
Under the General Tariff - - - - -	3 7/10	<i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -		Free.
Hubs (over 9 inches) and spokes (over 2 inches) :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions - - - - -	12 0/10	<i>ad valorem.</i>
The produce of non-reciprocating British Possessions - - - - -	15 0/10	<i>ad valorem.</i>
Under the General Tariff - - - - -	15 0/10	<i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -	10 0/10	<i>ad valorem.</i>
Finished parts of carriages, carts, coaches, and waggons :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions - - - - -	20 0/10	<i>ad valorem.</i>
The produce of non-reciprocating British Possessions - - - - -	20 7/10	<i>ad valorem.</i>
Under the General Tariff - - - - -	25 7/10	<i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -	10 0/10	<i>ad valorem.</i>
Boxes, empty, wooden, put together or in pieces or shooks for packing (not printed on) ; also fowl houses for poultry farming :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions - - - - -		Free.
The produce of non-reciprocating British Possessions - - - - -		Free.
Under the General Tariff - - - - -	15 7/10	<i>ad valorem.</i>
(Southern Rhodesia Customs decision.)		
All other wood and timber :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions - - - - -	9 0/10	<i>ad valorem.</i>
The produce of non-reciprocating British Possessions - - - - -	9 0/10	<i>ad valorem.</i>
Under the General Tariff - - - - -	15 0/10	<i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -	9 0/10	<i>ad valorem.</i>

NYASALAND PROTECTORATE.

Materials for making railways, tramways, bridges, or roads; also parts and accessories of vehicles - - - - -		Free.
Boats, yachts, and ships, or parts of such - - - - -		Free.
All other wood and timber - - - - -	10 0/10	<i>ad valorem.</i>

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

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		£ s. d.
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>
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.		
All kinds	- - - - -	Free.
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>
SIERRA LEONE.		
Casks, barrels, cask heads, shooks, hoops, rushes, and all other coopers' stores	- - - - -	Free.
Boats, lighters, and canoes with their requisite tackle, if imported at the same time	- - - - -	Free.
Lumber	- - - - -	0 8 0
<i>Per 1,000 ft.</i>		
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.

635

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

WOOD AND TIMBER—*continued.*

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Sawdust of wood, of all kinds - - - - -	Free.
Communions 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; fellos 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.)	
Cane, reed or rattan, not further manufactured than split, when for use in Canadian manufactures - - - - -	Free.
[Customs Memo. No. 1684B, dated 14th June 1912.]	
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>
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 $\frac{3}{32}$ 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 $\frac{3}{32}$ of an inch in thickness:	
Under the British Preferential Tariff - - - - -	10 % <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.]

WOOD AND TIMBER—*continued*.
[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>	£	s.	d.
Corks manufactured from corkwood :			
Over $\frac{3}{4}$ 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. 1591B, dated 7th June 1910.)			
Heading 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 - - - - -	15	%	<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>
Window cornices and cornice poles :			
Under the British Preferential Tariff - - - - -	26	%	<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.)			

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

WOOD AND TIMBER—*continued.*

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

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 - - - - -	Same duty as on articles imported in the ordinary course.
(Act No. 19 of 1908.)	
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>
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."]	

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

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NEWFOUNDLAND.		£	s.	d.
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.
Wood boxes and labels, when imported by tea dealers to be used by them in packing tea in small packages	- - - - -			Free.
Churns of all descriptions	- - - - -			Free.
Artificial limbs	- - - - -			Free.
Chair cane, and reeds of withrod, unmanufactured	- - - - -			Free.
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	- - - - -			Free.
Boards, under 1 inch in thickness (not grooved or tongued), imported expressly for manufacturing cores	- Per 1,000 ft.	0	4	1·33
Boards and planks, grooved, tongued, or planed, 1 inch thick, and in proportion for any greater thickness	- Per 1,000 ft.	1	0	6·67
Other boards and planks, 1 inch in thickness, and in proportion for any greater thickness	- Per 1,000 ft.	0	16	5·33
Other lumber:				
Oak, pitch pine, elm, beech, greenheart, and ironwood, under 5 inches square, not elsewhere specified	- Per 1,000 ft.	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)	- Per ton	0	2	5·60
Mast pieces, spars, and wharf shores, undressed:				
Under 60 ft. in length	- Per ton	0	9	10·40
60 ft. or over	- " "	0	4	11·20
Mast pieces and spars, dressed or partly dressed:				
Under 60 ft. in length	- " "	30	$\frac{1}{2}$	<i>ad valorem.</i>
60 ft. or over	- " "	20	$\frac{1}{2}$	<i>ad valorem.</i>
Herring barrels	- Each	0	1	0·33
Casks in which dry goods are imported, capable of holding liquids	- Each	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	$\frac{1}{2}$	<i>ad valorem.</i>
Cask-staves (second-hand):				
To make casks of:				
45 gallons and upwards	- Per 120	1	4	8
Under 45 gallons	- " "	0	6	2
Staves, other:				
Undressed, oak	- " "	5	$\frac{9}{16}$	<i>ad valorem.</i>
" other	- " "	25	$\frac{9}{16}$	<i>ad valorem.</i>
Partly or wholly manufactured and dressed	- Per 1,200	1	2	7·33
Headings for coopers' use	- Per pair	0	0	2·47
Rushes for coopers' use; hoops for masts; dorey oars; broom handles	- " "	20	$\frac{1}{2}$	<i>ad valorem.</i>

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

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NEWFOUNDLAND— <i>cont.</i>		£	s.	d.
Shingles and laths - - - - -	Per 1,200	0	2	5.60
Carriage-builders' materials: (a)				
Whitewood, basswood, ash, and hickory, not planed or dressed, imported by blockmakers, wheelwrights, or carriage-builders to be used in their own manufactures - - - - -	Per 1,000 ft.	0	8	2.67
Wheel spokes for carriages, any size up to 1 $\frac{3}{4}$ ins. - - - - -		30	$\frac{7}{10}$	<i>ad valorem.</i>
Wheel spokes for carriages and other vehicles, over 1 $\frac{3}{4}$ ins. - - - - -		50	$\frac{1}{10}$	<i>ad valorem.</i>
Rims for wheels, all sizes - - - - -		30	$\frac{7}{10}$	<i>ad valorem.</i>
Carriage shafts, not trimmed - - - - -		30	$\frac{7}{10}$	<i>ad valorem.</i>
" " trimmed or partly trimmed - - - - -		50	$\frac{7}{10}$	<i>ad valorem.</i>
Carriage poles or seats made up or part made up - - - - -		50	$\frac{1}{10}$	<i>ad valorem.</i>
Hubs for carriage wheels, or blocks to make such hubs, up to 8 ins. in diameter - - - - -		30	$\frac{7}{10}$	<i>ad valorem.</i>
Hubs for vehicles, or blocks to make such hubs, over 8 ins. in diameter - - - - -		50	$\frac{1}{10}$	<i>ad valorem.</i>
Bows for hoods - - - - -		30	$\frac{1}{10}$	<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	$\frac{1}{10}$	<i>ad valorem.</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	$\frac{1}{10}$	<i>ad valorem.</i>
Cork and corkwood; also patterns of metal manufactures - - - - -		10	$\frac{1}{10}$	<i>ad valorem.</i>
Axe handles; poles for picks; pegs and pegwood; wood findings for harness making; also wooden shanks and lasts - - - - -		25	$\frac{1}{10}$	<i>ad valorem.</i>
Blocks for ships; picture and photograph frames; trunks and valises partly or wholly of wood; pails and tubs; 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	$\frac{1}{10}$	<i>ad valorem.</i>
All other wood and timber and manufactures thereof - - - - -		40	$\frac{1}{10}$	<i>ad valorem.</i>
BAHAMAS.				
Dredges capable of being used for sponging - - - - -				Prohibited.
Lignum vitæ, mahogany, cedar; also dye woods - - - - -				Free.
Sleepers for railways and tramways; spars; windlasses - - - - -				Free.
Karrels 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.
Vessels, lighters, or other craft brought into the Colony for repairs and not intended for use in the Colony after such repairs have been effected - - - - -				Free.

(a) For rates of duty on finished parts of carriages, see under "Carriages."

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

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BAHAMAS— <i>cont.</i>		£	s.	d.
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	0	0 <i>ad valorem.</i>
All other manufactures of wood and timber	- - - - -	25	0	0 <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 sawn	- - - - - 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	0	0 <i>ad valorem.</i>
All other wood and timber	- - - - -	10	0	0 <i>ad valorem.</i>
JAMAICA.				
Bee-hives	- - - - -			Free.
[The importation of bee-hives, except by permission in writing of the Director of Agriculture, is prohibited.]				
All materials for use exclusively in the construction and equipment of railways and tramways	- - - - -			Free.
Artificial limbs, crutches and other appliances for the relief of bodily disablement	- - - - -			Free.
Wood for 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	- - - - -			Free.
Pitch pine, white pine, and other lumber:				
Rough or sawn	- - - - - Per 1,000 sup. ft. (1 in. thick)	0	9	0
Planed, smoothed, grooved and tongued, ceiling and flooring boards; clinker or beaded boards, not otherwise manufactured	- - - - - Per 1,000 sup. ft. (1 in. thick)	0	14	0
Shingles, cypress, more than 12 ins. in length	- - - - - Per 1,000	0	6	0
" wallaba	- - - - -	0	6	0
" other	- - - - -	0	4	0
All other wood and timber	- - - - -	10	0	0 <i>ad valorem</i>
[Note.—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.]				
CAYMAN ISLANDS.				
All kinds	- - - - -	5	0	0 <i>ad valorem.</i>
St. LUCIA.				
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose), including carts, casks (empty), shooks, and staves, trucks, truss-hoops, waggons, and wood hoops	- - - - -			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.

641

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

WOOD AND TIMBER—*continued.*

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ST. LUCIA— <i>cont.</i>		£ s. d.
Articles for the building or repair of churches or school-houses, and other articles for use in churches imported for such purpose on written declaration to that effect to the satisfaction of the Treasurer	-	Free.
Packages or coverings in which goods are imported, if in the opinion of the Treasurer they are usual or necessary for the purpose	-	Free.
Appliances for bee-keeping	-	Free.
[Under the "Importation of Bees Ordinance, No. 8 of 1912," it is provided that it shall not be lawful to import into the Colony any bee-hive or part of a bee-hive, or any article whatsoever which has been used in connection with bees.		
Every bee-hive or part of a bee-hive, or other article adapted for use in connection with bee-keeping, must be landed at the Port of Castries, and the Treasurer shall, prior to delivery, cause it to be conveyed to the Agricultural Authority, who shall thereupon inspect it, and if he is satisfied that it has not been previously used in connection with bee-keeping he shall cause it to be returned to the Treasurer for delivery in due course to the importer; but if he is satisfied that it has been previously used in connection with bee-keeping he shall cause it to be destroyed or, at his discretion, shall return it for exportation by the importer in such manner as he may direct.]		
Railway and tramway materials; bridges of iron or wood; also coal baskets for use in the conveyance of coal to and from ships	-	Free.
Lumber:		
White and spruce pine (except spars)	Per 1,000 sup. ft.	0 10 0 (a)
Pitch pine, and all other descriptions of lumber, except spars	Per 1,000 sup. ft.	0 15 0 (a)
Shingles, cypress and wallaba	Per 1,000	0 6 0 (a)
" pine	-	0 4 0 (a)
Hulks	-	20 ⁷ / ₈ ad valorem.
Coffins; doors, sashes, and blinds; trunks and baskets:		
Under the British Preferential Tariff	-	12 ⁷ / ₈ ad valorem.
" General Tariff	-	15 ⁷ / ₈ ad valorem.
All other wood and timber	-	15 ⁷ / ₈ ad val. (a)

ST. VINCENT.

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		
Shingles	Per 1,000	Free.
Wood:		
Spruce and white pine	Per 1,000 ft.	0 5 0 (a)
Pitch pine	-	0 10 0 (a)
All other kinds of wood	-	0 12 6 (a)
Coffins; doors, sashes, and blinds; trunks and baskets:		
Under the British Preferential Tariff	-	8 ⁷ / ₈ ad valorem.
" General Tariff	-	10 ⁷ / ₈ ad valorem.
All other timber	-	10 ⁷ / ₈ ad val. (a)

(a) Planks, boards, deals, joists, scantling, shingles, shooks, staves, and heading may be imported at *four-fifths* of the above-specified rates, when entitled to entry under the British Preferential Tariff, in accordance with the terms of the Canadian-West Indian Reciprocity Agreement of 1912.

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

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BARBADOS.		£	s.	d.
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 - - - - -				
				Free.
Logwood; wood for fuel; hoe-sticks; sawdust - - - - -				
				Free.
All other wood and timber:				
Hemlock, birch, beech, white pine, and spruce:				
Under the British Preferential Tariff - <i>Per 1,000 sup. ft.</i>				
(1 in. thick)				
"	General Tariff	-	-	0 5 0
"	General Tariff	-	-	0 6 3
Pitch pine:				
Under the British Preferential Tariff - - - - -				
"	General Tariff	-	-	0 4 0
"	General Tariff	-	-	0 5 0
Hoops, whether coiled or straight - - <i>Per 1,200 pieces</i>				
				0 6 0
All other kinds (except in naves, felloes, spokes, and unsquared posts):				
Under the British Preferential Tariff - <i>Per 1,000 cub. ft.</i>				
"	General Tariff	-	-	0 7 6
"	General Tariff	-	-	0 9 4½
Shingles of all descriptions:				
Under the British Preferential Tariff - - <i>Per 1,000</i>				
"	General Tariff	-	-	0 1 6
"	General Tariff	-	-	0 1 10½
Staves, white and red oak, whether loose or made up in bundles or shooks:				
Under the British Preferential Tariff - <i>Per 1,200 pieces</i>				
"	General Tariff	-	-	0 4 9½
"	General Tariff	-	-	0 6 0
Wood, heading:				
Under the British Preferential Tariff - - - - - 3% <i>ad valorem.</i>				
"	General Tariff	-	-	11¼% <i>ad valorem.</i>
Doors, sashes, and blinds:				
Under the British Preferential Tariff - - - - - 8% <i>ad valorem.</i>				
"	General Tariff	-	-	10% <i>ad valorem.</i>
Trunks and baskets of all kinds, and coffins:				
Under the British Preferential Tariff - - - - - 9% <i>ad valorem.</i>				
"	General Tariff	-	-	11¼% <i>ad valorem.</i>
Other manufactured timber - - - - - 10% <i>ad valorem.</i>				
Oxbows	-	-	-	<i>Per doz.</i> 0 0 6
Truss-hoops	-	-	-	<i>Per set of nine</i> 0 1 3
Naves, felloes, spokes, and unsquared posts	-	-	-	10% <i>ad valorem.</i>
GRENADA.				
Lumber:				
Spruce and white pine - - - <i>Per 1,000 sup. ft.</i> 0 5 0				
Pitch pine and all other descriptions of lumber (except spars) <i>Per 1,000 sup. ft.</i> 0 10 0				
Shingles	-	-	-	<i>Per 1,000</i> 0 3 0
New trunks and puncheons	-	-	-	10% <i>ad valorem.</i>
All other wood and timber	-	-	-	10% <i>ad valorem.</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 - - - - -				
				Free.

645

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

WOOD AND TIMBER—*continued.*

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

VIRGIN ISLANDS— <i>cont.</i>		£	s.	d.
Hoops	- - - - -			Free.
Pitch pine, white pine, spruce, and all hard woods	- - - - -			Free.
Staves	- - - - -			Free.
Shooks	- - - - -			Free.
All other wood and timber	- - - - -	10	0	<i>ad valorem.</i>
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 (a)
" cypress and wallaba	- - - - - "	0	5	0 (a)
Hoops	- - - - - Per 1,200	0	10	5
Pitch pine	- - - - - Per 1,000 sup. ft. (1 in. thick)	0	12	6 (a)
White pine	- - - - - "	0	8	4 (a)
Oak, beech, elm, mahogany, hickory, and all hard woods	- - - - - Per 1,000 sup. ft. (1 in. thick)	1	5	0 (a)
Spruce and hemlock	- - - - - "	0	7	0 (a)
Staves	- - - - - Per 1,000	0	10	5 (a)
Shooks, for hogsheads, tierces, or puncheons	- Each bundle	0	0	4 (a)
" " " " with heads	- Each bundle	0	0	5 (a)
Spars	- - - - -	11	0	<i>ad val.</i> (a)
Coffins; doors, sashes, and blinds; trunks and baskets:				
Under the British Preferential Tariff	- - - - -	8	0	<i>ad valorem.</i>
" General Tariff	- - - - -	11	0	<i>ad valorem.</i>
All other wood and timber	- - - - -	11	0	<i>ad val.</i> (a)
ANTIGUA.				
Boxes, barrels, crates, and inner packings of all kinds; packages and coverings (except butts, puncheons, hogsheads, 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	- - - - -			Free.
Shingles:				
Cedar and pine	- - - - - Per 1,000	0	3	6 (a)
Cypress and wallaba	- - - - - "	0	7	0 (a)
Hoops (except truss hoops)	- - - - - Per 1,200	0	10	5
Pine, pitch	- - - - - Per 1,000 ft. sup. (1 in. thick)	0	12	6 (a)
" white and spruce	- - - - - "	0	8	4 (a)
Oak, beech, elm, mahogany, hickory, and all hard woods	- - - - - "	1	5	0 (a)
Staves	- - - - - Per 1,000	0	10	5 (a)
Shooks without heads	- - - - - Per bundle	0	0	4 (a)
" with heads	- - - - - "	0	0	5 (a)
Coffins; doors, sashes, and blinds; trunks and baskets:				
Under the British Preferential Tariff	- - - - -	10	0	<i>ad valorem.</i>
" General Tariff	- - - - -	13	0	<i>ad valorem.</i>
All other wood and timber	- - - - -	13	0	<i>ad val.</i> (a)

(a) Planks, boards, deals, joists, scantling, shingles, shooks, staves, and heading may be imported at *four-fifths* of the above specified rates when entitled to entry under the British Preferential Tariff, in accordance with the terms of the Canadian-West Indian Reciprocity Agreement of 1912.

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

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
MONTERRAT.	
	£ s. d.
Boxes, barrels, crates, and inner packages of all kinds (except butts, puncheons, hogsheads, 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	Free.
Shingles:	
Cedar and pine	Per 1,000 0 3 1½(a)
Cypress and wallaba	" 0 6 3(a)
Staves	0 12 6(a)
Shooks, with heads	Per bundle 0 0 6(a)
" without heads	" 0 0 4½(a)
Hoops	Per 1,200 0 12 6
Pine, pitch	Per 1,000 sup. ft. (1 in. thick) 0 12 6(a)
" white and spruce	" " " 0 9 4½(a)
Oak, beech, elm, mahogany, hickory, and all hard wood	" " " 1 11 3(a)
Spars of wood	15% <i>ad val.</i> (a)
Coffins; doors, sashes, and blinds; trunks and baskets:	
Under the British Preferential Tariff	10½% <i>ad valorem.</i>
" General Tariff	13½% <i>ad valorem.</i>
All other wood and timber	13½% <i>ad val.</i> (a)
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	Per set 0 2 0
" other (coiled or straight)	Per 1,200 0 8 0
Pitch pine	Per 1,000 sup. ft. (1 in. thick) 0 12 6(a)
Soft woods—white pine, spruce, &c.	" " " 0 8 4(a)
Hard woods—oak, beech, elm, mahogany, cedar, hickory, &c.	Per 1,000 sup. ft. (1 in. thick) 1 0 10(a)
Shingles, cedar and pine	Per 1,000 0 3 0(a)
" wallaba	" 0 4 2(a)
" cypress	" 0 5 0(a)
Staves	" 0 5 0(a)
Shooks; also empty packages for produce	5% <i>ad val.</i> (a)
Wooden houses, complete, ready for erection, with their fittings	10% <i>ad valorem.</i>
Spars, in the rough or finished	12½% <i>ad valorem.</i>
Coffins; doors, sashes, and blinds; trunks and baskets:	
Under the British Preferential Tariff	10% <i>ad valorem.</i>
" General Tariff	12½% <i>ad valorem.</i>
All other wood and timber	12½% <i>ad val.</i> (a)
TRINIDAD AND TOBAGO.	
Bark	Free.
Articles imported specially for the furnishing, decoration, construction, and repair of churches used for public worship, on the signed declaration of the head of the denomination for which they are intended	Free.

(a) Planks, boards, deals, joists, scantling, shingles, shooks, staves, and heading may be imported at *four-fifths* of the above specified rates when entitled to entry under the British Preferential Tariff, in accordance with the terms of the Canadian-West Indian Reciprocity Agreement of 1912.

645

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

WOOD AND TIMBER—*continued.*

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

TRINIDAD AND TOBAGO— <i>cont.</i>		£	s.	d.
Ships, boats and launches	- - - - -			Free.
Timber, unmanufactured:				
Sawn or hewn, undressed:				
Under the British Preferential Tariff	- - Per 1,000 ft.	0	6	8
" General Tariff	- - - - -	0	8	4
Sawn or hewn, wholly or partly dressed:				
Under the British Preferential Tariff	- - - - -	0	10	0
" General Tariff	- - - - -	0	12	6
Shingles:				
Under the British Preferential Tariff	- - Per 1,000	0	1	2½
" General Tariff	- - - - -	0	1	6
Staves and headings of oak—the pack or packs containing staves and headings for one puncheon or two hogsheads:				
Under the British Preferential Tariff	- - Per pack	0	0	8
" General Tariff	- - - - -	0	0	10
Shooks, staves, and headings, other kinds:				
Under the British Preferential Tariff	- - - - -	8	½	<i>ad valorem.</i>
" General Tariff	- - - - -	10	½	<i>ad valorem.</i>
Doors, sashes, and blinds:				
Under the British Preferential Tariff	- - - - -	8	½	<i>ad valorem.</i>
" General Tariff	- - - - -	10	½	<i>ad valorem.</i>
Coffins, trunks, and baskets:				
Under the British Preferential Tariff	- - - - -	8	½	<i>ad valorem.</i>
" General Tariff	- - - - -	10	½	<i>ad valorem.</i>
All other wood and timber	- - - - -	10	½	<i>ad valorem.</i>

BERMUDA.

Firewood	- - - - -	} Free.	
Vessels built out of the Bermuda Islands, and subsequently sold therein, and their appurtenances for the time being forming part of such vessels	- - - - -		
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 ½ <i>ad valorem.</i>

BRITISH HONDURAS.

Ox bows and yokes	- - - - -	} Free.		
Plant and material for railways, tramways, telegraphs and telephones	- - - - -			
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)	- - - - -			
Vats 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	- - - - -	12 ½	½	<i>ad valorem.</i>
a 18328		0	0	

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

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH GULANA.		£	s.	d.
Materials 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:				
Undressed:				
Under the British Preferential Tariff -	Per 1,000 fl. (board measure)	0	10	0 (a)
" General Tariff - - - - -	" "	0	12	6 (a)
Dressed:				
Under the British Preferential Tariff	" "	0	16	8 (a)
" General Tariff - - - - -	" "	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.]				
Shingles (wooden) of all kinds:				
Under the British Preferential Tariff - - - - -	Per 1,000	0	1	8 (a)
" General Tariff - - - - -	" "	0	2	1 (a)
Doors, sashes, and blinds:				
Under the British Preferential Tariff - - - - -	- - - - -	12%	<i>ad val.</i> (b)	
" General Tariff - - - - -	- - - - -	15%	<i>ad val.</i> (b)	
Shooks for making puncheons, hogsheads, or barrels for holding rum or molasses, per pack or packs containing shooks for 1 puncheon, or 2 hogsheads, or 3 barrels:				
Under the British Preferential Tariff - - - - -	Per pack or packs	0	1	4 (a)
" General Tariff - - - - -	" "	0	1	8 (a)
Staves and headings:				
White oak:				
Under the British Preferential Tariff - - - - -	Per 1,000	1	6	8 (a)
" General Tariff - - - - -	" "	1	13	4 (a)
Of every other description:				
Under the British Preferential Tariff - - - - -	" "	1	0	0 (a)
" General Tariff - - - - -	" "	1	5	0 (a)
Cork manufactures - - - - -	Per lb.	0	0	5 (a)
Match splints in cases, each containing the equivalent of 10 gross of matches of the ordinary length - - - - -				
				Per case
				0 15 7½
[There is no additional charge on matches.]				
Trunks, baskets, and coffins:				
Under the British Preferential Tariff - - - - -	- - - - -	12%	<i>ad val.</i> (b)	
" General Tariff - - - - -	- - - - -	15%	<i>ad val.</i> (b)	
All other wood and timber - - - - -	- - - - -	15%	<i>ad val.</i> (b)	

GIBRALTAR.

All kinds - - - - - Free.

MALTA.

All kinds - - - - - Free.

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

647

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

WOOD AND TIMBER—*continued.*

[See also under HOUSEHOLD FURNITURE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

CYPRUS.		£	s.	d.
Casks (including empty casks) and vats, and staves and hoops used in their construction	- - - - -			Free.
Boats	- - - - -			Free.
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	- - - - -			Free.
Logwood	- - - - - Per 100 okes	0	1	9½
All other wood and timber	- - - - -	10	0	<i>ad valorem.</i>

(An oke = 2·8 lbs.)

[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 AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Uniforms imported by a public servant for his personal use - - -	Free.
All other apparel - - - - -	5% <i>ad valorem</i> .
[Note.—“ ‘pparel’ 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.”]	
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 - - - - -	Free.
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 <i>three</i> months before or after the arrival of such person - - - - -	Free.
Cast off clothes - - - - -	Prohibited.
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 (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 <i>three</i> months before or after the arrival of such person - - - - -	Free.
All other apparel - - - - -	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Second-hand clothing from any proclaimed place other than second-hand clothing for the personal use of the importer or consignee which on arrival shall be submitted to disinfection as prescribed in the Quarantine Regulations, at the expense of the importer or consignee; also all used clothing accompanying a deck passenger from Asiatic and East Indian ports, unless on arrival such clothing has, at the expense of the importer, been submitted to disinfection as prescribed. (Quarantine Proclamation dated 30th August 1910)	Prohibited.
Diving dresses - - - - -	Free.
Theatrical costumes, and properties as prescribed by departmental By-laws - - - - -	Free.
[It is laid down under Customs By-laws No. 174, dated 28th July 1911, and 238, dated 18th June 1912, respectively, that	

649

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Theatrical costumes—*cont.*

theatrical properties made of metal, and costumes (excepting those of modern European use and fashion) and such other theatrical properties as may be approved by the Minister, may be admitted free of duty, provided that security be given that they shall be used only for the purpose of theatrical representation, and provided that security will be furnished that they will be exported within six months after delivery by the Customs, or such further time as the Comptroller-General may allow.]

Uniforms for official use imported by a Consul who is not a British subject or engaged in trade in Australia - - - - - Free.

Minor articles for use in the manufacture of apparel and attire within the Commonwealth:

Bindings; bodice steels and bones; boot laces, except of leather; bow-pins for ties; 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 casing for dresshorn; dresshorn; dees, rings, rivets (brass) and hooks (brass or white metal) for military and naval belts; dress preservers (if for permanent fixture to dress); edgings, not being lace or embroideries; featherbone (covered in lengths); featherbone sets (plain or covered); ferretings; filletings; galoons, statute; garter elastic (frilled); metal chain coat hangers; 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); whalebone sets (plain or covered); wire, covered; 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 - - - - - Free.

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 - - - - - Free.

[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.]

Furs, being apparel or attire or other article in part, or wholly made up, (and boas, goatskin, or imitation fur.—Supplement No. 7 of 1913 to Customs Tariff Guide), including furs sewn together:

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.]

MISCELLANEOUS ARTICLES:—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued.*

(See also under GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Apparel and attire:

Not elsewhere included, for the human body, partly or wholly made up, including materials cut into shape therefor; also looping for boots and labels and hangers for coats and other textile goods, plain, printed or having woven lettering or ornamental designs, whether in the piece or otherwise:

Under the British Preferential Tariff - - - - - 35 % *ad valorem.*
" General Tariff - - - - - 40 % *ad valorem.*

Corsets:

Under the British Preferential Tariff - - - - - 10 % *ad valorem.*
" General Tariff - - - - - 15 % *ad valorem.*

Articles, not elsewhere included, partly or wholly made up from textiles, felts or feathers, including materials cut into shape therefor:

Under the British Preferential Tariff - - - - - 25 % *ad valorem.*
" General Tariff - - - - - 30 % *ad valorem.*

[A *drawback* 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.]

[*Note.*—For regulations issued under the "Commerce Act, 1905," regarding the application of a "trade description" to apparel, see under the Commonwealth "Introductory Notes" to this Volume.]

TERRITORY OF PAPUA.

Naval and military uniforms - - - - - Free.
All other apparel - - - - - 10 % *ad valorem.*

DOMINION OF NEW ZEALAND.

Military clothing for the *bond fide* 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 - - - - - Free.

Regalia for registered friendly Societies (including Forester's Costumes) —(Minister's Order No. 899, dated 1st February 1909) - - - - - Free.

Minor articles required in the making-up of apparel enumerated in any order of the Minister of Customs, and published in the *Gazette*, viz.:—

Band casings - - - - -	}	Free.
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 - - - - -		

651

[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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND— <i>cont.</i>		£ s. d.
Minor articles— <i>cont.</i>		
Ferrets, silk	- - - - -	} Free.
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	- - - - -	
Olivettes for trimming military clothing	- - - - -	
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	- - - - -	Free.
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	- - - - -	40 % <i>ad valorem</i> .
Shawls (Minister's Order No. 874, dated 14th April 1908)	- - - - -	25 % <i>ad valorem</i> .
Shrouds (Minister's Order No. 969, dated 6th Sept. 1911)	- - - - -	25 % <i>ad valorem</i> .
All other apparel and ready-made clothing	- - - - -	25 % <i>ad valorem</i> .
FIJI.		
Uniforms imported by a public servant for his own use	- - - - -	Free.
All other apparel and slops	- - - - -	12½ % <i>ad valorem</i> .
[Second-hand clothing imported into the Colony as merchandise may be detained at the Customs for inspection of the Government Medical Officer, and fumigated or otherwise dealt with as may appear necessary in the interest of public health (Ordinance No. 16 of 1909).]		
FALKLAND ISLANDS.		
All kinds	- - - - -	Free.
UNION OF 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	- Each	0 2 0
[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.]		
Uniforms for fire brigades :		
Under the British Preferential Tariff	- - - - -	Free.
„ General Tariff	- - - - -	8 % <i>ad valorem</i> .
[Cape Customs Notice No. 137, dated 19th March 1910.]		
Shawls (woollen); coats, jackets, or other apparel made of blanketine or baize :		
Under the British Preferential Tariff	- - - - -	22 % <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:—APPAREL AND SLOPS (exclusive of Passengers' Baggage)—*continued*.

(See also under GLOVES, HATS, AND HOSIERY.)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

[*Note*.—Shawls containing 25% or more of wool are to be classed as woollen shawls (Cape Customs Notice No. 109, dated 1st March 1909). It is further stated in the "Custom Tariff Handbook, 1911," that woollen shawls are sometimes invoiced as containing a certain percentage of waste and a less percentage of wool than the minimum allowed under the Customs Regulations, viz., 25%. It has been found, however, that a large proportion of the so-called waste consists of wool, and the certificate of the constituent parts cannot be accepted as correct unless it is clearly indicated that the total amount of wool in the shawls is less than the minimum.]

All other apparel:			
Under the British Preferential Tariff	-	-	12% <i>ad valorem</i> .
„ General Tariff	-	-	15% <i>ad valorem</i> .

RHODESIA.

Consular, military and naval uniforms; also vestments when imported by, or for presentation to, any religious body	-	-	Free.
Second-hand clothing for sale	-	-	Prohibited.
Shawls (woollen); coats, jackets, or other apparel made of blanketing or baize:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions	-	-	} 20% <i>ad val.</i>
The produce of non-reciprocating British Possessions	-	-	
Under the General Tariff	-	-	25% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	-	-	10% <i>ad valorem</i> .
Shawls, cotton:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions	-	-	12% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	-	-	15% <i>ad valorem</i> .
Under the General Tariff	-	-	15% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	-	-	10% <i>ad valorem</i> .
[Customs decision.]			
All other apparel:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions	-	-	} 9% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	-	-	
Under the General Tariff	-	-	15% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	-	-	9% <i>ad valorem</i> .

653

[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 AND TARIFF RATES OF DUTY.

NTASALAND PROTECTORATE.	
Naval, Military, and Civil Service uniforms imported by officers in the Protectorate service	Free.
Any uniform of His Majesty's naval or military forces, or any dress having the appearance, or bearing any of the regimental or other distinctive marks of any such uniform for purposes of sale to persons not serving in His Majesty's naval or military forces is prohibited. (Proclamation No. 2 of 1913, dated 31st January 1913.)	
All other apparel	10 ⁷ / ₁₀ <i>ad valorem.</i>
UGANDA PROTECTORATE.	
Officers' uniforms, viz., the uniform of a Naval, Military, or Protectorate Officer	Free.
All other apparel	10 ⁷ / ₁₀ <i>ad valorem.</i>
EAST AFRICA PROTECTORATE.	
Officers' uniforms, viz., the uniform of a Naval, Military, or Protectorate Officer	Free.
All other apparel	10 ⁷ / ₁₀ <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds:	
If imported into Zeyla	5 ⁰ / ₁₀ <i>ad valorem.</i>
" " other Protectorate ports	7 ⁰ / ₁₀ <i>ad valorem.</i>
ST. HELENA.	
All kinds	Free.
NIGERIA.	
Naval and military uniforms	Free.
All other apparel	10 ⁰ / ₁₀ <i>ad valorem.</i>
GOLD COAST.	
If imported into the West of the Volta:	
Naval and military uniforms	Free.
All other apparel	10 ⁷ / ₁₀ <i>ad valorem.</i>
If imported into the East of the Volta:	
Wearing apparel	4 ⁰ / ₁₀ <i>ad valorem.</i>
[Note.—Under the "Uniforms Ordinance, 1903" (No. 7 of 1903), it is provided that no military uniform or any dress having the appearance or bearing any of the regimental or other distinctive marks of any such uniform may be worn (except in certain specified cases) without permission in writing of the Governor.]	
SIERRA 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 ⁰ / 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	Free
All other apparel	5 ⁰ / ₁₀ <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 AND TARIFF RATES OF DUTY.

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.
[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>bonâ 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>
[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>
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>

655

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

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 valorem.</i>
" General Tariff	- - - -	35% $\frac{1}{2}$ <i>ad valorem.</i>
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	- - - -	32% $\frac{1}{2}$ <i>ad valorem.</i>
" General Tariff	- - - -	35% $\frac{1}{2}$ <i>ad valorem.</i>
Silk clothing:		
Under the British Preferential Tariff	- - - -	30% <i>ad valorem.</i>
" Intermediate Tariff	- - - -	32% $\frac{1}{2}$ <i>ad valorem.</i>
" General Tariff	- - - -	37% $\frac{1}{2}$ <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		
Naval and military uniforms	- - - -	Free.
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		
Oiled clothing	- - - -	30% <i>ad valorem.</i>
Corsets; lace collars; scarfs; ties; belts; regalia of societies	- - - -	40% <i>ad valorem.</i>
Clothing made waterproof with india-rubber	- - - -	40% <i>ad valorem.</i>
Fur coats, jackets, capes, muffs, stoles, robes, and all other clothing of fur	- - - -	45% <i>ad valorem.</i>
Ready-made clothing of all kinds (not elsewhere specified), including collars and cuffs	- - - -	45% <i>ad valorem.</i>
Shawls; cardigan jackets; guernseys; and all other apparel, including clothing re-imported after being dyed, cleaned, altered, or made up abroad	- - - -	35% <i>ad valorem.</i>

BAHAMAS.

Naval and military uniforms	- - - -	Free.
All other apparel	- - - -	25% <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 and robes of office	- - - -	Free.
Theatrical apparel (used) brought by proprietors or managers of theatrical or other exhibitions	- - - -	Free.
[The above apparel may be imported on security of a deposit of 30% of the duty otherwise leviable—such deposit to be refunded if the apparel is exported within two months of importation.]		
All other apparel	- - - -	10% <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 AND TARIFF RATES OF DUTY.

CAYMAN ISLANDS.	
All kinds	5 % <i>ad valorem.</i>
ST. LUCIA.	
Theatrical apparel imported by proprietors or managers of theatrical or other exhibitions	Free.
Personal effects, not being merchandise, of persons who are natives of, or domiciled in, St. Lucia who have died abroad, if imported within 6 months of the date of death	Free.
Official uniforms, imported with the assent of the Governor, for special use of officers and men in His Majesty's Naval, Military, Civil or Volunteer Services	Free.
Articles for the use of the St. Mary's College Cadet Corps imported with the approval of the Governor-in-Council	Free.
All other apparel	15 % <i>ad valorem.</i>
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.
All other apparel	10 % <i>ad valorem.</i>
BARBADOS.	
Naval and military uniforms	Free.
All other apparel	10 % <i>ad valorem.</i>
GRENADA.	
Uniforms for official use by officers and men of His Majesty's Naval, Military, Civil, and Volunteer Services	Free.
All other apparel	10 % <i>ad valorem.</i>
VIRGIN ISLANDS.	
Naval and military uniforms	Free.
All other apparel	10 % <i>ad valorem.</i>
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.
All other apparel	11 % <i>ad valorem.</i>
ANTIGUA.	
Naval and military uniforms	Free.
All other apparel	13½ % <i>ad valorem.</i>
MONTSERRAT.	
Naval and military uniforms	Free.
All other apparel	13½ % <i>ad valorem.</i>
DOMINICA.	
Naval and military uniforms	Free.
All other apparel	12½ % <i>ad valorem.</i>
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.
All other apparel	10 % <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 AND TARIFF RATES OF DUTY.

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	Free.
Personal effects of inhabitants of Bermuda dying abroad, and not being for sale	Free.
All other apparel	10% <i>ad valorem.</i>
BRITISH HONDURAS.	
Vestments imported specially for any church, 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	15% <i>ad val.</i> (a)
[A drawback of duty is allowed on materials for clothing used in the manufacture of clothing in the Colony upon exportation.]	
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Old or used clothes for the purpose of sale or commerce (Order-in-Council dated November 30th, 1903)	Prohibited.
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	Free.
The authorised uniforms of foreign Consuls and Consular officers, and national flags imported for their use	Free.
The authorised uniforms of any foreign government to be worn by persons entitled to wear them	Free.
All other apparel	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.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

Note.—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 *Board of Trade Journal*; 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, London, E.C.

BRITISH INDIA.

Rifles of .303 bore and .450 bore, and ball ammunition which can be fired from such rifles (Notification No. 2165 dated 11th September 1906)	-	-	-	-	Prohibited.
[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.					
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 licenses.]					
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					Free.
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	-	-	-	-	Free.
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					Free.
Firearms other than pistols, but including gas and air guns (a) and rifles	-	-	-	-	Each
Barrels for the same, single or double	-	-	-	-	„
					Rupees. annas.
					50 0
					30 0

(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.

659

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

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA— <i>cont.</i>		Rupees.	annas.
Pistols	<i>Each</i>	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)(b)
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	<i>Each</i>	1	8 (a)(b)
<p>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.</p> <p>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.</p>			
Machines for making, loading, or closing cartridges	<i>Each</i>	10	0 (a)(b)
Machines for capping cartridges	"	2	8 (a)(b)
Bird shot		5	% (c)
Gunpowder of all sorts, and all other arms, ammunition, and military stores		10	% <i>ad valorem.</i>
Fireworks of all sorts, including fulminating powder		5	% <i>ad valorem.</i>
All other explosives, including blasting gelatine, dynamite, roborite, tonite detonators, and blasting fuses		5	% <i>ad valorem.</i>

[*Note.*—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 No. XI. of 1878 and amending Acts, and Consolidated Rules of 1909, with amendments thereto, made thereunder).

For the importation of cannon, war rockets, or rifles, or parts of, or fittings for, rifles (except rifles of .303 or of .450 bore, which are prohibited), 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, or, so far as the district of Ajmer-Merwara is concerned, in the Foreign Department. The above provisions are not deemed to limit or otherwise affect the power to grant a licence for the import of rifles, or parts of, or fittings for, rifles (not being of prohibited bores) which, in the opinion of the Authority granting the licence are intended in good faith for sporting purposes.

(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. 3798-90 dated 27th May 1911, it is provided that no duty in excess of 10% *ad valorem* shall be paid on any article comprised under these headings with exception of the following:—main-springs and magazine springs, gun-stocks and breech-blocks; actions (including skeleton and waster); breech-bolts and their heads; cocking pieces; locks for muzzle-loading arms; and machines for making, loading, closing or capping cartridges for rifled arms.

(c) For fixed tariff valuation on which duty is levied, see Appendix 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 AND TARIFF RATES OF DUTY.

BRITISH INDIA—*cont.*

Note—*cont.*

A license shall not be granted for the import of any arms, ammunition or military stores from Portuguese India.

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, ammunition or military stores may be obtained from the Commissioner of Police at any Presidency Town or 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.

The transmission by post of arms and ammunition (except on account of the Government) into or within any part of British India is *prohibited* (Notification No. 4410 of 1910).

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.

Explosives may only be imported by sea at the ports of Calcutta (including Moyapur and Diamond Harbour), Rangoon, Madras, Bombay, Calicut, Karachi, and Aden, with certain exceptions regarding crackers (which may also be imported into Negapatam and Moulmein) and re-imported explosives.]

ADEN.

All kinds - - - - - Free.

[*Note.*—A license costing Rs. 10, is required to import arms and ammunition.

Under Section 9(2) of the Indian Arms Rules of 1909, all arms, ammunition, or military stores imported into Aden must be landed at the Abkari Pier at Tawahi only, and removed thence by the importer to such Government warehouse as the Resident may appoint.]

STRAITS SETTLEMENTS (including LABUAN).

Sandcrackers - - - - - Prohibited.
Arms and ammunition and all other explosives - - - - - 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 as amended by Ordinance No. 14 of 1910.

The transmission by post of firearms and ammunition is prohibited (Regulation No. 1103, dated 12th October 1908).

The importation of explosives is regulated by the "Explosives Ordinance, 1899."]

661

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

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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	- - - - Each	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
Cartridges, fuse, dynamite, detonators, percussion caps, and fireworks	-	20% <i>ad valorem.</i>

[*Note.*—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, and dangerous substances, viz., fulminating powder, gun-cotton, nitro-glycerine, &c., only by license and under regulations made by the Governor.

Guns licensed in the Colony and exported may, on reimportation, be admitted duty-free on production of the license.
The storage of explosives is regulated under rules made under the Explosives Ordinance of 1902.]

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.
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>

[*Note.*—The importation of explosives may, by Proclamation, be prohibited, or restricted by licence from the Governor (Ordinances of 1885, 1896, 1904, and 1911).

Proclamations (Nos. 6 and 7 of 1899) have been issued, and certain regulations made under Government Notice No. 19 of 1898.

Any explosive imported in contravention of any order of the Governor may be forfeited, and any person concerned in importing the same is liable to certain prescribed penalties (Ordinance No. 15 of 1911).]

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>

[*Note.*—The importation of dangerous goods is regulated in accordance with regulations made under the "Dangerous Goods Ordinance, 1911" (No. 1 of 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 AND TARIFF RATES OF DUTY.

HONG KONG.		£ s. d.
All kinds - - - - -		Free.
<p>[<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 (Consolidated Ordinance No. 2 of 1900, <i>i.e.</i>, Ordinances Nos. 9 and 35 of 1900 incorporated) and amending Ordinances.]</p>		
COMMONWEALTH OF AUSTRALIA.		
Stupefying gas pistols, or any instruments or appliances of a like kind (Proclamation dated 17th June 1913) - - - - -		Prohibited.
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.
<p>[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 <i>six</i> months after delivery by the Customs, or such further time as the Collector may allow.]</p>		
Rifles, military and match, and Service fittings, including authorised cadet rifles and Morris tubes (adaptors for match rifles—Supplement No. 7 to the Customs Tariff Guide); 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 and cleaning tools; also cartridge belts :		
Under the British Preferential Tariff - - - - -		15 % <i>ad valorem.</i>
" General Tariff - - - - -		22½ % <i>ad valorem.</i>
Sights, rifle, other than those approved by the Defence Department for use on active service :		
Under the British Preferential Tariff - - - - -		25 % <i>ad valorem.</i>
" General Tariff - - - - -		30 % <i>ad valorem.</i>
(Customs Tariff Guide.)		
Revolvers and pistols :		
Under the British Preferential Tariff <i>Each</i>		0 2 3
" General Tariff - "		or 15 % <i>ad val.</i>
		0 2 9
		or 20 % <i>ad val.</i>
(Whichever is the higher rate.)		
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>

663

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

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£	s.	d.
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 - - - - - <i>Each</i>				
		5	0	0
Air-rifles known as "Daisy," "King," "Gem," "Quackenbusch," "Popular," "Record," "Sentinel," "Military Boys," and "Military Boys' Junior D." (These rifles are not for sporting purposes):				
Under the British Preferential Tariff		-	-	20 ¹ / ₁₀ <i>ad valorem.</i>
" General Tariff		-	-	25 ¹ / ₁₀ <i>ad valorem.</i>
(Customs Tariff Guide.)				
All other arms:				
Under the British Preferential Tariff		-	-	15 ¹ / ₁₀ <i>ad valorem.</i>
" General Tariff		-	-	22 ¹ / ₂ ¹ / ₁₀ <i>ad valorem.</i>
Hydraulic mining cartridges as parts of machine tools - - - - -				
(Customs By-Law No. 200, dated 12th January 1912.)				
Free.				
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 ¹ / ₁₀ <i>ad valorem.</i>
Fireworks:				
Under the British Preferential Tariff		-	-	25 ¹ / ₁₀ <i>ad valorem.</i>
" General Tariff		-	-	30 ¹ / ₁₀ <i>ad valorem.</i>
Cartridges, not elsewhere included:				
Under the British Preferential Tariff		-	-	15 ¹ / ₁₀ <i>ad valorem.</i>
" General Tariff		-	-	20 ¹ / ₁₀ <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 ¹ / ₂
" General Tariff		-	-	0 0 0 ³ / ₄
Sporting powder:				
Under the British Preferential Tariff		-	-	Free.
" General Tariff		-	-	5 ¹ / ₁₀ <i>ad valorem.</i>
Shot, bullets, and slugs:				
Under the British Preferential Tariff		-	-	<i>Per cwt.</i> 0 5 0
" General Tariff		-	-	" 0 5 6
All other explosives:				
Under the British Preferential Tariff		-	-	Free.
" General Tariff		-	-	5 ¹ / ₁₀ <i>ad valorem.</i>

[*Note.*—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 ¹ / ₁₀ <i>ad valorem.</i>
Percussion caps	-	-	-	<i>Per 100</i>	0 0 1

(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 18th 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.

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

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

TERRITORY OF PAPUA— <i>cont.</i>		£ s. d.
Cartridges or cartridge cases	- - - - -	10 % <i>ad valorem</i> .
Powder, for blasting	- - - - -	Free.
„ for sporting purposes; also dynamite	- - - - - <i>Per lb.</i>	0 0 3
Shot and bullets	- - - - - <i>Per cwt.</i>	0 2 4

[*Note*.—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.]

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 valorem</i> .
Otherwise	- - - - -	30 % <i>ad valorem</i> .
Cartridges (shot), 10 to 24 bore:		
If the produce of some part of the British Dominions	- <i>Per 100</i>	0 2 6
Otherwise	- - - - - "	0 3 9
Other cartridges; also fireworks:		
If the produce of some part of the British Dominions	- - - - -	20 % <i>ad valorem</i> .
Otherwise	- - - - -	30 % <i>ad valorem</i> .
Cartridge cases:		
If the produce of some part of the British Dominions	- <i>Per 100</i>	0 1 3
Otherwise	- - - - - "	0 1 10½
Percussion caps:		
If the produce of some part of the British Dominions	- - - - -	Free.
Otherwise	- - - - -	10 % <i>ad valorem</i> .
Shot; also 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
Otherwise	- - - - - "	0 12 0
All other ammunition and explosives; sporting and blasting powder; blasting meal; ships' rockets, bluelights, and danger signals	- - - - -	Free.

[*Note*.—The importation of arms and ammunition into New Zealand 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).

The importation of firearms, cartridges, cartridge cases, gunpowder, bullets, shot and other ammunition into the Cook Islands is prohibited, except by persons appointed for the purpose by the Resident Commissioner, under certain conditions (Federal Ordinance No. 35 of 1912).]

665

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

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
FIJI.	£ s. d.
Rifles, and component parts thereof, imported by and for the use of the Fiji Rifle Association	Free.
Percussion caps	0 0 1
Sporting powder; dynamite, blasting powder, lithofracteur, and similar explosives, including ingredients for making such goods— <i>Per lb.</i>	0 0 6
Shot and bullets	12½% <i>ad valorem.</i>
Cartridges and cartridge cases	12½% <i>ad valorem.</i>
Fuse	12½% <i>ad valorem.</i>
Fireworks	12½% <i>ad valorem.</i>
All other arms, ammunition, and explosives	12½% <i>ad valorem.</i>

[*Note.*—The importation of arms and ammunition may be prohibited by Proclamation by the Governor-in-Council (Ordinance No. 7 of 1881).

No gunpowder shall be landed in any package containing more than 100 lbs. of gunpowder, or fastened or secured, or constructed with any iron hoop, nail, rivet, or other iron fastening. Larger packages than 100 lbs., or fastened with any iron fastening may be confiscated (Ordinance No. 9 of 1875).]

FALKLAND ISLANDS.

All kinds - - - - - Free.

UNION OF 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	0 0 2
" General Tariff	0 0 2½
Collodion cotton, in bulk, for manufacturing purposes:	
Under the British Preferential Tariff	Free.
" General Tariff	3% <i>ad valorem.</i>
Gunpowder and other explosives suitable for use in firearms - <i>Per lb.</i>	{ 0 0 6
	{ and, in addition
	{ 15% <i>ad val.</i> (a)
Guns (firearms) and gun barrels:	
Single	{ 1 0 0
	{ and, in addition,
	{ 15% <i>ad val.</i> (a)
Double and other	{ 0 15 0
	{ and, in addition,
	{ 15% <i>ad val.</i> (a)
Pistols and revolvers	{ 0 5 0
	{ and, in addition,
	{ 15% <i>ad val.</i> (a)
Fireworks:	
Under the British Preferential Tariff	22% <i>ad valorem.</i>
" General Tariff	25% <i>ad valorem.</i>
Electric fuses for blasting purposes:	
Under the British Preferential Tariff	12% <i>ad valorem</i>
" General Tariff	15% <i>ad valorem</i>

[Union Customs Notice No. 28, dated 12th December 1911.]

(a) When entitled to the benefits of the British Preferential Tariff, a rebate of 3% *ad valorem* is allowed in the case of the additional duty of 15% *ad valorem* only.

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

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

Electric detonators:		
Under the British Preferential Tariff	- - -	12% <i>ad valorem.</i>
" General Tariff	- - -	15% <i>ad valorem.</i>
[Union Customs Notice No. 25, dated 25th October 1911.]		
All other arms, ammunition, and explosives:		
Under the British Preferential Tariff	- - -	12% <i>ad valorem.</i>
" General Tariff	- - -	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.)

The importation of firearms into *Natal* 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 *Natal* 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.)

No person may import ammunition into *Natal*, 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 1903).

No person shall import into the *Transvaal* 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.)

No person shall import into the *Orange Free State* 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 *bonâ fide* sporting purposes during the shooting season. The importation of any cannon or cannon ammunition into the *Orange Free State* is prohibited. (Act No. 23 of 1903.)

(A Bill has been introduced into the Union Parliament providing for the consolidation and amendment of the laws in force in the various Provinces of the Union of South Africa relating to the possession, importation and exportation, &c., of arms and ammunition in the *Union of South Africa*. Under this Bill it is provided that no person may import into the Union any rifle or rifle ammunition without having first obtained the prescribed permit signed

667

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

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA— <i>cont.</i>		£ s. d.
by a Magistrate or license officer. Such permit, which will be issued free of charge, may be refused without any assigned reason.		
The importation of cannon and cannon ammunition is prohibited, but cannon, arms, or ammunition may be permitted to be conveyed across the Union, by through transit, provided that no permit shall be issued by any magistrate or license officer unless he be satisfied that the Government of the Territory to which it is intended to remove such cannon, arms, or ammunition is prepared to allow their importation therein.)		
A permit is required to import arms and ammunition into the <i>Bechuanaland Protectorate</i> (Proclamation of 10th June 1891 as amended by Proclamation No. 8 of 1911).		
Under Act No 8 of 1911, which came into force on 1st July 1911, it is provided that no person may import, or cause to be imported into the <i>Union of South Africa</i> any explosive, unless he has obtained a permit issued, in the case of blasting materials, under the authority of an Inspector, or in the case of other explosives, by any person authorised to issue such a permit.		
Certain Regulations, dated 17th November 1911, as amended by Regulations, dated 30th July 1913, have been issued under Act No. 8 of 1911, governing the importation of explosives into the Union.]		
RHODESIA.		
Appointments for the military, naval, volunteer, or other (Imperial or Colonial) forces of His Majesty	-	Free.
Blasting compounds, including all kinds of explosives suitable and intended for blasting, and not suitable for use in firearms; also collodion cotton not intended for manufacturing purposes:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	Per lb. 0 0 2
The produce of non-reciprocating British Possessions	-	Per lb. 0 0 2½
Under the General Tariff	-	0 0 2½
Imported into the Congo Basin of Northern Rhodesia	-	0 0 2
	-	or if less
	-	10 c. <i>ad val.</i>
Collodion cotton, in bulk, for manufacturing purposes:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	Free.
The produce of non-reciprocating British Possessions	-	3 ½% <i>ad valorem.</i>
Under the General Tariff	-	3 ½% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	Free.
Gunpowder and other explosives suitable for use in firearms:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	Per lb. 0 0 6
	-	and, in addition,
	-	9 ½% <i>ad val.</i>
The produce of non-reciprocating British Possessions	-	Per lb. 0 0 6
	-	and, in addition,
	-	9 ½% <i>ad val.</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 AND TARIFF RATES OF DUTY.

	RHODESIA— <i>cont.</i>	£ s. d.
Gunpowder, &c.— <i>cont.</i>		
Under the General Tariff - - - - - „		{ 0 0 6 and in addition 15 % <i>ad val.</i>
Imported into the Congo Basin of Northern Rhodesia - <i>Per lb.</i>		{ 0 0 6 and, in addition, 9 % <i>ad val.</i>
Guns and gun barrels (firearms):		
Single:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - - - - <i>Per barrel</i>		{ 1 0 0 and, in addition, 10 % <i>ad val.</i>
The produce of non-reciprocating British Possessions <i>Per barrel</i>		{ 1 0 0 and, in addition, 10 % <i>ad val.</i>
Under the General Tariff - - - - - „		{ 1 0 0 and, in addition, 15 % <i>ad val.</i>
Imported into the Congo Basin of Northern Rhodesia <i>Per barrel</i>		{ 1 0 0 and, in addition, 10 % <i>ad val.</i>
Double and other:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - - - - <i>Per barrel</i>		{ 0 15 0 and, in addition, 10 % <i>ad val.</i>
The produce of non-reciprocating British Possessions <i>Per barrel</i>		{ 0 15 0 and, in addition, 10 % <i>ad val.</i>
Under the General Tariff - - - - - „		{ 0 15 0 and, in addition, 15 % <i>ad val.</i>
Imported into the Congo Basin of Northern Rhodesia <i>Per barrel</i>		{ 0 15 0 and, in addition, 10 % <i>ad val.</i>
Pistols and revolvers:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - - - - <i>Each</i>		0 5 0
The produce of non-reciprocating British Possessions „		0 5 0
Under the General Tariff - - - - - „		{ 0 5 0 and, in addition, 15 % <i>ad val.</i>
Imported into the Congo Basin of Northern Rhodesia - „		0 5 0
Fireworks:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions - - - - -		20 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions - - - - -		20 % <i>ad valorem.</i>
Under the General Tariff - - - - -		25 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -		10 % <i>ad valorem.</i>

669

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

MISCELLANEOUS ARTICLES :—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

Morris tubes :

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	12 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	- - - - -	12 % <i>ad valorem.</i>
Under the General Tariff	- - - - -	15 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - - - -	10 % <i>ad valorem.</i>
		(Customs decision.)

All other arms, ammunition, and explosives :

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	9 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	- - - - -	9 % <i>ad valorem.</i>
Under the General Tariff	- - - - -	15 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - - - -	9 % <i>ad valorem.</i>

[*Note.*—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 Rhodesia without the permission in writing of the British South Africa Company or of a Magistrate of that Territory.

Persons importing arms into Rhodesia without such permit are liable, on conviction, to have their arms confiscated, in addition to any other punishment which may be inflicted.

(Ordinance No. 2 of 1891 and Government Notice No. 1011 of 24th July 1912.)]

NYASALAND PROTECTORATE.

All kinds	- - - - -	10 % <i>ad valorem.</i>
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[*Note.*—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 of the Commissioner. (Section 22(h) of Ordinance No. 8 of 1906.)

A licence fee of 2s. 6d. is charged in addition to the ordinary import duty to import firearms and ammunition.]

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	- - - - -	Free.

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

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UGANDA PROTECTORATE—*cont.*

All other kinds of arms, ammunition, and explosives - - - 10% *ad valorem.*

[*Note.*—No person may trade in firearms, ammunition or explosives without a license costing Rs. 150 per annum. Such license will only permit sale to persons of European or American descent, or to Asiatics approved by the Commissioner. (Ordinance No. 6 of 1904.)

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 East Africa Protectorate) for which a fee of 1 Rupee is charged. (Ordinance No. 5 of 1906.)

All explosives (except in certain specified cases) imported into the Protectorate shall be deposited at the cost, risk, and peril of the person importing the same in such public warehouse as are appointed by the Commissioners.

No explosive may be imported except on production of an export declaration which has been made by the importer and signed by the proper Customs Official of the country from which the explosives have been imported. (Explosive Rules, No. 8 of 1898.)

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 - - - 10% *ad valorem.*

[*Note.*—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.)

As regards *explosives*, information has also been received from the Protectorate Government notifying that the Indian Explosive Laws have been applied to the Protectorate.]

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.

671

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

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

SOMALILAND PROTECTORATE—*cont.*

All other arms, ammunition, and explosives:		£ s. d.
If imported into Zeyla	- - - - -	5 ⁹ / ₁₀ <i>ad valorem.</i>
" " other Protectorate ports	- - - - -	7 ¹ / ₁₀ <i>ad valorem.</i>

[*Note.*—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).]

ST. HELENA.		
All kinds	- - - - -	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 9

[Gunpowder imported into Northern and Southern Nigeria in flasks not being, and not being labelled as common or trade gunpowder will not be treated as such under the respective laws, and unless such description as "common or trade gunpowder" is correct, importers will be liable to prosecution.]

All other arms, ammunition, and explosives:		
If classed as "hardware"	- - - - -	10 ¹ / ₂ <i>ad valorem.</i>
Otherwise	- - - - -	Free.

[*Note.*—The importation of firearms and ammunition into Northern Nigeria is regulated by the "Firearms and Ammunition Proclamation" (Cap. 32 of Northern Nigeria Laws.)

All firearms and ammunition imported into the Protectorate by any waterway must be deposited in such public warehouse as shall be appointed by the Governor; provided that the Governor may permit flintlock guns with unrifled barrels and common gunpowder, known as "trade gunpowder" to be deposited *direct* in any warehouse licensed by him as a private warehouse for the storage of such guns and powder.

Permits to bear arms of precision will be issued only to persons of European descent, except in the case of "scatter guns" permits to carry which may, with the Governor's approval, be given to 1st, 2nd and 3rd grade chiefs (Government Notice No. 525 of 1912.)

No explosives may be imported into Northern Nigeria without the written permit of the Governor or any person deputed by him for the purpose. (Explosives Proclamation No. 5 of 1912.)

Certain Rules were issued on 19th November, 1912, under the above-mentioned Explosives Proclamation of 1912, which provide that, unless the Collector of Customs or Chief Officer of Customs otherwise directs, all explosives when first imported must, immediately after being put on shore, be conveyed to an explosives magazine appointed by the Governor.

Explosives must not be shipped, or waterborne to be shipped, for conveyance by inland navigation, or brought for these purposes to any wharf, quay, jetty or other place, without the previous written permission of the Collector of Customs or Chief Officer of Customs, who may, in granting permission, impose such special conditions for the general safety as he may think fit.

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

MISCELLANEOUS ARTICLES :—ARMS, AMMUNITION, AND
EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NIGERIA—*cont.*

£ s. d.

Explosives must not be put on shore at places appointed or used for landing ordinary cargo, except by written permission of the Collector of Customs or Chief Officer of Customs, nor may explosives be landed at, brought into, or deposited on, any quay, wharf, jetty, landing stage, shed, warehouse or other place without the special permission of such Customs' Officers for each consignment, and in the presence of an Officer of Customs.

As regards *Southern Nigeria*, 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. Cap. 72 of Consolidated Statutes of Southern Nigeria.

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 (Cap. 73 of Consolidated Statutes of Southern Nigeria).]

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	- - - - - Each	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	- - - - - Each	1 0 0
Ammunition :		
Gunpowder	- - - - - Per lb.	0 0 6
Cartridges :		
Filled :		
For rifles and guns	- - - - - Per 100	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>

673

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

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GOLD COAST—*cont.*

	£	s.	d.
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 - - - - -	$\frac{1}{10}$ <i>ad valorem.</i>		

[*Note.*—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.)

The importation of all firearms, ammunition, gunpowder, or lead in sheets or bars into *Ashanti* is prohibited, except under a permit issued by the Chief Commissioner under certain specified conditions. (Ordinance No. 5 of 1907.)]

Under Rules relating to the *Northern Territories*, dated 4th November 1909 it is provided that—

(1) All flint lock guns with unrifled barrels, trade gunpowder and lead in bars or sheets imported into the *Northern Territories* shall only be with the written permission of the Chief Commissioner.

(2) All flint lock guns with unrifled barrels and trade gunpowder imported into the *Northern Territories* 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.

(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.]

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.

Arms :

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

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

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

SIERRA LEONE—*cont.*

Arms— <i>cont.</i>	£	s.	d.
Rifles, breech-loading - - - - - <i>Each</i>	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>	6	6	0
All other explosives - - - - - "	10% <i>ad valorem.</i>		

All firearms, ammunition, and gunpowder imported by *sea* (except for H.M. forces) must be landed at the Government wharf and 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 or other appointed person. (Ordinance No. 10 of 1908 and Regulations of 12th February 1909 issued thereunder.)

The importation, storage, and transshipment of explosives is regulated by Ordinance No. 11 of 1908.

[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 appointed by the Governor. (Ordinance No. 10 of 1908.)

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, issued under Ordinance No. 11 of 1908.)]

All firearms, such as rifles, magazine guns, or breechloaders withdrawn from a public warehouse shall be registered, and, when necessary for purposes of identification, be marked by the appointed officer. (Ordinance No. 4 of 1912.)

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:	£	s.	d.
Firearms, breech-loading guns and rifles - - - - - <i>Each</i>	1	0	0
" other - - - - - "	0	4	0
Other arms - - - - - "	5% <i>ad valorem.</i>		

675

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

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GAMBIA—*cont.*

Ammunition and explosives:		£	s.	d.
Gunpowder	- - - - - Per lb.	0	0	1
All other ammunition and explosives	- - - - -	5	% <i>ad valorem</i> .	

[*Note*.—Similar provisions restricting the importation of firearms, 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 (Ordinances Nos. 2 of 1903 and 2 of 1906.)

It is further provided under the "Sale of firearms and gunpowder Ordinance, No. 10 of 1912," that no person shall purchase or otherwise obtain any firearms, ammunition or gunpowder without having previously obtained a permit, which may be issued by the Superintendent of Police or any Travelling Commissioner to any person applying for the same.

The permit will be applicable only for the purchase of flintlock guns with unrifled barrels and common gunpowder, known as "trade gunpowder" for personal use.]

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 - - - - - Free.

Gun barrels, in single tubes, forged, rough-bored - - - - - Free.
(Customs Memo., No. 1558 B., dated 1st November 1909.)

[*Note*.—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.]

Torpedoes, firecrackers and fireworks:
Under the British Preferential Tariff - - - - - 17½% *ad valorem*.
" General Tariff - - - - - 25% *ad valorem*.

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% *ad valorem*.
" General Tariff - - - - - 30% *ad valorem*.

Fuse, not metallic:
Under the British Preferential Tariff - - - - - 12½% *ad valorem*.
" General Tariff - - - - - 20% *ad valorem*.

Powder for cannon, musket, rifle, gun, and for sporting purposes; and canister powder:
Under the British Preferential Tariff - - - - - Per lb. 0 0 0.99
" General Tariff - - - - - " 0 0 1.48

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

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		£	s.	d.	
Powder for blasting and mining:					
Under the British Preferential Tariff	- - - -	Per lb.	0	0	0·66
"	General Tariff	- - - -	0	0	0·99
Nitrate compounds adapted for use in the manufacture of explosives					
Nitro-glycerine, giant powder, nitro and other explosives:					
Under the British Preferential Tariff	- - - -	Per lb.	0	0	0·26
"	General Tariff	- - - -	0	0	1·23
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>

[*Note.*—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).

The Dominion Government states that special care is observed in regard to applications for permission to import old military rifles.]

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	- - - -	- - - -	Free.
Firearms and ammunition in the possession of tourists, under conditions laid down by the Minister of Finance and Customs	- - - -	- - - -	Free.
Dynamite, detonators, blasting powder, and fuses	- - - -	- - - -	Free.
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	- - - -	- - - -	35 % <i>ad valorem.</i>
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	- - - -	- - - -	35 % <i>ad valorem.</i>

[*Note.*—The importation of explosives is regulated by the "Explosives Act, 1911," (No. 12 of 1911). The importation of explosives, other than those authorised by the Minister of Agriculture and Mines, is prohibited, except in special cases. A permit to import authorized explosives is required.]

BAHAMAS.

Military and naval stores	- - - -	- - - -	Free.
Pistols and revolvers	- - - -	Each	1 0 0
All other arms	- - - -	- - - -	25 % <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	- - - -	- - - -	25 % <i>ad valorem.</i>

[*Note.*—The importation is prohibited of firecrackers over $\frac{1}{4}$ inch in diameter and 2 inches in length.]

677

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

MISCELLANEOUS ARTICLES :—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

TURK'S AND CAICOS ISLANDS.		£ s. d.
All kinds	- - - - -	10 % <i>ad valorem.</i>
<p>[<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.)]</p>		
JAMAICA.		
Military (including militia) and naval stores	- - - - -	Free.
Arms	- - - - -	10 % <i>ad valorem.</i>
Ammunition and explosives:		
Cartridges of all kinds for firearms	- - - - - <i>Per 100</i>	0 1 6
Shot	- - - - - <i>Per 100 lbs.</i>	0 8 6
Percussion caps, detonators or fuse	- - - - -	10 % <i>ad valorem.</i>
Gunpowder, dynamite, and other explosives	- - - - - <i>Per lb.</i>	0 1 0

[*Note.*—The Jamaican Government states that there are no restrictions placed on the landing of arms.]

With regard to *explosives*, it is provided under Rules dated 27th August 1912, made under Law No. 6 of 1899, that gunpowder or dangerous explosives may not be landed except by special permit of an Officer of Customs at the port at which the vessel arrives.

It is further provided that 12 hours' notice shall be given by the agent of the ship to the Harbour Master or Principal Officer of Customs, as the case may require, of the intended arrival of a ship with gunpowder and/or dangerous explosives on board, and such ship shall not be permitted to come alongside a wharf or any ship in the harbour, or to break bulk, until the Harbour Master or Chief Officer of Customs, as the case may be, is satisfied that the gunpowder and/or dangerous explosives are of such character and are so stowed, or are, in the opinion of the Harbour Master or Collector of Customs, in such trifling quantity as not to be an element of danger, when the proper officer will give the requisite certificate for the landing of such gunpowder, &c., under such conditions as may be prescribed.

When discharge is directed to be made into lighters, such discharge must take place at not less than half a mile from shore and from other vessels, and at such spot or station as the Collector for the port or Harbour Master may approve.

Immediately on being discharged from a ship, gunpowder, and/or explosives, not in transit and not intended for re-shipment, must be forthwith conveyed to an approved fort or magazine, or to licensed premises, or to such place of safety as may be indicated by the Principal Officer of Customs.

Explosives in transit may remain on the lighter pending exportation, subject to the usual security for duty.

Every ship or lighter having on board, or loading or unloading, or transporting gunpowder or explosives exceeding 500 lbs. within such harbour limits as the local Harbour Master may fix, shall cause to be conspicuously displayed a red flag by day and a red light by night in such manner and of such description as the Harbour Master or Chief Officer of Customs may approve.

Gunpowder and explosives must be loaded separately from exploders or detonators, and be stored apart while in lighters or inland conveyances, and if possible, separate lighters and inland conveyances should be used in such cases.]

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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 AND TARIFF RATES OF DUTY.

CAYMAN ISLANDS.		£ s. d.
All kinds	- - - - -	5 % <i>ad valorem.</i>
<p>[<i>Note.</i>—No person may bring into any port or harbour of the Islands, dynamite or other explosives (except gunpowder or blasting powder), or ship or unship any nitro-glycerine, unless authorised by general or special license of the Customs and in special accordance with all the conditions mentioned in such license and subject to all such general regulations as may be in force.]</p>		
ST. LUCIA.		
Accoutrements and equipments imported with the assent of the Governor, for special use by officers and men in H.M.'s Naval, Military, Civil and Volunteer Services	- -	Free.
Rifles, ammunition and other articles accessory thereto and imported with the consent of the Governor for the use of any Rifle Club or any member thereof	- -	Free.
Articles for the use of the St. Mary's College Cadet Corp, imported with the approval of the Governor-in-Council	- -	Free.
Firearms :		
Fowling pieces, rifles, revolvers and pistols	- -	20 % <i>ad valorem.</i>
Ammunition :		
Gunpowder	- - - - - <i>Per lb.</i>	0 0 6
All other ammunition (shot, cartridges, percussion caps)	- -	20 % <i>ad valorem.</i>
Explosive fireworks	- -	20 % <i>ad valorem.</i>
Blasting gelatine and dynamite	- -	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 valorem.</i>
<p>[<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.]</p>		
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	- - - - -	Free.
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>

679

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

MISCELLANEOUS ARTICLES :—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GRENADA.		£ s. d.
Military and naval stores	- - - -	Free.
Rifles and ammunition and other articles accessory thereto, imported with the consent of the Governor for the use of any Rifle Club or any member thereof	- - - -	Free.
Firearms :		
Rifles, revolvers, and pistols	- - - - Each	1 0 0
Explosives :		
Blasting gelatine, dynamite, gunpowder, &c.	- - - - Per lb.	0 0 6
All other arms, ammunition and explosives	- - - -	10% <i>ad valorem.</i>
[<i>Note.</i> —The importation of firearms is only allowed under license. (Ordinance No. 2 of 1910). Every person arriving in the Colony is required to make a declaration in prescribed form as to whether or not he has any firearm in his possession (Regulations made under "Customs Ordinance, 1894," dated 7th November 1911). The importation of inflammable goods is regulated by rules laid down under Ordinance No. 11 of 1891, as amended by Ordinance No. 13 of 1902.]		
VIRGIN ISLANDS.		
Military and naval stores	- - - -	Free.
Firearms	- - - - Each	1 0 0
All other arms	- - - -	10% <i>ad valorem.</i>
Gunpowder and all explosives	- - - - Per lb.	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	- - - - Each	1 6 8
Pistols	- - - - "	0 13 4
All other arms	- - - -	11% <i>ad valorem.</i>
Ammunition and explosives :		
Gunpowder and all explosives	- - - - Per lb.	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 towns of Basseterre, Sandy Point, or Charlestown, except in licensed warehouses.]		
ANTIGUA.		
Military and naval stores	- - - -	Free.
Arms :		
Guns	- - - - Each	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	- - - - Per lb.	0 0 8
Cartridges, cartridge cases, percussion caps, and fireworks	- - - -	15% <i>ad valorem.</i>
[<i>Note.</i> —The local Government states that no restriction is placed on the importation of arms and ammunition, but a licence is required to be taken out by the owner or custodian.]		

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

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		MONTSERAT.	£ s. d.
Military and naval stores	- - - - -	- - - - -	Free.
Arms:			
Guns	- - - - -	- - - - -	1 10 0
Pistols and revolvers	- - - - -	- - - - -	0 15 0
All other arms	- - - - -	- - - - -	13½% <i>ad valorem.</i>
Ammunition and explosives:			
Blasting powder imported for use in the making or repairing c. roads	- - - - -	- - - - -	Free.
Gunpowder and all other explosives	- - - - -	- - - - -	0 0 9
All other ammunition	- - - - -	- - - - -	13½% <i>ad valorem.</i>
[<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 valorem.</i>
Ammunition and other explosives:			
Gunpowder and explosives	- - - - -	- - - - -	0 0 6
Percussion caps, cartridges, and cartridge cases	- - - - -	- - - - -	20% <i>ad valorem.</i>
[<i>Note.</i> —The local Government states that no restriction is placed on the importation of arms and ammunition, and no licence is required.]			
		TRINIDAD AND TOBAGO.	
Arms, ammunition, and accoutrements imported by, or for the use of, H.M.'s Naval or Military Forces, the Police Force or any Volunteer Force or Rifle Association sanctioned by the Governor:			
			Free.
Arms:			
Muzzle-loading and air guns	- - - - -	- - - - -	0 5 0
All other guns, rifles, revolvers, pistols, muskets and carbines	- - - - -	- - - - -	0 10 0
Ammunition and explosives:			
Cartridges:			
Loaded	- - - - -	- - - - -	0 5 0
Unloaded	- - - - -	- - - - -	0 2 6
Gunpowder	- - - - -	- - - - -	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	- - - - -	- - - - -	0 10 0
Cartridges, ball, for pistols or revolvers	- - - - -	- - - - -	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	- - - - -	- - - - -	0 12 4
All other arms	- - - - -	- - - - -	12½% <i>ad valorem.</i>

561

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

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH HONDURAS— <i>cont.</i>		£ s. d.
Ammunition and explosives:		
Gunpowder	- Per lb.	0 0 2·47
Fireworks	- "	0 2 0·67
Blasting powder, dynamite, and all other explosives for blasting purposes	- Per lb.	0 0 0½
All other explosives	- "	12½% <i>ad valorem.</i>
BRITISH GUIANA.		
Sandcrackers (Order in Council of 24th Nov. 1908)	- - -	Prohibited.
Military and naval stores	- - -	Free.
Arms:		
Guns, muzzle-loading	- Each	0 4 2 (a)
Pistols and revolvers	- "	1 0 10 (a)
All other arms	- "	15% <i>ad val.</i> (b)
Ammunition:		
Cartridges, loaded	- Per 100	0 6 3 (a)
" unloaded	- "	0 2 1 (a)
Percussion caps	- "	0 0 2 (a)
Shot	- Per lb.	0 0 1 (a)
Explosives:		
Dynamite and preparations (other than blasting gelatine, gelatine dynamite, and gelignite) containing more than 75% of nitro-glycerine	- - -	Prohibited.
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 Comptroller of Customs as explosives for blasting purposes	- Per lb.	0 0 2 (a)
Gunpowder, rackarock and fuses, admitted by the Comptroller of Customs as explosives for blasting purposes	- Per lb.	0 0 0½(a)
Fireworks (which, in the opinion of the Comptroller of Customs, are manufactured with a view to produce a pyrotechnic effect)	- Per lb.	0 1 8 (a)
All other explosives	- "	0 0 10 (a)

[*Note.*—The provisions of the Customs Ordinance of 1884 relating 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.

Under the Explosives Ordinance No. 10 of 1889 all *gunpowder* imported into the Colony must be taken to magazine and stored. No person, other than a wholesale dealer, may import gunpowder, except as regards safety cartridges, which may be imported by any person for his own use.

The importation and transhipment of *explosives* are regulated by the Explosive Ordinance, 1905. All explosives must be kept in licensed magazines, or the premises of duly licensed persons.]

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

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

MISCELLANEOUS ARTICLES:—ARMS, AMMUNITION, AND
EXPLOSIVES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		GIBRALTAR.	£ s. d.
All kinds	- - - - -	- - - - -	Free.
<p>[<i>Note.</i>—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>			
		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. 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	- - - - - Per barrel		0 10 0
Guns and pistols exceeding 2 <i>l.</i> in value but not exceeding 4 <i>l.</i> in value	- - - - - Each		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:			
Explosives imported by the Cyprian Mining Company, Ltd., for use in mining for asbestos, under certain prescribed conditions (Order in Council, No. 533, dated 4th April 1913)	- - - - -		Free until 1st April 1915.
<p>[<i>Note.</i>—The Company may, for its mining operations, import explosives at the Port of Limassol at such place as shall be agreed upon by the Commissioner of the District and the Principal Officer of Customs, on the condition that such explosives shall be removed forthwith to the warehouse at Amiandos.]</p>			
Shot	- - - - - Per oke (2·8 lbs.)		0 0 1
Gunpowder	- - - - - "		0 0 10½
Blasting powder, blasting compound, dynamite, gun-cotton, and fuse	- - - - - Per oke (2·8 lbs.)		0 0 8
Cartridges, cartridge cases, percussion, caps, and fireworks	- - - - -		20 % <i>ad valorem.</i>
<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 <i>Larnaca</i>, <i>Famagusta</i>, and <i>Limassol</i> and under a special licence of the Chief Secretary. The importation of gunpowder (except for the use of His Majesty's Naval and Military Forces) is prohibited, except at the ports of <i>Larnaca</i> and <i>Limassol</i>, in kegs or barrels of a capacity not exceeding 10 okes except where the High Commissioner has by special permission authorised the importation in some other manner.</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 AND TARIFF RATES OF DUTY.

CYPRUS—*cont.*

Note—Cont.

The importation of shot, percussion caps, and cartridges (other than ball cartridges) is restricted to the ports of *Larnaca* and *Limassol*.

The importation of ball cartridges and ball cartridge cases, except for the use of H.M.'s Naval and Military Forces, is prohibited, except at the ports of *Larnaca* and *Limassol*, and with the special permission of the High Commissioner.

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.

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, dynamite, nitro-glycerine, gun-cotton, blasting powder, fulminate of mercury or other metals, substances used for pyrotechnic purposes, fog-signals, rockets, fireworks, fuzes, detonators, and ammunition, including empty cartridge cases (Order-in-Council of 22nd June 1906).

Provision is further made, under an Order-in-Council of 31st January 1912, that cartridges for sporting purposes, percussion caps and shot may be imported into *Famagusta*, provided that ball cartridges and ball cartridge cases may not be imported at that port without the special permission of the High Commissioner.]

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

MISCELLANEOUS ARTICLES:—BAGS AND SACKS.(a)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		
Gunny bags, secondhand or which have been used	- - -	Free.
All other bags and sacks	- - -	5 $\frac{1}{2}$ % <i>ad valorem</i> .
ADEN.		
All kinds	- - -	Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds	- - -	Free.
CEYLON.		
Gunnies	- - -	Free.
All other bags and sacks	- - -	5 $\frac{1}{2}$ % <i>ad valorem</i> .
MAURITIUS.		Rupees. cents.
Jute bags and sacks of 100 kilos (1·96841 cwts.)	- - - Per 100	2 00
Pockets of jute and calico (empty)	- - - "	1 00
Straw pockets	- - - "	0 20
Vacca bags	- - - "	0 40
Gunny and other bags and sacks	- - - "	1 50
SEYCHELLES.		
Bags (empty, new, or old), Gunny, Vacca, Madagascar, or of any other straw	- - - Per bag	0 03
All other bags and sacks	- - -	12 $\frac{1}{2}$ % <i>ad valorem</i> .
HONG KONG.		
All kinds	- - -	Free.
COMMONWEALTH OF AUSTRALIA.		
New jute bags from any place proclaimed for plague, unless they are accompanied by a certificate from the port Health Officer of the said proclaimed place that the vessel transporting them was, immediately prior to the loading of the cargo, effectively fumigated as prescribed for the destruction of rats and other vermin; also second-hand jute and similar second-hand bags from any place proclaimed for plague, unless they have, to the satisfaction of the Quarantine Officer, and at the expense of the importer, been submitted to disinfection as prescribed in the Regulations, or as directed by the Chief Quarantine Officer. (Quarantine Proclamation, dated 30th August 1910)	- - -	Prohibited.
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.
Oil cake sacks (as compressed fodder sacks)	- - -	Free.
(Supplement No. 1 to the Customs Tariff Guide.)		
All other bags and sacks (including canvas mail bags—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 valorem</i> .
[Note.—The importation of cornsacks into Australia is subject to the following conditions and restrictions, viz.—		
The hales 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.		

(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(a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£ s. d.
<i>Note—cont.</i>		
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.)]		
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 - - - - -	25 %	<i>ad valorem.</i>
Otherwise - - - - -	37½ %	<i>ad valorem.</i>
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 - - - - -	20 %	<i>ad valorem.</i>
Otherwise - - - - -	30 %	<i>ad valorem.</i>
FIJI.		
Bags and sacks (including those which are second-hand or which have been used):		
Over two bushels - - - - -	<i>Per doz.</i>	0 1 0
All other kinds - - - - -		12½ % <i>ad valorem.</i>
FALKLAND ISLANDS.		
All kinds - - - - -		Free.
UNION OF SOUTH AFRICA.		
Bags for flour, grain, manure, local manufactures, sugar, produce, wool, coal and other minerals - - - - -		Free.
RHODESIA.		
Bags for flour, grain, manure, local manufactures, produce, sugar, wool, coal, and other minerals - - - - -		Free.
NYASALAND PROTECTORATE.		
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 for export - - - - -		Free.
All other kinds - - - - -	10 %	<i>ad valorem.</i>
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>

(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^(a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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> .
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 - - - - -	10 % <i>ad valorem</i> .
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> .

(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^(a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</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>
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	10 % <i>ad valorem.</i>
Bags or sacks of jute, hemp, linen, or cotton; including also seamless bags and game bags	- 35 % <i>ad valorem.</i>
BAHAMAS.	
All kinds	- 25 % <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.	
Bags and sacks made of flax, hemp, or jute, for exporting Island produce	Free.
All other bags and sacks	- 10 % <i>ad valorem.</i>
CAYMAN ISLANDS.	
All kinds	- 5 % <i>ad valorem.</i>
ST. LUCIA.	
Filter bags and filter bagging for use in connection with the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose)	
	Free.
Travelling and tool bags :	
Under the British Preferential Tariff	- 12 % <i>ad valorem.</i>
" General Tariff	- 15 % <i>ad valorem.</i>
All other bags and sacks	- 15 % <i>ad valorem.</i>
ST. VINCENT.	
Empty bags for produce	Free.
Travelling and tool bags :	
Under the British Preferential Tariff	- 8 % <i>ad valorem.</i>
" General Tariff	- 10 % <i>ad valorem.</i>
All other bags and sacks	- 10 % <i>ad valorem.</i>
BARBADOS.	
Travelling and tool bags :	
Under the British Preferential Tariff	- 9 % <i>ad valorem.</i>
" General Tariff	- 11½ % <i>ad valorem.</i>
All other kinds	- 10 % <i>ad valorem.</i>
GRENADA.	
All kinds	- 10 % <i>ad valorem.</i>
VIRGIN ISLANDS.	
All kinds	- 10 % <i>ad valorem.</i>

(a) Not including paper bags, or leather or hard bags of any kind.

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

MISCELLANEOUS ARTICLES :—BAGS AND SACKS(a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£ s. d.	
ST. CHRISTOPHER—NEVIS.			
Coverings in which goods are actually imported, if usual and proper for the purpose	-	-	Free.
Travelling and tool bags :			
Under the British Preferential Tariff	-	-	8½% <i>ad valorem.</i>
" General Tariff	-	-	11% <i>ad valorem.</i>
All other bags and sacks	-	-	11% <i>ad valorem.</i>
ANTIGUA.			
Travelling and tool bags :			
Under the British Preferential Tariff	-	-	10½% <i>ad valorem.</i>
" General Tariff	-	-	13¼% <i>ad valorem.</i>
All other kinds	-	-	13½% <i>ad valorem.</i>
MONTERRAT.			
Travelling and tool bags :			
Under the British Preferential Tariff	-	-	10½% <i>ad valorem.</i>
" General Tariff	-	-	13¼% <i>ad valorem.</i>
All other kinds	-	-	13½% <i>ad valorem.</i>
DOMINICA.			
Packages (empty) for produce, including cocoa and sugar bags	-	-	5% <i>ad valorem.</i>
Travelling and tool bags :			
Under the British Preferential Tariff	-	-	10% <i>ad valorem.</i>
" General Tariff	-	-	12¼% <i>ad valorem.</i>
All other bags and sacks	-	-	12½% <i>ad valorem.</i>
TRINIDAD AND TOBAGO.			
Travelling and tool bags :			
Under the British Preferential Tariff	-	-	8% <i>ad valorem.</i>
" General Tariff	-	-	10% <i>ad valorem.</i>
All other 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.			
Bags and sacks, empty, and not of paper, canvas, or cotton	Per dozen	0 0 7½	(b)
Travelling and tool bags :			
Under the British Preferential Tariff	-	-	12% <i>ad val. (c)</i>
" General Tariff	-	-	15% <i>ad val. (c)</i>
All other bags and sacks	-	-	15% <i>ad val. (c)</i>
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.

(c) " " " 10% " " " " "

509

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

MISCELLANEOUS ARTICLES:—BICYCLES AND TRICYCLES.(a)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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	Free.
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 cycles within the Commonwealth, viz. :—	
Malleable cast hubs for children's cycles; and also magnetos for motor cycles, provided security be given that they will be incorporated in motor cycles manufactured in the Commonwealth, and that proof of such use be furnished to the satisfaction of the Collector within six months after delivery by the Customs (Customs Tariff Guide and Customs By-law No. 243, dated 9th September 1912)	
	Free.
Children's tricycles and quadricycles:	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
Under the General Tariff	25 % <i>ad valorem</i> .
Motor cycles, tricycles, and similar vehicles not elsewhere included, and frames thereof, whether partly or wholly finished:	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
Under the General Tariff	30 % <i>ad valorem</i> .
Engines, motor cycles (internal combustion), imported separately	20 % <i>ad valorem</i> .
(Customs Tariff Guide.)	
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)
Under the General Tariff	{ 25s. each or 30 % <i>ad val.</i> (b)
Horns for cycles :	
Under the British Preferential Tariff	10 % <i>ad valorem</i> .
Under the General Tariff	15 % <i>ad valorem</i> .
(Customs Tariff Guide.)	

(a) For rates of duty on motor cars, see under "Carriages and Carts."
 (b) Whichever rate returns the higher duty

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

MISCELLANEOUS ARTICLES :—BICYCLES AND
TRICYCLES(a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£	s.	d.
Rubbered tyre fabric and tyre rubber :				
Under the British Preferential Tariff	- - - - -	20	0	<i>ad valorem.</i>
„ General Tariff	- - - - -	25	0	<i>ad valorem.</i>
Pneumatic rubber tyres and tubes therefor, valued or unvalued:				
(1) Covers weighing each 2½ lbs. or less, tubes weighing each 1 lb. or less:				
Under the British Preferential Tariff	- - - - -	20	0	<i>ad valorem.</i>
„ General Tariff	- - - - -	25	0	<i>ad valorem.</i>
(2) Covers weighing each over 2½ lbs., tubes weighing each over 1 lb.:				
Under the British Preferential Tariff	- - - - -	Per lb. { 0 1 2 or 20% <i>ad val.</i> whichever rate returns the higher duty.		
„ General Tariff	- - - - -	0 1 6 or 25% <i>ad val.</i> whichever rate returns the higher duty.		
Rubber tyres, other than pneumatic :				
Under the British Preferential Tariff	- - - - -	20	0	<i>ad valorem.</i>
„ General Tariff	- - - - -	25	0	<i>ad valorem.</i>
Bands (non-slip), for use on motor cycles :				
Under the British Preferential Tariff	- - - - -	10	0	<i>ad valorem.</i>
„ General Tariff	- - - - -	15	0	<i>ad valorem.</i>
(Customs Tariff Guide.)				
Cycle tubing and fork sides, in the rough; liners, including bent tubing, not brazed or plated; also balls for cycles - - - - -				
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, inflator clips and connections, bells, saddles, saddle covers, and repair outfits :				
Under the British Preferential Tariff	- - - - -	10	0	<i>ad valorem.</i>
„ General Tariff	- - - - -	15	0	<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 :				
Under the British Preferential Tariff	- - - - -	Free.		
„ General Tariff	- - - - -	5	0	<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, under certain prescribed conditions :—				
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.				
Motor tyre tubes, partially manufactured when imported, and subsequently finished.]				

(a) For rates of duty on motor cars, see under "Carriages and Carts."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—BICYCLES AND
TRICYCLES^(a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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 valorem</i> .
Otherwise	30 % <i>ad valorem</i> .
Motor engines for bicycles :	
If the produce of some part of the British Dominions	Free.
Otherwise	20 % <i>ad valorem</i> .
[It is laid down under Minister's Orders No. 997, dated 4th March 1912, as amended by No. 1028, dated 4th December 1912, that bicycle motor engines are to include speed gear unless actually built into back wheels.]	
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 valorem</i> .
Wings or shields for cooling motor-cycle oil engines :	
If the produce of some part of the British Dominions	Free.
Otherwise	20 % <i>ad valorem</i> .
(Minister's Order No. 902, dated 6th April 1909).	
Bicycle fittings, viz.: adjusting cams and cam-blocks, not plated, japanned, enamelled, or varnished :	
If the produce of some part of the British Dominions	Free.
Otherwise	20 % <i>ad valorem</i> .
(Minister's Order No. 936, dated 5th September 1910.)	
Bicycle fittings, viz.: Cotter pins for bicycle cranks :	
If the produce of some part of the British Dominions	Free.
Otherwise	20 % <i>ad valorem</i> .
(Minister's Order No. 1013, dated 6th August 1912.)	
Free-wheels for bicycles :	
If the produce of some part of the British Dominions	Free.
Otherwise	20 % <i>ad valorem</i> .
(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 valorem</i> .
Otherwise	30 % <i>ad valorem</i> .
(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 valorem</i> .
Otherwise	30 % <i>ad valorem</i> .
(Minister's Order No. 899, dated 1st February 1909).	
Chassis for side car of motor cycle :	
If the produce of some part of the British Dominions	20 % <i>ad valorem</i> .
Otherwise	30 % <i>ad valorem</i> .
(Minister's Order No. 1044, dated 11th June 1913.)	
Other parts, finished or partly finished or machined :	
If the produce of some part of the British Dominions	20 % <i>ad valorem</i> .
Otherwise	30 % <i>ad valorem</i> .

(a) For rates of duty on motor cars, see under "Carriages and Carts."

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

MISCELLANEOUS ARTICLES:—BICYCLES AND
TRICYCLES—(a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

FIJI.	
Motor cycles, motor tricycles and similar vehicles	- - - 12½% <i>ad valorem</i> .
Other bicycles and tricycles and similar vehicles	- - - 12½% <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds, including motor cycles	- - - Free.
UNION OF SOUTH AFRICA.	
Auto-carrier—a motor driven tricycle for delivering parcels:	
Under the British Preferential Tariff	- - - Free.
General Tariff	- - - 3% <i>ad valorem</i> .
[Union Customs Notice No. 29, dated 6th January 1912.]	
Motor cycle trailers 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).	
Tyres:	
Under the British Preferential Tariff	- - - 12% <i>ad valorem</i> .
General Tariff	- - - 15% <i>ad valorem</i> .
(Customs decision, 1911.)	
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> .
RHODESIA.	
Tyres, bicycle and tricycle:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	- - - 12% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	- - - 12% <i>ad valorem</i> .
Under the General Tariff	- - - 15% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - 10% <i>ad valorem</i> .
(Customs decision.)	
Bicycles and tricycles and parts thereof; also motor cycles:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	- - - 12% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	- - - 12½% <i>ad valorem</i> .
Under the General Tariff	- - - 15% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - 10% <i>ad valorem</i> .
(Customs decision.)	
NYASALAND PROTECTORATE.	
Cycles and other vehicles, and including parts or accessories	- - - Free.
UGANDA PROTECTORATE.	
Bicycles which have been used, forming part of a passenger's baggage, and not intended 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."

693

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

MISCELLANEOUS ARTICLES :—BICYCLES AND TRICYCLES(a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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% *ad valorem*

SOMALILAND PROTECTORATE.

All kinds:
If imported into Zeyla - - - - - 5% *ad valorem*.
" " other Protectorate ports - - - - - 7% *ad valorem*.

ST. HELENA.

All kinds, including motor cycles - - - - - Free.

NIGERIA.

All kinds - - - - - 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 - - - - - Free.

SIERRA LEONE.

All kinds, including motor cycles - - - - - 10% *ad valorem*.

GAMBIA.

All kinds, including motor cycles - - - - - 5% *ad valorem*.

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% *ad valorem*
" General Tariff - - - - - 30% *ad valorem*.
Steel balls, adapted for use on bearings of vehicles:
Under the British Preferential Tariff - - - - - Free.
" General Tariff - - - - - 10% *ad valorem*.
Bicycle tyres:
Under the British Preferential Tariff - - - - - 22½% *ad valorem*.
" General Tariff - - - - - 35% *ad valorem*.
(Appraisers' Bulletin No. 327, dated 19th August 1909).
Bicycle saddles, nickel-plated:
Under the British Preferential Tariff - - - - - 22½% *ad valorem*.
" Intermediate Tariff - - - - - 30% *ad valorem*.
" General Tariff - - - - - 35% *ad valorem*.
(Appraisers' Bulletin No. 327, dated 19th August 1909).

[For other metal parts, see under "Iron and Steel Manufactures."]

[Note.—For the Customs regulations regarding the temporary admission of *tourists' motor-cycles*, see the regulations laid down for *tourists' automobiles* entering Canada, under "Carriages and Carts."]

(a) For rates of duty on motor cars, see under "Carriages and Carts."

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

MISCELLANEOUS ARTICLES:—BICYCLES AND
TRICYCLES(a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
NEWFOUNDLAND.				
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	-	-	-	Free.
All other bicycles and tricycles (including motor bicycles), also parts thereof (including cyclometers)	-	-	-	40 ⁵ / ₁₀₀ <i>ad valorem</i> .
BAHAMAS.				
Bicycles and tricycles	-	-	-	Each 0 5 0
Parts of cycles, separately imported	-	-	-	25 ⁰ / ₁₀₀ <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.				
All kinds, including motor cycles	-	-	-	Free.
JAMAICA.				
All kinds, including motor cycles	-	-	-	10 ⁰ / ₁₀₀ <i>ad valorem</i> .
CAYMAN ISLANDS.				
All kinds	-	-	-	5 ⁰ / ₁₀₀ <i>ad valorem</i> .
ST. IVELLA.				
All kinds, including motor cycles:				
Under the British Preferential Tariff	-	-	-	12 ⁵ / ₁₀₀ <i>ad valorem</i> .
„ General Tariff	-	-	-	15 ⁰ / ₁₀₀ <i>ad valorem</i> .
ST. VINCENT.				
All kinds, including motor cycles:				
Under the British Preferential Tariff	-	-	-	8 ⁰ / ₁₀₀ <i>ad valorem</i> .
„ General Tariff	-	-	-	10 ⁰ / ₁₀₀ <i>ad valorem</i> .
BARBADOS.				
All kinds, including motor cycles (if classed as "vehicles"):				
Under the British Preferential Tariff	-	-	-	9 ⁰ / ₁₀₀ <i>ad valorem</i> .
„ General Tariff	-	-	-	11 ¹ / ₁₀₀ <i>ad valorem</i> .
GRENADA.				
All kinds, including motor cycles	-	-	-	10 ⁰ / ₁₀₀ <i>ad valorem</i> .
VIRGIN ISLANDS.				
All kinds, including motor cycles	-	-	-	10 ⁰ / ₁₀₀ <i>ad valorem</i> .
ST. CHRISTOPHER—NEVIS.				
All kinds, including motor cycles:				
Under the British Preferential Tariff	-	-	-	8 ⁴ / ₁₀₀ <i>ad valorem</i> .
„ General Tariff	-	-	-	11 ⁰ / ₁₀₀ <i>ad valorem</i> .
ANTIGUA.				
All kinds, including motor cycles:				
Under the British Preferential Tariff	-	-	-	10 ² / ₁₀₀ <i>ad valorem</i> .
„ General Tariff	-	-	-	13 ³ / ₁₀₀ <i>ad valorem</i> .

(a) For rates of duty on motor cars, see under "Carriages and Carts."

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

MISCELLANEOUS ARTICLES:—BICYCLES AND TRICYCLES(a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
MONTSERAT.	
All kinds, including motor cycles :	£ s. d.
Under the British Preferential Tariff - - - - -	10 $\frac{1}{2}$ % <i>ad valorem.</i>
„ General Tariff - - - - -	13 $\frac{1}{2}$ % <i>ad valorem.</i>
DOMINICA.	
All kinds, including motor cycles :	
Under the British Preferential Tariff - - - - -	10 $\frac{3}{4}$ % <i>ad valorem.</i>
„ General Tariff - - - - -	12 $\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Bicycles or tricycles :	
Motor :	
Under the British Preferential Tariff - - - - -	Each 2 0 0
„ General Tariff - - - - -	„ 2 10 0
Other than motor :	
Under the British Preferential Tariff - - - - -	Each 0 10 0
„ General Tariff - - - - -	„ 0 12 6
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 - - - - -	12 $\frac{1}{2}$ % <i>ad valorem.</i>
BRITISH GUIANA.	
Bicycles and tricycles, and their parts :	
Under the British Preferential Tariff - - - - -	13 $\frac{1}{2}$ % <i>ad val. (b)</i>
„ General Tariff - - - - -	16 $\frac{1}{2}$ % <i>ad val. (b)</i>
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."
 (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:—BOOTS AND SHOES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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 boots and shoes within the Commonwealth, viz.: woven banding (with or without trade mark or name); nails (sparrow and other bills, clog, cricket, hob, heel, Hungarian, screw or ice, spike, nugget, pin-point, running, sprigs, lasting tacks, tips, tangles, 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) and wooden heels, cloth covered, shod and unshod; irons for clogs and pattens; plugs; seamings, up to 1½ inches in width; back strappings, up to 1½ inches in width; top banding; pegs and peg wood; galoon bindings, 1½ inches in width and under, and of one colour; rabbit fur binding; galoons, similar to hat galoons (subject to the conditions governing the entry of hat galoons under Tariff item 434, (a)); 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 leather-board or any paper-board or of leather-board and metal or paper-board and metal in combination, or of leather-board and wood or paper-board and wood in combination); heel slugs; tapes, drill stay or stay tape; metal clip holders, used in the manufacture, to hold on top band; toe tips; welting, being a seam welting or beading; also machined wire of brass or iron	
	Free.
Boot elastics	Free.
Slipper forms and piece goods suitable for boots, shoes, and slippers; under Departmental By-Laws	Free.

[It is provided in Customs By-Law No. 145, dated 29th November 1910, that the above specified articles may be admitted free of duty, provided that security is given by the importer that the goods will be used for that purpose only, and that satisfactory proof of such use is given to the Collector within six months after delivery by the Customs, or such further time as the Collector may allow].

(a) Provision is made, under tariff item 434, for the free importation of "minor articles" prescribed by Bye-Laws for use in the manufacture of goods within the Commonwealth.

6-17

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

MISCELLANEOUS ARTICLES:—BOOTS AND SHOES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Gum and wading boots	- - - - -	Free.
Looping for boots, plain, printed, or having woven lettering or ornamental designs, whether in the piece or otherwise:		
Under the British Preferential Tariff	- - - - -	35 % <i>ad valorem.</i>
" General Tariff	- - - - -	40 % <i>ad valorem.</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 studded with rubber projections to prevent slipping:		
Under the British Preferential Tariff	- - - - -	20 % <i>ad valorem.</i>
" General Tariff	- - - - -	25 % <i>ad valorem.</i>
	(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>
	(Customs Tariff Guide.)	
All other boots, shoes, and slippers, clogs, pattens, and other footwear of any material, not elsewhere included; boot and shoe uppers and tops; and cork, leather, or other socks or soles not elsewhere included:		
Under the British Preferential Tariff	- - - - -	30 % <i>ad valorem.</i>
" General Tariff	- - - - -	35 % <i>ad valorem.</i>

[*Note.*—For regulations under the "Commerce Act, 1905," regarding the application of a trade description to boots and shoes, see under the Commonwealth Introductory Notes to this Volume.]

TERRITORY OF PAPUA.

All kinds	- - - - -	10 % <i>ad valorem.</i>
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DOMINION OF NEW ZEALAND.

"Waterproof Economite Patent Soles" for boots and shoes	- - -	Prohibited.
	(Order-in Council, dated 21st July, 1913.)	
Grindery—namely, button fasteners and staples; eyelets and book eyelets and eyelet rings; tangles; spikes for running or cricketeing 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.

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

MISCELLANEOUS ARTICLES:—BOOTS AND SHOES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND— <i>cont.</i>	
Heels for boots, of wood and leather combined :	
If the produce of some part of the British Dominions	- - 20% <i>ad valorem.</i>
Otherwise	- - 30% <i>ad valorem.</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 valorem.</i>
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 valorem.</i>
Otherwise	- - { 9d. per pair and 22½% <i>ad val.</i>
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 valorem.</i>
Otherwise	- - { 1s. 6d. per pair and 22½% <i>ad val.</i>
Men's, above size No. 5:	
If the produce of some part of the British Dominions	- - { 1s. 6d. per pair and 15% <i>ad valorem.</i>
Otherwise	- - { 2s. 3d. per pair and 22½% <i>ad val.</i>
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 valorem.</i>
Otherwise	- - { 9d. per pair and 22½% <i>ad val.</i>
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 (a); 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 valorem.</i>
Otherwise	- - 33¾% <i>ad valorem.</i>
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 valorem.</i>
Otherwise	- - { 1s. 6d. per pair and 22½% <i>ad val.</i>
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 valorem.</i>
Otherwise	- - 33¾% <i>ad valorem.</i>

(a) Including lawn tennis, &c., shoes with upper sewn to leather welt, which is solutioned or sewn to a moulded india-rubber sole (Minister's Order No. 1,023, dated 1st October 1912).

699

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

MISCELLANEOUS ARTICLES :—BOOTS AND SHOES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	FIJI.	£ s. d.
Boots, shoes, slippers and goloshes	- - - - -	12½% <i>ad valorem.</i>
All kinds	FALKLAND ISLANDS.	Free.
	UNION OF 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 <i>minimum</i> duty of :		
Men's	- - - - - <i>Per pair</i>	0 0 9
Women's	- - - - - „	0 0 6
Children's	- - - - - „	0 0 3

[*Note.*—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.
- „ „ 5 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.)

RHODESIA.

All kinds:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:

Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} 9% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	15% <i>ad valorem.</i>
with a <i>minimum</i> duty of :		
Men's	- - - - - <i>Per pair</i>	0 0 9
Women's	- - - - - „	0 0 6
Children's	- - - - - „	0 0 3

Imported into the Congo Basin of Northern Rhodesia - - - - - 9% *ad valorem.*

[*Note.*—A Customs Regulation provides that the following classification for boots and shoes shall be adopted in Rhodesia:

- 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.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—BOOTS AND SHOES—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

<i>Note</i> —cont.	RHODESIA— <i>cont.</i>		
	The measurements to be English standard sizes.		
	Under a decision given for <i>Southern Rhodesia</i> , rubber boots and shoes, slippers of all descriptions, sandals, Plimsolls, and Chinese footwear are classed as "Boots and Shoes."]		
	NYASALAND PROTECTORATE.		
All kinds	-	-	- 10% <i>ad valorem</i> .
	UGANDA PROTECTORATE.		
All kinds	-	-	- 10% <i>ad valorem</i> .
	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:			
If classed as "wearing apparel"	-	-	- 10% <i>ad valorem</i>
Otherwise	-	-	- Free.
	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	-	-	- 25% <i>ad valorem</i>
	TURK'S AND CAICOS ISLANDS.		
All kinds	-	-	- 10% <i>ad valorem</i> .
	JAMAICA.		
All kinds	-	-	- 10% <i>ad valorem</i> .
	CAYMAN ISLANDS		
All kinds	-	-	- 5% <i>ad valorem</i> .

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

MISCELLANEOUS ARTICLES:—BOOTS AND SHOES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ST. LUCIA.	
All kinds:	
Under the British Preferential Tariff	- - - - - 12 $\frac{1}{2}$ % <i>ad valorem.</i>
„ General Tariff	- - - - - 15 % <i>ad valorem.</i>
ST. VINCENT.	
All kinds:	
Under the British Preferential Tariff	- - - - - 8 $\frac{1}{2}$ % <i>ad valorem.</i>
„ General Tariff	- - - - - 10 $\frac{1}{2}$ % <i>ad valorem.</i>
BARBADOS.	
All kinds:	
Under the British Preferential Tariff	- - - - - 9 $\frac{1}{2}$ % <i>ad valorem.</i>
„ General Tariff	- - - - - 11 $\frac{1}{4}$ % <i>ad valorem.</i>
GRENADA.	
All kinds - - - - -	- - - - - 10 % <i>ad valorem.</i>
VIRGIN ISLANDS.	
All kinds - - - - -	- - - - - 10 % <i>ad valorem.</i>
ST. CHRISTOPHER.—NEVIS.	
All kinds:	
Under the British Preferential Tariff	- - - - - 8 $\frac{1}{2}$ % <i>ad valorem.</i>
„ General Tariff	- - - - - 11 $\frac{1}{2}$ % <i>ad valorem.</i>
ANTIGUA.	
All kinds:	
Under the British Preferential Tariff	- - - - - 10 $\frac{3}{8}$ % <i>ad valorem.</i>
„ General Tariff	- - - - - 13 $\frac{1}{8}$ % <i>ad valorem.</i>
MONTSERRAT.	
All kinds:	
Under the British Preferential Tariff	- - - - - 10 $\frac{3}{8}$ % <i>ad valorem.</i>
„ General Tariff	- - - - - 13 $\frac{1}{8}$ % <i>ad valorem.</i>
DOMINICA.	
All kinds:	
Under the British Preferential Tariff	- - - - - 10 % <i>ad valorem.</i>
„ General Tariff	- - - - - 12 $\frac{1}{2}$ % <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
All kinds:	
Under the British Preferential Tariff	- - - - - 8 $\frac{1}{2}$ % <i>ad valorem.</i>
„ General Tariff	- - - - - 10 $\frac{1}{2}$ % <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:	
Under the British Preferential Tariff	- - - - - 12 % <i>ad val. (a)</i>
„ General Tariff	- - - - - 15 % <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 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.(a)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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.	
Second hand carpets and similar articles from any place proclaimed for plague, unless on arrival they have, to the satisfaction of a Quarantine Officer, and at the expense of the importer, been submitted to disinfection as prescribed in the Regulations, or as directed by the Chief Quarantine Officer	Prohibited.
[Quarantine Proclamation, dated 30th August 1910.]	
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 textile material (except coir); lap dusters; and floor rugs and coverings (including felts and pads but not including carpet felt paper):	
Under the British Preferential Tariff	10 % <i>ad valorem</i> .
" General Tariff	15 % <i>ad valorem</i> .
Articles of coir, viz., mats, matting and fenders:	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
" General Tariff	25 % <i>ad valorem</i> .
[Note.—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; floorcloth; also materials composed wholly or in part of cotton, silk, linen, wool, or other woven fabrics	10 % <i>ad valorem</i> .
All other kinds	5 % <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.	
All kinds	20 % <i>ad valorem</i> .
FIJI.	
Floor and oilcloth, linoleum, carpets, and matting	12½ % <i>ad valorem</i> .

(a) Including carpeting, druggetts and druggeting, floor mats, rugs (except horse rugs) matting, and rugging.

703

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

MISCELLANEOUS ARTICLES :—CARPETS AND
FLOORCLOTHS(a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Rugs (cotton or woollen):	
Under the British Preferential Tariff	22% <i>ad valorem</i> .
„ General Tariff	25% <i>ad valorem</i> .
All other kinds:	
Under the British Preferential Tariff	12% <i>ad valorem</i> .
„ General Tariff	15% <i>ad valorem</i> .
RHODESIA.	
Rugs (cotton or woollen):	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} 20% <i>ad val.</i>
The produce of non-reciprocating British Possessions	}
Under the General Tariff	25% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	10% <i>ad valorem</i> .
All other kinds:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} 9% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	}
Under the General Tariff	15% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	9% <i>ad valorem</i> .
NYASALAND PROTECTORATE.	
All kinds	10% <i>ad valorem</i> .
UGANDA PROTECTORATE.	
All kinds	10% <i>ad valorem</i> .
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> .

(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 (a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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> .
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	25 % <i>ad valorem</i> .
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % <i>ad valorem</i> .
JAMAICA.	
All kinds	10 % <i>ad valorem</i> .
CAYMAN ISLANDS.	
All kinds	5 % <i>ad valorem</i> .
ST. LUCIA.	
Personal effects, not being merchandise, of persons who are natives of, or domiciled in, St. Lucia who have died abroad, if imported within six months of the date of death	Free.
Articles for the repair of any church or school-house or for the use of any church, imported for such purpose, on written declaration to that effect to the satisfaction of the Treasurer	Free.
All other kinds	15 % <i>ad valorem</i> .
ST. VINCENT.	
All kinds (b)	10 % <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.

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

MISCELLANEOUS ARTICLES :—CARPETS AND
FLOORCLOTHS (a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
BARBADOS.	
All kinds (b)	10 % <i>ad valorem</i> .
GRENADA.	
All kinds (b)	10 % <i>ad valorem</i> .
VIRGIN ISLANDS.	
All kinds (b)	10 % <i>ad valorem</i> .
ST. CHRISTOPHER—NEVIS.	
All kinds (b)	11 % <i>ad valorem</i> .
ANTIGUA.	
All kinds (b)	13½ % <i>ad valorem</i> .
MONTSERRAT.	
All kinds (b)	13½ % <i>ad valorem</i> .
DOMINICA.	
Carpets and floorcloths, being the household effects imported by persons coming to reside in the Colony	Free.
All other carpets and floorcloths (b)	12½ % <i>ad valorem</i>
TRINIDAD AND TOBAGO.	
Carpets and floorcloths, being the household effects of passengers which have been in the use of the passenger for at least a year	Free.
Articles imported by or for the use of the Office or Bureau for meteorological observations maintained in the Colony by the Government of the United States	Free.
Articles imported specially for the furnishing and decoration of churches for public worship, on the signed declaration of the head of the denomination for which they are intended	Free.
All other carpets and floorcloths	10 % <i>ad valorem</i> .
BERMUDA.	
All kinds	10 % <i>ad valorem</i> .
BRITISH HONDURAS.	
Carpets and floorcloths, being the household effects of <i>bonâ fide</i> immigrants	Free.
All other carpets and floorcloths	12½ % <i>ad valorem</i> .
BRITISH GUIANA.	
All kinds	15 % <i>ad val.</i> (c) 1
GIBRALTAR.	
All kinds	Free.
MALTA.	
All kinds	Free.
CYPRUS.	
Carpets and floorcloths : (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 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 :—CARRIAGES AND CARTS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	BRITISH INDIA.	£ s. d.
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 10th December 1908, 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.]		
Rubbered tyre fabric and tyre rubber :		
Under the British Preferential Tariff	-	20 % <i>ad valorem</i> .
" General Tariff	-	25 % <i>ad valorem</i> .
Pneumatic rubber tyres and tubes therefor, valved or unvalved :		
(1) Covers weighing each 2½ lbs. or less; tubes weighing each 1 lb. or less :		
Under the British Preferential Tariff	-	20 % <i>ad valorem</i> .
" General Tariff	-	25 % <i>ad valorem</i> .
(2) Covers weighing each over 2½ lbs.; tubes weighing each over 1 lb. :		
Under the British Preferential Tariff	-	Per lb. $\left\{ \begin{array}{l} 0 \ 1 \ 2 \\ \text{or } 20 \% \text{ } ad \ val. \\ \text{whichever rate} \\ \text{returns the} \\ \text{higher duty.} \end{array} \right.$
" General Tariff	-	Per lb. $\left\{ \begin{array}{l} 0 \ 1 \ 6 \\ \text{or } 25 \% \text{ } ad \ val. \\ \text{whichever rate} \\ \text{returns the} \\ \text{higher duty.} \end{array} \right.$

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

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

	£	s.	d.
Rubber tyres other than pneumatic :			
Under the British Preferential Tariff - - - - -	20		<i>ad valorem.</i>
" General Tariff - - - - -	25		<i>ad valorem.</i>
Carriage mats of rubber :			
Under the British Preferential Tariff - - - - -	10		<i>ad valorem.</i>
" General Tariff - - - - -	15		<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 parts, malleable cast iron - - - - -			<i>Per lb.</i>
	0	0	1 ³ / ₄
(Supplement No. 11 to the Customs Tariff Guide.)			
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>
Perambulators and go-carts, toy :			
If capable of carrying a baby :			
Under the British Preferential Tariff - - - - -	25		<i>ad valorem.</i>
" General Tariff - - - - -	30		<i>ad valorem.</i>
Otherwise :			
Under the British Preferential Tariff - - - - -	20		<i>ad valorem.</i>
" General Tariff - - - - -	25		<i>ad valorem.</i>
(Customs Tariff Guide.)			
Roller bearing and ball bearing axles, not elsewhere included :			
Under the British Preferential Tariff - - - - -			Free.
" General Tariff - - - - -	5		<i>ad valorem.</i>
Bodies of motor cars, lorries and waggons, including dashboards, footboards, and mudguards :			
(1) Single-seated bodies :			
Under the British Preferential Tariff - - - - -	15	0	0
" General Tariff - - - - -	17	0	0
(2) Double-seated bodies :			
Under the British Preferential Tariff - - - - -	21	0	0
" General Tariff - - - - -	24	10	0
(3) Bodies with fixed or moveable canopy tops, e.g., landaulette, Limousine, taxi-cab, and similar types, and not elsewhere included (including bodies for motor lorries and waggons) (Customs Tariff Guide) :			
Under the British Preferential Tariff - - - - -	36	0	0
" General Tariff - - - - -	42	0	0
[It is stated in the Customs Tariff Guide that the term "body" in the above item may include the following items which are occasionally charged as "extras" :			
Upholstery,			
Lamp brackets,			
Shields or valances (footboard),			
Side doors,			
Hood irons,			
Well or bracket for spare tyre or Stepney wheel,			
Luggage grids or rails,			
Foot or arm rests, and			
Tool boxes ;			
The following are, however, to be regarded as extras for duty purposes, and are to be classified under the appropriate tariff items :			
Carpets or mats,			
Detachable hoods,			
Wind screens,			
Lamp, wheel, and cushion covers,			
Mirrors,			
Watches,			

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

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Horns,
Generators,
Tools,
Lamps, and
Similar accessories.

A dickey or folding seat fitted to a single-seater will render it dutiable as a double-seated body. Folding seats with double seated bodies will not affect the classification of the body.]

Chassis of motor cars, lorries, and waggons (but not including rubber tyres):

Under the British Preferential Tariff - - - - - Free.
" General Tariff - - - - - 5% *ad valorem*.

[It is directed that the following parts of chassis of motor cars, lorries, and waggons, viz.:—springs, axles (other than roller or ball bearing), wheels imported in separate parts, engines and parts thereof, magnetos, ignition coils, oil and grease cups, and lamp bracket forgings—shall be classified for tariff purposes under the above item applicable to the chassis in question—provided security be furnished by the importer that they will be used only in the manufacture of chassis, and that within six months (or such further time as the Collector may allow) proof of such use be furnished to the satisfaction of the Collector.

(Supplement No. 3 to the Customs Tariff Guide).

In order to arrive at the correct basis of value for duty of motor cars, it is laid down under Customs Order No. 1546 of 1912, that duty is payable on the "home consumption" value in the country of export on *each part* when sold separately, notwithstanding that such parts are imported into Australia in their assembled condition, i.e., as complete motor cars.]

Aeroplanes (including engines for, made expressly for, and usable only in aeroplanes—Supplement No. 5 to the Customs Tariff Guide) - Free.

Vehicles, parts, viz., wheels, not elsewhere included:

Under the British Preferential Tariff - - - - - 35% *ad valorem*.
" General Tariff - - - - - 40% *ad valorem*.

Vehicle parts, not elsewhere included, including under-rear (inclusive of axles, springs, and arms) axles not elsewhere included, springs, hoods, and bodies, not elsewhere included:

Under the British Preferential Tariff - - - - - 35% *ad valorem*.
" General Tariff - - - - - 40% *ad valorem*.

All other vehicles, not elsewhere included:

Under the British Preferential Tariff - - - - - 35% *ad valorem*.
" General Tariff - - - - - 40% *ad valorem*.

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 (a); beading; buckles and buckle loops (a); bead finishers; bow rests; bow sockets; buttons, upholsterers'; check loops; collars; conductors, water; fasteners—apron, curtain, seat, and patch (a); flanges—Sarven wheel; hinges, concealed and butt; joints (concealed, hood or top braces and stump); irons, slat, rugs (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

(a) Curtain barrels, buckles and buckle loops, and fasteners (apron, curtain, seat or patch) are free of duty, whether nickel-plated or not.

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

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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, lamps, 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 combi-n-i.	
Springs.	
(iii) Rubber treads 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.	
(vi) Motor tyre tubes, partially manufactured when imported, and subsequently finished.]	
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 (including complete collapsible metal frames, Minister's Order, No. 1002, dated 8th May 1912) and similar vehicles	Free.
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 belts, 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, lamp 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 fellows, in the rough; hubs, all kinds; poles, if unbent and unplanned, all kinds; bent wheel rims - - - - -	Free.
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 tyre-grips (a substitute for leather-covered studded tyres) - - - - -	Free.
(Minister's Order No. 921, dated 2nd February 1910.)	
Chain for driving motor cars and the like vehicles:	
If the produce of some part of the British Dominions - - - - -	Free.
Otherwise - - - - -	10% <i>ad valorem.</i>
(Minister's Order No. 885, dated 3rd August 1908).	
Motor car pumps and tyre carriers:	
If attached to chassis - - - - -	Free.
If imported separately:	
If the produce of some part of the British Dominions - - - - -	20% <i>ad valorem.</i>
Otherwise - - - - -	30% <i>ad valorem.</i>
(Minister's Order No. 1051, dated 6th August 1913.)	
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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 AND TARIFF RATES OF DUTY.

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 valorem.</i>
Otherwise	30% <i>ad valorem.</i>
(Minister's Order No. 876, dated 29th May 1908.)	
Carriages, 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 valorem.</i>
Otherwise	30% <i>ad valorem.</i>
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 valorem.</i>
Otherwise	30% <i>ad valorem.</i>
Carriage shafts, spokes, and felloes, dressed; also bent carriage timber, except bent wheel rims	20% <i>ad valorem.</i>
FIJI.	
Motor-cars and similar vehicles	12½% <i>ad valorem.</i>
Other carts and carriages	12½% <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds, including motor cars	Free.
UNION OF SOUTH AFRICA.	
Carriages, carts, waggons, and other wheeled vehicles, the manufacture of South Africa, imported overland into the Union or territories which formerly comprised the Customs Union	Free.
Railway carriages, goods waggons, ballast trucks, and trollies (b); cars and trollies 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 the Union or Territories which formerly comprised the South African Customs Union, for carts, carriages, 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	3% <i>ad valorem.</i>
(Cape Customs Notice No. 90, dated 26th October 1908.)	
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 ironwork completed and attached, but unpainted and not finished	
(a) In order to arrive at the correct basis of value for duty of the bodies and accessories of motor cars, the invoices must show, in addition to the price to be paid for the complete car, a statement showing the price ordinarily charged for home consumption in the country whence exported of the chassis, tyres, body, footboards, mudguards, lamps and other accessories when sold separately, also the usual trade discount on such articles when sold for home consumption in similar quantities. A declaration in prescribed form must be made on the face of the invoice. (Minister's Order No. 967, dated 13th July 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 AND TARIFF RATES OF DUTY.	
UNION OF SOUTH AFRICA— <i>cont.</i>	
	£ s. d.
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 ⁷ / ₁₀ <i>ad valorem.</i>
" General Tariff	15 ⁰ / ₁₀ <i>ad valorem.</i>
Second-hand carriages, carts, coaches, and waggons:	
Under the British Preferential Tariff	Each { 10 0 0 and in addition 12 ⁷ / ₁₀ <i>ad val.</i>
Under the General Tariff	{ 10 0 0 and in addition 15 ⁰ / ₁₀ <i>ad val.</i>
[The duty is in no case to be less than 22 ⁷ / ₁₀ <i>ad valorem</i> under the British Preferential Tariff and 25 ⁷ / ₁₀ <i>ad valorem</i> under the General Tariff.]	
Trackless trams, or trolley busses:	
Under the British Preferential Tariff	12 ⁷ / ₁₀ <i>ad valorem.</i>
" General Tariff	15 ⁰ / ₁₀ <i>ad valorem</i>
(Union Customs Notice No. 41, dated 11th September 1912.)	
Motor vehicles (other than traction engines and power lorries):	
Under the British Preferential Tariff	12 ⁰ / ₁₀ <i>ad valorem.</i>
" General Tariff	15 ⁷ / ₁₀ <i>ad valorem.</i>
Water-carts and Sleeping-vans for use with steam plough outfits:	
Under the British Preferential Tariff	22 ⁷ / ₁₀ <i>ad valorem.</i>
" General Tariff	25 ⁰ / ₁₀ <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 ⁰ / ₁₀ <i>ad valorem.</i>
" General Tariff	25 ⁰ / ₁₀ <i>ad valorem.</i>
All other parts not elsewhere included:	
Under the British Preferential Tariff	12 ⁷ / ₁₀ <i>ad valorem.</i>
" General Tariff	15 ⁰ / ₁₀ <i>ad valorem.</i>
RHODESIA.	
Carriages, carts, waggons, and other wheeled vehicles, the manufacture of South Africa imported into Southern Rhodesia, and such vehicles, the manufacture of the Union of South Africa, or of any Territory which is a party to a Customs Agreement entered into with the Union imported into Northern Rhodesia	Free.
Railway carriages, goods waggons, ballast trucks, and trollies; cars and trollies for tramways; power lorries and trailers for the same; metal trucks and tubs for hauling on rails or wires:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} Free.
The produce of non-reciprocating British Possessions	}
Under the General Tariff	3 ⁰ / ₁₀ <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	Free.
Springs, axles, steps, and other metal parts not ordinarily made in the Territory for carts, carriages, 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	

(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 AND TARIFF RATES OF DUTY.

RHODESIA— <i>cont.</i>		£ s. d.
when for waggons and carts commonly used for the conveyance of goods:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	Free.
The produce of non-reciprocating British Possessions	-	3% <i>ad valorem.</i>
Under the General Tariff	-	3% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	Free.
Hubs (over nine inches) and spokes (over two inches):		
Imported in Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	12% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	-	15% <i>ad valorem.</i>
Under the General Tariff	-	15% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	10% <i>ad valorem.</i>
Second-hand carriages, carts, coaches, and waggons:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	} 20% <i>ad val.</i>
The produce of non-reciprocating British Possessions	-	
Under the General Tariff	-	10 " 0
[The duty is in no case to be less than 25% <i>ad valorem.</i>]	-	and, in addition,
Imported into the Congo Basin of Northern Rhodesia	-	15% <i>ad val.</i>
Motor vehicles (other than traction engines and power lorries); also trucks, store (not hand carts), and motor tyres:		10% <i>ad valorem.</i>
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	12% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	-	15% <i>ad valorem.</i>
Under the General Tariff	-	15% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	10% <i>ad valorem.</i>
All other carriages, carts, coaches, and waggons, and finished parts thereof:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	} 20% <i>ad val.</i>
The produce of non-reciprocating British Possessions	-	
Under the General Tariff	-	25% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	10% <i>ad valorem.</i>
All other parts, not elsewhere included:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	-	} 9% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	-	
Under the General Tariff	-	15% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-	9% <i>ad valorem.</i>

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

MISCELLANEOUS ARTICLES :—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NYASALAND PROTECTORATE.	
Plant and apparatus usually and principally employed in farming operations - - - - -	Free.
All other vehicles, and parts and accessories therefor - - -	Free.
UGANDA PROTECTORATE.	
Plant and apparatus usually and principally employed in farming operations - - - - -	Free.
Motor vehicles suitably constructed for, and intended to be usually and principally employed in, the conveyance of goods; and spare parts of such motor vehicles - - - - -	Free.
All other carts and carriages - - - - -	10% <i>ad valorem.</i>
EAST AFRICA PROTECTORATE.	
Plant and apparatus usually and principally employed in farming operations - - - - -	Free.
Motor vehicles suitably constructed for, and intended to be usually and principally employed in, the conveyance of goods; and spare parts of such motor vehicles - - - - -	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>
ST. HELENA.	
All kinds, including motor cars - - - - -	Free.
NIGERIA.	
All kinds, including motor cars - - - - -	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.	
Motor vehicles and engines used for industrial or commercial purposes, and all accessories thereto, and (if imported at the same time) tools and implements for use in connection therewith, when admitted as such by the Collector of Customs - - -	Free.
All other carriages and carts - - - - -	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 as are prescribed by the Minister of Customs) - - - - -	Free (a).
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) - - - - -	Free.

(a) Dining cars, sleeping cars, and other passenger cars built outside of Canada and not duty-paid, shall not be exempt from duty, when carrying passengers in Canada, unless the car is on a through run across the frontier, without stopping over at any place in Canada other than at the end of its run into Canada. (Customs Memo. No. 1740B, dated 20th June 1913).

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

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

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 -	Free.
Furnace slag trucks of a class not made in Canada -	Free.
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>
[Vehicle springs of steel, under 1½ in. wide, are <i>not</i> entitled to entry under above heading—Appraisers' Bulletin No. 298, dated 22nd November 1911.]	
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, automobile chassis (Appraiser's Bulletin, No. 630, dated 31st December 1912), 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.]	
[<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:—	
(a) The automobile is to be reported on approved form at the port of importation.	
(b) An invoice showing the selling price must be produced (when practicable) in order to aid the Collector in determining the value.	
(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 six months from the date of the bond, the deposit being returned upon return of the permit. If the automobile is not exported within six months, the deposit is retained and the bond enforced.	
(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.	
(Customs Memos. Nos. 1571B, dated 31st January 1910, and 1619B, dated 28th February 1911.)	
[The above regulations concerning the temporary admission of tourists' automobiles are also extended to tourists' motor cycles, except that the deposit required with personal bond is \$10 instead of \$25 as in the case of an automobile. (Customs Memo. No. 1700B, dated 16th December 1912).]	

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

MISCELLANEOUS ARTICLES :—CARRIAGES AND CARTS—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA—*cont.*

Note—cont.

A special fee of 50 cents. for each automobile or motor cycle is charged crossing the frontier between the United States and Canada, if returning home across the boundary within 24 hours (Customs Memo. No 1748B, dated 31st July 1913).

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.)

Cars, wicker, side, for use with motor cycles :

Under the British Preferential Tariff - - - - - 22½% *ad valorem*.
 " General Tariff - - - - - 35% *ad valorem*.

[Appraiser's Bulletin No. 630, dated 31st December 1912.]

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. :

Under the British Preferential Tariff - - - - - 22½% *ad valorem*.
 " General Tariff - - - - - 35% *ad valorem*.

[The minimum value for duty purposes of an *open* buggy shall be 8*l.* 4*s.* 5*d.*, and the minimum value of a *covered* buggy shall be 10*l.* 5*s.* 6*d.*, whether new or second-hand (Appraiser's Bulletin No. 251, dated May 22nd, 1907).

NEWFOUNDLAND (a).

Carts belonging to settlers, and other vehicles in use by the settler for at least six 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.
Rubber tyres for carriages, when imported by carriage manufacturers	20% <i>ad valorem</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 valorem</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 valorem</i> .
Whip-sockets, shaft tips, swing ends and silver beading; also carriage lamps	30% <i>ad valorem</i> .
Motor carriages	30% <i>ad valorem</i> .
Railway and tram cars and their component parts	30% <i>ad valorem</i> .
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 valorem</i> .
Wheelbarrows, handbarrows, hand carts, trucks, trollies or samsons	75% <i>ad valorem</i> .

(a) For rates of duty on carriage-builders' materials of wood in the rough, see under "Wood and Timber."

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

NEWFOUNDLAND— <i>cont.</i>		£	s.	d.
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	Each	2	1	1·33
		and, in addition, 40 ¹ / ₁₀₀ <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>	Each	4	2	2·67
		and, in addition, 40 ¹ / ₁₀₀ <i>ad val.</i>		
When the value is over 20 <i>l.</i> 11 <i>s.</i> 1·33 <i>d.</i>	Each	6	3	4
		and, in addition, 40 ¹ / ₁₀₀ <i>ad val.</i>		
BAHAMAS.				
Trucks and all other rolling stock for railways or tramways; wheeled invalid chairs; also wheelbarrows		Free.		
Motor cars		10	¹ / ₁₀₀ <i>ad valorem.</i>	
[A drawback of 75 ¹ / ₁₀₀ 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		25 ¹ / ₁₀₀ <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		10	¹ / ₁₀₀ <i>ad valorem.</i>	
[<i>Note.</i> —Visitors may bring their autocars and carriages for personal use without payment of duty, but 30 ¹ / ₁₀₀ of the amount of duty payable at the time of importation must be deposited by way of guarantee with the Collector of Customs, who will return such deposit provided the vehicles are taken away from the Island within two months. Should, however, the vehicles be not exported within two months, the Collector will withhold a sum equal to 5 ¹ / ₁₀₀ of the duty for each month or part of a month during which such vehicle is kept in the Island beyond the specified period of two months up to the limit of 30 ¹ / ₁₀₀ deposited. If sold or not exported within eight months, the vehicles must be entered and duty paid according to law, allowance being made for the interim payments already made. (Notice dated 13th September 1910.)]				
CLYMAN ISLANDS.				
All kinds		5 ¹ / ₁₀₀ <i>ad valorem.</i>		
ST. LUCIA.				
Articles for the manufacture of sugar and other agricultural products (imported expressly and exclusively for such purpose) including carts, trucks, and waggons		Free.		
Rolling stock for equipment and operation of railways and tramways		Free.		
All other carriages and carts, including automobiles and motor cars:				
Under the British Preferential Tariff		12 ¹ / ₁₀₀ <i>ad valorem.</i>		
" General Tariff		15 ¹ / ₁₀₀ <i>ad valorem.</i>		

717

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

MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	ST. VINCENT.	£	s.	d.
All kinds, including motor cars:				
Under the British Preferential Tariff	- - - -	-	8	$\frac{2}{10}$ <i>ad valorem.</i>
„ General Tariff	- - - -	-	10	$\frac{7}{10}$ <i>ad valorem.</i>
BARBADOS.				
Carriages for the railway or tramway, and trucks for the railway. (Acts Nos. 11 of 1908 and 12 of 1911)	- - - -	-		Free.
All other vehicles, including automobiles and motor cars:				
Under the British Preferential Tariff	- - - -	-	9	$\frac{2}{10}$ <i>ad valorem.</i>
„ General Tariff	- - - -	-	11	$\frac{1}{2}$ $\frac{2}{10}$ <i>ad valorem.</i>
GRENADA.				
Appliances imported by circus and other entertainment companies (if exported within six months)	- - - -	-		Free.
All other carriages and carts	- - - -	-	10	$\frac{7}{10}$ <i>ad valorem.</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	- - - -	-	10	$\frac{7}{10}$ <i>ad valorem.</i>
St. CHRISTOPHER—NEVIS.				
All kinds, including automobiles and motor cars:				
Under the British Preferential Tariff	- - - -	-	8	$\frac{4}{5}$ $\frac{2}{10}$ <i>ad valorem.</i>
„ General Tariff	- - - -	-	11	$\frac{7}{10}$ <i>ad valorem.</i>
ANTIGUA.				
Railway and tramway rolling stock (including materials)	- - - -	-		Free.
All other carriages and carts, including automobiles and motor cars:				
Under the British Preferential Tariff	- - - -	-	10	$\frac{2}{3}$ $\frac{2}{10}$ <i>ad valorem.</i>
„ General Tariff	- - - -	-	13	$\frac{1}{3}$ $\frac{2}{10}$ <i>ad valorem.</i>
MONTSERAT.				
All kinds, including automobiles and motor cars:				
Under the British Preferential Tariff	- - - -	-	10	$\frac{2}{3}$ $\frac{2}{10}$ <i>ad valorem.</i>
„ General Tariff	- - - -	-	13	$\frac{1}{3}$ $\frac{2}{10}$ <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 automobiles and motor cars:				
Under the British Preferential Tariff	- - - -	-	10	$\frac{2}{10}$ <i>ad valorem.</i>
„ General Tariff	- - - -	-	12	$\frac{1}{2}$ $\frac{2}{10}$ <i>ad valorem.</i>
TRINIDAD AND TOBAGO.				
Rolling stock for railways and tramways on estates or mines (and parts thereof not imported for sale, if admitted as such by the Comptroller of Customs)	- - - -	-		Free.
Motor vehicles intended solely for agricultural, industrial, or trade purposes, if admitted as such by the Collector of Customs; pas- senger cars to seat 10 or more persons, and vans and waggons for the carriage of goods:				
Under the British Preferential Tariff	- - - -	-	8	0 0
„ General Tariff	- - - -	-	10	0 0
Motor cars for pleasure to seat two, including the driver:				
Under the British Preferential Tariff	- - - -	-	8	0 0
„ General Tariff	- - - -	-	10	0 0
For each additional seat:				
Under the British Preferential Tariff	- - - -	-	2	0 0
„ General Tariff	- - - -	-	2	10 0

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—CARRIAGES AND CARTS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

TRINIDAD AND TOBAGO—*cont.*

All other carriages and carts :				
Under the British Preferential Tariff	-	-	-	Each 8% <i>ad valorem.</i>
„ General Tariff	-	-	-	„ 10% <i>ad valorem.</i>

BERMUDA.

Motor cars :

[Under Act No. 6 of 1908 the use of motor cars on the public roads in the Bermuda Islands is prohibited.

The term “motor car” is held to mean any vehicle propelled by mechanical power, but shall not include any road-roller, fire engine, stone crusher, stone cutter, or engine used for drawing or propelling a stone crusher or stone cutter].

Carriages, the property of the Governor, and imported by him on his first arrival in the islands, to take up the Government	-	-	-	Free.
All other carriages and carts	-	-	-	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	-	-	-	12½% <i>ad valorem.</i>

BRITISH GUIANA.

Trucks to be used for mining purposes	-	-	-	Free.
Railway plant	-	-	-	Free.
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	-	-	-	Free.
All other carriages and carts, including automobiles and motor cars :				
Under the British Preferential Tariff	-	-	-	12% <i>ad val. (a)</i>
„ General Tariff	-	-	-	15% <i>ad val. (a)</i>

GIBRALTAR.

All kinds, including motor cars	-	-	-	Free.
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MALTA.

All kinds, including motor cars	-	-	-	Free.
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CYPRUS.

Motor cars, parts of motor cars, and their fittings and gearing	-	-	-	Free to 31st October 1913.
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 rates given.

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

MISCELLANEOUS ARTICLES :—CLOCKS AND WATCHES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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.
Watch glasses	Free.
Ships' chronometers; also 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> .
Watch cases, imported separately:	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
[Supplement No. 5 to the Customs Tariff Guide.]	
All other watches, clocks, and chronometers, not elsewhere included:	
Under the British Preferential Tariff	20 % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
[Note.—It is stated in the Customs Tariff Guide that, as regards the British preference, watches having movements and cases packed and invoiced separately may be treated for duty purposes as separate importations. If packed together, though invoiced separately, the case and movement are to be treated as one article.]	
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 valorem</i> .
Otherwise	30 % <i>ad valorem</i> .
Watches	20 % <i>ad valorem</i> .
FIJI.	
All kinds	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA	
All kinds:	
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.]MISCELLANEOUS ARTICLES:—CLOCKS AND WATCHES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA.	
All kinds:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} 9% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	} 15% <i>ad valorem.</i>
Under the General Tariff	9% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	-
NYASALAND PROTECTORATE.	
All kinds	10% <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds	10% <i>ad valorem.</i>
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	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>
If imported into the 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.	
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 unfinished, including winding bars and sleeves:	
Under the British Preferential Tariff	10% <i>ad valorem.</i>
" Intermediate Tariff	12½% <i>ad valorem.</i>
" General Tariff	12½% <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>
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 AND TARIFF RATES OF DUTY.

NEWFOUNDLAND.		
Clocks, when imported solely for use in churches and chapels	-	Free.
Chronometers (for ships' use or otherwise)	-	35 % <i>ad valorem.</i>
Other clocks and watches, watch cases, clock and watch keys, clock and watch movements, and parts	-	35 % <i>ad valorem.</i>
BAHAMAS.		
All kinds	-	25 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.		
All kinds	-	Free.
JAMAICA.		
All kinds	-	10 % <i>ad valorem.</i>
CAYMAN ISLANDS.		
All kinds	-	5 % <i>ad valorem.</i>
ST. LUCIA.		
All kinds	-	15 % <i>ad valorem.</i>
ST. VINCENT.		
All kinds	-	10 % <i>ad valorem.</i>
BARBADOS.		
All kinds	-	10 % <i>ad valorem.</i>
GRENADA.		
All kinds	-	10 % <i>ad valorem.</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>
MONTERRAT.		
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	-	15 % <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 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:—CORDAGE (OTHER THAN OF METAL) AND TWINE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
BRITISH INDIA.		
Cordage, rope and twine made of any vegetable fibre	- - - - -	5 $\frac{3}{4}$ <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	- - - - -	5 $\frac{1}{2}$ <i>ad valorem</i> .
MAURITIUS.		
Cordage and rope :		Rupees. 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 35
Twine :		
Hemp, and all sorts	- - - - - „	1 32
SEYCHELLES.		
All kinds	- - - - -	12 $\frac{1}{2}$ <i>ad valorem</i> .
HONG KONG.		
All kinds	- - - - -	Free.
COMMONWEALTH OF AUSTRALIA.		
Unserviceable cordage to be used for paper-making under Departmental By-Laws	- - - - -	Free.
<p>[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.]</p>		
Minor articles for use in the manufacture of articles within the Commonwealth:		
For fishing nets, viz., seine twines, three-thread	- - - - -	Free.
(Provided security be given by the owner that the twines will be used only in the manufacture of fishing nets, 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. 179, dated 29th September 1911.)		£ s. d.
Reaper and binder twine	- - - - - <i>Per cwt.</i>	0 5 0
Fishing and rabbit nets and netting therefor:		
Under the British Preferential Tariff	- - - - -	Free.
General Tariff	- - - - -	5 $\frac{1}{2}$ <i>ad valorem</i> .

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£ s. d.
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 ¹ / ₁₀ <i>ad valorem.</i>
Tennis nets, made of twine:		
Under the British Preferential Tariff - - - - -		20 ¹ / ₁₀ <i>ad valorem.</i>
" General Tariff - - - - -		25 ¹ / ₁₀ <i>ad valorem.</i>
(Customs Tariff Guide.)		
All other cordage and twine, including silver cordage with metal core, macrame twines, fleece thread, brush makers' and mattress twines; roping, seaming, and shop twines; halters, and other articles manufactured from cord or twine - - - - -		25 ¹ / ₁₀ <i>ad valorem.</i>
[<i>Note.</i> —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 - - - - -	<i>Per cwt.</i>	0 0 6
Twine and lines for fishing, clothes, lead, and similar lines - - - - -		10 ¹ / ₁₀ <i>ad valorem.</i>
DOMINION OF NEW ZEALAND.		
Hawsers, of 12 ins. and over; net-makers' cotton twine; macrame twine; worsted covered blind cord; and solid glass-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 ¹ / ₁₀ <i>ad valorem.</i>
Other nets and netting; also fishing tackle:		
If the produce of some part of the British Dominions - - - - -		20 ¹ / ₁₀ <i>ad valorem.</i>
Otherwise - - - - -		30 ¹ / ₁₀ <i>ad valorem.</i>
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 ¹ / ₁₀ <i>ad valorem.</i>
Otherwise - - - - -		30 ¹ / ₁₀ <i>ad valorem.</i>
FIJI.		
Rope, cordage, marine, and spun-yarn - - - - -		12 ¹ / ₂ ¹ / ₁₀ <i>ad valorem.</i>
Twine - - - - -	<i>Per lb.</i>	0 0 2
Lines (clothes, fishing, lead, log, sash, and plough) - - - - -		12 ¹ / ₂ ¹ / ₁₀ <i>ad valorem.</i>
FALKLAND ISLANDS.		
All kinds - - - - -		Free.
UNION OF 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 ¹ / ₁₀ <i>ad valorem.</i>
Binding twine and harvest yarn; bands for driving machinery; boot and shoe makers', saddlers', and sail-makers' thread and seaming twine:		
Under the British Preferential Tariff - - - - -		Free.
" General Tariff - - - - -		3 ¹ / ₁₀ <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 ¹ / ₁₀ <i>ad valorem.</i>
" General Tariff - - - - -		15 ¹ / ₁₀ <i>ad valorem.</i>

[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 AND TARIFF RATES OF DUTY.

RHODESIA.	
Fruit tree netting; also binding twine and harvest yarn; bands for driving machinery; boot and shoe makers', saddlers', and sail-makers' thread and seaming twine:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} Free.
The produce of non-reciprocating British Possessions	}
Under the General Tariff	3% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	Free.
All other cordage and twine:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} 9% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	}
Under the General Tariff	15% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	9% <i>ad valorem</i> .
NYASALAND PROTECTORATE.	
Apparatus and plant usually and principally employed in farming operations	Free.
All other cordage and twine	10% <i>ad valorem</i> .
UGANDA PROTECTORATE.	
Apparatus and plant usually and principally employed in farming operations	Free.
All other cordage and twine	10% <i>ad valorem</i> .
EAST AFRICA PROTECTORATE.	
Apparatus and plant usually and principally employed in farming operations	Free.
All other cordage and twine	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:	
Tackle for boats, canoes, and other vessels, provided it is imported together with such vessels	Free.
All other cordage and twine	10% <i>ad valorem</i> .
If imported into the East of the Volta:	
All kinds	4% <i>ad valorem</i> .

[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 AND TARIFF RATES OF DUTY.

SIERRA LEONE.		£ s. d.
Fishing nets and gear (Order in Council No. 13 of 1911)	-	Free.
Twine to be used in sewing up bags intended for use in the exportation of West African produce	-	Free.
All other cordage and twine	-	10% <i>ad valorem</i>
GAMBIA.		
All kinds	-	5% <i>ad valorem.</i>
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 ropes 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. 1558B., 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	-	5% <i>ad valorem.</i>
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	-	25% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.		
Cordage	-	Free.
A. 18328	-	T T

[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 AND TARIFF RATES OF DUTY.			£ s. d.			
JAMAICA.						
All kinds	-	-	10	0	0	<i>ad valorem.</i>
CAYMAN ISLANDS.						
All kinds	-	-	5	0	0	<i>ad valorem.</i>
ST. LUCIA.						
All kinds:						
Under the British Preferential Tariff	-	-	12	0	0	<i>ad valorem.</i>
" General Tariff	-	-	15	0	0	<i>ad valorem.</i>
ST. VINCENT.						
All kinds:						
Under the British Preferential Tariff	-	-	8	0	0	<i>ad valorem.</i>
" General Tariff	-	-	10	0	0	<i>ad valorem.</i>
BARBADOS.						
Tackle and rigging of condemned vessels on which tonnage dues have been paid	-	-				Free.
All other cordage:						
Under the British Preferential Tariff	-	-	0	3	0	<i>Per 100 lbs.</i>
" General Tariff	-	-	0	3	0	
Twine	-	-	10	0	0	<i>ad valorem.</i>
GRENADA.						
All kinds	-	-	10	0	0	<i>ad valorem.</i>
VIRGIN ISLANDS.						
Cordage for use on boats and ships	-	-				Free.
All other cordage and twine	-	-	10	0	0	<i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.						
All kinds:						
Under the British Preferential Tariff	-	-	8	0	0	<i>ad valorem.</i>
" General Tariff	-	-	11	0	0	<i>ad valorem.</i>
ANTIGUA.						
All kinds:						
Under the British Preferential Tariff	-	-	10	0	0	<i>ad valorem.</i>
" General Tariff	-	-	13	0	0	<i>ad valorem.</i>
MONTSERRAT						
All kinds:						
Under the British Preferential Tariff	-	-	10	0	0	<i>ad valorem.</i>
" General Tariff	-	-	13	0	0	<i>ad valorem.</i>
DOMINICA.						
Fishing lines	-	-				Free.
All other cordage and twine:						
Under the British Preferential Tariff	-	-	10	0	0	<i>ad valorem.</i>
" General Tariff	-	-	12	0	0	<i>ad valorem.</i>
TRINIDAD AND TOBAGO.						
All kinds:						
Under the British Preferential Tariff	-	-	8	0	0	<i>ad valorem.</i>
" General Tariff	-	-	10	0	0	<i>ad valorem.</i>
BERMUDA.						
All kinds	-	-	10	0	0	<i>ad valorem.</i>
BRITISH HONDURAS.						
All kinds	-	-	12	0	0	<i>ad valorem.</i>

[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 AND TARIFF RATES OF DUTY.

BRITISH GUIANA.		£	s.	d.
Cordage:				
Under the British Preferential Tariff	- - - - - Per cent.	0	4	2 (a)
" General Tariff	- - - - - "	0	5	2½ (a)
Twine of all kinds	- - - - - Per lb.	0	0	1 (a)
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 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:—ELECTRICAL MACHINERY AND APPARATUS.

(See also under WIRE.)

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		
Dynamos, accumulators, motors, electric fans, and similar machinery, including component parts thereof (as defined under "Machinery")		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		Free.
Telegraph instruments and apparatus (including iron tapering pipes for telephone posts):		
Imported by, or to the order of, a railway company		Free.
All other		5 ² / ₁₀ <i>ad valorem</i> .
All other electrical apparatus		5 ⁶ / ₁₀ <i>ad valorem</i> .
[Note.—The importation of wireless telegraph apparatus is prohibited, except by persons to whom a licence has been granted by the Government.]		
ADEN.		
All kinds		Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds		Free.
[Note.—No person shall establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place in the Colony or on board any British ship registered in the Colony, except under and in accordance with a licence granted by the Governor.]		
CEYLON.		
Electric motors [Customs Notice, dated 8th August 1907]		Free.
Electrical machinery for use in certain industries (as specified and defined under "Machinery")		Free.
Scientific instruments, and instruments intended for the professional use of the passengers bringing them		Free.
All other electrical instruments, except machinery		5 ³ / ₁₀ <i>ad valorem</i> .
[Note.—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.
	<i>Per ton</i>	1 31
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>	1 34
[When the crane is used for landing the above machinery, &c. the duty (including crane due) is Rs. 2 36 cts. <i>per ton</i> .]		
All other electrical machinery and apparatus		12 ² / ₁₀ <i>ad valorem</i> .
[Note.—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 the Colony, except under a licence granted by the Governor.		
No person may work any apparatus for wireless telegraphy installed on any merchant ship (whether British or Foreign) whilst that ship is in the territorial waters of the Colony, except under certain prescribed conditions.]		

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix 1.]MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[See also under WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

SEYHELLES.	
Electrical instruments for the Eastern Telegraph Company	Free.
Electrical apparatus	12½% <i>ad valorem.</i>
[<i>Note.</i> —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.]	
HONG KONG.	
All kinds	Free.
[<i>Note.</i> —No installation for the purpose of “wireless telegraphy” may be established or used within the Colony without a licence from the Governor.]	
COMMONWEALTH OF AUSTRALIA.	
Galvano-cautery batteries and appliances	Free
Magnetos for internal combustion engines, provided security be given by the owner that they will be used on the manufacture within the Commonwealth of internal combustion engines, and that proof of such use be furnished to the Collector within six months after delivery by the Customs	Free.
(By-Law No. 135, dated 2nd November 1910.)	
Telephones, telephone switchboards and appliances	Free.
Coils, loading, for use on telephone cables	Free.
(Customs Tariff Guide.)	
Electric valves for protection against resonance	Free.
(Customs Tariff Guide.)	
Machinery used exclusively for, and in the actual process of, electrotyping and stereotyping	Free.
Electrical articles and materials, viz.:	
Accumulators or storage batteries; arc lamps; 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>
Arc lamp carbons:	
Under the British Preferential Tariff	Free.
” General Tariff	10% <i>ad valorem.</i>
Cymometer (an instrument for measuring electric wave lengths and recording same):	
Under the British Preferential Tariff	Free.
” General Tariff	5% <i>ad valorem.</i>
(Customs Tariff Guide.)	
Electroliers; pendants, brackets, and zinc tubing:	
Under the British Preferential Tariff	25% <i>ad valorem.</i>
” General Tariff	30% <i>ad valorem.</i>
Electric motor car lamps (head, side and rear, similar to ordinary gas or oil lamps) but illuminated by an electric filament lamp:	
Under the British Preferential Tariff	15% <i>ad valorem.</i>
” General Tariff	25% <i>ad valorem.</i>
(Customs Tariff Guide.)	
Machinery specially designed and adapted for use in any university or public educational institution for the purpose of instruction to students only	Free.

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

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued.*

[See also under WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Electrical machines and appliances:	
Dynamo electric machines up to the capacity of 200 horse power; static transformers and induction coils for all purposes; also electric fans:	
Under the British Preferential Tariff	- - - - - 20% <i>ad valorem.</i>
" General Tariff	- - - - - 25% <i>ad valorem.</i>
Dynamo electric machines, over the capacity of 200 horse power:	
Under the British Preferential Tariff	- - - - - 12½% <i>ad valorem.</i>
" General Tariff	- - - - - 17½% <i>ad valorem.</i>
Regulating, starting, and controlling apparatus for all electrical purposes, including distributing boards and switchboards (except telephone switchboards)	
	- - - - - 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.]	
Electrical appliances of brasswork, bronzework 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>
Electric soldering irons:	
Under the British Preferential Tariff	- - - - - 25% <i>ad valorem.</i>
" General Tariff	- - - - - 30% <i>ad valorem.</i>
(Supplement No. 1 to the Customs Tariff Guide.)	
All other electrical appliances:	
Under the British Preferential Tariff	- - - - - 10% <i>ad valorem.</i>
" General Tariff	- - - - - 17½% <i>ad valorem.</i>
[<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:	
(i) Telephone parts used in the manufacture of telephones;	
(ii) Parts (other than marble slabs) used in the manufacture of switchboards.	
[<i>Note.</i> —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 Postmaster-General for such terms and on such conditions and on payment of such fees as are prescribed.]	

TERRITORY OF PAPUA.

Telegraph or telephone machinery and materials	- - - - - Free.
Machinery and engines of every description and parts thereof (including motor vehicles)	- - - - - Free

[*Note.*—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.
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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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

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)	Free.
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)	Free.
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.
Electricians' portable testing sets [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.]	Free.
Electric exploders for mining furnaces: If the produce of some part of the British Dominions	Free.
Otherwise	10% <i>ad valorem.</i>
Telephones: If the produce of some part of the British Dominions	Free.
Otherwise	10% <i>ad valorem.</i>
Holders, including handles, for incandescent lamps: If the produce of some part of the British Dominions	20% <i>ad valorem.</i>
Otherwise	30% <i>ad valorem.</i>
(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 valorem.</i>
Otherwise	15% <i>ad valorem.</i>
Electric motors for linotype machine, whether attached to machine or not: If the produce of some part of the British Dominions	10% <i>ad valorem.</i>
Otherwise	15% <i>ad valorem.</i>
(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 valorem.</i>
Otherwise	15% <i>ad valorem.</i>
Electric appliances, viz.: Electric cables, in sets, with terminals affixed, enclosed in flexible tube: If the produce of some part of the British Dominions	20% <i>ad valorem.</i>
Otherwise	30% <i>ad valorem.</i>
(Minister's Order No. 983, dated 7th November 1911.)	
Rotary synchronisers: If the produce of some part of the British Dominions	20% <i>ad valorem.</i>
Otherwise	30% <i>ad valorem.</i>
(Minister's Order No. 888, dated 5th October 1908.)	

[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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND—*cont.*

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% *ad valorem*.
Otherwise - - - - - 30% *ad valorem*.

[*Note.*—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.]

Fiji.

Articles imported as the property of and for the use of the Pacific Cable Board, on allowance by the Governor in Council - - - Free.
Electrical machinery and component parts thereof - - - 7½% *ad valorem*.
All other electrical apparatus - - - 12½% *ad valorem*.

[*Note.*—No person may use, instal, or establish any apparatus for the purpose of electrical communication by means of wireless telegraphy without a licence first obtained from the Governor.]

FALKLAND ISLANDS.

All kinds - - - - - Free.

[*Note.*—No person may establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place or on board any British ship registered in the Colony, except under a licence granted by the Governor in Council.

No person may work any apparatus for wireless telegraphy installed on any merchant ship (whether British or Foreign) whilst that ship is in the territorial waters of the Colony, except under certain prescribed conditions.]

UNION OF SOUTH AFRICA.

Machinery, apparatus, and appliances for mining and industrial purposes; 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; lifts, power (including the gates); 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% *ad valorem*.
All other electrical machinery and apparatus:
Under the British Preferential Tariff - - - - - 12% *ad valorem*.
" General Tariff - - - - - 15% *ad valorem*.

[*Note.*—No person may, in the *Cape of Good Hope*, 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.

[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 AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

Note—*cont.*

In *Natal* 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 *Orange Free State*, and the Territories of *Basutoland* and *Bechuanaland Protectorate*, 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*l.*]

RHODESIA.

Machinery, apparatus, and appliances for mining and industrial purposes; 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; and lifts, power (including the gates):

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} Free.
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	3 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - - -	Free.
All other electrical machinery and apparatus:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} 9 % <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	15 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - - -	9 % <i>ad valorem</i> .

NYASALAND PROTECTORATE.

Industrial machinery; also telegraphic materials	- - - - -	Free.
All other electrical machinery and apparatus	- - - - -	10 % <i>ad valorem</i> .

[*Note*.—No person shall establish or use any apparatus or installation for the purpose of operating wireless telegraphs without a licence from the Governor.]

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	- - - - -	Free.
All articles necessary for maintaining telegraphic communication between Uganda and other parts of the world	- - - - -	Free.
All other electrical machinery and apparatus	- - - - -	10 % <i>ad valorem</i> .

[*Note*.—No person shall use or establish any apparatus or installation for the purpose of operating wireless telegraphy without a licence from the Governor.]

[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 AND TARIFF RATES OF DUTY.

Note—cont.

SIERRA LEONE—cont.

No person may work any apparatus for wireless telegraphy installed on a merchant ship, whether British or Foreign, whilst that ship is in the territorial waters of the Colony, except under certain prescribed regulations.]

GAMBIA.

Machines for industrial purposes; mills moved by electricity, or parts of the said mills; scientific and surgical apparatus; telegraph materials for the *bona fide* use of the African Direct Telegraph Company

Free.

All other electrical apparatus

5% *ad valorem.*

[Note.—No company, corporation or person may establish, maintain, or use any telegraphic apparatus (wireless telegraphy included) without the permission and licence of the Governor.

A Bill was introduced in the Legislative Council on the 10th September 1913, providing that no person shall establish any telegraph station or instal or work any apparatus for wireless telegraphy in the Colony or Protectorate or on board any registered ship in the Colony.]

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

Free.

(Customs Memo. No. 1591 B., of 7th June 1910.)

Scientific apparatus, when imported for use in colleges, schools, and scientific societies (under regulations prescribed by the Minister of Customs)

Free.

Electric or magnetic machines for separating or concentrating iron ores

Free.

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

Free.

Free.

(Customs Memo. No. 1558 B., 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% *ad valorem.*

General Tariff - - - - - 30% *ad valorem.*

Electric water heater, nickel plated:

Under the British Preferential Tariff - - - - - 22½% *ad valorem.*

Intermediate Tariff - - - - - 30% *ad valorem.*

General Tariff - - - - - 35% *ad valorem.*

(Appraisers' Bulletin No. 289, dated October 16th 1908.)

All other electric light carbons, including carbon points:

Under the British Preferential Tariff - - - - - 22½% *ad valorem.*

Intermediate Tariff - - - - - 32½% *ad valorem.*

General Tariff - - - - - 35% *ad valorem.*

Electric belts (not silk):

Under the British Preferential Tariff - - - - - 22½% *ad valorem.*

General Tariff - - - - - 35% *ad valorem.*

(Appraisers' Bulletin No. 327, dated 19th August 1909.)

Electric stoves:

Under the British Preferential Tariff - - - - - 15% *ad valorem.*

Intermediate Tariff - - - - - 25% *ad valorem.*

General Tariff - - - - - 27½% *ad valorem.*

(Appraisers' Bulletin No. 620, dated 31st December 1912.)

Telegraph or telephone instruments; electric and galvanic batteries; electric motors, generators, dynamos, sockets and insulators of all

[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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>	
kinds, and all other electric apparatus, and iron and steel castings 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>[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); commutator bars of copper, cut to form for electrical apparatus (Appraisers' Bulletin No. 319, dated 13th July 1909); and also electric douches (Appraisers' Bulletin No. 664, dated 8th July 1913.)]</p> <p>[Note.—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 and apparatus required and used by the Marconi Wireless Telegraph Company of Canada, Ltd., in installing, maintaining and operating wireless telegraph stations in Newfoundland and Labrador (sec. 2 of Act No. 24 of 1913)	Free to 6th April 1913.
Materials for installing wireless telegraphy on board of ships engaged in the trade and fisheries of the Colony	Free.
Electric motors	25% <i>ad valorem.</i>
Galvanic batteries when imported by doctors for professional use—Telegraphic or telephonic instruments; electric or galvanic batteries when not imported by doctors	25% <i>ad valorem.</i>
Electric light machinery and electric material of every description; including carbons, electric meters, and electric apparatus	35% <i>ad valorem.</i>
<p>[Note.—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 have entered into Agreements with the Marconi Wireless Telegraph Company of Canada, Ltd., whereby the Company has the right to establish and maintain, until the 6th April 1926, various wireless telegraph stations in the Colony or Labrador (Acts Nos. 9 of 1906 and 24 of 1913.)]</p>	
BAHAMAS.	
Electrical apparatus and appliances; also telephones	Free.
<p>[Note.—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.]</p>	
TURK'S AND CAICOS 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	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 AND TARIFF RATES OF DUTY.

TURK'S AND CAICOS ISLANDS—*cont.*

Machinery - - - - -	Free.
All other electrical apparatus - - - - -	10 % <i>ad valorem.</i>
[<i>Note.</i> —No person shall use or establish any apparatus for the purpose of wireless telegraphy without a licence from the Governor in Chief.]	

JAMAICA.

Apparatus necessary for generating, storing, conducting converting into power or light, and measuring electricity - - - - -	Free.
Telephones and telephone switchboards - - - - -	Free.
All other electrical machinery and apparatus - - - - -	10 % <i>ad valorem.</i>
[<i>Note.</i> —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.]	

CAYMAN ISLANDS.

All kinds - - - - -	5 % <i>ad valorem.</i>
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ST. LUCIA.

Machinery, including engines, for agriculture, irrigation, mining, and industries of all kinds, and all necessary parts and appliances for the erection or repair of such engines - - - - -	Free.
Telegraphic, telephonic and electrical apparatus, and appliances of all kinds for communication or illumination - - - - -	Free.
All other electric machinery, and electric dental appliances of all kinds:	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
„ General Tariff - - - - -	15 % <i>ad valorem.</i>
All other electrical apparatus - - - - -	15 % <i>ad valorem.</i>

[*Note.*—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 the Colony, except under licence granted by the Governor.

No person may work any apparatus for wireless telegraphy installed on any merchant ship, whether British or Foreign, while that ship is in the territorial waters of the Colony, except under prescribed regulations.]

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 electric machinery, and electric dental appliances of all kinds:	
Under the British Preferential Tariff - - - - -	8 % <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 1.]

MISCELLANEOUS ARTICLES:—ELECTRICAL MACHINERY AND APPARATUS—*continued*.

[See also under WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ST. VINCENT— <i>cont.</i>	
All other electrical apparatus	10 % <i>ad valorem</i> .
[<i>Note</i> .—Under Ordinance No. 3 of 1904, no person may erect, instal, maintain, or use any apparatus or instrument for the purpose of wireless telegraphy without a licence from the Governor.	
Under Ordinance No. 15 of 1912, the Governor is empowered to make regulations governing the use of wireless telegraph apparatus on merchant ships (whether British or Foreign) while in the territorial waters of the Colony. Such regulations were made by the Governor-in-Council on the 17th December 1912.]	
BARBADOS.	
Instruments and materials for the West India and Panama Telegraph Co. (Act No. 6 of 1890)	Free.
Apparatus for professional purposes imported by passengers	Free.
All machinery, motors, locomotives, required in constructing, making, and working any electric lighting or tramway system (Acts Nos. 17 of 1907 and 12 of 1911)	Free.
Implements and apparatus and all other articles and materials required for the construction and working of their system by the Barbados Telephone Company, Limited	Free.
Machinery required for the construction and working of their system by the Barbados Telephone Company, Limited:	
Under the British Preferential Tariff	Free.
" General Tariff	2 % <i>ad valorem</i> .
Electric machinery for use in certain industries, as specified under "Machinery":	
Under the British Preferential Tariff	Free.
" General Tariff	2 % <i>ad valorem</i> .
"Apparatus" (as distinct from machinery) in connection with such machinery	Free.
Electric dental appliances:	
Under the British Preferential Tariff	8 % <i>ad valorem</i> .
" General Tariff	10 % <i>ad valorem</i> .
All other electric machinery:	
Under the British Preferential Tariff	8 % <i>ad valorem</i> .
" General Tariff	10 % <i>ad valorem</i> .
All other electric apparatus	10 % <i>ad valorem</i> .
[<i>Note</i> .—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."	
Under Act No. 16 of 1913 the Governor in Executive Committee may make regulations governing the use of wireless telegraph apparatus on merchant ships (British or Foreign) while in the territorial waters of the Colony.]	
GRENADA.	
Professional apparatus of passengers arriving in the Colony	Free.
Machinery or 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.
Surgical appliances imported for use of the importer	Free.
All other electrical machinery and apparatus	10 % <i>ad valorem</i> .
[<i>Note</i> .—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.]	

739

[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 AND TARIFF RATES OF DUTY.

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	Free.

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.
[The permission of the Treasurer is required for sale or disposal of the above articles.]	

All other electric machinery, and electric dental appliances of all kinds:	
Under the British Preferential Tariff	8 $\frac{2}{3}$ % <i>ad valorem.</i>
" General Tariff	11% <i>ad valorem.</i>
All other electrical apparatus	11% <i>ad valorem.</i>

[Note.—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.
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All other electric machinery and electric dental appliances of all kinds:	
Under the British Preferential Tariff	10 $\frac{2}{3}$ % <i>ad valorem.</i>
" General Tariff	13 $\frac{1}{3}$ % <i>ad valorem.</i>
All other electrical and apparatus	13 $\frac{1}{3}$ % <i>ad valorem.</i>

[Note.—For wireless telegraph regulations, see St. Christopher—Nevis.]

MONTERRAT.

Electrical apparatus and appliances of all kinds for communication or illumination	Free.
Electrical machinery as specified for certain purposes under "Machinery"	Free.

All other electrical machinery and electric dental appliances of all kinds:	
Under the British Preferential Tariff	10 $\frac{2}{3}$ % <i>ad valorem.</i>
" General Tariff	13 $\frac{1}{3}$ % <i>ad valorem.</i>

[Note.—For wireless telegraph regulations, see St. Christopher—Nevis.]

DOMINICA.

Electrical apparatus and appliances of all kinds for communication or illumination	Free.
Electrical machinery as specified for certain purposes under "Machinery"	Free.

All other electrical machinery and electric dental appliances of all kinds:	
Under the British Preferential Tariff	10% <i>ad valorem.</i>
" General Tariff	12 $\frac{1}{2}$ % <i>ad valorem.</i>

[Note.—For wireless telegraph regulations, see St. Christopher—Nevis.]

[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 AND TARIFF RATES OF DUTY.

TRINIDAD AND TOBAGO.

Machinery for electric lighting and power plant on estates or mines (and parts thereof not imported for sale) if admitted as such by the Collector of Customs	Free.
Electrical machinery as specified for certain purposes under "Machinery"	Free.
All other electrical machinery and electric dental appliances of all kinds :	
Under the British Preferential Tariff	8 ³ / ₁₀ % <i>ad valorem.</i>
" General Tariff	10 ³ / ₁₀ % <i>ad valorem.</i>
All other electrical apparatus	10 ³ / ₁₀ % <i>ad valorem.</i>
[Note.—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 view of establishing and maintaining telegraphic communication with places beyond the sea	Free.
All other electrical machinery and apparatus	10 ³ / ₁₀ % <i>ad valorem.</i>
[Note.—No person may instal, erect, construct, establish, or maintain, any instrument, apparatus, or other thing for the purpose of transmitting or receiving messages by means of any wireless telegraphy without a licence from the Governor.]	

BRITISH HONDURAS.

Electrical machinery and parts thereof, including batteries and charges	Free.
Plant or materials for electric lighting (except shades, electroliers, standards, and pendants, telegraphs, and telephone) also professional apparatus	Free.
All other electrical apparatus	12 ¹ / ₂ % <i>ad valorem.</i>
[Note.—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.]	

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	Free.
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	Free.
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	Free.
Telephone and materials necessary for the construction of telephones	Free.
All other electrical machinery, including electric dental appliances :	
Under the British Preferential Tariff	12 ³ / ₁₀ % <i>ad val. (a)</i>
" General Tariff	15 ³ / ₁₀ % <i>ad val. (a)</i>
All other electrical apparatus	15 ³ / 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.]

MISCELLANEOUS ARTICLES :—ELECTRICAL MACHINERY AND
APPARATUS—*continued*.
[See also under WIRE.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH GUIANA—*cont.*

[*Note*.—No person shall establish any wireless telegraph station or instal or work any apparatus for wireless telegraphy in any place or on board any British ship registered in the Colony, except under, and in accordance with, a licence granted in that behalf by the Governor-in-Council.]

GIBRALTAR.

All kinds	-	-	-	-	-	-	-	-	-	Free.
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[*Note*.—No person shall import, keep, use, or establish any apparatus or installation for wireless telegraphy without a licence in writing from the Governor.]

MALTA.

All kinds	-	-	-	-	-	-	-	-	-	Free.
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[*Note*.—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.]

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:—FELT.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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 - - - - -	Per 100 sheets Rupee 0 75 cts.
„ „ all other - - - - -	12% <i>ad valorem</i> .
SEYCHELLES.	
All kinds - - - - -	12½% <i>ad valorem</i> .
HONG KONG.	
All kinds - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Machine tools and parts thereof, viz.:	
<i>For metal working:</i>	
Bobs, felt, used in connection with machine tools - - - - -	Free.
(Bylaw No. 207, dated 27th January 1912.)	
Sheathing, roofing and boiler felt: felt for making polishing pads; also saddlers' felt - - - - -	Free.
Felts for paper-making machines - - - - -	Free.
Felts and felting for musical instruments; also poroplastic felt - - - - -	Free.
Felts for floor coverings (except carpet felt paper):	
Under the British Preferential Tariff - - - - -	10% <i>ad valorem</i> .
„ General Tariff - - - - -	15% <i>ad valorem</i> .
Paper felt or carpet felt paper for the manufacture of roofing felt and like substances, subject to Departmental Bylaws - - - - -	Free.
[It is laid down in Customs Bylaw No. 198, dated 12th January 1912, that “paper felt or carpet felt paper for the manufacture of roofing felt and the like substances” may be delivered free of duty, subject to the following conditions:—	
(a) The importer to declare on the face of the entry that the paper felt or carpet felt paper is imported <i>bonâ fide</i> for the manufacture of roofing felt (or as the case may be);	
(b) Security to be given by the owner that the goods will be used only for such purpose: and	
(c) Evidence of use to be given to the satisfaction of the Collector within six months (or such further time as the Collector may allow) after delivery by the Customs.]	
Other paper felt and carpet felt paper:	
Under the British Preferential Tariff - - - - -	Per cwt. 0 4 6
„ General Tariff - - - - -	0 5 0
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>

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

MISCELLANEOUS ARTICLES:—FELT—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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 valorem</i> .
Felt, paper, for placing under carpets (Minister's Order No. 988, dated 9th January 1912) - - - -	Free.
Stair-pads of felt, unbound, printed or unprinted:	
If the produce of some part of the British Dominions - - - -	Free.
Otherwise - - - -	10 % <i>ad valorem</i> .
(Minister's Order No. 1002, dated 8th May 1912)	
Bags of felt, if printed :	
If the produce of some part of the British Dominions - - - -	25 % <i>ad valorem</i> .
Otherwise - - - -	37½ % <i>ad valorem</i> .
Other articles of felt - - - -	20 % <i>ad valorem</i> .
FIJI.	
All kinds - - - -	12½ % <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds - - - -	Free.
UNION OF SOUTH AFRICA.	
Felt for building purposes:	
Under the British Preferential Tariff - - - -	Free.
" General Tariff - - - -	3 % <i>ad valorem</i> .
Felt for laundry rollers:	
Under the British Preferential Tariff - - - -	12 % <i>ad valorem</i> .
" General Tariff - - - -	15 % <i>ad valorem</i> .
(Union Customs Notice No. 24, dated 4th October 1911.)	
Felt for other purposes :	
Under the British Preferential Tariff - - - -	12 % <i>ad valorem</i> .
" General Tariff - - - -	15 % <i>ad valorem</i> .
RHODESIA.	
Felt for building purposes :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - -	Free.
The produce of non-reciprocating British Possessions - - - -	3 % <i>ad valorem</i> .
Under the General Tariff - - - -	3 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia - - - -	Free.
Felt for other purposes :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - -	} 9 % <i>ad valorem</i> .
The produce of non-reciprocating British Possessions - - - -	
Under the General Tariff - - - -	15 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia - - - -	9 % <i>ad valorem</i> .
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.]MISCELLANEOUS ARTICLES :—FELT—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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.	
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	Free.
Pressed felt for use only in the manufacture of artificial limbs, when imported by manufacturers of such articles (Customs Memo. No. 1491B, dated 11th August 1908).	Free.
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>
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	35 % <i>ad valorem.</i>
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	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 AND TARIFF RATES OF DUTY.	
	TURK'S AND CAICOS ISLANDS.
All kinds	10 % <i>ad valorem</i> .
	JAMAICA.
All kinds	10 % <i>ad valorem</i> .
	CAYMAN ISLANDS.
All kinds	5 % <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 valorem</i> .
	BARBADOS.
All kinds	10 % <i>ad valorem</i> .
	GRENADA.
All kinds	10 % <i>ad valorem</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.
Felt for sheathing vessels	Free.
„ all other	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 GULANA.
All kinds	15 % <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 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 :—GLOVES OF ALL KINDS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Gloves :	
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.	
Gloves:	
Of cotton - - - - -	4% <i>ad valorem</i> .
Of any other material. - - - - -	5½% <i>ad valorem</i> .
MADRAGITUS.	
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.
Gloves, india-rubber, leather-faced (Minister's Order No. 1051, dated 6th August 1913.) - - - - -	Free.
All other gloves - - - - -	25% <i>ad valorem</i> .
FIJI.	
All kinds - - - - -	12½% <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
UNION OF SOUTH AFRICA.	
Smelting gloves (leather) :	
Under the British Preferential Tariff - - - - -	Free.
„ General Tariff - - - - -	3% <i>ad valorem</i> .
(Union Customs Notice, No. 46, dated 29th January 1913)	
All other gloves :	
Under the British Preferential Tariff - - - - -	12% <i>ad valorem</i> .
„ General Tariff - - - - -	15% <i>ad valorem</i> .

747

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

MISCELLANEOUS ARTICLES:—GLOVES OF ALL KINDS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
RHODESIA.	
All kinds:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} 9% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	
Under the General Tariff	15% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	9% <i>ad valorem.</i>
NYASALAND PROTECTORATE.	
All kinds	10% <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds	10% <i>ad valorem.</i>
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.	
Gloves:	
Of cotton, silk, or wool	10% <i>ad valorem.</i>
Of leather	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.	
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>
All other kinds, including mittens	35% <i>ad valorem.</i>
BAHAMAS.	
All kinds	25% <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.

MISCELLANEOUS ARTICLES:—GLOVES OF ALL KINDS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
JAMAICA.	
All kinds	10% <i>ad valorem.</i>
CAYMAN ISLANDS.	
All kinds	5% <i>ad valorem.</i>
ST. LUCIA.	
All kinds	15% <i>ad valorem.</i>
ST. VINCENT.	
All kinds	10% <i>ad valorem.</i>
BARBADOS.	
All kinds	10% <i>ad valorem.</i>
GRENADA.	
All kinds	10% <i>ad valorem.</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	15% <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 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:—HATS OF ALL KINDS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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.	
Bonnets; also hats for ladies, trimmed or untrimmed	8 % <i>ad valorem</i> .
All other kinds	12½ % <i>ad valorem</i> .
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; bands, external and galoons, plain, in one colour, in the piece or cut to length (a); 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	Free.
(Customs Tariff Guide and Supplement No. 9 thereto).	
Braid, oakleaf, provided that security be furnished by the importer that the braid will be used only in the manufacture of hats and caps	Free.
(Customs By-law No. 236, dated 29th July 1912.)	
Fronts, corrugated cork	15 % <i>ad valorem</i> .
(Customs Tariff Guide.)	
Hat peaks, leather and imitation leather:	
Under the British Preferential Tariff	25 % <i>ad valorem</i> .
" General Tariff	30 % <i>ad valorem</i> .
(Customs Tariff Guide.)	
Hatters' fur, not on the skin	15 % <i>ad valorem</i> .

(a) Provided that security be given by the owner that the goods will be used only in the manufacture of hats in an Australian hat factory, and that evidence of such use will be produced to the satisfaction of the Collector within six months (or such further time as the Comptroller-General may allow) after delivery of the goods by the Customs.

Should the importer not be willing to follow the course set out above, the full duty on the goods must be deposited and held in suspense pending the production of evidence as required in the above provision, and subject to the same limitation as to time. Deposits or portion thereof not refunded in the stipulated time are to be transferred to revenue.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—HATS OF ALL KINDS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
COMMONWEALTH OF AUSTRALIA— <i>cont.</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.
Hat brims (pieces of lace material the shape and size of a hat brim):				
Under the British Preferential Tariff	-	-	-	15 7/2 <i>ad valorem.</i>
„ General Tariff	-	-	-	25 7/2 <i>ad valorem.</i>
(Customs Tariff Guide.)				
Fur felt hats in any stage of manufacture:				
Under the British Preferential Tariff	-	-	-	<i>Per doz.</i> { 1 0 0 or 30% <i>ad val.</i> whichever rate returns the higher duty.
„ General Tariff	-	-	-	„ { 1 5 0 or 35% <i>ad val.</i> whichever rate returns the higher duty.
Caps and sewn hats, not elsewhere included (including tam o'shanter, and wool strips, being strips of knitted wool cut to size for manufacture of rinking caps, one wooden button included in each set (Customs Tariff Guide):				
Under the British Preferential Tariff	-	-	-	<i>Per doz.</i> { 0 6 0 or 30% <i>ad val.</i> whichever rate returns the higher duty.
„ General Tariff	-	-	-	„ { 0 7 0 or 35% <i>ad val.</i> whichever rate returns the higher duty.
All other hats and bonnets of all descriptions and materials, including forms, pull-over hoods, weighing not more than 1½ ozs. each, 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 prescribed 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.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—HATS OF ALL KINDS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
DOMINION OF NEW ZEALAND— <i>cont.</i>	
Hat tips and other sewn hat linings - - - - - (Minister's Order No. 1054, dated 3rd September 1913.)	Free.
Firemen's helmets for the use of a fire brigade :	
If the produce of some part of the British Dominions - - - - -	Free.
Otherwise - - - - -	10 ⁷ / ₁₀ <i>ad valorem.</i>
Wire shapes for hats - - - - - (Minister's Order No. 939, dated 3rd October 1910.)	25 ⁰ / ₁₀ <i>ad valorem.</i>
All other kinds - - - - -	25 ⁰ / ₁₀ <i>ad valorem.</i>
FIJI.	
All kinds - - - - -	12 ¹ / ₂ ⁰ / ₁₀ <i>ad valorem.</i>
FALKLAND ISLANDS.	
All kinds - - - - -	Free.
UNION OF SOUTH AFRICA.	
All kinds :	
Under the British Preferential Tariff - - - - -	12 ⁷ / ₁₀ <i>ad valorem.</i>
,, General Tariff - - - - -	15 ⁷ / ₁₀ <i>ad valorem.</i>
RHODESIA.	
All kinds :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	} 9 ⁰ / ₁₀ <i>ad valorem.</i>
The produce of non-reciprocating British Possessions - - - - -	} 15 ⁰ / ₁₀ <i>ad valorem.</i>
Under the General Tariff - - - - -	9 ⁰ / ₁₀ <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -	9 ⁰ / ₁₀ <i>ad valorem.</i>
Nyasaland Protectorate.	
All kinds - - - - -	10 ⁰ / ₁₀ <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 ⁰ / ₁₀ <i>ad valorem.</i>
EAST AFRICA PROTECTORATE.	
All kinds - - - - -	10 ⁷ / ₁₀ <i>ad valorem.</i>
SOMALILAND PROTECTORATE.	
All kinds :	
If imported into Zeyla - - - - -	5 ⁰ / ₁₀ <i>ad valorem.</i>
,, ,, other Protectorate ports - - - - -	7 ⁰ / ₁₀ <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 - - - - -	10 ⁰ / ₁₀ <i>ad valorem.</i>
If imported into the East of the Volta :	
Hats of straw - - - - -	Free.
All other kinds - - - - -	4 ⁰ / ₁₀ <i>ad valorem.</i>
SIERRA LEONE.	
All kinds - - - - -	10 ⁰ / ₁₀ <i>ad valorem.</i>
GAMBIA.	
All kinds - - - - -	5 ⁰ / ₁₀ <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—HATS OF ALL KINDS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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	29½ % <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	25 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds	10 % <i>ad valorem.</i>
JAMAICA.	
All kinds	10 % <i>ad valorem.</i>
CAYMAN ISLANDS.	
All kinds	5 % <i>ad valorem.</i>
ST. LUCIA.	
All kinds	15 % <i>ad valorem.</i>
ST. VINCENT.	
All kinds	10 % <i>ad valorem.</i>
BARBADOS.	
All kinds	10 % <i>ad valorem.</i>
GRENADA.	
All kinds	10 % <i>ad valorem.</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	15 % <i>ad val. (a).</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.

[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 AND TARIFF RATES OF DUTY.	
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 valorem</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 valorem</i> .
FIJI.	
Undershirts, other shirts, and all other hosiery and underclothing	12½% <i>ad valorem</i> .
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
All kinds:	
Under the British Preferential Tariff	12% <i>ad valorem</i> .
" General Tariff	15% <i>ad valorem</i> .
RHODESIA.	
All kinds:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions	} 9% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	
Under the General Tariff	15% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	9% <i>ad valorem</i> .
NYASALAND PROTECTORATE.	
All kinds	10% <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 AND TARIFF RATES OF DUTY.	
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
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>
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 of 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>
Silk manufactures - - - - -	40 % <i>ad valorem.</i>
All other hosiery and underclothing - - - - -	35 % <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 AND TARIFF RATES OF DUTY.	
BAHAMAS.	
All kinds	- 25 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds	- 10 % <i>ad valorem.</i>
JAMAICA.	
All kinds	- 10 % <i>ad valorem.</i>
CAYMAN ISLANDS.	
All kinds	- 5 % <i>ad valorem.</i>
ST. LUCIA.	
All kinds	- 15 % <i>ad valorem.</i>
ST. VINCENT.	
All kinds	- 10 % <i>ad valorem.</i>
BARBADOS.	
Personal effects of individuals belonging to Barbados dying abroad	- Free.
All other hosiery and underclothing	- 10 % <i>ad valorem.</i>
GRENADA.	
All kinds	- 1 % <i>ad valorem.</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>
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	- 10 % <i>ad valorem.</i>
BRITISH HONDURAS	
All kinds	- 12½ % <i>ad valorem.</i>
BRITISH GUIANA.	
All kinds	- 15 % <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 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:—HOUSEHOLD FURNITURE.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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.		
All used or second-hand bedding, except that accompanying and belonging to a passenger; also all used bedding accompanying a deck or steerage passenger from any proclaimed place, unless on arrival such bedding has at the expense of the said passenger been submitted to disinfection as prescribed. (Quarantine Proclamation dated 30th August 1910)	- - - - -	Prohibited.
Minor articles for use in the manufacture of furniture within the Commonwealth	- - - - -	Free.
[For List, see under "Iron and Steel."]		
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	- - - - -	Free.
[Note.—Two members of a family, being children, may be reckoned as one adult.]		
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	- - - - -	Free.
Metal furniture for public hospitals, and which cannot reasonably be manufactured within the Commonwealth, as prescribed by Departmental By-Laws	- - - - -	Free.
(It is laid down in By-Law No. 230, dated 17th June 1912, that such metal furniture may be delivered free of duty upon the production of a certificate from a responsible official of the hospital for which the goods are intended to the effect that the furniture is imported <i>bona fide</i> for use therein, provided the Comptroller-General of Customs is satisfied that the furniture is admissible within the terms of the Tariff heading as to Australian manufacture or production. The Comptroller-General may require security for the due observance of the prescribed conditions.)		
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. 10 <i>s.</i> each, or 45% <i>ad val.</i> whichever rate returns the higher duty.
„ General Tariff	- - - - -	

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

MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Chairs of wicker, bamboo, or cane, but not including those of cane with wooden frames :		
Under the British Preferential Tariff	- - - -	$\left\{ \begin{array}{l} 6s. 9d. \text{ each, or} \\ 40\% \text{ ad val.} \\ \text{whichever rate} \\ \text{returns the} \\ \text{higher duty.} \end{array} \right.$
„ General Tariff	- - - -	
Ice chests (household) :		
Under the British Preferential Tariff	- - - -	30% <i>ad valorem.</i>
„ General Tariff	- - - -	35% <i>ad valorem.</i>
[Customs decision, dated 9th February 1912.]		
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 valorem.</i>
Otherwise	- - - -	37½% <i>ad valorem.</i>
Hollow-ware and ironmongery:		
If the produce of some part of the British Dominions	- - - -	20% <i>ad valorem.</i>
Otherwise	- - - -	30% <i>ad valorem.</i>
Other furniture made of metal:		
If the produce of some part of the British Dominions	- - - -	20% <i>ad valorem.</i>
Otherwise	- - - -	30% <i>ad valorem.</i>
Billiard tables and billiard requisites:		
If the produce of some part of the British Dominions	- - - -	20% <i>ad valorem.</i>
Otherwise	- - - -	30% <i>ad valorem.</i>
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 valorem.</i>
Otherwise	- - - -	37½% <i>ad valorem.</i>

[Household effects, not exceeding 100*l.* 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*l.* in value, may be imported free of duty.]

Fiji.

Church furniture, *bonâ fide* imported for church or religious purposes - Free.
 All other furniture - - - - - 12½% *ad valorem.*

FALKLAND ISLANDS.

All kinds - - - - - Free.

UNION OF SOUTH AFRICA.

School furniture and requisites—being all articles certified by the Superintendent-General of Education, or any official appointed for that purpose in any Territory in the Union, to be for use in any school :

Under the British Preferential Tariff	- - - -	Free.
„ General Tariff	- - - -	3% <i>ad valorem.</i>

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

MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA— <i>cont.</i>	
All other household furniture :	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem</i> .
„ General Tariff - - - - -	15 % <i>ad valorem</i> .
RHODESIA.	
School furniture and requisites, being all articles certified by the Director of Education (Southern Rhodesia), or the Administrator (Northern Rhodesia), to be for use in any school :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	} Free.
The produce of non-reciprocating British Possessions - - - - -	
Under the General Tariff - - - - -	3 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia - - - - -	Free.
All other household furniture :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	} 9 % <i>ad valorem</i> .
The produce of non-reciprocating British Possessions - - - - -	
Under the General Tariff - - - - -	15 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia - - - - -	9 % <i>ad valorem</i> .
NYASALAND PROTECTORATE.	
Camp kit imported by officers of troops stationed in the Protectorate - - - - -	Free.
All other household furniture - - - - -	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 - - - - -	Free.
All other household furniture - - - - -	10 % <i>ad valorem</i> .
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 - - - - -	Free.
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> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:--HOUSEHOLD FURNITURE--*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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	-	-	-	Free.
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	-	-	-	Free.
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, 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	-	-	-	Free.
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	-	-	-	Free.
Mattresses; ticking for mattresses; hair bolsters 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	-	-	-	25 % <i>ad valorem.</i>
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TURK'S AND CAICOS ISLANDS.

All kinds	-	-	-	10 % <i>ad valorem.</i>
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JAMAICA.

The following apparatus and appliances when specially imported by the managing body or person in charge of a secondary school for the equipment of such school, viz.:-				
Benches, chairs, desks, and tables for use in classrooms	-	-	-	Free.
All other household furniture	-	-	-	10 % <i>ad valorem.</i>

CAYMAN ISLANDS

All kinds	-	-	-	5 % <i>ad valorem.</i>
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St. LUCIA.

Furniture, old, not intended for sale and used by the importer or his family as part of his or their household effects for a period exceeding 12 months before importation	-	-	-	Free.
Personal effects, not being merchandise, of persons who are natives of, or domiciled in, St. Lucia, who have died abroad, if imported within six months of the date of death	-	-	-	Free.

X X 2

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

MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

ST. LUCIA— <i>cont.</i>	
All other household furniture of wood, iron, or other material :	
Under the British Preferential Tariff	- 12 % <i>ad valorem.</i>
" General Tariff	- 15 % <i>ad valorem.</i>
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 of wood, iron, or other material :	
Under the British Preferential Tariff	- 8 % <i>ad valorem.</i>
" General Tariff	- 10 % <i>ad valorem.</i>
BARBADOS.	
Household furniture of wood, iron, or other material :	
Under the British Preferential Tariff	- 9 % <i>ad valorem.</i>
" General Tariff	- 11½ % <i>ad valorem.</i>
GRENADA.	
Furniture, old, not intended for sale and used by the importer or his family as part of his or their household effects for a period exceeding 12 months before importation	Free.
All other household furniture	- 10 % <i>ad valorem.</i>
VIRGIN ISLANDS.	
Furniture, used, the property of and imported by persons coming to reside in the Presidency	Free.
All other household furniture	- 10 % <i>ad valorem.</i>
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 of wood, iron, or other material :	
Under the British Preferential Tariff	- 8½ % <i>ad valorem.</i>
" General Tariff	- 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 of wood, iron, or other material :	
Under the British Preferential Tariff	- 10½ % <i>ad valorem.</i>
" General Tariff	- 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 of wood, iron, or other material :	
Under the British Preferential Tariff	- 10½ % <i>ad valorem.</i>
" General Tariff	- 3½ % <i>ad valorem.</i>

761

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

MISCELLANEOUS ARTICLES:—HOUSEHOLD FURNITURE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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 of wood, iron, or other material:	
Under the British Preferential Tariff	10 ² / ₁₀ <i>ad valorem.</i>
" General Tariff	12 ¹ / ₂ ² / ₁₀ <i>ad valorem.</i>

TRINIDAD AND TOBAGO.

Articles imported by Consuls of foreign countries for the official use of their Consulates, which countries grant similar privileges to British Consular Officers, viz., 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	Free.
All other household furniture of wood, iron, or other material:	
Under the British Preferential Tariff	8 ² / ₁₀ <i>ad valorem.</i>
" General Tariff	10 ² / ₁₀ <i>ad valorem.</i>

BERMUDA.

Furniture, the property of the Governor, and imported by him on his first arrival in the Islands to take up the Government	Free.
Furniture, the joint property of any regimental mess or of the officers of any of H.M. Forces stationed in the Islands	Free.
All other household furniture	10 ² / ₁₀ <i>ad valorem.</i>

BRITISH HONDURAS.

Furniture and household effects of a new arrival in the Colony if used by him at his previous residence, and if imported on his first arrival in the Colony or within three months thereof	Free.
Used furniture belonging to a Foreign Consular Officer on his first arrival in the Colony	Free.
School furniture imported by the manager of any school	Free.
All other household furniture	12 ¹ / ₂ ² / ₁₀ <i>ad valorem.</i>

BRITISH GUIANA.

Household furniture of wood, iron, or other material:	
Under the British Preferential Tariff	12 ² / ₁₀ <i>ad val. (a)</i>
" General Tariff	15 ² / ₁₀ <i>ad val. (a)</i>

GIBRALTAR.

All kinds	Free.
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MALTA.

All kinds	Free.
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CYPRUS.

All kinds	10 ² / ₁₀ <i>ad valorem.</i>
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(a) With an additional charge of 10 ²/₁₀ 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.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.	
Antique coins and medals	Free.
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 which have been won by any military unit (including volunteer corps), or by a particular member or members of any such unit in India or which have been sent by donors resident abroad for presentation or competition in India,—provided that the articles are certified by the Officer Commanding the unit or brigade, or any higher military authority or any of their staff officers, as having been offered for competition or presented with the sole or main object of encouraging military efficiency; and that they have had engraved on them before being shipped the object for which presented, and, except in the case of those sent by donors resident abroad for competition in India, the name of the winner or winners	Free.
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	Free.
Silver bullion	4 annas.
German silver	5% <i>ad valorem</i> .
Plated wares	5% <i>ad valorem</i> .
Silverware, other than European (plain, embossed, or chased)	5% (b)
All other jewellery and jewels, including plate and other manufactures of gold and silver	5% <i>ad valorem</i> .
ADEN.	
All kinds	Free.
STRAITS SETTLEMENTS (including LABUAN).	
All kinds	Free.
CEYLON.	
Pearls and bullion	Free.
Precious stones, not being the produce of the Colony	5½% <i>ad valorem</i> .
Imitation precious stones (other than imitation pearls and imitations in glass) i.e., on artificial or reconstructed precious stones, cut or uncut, including doublets	100 rupees.
All other jewellery, plate, and plated-ware	5½% <i>ad valorem</i> .
MAURITIUS.	
Regimental plate, cutlery, and mess requisites belonging to a regiment	Free.
Medals and decorations offered by any government or scientific body	Free.
All other kinds	12% <i>ad valorem</i> .
SEYCHELLES.	
Bullion	Free.
All other jewellery, plate, and plated ware	12½% <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 fixed tariff valuations on which duties are levied, see Appendix I.

703

[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 AND TARIFF RATES OF DUTY.

HONG KONG.		
Foreign silver or nickel coins	- - - - -	Prohibited.
[The provisions in the Ordinance respecting penalties for importing foreign coin are not applicable to coin imported under a license in writing under the hand of the Colonial Secretary.]		
(Ordinance No. 15 of 1913.)		
All other jewellery, plate and plated ware	- - - - -	Free.
COMMONWEALTH OF AUSTRALIA.		
Aluminium, Britannia metal, nickel, and German silver, viz., pigs, ingots, scrap (a), blocks, bars, rods, strips, sheets (plain), plates (plain); pipes (plain), and tubes (plain)	- - - - -	Free.
Minor articles for use in the manufacture of the under-mentioned articles within the Commonwealth, viz.:		
For <i>electro-plated ware</i> :		
Stampings in the rough	- - - - -	} Free.
Unfinished glass pepper and mustard containers (<i>i.e.</i> , requiring to be mounted)	- - - - -	
Gold or silver spangles for use in the manufacture of badges	- - - - -	
For <i>jewel cases</i> :		
Catches, hinges, restring pieces, and snaps or push pieces	- - - - -	} Free.
Bullion; gold and silver bar, ingot and sheet; cameos, intaglios, and precious stones unset, including pearls and coral; 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	- - - - -	Free
[It is laid down in By-law No. 258, of the 26th February 1913, that the above specified articles may be admitted free of duty provided (1) evidence is furnished to the satisfaction of the Collector of Customs that such articles <i>bona fide</i> agree with the above description, and that they do not bear an advertisement or any wording of an advertising nature, and (2) that security be given that prior to presentation or handing over to the person entitled, or, in the case of competitions, to the person subsequently found to be entitled, no wording of an advertising nature shall be inscribed thereon.		
It is further laid down that for the purposes of this By-law:—		
(a) The name of the donor, if a trader whose goods are advertised ^{and} or sold in the Commonwealth, shall be deemed to be wording of an advertising nature;		
(b) The word "person" in the second proviso shall be taken to include any number, group or body of persons.]		
Anodes, cathodes, and hooks for plating purposes:		
Under the British Preferential Tariff	- - - - -	Free.
„ General Tariff	- - - - -	5% <i>ad valorem</i>
Kettles and kitchen cooking utensils (but not including stoves), aluminium, or nickel	- - - - -	Free
[It is stated in the Customs Tariff Guide that "nickel" in the above item does not refer to nickel-plated articles, or articles of nickel silver.]		
Cutlery <i>n.e.i.</i> , forks, spoons, and knife sharpeners, including the articles named when plated or silver ferruled, but not including any article otherwise partly or wholly made of gold or silver:		
Under the British Preferential Tariff	- - - - -	10% <i>ad valorem</i> .
„ General Tariff	- - - - -	15% <i>ad valorem</i> .

(a) 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.

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—*cont.*

Smokers' requisites, including cases, boxes, match stands, ash trays, cigar stands, and lamps; also shaving sets:	
Under the British Preferential Tariff	- - - - 20 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - - 25 $\frac{1}{2}$ % <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 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - - 25 $\frac{1}{2}$ % <i>ad valorem.</i>
Picture frames, stands for pictures, and picture-frames, on pictures or otherwise, of any material:	
Under the British Preferential Tariff	- - - - 30 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - - 35 $\frac{1}{2}$ % <i>ad valorem.</i>
Jewellery:	
"Keystone" masonic emblems (when not imitation precious stones):	
Under the British Preferential Tariff	- - - - 20 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - - 25 $\frac{1}{2}$ % <i>ad valorem.</i>
(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 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - - 20 $\frac{1}{2}$ % <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; jewellery under 9-carat; imitation jewellery not elsewhere included, and imitation precious stones:	
Under the British Preferential Tariff	- - - - 35 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - - 40 $\frac{1}{2}$ % <i>ad valorem.</i>
Gold jewellery set with precious stones and doublets in conjunction; gold jewellery set with doublets; and gold plated or gilt jewellery (except silver gilt):	
Under the British Preferential Tariff	- - - - 35 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - - 40 $\frac{1}{2}$ % <i>ad valorem.</i>
(Customs Tariff Guide.)	
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 (including silver gilt medals—Customs Tariff Guide); 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 $\frac{1}{2}$ % <i>ad valorem.</i>
" General Tariff	- - - - 30 $\frac{1}{2}$ % <i>ad valorem.</i>
[The definition of "silver" is stated in the Customs Tariff Guide to be silver alloy not less than .750 fine. Jewellery composed of such metal is classified as in above items.]	
[<i>Note.</i> —For regulations regarding the application of a "trade description" to jewellery under the Commerce Act, 1905, see under the Commonwealth Introductory Notes to this Volume.]	

TERRITORY OF PAPUA.

Gold and silver unmanufactured	- - - -	Free.
All other jewellery, plate, and plated-ware	- - - -	10 $\frac{1}{2}$ % <i>ad valorem.</i>

765

[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 AND TARIFF RATES OF DUTY.

DOMINION OF NEW ZEALAND.		
Bullicn	-	Free.
Precious stones, cut or uncut, if unmounted; 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.
Coral beads	-	Free.
(Minister's Order No. 976, dated 9th October 1911.)		
Precious stones, including agate, crocidolite, and other semi-precious stones, but not including greenstone when made into ear-rings, brooch-bars, hearts, crosses, pendants, and similar articles suited specially to be mounted for personal adornment	-	Free.
(Minister's Order No. 988, dated 9th January 1912.)		
Watch and jewelled bracelet combined:		
If the produce of some part of the British Dominions	-	20 ² / ₁₀ <i>ad valorem.</i>
Otherwise	-	30 ² / ₁₀ <i>ad valorem.</i>
(Minister's Order No. 888, dated 5th October 1908.)		
Watch bracelet:		
Watch imported separately	-	20 ² / ₁₀ <i>ad valorem.</i>
Bracelet imported separately:		
If the produce of some part of the British Dominions	-	20 ² / ₁₀ <i>ad valorem.</i>
Otherwise	-	30 ² / ₁₀ <i>ad valorem.</i>
(Minister's Order No. 936, dated 5th September 1910.)		
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 ⁰ / ₁₀ <i>ad valorem.</i>
Otherwise	-	30 ⁰ / ₁₀ <i>ad valorem.</i>
Greenstone, cut or polished	-	20 ⁰ / ₁₀ <i>ad valorem.</i>
FIJI.		
Government medals and decorations to be worn by persons resident in Fiji; also prizes, engraved, for the Fiji Rifle Association imported for competition	-	Free.
Jewellery	-	12 ¹ / ₂ ⁰ / ₁₀ <i>ad valorem.</i>
All other plate and plated-ware (electro-plated)	-	12 ¹ / ₂ ² / ₁₀ <i>ad valorem.</i>
FALKLAND ISLANDS.		
All kinds	-	Free.
UNION OF 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, 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.
Bullion (in the bar or sheet)	-	Free.
Beads strung in form of necklaces, with clasps, &c. complete, and of such a nature as would usually be worn as jewellery:		
Under the British Preferential Tariff	-	12 ⁰ / ₁₀ <i>ad valorem.</i>
" General Tariff	-	15 ⁰ / ₁₀ <i>ad valorem.</i>
(Customs Decisions, 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 AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

All other jewellery, plate, and plated-ware :		
Under the British Preferential Tariff	- - -	12 % <i>ad valorem.</i>
" General Tariff	- - -	15 % <i>ad valorem.</i>

RHODESIA.

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, 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 gem or precious stones, in the rough	- - - - -	Free.
Bullion (in the bar or sheet)	- - - - -	Free.
All other jewellery, plate and plated ware :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} 9 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	15 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - - - -	9 % <i>ad valorem.</i>

NYASALAND PROTECTORATE.

Cups, medals, or trophies imported for presentation as prizes at exhibitions, shows, or other public competitions, provided such articles shall, on importation, bear engraved or otherwise indelibly marked upon them the name of the presenter and the occasion on or purpose for which presented	- - - - -	Free.
All other jewellery, plate, and plated ware	- - - - -	10 % <i>ad valorem.</i>

UGANDA PROTECTORATE.

Gold bullion	- - - - -	Free.
Regimental plate, the property of a regimental mess or the joint property of the officers of any regimental mess	- - - - -	Free.
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>

EAST AFRICA PROTECTORATE.

Gold bullion	- - - - -	Free.
Regimental plate, the property of a regimental mess or the joint property of the officers of any regimental mess	- - - - -	Free.
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>

767

[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 AND TARIFF RATES OF DUTY.

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 - - - - -	10 % <i>ad valorem.</i>
If imported into the East of the Volta:	
Jewellery - - - - -	Free.
Plate and plated-wares - - - - -	4 % <i>ad valorem.</i>
SIERRA LEONE.	
Bullion - - - - -	Free.
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>
GAMBIA.	
Bullion - - - - -	Free.
Jewellery being the personal effects of passengers, and intended for their own use - - - - -	Free.
All other jewellery, plate, and plated-wares - - - - -	5 % <i>ad valorem.</i>
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>bonâ fide</i> competitions [Medals of metals sent to Canada for presentation to agents of life insurance companies who have won same in competition with one another in insurance work are dutiable according to material, and not free of duty under above heading. Appraisers Bulletin No. 493, dated 22nd November 1911.]	Free.
Personal effects, not merchandise, of British subjects dying abroad, but domiciled in Canada; family plate and personal effects or heirlooms left by bequest - - - - -	Free.
Communion sets - - - - -	Free.
Gold and silver, in ingots, blocks, bars, drogs, sheets or plates, unmanufactured; gold and silver sweepings, and bullion fringe, or gold fringe - - - - -	Free.
Platinum wire, and platinum in bars, strips, sheets, or plates - - - - -	Free.
Diamond dust or bort, and black, for borers - - - - -	Free.
Diamonds, unset - - - - -	Free.
Britannia metal in pigs, blocks, or bars; nickel; nickel silver and German silver in ingots or blocks not otherwise provided for - - - - -	Free.
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 - - - - -	Free.
All other manufactures of aluminium:	
Under the British Preferential Tariff - - - - -	15 % <i>ad valorem.</i>
" Intermediate Tariff - - - - -	22½ % <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:—JEWELLERY, PLATE, AND
PLATED-WARE—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>	
Gold, silver, and aluminium leaf; Dutch or schlag metal leaf; brocade and bronze powders:	
Under the British Preferential Tariff	- - - - 15 $\frac{7}{10}$ <i>ad valorem.</i>
" Intermediate Tariff	- - - - 25 $\frac{9}{10}$ <i>ad valorem.</i>
" General Tariff	- - - - 27 $\frac{1}{2}$ $\frac{9}{10}$ <i>ad valorem.</i>
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	- - - - 5 $\frac{2}{10}$ <i>ad valorem.</i>
" General Tariff	- - - - 10 $\frac{6}{10}$ <i>ad valorem.</i>
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	- - - - 7 $\frac{1}{2}$ $\frac{9}{10}$ <i>ad valorem.</i>
" Intermediate Tariff	- - - - 10 $\frac{9}{10}$ <i>ad valorem.</i>
" General Tariff	- - - - 10 $\frac{9}{10}$ <i>ad valorem.</i>
Manufactures of Britannia metal, nickel silver, Nevada and German silver, not plated, not otherwise provided for:	
Under the British Preferential Tariff	- - - - 17 $\frac{1}{2}$ $\frac{9}{10}$ <i>ad valorem.</i>
" General Tariff	- - - - 30 $\frac{7}{10}$ <i>ad valorem.</i>
Knives and forks and all other cutlery of steel, plated or not:	
Under the British Preferential Tariff	- - - - 20 $\frac{7}{10}$ <i>ad valorem.</i>
" Intermediate Tariff	- - - - 27 $\frac{1}{2}$ $\frac{9}{10}$ <i>ad valorem.</i>
" General Tariff	- - - - 30 $\frac{9}{10}$ <i>ad valorem.</i>
Watch cases, and parts thereof (finished or unfinished):	
Under the British Preferential Tariff	- - - - 20 $\frac{7}{10}$ <i>ad valorem.</i>
" General Tariff	- - - - 30 $\frac{7}{10}$ <i>ad valorem.</i>
Jewellery of any material, for the adornment of the person, not otherwise provided for:	
Under the British Preferential Tariff	- - - - 22 $\frac{1}{2}$ $\frac{9}{10}$ <i>ad valorem.</i>
" Intermediate Tariff	- - - - 30 $\frac{9}{10}$ <i>ad valorem.</i>
" General Tariff	- - - - 35 $\frac{9}{10}$ <i>ad valorem.</i>
Fancy cases or boxes of all kinds:	
Under the British Preferential Tariff	- - - - 22 $\frac{1}{2}$ $\frac{9}{10}$ <i>ad valorem.</i>
" Intermediate Tariff	- - - - 30 $\frac{9}{10}$ <i>ad valorem.</i>
" General Tariff	- - - - 35 $\frac{9}{10}$ <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	- - - - 22 $\frac{1}{2}$ $\frac{9}{10}$ <i>ad valorem.</i>
" Intermediate Tariff	- - - - 30 $\frac{9}{10}$ <i>ad valorem.</i>
" General Tariff	- - - - 35 $\frac{9}{10}$ <i>ad valorem.</i>
[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:	
(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."]	
[<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 of 1913.]	

769

[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 AND TARIFF RATES OF DUTY.

NEWFOUNDLAND.	
Bullion	Free.
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	Free.
Articles imported for use in places of worship	Free.
Silver, and composition metal for the manufacture of jewellery and plated-ware	20 % <i>ad valorem.</i>
Jewellery of all kinds, including ornamental hat-pins, hair-pins, feet or other buckles, and similar ornamental articles known as jewellery, not elsewhere specified; all manufactures of gold and silver not elsewhere specified, and sterling or other silver ware, nickel-plated ware, gilt or electro-plated ware, wholly or in part, of all kinds; manufactures of Britannia metal, nickel silver, Nevada and German silver not plated, and manufactures of aluminium not elsewhere specified	40 % <i>ad valorem.</i>
BAHAMAS.	
Bullion	Free.
All other jewellery, plate, and plated ware	25 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
Bullion	Free.
All other jewellery, plated, and plated ware	10 % <i>ad valorem.</i>
JAMAICA.	
Bullion	Free.
Medals of gold or silver and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions [This item is to include shields and cups, but the exemption is not to extend to persons stocking such articles for purposes of trade.]	Free.
Personal effects, not being merchandise, of natives of Jamaica dying in foreign countries	Free.
All other jewellery, plate, and plated ware	10 % <i>ad valorem.</i>
CAYMAN ISLANDS.	
All kinds	5 % <i>ad valorem.</i>
ST. LUCIA.	
Bullion	Free.
Cups, including medals and trophies, having engraved or otherwise indelibly marked on them the occasion or purpose of presentation	Free.
Articles for the use of any church imported for such purpose, on written declaration to that effect, to the satisfaction of the Treasurer	Free.
Nickel-plated, gilt or electro-plated ware:	
Under the British Preferential Tariff	16 % <i>ad valorem.</i>
" General Tariff	20 % <i>ad valorem.</i>
All other jewellery and plate	20 % <i>ad valorem.</i>
ST. VINCENT.	
Bullion and diamonds	Free.
Articles imported or purchased locally for the use of any church or other edifice set apart for Christian public worship—provided that proof be given to the satisfaction of the Treasurer that such articles have been imported or purchased locally and are necessary for such uses and not otherwise	Free.

[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 AND TARIFF RATES OF DUTY.

ST. VINCENT— <i>cont.</i>	
Nickel-plated, gilt, or electro-plated ware :	
Under the British Preferential Tariff - - - - -	8% <i>ad valorem.</i>
" General Tariff - - - - -	10% <i>ad valorem.</i>
All other jewellery and plate - - - - -	10% <i>ad valorem.</i>
BARBADOS.	
Bullion - - - - -	Free.
Personal effects of individuals belonging to 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.
Articles imported for the use or decoration of any place of worship, and not imported for sale, on the certificate to that effect of the officiating minister - - - - -	Free.
Nickel-plated, gilt, or electro-plated ware :	
Under the British Preferential Tariff - - - - -	10% <i>ad valorem.</i>
" General Tariff - - - - -	12½% <i>ad valorem.</i>
All other jewellery, and plate - - - - -	10% <i>ad valorem.</i>
GRENADA.	
Bullion - - - - -	Free.
Articles for the use of any place of worship - - - - -	Free.
All other jewellery and plated ware - - - - -	10% <i>ad valorem.</i>
VIRGIN ISLANDS.	
Gold and silver bullion - - - - -	Free.
Ornaments and all articles to be used in the celebration of worship	Free.
All other jewellery, plate, and plated-ware - - - - -	10% <i>ad valorem.</i>
ST. CHRISTOPHER—NEVIS.	
Gold and silver bullion - - - - -	Free.
Ornaments and all articles to be used by the recognised denominations in the celebration of divine worship - - - - -	Free.
Nickel-plated, gilt, or electro-plated ware :	
Under the British Preferential Tariff - - - - -	8½% <i>ad valorem.</i>
" General Tariff - - - - -	11% <i>ad valorem.</i>
All other jewellery and plate - - - - -	11% <i>ad valorem.</i>
ANTIGUA.	
Bullion - - - - -	Free.
Gold, in bars, plate, or wire - - - - -	Free.
Articles to be used in the celebration of divine worship - - - - -	Free.
Nickel-plated, gilt, or electro-plated ware :	
Under the British Preferential Tariff - - - - -	10½% <i>ad valorem.</i>
" General Tariff - - - - -	13½% <i>ad valorem.</i>
All other jewellery and plate - - - - -	13½% <i>ad valorem.</i>
MONTSERRAT.	
Bullion - - - - -	Free.
Ornaments and all articles to be used in the celebration of divine worship - - - - -	Free.
Gold, in bars, plate, or wire - - - - -	Free.
Nickel-plated, gilt, or electro-plated ware :	
Under the British Preferential Tariff - - - - -	10½% <i>ad valorem.</i>
" General Tariff - - - - -	13½% <i>ad valorem.</i>
All other jewellery and plate - - - - -	13½% <i>ad valorem.</i>
DOMINICA.	
Gold and silver bullion - - - - -	Free.
Ornaments and all articles specially imported for use in the celebration of divine worship, upon the certificate to that effect of the officiating minister; also personal effects of individuals belonging to Dominica dying abroad - - - - -	Free.

[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 AND TARIFF RATES OF DUTY.

DOMINICA— <i>cont.</i>	
Nickel-plated, gilt, or electro-plated ware :	
Under the British Preferential Tariff - - - - -	10 ⁰ / ₁₀₀ <i>ad valorem.</i>
" General Tariff - - - - -	12 ¹ / ₂ ⁰ / ₁₀₀ <i>ad valorem.</i>
All other jewellery and plate - - - - -	12 ¹ / ₂ ⁰ / ₁₀₀ <i>ad valorem.</i>
TRINIDAD AND TOBAGO.	
Bullion - - - - -	Free.
Prizes imported by or for the use of H.M. Naval or Military Forces, the Police Force, or any Volunteer Force or Rifle Association sanctioned by the Governor - - - - -	Free.
Plate or plated-ware, including nickel-plated, gilt or electro-plated ware :	
Under the British Preferential Tariff - - - - -	8 ⁰ / ₁₀₀ <i>ad valorem.</i>
" General Tariff - - - - -	10 ⁰ / ₁₀₀ <i>ad valorem.</i>
All other jewellery - - - - -	10 ⁰ / ₁₀₀ <i>ad valorem.</i>
BERMUDA.	
Bullion - - - - -	Free.
Personal effects (not for sale) of inhabitants of Bermuda dying abroad Plate, the property of the Governor, and imported by him on his first arrival in the Islands to take up the Government - - - - -	Free.
Regimental plate, the joint property of any regimental mess or of the officers of any of H.M.'s forces stationed in the Islands - - - - -	Free.
All other jewellery, plate, and plated-ware - - - - -	10 ⁰ / ₁₀₀ <i>ad valorem.</i>
BRITISH HONDURAS.	
Bullion - - - - -	Free.
Church ornaments imported specially for any church - - - - -	Free.
Prizes and medals in respect of which it is certified by the Colonial Secretary that they have been imported for the police, volunteer force, or fire brigades - - - - -	Free.
Prizes and medals specially imported by the manager of any school - - - - -	Free.
All other jewellery, plate, and plated-ware - - - - -	12 ¹ / ₂ ⁰ / ₁₀₀ <i>ad valorem.</i>
BRITISH GUIANA.	
Bullion, other than raw silver and Venezuelan gold bullion - - - - -	Free.
Gold bullion, Venezuelan - - - - -	(a)
Silver, raw - - - - - <i>per oz. troy</i>	12 cents.
Ornaments for places of worship - - - - -	Free.
Nickel-plated, gilt, or electro plated ware :	
Under the British Preferential Tariff - - - - -	12 ⁰ / ₁₀₀ <i>ad val. (b).</i>
" General Tariff - - - - -	15 ⁰ / ₁₀₀ <i>ad val. (b).</i>
All other jewellery, plate, and plated-ware - - - - -	15 ⁰ / ₁₀₀ <i>ad val. (b).</i>
GIBRALTAR.	
All kinds - - - - -	Free.
MALTA.	
All kinds - - - - -	Free.

(a) An amount equal to the royalty for the time being payable under the Mining Regulations, 1905.
According to the latest information in the possession of the Board of Trade the royalty payable on gold bullion is 3s. 1d. per oz.
(b) With an additional charge of 10 ⁰/₁₀₀ 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 AND TARIFF RATES OF DUTY.

CYPRUS.

Trinkets or ornaments so fashioned of any material and so representing or similar to any coins legally current in Cyprus as to be liable, in the opinion of the Customs Authority, to give rise to deception	-	-	-	-	Prohibited.
(Order in Council, dated 27th May 1911.)					
Gold bullion	-	-	-	-	Free.
Articles necessarily used for religious services and certified to be so used by the proper ecclesiastical authority	-	-	-	-	Free.
Government medals and decorations to be worn by persons resident in Cyprus	-	-	-	-	Free.
Jewellery	-	-	-	-	10% <i>ad valorem</i> .
Cutlery	-	-	-	-	10% <i>ad valorem</i> .
Silver manufactures	-	-	-	-	10% <i>ad valorem</i> .
All other plate or plated-ware	-	-	-	-	8% <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—LUCIFER AND WAX MATCHES
—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		£ s. d.
All other kinds (in boxes)— <i>cont.</i>		
E. When in boxes upon which the number of matches contained therein is <i>not</i> printed, or stamped, in addition to the duties set out in (A.), (B.), or (C.) above :		
Under the British Preferential and General Tariffs	<i>Per gross of boxes</i>	0 2 0
[<i>Note.</i> —It is stated in Customs Circular No. 1601 of 1908 that for purposes of item D, 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—		
(1) A mark registered by the manufacturer in the country of origin ;		
(2) A mark registered in Australia by such manufacturer for use on matches ;		
(3) An unregistered mark which is habitually used by the manufacturer in connection with matches.		
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.		
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”		
The “description” must be limited to the actual character of the matches, such as “best wax vestas,” “damp-proof safety matches,” &c.		
It is stated in the Customs Tariff Guide 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 :		
Wax matches :		
Boxes marked to contain 100 or less, 6 %.		
Tins or boxes :		
Containing over 100 but under 200, 4 %.		
Containing 200 and over, but not exceeding 400, 3 %.		
Containing over 400, 2 %.		
Safety matches :		
Boxes marked to contain not more than 100 matches, 10 %.		
It is further stated that the above requirements of item (E.) will be met by the following marking on boxes :—		
“Average contents . . . matches,” or		
“Average contents,” or		
“Not under . . . matches.”]		
TERRITORY OF PAPUA.		
All kinds	-	10 % <i>ad valorem.</i>
DOMINION OF NEW ZEALAND.		
White or yellow phosphorus matches	-	Prohibited.
Of wood, in boxes containing :		
Not more than 60 matches :		
If the produce of some part of the British Dominions	<i>Per gross of boxes</i>	0 1 0
Otherwise	-	0 1 6

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—LUCIFER AND WAX MATCHES
—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
DOMINION OF NEW ZEALAND—cont.		
Of wood, in boxes containing—cont.		£ s. d.
Over 60 and not more than 100 matches:		
If the produce of some part of the British Dominions		
<i>Per gross of boxes</i>		0 2 0
Otherwise - - - - -		0 3 0
More than 100, for every 100 or fraction thereof contained in one box:		
If the produce of some part of the British Dominions		
<i>Per gross of boxes</i>		0 2 0
Otherwise - - - - -		0 3 0
Of wax:		
"Plaid vestas," in cardboard boxes containing under 100 matches:		
If the produce of some part of the British Dominions		
<i>Per gross of boxes</i>		0 1 0
Otherwise - - - - -		0 1 6
"Pocket vestas," in tin or other boxes containing under 100 matches:		
If the produce of some part of the British Dominions		
<i>Per gross of boxes</i>		0 1 4
Otherwise - - - - -		0 2 0
All other, for every 100 matches or fraction thereof contained in one box:		
If the produce of some part of the British Dominions		
<i>Per gross of boxes</i>		0 2 3
Otherwise - - - - -		0 3 4½
[Note.—On matches of any material, other than wood or wax, a duty corresponding to the duty payable on wooden matches is levied.]		
FIJI.		
White or yellow phosphorus matches - - - - -		Prohibited.
Other matches:		
Wooden, in boxes - - - - - <i>Per gross of boxes</i>		0 1 0
Wax or other kinds, in boxes containing under 100 matches		
<i>Per gross of boxes</i>		0 1 0
For each additional 100 or part thereof - - - - -		0 1 0
FALKLAND ISLANDS.		
All kinds - - - - -		Free.
UNION OF SOUTH AFRICA.		
White or yellow phosphorus matches.		
[Note.—The Government of the Union of South Africa has agreed to adhere to the terms of the Berne Convention of 1906 and to provide for the prohibition of the importation of white or yellow phosphorus matches.]		
Matches, of wood:		
In boxes or packages (including "Swan vestas." Cape Customs Notice No. 82, dated 12th July 1908):		
Containing 100 matches or less - <i>Per gross of boxes</i>		0 2 0
Containing more than 100 but not more than 200 matches - <i>Per gross of boxes</i>		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 - - - - - <i>Per gross of boxes</i>		0 2 0
Containing more than 50 but not more than 100		
<i>Per gross of boxes</i>		0 4 0
For every additional 50 matches - - - - -		0 2 0
[Match splints to be classed and to pay duty as "matches."]		

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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 AND TARIFF RATES OF DUTY.		
RHODESIA.		£ s. d.
White or yellow phosphorus matches imported into Southern Rhodesia (Ordinance No. 1 of 1912.)		Prohibited.
Matches, wooden :		
In boxes or packages :		
Containing 100 matches or less :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - - - - <i>Per gross of boxes</i>		0 2 0
Imported into the Congo Basin of Northern Rhodesia <i>Per gross of boxes</i>		0 2 0
		} or if less, 10%
Containing more than 100 matches, but not more than 200 matches :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - - - - <i>Per gross of boxes</i>		0 4 0
Imported into the Congo Basin of Northern Rhodesia <i>Per gross of boxes</i>		0 4 0
		} or if less, 10%
For every additional 100 matches :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - - - - <i>Per gross of boxes</i>		0 2 0
Imported into the Congo Basin of Northern Rhodesia <i>Per gross of boxes</i>		0 2 0
		} or if less, 10%
Fuzees, vestas, or wax matches, or other patent lights used as such :		
In boxes or packages :		
Containing 50 matches or less :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - - - - <i>Per gross of boxes</i>		0 2 0
Imported into the Congo Basin of Northern Rhodesia <i>Per gross of boxes</i>		0 2 0
		} or if less, 10%
Containing more than 50 matches, but not more than 100 matches :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - - - - <i>Per gross of boxes</i>		0 4 0
Imported into the Congo Basin of Northern Rhodesia <i>Per gross of boxes</i>		0 4 0
		} or if less, 10%
For every additional 50 matches :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia - - - - - <i>Per gross of boxes</i>		0 2 0
Imported into the Congo Basin of Northern Rhodesia <i>Per gross of boxes</i>		0 2 0
		} or if less, 10%
[Match splints to be classed and to pay duty as matches.]		
NYASALAND PROTECTORATE.		
All kinds - - - - -		10% <i>ad valorem</i> .
UGANDA PROTECTORATE.		
Common white or yellow phosphorus matches - - - - -		Prohibited.
All other kinds - - - - -		10% <i>ad valorem</i> .
EAST AFRICA PROTECTORATE.		
Matches in the manufacture of which white phosphorus has been employed - - - - -		Prohibited.
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 - - - - -		Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—LUCIFER AND WAX MATCHES
—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
NIGERIA.		
White or yellow phosphorus matches	- - - -	£ s. d. Prohibited.
All other kinds :		
Per gross of boxes, each box containing not more than 80 matches	- - - -	0 0 6
In addition per gross of boxes for every additional 40 matches or part thereof per box	- - - -	0 0 3
GOLD COAST.		
White or yellow phosphorus matches	- - - -	Prohibited.
All other kinds :		
If imported into the West of the Volta	- - - -	10 % <i>ad valorem</i> .
" " East of the Volta	- - - -	Free.
SIERRA LEONE.		
White or yellow phosphorus matches	- - - -	Prohibited.
All other kinds	- - - -	10 % <i>ad valorem</i> .
GAMBIA.		
White or yellow phosphorus matches	- - - -	Prohibited.
All other 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	- - - -	25 % <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
CAYMAN ISLANDS.		
All kinds	- - - -	5 % <i>ad valorem</i> .
ST. LUCIA.		
All kinds	- - - - Per gross of boxes	0 1 6
ST. VINCENT.		
All kinds, in boxes containing not more than 50	- Per gross	0 0 6
Exceeding 50 in each box and not exceeding 100	- Per gross	0 1 0
Exceeding 100, for each additional 50	- Per gross	0 0 6
BARBADOS.		
All kinds, in boxes containing not more than 100 sticks	- Per gross	0 1 6
[Boxes containing any greater or less quantity will be charged in proportion.]		
GRENADA.		
Safety matches and all other kinds :		
Large boxes	- - - - Per gross	0 2 0
Small boxes	- - - - " "	0 1 0
VIRGIN ISLANDS.		
White or yellow phosphorus matches	- - - -	Prohibited.
All other kinds, in boxes	- - - - Per gross	0 0 3

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

MISCELLANEOUS ARTICLES:—LUCIFER AND WAX MATCHES
—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
ST. CHRISTOPHER—NEVIS.				
White or yellow phosphorus matches	- - - - -	Prohibited.		
All other matches :				
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
Other kinds	- - - - - " "	0	1	4
ANTIGUA.				
White or yellow phosphorus matches	- - - - -	Prohibited.		
All other matches :				
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>	0	1	0
[If containing more than 100 matches, duty will be charged in proportion.]				
MONTserrat.				
White or yellow phosphorus matches	- - - - -	Prohibited.		
All other kinds, in boxes or packets	- - - - - <i>Per gross</i>	0	0	4½
DOMINICA.				
White or yellow phosphorus matches	- - - - -	Prohibited.		
All other 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.				
White or yellow phosphorus matches	- - - - -	Prohibited.		
All other 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
Other matches :				
Not in boxes	- - - - - " "	0	4	2
In boxes containing not more than 100 matches	- - - - - <i>Per gross of boxes</i>	0	3	1½
[Matches in boxes containing more than 100 matches, duty will be charged in proportion.]				
Match splints, in cases containing each equal to 10 gross of matches of the ordinary length	- - - - - <i>Per case</i>	0	15	1½
GIBRALTAR.				
White or yellow phosphorus matches	- - - - -	Prohibited.		
All other kinds	- - - - -	Free.		
MALTA.				
White or yellow phosphorus matches	- - - - -	Prohibited.		
All other 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	12½
And in proportion for each gross of boxes, for each additional 100 matches, or part thereof	- - - - - <i>Per gross</i>	0	0	12½

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

MISCELLANEOUS ARTICLES :—MANURES.

[See also under Chemicals.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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	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.	
Dog manure (Proclamation dated 1st August, 1911)	Prohibited.
All other kinds	Free.
TERRITORY OF PAPUA.	
All kinds	Free.
DOMINION OF NEW ZEALAND.	
All kinds	Free.
FIJI.	
All kinds (including salt for manure)	Free.
FALKLAND ISLANDS.	
All kinds	Free.
UNION OF SOUTH AFRICA.	
Guano and other substances, animal, mineral, or vegetable, artificial or natural, suitable for use as fertilizers or manures	Free.
<p>[Note.—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 Proclamations Nos. 178 of 1910 and 235 of 1913, which provide, <i>inter alia</i>, that :—</p> <p>No person may import or sell any bone products intended for use as farm foods unless such products have been sterilised during the process of manufacture, either by subjection—</p> <p>(a) to a dry heat of 140° C. for not less than 3 hours; or</p> <p>(b) to a moist heat (under pressure) of 105° C. for not less than 15 minutes.</p> <p>All fertilizers and farm foods imported into the <i>Cape of Good Hope</i> shall be subject to examination and samples taken for analysis, 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.</p> <p>Under Proclamation No. 242 of 1911, it is further provided that no fertilizer shall be imported into or sold in the Province of the</p>	

[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 AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA—*cont.*

Cape of Good Hope under the name or description of basic slag, Thomas' phosphate, or Thomas' slag, unless such fertilizer shall contain at least 12% of phosphoric oxide soluble in citric acid, tested in accordance with prescribed regulations.

Under a further Proclamation No. 65 of 1912, it is provided that no fertilizer shall be imported into or sold in the Province of the Cape of Good Hope under the name of "sulphate of potash" or "muriate of potash" unless such fertilizer shall contain at least 48% and 44% of potash, respectively.

All fertilizers intended for sale under the names of "sulphate of potash" and "muriate of potash" are to be registered in one or two grades, *viz.*: "high-grade sulphate of potash" or "sulphate of potash" and "high-grade muriate of potash" or "muriate of potash." "High-grade sulphate of potash" must contain a minimum of 51% of potash and "high-grade muriate of potash" must contain a minimum of 69% of potash.

It shall not be lawful to sell the above-mentioned fertilizers mentioned in Proclamation No. 65 of 1912 under the designation of high-grade unless the containing receptacles are clearly marked with the words "sulphate of potash," "high-grade," or "muriate of potash," "high-grade" as the case may be. In addition, each receptacle shall be so marked in distinct figures with the actual minimum percentage of pure potash contained in the fertilizers in question.]

RHODESIA.

Guano and other substances, animal, mineral, or vegetable, artificial or natural, suitable for use as fertilizers or manures - - - - - Free.

NYASALAND PROTECTORATE.

Manures - - - - - Free.

UGANDA PROTECTORATE.

Manures - - - - - Free.

EAST AFRICA PROTECTORATE.

Manures - - - - - Free.

SOMALILAND PROTECTORATE.

All kinds:
If imported into Zeyla - - - - - 5% *ad valorem.*
" " other Protectorate ports - - - - - 7% *ad valorem.*

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 - - - - - Free.

SIERRA LEONE.

All kinds - - - - - 10% *ad valorem*

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

MISCELLANEOUS ARTICLES:—MANURES—*continued.*

[See also under Chemicals.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GAMBIA.		£ s. d.
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	- - - - -	Free.
(Customs Memo. No. 1591 B., dated 7th June 1910.)		
Fertilizers, compounded or manufactured (including superphosphates—Customs decision):		
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	- - - - -	Free.
TURK'S AND CAICOS ISLANDS.		
All kinds	- - - - -	Free.
JAMAICA.		
Fertilizers of all kinds, natural or artificial, including guano and other manures	- - - - -	Free.
CAYMAN ISLANDS.		
All kinds	- - - - -	5 % <i>ad valorem.</i>
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.

[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 AND TARIFF RATES OF DUTY.

TRINIDAD AND TOBAGO.		
Animal charcoal and unmanufactured horns and bones	- -	Free.
Manures, including sulphate of ammonia, nitrate of soda, lime and other substances which the Collector of Customs is satisfied are imported for use as manures, or as remedies for diseases of, or preventive of, insect attacks on plants	- - - - -	Free.
BERMUDA.		
Fertilizers	- - - - -	Free.
All other manures	- - - - -	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.

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

MISCELLANEOUS ARTICLES:—PERFUMERY (a).

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
BRITISH INDIA.		
Perfumed spirits	- - - - -	Per liq. gall. Rupees 13
Gowla (husked and unhusked), kapurkachri (zedoary), patch leaves (pachouli), rose-flowers (dried), and rose-water	- - - - -	5 $\frac{7}{8}$ (b)
All other perfumery	- - - - -	5% <i>ad valorem</i> .
ADEN.		
Perfumed spirits	- - - - -	Per gall. Rupees 7
All other kinds	- - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds	- - - - -	Free.
CEYLON.		
Perfumed spirits and bay rum	- - - - -	Per gall. Rupees 7
All other perfumery	- - - - -	5 $\frac{1}{2}$ % <i>ad valorem</i> .
[Note.—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 $\frac{1}{2}$ % <i>ad valorem</i> .
SEYCHELLES.		
Eau de Cologne	- - - - -	Per gall. Rupees 4 cents 55
Perfumed spirit	- - - - -	6 82
All other perfumery	- - - - -	12 $\frac{1}{2}$ % <i>ad valorem</i> .
HONG KONG.		
All kinds	- - - - -	Free.
COMMONWEALTH OF AUSTRALIA.		
Perfumed spirits and bay rum	- - - - -	Per gall. 1 5 0
Essential oils, and fat containing extract of flowers used in making perfumes; also camphor vaseline	- - - - -	Free.
Perfumery; perfumed ammonia; toilet preparations (perfumed or not), non-spirituous and spirituous when the duty payable under the undermentioned heading for "toilet preparations" is less than that payable under this item); refined lanoline; refined glycerine; and petroleum jelly in packages containing less than 3 cwt.:	- - - - -	
Under the British Preferential Tariff	- - - - -	25% <i>ad valorem</i> .
" General Tariff	- - - - -	30% <i>ad valorem</i> .
Petroleum jelly in packages containing not less than 3 cwt.	- - - - -	Free.
Toilet preparations containing:—		
Not more than—		
25% of proof spirit	- - - - -	Per liq. gall. 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 under "Soap."

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

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—PERFUMERY (a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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				
Perfumed spirits and Cologne water - - - - - <i>Per liq. gall.</i>				
All other perfumery, perfumed oil, and toilet preparations :				
If the produce of some part of the British Dominions - - - - -				
Otherwise - - - - -				
[The importation of Florida water, eau de Cologne, lavender water, and bay rum, or any colourable imitation thereof, into the Cook, &c. Islands is prohibited, except under certain specified conditions (Order-in-Council, dated 17th December 1907)].				
FIJI.				
Scented waters—the strength of which cannot be ascertained by Sykes' hydrometer - - - - - <i>Per liq. gall.</i>				
All other perfumery (not being perfumed spirits) - - - - -				
FALKLAND ISLANDS.				
All kinds, including perfumed spirits and Cologne water - - - - -				
UNION OF SOUTH AFRICA.				
Perfumed spirits - - - - - <i>Per imp. gall.</i>				
Toilet preparations containing over 3 ¹ / ₂ of proof spirit - - - - -				
Perfumery, cosmetics, dyes, powders, and other preparations for toilet use; extracts and essences used as perfumery; also perfumed oils :				
Under the British Preferential Tariff - - - - -				
" General Tariff - - - - -				
RHODESIA.				
Perfumed spirits :				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :				
Under the British Preferential Tariff :				
The produce of the United Kingdom and reciprocating British Possessions - - - - -				
The produce of non-reciprocating British Possessions - - - - -				
Under the General Tariff - - - - -				
Imported into the Congo Basin of Northern Rhodesia				
Toilet preparations containing over 3 ¹ / ₂ of proof spirit :				
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :				
Under the British Preferential Tariff :				
The produce of the United Kingdom and reciprocating British Possessions - - - - -				
The produce of non-reciprocating British Possessions - - - - -				
Under the General Tariff - - - - -				
Imported into the Congo Basin of Northern Rhodesia				

(a) For scented soaps, see under "Soap."

(b) The duties given above for the Union of South Africa were imposed by the Union Act No. 37 of 1913.

785

COLONIAL IMPORT DUTIES, 1913.

717

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

MISCELLANEOUS ARTICLES:—PERFUMERY(a)—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA— <i>cont.</i>		£ s. d.
Perfumery, cosmetics, dyes, powders, and other preparations for toilet use; extracts and essences used as perfumery; also perfumed oils:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	}	20% <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	}	25% <i>ad valorem</i> .
Under the General Tariff	-	10% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	-	10% <i>ad valorem</i> .
NYASALAND PROTECTORATE.		
Scents, perfumes, and other similar mixtures containing only alcohol water and essential oil or attar	-	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> .
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.
NIGERIA (b).		
Perfumed spirits	- <i>Per imp. gall.</i>	0 10 0
Non-alcoholic hair oil	-	Free.
[The Comptroller of Customs states, in a decision dated 11th February, 1913, that occasional tests are made, but as a rule, the well-known brands are passed without examination, and with regard to strange brands, an examination is made on first importation, and occasionally afterwards.]		
All other perfumery	-	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, 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> .

(a) For scented soaps, see under "Soap."

(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.

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

MISCELLANEOUS ARTICLES :—PERFUMERY^(a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.			
DOMINION OF CANADA.			
		£	s. d.
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	-	-	-
" Intermediate Tariff	-	-	-
" General Tariff	-	-	-
In bottles, flasks, or other packages containing more than 4 ounces each :			
Under the British Preferential Tariff	-	-	-
" Intermediate Tariff	-	-	-
" General Tariff	-	-	-
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	-	-	-
" Intermediate Tariff	-	-	-
" General Tariff	-	-	-
Vaseline and all similar preparations of petroleum, for toilet, medicinal, or other purposes :			
Under the British Preferential Tariff	-	-	-
" General Tariff	-	-	-
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	-	-	-
" Intermediate Tariff	-	-	-
" General Tariff	-	-	-
NEWFOUNDLAND.			
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	-	-	-
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	-	-	-
BAHAMAS.			
All kinds	-	-	-
TURK'S AND CAICOS ISLANDS.			
Bay rum and bay water	-	-	-
All other perfumery	-	-	-
JAMAICA.			
All kinds	-	-	-
CAYMAN ISLANDS.			
All kinds	-	-	-
ST. LUCIA.			
Bay rum	-	-	-
All other perfumery, including scents and fancy powder	-	-	-
ST. VINCENT.			
All kinds	-	-	-

(a) For scented soaps, see under "Soap."

(b) With 40% *ad valorem* in addition.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—PERFUMERY^(a)—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
BARBADOS.		
All kinds	- - - - -	£ s. d. 10 % <i>ad valorem.</i>
GRENADA.		
All kinds	- - - - -	10 % <i>ad valorem.</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>
MONTSERBAT.		
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>
TRINIDAD AND TOBAGO.		
Perfumed spirits:		
Bay rum	- - - - - <i>Per proof gall.</i>	0 10 6
All other perfumed spirits, including toilet preparations, washes, and dentifrices	- - - - - <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	- - - - -	15 % <i>ad val.</i> (c)
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 under "Soap."

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

(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 :—PIANOS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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 - - - - -	12 % <i>ad valorem</i> .
SEYCHELLES.	
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 three months before or after the arrival of the owner -	Free.
All other pianos - - - - -	Each Rupees 35 00 cts.
HONG KONG.	
Pianos - - - - -	Free.
COMMONWEALTH OF AUSTRALIA.	
Pianos and pianola-pianos:	
(a) Grand:	
Under the British Preferential Tariff - - - - -	{ 12l. each or 30 % <i>ad valorem</i> (a).
„ General Tariff - - - - -	{ 14l. each or 35 % <i>ad valorem</i> (a).
(b) Upright:	
Under the British Preferential Tariff - - - - -	{ 6l. each or 30 % <i>ad valorem</i> (a).
„ General Tariff - - - - -	{ 7l. each or 35 % <i>ad valorem</i> (a).
(c) Parts thereof, not elsewhere included, 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 Customs By-Law No. 199, dated 12th January 1912, that the above item respecting “parts” may be taken to include all piano and pianola piano parts (excepting outer wooden frames) not specifically mentioned in the Tariff, when imported unassembled.]	
Pianolas, and other attachments or articles, not elsewhere included, for rendering music by mechanical process - - - - -	20 % <i>ad valorem</i> .
Parts of musical instruments and accessories:	
Actions in separate parts; strings; felts and felting; hammers and ivories; handles and hinges for pianos; pianola, Æolian, and similar records for rendering music by mechanical process -	Free.
Minor articles for pianos, viz., bridge pins, iron frame bridge pins, locks and keys and piano cloths for use in connection with keyboards and actions (provided that in the case of locks and keys, and piano cloths for use in connection with keyboards and actions, security be given by the owner that these will be used only for the purpose named, and that evidence of such use be given to the satisfaction of the Collector within six months after delivery by the Customs - - - - -	Free.
(Customs By-Law No. 182, dated 12th October 1910.)	

(a) Whichever rate returns the higher duty.

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

MISCELLANEOUS ARTICLES:—PIANOS—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

TERRITORY OF PAPUA.		
Pianos	- - - - -	10 % <i>ad valorem.</i>
DOMINION OF NEW ZEALAND.		
Pianos:		
If the produce of some part of the British Dominions	- - - - -	20 % <i>ad valorem.</i>
Otherwise	- - - - -	30 % <i>ad valorem.</i>
Action work and keys, in frames or otherwise; iron or metal frames and felt for the manufacture of pianos	- - - - -	Free.
FIJI.		
All kinds	- - - - -	12½% <i>ad valorem.</i>
FALKLAND ISLANDS.		
Pianos	- - - - -	Free.
UNION OF SOUTH AFRICA.		
Pianos:		
Under the British Preferential Tariff	- - - - -	12 % <i>ad valorem.</i>
,, General Tariff	- - - - -	15 % <i>ad valorem.</i>
RHODESIA.		
Pianos:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} 9 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	15 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia	- - - - -	9 % <i>ad valorem.</i>
N. ASALAND PROTECTORATE.		
Pianos	- - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.		
Pianos	- - - - -	10 % <i>ad valorem.</i>
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	- - - - -	Free.
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.

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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 AND TARIFF RATES OF DUTY.

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	Free.
All other pianos, and parts thereof	40 % <i>ad valorem.</i>
BAHAMAS.	
Pianos, including parts	10 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
Pianos	Free.
JAMAICA.	
Pianos	10 % <i>ad valorem.</i>
GAYMAN ISLANDS.	
All kinds	5 % <i>ad valorem.</i>
ST. LUCIA.	
Pianos:	
Under the British Preferential Tariff	12 % <i>ad valorem.</i>
" General Tariff	15 % <i>ad valorem.</i>
ST. VINCENT.	
Pianos, imported for use in places of worship	Free.
All other pianos:	
Under the British Preferential Tariff	8 % <i>ad valorem.</i>
" General Tariff	10 % <i>ad valorem.</i>
BARBADOS.	
Pianos, specially imported for use in places of worship and not for sale	Free.
All other pianos:	
Under the British Preferential Tariff	9 % <i>ad valorem.</i>
" General Tariff	11½ % <i>ad valorem.</i>
GRENADA.	
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 AND TARIFF RATES OF DUTY.

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:			
Under the British Preferential Tariff	-	-	8½% <i>ad valorem.</i>
„ General Tariff	-	-	11% <i>ad valorem.</i>
ANTIGUA.			
Pianos, specially imported for use in places of worship	-	-	Free.
All other pianos:			
Under the British Preferential Tariff	-	-	16½% <i>ad valorem.</i>
„ General Tariff	-	-	13½% <i>ad valorem.</i>
MONTserrat.			
Pianos, specially imported for use in places of worship or duly certified school houses	-	-	Free.
All other pianos:			
Under the British Preferential Tariff	-	-	10½% <i>ad valorem.</i>
„ General Tariff	-	-	13½% <i>ad valorem.</i>
DOMINICA.			
Pianos, specially imported for use in places of worship	-	-	Free.
All other pianos:			
Under the British Preferential Tariff	-	-	10% <i>ad valorem.</i>
„ General Tariff	-	-	12½% <i>ad valorem.</i>
TRINIDAD AND TOBAGO.			
Pianos:			
Under the British Preferential Tariff	-	-	8% <i>ad valorem.</i>
„ General Tariff	-	-	10% <i>ad valorem.</i>
BERMUDA.			
Pianos	-	-	10% <i>ad valorem.</i>
BRITISH HONDURAS.			
Pianos	-	-	12½% <i>ad valorem.</i>
BRITISH GUIANA.			
Pianos:			
Under the British Preferential Tariff	-	-	12% <i>ad val. (a)</i>
„ General Tariff	-	-	15% <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 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:—PICTURES, ENGRAVINGS, &c.

[See also under PAPER.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTIES.

BRITISH INDIA.		£ s. d.
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> .
SEICHELLS.		
Paintings and pictures (exclusive of frames)	- - -	Free
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	- - -	Free.
[It is laid down in a Customs By-Law, dated 10th December, 1908, as amended by By-Law No. 261 of 1913, 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 the property of the institution and are to be used therein for exhibition purposes.]		
Photographs, the property of any public institution and intended for deposit or exhibition therein	- - -	Free.
Pictures, being coloured supplements for newspapers, under Departmental By-Laws	- - -	Per lb. 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> .
Under the General Tariff	- - -	30% <i>ad valorem</i> .
Oil or water-colour paintings imported by or presented to public art galleries, other public institutions, cathedrals or churches	- - -	Free.
[Before delivery free of paintings claimed under the above item, a certificate is to be furnished from a responsible officer of the institution importing the pictures in the following terms:— ‘ I, _____, certify that the paintings in case marked _____, imported in the _____ are the property of (name of institution) and are to be used in (name of institution) for exhibition purposes.’ Frames attached to paintings coming under above item are to be admitted free with the pictures (Supplement No. 7 to the Customs Tariff Guide).]		
Pictures, imitation oil (machine printed)	- - -	{ 1l. each or 25% <i>ad valorem</i> (a).
[Supplement No. 1 to the Customs Tariff Guide.]		

(a) Whichever rate returns the higher duty.

793

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

MISCELLANEOUS ARTICLES:—PICTURES, ENGRAVINGS, &c.
—continued.

[See also under PAPER.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—cont.

Oil or water-colour paintings, not elsewhere included, other than those by Australian students or Australian artists abroad - - - { 1*l.* each or 25% *ad valorem* (a).
[The term "Australian students or Australian artists abroad" is intended to apply to students and artists who, whether born in Australia or not, have received tuition in the art of painting in the Commonwealth. Before free admission of oil or water-colour paintings is allowed, the Collector will require some reasonable proof that the foregoing conditions are complied with (Customs Circular No. 14, dated 15 April 1912).]
All other pictures, including Scripture cards of all kinds - - - Free.

TERRITORY OF PAPUA.

All kinds - - - - - 10% *ad valorem*.

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.
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 - - - 20% *ad valorem*.
[Note.—Any painting, drawing, or photograph in any medium having a value for duty exceeding 5*l.* shall be assessed for duty at 5*l.*, 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.]

FIJI.

Show cards of no commercial value - - - - - Free.
Posters and other printed stationery - - - - - 12½% *ad valorem*.
Pictures and photographs, not otherwise enumerated, unframed - - - Free.

FALKLAND ISLANDS.

All kinds - - - - - Free.

UNION OF SOUTH AFRICA.

Paintings, pictures, etchings, engravings, lithographs and photographs (not including enlargements or reproductions of photographs and not being labels or advertisements) - - - - - Free.

RHODESIA.

Paintings, pictures, etchings, engravings, lithographs and photographs (not including enlargements or reproductions of photographs and not being labels or advertisements) - - - - - Free.

NYASALAND PROTECTORATE.

All kinds - - - - - 10% *ad valorem*.

UGANDA PROTECTORATE.

Photographs, engravings, and pictures - - - - - Free.

(a) Whichever rate returns the higher duty.

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

MISCELLANEOUS ARTICLES:—PICTURES, ENGRAVINGS, &c.
—continued.

[See also under PAPER.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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 - - - -	Free.
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.
Photographs sent to the press, for use only as news pictures, under regulations by the Minister of Customs - - - -	Free.
Paintings in oil or water colours and pastels, valued at <i>not less than 4l. 2s. 3d.</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 <i>4l. 2s. 3d.</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; artotypes; 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 valorem</i> .
" General Tariff - - - -	22½ % <i>ad valorem</i> .

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—PICTURES, ENGRAVINGS, &c.
—continued.

[See also under PAPER.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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	Free.
Paintings in oil or water colours, the production of Newfoundland artists, under regulations laid down by the Governor in Council	Free.
Engravings when produced by the Art Union Society of London	Free.
Other photographs; chromes; chromotypes; autotypes; oleographs; paintings (other than above); drawings; pictures; and other engravings, prints, and similar works of art	35% <i>ad valorem</i> .
BAHAMAS.	
Pictures and engravings (unframed)	Free.
TURK'S AND CAICOS ISLANDS.	
All kinds	10% <i>ad valorem</i> .
JAMAICA.	
Drawings, engravings, photographs, and works of art brought by professional artists, lecturers, or scientists arriving from abroad for use by themselves temporarily for exhibition and in illustration, promotion, and encouragement, of art, science, or industry in the Island, and not for sale.	
[The above articles may be admitted on security of a deposit of 30% of the duty otherwise leviable—such deposit to be refunded if the articles are exported within two months of importation.]	
All other pictures, &c.	10% <i>ad valorem</i> .
CAYMAN ISLANDS.	
All kinds	5% <i>ad valorem</i> .
ST. LUCIA.	
Photographs and portraits, 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	13½% <i>ad valorem</i> .
MONTSERRAT.	
Pictures and engravings	Free.

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

MISCELLANEOUS ARTICLES:—PICTURES ENGRAVINGS, &c.
—*continued.*

[See also under PAPER.]

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

DOMINICA.	
Pictures and engravings	Free.
TRINIDAD AND TOBAGO.	
All kinds	10% <i>ad valorem</i> .
BERMUDA.	
Paintings and photographs, except such as portray scenes or events in Bermuda, made or executed subsequent to the year 1900, and engravings	Free.
BRITISH HONDURAS.	
All kinds	12½% <i>ad valorem</i> .
BRITISH GUIANA.	
All kinds	15% <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 10% on the amount of duty leviable at the rate given.

797

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

MISCELLANEOUS ARTICLES :—SADDLERY AND HARNESS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
BRITISH INDIA.				
Saddlery of a military pattern, imported by an officer of H.M.'s regular forces, and forming part of the equipment with which he is required to supply himself under Army Regulations	- - - - -			Free.
All other saddlery and harness, including whips	- - - - -	5	1/10	<i>ad valorem</i> .
ADEN.				
All kinds	- - - - -			Free.
STRAITS SETTLEMENTS (including LABUAN).				
All kinds	- - - - -			Free.
CEYLON.				
All kinds	- - - - -	5	1/2	<i>ad valorem</i> .
MAURITIUS.				
All kinds	- - - - -	12	0/10	<i>ad valorem</i> .
SEYCHELLES.				
All kinds	- - - - -	12	1/2	<i>ad valorem</i> .
HONG KONG.				
All kinds	- - - - -			Free.
COMMONWEALTH OF AUSTRALIA.				
Used or second-hand saddlery, harness, or horse effects, except under certain prescribed conditions as to disinfection, &c.	- - - - -			Prohibited.
(Quarantine Proclamation, dated 3rd March 1911.)				
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; brackles (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; pith heads; spring bars and stirrup bars for saddletrees; studs; also trace end toggles	- - - - -			Free.
(Customs Tariff Guide.)				
Saddlers' webs; collar check and collar cloth, 36 inches and over in width; saddler's kersey; saddlers' serge and felt	- - - - -			Free.
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:				
Under the British Preferential Tariff	- - - - -			Free.
" General Tariff	- - - - -	5	1/10	<i>ad valorem</i> .
Articles not elsewhere specified, partly or wholly made up from textiles:				
Under the British Preferential Tariff	- - - - -	25	0/10	<i>ad valorem</i> .
" General Tariff	- - - - -	30	0/10	<i>ad valorem</i> .
Harness and buggy saddles:				
Under the British Preferential Tariff	- - - - - Each	25	0/10	<i>ad valorem</i> , whichever rate returns the higher duty.
" General Tariff	- - - - - Each	30	0/10	<i>ad valorem</i> , whichever rate returns the higher duty.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES:—SADDLERY AND HARNESS
—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA—cont.

Whips, including keepers, thongs, and lashes; and all other saddlery and harness, not elsewhere included:	
Under the British Preferential Tariff	- 25 % <i>ad valorem</i> .
" General Tariff	- 30 % <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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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	Free.
All other saddlery and harness; also whips and whip thongs:	
If the produce of some part of the British Dominions	- 20 % <i>ad valorem</i> .
Otherwise	- 30 % <i>ad valorem</i> .

FIJI.

All kinds	- 12½ % <i>ad valorem</i> .
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FALKLAND ISLANDS.

All kinds	Free.
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UNION OF SOUTH AFRICA.

Saddletrees:	
Under the British Preferential Tariff	Free.
" General Tariff	- 3 % <i>ad valorem</i> .
Harness backs, 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.)	
Head Ropes:	
Under the British Preferential Tariff	- 22 % <i>ad valorem</i> .
" General Tariff	- 25 % <i>ad valorem</i> .
(Union Customs Notice No. 21, dated 31st July, 1911.)	
All other saddlery and harness:	
Under the British Preferential Tariff	- 22 % <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:—SADDLERY AND HARNESS
—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

RHODESIA.

Saddletrees:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} Free.
The produce of non-reciprocating British Possessions	} -
Under the General Tariff	- 3 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} 9 % <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	} -
Under the General Tariff	- 15 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- 9 % <i>ad valorem</i> .
[Customs decisions.]	
All other saddlery and harness:	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:	
Under the British Preferential Tariff:	
The produce of the United Kingdom and reciprocating British Possessions	} 9 % <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	} -
Under the General Tariff	- 25 % <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- 9 % <i>ad valorem</i> .

NYASALAND PROTECTORATE.

Apparatus usually and principally employed in grooming operations	- Free.
All other harness and saddlery	- 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> .

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.
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NIGERIA.

All kinds	- Free.
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GOLD COAST.

If imported into the West of the Volta:	
All kinds	- Free.
If imported into the East of the Volta:	
Harness	- Free.

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

MISCELLANEOUS ARTICLES:—SADDLERY AND HARNESS
—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
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 - - - - -	Free.
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 other saddlery and harness (including horse boots) :	
Under the British Preferential Tariff - - - - -	20 % <i>ad valorem.</i>
" General Tariff - - - - -	30 % <i>ad valorem.</i>
NEWFOUNDLAND.	
Loops, winkers, 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 - - - - -	25 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
JAMAICA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
CAYMAN ISLANDS.	
All kinds - - - - -	5 % <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.
ST. LUCIA.	
All kinds - - - - -	15 % <i>ad valorem.</i>
ST. VINCENT.	
All kinds - - - - -	10 % <i>ad valorem.</i>
BARBADOS.	
All kinds - - - - -	10 % <i>ad valorem.</i>

801

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

MISCELLANEOUS ARTICLES:—SADDLERY AND HARNESS
—continued.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

GRENADA.		
All kinds	- - - - -	10% <i>ad valorem</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.		
Saddlery, the property of the Governor and imported by him on his first arrival in the Islands to take up the Government	- - - - -	Free.
All other saddlery and harness	- - - - -	10% <i>ad valorem</i> .
BRITISH HONDURAS.		
All kinds	- - - - -	12½% <i>ad valorem</i> .
BRITISH GUIANA.		
All kinds	- - - - -	15% <i>ad val.</i> (a)
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.

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

MISCELLANEOUS ARTICLES:—STARCH.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		£	s.	d.
BRITISH INDIA.				
When imported by the owner of a cotton-weaving mill and shown to the satisfaction of the Collector to be intended for use in the weaving of cotton or the baling of woven cotton goods - - - - -				
(Customs Circular No. IV. of 1896.)				
All other kinds	- - - - -	5	0	<i>ad valorem</i> .
ADEN.				
All kinds	- - - - -	Free.		
STRAITS SETTLEMENTS (including LABUAN).				
All kinds	- - - - -	Free.		
CEYLON.				
All kinds	- - - - -	5½	0	<i>ad valorem</i> .
MAURITIUS.				
All kinds	- - - - -	Per cwt. Rupees 0 76 cts.		
SEYCHELLES.				
All kinds	- - - - -	12½	0	<i>ad valorem</i> .
HONG KONG.				
All kinds	- - - - -	Free.		
COMMONWEALTH OF AUSTRALIA.				
Dextrine	- - - - -	Free.		
Starch and starch flours:				
Under the British Preferential Tariff - - - - - Per lb.				
" General Tariff - - - - -				
Acetylated starch (including "Firmphix") (Substitute Notice No. 93, dated 16th May 1912);				
Under the British Preferential Tariff - - - - - 25% <i>ad valorem</i> .				
" General Tariff - - - - - 30% <i>ad valorem</i> .				
TERRITORY OF PAPUA.				
All kinds	- - - - -	Per lb. 0 0 1		
DOMINION OF NEW ZEALAND.				
Confectioners' moulding starch; also dextrine - - - - - Free.				
All other starch:				
If the produce of some part of the British Dominions - Per lb. 0 0 2				
Otherwise - - - - - " 0 0 2½				
FIJI.				
All kinds	- - - - -	Per lb. 0 0 2		
FALKLAND ISLANDS.				
All kinds	- - - - -	Free.		
UNION OF SOUTH AFRICA.				
Confectioners' moulding starch:				
Under the British Preferential Tariff - - - - - Free.				
" General Tariff - - - - - 3% <i>ad valorem</i> .				
Starch, perfumed:				
Under the British Preferential Tariff - - - - - 12% <i>ad valorem</i> .				
" General Tariff - - - - - 15% <i>ad valorem</i> .				
(Customs Decision No. 17, dated 7th June 1911.)				
All other starch:				
Under the British Preferential Tariff - - - - - 12% <i>ad valorem</i> .				
" General Tariff - - - - - 15% <i>ad valorem</i> .				
RHODESIA.				
Confectioners' moulding starch:				
Imported in Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:				
Under the British Preferential Tariff:				
The produce of the United Kingdom and reciprocating British Possessions - - - - - Free.				
The produce of non-reciprocating British Possessions - 3% <i>ad valorem</i> .				
Under the General Tariff - - - - - 15% <i>ad valorem</i> .				
Imported into the Congo Basin of Northern Rhodesia - - - - - Free.				

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

MISCELLANEOUS ARTICLES :—STARCH—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
RHODESIA— <i>cont.</i>	
All other starch ;	£ s. d.
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	} 9% <i>ad valorem.</i>
The produce of non-reciprocating British Possessions - - - - -	} 15% <i>ad valorem.</i>
Under the General Tariff - - - - -	9% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -	9% <i>ad valorem.</i>
NYASALAND PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10% <i>ad valorem.</i>
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.	
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 - - - - - <i>Per lb.</i>	0 0 0.49
" General Tariff - - - - - " "	0 0 0.74
NEWFOUNDLAND.	
All kinds - - - - -	35% <i>ad valorem.</i>
BAHAMAS.	
All kinds - - - - -	25% <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	Free.
JAMAICA.	
Corn starch - - - - - <i>Per lb.</i>	0 0 0½
CAYMAN ISLANDS.	
All kinds - - - - -	5% <i>ad valorem.</i>
ST. LUCIA.	
All kinds :	
Under the British Preferential Tariff - - - - - <i>per lb.</i>	0 0 0½
" General Tariff - - - - - " "	0 0 0½
ST. VINOENT.	
All kinds :	
Under the British Preferential Tariff - - - - -	8% <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:—STARCH—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.			
BARBADOS.			
All kinds:			£ s. d.
Under the British Preferential Tariff	-	- per 100 lbs.	0 2 6
„ General Tariff	-	- „	0 3 1½
GRENADA.			
All kinds	-	-	10% <i>ad valorem</i> .
VIRGIN ISLANDS.			
All kinds	-	- Per 100 lbs.	0 2 1
ST. CHRISTOPHER—NEVIS.			
All kinds:			
Under the British Preferential Tariff	-	- per lb.	0 0 0½
„ General Tariff	-	- „	0 0 0½
ANTIGUA.			
All kinds:			
Under the British Preferential Tariff	-	- per lb.	0 0 0½
„ General Tariff	-	- „	0 0 0½
MONTSERRAT.			
All kinds:			
Under the British Preferential Tariff	-	- per 100 lbs.	0 2 6
„ General Tariff	-	- „	0 3 1½
DOMINICA.			
All kinds:			
Under the British Preferential Tariff	-	-	10% <i>ad valorem</i> .
„ General Tariff	-	-	12½% <i>ad valorem</i> .
TRINIDAD AND TOBAGO.			
Cassava and farine	-	-	Free.
Starch:			
Under the British Preferential Tariff	-	- per 100 lbs.	0 0 9½
„ General Tariff	-	- „	0 1 0
BERMUDA.			
All kinds	-	-	10% <i>ad valorem</i> .
BRITISH HONDURAS.			
All kinds	-	-	12½% <i>ad valorem</i> .
BRITISH GUIANA.			
All kinds:			
Under the British Preferential Tariff	-	- per 100 lbs.	0 3 4 (a)
„ General Tariff	-	- „	0 4 2 (a)
GIBRALTAR.			
All kinds	-	-	Free.
MALTA.			
All kinds	-	-	Free.
CYPRUS.			
All kinds	-	- Per 100 okes	0 4 5½
[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.]

MISCELLANEOUS ARTICLES:—TOBACCO, CIGARS, CIGARETTES,
AND SNUFF.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		Rupees.	annas.
Unmanufactured	- - - - - Per lb.	1	0
Manufactured :			
Cigars	- - - - - "	1	10
Cigarettes :			
Weighing less than 3 lbs. per 1,000	- - - - - Per 1,000	3	2
" 3 lbs. or more per 1,000	- - - - - Per lb.	1	4
Other kinds	- - - - - "	1	2
ADEN.			
All kinds	- - - - -	Free.	
STRAITS SETTLEMENTS (including LABUAN).			
If imported into Labuan :			
Chinese :		Dollars.	cents.
Per case of 140 packages, the packages weighing 10 $\frac{3}{4}$ ozs. each		9	00
<i>Per case</i>			
Per case of 200 packages, the packages weighing 8 ozs. each		10	00
<i>Per case</i>			
[If less than a case, 15 cts. per kati of 1 $\frac{1}{2}$ lbs.]			
Java tobacco	- - - - - Per basket of 1 pikul (133 $\frac{1}{2}$ lbs.)	4	00
Sumatra, Palembang, Borneo and other native tobacco	- - - - - Per pikul (133 $\frac{1}{2}$ lbs.)	20	00
Waste tobacco for agricultural purposes	- - - - - Per pikul (133 $\frac{1}{2}$ lbs.)	10	00
Tobacco, imported in tins	- - - - - Per lb.	0	16
Cigars	- - - - - "	0	16
Cigarettes	- - - - - "	0	16
[Provided that tobacco brought into the waters of the Settlement of Labuan as through cargo or carried as ship's stores, shall be exempt from duty.]			
If imported in the Straits Settlements (other than Labuan):			
All kinds	- - - - -	Free.	
CEYLON.		Rupees.	cents.
Unmanufactured and hooka	- - - - - Per lb.	0	75
Manufactured—cigars and snuff	- - - - - "	1	50
" all other	- - - - - "	1	40
MAURITIUS.			
Unmanufactured :			
Grown or produced in any of the Dependencies of Mauritius	- - - - - Per lb.	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	23
Other kinds	- - - - - "	1	81
SEYCHELLES.			
Unmanufactured	- - - - - Per lb.	1	13
Manufactured, including cigars and snuff	- - - - - "	1	35
HONG KONG.			
All kinds	- - - - -	Free.	

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3 A

[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 AND TARIFF RATES OF DUTY.

COMMONWEALTH OF AUSTRALIA.		£ s. d.
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	- - - - - Per lb.	0 1 6
Stemmed or partly stemmed, or in strips	- - - - - "	0 2 0
Unmanufactured, but entered to be locally manufactured into cigars—to be paid at the time of removal to the factory:		
Unstemmed	- - - - - Per lb.	0 2 6
Stemmed or partly stemmed, or in strips	- - - - - "	0 3 0
Other unmanufactured tobacco	- - - - -	0 3 6
[All leaf tobacco, including stemmed leaf (which is called "strip"), is unmanufactured tobacco.]		
Manufactured:		
Cut (a)	- - - - - Per lb.	0 3 9
Other manufactured tobacco, including the weight of tags, labels, and other attachments	- - - - - Per lb.	0 3 6
Cigars, including the weight of bands and ribbons	- - - - - "	0 7 6
Cigarettes, including the weight of cards and mouth-pieces contained in inside packages	- - - - - Per lb.	0 6 6
Snuff	- - - - -	0 6 6
[Note.—Under Customs Order No. 1057 of 1908, as amended by Orders No. 1513 and 1540 of 1912, the following regulations have been issued by the Commonwealth Government respecting the method of weighing tobacco, cigars, and cigarettes:		
Tobacco:		
Shipments of 5 cases and over - 10% to be weighed to the $\frac{1}{4}$ 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 $\frac{1}{4}$ oz. per box = 15		
(b) Cases of 10,000 cigars packed in 100 boxes - Each 100		
4 boxes to be weighed to $\frac{1}{4}$ oz. per box = 4		
(c) Cases of 10,000 cigars packed in 200 boxes - Each 50		
5 boxes to be weighed to $\frac{1}{4}$ 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 $\frac{1}{4}$ 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 $\frac{1}{4}$ 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.		
Duty is to be charged as under on the total quantity of tobacco, cigars, and cigarettes ascertained by the respective methods of weighing:		
Tobacco	- - - - - To the $\frac{1}{4}$ lb.—fractions of over $\frac{1}{4}$ lb. in total weight for duty to be discarded.	
Cigars and cigarettes	- - - - - To the oz.—disregarding fractions of an ounce on the total weight for duty.]	

(a) It is stated in the Customs Tariff Guide that "cut" tobacco imported in tins for retail sale is to be charged duty at reputed weights, under section 136 of the Customs Act, unless each tin is marked with the actual *net* weight.

[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 AND TARIFF RATES OF DUTY.

TERRITORY OF PAPUA.		£	s.	d.
"Trade" tobacco, of which 29 sticks or figs weigh in the aggregate not less than 1 lb. avoirdupois in weight - - - - -	<i>Per lb.</i>	0	1	9
Cigars and cigarettes (including wrappers) - - - - -	"	0	5	0
All other kinds of tobacco - - - - -	"	0	3	6

DOMINION OF NEW ZEALAND.

Tobacco (and tobacco dust—Minister's Order No. 969, dated 7th September 1911) for sheepwash or insecticide, rendered unfit for human use - - - - -		Free.		
Unmanufactured, to be manufactured in the Dominion into tobacco, cigars, cigarettes, or snuff - - - - -	<i>Per lb.</i>	0	2	0
Manufactured :				
Cigars (including the weight of every band, wrapper, or attachment to any cigar) and snuff - - - - -	<i>Per lb.</i>	0	7	0
Cigarettes :				
Not exceeding in weight 2½ lbs. the 1,000 - - - - -	<i>Per 1,000</i>	0	17	6
All other cigarettes - - - - -	<i>Per lb.</i>	0	7	0
All other kinds of tobacco (including the weight of every label, tag, or other attachment) - - - - -	<i>Per lb.</i>	0	3	6

[Note.—Under an Order in Council, dated 24th June 1912, issued under the "Cook Islands Government Act," 1908, all "black twist tobacco" imported into the Cook Islands is subject to a duty of 1s. *per lb.* in lieu of 3s. 6d. *per lb.* (as fixed by the New Zealand "Customs Duties Act, 1908"), 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.* An *additional* duty of 2s. 6d. *per lb.* is levied on all such tobacco on which duty has been paid in the Cook Islands on importation into New Zealand.]

Fiji.

Unmanufactured - - - - -	<i>Per lb.</i>	0	1	6
Manufactured :				
Cigars, including wrappers - - - - -	<i>Per lb.</i>	0	6	0
Cigarettes (including wrappers) - - - - -	"	0	5	0
Snuff - - - - -	"	0	3	0
All other manufactured tobacco - - - - -	"	0	5	0

[Under a Regulation of 1913 it is provided that tobacco (including cigars and cigarettes) and snuff may be imported *by post* in parcels not weighing more than 11 lbs., and not packed with other goods.]

FALKLAND ISLANDS.

Tobacco forming an ingredient in sheep wash, or hop powder manufactured in bond in the United Kingdom - - - - -		Free.		
Manufactured :				
Cigars - - - - -	<i>Per lb.</i>	0	5	0
Cigarettes, snuff, cut and other manufactured tobacco - - - - -	"	0	3	0
All other kinds of tobacco - - - - -	"	0	2	0

UNION OF SOUTH AFRICA.

Tobacco, the produce of South Africa, imported overland into the Union or Territories 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>		
		3	à	2

[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 AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA— <i>cont.</i>		£	s.	d.
Unmanufactured	- - - - - <i>Per lb.</i>	0	3	0
Manufactured:		0	6	0
Cigars and cigarillos	- - - - - "	} and, in addition, 15% <i>ad valorem</i> .		
Goorak (goorako) and hookah mixture, and all imitations or substitutes therefor or for tobacco	- - - - - <i>Per lb.</i>			
Cigarettes	- - - - - "	0	6	0
Other, including snuff	- - - - - "	0	4	6
		} and, in addition 15% <i>ad valorem</i> .		
		0	4	0

[*Note*.—Under Article XVI. of the Customs Union Convention, as amended by Protocol in 1909, it is 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 is not in excess of any *Excise* 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 are liable to uniform duties.

An Act (No. 16 of 1911) has been passed by the Union Parliament, with effect from 1st July 1911, to provide for the imposition of an excise duty on *cigarettes* manufactured in the Union, as well as of a corresponding additional duty on cigarettes imported for consumption within the Union of South Africa at the rate of $\frac{1}{2}$ d. for every $\frac{1}{2}$ oz. nett weight or fraction thereof.]

RHODESIA.

Tobacco, the produce of South Africa imported overland into <i>Southern Rhodesia</i> and also tobacco, the produce of the Union of South Africa, or of any Territory which is a party to a Customs Agreement entered into with the Union imported overland into <i>Northern Rhodesia</i>	- - - - -	Free.
Sheep dip, sheep dipping powders, being materials suitable only for dip; also substances for destroying pests or diseases in stock, plants, or trees:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} Free.
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	3% <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - - -	Free.
Tobacco:		
Unmanufactured, but stemmed:		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} <i>Per lb.</i> 0 2 6
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	0 3 0
Imported into the Congo Basin of Northern Rhodesia	- - - - -	} or if less 10% <i>ad valorem</i> .

[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 AND TARIFF RATES OF DUTY.

RHODESIA—*cont.*

Tobacco—*cont.*

	£	s.	d.
Unmanufactured and unstemmed:			
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions -	} Per lb.		0 2 0
The produce of non-reciprocating British Possessions -			
Under the General Tariff -			0 3 0
Imported into the Congo Basin of Northern Rhodesia -			0 2 0
			or if less
			10 <i>ad valorem.</i>

Manufactured:

Cigars and cigarillos:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions -	} Per lb.		0 6 0
The produce of non-reciprocating British Possessions -			
Under the General Tariff: -			0 6 0
			and in addition
			10% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia -			0 6 0
			and in addition
			15% <i>ad valorem.</i>
			10% <i>ad valorem.</i>

Goorak or gooracco and hookah mixture, and all imitations or substitutes therefor or for tobacco:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia -	Per lb.	0 6 0
Imported into the Congo Basin of Northern Rhodesia -		10 <i>ad valorem.</i>

Cigarettes:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia:			
Under the British Preferential Tariff:			
The produce of the United Kingdom and reciprocating British Possessions -	} Per lb.		0 4 0
The produce of non-reciprocating British Possessions -			
Under the General Tariff -			0 4 6
			and in addition
			15% <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia -			0 4 0
			or if less
			10% <i>ad valorem</i>

Manufactured:

Snuff:

Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia -	Per lb.	0 4 0
Imported into the Congo Basin of Northern Rhodesia -		10% <i>ad valorem.</i>

[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 AND TARIFF RATES OF DUTY.

RHODESIA— <i>cont.</i>		£ s. d.
Other manufactured tobacco :		
Cut :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	} <i>Per lb.</i>	0 3 6
The produce of non-reciprocating British Possessions		
Under the General Tariff	"	0 4 0
Imported into the Congo Basin of Northern Rhodesia	"	0 3 6 or if less 10% <i>ad valorem.</i>
Uncut :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff :		
The produce of the United Kingdom and reciprocating British Possessions	} <i>Per lb.</i>	0 3 0
The produce of non-reciprocating British Possessions		
Under the General Tariff	"	0 4 0
Imported into the Congo Basin of Northern Rhodesia	"	0 3 0 or if less 10% <i>ad valorem.</i>
[<i>Note.</i> —Under Article XVI. of the Customs Union Convention, as amended by Protocol in 1909, it is provided that an import duty might be imposed by any Colony or Territory which formed part of the Customs Union on cigarettes, the produce or manufacture of any such Colony or Territory, provided that the duty imposed is 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, are liable to uniform duties.]		
NYASALAND PROTECTORATE.		
Unmanufactured tobacco leaf; imported solely for the purposes of re-handling, 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>
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	<i>Per lb.</i>	0 0 6
Manufactured, including cigars and snuff	"	0 1 0
NIGERIA.		
Unmanufactured	<i>Per lb.</i>	0 0 6
Manufactured :		
Cigars	<i>Per 50</i>	0 1 0
Cigarettes	<i>Per 100</i>	0 0 6
All other manufactured tobacco, including snuff	<i>Per lb.</i>	0 0 8

[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 AND TARIFF RATES OF DUTY.

GOLD COAST.		£ s. d.
If imported into the West of the Volta :		
Tobacco, the <i>bonâ fide</i> produce of West Africa - - -		Free.
Other :		
Unmanufactured - - - - -	<i>Per lb.</i>	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 - - - - -	<i>Per lb.</i>	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 - - - - -	<i>Per lb.</i>	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 excise duties are imposed :		
On all foreign raw leaf tobacco taken out of warehouse for manufacture in any cigar or tobacco manufactory: s. d.		
Unstemmed - - - - -	<i>Per lb.</i>	1 1·8
Stemmed - - - - -	"	1 8·7
The above excise duties are in all cases on the raw leaf; there are other and additional excise duties on tobacco, when manufactured.]		
Cut tobacco :		
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)
[It is stated in Appraisers' Bulletin No. 327, dated 19th August 1909, that in the case of cigars 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.		
As regards cigarettes fitted with paper mouthpieces, the weight of the paper mouthpieces will be included in the weight of the cigarettes for duty purposes.]		

(a) With 25 % *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 AND TARIFF RATES OF DUTY.

DOMINION OF CANADA— <i>cont.</i>		
All other manufactured tobacco, including snuff :		£ s. d.
Under the British Preferential Tariff - - - - - <i>Per lb.</i>		0 2 0·67
" General Tariff - - - - - "		0 2 0·67
[<i>Note.</i> —All manufactured tobacco, cigars, and cigarettes imported 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.)].		
NEWFOUNDLAND (a).		
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 (b)
Leaf and stems, other - - - - - "		0 1 7·73
Manufactured :		
Cigars - - - - - "		0 4 1·33 (c)
Cigarettes - - - - - "		0 11 3·67 (b)
Snuff - - - - - "		0 2 0·67
Other manufactured tobacco - - - - - "		0 1 4·25 (d)
[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.]		
BAHAMAS.		
Unmanufactured - - - - - <i>Per lb.</i>		0 0 3
Manufactured :		
Cigars - - - - - <i>Each</i>		0 0 0½ and 20% <i>ad valorem</i> in addition.
Cigarettes - - - - - "		40% <i>ad valorem.</i>
Fine cut - - - - - "		40% <i>ad valorem.</i>
All other manufactured tobacco - - - - - <i>Per lb.</i>		0 0 6
[<i>Note.</i> —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 reloaded at any port within the Colony.]		
TURK'S AND CAICOS ISLANDS.		
Unmanufactured (including "plug" or "cake" leaf) - - - - - <i>Per lb.</i>		0 0 2 (e)
Manufactured :		
Cigars - - - - - <i>Per 100</i>		0 2 0 (f)
Cigarettes - - - - - <i>Per 1,000</i>		0 2 5 (g)
All other manufactured tobacco - - - - - <i>Per lb.</i>		0 0 6

(a) 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 1*l.* 0*s.* 6·67*d.* *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.

(b) With 5% *ad valorem* in addition.

(c) With 15% *ad valorem* in addition.

(d) With 6% *ad valorem* in addition.

(e) With an additional duty of 2*d.* *per lb.* up to 31st December 1920.

(f) With 20% *ad valorem* in addition.

(g) With an additional duty of 2*s.* 6*d.* *per 1,000* to 31st December 1920.

513

[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 AND TARIFF RATES OF DUTY.

JAMAICA.		£	s.	d.
Unmanufactured:				
Leaf	- - - - - Per lb.	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.]		
CAYMAN ISLANDS.				
All kinds	- - - - -			5% <i>ad valorem.</i>
St. LUCIA.				
Unmanufactured tobacco	- - - - - Per lb.	0	1	2
Manufactured:				
Cigarettes	- - - - - "	0	4	0
Cigars and snuff	- - - - - "	0	5	0
Other manufactured tobacco	- - - - - "	0	2	0
St. VINCENT.				
Unmanufactured	- - - - - Per lb.	0	0	9
Manufactured:				
Cigars—"Long Tons"	- - - - - "	0	1	0
" other, and cigarettes	- - - - - "	0	3	0
All other manufactured tobacco	- - - - - "	0	2	0
BARBADOS.				
Unmanufactured:				
Leaf (if in outer packages weighing less than 50 lbs. each)	- - - - - Per lb.	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	- - - - - Per lb.	0	0	9
Manufactured:				
Cigars, long	- - - - - "	0	1	0
" other	- - - - - "	0	9	0
Cigarettes	- - - - - "	0	7	0
Snuff	- - - - - "	0	3	0
Other manufactured tobacco, cut and prepared for smoking	- - - - - "	0	3	0

[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 AND TARIFF RATES OF DUTY.

VIRGIN ISLANDS.		£	s.	d.
Unmanufactured:				
Leaf	- - - - - Per lb.	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.	- - - - - Per lb.	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.	- - - - - Per lb.	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

MONTserrat.

Unmanufactured:				
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

[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 AND TARIFF RATES OF DUTY.

TRINIDAD AND TOBAGO (a).		£	s.	d.			
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)
[Note.—A 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)
[Note.—A refund of the duty paid is allowed on unmanufactured tobacco used in the manufacture of cigars upon their exportation from the Bermuda Islands.]							
BRITISH HONDURAS.							
Unmanufactured:							
Tobacco in small quantities, not exceeding 1 lb., or 50 cigars or 100 cigarettes brought by passengers for their personal use					Free.		
Leaf	-	-	-	- Per lb.	0	0	3·95
Manufactured:							
Cigars	-	-	-	- Per 1,000	1	4	8 (d)
Cigarettes	-	-	-	"	0	8	2·67 (d)
All other manufactured tobacco	-	-	-	- Per lb.	0	2	0·67
BRITISH GUIANA.							
Unmanufactured:							
Leaf:							
Containing more than 38 lbs. of moisture in every 100 lbs. weight thereof					Prohibited.		
If in packages containing not less than 400 lbs.:							
Containing not less than 25 lbs. nor more than 38 lbs. of moisture in every 100 lbs. weight thereof	-	-	-	- Per lb.	0	2	1 (e)
Containing less than 25 lbs. of moisture in every 100 lbs. weight thereof	-	-	-	- Per lb.	0	2	6 (e)
If in packages containing less than 400 lbs.:							
Containing not less than 25 lbs. and not more than 38 lbs. of moisture in every 100 lbs. weight thereof	-	-	-	- Per lb.	0	2	6 (e)

(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.

(d) With 25 % *ad valorem* in addition.

(e) 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 AND TARIFF RATES OF DUTY.

BRITISH GUIANA— <i>cont.</i>		£	s.	d.
Unmanufactured— <i>cont.</i>				
Leaf— <i>cont.</i>				
If in packages containing less than 400 lbs.— <i>cont.</i>				
Containing less than 25 lbs. of moisture in every 100 lbs. weight thereof	- - - - -	0	2	11 (a)
<i>Per lb.</i>				
Manufactured :				
Cigars, cigarettes, and snuff	- - - - -	0	6	3 (a)
All other manufactured tobacco	- - - - -	0	4	2 (a)
GIBRALTAR.				
All kinds	- - - - -	0	0	2
MALTA.				
Unmanufactured	- - - - -	0	0	2
<i>Per lb.</i>				
Manufactured :				
Cigars or cigarettes	- - - - -	0	1	0
Cavendish or Negro head and other similar tobacco	- - - - -	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")	- - - - -	0	0	6 (b)
" Tumbeki or Persian	- - - - -	0	2	0 (b)
<i>Per oke (2·8 lbs.)</i>				
Manufactured :				
Cigars	- - - - -	0	2	6 (b)
Cigarettes	- - - - -	0	5	0 (b)
Snuff	- - - - -	0	5	0 (b)
All other kinds	- - - - -	0	4	4 (b)
[<i>Note.</i> —In addition to the import duty levied on tobacco an excise duty of 3s. 8½d. per oke is levied on all tobacco manufactured in the Island, whether into cigarettes or otherwise.]				

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

(b) An additional duty of 1s. per oke (2·8 lbs.) is imposed on tobacco, cigars, cigarettes, and snuff when imported otherwise than through the parcel post, under special permission of the High Commissioner, in packages weighing less than 20 okes net each. If imported through the parcel post, an additional duty of 6d. per oke is charged.

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

MISCELLANEOUS ARTICLES:—TOYS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	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.	
Kindergarten materials prescribed by Departmental Bylaws		Free.
[For prescribed articles, see under "Paper."]		
Teddy bears and elephants, dogs, &c., made in the style of teddy bears, dressed or undressed:		
Under the British Preferential Tariff		20 % <i>ad valorem</i> .
" General Tariff		25 % <i>ad valorem</i> .
	(Customs Tariff Guide.)	
Toy perambulators and go-carts:		
If capable of carrying a baby:		
Under the British Preferential Tariff		25 % <i>ad valorem</i> .
" General Tariff		30 % <i>ad valorem</i> .
Otherwise:		
Under the British Preferential Tariff		20 % <i>ad valorem</i> .
" General Tariff		25 % <i>ad valorem</i> .
	(Customs Tariff Guide.)	
Shoes and stockings for dolls:		
Under the British Preferential Tariff		20 % <i>ad valorem</i> .
" General Tariff		25 % <i>ad valorem</i> .
	(Supplement No. 5 to the Customs Tariff Guide.)	
All other toys, including all articles used for indoor and outdoor games:		
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.	
Apparatus, appliances, and articles for educational purposes		Free.
All other toys:		
If the produce of some part of the British Dominions		20 % <i>ad valorem</i> .
Otherwise		30 % <i>ad valorem</i> .
	FIJI.	
All kinds		12½ % <i>ad valorem</i> .
	FALKLAND ISLANDS.	
All kinds		Free.

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix J.]MISCELLANEOUS ARTICLES :—Toys—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

UNION OF SOUTH AFRICA.	
All kinds :	
Under the British Preferential Tariff - - - - -	12 % <i>ad valorem.</i>
" General Tariff - - - - -	15 % <i>ad valorem.</i>
RHODESIA.	
All kinds :	
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :	
Under the British Preferential Tariff :	
The produce of the United Kingdom and reciprocating British Possessions - - - - -	} 9 % <i>ad valorem.</i>
The produce of non-reciprocating British Possessions - - - - -	
Under the General Tariff - - - - -	15 % <i>ad valorem.</i>
Imported into the Congo Basin of Northern Rhodesia - - - - -	9 % <i>ad valorem.</i>
NYASALAND PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
UGANDA PROTECTORATE.	
All kinds - - - - -	10 % <i>ad valorem.</i>
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 - - - - -	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 - - - - -	25 % <i>ad valorem.</i>
TURK'S AND CAICOS ISLANDS.	
All kinds - - - - -	10 % <i>ad valorem.</i>
JAMAICA.	
All kinds - - - - -	10 % <i>ad valorem.</i>
CAYMAN ISLANDS.	
All kinds - - - - -	5 % <i>ad valorem.</i>

[For Tariff Valuation of Articles on which *ad valorem* duties are levied, see Appendix I.]MISCELLANEOUS ARTICLES :—Toys—*continued*.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
All kinds	- - -	ST. LUCIA. - - - - - 15 % <i>ad valorem</i> .
All kinds	- - -	ST. VINCENT. - - - - - 10 % <i>ad valorem</i> .
All kinds	- - -	BARBADOS. - - - - - 10 % <i>ad valorem</i> .
All kinds	- - -	GRENADA. - - - - - 10 % <i>ad valorem</i> .
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	- - -	MONTERRAT. - - - - - 13½ % <i>ad valorem</i> .
All kinds	- - -	DOMINICA. - - - - - 12¼ % <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. - - - - - 15 % <i>ad val.</i> (a)
All kinds	- - -	GIBRALTAR. - - - - - Free.
All kinds	- - -	MAJTA. - - - - - 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

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

MISCELLANEOUS ARTICLES:—UMBRELLAS AND PARASOLS.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		
All kinds	- - - - -	5 $\frac{1}{2}$ % <i>ad valorem</i> .
ADEN.		
All kinds	- - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds	- - - - -	Free.
CEYLON.		
All kinds	- - - - -	5 $\frac{1}{2}$ % <i>ad valorem</i> .
MAURITIUS.		
All kinds	- - - - -	12 $\frac{1}{2}$ % <i>ad valorem</i> .
SEYCHELLES.		
All kinds	- - - - -	12 $\frac{1}{2}$ % <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.:		
Cups, ferrules, notches, ribs, rings, runners, caps (metal), mounts, swedges, tips, umbrella pins, handles and sticks (including those mounted with gold or silver) invoiced at 7s. 6d. each or less (over that price dutiable according to material), knobs (tassel), being plain acorn and pear; metal tubes, slotted and fitted with springs; and gold or silver mounts - - - - -		
		Free.
Paper parasols:		
Under the British Preferential Tariff	- - - - -	20 $\frac{1}{2}$ % <i>ad valorem</i> .
„ General Tariff	- - - - -	25 $\frac{1}{2}$ % <i>ad valorem</i> .
Other parasols, also sunshades and umbrellas	- - - - -	25 $\frac{1}{2}$ % <i>ad valorem</i> .
TERRITORY OF PAPUA.		
All kinds	- - - - -	10 $\frac{1}{2}$ % <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 tickel collars for making up umbrellas, &c., splicing tubes, also unplated metal mounts - - - - -		
		Free.
All kinds of umbrellas, parasols, and sunshades	- - - - -	20 $\frac{1}{2}$ % <i>ad valorem</i> .
FIJI.		
Umbrellas, parasols, and sunshades	- - - - -	12 $\frac{1}{2}$ % <i>ad valorem</i> .
FALKLAND ISLANDS.		
All kinds	- - - - -	Free.
UNION OF SOUTH AFRICA.		
All kinds:		
Under the British Preferential Tariff	- - - - -	12 $\frac{1}{2}$ % <i>ad valorem</i> .
„ General Tariff	- - - - -	15 $\frac{1}{2}$ % <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 AND TARIFF RATES OF DUTY.

RHODESIA.		£ s. d.
All kinds :		
Imported into Southern Rhodesia and the Zambesi Basin of Northern Rhodesia :		
Under the British Preferential Tariff:		
The produce of the United Kingdom and reciprocating British Possessions	- - - - -	} 9 ⁷ / ₁₂ <i>ad valorem</i> .
The produce of non-reciprocating British Possessions	- - - - -	
Under the General Tariff	- - - - -	15 ⁷ / ₁₂ <i>ad valorem</i> .
Imported into the Congo Basin of Northern Rhodesia	- - - - -	9 ⁷ / ₁₂ <i>ad valorem</i> .
NYASALAND PROTECTORATE.		
All kinds	- - - - -	10 ⁷ / ₁₂ <i>ad valorem</i> .
UGANDA PROTECTORATE.		
All kinds	- - - - -	10 ⁷ / ₁₂ <i>ad valorem</i> .
EAST AFRICA PROTECTORATE.		
All kinds	- - - - -	10 ⁷ / ₁₂ <i>ad valorem</i> .
SOMALILAND PROTECTORATE.		
All kinds :		
If imported into Zeyla	- - - - -	5 ⁷ / ₁₂ <i>ad valorem</i> .
" " other Protectorate ports	- - - - -	7 ⁷ / ₁₂ <i>ad valorem</i> .
St. HELENA.		
All kinds	- - - - -	Free.
NIGERIA.		
Umbrellas	- - - - -	Each 0 0 3
GOLD COAST.		
All kinds :		
If imported into the West of the Volta	- - - - -	10 ⁷ / ₁₂ <i>ad valorem</i> .
If imported into the East of the Volta	- - - - -	Free.
SIERRA LEONE.		
All kinds	- - - - -	10 ⁷ / ₁₂ <i>ad valorem</i> .
GAMBIA.		
All kinds	- - - - -	5 ⁷ / ₁₂ <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	- - - - -	Free.
All other umbrella, parasol, and sunshade sticks or handles:		
Under the British Preferential Tariff	- - - - -	15 ⁷ / ₁₂ <i>ad valorem</i> .
" General Tariff	- - - - -	20 ⁷ / ₁₂ <i>ad valorem</i> .
Umbrellas, parasols, and sunshades of all kinds and materials :		
Under the British Preferential Tariff	- - - - -	22 ¹ / ₂ ⁷ / ₁₂ <i>ad valorem</i> .
" General Tariff	- - - - -	35 ⁷ / ₁₂ <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 AND TARIFF RATES OF DUTY.		
	NEWFOUNDLAND.	
All kinds	- - - - -	- 35% <i>ad valorem</i> .
	BAHAMAS.	
All kinds	- - - - -	- 25% <i>ad valorem</i> .
	TURK'S AND CAICOS ISLANDS.	
All kinds	- - - - -	- 10% <i>ad valorem</i> .
	JAMAICA.	
All kinds	- - - - -	- 10½% <i>ad valorem</i> .
	CAYMAN ISLANDS.	
All kinds	- - - - -	- 5½% <i>ad valorem</i> .
	ST. LUCIA.	
All kinds	- - - - -	- 15½% <i>ad valorem</i> .
	ST. VINCENT.	
All kinds	- - - - -	- 10% <i>ad valorem</i> .
	BARBADOS.	
All kinds	- - - - -	- 10% <i>ad valorem</i> .
	GRENADA.	
All kinds	- - - - -	- 10½% <i>ad valorem</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	- - - - -	- 10½% <i>ad valorem</i> .
	BERMUDA.	
All kinds	- - - - -	- 10% <i>ad valorem</i> .
	BRITISH HONDURAS.	
All kinds	- - - - -	- 12½% <i>ad valorem</i> .
	BRITISH GUYANA.	
All kinds	- - - - -	- 15% <i>ad val.</i> (a)
	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.

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

MISCELLANEOUS ARTICLES :—WOOL AND HAIR, RAW.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

BRITISH INDIA.		
Wool, raw	- - - - -	Free.
Hair	- - - - -	5 ⁷ / ₁₆ <i>ad valorem</i> .
ADEN.		
All kinds	- - - - -	Free.
STRAITS SETTLEMENTS (including LABUAN).		
All kinds	- - - - -	Free.
CEYLON.		
All kinds	- - - - -	5 ¹ / ₂ ⁷ / ₁₆ <i>ad valorem</i> .
MAURITIUS.		
Horsehair	- - - - -	<i>Per cwt.</i> Rupees 3 35 cts.
Vegetable hair	- - - - -	" Rupee 1 52 cts.
Wool	- - - - -	" 12 ⁷ / ₁₆ <i>ad valorem</i> .
SEYCHELLES.		
All kinds	- - - - -	12 ¹ / ₂ ⁷ / ₁₆ <i>ad valorem</i> .
HONG KONG.		
All kinds	- - - - -	Free.
COMMONWEALTH OF AUSTRALIA.		
Flock, being rag flock or other textile flock, and bedding or other articles packed or stuffed with such flock, except the following:—new unmanufactured cotton or wool waste, and clean scoured cotton waste for engine purposes. (Quarantine Proclamation, dated 30th August 1910)		Prohibited.
Human hair, except cleaned human hair, dressed or made up for sale (Quarantine Proclamation, dated 30th August 1910)		Prohibited.
Hair, horse, teased, but not curled. (Customs Tariff Guide.)		Free.
Curled hair and curled fibre suitable for upholstery purposes		25 ⁷ / ₁₆ <i>ad valorem</i> .
Articles of natural or imitation hair		20 ⁷ / ₁₆ <i>ad valorem</i> .
Other hair and wool		Free.
TERRITORY OF PAPUA.		
All kinds	- - - - -	5 ⁷ / ₁₆ <i>ad valorem</i> .
DOMINION OF NEW ZEALAND.		
Human hair, in 1 yard coils or over, enclosed in silk net, for manufacture of hair pads (Minister's Order No. 1025, dated 5th November, 1912.)		Free.
All other kinds of raw wool and hair, also curled hair		Free.
Flock (a)	- - - - -	10 ⁷ / ₁₆ <i>ad valorem</i> .
FIJI.		
All kinds	- - - - -	12 ¹ / ₂ ⁷ / ₁₆ <i>ad valorem</i> .
FALKLAND ISLANDS.		
All kinds	- - - - -	Free.
UNION OF SOUTH AFRICA.		
Wool and hair of animals, (not further prepared than dried or cleaned, but in a raw or unmanufactured state)		Free.
Flock	- - - - -	Free.
RHODESIA.		
Wool and hair of animals, (not further prepared than dried or cleaned, but in a raw or unmanufactured state)		Free.
Flock	- - - - -	Free.
NYASALAND PROTECTORATE.		
All kinds	- - - - -	10 ⁷ / ₁₆ <i>ad valorem</i> .

(a) 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.)

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

MISCELLANEOUS ARTICLES:—WOOL AND HAIR, RAW—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		UGANDA PROTECTORATE.	£ s. d.
All kinds	- - - - -	- - - - -	10 % <i>ad valorem.</i>
		EAST AFRICA PROTECTORATE.	
All kinds	- - - - -	- - - - -	10 % <i>ad valorem.</i>
		SOMALILAND PROTECTORATE.	
All kinds :			
If imported into Zeyla	- - - - -	- - - - -	5 ½ % <i>ad valorem.</i>
" " other Protectorate ports	- - - - -	- - - - -	7 ½ % <i>ad valorem.</i>
		ST. HELENA.	
All kinds	- - - - -	- - - - -	Free.
		NIGERIA.	
All kinds	- - - - -	- - - - -	Free.
		GOLD COAST.	
If imported into the West of the Volta :			
Wool and hair, the <i>bonâ fide</i> produce of West Africa	- - - - -	- - - - -	Free.
All other wool and hair	- - - - -	- - - - -	10 ½ % <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 wools, being the short wool which falls from combs in worsted factories		- - - - -	Free.
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	- - - - -	Per lb.	0 0 0·92
" General Tariff	- - - - -	"	0 6 1·48
Curled or dyed hair :			
Under the British Preferential Tariff	- - - - -	- - - - -	12 ½ % <i>ad valorem.</i>
" General Tariff	- - - - -	- - - - -	20 ½ % <i>ad valorem.</i>
[Note.—Under an Order in Council of 20th January 1912, issued under the "Quarantine Act" (cap. 74 of Revised Statutes of Canada), it is provided that "human or other hair unmanufactured or uncleaned must be unpacked, and disinfected by steam, or boiling water, before it is allowed entry into Canada."]			
		NEWFOUNDLAND.(a)	
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 valorem.</i>

(a) An Act (No. 19 of 1910) has been passed by the Newfoundland Legislature providing for the granting of a *premium*, to 1st July 1920, 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.

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

MISCELLANEOUS ARTICLES:—WOOL AND HAIR, RAW—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.	
	BAHAMAS.
Wool	Free.
Hair	20 $\frac{1}{2}$ % <i>ad valorem.</i>
	TURK'S AND CAICOS ISLANDS.
All kinds	10 % <i>ad valorem.</i>
	JAMAICA.
All kinds	10 % <i>ad valorem.</i>
	CAJMAN ISLANDS.
All kinds	5 $\frac{1}{2}$ % <i>ad valorem.</i>
	ST. LUCIA.
All kinds	15 % <i>ad valorem.</i>
	ST. VINCENT.
All kinds	10 $\frac{1}{2}$ % <i>ad valorem.</i>
	BARBADOS.
All kinds	10 $\frac{1}{2}$ % <i>ad valorem.</i>
	GRENADA.
All kinds	10 $\frac{1}{2}$ % <i>ad valorem.</i>
	VIRGIN ISLANDS.
All kinds	10 % <i>ad valorem.</i>
	ST. CHRISTOPHER—NEVIS.
All kinds	11 $\frac{1}{2}$ % <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 $\frac{1}{2}$ % <i>ad valorem.</i>
	BERMUDA.
All kinds	10 $\frac{1}{2}$ % <i>ad valorem.</i>
	BRITISH HONDURAS.
All kinds	12 $\frac{1}{2}$ % <i>ad valorem.</i>
	BRITISH GUIANA.
All kinds	15 % <i>ad val. (a)</i>
	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	8 % <i>ad valorem.</i>

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

APPENDIX I.

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

BRITISH INDIA.

The Governor-General in Council is empowered, by secs. 22 and 23 of the Sea Customs Act No. 8 of 1878, to fix, for the purpose of levying duties, tariff values of goods imported by sea into British India on which Customs duties are by law imposed.

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

TARIFF CLASSIFICATION AND TARIFF VALUATION.

	Rupees.	annas.
Yarns and thread:		
Linen, hemp, and jute	-	-
Silk (including sewing thread)	-	-
Woollen and worsted	-	-
Woven manufactures:		
Cotton	-	-
Linen, hemp, and jute	-	-
Silk:		
Bokhara	-	-
Floss	-	-
Piece goods	-	-
All other sorts	-	-
Woollen and worsted	-	-
Metals, unwrought and wrought:		
Iron:		
Old	-	-
Pig	-	-
anchors and cables	-	-
Lowmoor and similar qualities, all descriptions	-	-
Angle, T, other than Lowmoor or Swedish	-	-
Angle, T, and hoop, other than Lowmoor or Swedish (if galvanised, tinned, or lead-coated)	-	-
Bar, Swedish, and similar qualities	-	-
" " " " nail rod, round rod, and square, under half an inch in diameter	-	-
" other kinds	-	-
" " nail rod, round rod, and square, under half an inch in diameter	-	-
" other kinds (if galvanised, tinned, or lead-coated)	-	-
Beams, joists, pillars, girders, screw piles, bridge work, and other such descriptions of iron, imported exclusively for building purposes	-	-
Channel, including channel for carriages	-	-
Plate and sheet, Swedish and charcoal	-	-
Bars, plates, and sheets, Swedish and charcoal (if galvanised, tinned, or lead-coated)	-	-
Plate, other kinds, above $\frac{1}{8}$ inch thick, and strips	-	-
Sheets, other kinds, up to $\frac{1}{2}$ inch thick	-	-
" (other than corrugated), plates, or strips, other kinds, if galvanised, tinned, lead-coated, chequered, or planished	-	-
" corrugated, galvanised, or black	-	-
Hcop	-	-
Nails, rose, wire, and flat-headed	-	-
" other kinds (including galvanised, tinned, or lead-coated)	-	-
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 764.

APPENDIX I.—*continued.*

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

TARIFF CLASSIFICATION AND TARIFF VALUATION.

BRITISH INDIA— <i>cont.</i>		Rupees. annas.
Metals, unwrought and wrought— <i>cont.</i>		
Iron— <i>cont.</i>		
Rails, chairs, sleepers and bearing, and fish-plates, spikes (commonly known as dog spikes), switches and crossings, other than for such railways as are subject to the provisions of the Indian Railways Act, 1890, and such railways as are constructed in a Native State under the suzerainty of His Majesty, and such tramways as the Governor-General in Council may have, by notification in the Gazette of India, specifically included therein; also lever-boxes, clips, and tie-bars		<i>Ad valorem.</i> (a)
Rice-bowls		"
Ridging, guttering, and continuous roofing		"
Rivets and washers, all sorts		"
Cans, 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 cut.</i>	2 8
Anchors and cables		<i>Ad valorem.</i> (a)
Blooms		" "
Angle, T	<i>Per ton</i>	100 " 0
" and hoop (if galvanised, tinned, or lead-coated)		<i>Ad valorem.</i> (a)
Bars (other than cast steel)	<i>Per ton</i>	100 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>	105 0
" galvanised, tinned, lead-coated, planished or polished		<i>Ad valorem.</i> (a)
Channel, including channel for carriages		" "
Plates, above ½ inch thick, and strips	<i>Per ton</i>	120 " 0
Sheets, up to ½ inch thick		125 0
" (other than corrugated), plates, or strips (if galvanised, tinned, lead-coated, chequered, or planished)		<i>Ad valorem.</i> (a)
" corrugated, galvanised, or black	<i>Per ton</i>	190 0
Hoop	<i>Per ton</i>	130 0
Beams, joists, pillars, girders, screw piles, bridge-work, and other such descriptions of steel imported exclusively for building purposes		<i>Ad valorem.</i> (a)
Nails, nuts and bolts, also hooks and nuts for roofing, galvanised or black		"
Cast and blistered, including spring and tub steel		"
Ridging, guttering, and continuous roofing		"
Pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like		"
Rails, chairs, sleepers and bearings, and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than for such railways as are subject to the provisions of the Indian Railways Act, 1890, and such railways as are constructed in a Native State under the suzerainty of His Majesty, and such tramways as the Governor-General in Council may have, by notification in the Gazette of India, specifically included therein; also lever-boxes, clips, and tie-bars		"

(a) For method of assessment, see page 764.

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

TARIFF CLASSIFICATION AND TARIFF VALUATION.

BRITISH INDIA— <i>cont.</i>		Rupees. annas.
Metals, unwrought and wrought— <i>cont.</i>		
Steel— <i>cont.</i>		
Rivets and washers, all sorts - - - - -		<i>Ad valorem.</i> (a)
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 above per sq. ft., and sheathing, braziers', and plates - - - - -	<i>Per cwt.</i>	50 0
Old, patent or yellow metal - - - - -	"	35 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> (c)
Brazier's, sheets, plates, and sheathing - - - - -	<i>Per cwt.</i>	60 0
Nails and composition nails - - - - -		<i>Ad valorem.</i> (a)
Old - - - - -	<i>Per cwt.</i>	43 0
Pigs, tiles, ingots, cakes, bricks, and slabs - - - - -	"	54 0
China, white, copper-ware - - - - -	<i>Per lb.</i>	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 - - - - -	<i>Per cwt.</i>	160 0
Foil and other sorts - - - - -		<i>Ad valorem.</i> (a)
Zinc or spelter:		
Nails - - - - -		<i>Ad valorem.</i> (a)
Tiles or slabs, soft - - - - -	<i>Per cwt.</i>	25 0
" " hard - - - - -	"	20 0
Other kinds, including boiler tiles - - - - -		<i>Ad valorem.</i> (a)
Metals, wrought:		
Agricultural implemets 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 - - - - -		"

(a) For method of assessment, see page 764.

APPENDIX I.—*continued.*

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

TARIFF CLASSIFICATION AND TARIFF VALUATION.

BRITISH INDIA— <i>cont.</i>		Rupees.	annas.
India-rubber and gutta-percha -	- - - -	<i>Ad valorem.</i>	(a)
Paper, pasteboard, millboard, cardboard, and stationery	- - - -	"	"
Paints, colours, and varnishes :			
Lead, red, dry	- - - - <i>Per cwt.</i>	17	0
" white, dry	- - - - "	20	0
Ochre, other than European, all colours	- - - - "	5	0
Paints, composition	- - - -	<i>Ad valorem.</i>	(a)
" patent driers	- - - -	"	"
Verdigris	- - - -	"	"
Zinc, white, dry	- - - -	"	"
Vermilion, Canton	- - - - <i>Per box of 90 bundles</i>	115	0
Other kinds	- - - -	<i>Ad valorem.</i>	(a)
Chemicals and drugs :			
Chemicals :			
Acid, sulphuric	- - - -	<i>Ad valorem.</i>	(a)
Alkali, Indian (sajji-khár)	- - - - <i>Per cwt.</i>	2	4
Alum	- - - - "	4	12
Arsenic (China mansil)	- - - - "	20	0
" (other sorts)	- - - -	<i>Ad valorem.</i>	(a)
Bicarbonate of soda	- - - - <i>Per cwt.</i>	5	8
Copperas, green	- - - -	<i>Ad valorem.</i>	(a)
Sal-ammoniac	- - - - <i>Per cwt.</i>	31	0
Sulphate of copper	- - - - "	19	0
Sulphur (brimstone) :			
Flour	- - - - "	5	3
Roll	- - - - "	5	4
Other kinds of chemical products and preparations	- - - -	<i>Ad valorem.</i>	(a)
Drugs and medicines :			
Asafoetida (hing)	- - - - <i>Per cwt.</i>	110	0
" coarse (hingra)	- - - - "	30	0
Bánslochan (bamboo camphor)	- - - - <i>Per lb.</i>	0	7
Calumba root	- - - - <i>Per cwt.</i>	10	0
Camphor, refined, cake	- - - - <i>Per lb.</i>	1	6
" partially refined, cake, in blocks of about 13 lbs.	- - - - "	1	2
Cassia lignea	- - - - <i>Per cwt.</i>	28	0
China root (chobchini), rough	- - - - "	9	0
" " " scraped	- - - - "	15	0
Cubebs	- - - - "	100	0
Galangal (China)	- - - - "	6	0
Salep	- - - - "	150	0
Storax, liquid (rose mellos or salaras)	- - - - "	35	0
All other drugs and medicines	- - - -	<i>Ad valorem.</i>	(a)
Dyeing and tanning materials :			
Alizarine dye, dry, 40 per cent.	- - - - <i>Per lb.</i>	1	3 $\frac{1}{4}$
" " " 50 per cent.	- - - - "	1	7
" " " 60 per cent.	- - - - "	1	10 $\frac{1}{2}$
" " " 70 per cent.	- - - - "	1	14 $\frac{1}{2}$
" " " 80 per cent.	- - - - "	2	2
" " " 100 per cent.	- - - - "	2	8
" " moist, 10 per cent.	- - - - "	0	4 $\frac{1}{2}$
" " " 16 per cent.	- - - - "	0	6 $\frac{1}{2}$
" " " 20 per cent.	- - - - "	0	7 $\frac{1}{2}$

(a) For method of assessment, see page 764.

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

TARIFF CLASSIFICATION AND TARIFF VALUATION.

BRITISH INDIA— <i>cont.</i>		Rupees.	annas.
Dyeing and tanning materials— <i>cont.</i>			
Aniline dye, moist, indigo blue	- - - Per lb.	0	6
" " dry	- - - " "	0	14
" salts	- - - " "	<i>Ad valorem.</i> (a)	
Avar bark	- - - Per cwt.	3	12
Buzgand (gulpista)	- - - " "	<i>Ad valorem.</i> (a)	
Cochineal	- - - Per lb.	0	15
Gallnuts (myrabolams)	- - - " "	<i>Ad valorem.</i> (a)	
" Persian	- - - Per cwt.	35	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. :			
Cocca-nut oil	- - - Per cwt.	27	0
All other vegetable oils	- - - " "	<i>Ad valorem.</i> (a)	
Grease and tallow, including stearine	- - - " "	"	
Lard	- - - " "	"	
Candles	- - - " "	"	
Soap	- - - " "	"	
Glycerine	- - - " "	"	
Pitch and asphalt	- - - " "	"	
Tar :			
American and European	- - - " "	"	
Coal	- - - " "	"	
Mineral	- - - " "	"	
Cutch and gambier	- - - Per cwt.	20	0
Rosin	- - - " "	15	0
Copal	- - - " "	<i>Ad valorem.</i> (a)	
Turpentine	- - - Per imp. gall.	3	12
Petroleum, having a flashing point at or above 200 degrees Fahr. to be used exclusively for batching jute or other fibre, or for lubricating purposes	- - - " "	<i>Ad valorem.</i> (a)	
Petroleum, having a flashing point at or above 150 degrees Fahr. for use exclusively as fuel, or for some sanitary or hygienic purpose	- - - " "	"	
Wax, including paraffin wax	- - - " "	"	
Glue	- - - " "	"	
Blacking	- - - " "	"	
Earths, stone, minerals, &c. :			
Fire-clay	- - - " "	<i>Ad valorem.</i> (a)	
Cement	- - - " "	"	
Stone, unwrought and wrought	- - - " "	"	
Roofing slates	- - - " "	"	
Articles of food, &c. :			
Flour	- - - " "	"	
Butter	- - - Per lb.	1	4
Ghi	- - - Per cwt.	65	0
Cocum	- - - " "	4	8
Margarine	- - - " "	<i>Ad valorem.</i> (a)	
Cheese	- - - " "	"	
Milk, preserved	- - - " "	"	

(a) For method of assessment, see page 764.

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

TARIFF CLASSIFICATION AND TARIFF VALUATION.			
BRITISH INDIA— <i>cont.</i>		Rupees.	annas.
Articles of food, &c.— <i>cont.</i>			
Bacon	- - - - -	<i>Ad valorem.</i>	(a)
Pork hams	- - - - -	"	"
Beef and pork	- - - - -	"	"
Coffee	- - - - - <i>Per cwt.</i>	38	0
Tea :—			
Black	- - - - - <i>Per lb.</i>	0	11½
Green	- - - - - "	0	10½
Sugar and molasses :			
Crystallised, beet	- - - - - <i>Per cwt.</i>	13	12
Crystallised and soft, refined in China	- - - - - "	14	0
Crystallised and soft :			
From Mauritius (equal to 16 Dutch standard and over)	- - - - - "	13	4
From Java, 23 Dutch standard and above	- - - - - "	11	3
" " 16 to 22 Dutch standard	- - - - - "	10	8
" " 15 Dutch standard and under	- - - - - "	9	0
Molasses from Java	- - - - - "	2	4
" " other countries	- - - - - "	2	12
All other sugar, including saccharine produce of all kinds and confectionery, grape sugar and glucose	- - - - -	<i>Ad valorem.</i>	(a)
China preserves, dry, candied	- - - - - <i>Per lb.</i>	0	5
China preserves, in syrup	- - - - - <i>Per cwt. (net)</i>	23	0
Fruits, dried :			
Currants	- - - - - <i>Per cwt.</i>	24	0
Dates, dry, in bags	- - - - - "	7	0
" wet, in bags, baskets, and bundles	- - - - - "	5	0
" " in pots, boxes, tins, and crates	- - - - - "	8	0
Figs, Persian, dried	- - - - - "	9	0
Prunes, Bussora (ālu-Bokhara)	- - - - - "	<i>Ad valorem.</i>	(a)
Raisins, black	- - - - - "	"	"
" Kishmish, Persian Gulf	- - - - - "	"	"
" Munakka " "	- - - - - <i>Per cwt.</i>	8	8
" 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, roburite, 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 tricycles	- - - - -	"	"

(a) For method of assessment, see page 764.

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

TARIFF CLASSIFICATION AND TARIFF VALUATION.			
BRITISH INDIA— <i>cont.</i>		Rupees.	annas.
Miscellaneous articles— <i>cont.</i>			
Boots and shoes	- - - - -	<i>Ad valorem. (a)</i>	
Carpet and floorcloths	- - - - -		"
Carrriages 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. (a)</i>
Lucifer and wax matches	- - - - -		"
Perfumery:			
Gowla, husked and unhusked	- - - - - <i>Per cwt.</i>	47	0
Kapurkachri (zedoary)	- - - - - "	15	0
Patch leaves (patchouli)	- - - - - "	20	0
Roseflowers, dried	- - - - - "	25	0
Rose-water	- - - - - <i>Per imp. gall.</i>	2	6
Other (except perfumed spirit)	- - - - -		<i>Ad valorem. (a)</i>
Pianos	- - - - -		"
Pictures, engravings, &c.	- - - - -		"
Saddlery and harness	- - - - -		"
Starch	- - - - -		"
Toys	- - - - -		"
Umbrellas and parasols	- - - - -		"

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

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

(Sec. 30 of the Sea Customs Act No. 8 of 1878.)

(a) For method of assessment, *see* above.

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

Cotton goods:—		Rupees.	cents.
Grey shirtings	- - - - - <i>Per lb.</i>	0	55
Grey cambrics	- - - - - "	0	55
Grey jaconets	- - - - - "	0	55
Grey domestics	- - - - - "	0	45
Grey long cloths	- - - - - "	0	45
Grey sheetings	- - - - - "	0	45
Grey tea cloths	- - - - - "	0	45
Grey mule twist, Nos. 30 to 60	- - - - - "	0	45
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 acceptance of the term, free on board at the port of *export* in such country, with a further addition of 10 per cent. on such market value.
- (ii) The value shall be verified at the time of entry by the production of the genuine invoice, and by a declaration signed by the owner in the presence of the Collector.
- (iii) The invoice shall be stamped by the Collector with the Customs stamp, and shall be produced to the officer prior to the delivery of the goods for home consumption or for warehousing.
- (iv) If the non-production of the genuine invoice shall be accounted for to the satisfaction of the Collector, proof of its contents by a copy or otherwise may be received in lieu of its production.

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

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

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

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

A Notice was issued by the Commonwealth 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. | Bank exchange. | Interest. |
| Agents' charges. | Buying commission. (b) | Postage and petties. |
| | Brokerage. | Sea freight—oversea. |
| | Dock dues. | Stamp duty on bills of lading. |
| | Export duty. | |
| | Insurance—oversea. | |

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.)

(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.

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

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

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,^(c) 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 and so *bona fide* paid for in all transactions respecting the same.

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 satisfaction of the Collector of Customs that such goods can be purchased only for cash, and then it shall form a part of the declaration of the importer that the cash value of such goods was paid at the time of purchase.

No deduction of any kind shall be allowed from the fair market value of any goods because of any special arrangement between the seller and purchaser concerning the export of such goods or the exclusive right to the sale thereof within certain territorial limits, or because of any royalty payable upon patent rights but not payable when goods are purchased for export, or on account of any other consideration by which a special reduction in price might or could be obtained.

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.

In cases where the amount paid or to be paid by the New Zealand purchaser cannot be immediately ascertained, the true and real value shall be assessed by the Collector at such sum as he determines to be the fair market value in New Zealand of the goods, less such fair allowance as aforesaid, and with an addition of 10% of the said market value after deducting the said allowance. Assessments made by the Collector under the above section shall be final and conclusive. (Sec. 61 of Act 36 of 1908.)

The provisions in the preceding section shall not apply to goods delivered in pursuance of a *bona fide* contract of sale made in New Zealand between the purchaser and an importer carrying on business in New Zealand, unless such importer in so selling the goods acts as the agent of some other person. No person shall be deemed to carry on business in New Zealand merely because he has an agent in New Zealand. Any dispute that may arise shall be referred to the Minister of Customs whose decision shall be final. (Sec. 63 of Act No. 36 of 1908.)

[It is laid down in Minister's Order No. 984 of 1912 that every entry for *ad valorem* goods, the true and real value of which is determined in accordance with secs. 61 and 63 of the Customs Act of 1908 (as above) shall have endorsed thereon, or shall be accompanied by a declaration in prescribed form and that such declaration shall be signed by the person making the same in the presence of an Officer of Customs, a Postmaster, a Customs House Agent or a Solicitor.]

The entry for all goods chargeable with *ad valorem* duty shall have indorsed thereon or shall be accompanied by a declaration made by the importer, or with the consent of the Collector of Customs or other proper officer, by his authorised agent, in such form as the Minister of Customs from time to time prescribes. Every person who in any such declaration, knowingly makes any false statement is liable to the like penalties as in the case of perjury. (Sec. 75 of Act No. 36 of 1908.)

(c) A judicial decision was given on the 5th October 1911 in a Customs test case that the words "at the time when the goods were exported" mean the time when the vessel took the goods from the place of export.

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

The form of declaration in support of invoice values, which may at the election of importers be sealed to or printed upon invoices, is laid down in Minister's Order No. 956 of 27th February 1911, and reads as follows:—

I, _____ do hereby certify as follows:—

1. That I am* _____ the exporter of the goods specified on this invoice or upon the invoice sealed hereto.
2. That the said invoice is in all respects correct and true, and that all charges are correctly and separately stated thereon.
3. That the said invoice exhibits the fair market value of the said goods when sold for home consumption in like quantity and condition in the principal markets of the country whence and at the time when exported directly to New Zealand, without any deduction (a) on account of bounty, or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported; or (b) on account of any discount for export only or on account of any special discount or cash discount except where so clearly and separately specified, or on account of any special consideration whatsoever.
4. I also certify (a) that unless otherwise clearly stated all prices or discounts specified in the said invoice are allowed to all buyers of similar quantities alike, and that they are not specially cut prices or discounts, or discounts or prices allowed specially to agents or on account of a contract to take goods greater in quantity or value than those appearing upon the said invoice within a stated period; (b) that no arrangement or understanding affecting the purchase-price of the said goods has been or will be made or entered into between the said exporter and the purchaser, or by any one on behalf of either of them, either by way of special discounts, rebate, salary, compensation or in any manner whatsoever other than as shown in the said invoice.

Signature : _____

Witness : _____

Dated at _____, this _____ day of

_____ 19 .

FURTHER.

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

And all goods subject to an *ad valorem* duty shall be treated as exported from the country whence the importing ship brought them, unless satisfactory proof be produced that the goods were shipped for this Colony from some other country where the goods were purchased and paid for by the importer (Ordinance No. 2 of 1908 amending the Customs Regulation Ordinance, 1881).

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

* Insert the word "partner," "manager," "chief clerk," "principal," or "principal official," giving the rank and the name of the firm, as the case may be.

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

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 per cent. (Sec. 15 of Ordinance No. 1 of 1895.)

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

UNION OF SOUTH AFRICA.

The value of goods subject to *ad valorem* duty shall be 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. (Various Provincial Customs Tariff Laws.)

Under certain regulations (Government Notice No. 1094 of 1913), issued under the Customs Management Act No. 9 of 1913, it is provided that the value is to be obtained by the declaration of the importer on the bill of entry of the goods, made in the manner and form prescribed by regulation. (Sec. 102.)

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

RHODESIA.

The valuation of goods subject to *ad valorem* duty is the same as for the "Union of South Africa."

NYASALAND PROTECTORATE.

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

UGANDA PROTECTORATE.

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

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

EAST AFRICA PROTECTORATE.

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

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

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

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.

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.

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

GOLD COAST.

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

SIERRA LEONE.

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

GAMBIA.

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

DOMINION OF CANADA.

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

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.

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

(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 BRITISH SELF-GOVERNING DOMINIONS, CROWN COLONIES, POSSESSIONS AND PROTECTORATES:—*continued.*DOMINION OF CANADA—*cont.*

discount, shall be deemed and taken to be the fair market values for duty of any such manufactures or productions as are specified in such Order in Council.

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

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

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

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, and 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.

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

- (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 *bonâ fide* transportation of the goods they contain, shall be charged with the rate or duty to which the same would be subject if imported separately.
- (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.

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

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

- (i) Usual coverings, containing free goods only, and usual coverings (except receptacles capable of holding liquids), containing goods subject to a specific duty only, may be imported free of duty.
- (ii) Usual coverings, containing goods subject to any *ad valorem* duty when not included in the invoice value of the goods they contain are subject to a duty of 30% *ad valorem*.
- (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

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

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 (*see* previous page).

BAHAMAS.

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

TURK'S AND CAICOS ISLANDS.

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

JAMAICA.

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

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

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

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

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

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

CAYMAN ISLANDS.

The value of goods subject to *ad valorem* duties shall be taken to be the first cost of the goods at their place of shipment, without the addition of any shipping or other charges thereon, and shall be ascertained by the oath of the importer of such articles, or his known agent, and such oath shall be administered by the Collector or Chief Officer of Customs at the port of importation, or by a Justice of the Peace, and shall be attached to the invoice, and produced to the Collector or other proper officer at the time of paying the duty on such goods.

The invoice required to be produced shall distinctly and clearly set forth and describe the mark and number, together with the contents and value, of every package mentioned therein.

ST. LUCIA.

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

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

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.

[It is proposed, by Ordinance No. 6 of 1913, that the mode of ascertaining *ad valorem* duties shall be practically similar to that stated for St. Lucia.]

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.

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

MONTERRAT.

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.

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 GUYANA.

The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon, shall be calculated, if the goods have been purchased by the importer or consignee thereof, on the price charged for the said goods by the vendor thereof as verified by the *genuine invoice* of such goods, and if procured otherwise than by *bonâ fide* purchase, calculated on the actual market value or wholesale price of such goods at the time of exportation to this Colony in the principal markets of the country whence such goods were imported: provided always that the Comptroller, or the proper officer of Customs is satisfied in the case of goods alleged to be purchased, of the fact of purchase 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 consignee 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), necessary for the importation of the goods into the Island, 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 weighment, 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 weighment, the invoiced weight is accepted subject to an occasional test weighment 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 :—

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

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

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

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

There are no special Regulations in force bearing on the above subject in any Province of British India but certain Rules and Standing Orders are in operation in the *Rangoon* Custom House regarding the weighment 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 weighment; when imported in tins or bottles the net invoice weight is accepted.

Salted fish, coffee, sago, garlic, dates, betelnuts, pepper, &c., which are usually imported without being covered by reliable invoices are dealt with as follows :—
An average of 15 per cent. of each consignment is selected by the Examining

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Agerbuty	-	-	-	-	-	Per bag	3 lbs.
Auger	-	-	-	-	-	Per double bag	8 "
Angoor	-	-	-	-	-	" "	8 "
Almonds	-	-	-	-	-	" "	8 "
Amla	-	-	-	-	-	Per single bag	4 "
Aniseed	-	-	-	-	-	{ Per bundle	14 "
						Per bag	4 "
Beeswax	-	-	-	-	-	Per case	28 "
Benjamin	-	-	-	-	-	{ Per bundle	14 "
						Per case	21 "
Bran	-	-	-	-	-	Per bag	4 "
Cement	-	-	-	-	-	Per barrel of 400 lbs.	25 "
Cheakkai	-	-	-	-	-	Per double bag	5 "
Chillies, Adrampatam	-	-	-	-	-	Per bundle	14 "
" Nilakari	-	-	-	-	-	" "	14 "
" Madras	-	-	-	-	-	" { 15 lbs. 3 inner bags	
" Paumben	-	-	-	-	-	" { 20 "	4 "
" Tuticorin	-	-	-	-	-	" "	14 lbs.
Cigarettes	-	-	-	-	-	Per 100	5 "
" Beedies	-	-	-	-	-	" "	$\frac{1}{2}$ oz.
Cloves	-	-	-	-	-	Per bag	65 $\frac{1}{2}$ oz.
Coffee	-	-	-	-	-	" "	4 lbs.
" (parchment)	-	-	-	-	-	" "	2 $\frac{1}{2}$ "
Coriander seed, Bombay	-	-	-	-	-	Per bundle	17 $\frac{1}{2}$ "
" " Madras	-	-	-	-	-	Per single bag	14 "
" " Tuticorin	-	-	-	-	-	Per double bag	3 "
Cummin seed	-	-	-	-	-	{ Per bundle	6 "
						Per double bag	14 "
						Per small bag	8 "
Cutch	-	-	-	-	-	{ Per large case	14 "
						Per case	28 "
Currants	-	-	-	-	-	Per bundle	14 "
Dates, Bombay	-	-	-	-	-	Per double bag	14 "
Fennel seed	-	-	-	-	-	{ Per bundle	8 "
						Per bundle	14 "
Figs	-	-	-	-	-	" "	14 "
Fish, Maldiva	-	-	-	-	-	Per bag	4 "
" Tuticorin	-	-	-	-	-	" "	4 "
" Persian Gulf	-	-	-	-	-	Per bundle	14 "
" Other kinds	-	-	-	-	-	{ Mat bags	7 $\frac{1}{2}$ "
						Cases	7 $\frac{1}{2}$ "
Flour, wheat	-	-	-	-	-	Per bag	4 lbs.
" sooji	-	-	-	-	-	" "	4 "
Fuller's earth	-	-	-	-	-	Per bundle	8 "
Garlic	-	-	-	-	-	Per bag	6 "

APPENDIX II.—*continued.*

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

ARTICLES AND TARE ALLOWANCES.

CEYLON— <i>cont.</i>		
Gathy wavery	- - - - -	Per bundle 14 lbs.
Ghee	- - - - -	{ Per kerosine tin 2 "
		{ Per half tin 1 "
		{ Per jar 14 "
Gingelly seed	- - - - -	Per small bag 4 "
Ginger	- - - - -	{ Per bag 6 "
		{ Per bundle 14 "
Gooseberry	- - - - -	Per bag 8 "
Grain, other than rice, moong, dhol, &c.	- - - - -	{ Per single bag 2½ "
		{ Per double bag 4 "
Groundnuts	- - - - -	Per bag 4 "
Jaggery (mats)	- - - - -	Per bundle 25 0
Jaggery	- - - - -	{ Per pot 14 lbs.
		{ Per case of 2 kerosine boxes 28 "
Jardaloo	- - - - -	Per double bag 8 "
Kadu	- - - - -	" " 8 "
Kismis (large)	- - - - -	Per bundle 14 "
" (small)	- - - - -	" " 8 "
Mansal	- - - - -	Per bag 4 "
Mathe seed	- - - - -	" " 4 "
Mustard	- - - - -	" " 4 "
Oil	- - - - -	{ Per tin 2 "
		{ Per cask 20 7/10 "
Onions, Bombay	- - - - -	Per basket ½ lb.
" Madras	- - - - -	Per bag 4 lbs.
" Tondi	- - - - -	Per basket 4 "
" Tuticorin	- - - - -	Per bag 10 "
Pepper	- - - - -	{ Per " 4 "
		{ Per bundle 14 "
Poonac	- - - - -	{ Per bag 2½ "
		{ Robins 10 "
Poppy seed	- - - - -	Per double bag 8 "
Potatoes	- - - - -	{ Per bag 4 "
		{ Per case 12 "
Raisins	- - - - -	{ Per bag 8 "
		{ Per bundle with wadding 14 "
Rice, Bombay	- - - - -	Per bag 5 "
" Calcutta	- - - - -	" " 2 "
" Coast	- - - - -	" " 5 "
" Karachi	- - - - -	" " 5 "
" Negapatam	- - - - -	{ Per single bag 2½ "
" Rangoon	- - - - -	{ Per double bag 5 "
" Singapore	- - - - -	{ Per single bag 2½ "
		{ Per double bag 4 "
Saltpetre	- - - - -	" " 8 "
Soap	- - - - -	" " 8 "
Sugar, China	- - - - -	Per bundle 4 "
" Cuddalore	- - - - -	Per bag 5 "
" Madras	- - - - -	Per cloth-lined bag 5 "
" Mauritius	- - - - -	Per bag 4 "
Sugar candy, Bombay	- - - - -	Per bundle 10 0/10
" Kolasagarapatam	- - - - -	{ Per case 23 6/10
		{ Per bundle in mats 8 0/10
" Singapore	- - - - -	" " 8 0/10

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

ARTICLES AND TARE ALLOWANCES.

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

MAURITIUS.

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

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

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

SEYCHELLES.

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

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

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

COMMONWEALTH OF AUSTRALIA.

Duties are levied upon the net weight of goods imported at specific rates, except in certain specified cases provided for in the Tariff 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 or duty, but outside packages, &c. are admitted free.

851

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.

UNION OF SOUTH AFRICA.

Duties are levied on the net weight of goods imported, subject to the provisions of the General Note made in the Customs Union 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.

RHODESIA.

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

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

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

NYASALAND PROTECTORATE.

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

UGANDA PROTECTORATE.

Same as Nyasaland Protectorate.

EAST AFRICA PROTECTORATE.

Same as Nyasaland Protectorate.

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.*

SOMALILAND PROTECTORATE.

Same as Nyasaland Protectorate.

ST. HELENA.

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

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 1s. per cwt. 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.

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

SOUTHERN NIGERIA.

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

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

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

[It is stated in the Code of Regulations that "packages in which goods are ordinarily imported" are exempt from duty, but such packages do not include the packages in which the goods are sold on the market, forming practically a portion of the merchandise, nor the paper coverings in which pieces of cotton, silk, satin, velvet, &c. are made up.

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

GOLD COAST.

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

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

SIERRA LEONE.

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

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

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

GAMBIA.

Duties are levied on the net weight of goods imported.

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

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

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 CANADA.

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

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

The tariff provides 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, bagging, rope, twine, straw, or other articles used in covering or holding goods imported therewith, and the labour and charges for packing such goods, subject to regulations prescribed by the Minister of Customs.

NEWFOUNDLAND.

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

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

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

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

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

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

BAHAMAS.

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

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

TURKS AND CAICOS ISLANDS.

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

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

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

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

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.*

ST. LUCIA.

Duties are levied on the net weight of goods imported.

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

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

ST. VINCENT.

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

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

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

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

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

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

Packing cases are admitted free of duty.

BARBADOS.

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

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

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

GRENADA.

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

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

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

LEEWARD ISLANDS.

Duties are levied on the net weight of goods imported.

The shippers' invoice weights are accepted.

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

TRINIDAD AND TOBAGO.

Duties are levied on the net weight of goods imported.

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

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

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

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.*

BERMUDA.

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

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

BRITISH HONDURAS.

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

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

BRITISH GUIANA.

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

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.

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

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

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

GIBRALTAR.

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

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

MALTA.

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

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

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

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

APPENDIX III.

BRITISH INDIA.

Provision is made for the imposition of *additional* (Acts Nos. 14 of 1899 and 12 of 1903) and *special* (Acts Nos. 8 of 1902 and 11 of 1904) duties on sugar imported into British India from such countries as grant bounties on the production or exportation of sugar.

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

In the case of *Russia*, however, it is provided that the following *special* duties leviable on sugar of *Russian* origin are only remitted when such sugar is imported into British India direct from the country of production, or through another country which is also a party to the Brussels Sugar Convention of 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 1906.)

COUNTRIES.	KINDS OF SUGAR.	SPECIAL DUTIES TO BE LEVIED.			
		Local Currency.			English Equivalent.
		Rupees.	annas.	pies.	<i>s.</i> <i>d.</i>
RUSSIA -	SPECIAL DUTIES.				
	Refined sugar - - <i>Per cent.</i>	9	10	2	12 10½
	Unrefined sugar - - „	5	15	10	7 11½

APPENDIX III.—*continued.*

BRITISH SOUTH AFRICA

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

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

Provision was made, under item No. 87 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, &c., 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)
SPAIN - - - - - "	7 11	7 11	—
JAPAN - - - - - "	—	—	0 11½
ROUMANIA - - - - - "	5 6	7 3	—
RUSSIA - - - - - "	2 2½	2 11½	—
BRAZIL - - - - - "	12 11	12 6	—
CHILI - - - - - "	2 1½	4 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 6	12 5	—
MEXICO - - - - - "	1 1	1 1	—
MOZAMBIQUE, PORTUGUESE PROVINCE OF "	4 10 (c)	4 8 (c)	—

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

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

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

(d) *i.e.*, Southern Rhodesia and that portion of the Territory of Northern Rhodesia lying outside the Congo Basin.

Note.—It is stated in a Notice issued by the Union Government in the Customs Handbook, 1911, that importers of any sugar into the Union for consumption, refining or manufacture must produce to the proper Custom Officers at the election of the latter:—

(i) A signed statement by the suppliers on the invoice or otherwise;

(ii) A certificate of origin in prescribed form duly signed by the producers or manufacturers; or

(iii) Such other or further evidence as may be required, proving the country of origin or manufacture of the 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-fed 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.

BRITISH INDIA.

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

[NOTE.—A Bill was, however, introduced into the Council of the Governor-General of India on the 9th September 1913 proposing to modify and add to the "Imperial Copyright Act, 1911."

Various Indian copyright laws are proposed to be repealed.

With regard to the importation of copyright works, the Bill proposes that—

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

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

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

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

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

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

STRAITS SETTLEMENTS (including LABUAN).

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

CEYLON.

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

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

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

MAURITIUS.

The "Imperial Copyright Act, 1911," applies. (Proclamation dated 22th June 1912.)

SEYCHELLES.

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

HONG KONG.

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

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

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

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

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

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

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

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

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

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

TERRITORY OF PAPUA.

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

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

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 in any other part of the world, as to which the proprietor of such copyright or his agent shall have given the Minister of Trade and Customs a notice in writing that such copyright exists, such notice also stating when such copyright will expire. (Act No. 58 of 1908.)

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 Dominion, 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.)

[*Note.*—A Bill to consolidate and amend the laws relating to Copyright was under consideration in 1913.]

Fiji.

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

UNION OF SOUTH AFRICA.

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

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 1878.)

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 1878.)

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 in the previous issue of this volume. (Sections 6, 7, 8, and 19 of Act No. 17 of 1897.)

SWAZILAND.

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

BASUTOLAND.

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

BECHUANALAND PROTECTORATE.

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

SOUTHERN RHODESIA.

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

NYASALAND PROTECTORATE.

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

UGANDA PROTECTORATE.

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

EAST AFRICA PROTECTORATE.

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

SOMALILAND PROTECTORATE.

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

St. HELENA.

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

NORTHERN NIGERIA.

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

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

SOUTHERN NIGERIA.

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

GOLD COAST.

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

SIERRA LEONE.

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

GAMBIA.

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

DOMINION OF CANADA.

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

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

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

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

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

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

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

NEWFOUNDLAND.

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

BAHAMAS.

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

TURK'S AND CAICOS ISLANDS.

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

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

JAMAICA.

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

CAYMAN ISLANDS.

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

ST. LUCIA.

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

ST. VINCENT.

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

BARBADOS.

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

GRENADA.

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

LEeward ISLANDS.

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

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

TRINIDAD AND TOBAGO.

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

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

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

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

BERMUDA.

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

BRITISH HONDURAS.

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

BRITISH GUIANA.

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

APPENDIX IV.—*continued.*

COPYRIGHT LAWS AND REGULATIONS—*continued.*

GIBRALTAR.

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

MALTA.

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

CYPRUS.

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

BRITISH SOLOMON ISLANDS AND GILBERT AND ELLICE ISLANDS.

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

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

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

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

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

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

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

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

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

APPENDIX V.

PARCEL POST REGULATIONS.

REGULATIONS AFFECTING DUTIABLE GOODS TRANSMITTED BY PARCEL POST FROM THE UNITED KINGDOM TO THE BRITISH 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.	Net Weight of Contents.		Value as Merchandise.		
	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.	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.

<p>Aden. Australia, Commonwealth of :— New South Wales. Queensland. S. Australia. Tasmania. Victoria. W. Australia. Papua (British New Guinea). Norfolk Island. Barbados. British Guiana. Canada, Dominion of. Cyprus. Falkland Islands. Gambia. Grenada. India (excepting, however, French India, and Indian Post Office Agencies on Persian Gulf and in Turkish Arabia).</p>	<p>Jamaica. Cayman Islands. Leeward Islands and Tortola (excluding the remainder of the Virgin Islands). Malta. Mauritius. New Zealand, Dominion of. Nigeria, Colony of Southern. Rhodesia (Southern). St. Lucia. St. Vincent. Seychelles. Sierra Leone. Somaliland (British). South Africa, Union of (Provinces of the Cape of Good Hope, Natal, Orange Free State, and Transvaal). Trinidad and Tobago.</p>
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APPENDIX V.—*continued.*PARCEL POST REGULATIONS—*continued.*

In such cases the sender must pay a fee of 6d., sign an undertaking to pay on demand the amount due, and make a deposit on account of the charges at the rate of 1s. for each 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 Union of South Africa and the Nyasaland Protectorate.

A similar charge varying in amount, as follows, is made in Rhodesia, viz.:—6d. or 1s. (according to value), on every dutiable parcel entering Southern Rhodesia; and 1s. on all parcels entering Northern Rhodesia, whether dutiable or not.

On importation into Australia, Canada, New Zealand, Rhodesia, the Union of South Africa, and the Bechuanaland Protectorate, certain articles produced or manufactured in the United Kingdom are entitled, when accompanied by a suitable certificate or statement of origin, to preferential rates of Customs duty, according to the Tariff of the particular Colony.

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

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

Dated at _____ 19__

Sender.

In the presence of _____

(Officer of the Post Office.)”

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

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

In the case of parcels sent to any of the above-mentioned Colonies (except New Zealand) containing merchandise for sale or exceeding the limits of value specified, a special certificate of origin is required when it is desired that the articles shall be accorded preferential treatment. 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, Basinghall Street, London, E.C.

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

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

“Signed

“Dated at _____ this _____ day of _____ 191__”

Parcels can be insured for the undermentioned Colonies and Possessions up to the limit of insured value shown in the following Table.

* 5l. in the case of Canada.

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

In some of the 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." The Colonies in which this system is in operation are indicated by the signs ** and †† in the following Table.

Parcels for Ascension, St. Helena, British South Africa, and the Nyasaland Protectorate, and uninsured parcels for Zanzibar, may not exceed 5*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	India (by Sea)†† - - -	120
-Do. (via Italy) - - -	40	Do. (via Italy)†† - - -	40
Ascension - - - - -	50	Jamaica** - - - - -	400
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	Leeward Islands, Antigua, Dominica, Montserrat, Nevis, St. Kitts, and Tortola (Virgin Islands).	400
Do. do. (via Italy) - -	40	Malay States (by Sea). † - -	60
Bahamas * - - - - -	50	Do. do. (via Italy) † - -	40
Barbados - - - - -	400	Malta (by Sea) - - - -	400
Bermuda - - - - -	400	Do. (via Italy) - - - -	40
British East Africa and Uganda (by Sea). †††	120	Mauritius (by Sea) - - -	400
Do. do. (via Italy) † -	40	Do. (via France and British Steamship).	200
Do. do. (via France and German Steamship). ‡	120	Do. (via France and French Steamship).	20
British Guiana - - - -	400	Newfoundland - - - - -	400
British North Borneo § -	120	New Zealand, Dominion of -	400
British Somaliland - - -	400	Nigeria, Southern, Colony of -	120
Ceylon (by Sea) - - - -	120	Nyasaland Protectorate ††	20
Do. (via Italy) - - - -	40	St. Helena - - - - -	50
Cyprus - - - - -	120	St. Lucia - - - - -	120
Falkland Islands (Stanley only) ††	50	St. Vincent - - - - -	400
Gambia - - - - -	400	Sarawak - - - - -	400
Gibraltar - - - - -	50	Seychelles - - - - -	26
Gold Coast Colony ††† -	50	Sierra Leone - - - - -	400
Grenada - - - - -	50	Straits Settlements (by Sea)	120
Hong Kong (by Sea) - - -	120	Do. (via Italy) - - - -	40
Do. (via Italy) - - - -	40	Trinidad and Tobago - - -	400
		Zanzibar by Sea - - - -	400
		Do. (via Italy) - - - -	40
		Do. (by German Steamship)	200

* Parcels for Nassau only can be insured for 400*l.*

† Insurance confined to Blautyre, Chiromo, Fort Johnston, and Zomba.

‡ Insurance confined to Entebbe, Jinga, Kampala, Kisumu, Lamu, Mombasa, Nairobi, and Nakuru.

§ Insurance confined to Beaufort, Jesselton, Kotabelud, Kudat, Labuadatu, Papar, Sandakan, Tangkulap, Tawao, Tenom, Tuaran and Weston.

|| Insurance confined to Accra, Axim, Cape Coast, Coomassie, Kwiita, Obnasi, Sekondi, Tarkwa, and Winnebah.

¶ Insured parcels are accepted only for the States of Negri Sembilan, Perak and Selangor; and for certain places in Pahang, Kedah and Johore.

** Insurance does not extend to the Cayman Islands, but parcels for these Islands may be insured as far as Jamaica. See first para. on this page.

†† Parcels for places to which the insurance service does not extend may be insured as far as the service permits. See first para. on this page.

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

No parcel may be transmitted to the Colonies containing base or counterfeit coin, articles infringing trade mark or copyright laws, oilskins or other similar oiled goods; oiled paper; carbon paper (except "typewriting" carbon paper*); anything liable to become offensive or injurious through decay during the time ordinarily occupied in transmission (for example, butter, &c., addressed to a tropical or sub-tropical country, or having to pass through the tropics) unless enclosed in a hermetically sealed tin, or any 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) -	Letters (except one for the addressee), opium and other drugs, as specified under India; arms of all kinds, and ammunition (except for the Government); cotton, silk or other woven goods, impressed with designs in imitation of Currency Notes, Promissory Notes or Stock Notes of the Government of India.
ASCENSION - - -	Letters (except one for the addressee).
AUSTRALIA, COMMONWEALTH OF (i.e., New South Wales, Queensland, South Australia, Tasmania, Victoria, and Western Australia), and Territory of Papua, and Norfolk Island.	Letters; blank or partly blank, invoice forms capable of being filled up and used as genuine invoices; 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>bona fide</i> samples or for the personal use of the addressee, who must satisfy the Colonial Customs Authorities as to the facts. Potatoes are prohibited from importation into Western Australia. The importation of potatoes into other States of the Commonwealth, and of plants, fruits, spirits, vaccine or lymph, hides, skins, wool, hair, and bones into the Commonwealth generally, is subject to special restrictions; and the addressees of parcels containing these articles must make arrangements with the local authorities for delivery.
BAHAMAS - - -	Letters, loaded dice, rags, shoddy, and disused clothing.
BARBADOS - - -	Letters.
BASUTOLAND - - -	See under "South Africa, British."
BECHUANALAND PROTECTORATE.	See under "South Africa, British."
BERMUDA - - -	Letters; bulbs of every description, except under special regulations prescribed from time to time by the Colonial Board of Agriculture.
BRITISH GUIANA - -	Letters (except one for the addressee), spirits, opium, and the following products derived from the hemp plant:—ganja, charas, bhang, cannabis indica; parts of dutiable articles (except by permission of the Governor).
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	Foreign coin, letters, and opium.
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).	See under "South Africa, British."—"Union of South Africa."

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

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

COLONIES, POSSESSIONS, AND PROTECTORATES.	ARTICLES PROHIBITED FROM IMPORTATION BY PARCEL POST.
CEYLON - - -	Letters (except one for the addressee); 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, and the the following products derived from the hemp plant :—ganja; bhang.
CYPRUS - - -	Letters (except one for the addressee), hashish; locust eggs; salt, other than table or rock salt; silver and copper coins, and pre-Victorian gold coins.
EAST AFRICA PROTECTORATE (including Uganda).	Letters (except one for the addressee), 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.
FALKLAND ISLANDS -	Letters, rags, shoddy, and disused clothing.
FIJI - - -	Letters.
GAMBIA - - -	Letters (except one for the addressee).
GIBRALTAR - - -	Letters, 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. Same as "Australia."
GILBERT AND ELLICE ISLANDS PROTECTORATE.	
GOLD COAST COLONY -	Letters (except one for the addressee) firearms, ammunition, and machines for making or filling cartridges.
GRENADA - - -	Letters (except one for the addressee).
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 (Gangtse, Pharijong, and Yetung [Chumbi] only), and the following places on the Persian Gulf and in Turkish Arabia: — Baghdad, Bahrein, Busrah, and Muscat, and the Indian Postal Agencies at Bushire, Bunder Abbas, Jask, Lings, and Mammurah).	India generally.—Letters (except one for the addressee); arms of all kinds, parts of arms and accessories and ammunition (except for the Government); cotton, silk and other woven goods impressed with designs in imitation of Currency Notes, Promissory Notes, or Stock Notes of the Government of India. Opium and all alkaloids of opium, and all intoxicating drugs made from the poppy; ganja, bhang and charas and every intoxicating drink or substance prepared from any part of the hemp plant (<i>cannabis sativa</i>); coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant (<i>erythroxylum coca</i>); and all drugs synthetic or other, having a like physiological effect to that of cocaine; all preparations and admixtures of any of the above. In addition to the foregoing:—Baghdad or Busrah.—Worn clothes, poisons; and caricatures of Royal or other notable persons. Burma.—Hypodermic syringes or needles for hypodermic injections.
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 (Antigua, Dominica, Montserrat, 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, Trengganu and Johore).	Letters, spirits, and bhang; firearms, parts of firearms, and ammunition except under permit; opium, morphia, morphine, and cocaine, unless addressed to the Principal Medical Officer, Federated Malay States; hypodermic syringes, except under special licence from the Medical Department. Drugs should be fully described in the Customs Declaration; otherwise they are liable to be detained for examination.
MALTA - - -	Letters (except one for the addressee), coffee beans or ground coffee coloured with substances injurious to health; rags; vines, or fruit packed in vine leaves.
MAURITIUS (including Rodrigues).	Letters; worn clothes, if intended for sale. Vine plants affected with any disease or brought from a place where any disease of vine plants is known or supposed to exist. Plums, preserved vegetables, or sardines and celluloid sent via France, not packed in accordance with special requirements.
NATAL (including Zululand and Amatongaland).	<i>See under "South Africa, British" — "Union of South Africa."</i>
NEWFOUNDLAND - -	Letters (except one for the addressee); salt which has been used in curing fish.
NEW HEBRIDES - -	Letters; tobacco in any form; opium.
NEW ZEALAND, DOMINION OF (including Fanning Island, Cook, Danger (Puka-puka), Manahiki, Palmerston (Avarua), Penrhyn (Tongareva), Rakaanga, 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, 13, Victoria Street, S.W.
NIGERIA : Colony of Southern Nigeria.	Letters (except one for the addressee); salt; substances which easily liquefy unless enclosed in hermetically sealed receptacles.
Protectorate of Northern Nigeria.	Letters (except one for the addressee); coin; arms of precision; spirituous liquors and wines must be accompanied by a permit to import signed by the Governor.
NIGERLAND PROTECTORATE	Letters; coin; cotton seed, unless originating in Egypt or addressed to the Director of Agriculture when intended for experimental purposes; potato seed, unless accompanied by a certificate from the Board of Agriculture, London, testifying that the district of origin is one in which potato scab never existed; seeds or plants of the albizzia tree unless originating in Australia; seeds or living or dried plants originating in India, Ceylon, Straits Settlements, Dutch East Indies, Guatemala, Central American States, Mauri-

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

COLONIES, POSSESSIONS, AND PROTECTORATES.	ARTICLES PROHIBITED FROM IMPORTATION BY PARCEL POST.
NYASALAND PROTECTORATE — <i>continued.</i>	tius, 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).
ORANGE FREE STATE	- See under "South Africa, British" — "Union of South Africa."
PAPUA	- See under "Territory of Papua."
RHODESIA, SOUTHERN, AND NORTHERN.	See under "South Africa, British."
ST. HELENA	- Letters (except one for the addressee).
ST. LUCIA	- Letters (except one for the addressee).
ST. VINCENT	- Letters.
SARAWAK	- Letters, anything resembling coin, bank-notes, or cheques, but without monetary value; and (except under special permit) opium, morphia, morphine, cocaine, novocaine, cannabis indica, or any preparation of these articles.
SEYCHELLES	- Letters; old clothing, sacks, and sacking; celluloid not packed in accordance with special requirements for transmission via France.
SIERRA LEONE	- Letters (except one for the addressee).
SOLOMON ISLANDS PRO- TECTORATE.	Letters (except one for the addressee).
SOMALILAND PROTEC- TORATE.	Letters (except one for the addressee); poisons (except under special licence).
SOUTH AFRICA—BRITISH:	
1. UNION OF SOUTH AFRICA. (Provinces of the Cape of Good Hope, Natal, the Orange Free State and the Trans- vaal).	<i>General.</i> —Letters; specie; bullion; gold dust; nuggets; ostrich feathers, except when made up into stoles, boas, hats, &c.; eucalyptus, acacia, and coniferous plants; peach stones. Importers of fire-arms must present a permit from the Colonial Government concerned.
2. RHODESIA:	<i>Additional (except Rhodesia):</i> Precious stones, whether loose or set in articles of jewellery; tobacco stalks; essences of tobacco; tea, coffee, or chicory; all stone fruits; bees; honey; old appliances, &c., for bee-keeping. Eau de Cologne (Basutoland only).
(a) Southern.	
(b) Northern.	
3. BASUTOLAND.	
4. BECHUANALAND.	
5. SWAZILAND.	All plants, fruits, tubers, bulbs, &c., are liable to inspection and precautionary fumigation at the expense of the addressees, and to destruction if pest or disease is found. Importers of any of these articles or of cotton seed, bees-wax, foundation comb or opium (which is admitted for medicinal purposes only), must present special permits from the proper South African authority. In the case of plants, permits are not generally issued for kinds procurable in the Union of South Africa. Potatoes are only admitted when accompanied by a sworn declaration of origin and a prescribed Government certification.

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

COLONIES, POSSESSIONS, AND PROTECTORATES.	ARTICLES PROHIBITED FROM IMPORTATION BY PARCEL POST.
SOUTH AFRICA—BRITISH— <i>continued</i>	<p><i>Additional (Rhodesia only):—(a) Southern and Northern Rhodesia: Precious stones; jewellery; stone-fruit trees grown in any part of North America where either peach yellows or peach rosette exists; young rooted plants for budding or grafting purposes, except pear, p. um, apricot, cherry, mango, apples (blight-proof).</i></p> <p><i>(b) Southern Rhodesia only: Importers of plants, which are subject to special conditions, or of gum-opium, extract of opium, poppies or preparations of poppies, which are admitted for medicinal purposes only, must present a permit from the Government of Southern Rhodesia. Parcels irregularly imported are liable to detention or destruction.</i></p> <p><i>(c) Northern Rhodesia only: Seeds and plants must be accompanied by a certificate of origin.</i></p>
STRAITS SETTLEMENTS - (Malacca, Penang, Province Wellesley, Singapore, Labuan, and Christmas Island.) For Malay States, see separate entry.	Letters; spirits and bhang; firearms, parts of firearms and ammunition, except under permit: opium, morphia, morphine, and cocaine, unless addressed to the Principal Civil Medical Officer, Straits Settlements; hypodermic syringes, except under special licence from the Medical Department. Drugs should be fully described in the Customs Declaration, otherwise they are liable to be detained for examination.
SWAZILAND - - -	See under "South Africa, British."
TERRITORY OF PAPUA -	See under Australia, Commonwealth of.
TOBAGO - - -	Same as Trinidad.
TONGA - - -	Same as "New Zealand," with the addition of current coin and bullion.
TRANSVAAL - - -	See under "South Africa, British—Union of South Africa."
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— <i>gauja</i> , <i>bhang</i> , <i>cannabis indica</i> .
TURK'S AND CAICOS ISLANDS.	Letters.
UGANDA PROTECTORATE -	Same as East Africa Protectorate.
ZANZIBAR PROTECTORATE (including Pemba).	Letters (except one for the addressee), opium.

Note.—For further information as to—

(a) Route or means of conveyance.

(b) Rates of postage.

(c) Maximum dimensions allowed.

(d) Date of despatch of mails;

(e) Express delivery services; and

(f) Cash on delivery services.

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

APPENDIX V.—*continued.*

OBSERVATIONS.

COLONIES, POSSESSIONS, AND PROTECTORATES.	ARTICLES PROHIBITED FROM IMPORTATION BY PARCEL POST.
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 insured parcels containing liquids, semi-liquids, perishable or fragile articles or in respect of the loss or damage of uninsured parcels or their contents.
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.
BECHUANALAND PROTECTO- RATE.	No compensation is paid in respect of loss or damage of uninsured parcels or their contents.
BERMUDA - - -	
CANADA - - -	
EAST AFRICA AND UGANDA PROTECTORATES.	
FIJI - - -	
GILBERT AND ELLICE ISLANDS PROTECTORATE.	
JAMAICA - - -	
MALAY STATES - - -	
NEW HEBRIDES - - -	
NYASALAND PROTECTORATE	
SARAWAK - - -	
SOLOMON ISLANDS - - -	
SOUTH AFRICA, BRITISH - - -	
TONGA ISLANDS - - -	
TURKS ISLANDS - - -	
ZANZIBAR - - -	

APPENDIX VI.

BRITISH PROTECTORATES, &c.

[Note.—For the rates of import duty leviable in the British African Protectorates (except Zanzibar) and Cyprus, see the body of this Return.]

A.—MALAY STATES.

(1) FEDERATED MALAY STATES.

(PERAK, SELANGOR, NEGRI SEMBILAN AND PAHANG.)

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

TARIFF CLASSIFICATION.	TARIFF RATES OF DUTY.			
	Perak.	Selangor.	Negri Sembilan.	Pahang.
	Dollars. cts.			
Intoxicating Liquors containing :				
(A) Not less than 85 % of proof spirit per proof gallon				3 00
(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 (except still wines (other than for Pahang) red or white wines containing less than 26 % of proof spirit, beer, cider, perry and toddy) - - per gallon				1 00
<p>[“ Proof spirit ” means a liquid containing 49·24 % 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. “ Intoxicating liquors ” includes all liquors fit or intended for human consumption. (Excise Enactments of 1908 and 1909).]</p>				
All other articles - - - - -				Free.

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

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

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

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

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

“Deleterious drugs” means and *includes*:

- (a) Morphine, including morphia and all salts of morphine, and any alkaloid or salt of an alkaloid of opium, and any solution thereof;
- (b) Cocaine, including all salts of cocaine and any solution thereof;
- (c) Eucaine, including all salts of eucaine and any solution thereof;
- (d) Any analogue of cocaine or eucaine, and
- (e) Any drug, or salts or solution of such drug, which the Chief Secretary to the Government may declare to be a deleterious drug,

but does not include:

- (f) Any patent or proprietary article containing one or more of the above in quantity not exceeding in the aggregate $1\frac{1}{2}$ of the total ingredients of such article, or
- (g) Any patent or proprietary article which may from time to time be exempted from the operation of this Enactment by the Chief Secretary to the Government by notification in the “Gazette.”

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

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

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

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

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

A draft Enactment was issued in May 1913 to provide for the regulation of *wireless telegraphy*.

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

APPENDIX VI.—*continued.*

A.—MALAY STATES—*continued.*

(2)—PROTECTED MALAY STATES
(KEDAH, PERLIS, TRENGGANU AND KELANTAN).

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO EACH
OF THE PROTECTED MALAY STATES.

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		Dollars. cts.	
(1) KEDAH.			
Cattle (buffaloes and bullocks)	- - - -	<i>per head</i>	0 25
Chinese Spirits	- - - -	<i>per case</i>	From 1.50 to 3
European Wines and Spirits	- - - -	"	From 2.40 to 7.50
Petroleum	- - - -	<i>per tin</i>	0 10
Tobacco (Javanese)	- - - -	<i>per pikul</i>	20 0
" (Chinese)	- - - -	<i>per case</i>	5 60
" and Cigarettes	- - - -	<i>ad val.</i>	3 ¹ / ₂
Gambier	- - - -	<i>per pikul</i>	10 0
Salt	- - - -	<i>per koyan</i>	40 0
(2) PERLIS.			
European Tobacco	- - - -	<i>ad val.</i>	10 ¹ / ₂
Chinese Tobacco at Kangar	- - - -	<i>per kati</i>	0 20
Javanese " "	- - - -	"	0 25
Chinese Tobacco at Sanglang	- - - -	"	0 10
Javanese " "	- - - -	"	0 20
Kerosene oil	- - - -	<i>per tin</i>	0 20
" " at Sanglang	- - - -	"	0 13
Coconut " "	- - - -	"	0 13
Other Coconut and Kachang Oil	- - - -	"	0 50
Beer (small bottles)	- - - -	<i>per case</i>	4 0
" (large bottles)	- - - -	"	3 0
Whisky and brandy	- - - -	"	4 0
Gin	- - - -	"	5 0
Arak China	- - - -	"	7 50
(3) TRENGGANU.			
Thread	- - - -	<i>ad val.</i>	3 ¹ / ₂
Piece goods and kain kachi	- - - -	<i>per 100 pieces</i>	3 0
Tobacco bakul	- - - -	<i>per basket</i>	1 0
" in tins (Javanese)	- - - -	<i>per tin</i>	0 50
" pikul	- - - -	<i>per pikul</i>	3 0
Kerosene oil	- - - -	<i>per case</i>	0 15

Note.—See notes at end of Table on the next page

APPENDIX VI.—*continued.*A. (2)—PROTECTED MALAY STATES—*continued.*RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO EACH OF
THE PROTECTED MALAY STATES—*continued.*

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.			
(4) KELANTAN.		Dollars. cts.	
Pig wire fencing	- - - - -	-	-
Medicines	- - - - -	-	-
Surgical appliances	- - - - -	-	-
Raw silk, white	- - - - -	-	-
Vegetable dyes	- - - - -	-	-
Books, printed matter and stationery	- - - - -	-	-
Rubber seeds	- - - - -	-	-
Patii	- - - - -	-	-
Copra and coconuts	- - - - -	-	-
Sago stems	- - - - -	-	-
Parboiled rice	- - - - -	-	-
Mining and agricultural implements and machinery	- - - - -	-	-
Gunny bags	- - - - -	-	-
Horses	- - - - -	-	-
Vehicles of all kinds	- - - - -	-	-
Steamers and motor launches	- - - - -	-	-
Foodstuffs which cannot be produced in the State	- - - - -	-	-
Tobacco	- - - - -	per pikul	10 0
Spirits and liqueurs, and scents	- - - - -	per gallon	1 50
[With a minimum duty of 5 cts. per bottle.]			
Vermouth, port, sherry and sparkling wines	- - - - -	"	1 0
Claret and other still wines, not mentioned above	- - - - -	"	0 50
Today	- - - - -	"	0 12
Beer, ale, stout and other liquors made from malt	- - - - -		
	per case of not less than 8 dozen pint or 4 dozen quart bottles		2 0
Cider	- - - - -	per gallon	0 25 (a)
Methylated spirit	- - - - -	"	0 10
Sugar	- - - - -	- per pikul	2 0
Gambia (Trengganu)	- - - - -	per basket	0 50
" (ordinary)	- - - - -	"	0 25
All other articles, unless specially exempted	- - - - -	- ad val.	3%

Notes.—A pikul = 133½ lbs.; a kati = 1½ lbs.; and a koyan = 5 pikuls.

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

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

In Kedah, opium, cocaine, morphia and chandu may be imported by permit only (Enactments of 1909-10).

In Perlis, morphia and cocaine may be imported by permit only (Enactment of 1910).

In Trengganu, opium and chandu may be imported by permit only (Ordinance No. 2 of 1911).

In Kelantan, the exclusive right to import opium is to be granted by the Raja-in-Council to one or more farms (Enactment of 1906).

The importation of ganja, except by licence, is prohibited (Enactment No. 2 of 1911).

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

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	Dollars	cts.
Medicines	5	$\frac{1}{2}$ % ad valorem.
Patent medicines	10	$\frac{1}{2}$ % ad valorem.
Metals (<i>See also Free List on next page</i>):		
Manufactured	10	$\frac{1}{2}$ % ad valorem.
Unmanufactured	5	$\frac{1}{2}$ % ad valorem.
Musical instruments, phonographs, gramophones, &c.	10	$\frac{1}{2}$ % ad valorem.
Oils—Kerosine		<i>Per case of 65 lbs.</i>
Other oils used for burning	0	25
Cocoa-nut, kachang, or bean oil	0	20
Cocoa-nut, kachang, or bean oil	0	02
Paints and paint oils	10	$\frac{1}{2}$ % ad valorem.
Perfumery, including also incense and spices	10	$\frac{1}{2}$ % ad valorem.
Personal effects (other than enumerated in the free list on next page) are dutiable according to classification in the tariff.		
Plated ware	10	$\frac{1}{2}$ % ad valorem.
Railway, telegraph, and tramway materials and rolling stock	10	$\frac{1}{2}$ % ad valorem.
Rice		Duty suspended.
Salt fish		<i>Per pikul</i>
Salt	0	25
Salt	0	50
Silk stuffs	15	$\frac{1}{2}$ % ad valorem.
Stationery, for printing or writing, and books of all kinds	5	$\frac{1}{2}$ % ad valorem.
Sugar:		
Raw or brown		<i>Per kati</i>
Manufactured	0	01
Sweets and confectionery, including any mixture of flour and sugar		<i>Per lb.</i>
Tansan water	0	02
Tea	0	50
Tea	0	03
Tea stick	0	01 $\frac{1}{2}$
Timber manufactured and unmanufactured	10	$\frac{1}{2}$ % ad valorem.
Tinned provisions	5	$\frac{1}{2}$ % ad valorem.
Tobacco:		
Chinese:		
In cases of 140 packages of 8 tahils each		<i>Per case</i>
" 200 " 6 "		"
If less than a case	0	20
Java, Sumatra, Palembang, and other native tobacco		<i>Per kati</i>
European, American, or Philippine, and other unenumerated tobacco		<i>Per lb.</i>
Cigars, European, American, Philippine, or Indian	0	80
Cigarettes	0	80
Pipes and smokers' articles, cigarette papers, &c.	10	$\frac{1}{2}$ % ad valorem.
Vehicles	10	$\frac{1}{2}$ % ad valorem.
Vessels	10	$\frac{1}{2}$ % ad valorem.
Wines, spirituous and malt liquors:		
Wines:		
Sparkling wines	2	00
Still wines	1	00

Notes.—A pikul = 133 $\frac{1}{2}$ lbs.; a kati = 1 $\frac{1}{4}$ lbs.; a tahl = 1 $\frac{1}{2}$ ozs.
Straits Settlements silver dollars are current in the State of North Borneo.

APPENDIX VI.—*continued.*

B.—BRITISH NORTH BORNEO COMPANY—TERRITORY OF—*continued.*

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

	Dollars cts.
Wines, spirituous and malt liquors— <i>cont.</i>	
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 manufac- tured 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.
- Coin and notes (except foreign dollars, which are not legal tender, and foreign copper or nickel, which are prohibited.)
- 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 *bonâ fide* personal use.
- Postage stamps, coin, 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 silver dollars are current in the State of North Borneo.

APPENDIX VI.—*continued.*

C.—SARAWAK—TERRITORY OF.

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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

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

Straits Settlements silver dollars are current in Sarawak.

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

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

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

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

APPENDIX VI.—continued.

D.—BRITISH SOLOMON ISLANDS PROTECTORATE.

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.		
Ale, beer and porter—		s. d.
In bottle	{ per dozen quarts	2 0
	" pints	1 0
	" ½-pints or less	0 6
In wood or jar	per gallon	1 0
Dynamite or other explosive used in lieu thereof	per lb.	1 0
Fuzes	For every coil of 24 feet	1 0
Detonaters		100 % ad valorem.
Kerosene	per gallon	0 3
Benzine, benzoline, gasoline, naphtha, optimol, petrol and other similar oils	per gallon	0 3
Spirits of all kinds—		
The strength of which can be ascertained by Sykes' hydrometer, and is over proof	per proof gallon	14 0
The strength of which can be ascertained by Sykes' hydrometer and is under proof	per liquid gallon	14 0
Spirits and spirituous compounds, unless otherwise enumerated, and scented waters, the strength of which cannot be ascertained by Sykes' hydrometer	per liquid gallon	14 0
Case spirits—Reputed contents of 2, 3, 4, or more gallons shall be charged—		
2 gallons and under, as 2 gallons.		
Over 2 gallons and not exceeding 3 gallons, as 3 gallons.		
Over 3 gallons and not exceeding 4 gallons, as 4 gallons.		
And so on for any greater quantity contained in any case.		
Tobacco;		
Trade tobacco—stick or cake	per lb.	1 6
Cigars	"	5 0
Cigarettes	per 1,000	12 6
Cut tobacco	per lb.	3 0
Wines—		
Sparkling	{ per 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities	6 0
Bordeaux (claret), Hock or Australian—		
In bulk	per gallon	2 0
In bottle	{ per 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities	2 0
Other kinds—		
In bulk	per gallon	4 0
In bottle	{ per 6 reputed quarts or 12 reputed pints or 24 reputed half-pints or smaller quantities	4 0
Boats and vessels imported		10 % ad valorem.
Rifles and revolvers	each	20 0
Rifle and revolver ammunition		100 % ad valorem.
Cartridges (sporting, shot)		
Perfumery, not being liable to spirit duty		
Beads		
Fish-hooks and fishing lines		
Axes		
Knives		
Matches		
Trade-boxes		
		10 % ad valorem.

APPENDIX VI.—*continued.*D.—BRITISH SOLOMON ISLANDS PROTECTORATE—*cont.*

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

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

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

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

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

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

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

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

British Solomon Islands Protectorate.	All other islands in the Western Pacific
Gilbert and Ellice Islands	„ (except New Hebrides, including Banks' and Torres Islands), not being within the jurisdiction of the Commonwealth of Australia or any of the States thereof, or of the Dominion of New Zealand, or of any civilised Power.
Phoenix Islands.	
Fanning Island.	
Union (Tokelau) Islands.	
Washington Island.	
Christmas Island.	
Pitcairn Island; and	

The importation and storage of opium, morphine, cocaine, and similar drugs is regulated by King's Regulation No. 2 of 1913.

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

APPENDIX VI.—*continued.*

E—GILBERT AND ELLICE ISLANDS PROTECTORATE.

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

		s. d.
Ale, beer and porter—		
In bottle -	{ per dozen quarts	2 0
	" pints	1 0
	" $\frac{1}{2}$ -pts or less	0 6
In wood or jar -	per gallon	1 0
Perfumery, not being perfumed spirits		15 % <i>ad valorem.</i>
Spirits of all kinds—		
The strength of which can be ascertained by Sykes' hydrometer :		
Over proof -	per proof gallon	14 0
Under proof -	per liquid gallon	14 0
Spirits, methylated	per gallon	2 0
Spirits and spirituous compounds, unless otherwise enumerated, and scented waters, the strength of which cannot be ascertained by Sykes' hydrometer	per liquid gallon	14 0
Case spirits—Reputed contents of 2, 3, 4 or more gallons shall be charged—		
2 gallons and under, as 2 gallons.		
Over 2 gallons and not exceeding 3 gallons, as 3 gallons.		
Over 3 gallons and not exceeding 4 gallons, as 4 gallons.		
And so on for any greater quantity contained in any case.		
Wines—		
Sparkling	{ per 6 reputed quarts or 12 reputed pints, or 24 reputed } $\frac{1}{2}$ -pints or smaller quantities	6 0
Bordeaux (claret), Hock or Australian—		
In bulk	per gallon	2 0
In bottle	{ per 6 reputed quarts or 12 reputed pints or 24 reputed } $\frac{1}{2}$ -pints or smaller quantities	2 0
Other kinds—		
In bulk	per gallon	4 0
In bottle	{ per 6 reputed quarts or 12 reputed pints or 24 reputed } $\frac{1}{2}$ -pints or smaller quantities	4 0
Kerosene, if of 100° or more, closed flash test	Per gallon	0 3.
" " " less than 100° " " "		0 6
obacco	Per lb.	1 0

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

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

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

The importation and storage of opium, morphine, cocaine, and similar drugs is regulated by King's Regulation No. 2 of 1913.

For particulars, see under the "British Solomon Islands Protectorate," on the previous page.

APPENDIX VI.—continued.

G.—NEW HEBRIDES.

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

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

Agricultural implements	-	-	-	-	-	-
Animals, living	-	-	-	-	-	-
Boats and their fittings	-	-	-	-	-	-
Books and periodicals, printed, including maps, atlases, plans, charts, and music	-	-	-	-	-	-
Biscuits, ship	-	-	-	-	-	-
Boiler plates	-	-	-	-	-	-
Bricks	-	-	-	-	-	-
Cement	-	-	-	-	-	-
Coal	-	-	-	-	-	-
Coin	-	-	-	-	-	-
Earthenware drain pipes	-	-	-	-	-	-
Garden seeds	-	-	-	-	-	-
Flour	-	-	-	-	-	-
Iron and steel rails and fishplates, switches, crossings, turntables, and parts thereof	-	-	-	-	-	-
Instruments and medical appliances, and medicines imported by properly qualified Medical Officers for use in Hospitals	-	-	-	-	-	-
Luggage, personal	-	-	-	-	-	-
Machinery and component parts thereof, agricultural, electrical, mining, sawing, sugar and coffee making, steam engines, oil engines and boilers	-	-	-	-	-	-
Manures	-	-	-	-	-	-
Microscopes	-	-	-	-	-	-
Plants	-	-	-	-	-	-
Seeds for propagation or cultivation, including maize, beans, rice and other grains for planting and other food purposes	-	-	-	-	-	-
Show cards, patterns, and cut samples, and advertising matter of no commercial value	-	-	-	-	-	-
Uniforms, official	-	-	-	-	-	-
Vaccine, lymph and other anti-toxius	-	-	-	-	-	-
Vegetables and green fruit	-	-	-	-	-	-
Wire fencing	-	-	-	-	-	-
All articles imported for the use of the French or British Administration or for the use of the Condominium Government	-	-	-	-	-	-

Free.

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

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

A litre = 1.76 pints; a kilogramme = 2.2046 lbs.

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

(b) No person may sell or supply arms or ammunition to the natives, directly or indirectly, in the New Hebrides (including the Banks and Torres Islands) and within the territorial waters of the group. Shot guns and cartridges for sporting purposes are exempted, but the prohibition shall extend to rifles, revolvers, and other repeating weapons and the ammunition used for such arms; separate parts for the conversion of sporting guns into military weapons, ball cartridges and all kinds of explosives, other than cartridges specially made for shot guns.

The British and French Governments, however, reserve to themselves the right to arm the natives who form part of the regular police forces. Non-natives may temporarily entrust to a native employed by him, and solely for the purposes of that employment, prohibited arms or ammunition. (Articles 57-8 of the Anglo-French Convention of 1906.)

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

In a Joint Regulation of the 28th December 1912 to provide for the collection and management of the revenue of Customs within the New Hebrides Condominium it is provided, *inter alia*, that every vessel arriving in the New Hebrides must proceed direct to the Port of Vila, in the Island of Efate, as being the Port of Entry. A vessel, however, may call at places other than a Port of Entry by special permission of the Resident Commissioners.

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

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

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

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

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

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

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

APPENDIX VI.—continued.

H.—ZANZIBAR PROTECTORATE.

RATES OF DUTY LEVIABLE ON ARTICLES IMPORTED INTO
THE PROTECTORATE OF ZANZIBAR.

TARIEF CLASSIFICATION AND TARIFF RATES OF DUTY.

Agricultural implements, machinery for treating agricultural produce, bees-wax, castor-seeds, coal, coconuts, coins (c), Colombo root, copal, copra, dairy produce (a), fresh meat, gum arabic, gunny bags, hides, hippopotamus teeth, ivory (b), live stock, makandas (ready made), Mangalore tiles, maps and charts, mats for clove drying, orchella-weed, photographs not intended for sale, printed books and commercial documents, commercial samples, trade catalogues, price lists, and other commercial advertising matter, rhinoceros horns, rubber shells, skins, spades, shovels, trees, plants, and seeds intended for cultivation, tombstones and ornaments for graves, tortoise shells, vegetables (fresh), and ships, whether imported entire or in section, gold bullion and sem sem		Free.
Samples of wines and spirits imported in miniature bottles		Free.
Distilled liquors		} 5 rupees per gallon at 50° of the Gay-Lussac alcoholometer at the temperature of 15° C. (c)
Wines, beer, and other fermented alcoholic liquors		
All goods not otherwise specified (d)		7½% ad valorem.

(a) i.e. the fresh dairy produce of East Africa (Customs Notice, dated 14th November 1911).

(b) 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.)

(c) The duty is to be augmented or diminished proportionately for each degree above or below 50°.

(d) The importation of kerosene oil with a flashing point below 73° F. by the Abel Pensky Close Test is prohibited.

(e) The importation is prohibited of false or counterfeit coins, and coins current in the Zanzibar Island Dominions, or money purporting to be such, not of the prescribed weight and fineness as by law established.

Notes.—It is provided under the Customs Decree of 1911 and Regulations issued thereunder, that for the purpose of assessing duty on the value* of goods subject to *ad valorem* rates, the following percentages are to be added to the value of goods at the port of shipment:—

(i) From Asia and the Far East:	
Piecegoods	9%
Groceries	15%
Hosiery	15%
Hardware and cutlery	15%
Grain (all sorts)	20%
Rice	25%
Jewellery of all kinds and precious stones	15%
Bullion	5%
Furniture, teak wood, and woodwork:	
By dhow	25%
By steamer	Cost price + charges (no addition).

(ii) From Europe and America:

All goods - Cost price + charges + 5%, if commission be not charged and specified in invoice.

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

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

APPENDIX VI.—*continued.*H.—ZANZIBAR PROTECTORATE—*continued.**Notes—cont.*

- Free Go-down - - No addition.
 Free Zanzibar harbour Plus landing charges when not included in freights.
 Indent price - - No addition.
- (iv) The produce of Africa and the Islands in the Indian Ocean west of long. 60° E.—the selling price in the town of Zanzibar, less 10 % or such value as the Chief of Customs may fix.
- On goods received on consignment and sold within six months, duty shall be assessed on the selling price, less 10 %; if not sold within that period, duty shall be assessed on the selling price in Zanzibar Town at the time, less 10 % and the deposit returned in full to the depositor.

The duty on *transit* grains, groceries and ghee, when removed into town, will be charged at the current wholesale market prices, less 10 %.

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 Chief of Customs may be taken and retained in lieu of duty if the required documents are not produced within six months.

Merchants have the option of either leaving their transshipment goods (other than kerosene, paraffin, petroleum, petrol, and other explosive oils) 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 Zanzibar Town on payment of the wharfage and duty.

On payment of duty a drawback bill will be given, if applied for whilst paying duty, which will entitle the person holding the same to a refund of the duty paid provided the goods are actually re-exported within two years after payment of duty in the same condition as when imported; that they are shipped from the Customs Wharf and that application for the refund of drawback duty is made within two months of the date of shipment. No drawback is given in the case of timber under 1 ton weight of 50 cubic feet, and no drawback bill shall be issued for potatoes, onions, garlic, fresh fruits, wet dates, dry fish, salt, and other perishable articles.

It shall be at the option of the importer to pay duty in cash or in kind on all goods (except spirituous or distilled liquors), provided that no drawback shall be made in respect of goods which have paid duty in kind.

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 from the Chief of Customs, costing 100 rupees per annum.

Any kerosene, paraffin, petroleum, and other explosive oils (exclusive of petrol), shall be stored immediately on arrival. Cases of such oil will be issued on orders sent to the clerk in charge of such stores by the importer, consignee, or owner thereof, and every case leaving the said stores shall be stamped with a distinctive mark, viz., H.H.G. A charge of 12½ cents per case shall be made for storage for one year, and a further charge of 1½ cents per case for each successive six months or part thereof.

All petrol shall be stored immediately on arrival in the store provided therefor at a charge of 50 cents per case per annum, with a further charge of 12½ cents per case for each successive three months or part thereof.

Firearms, ammunition, and gunpowder, when imported, must be deposited at the cost, risk, and peril of the persons importing the same, in such public warehouse as may be appointed by the Chief of Customs for that purpose, and such firearms, ammunition, and gunpowder shall only be dealt with or withdrawn from such place upon the written authority of the said Chief of Customs, and upon compliance and in accordance with the prescribed rules and regulations.

All firearms, &c. withdrawn from the custody of the Customs shall be registered and stamped with a distinctive mark and number. The registration fee shall be R. 1 per firearm, case of ammunition, or keg of powder, and a further Rs. 2 for firearms for the permit relating thereto.

All animals imported shall be landed at the Customs House or other place designated by the Customs Authorities, where they shall be examined by a veterinary surgeon, who shall give a certificate as to their being free from any disease before they shall be allowed to pass from the custody of the Customs Authorities. Animals found to be suffering from any disease or injury shall be disposed of as thought fit by the Veterinary Officer at consignee's expense, no claim for compensation against the Government being entertained.

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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES.

BRITISH INDIA.

Skins and feathers of all birds other than domestic birds, except ostrich feathers, and skins and feathers exported <i>bona fide</i> as specimens illustrative of natural history	- - - - -	Prohibited.
Rice, husked or unhusked, including rice-flour, but not rice-bran and rice dust	- - - - - Per cwt.	4½ annas.
Tea	- - - - - Per lb.	½ pie (a)
Lac (exported by sea from Burma)	- - - - - Per 100 viss	Rs. 10
[<i>I.e.</i> , Royalty levied on lac, whether obtained from land at the disposal of the Government or other lands.]		
Jute, exported by sea, from the port of Calcutta to any other port, whether beyond or within India, viz.:		
Raw Jute (including jute cuttings and rejections)	per bale of 400 lbs.	2 annas.
Manufactured jute	per ton	12 annas.
[Similar duties are levied on jute exported by sea from Chittagong (except jute exported from Chittagong to Calcutta)].		
NOTE.—1d. = 1 anna = 12 pies. A viss = about 3 lbs. 2 oz.		

CEYLON.

Antiquities (unless with the permission of the Governor)	- - - - -	Prohibited.
The exportation of the parts of any of the following birds:		
Ceylonese magpie.	Orange minivet.	} Prohibited.
Red-faced Malkola.	Trogon.	
Kingfishers.	Paradise fly-catcher.	
Egret (large, white, or little).	Painted thrush.	
" plumed.	Indian roller (Blue jay).	
Oriole, black-headed.	Hill (Brahmin) Myna.	
Woodpecker, all species.	Hornbill.	
The exportation of the parts of any of the following birds during close season:		
Teal, whistling.	Teal, Cotton.	Prohibited.
Plumbago	- - - - - Per cwt.	25 cts.
Elephants: not tuskers	- - - - - Each	Rs. 200
" tuskers (b)	- - - - - "	Rs. 300
Coffee, tea, cocoa	- - - - - cwt.	10 cts.
Cinchona	- - - - - "	5 cts.
Horns of Spotted Deer and Sambur (excluding cut horns)	- - - - - "	Rs. 14 (c)
Chanks (shells), alive and dead	- - - - - Per 1,000	Rs. 2
Arrack	- - - - - Per proof gall.	R. 1.25 cts.
[Note.—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, coca, camphor, pepper and cinchona, or on any other agricultural products.		
It has been proposed to impose the following export duties from 1st January 1914 in lieu of those stated above:		
Cacao and tea	- - - - - 15 cts. per 100 lbs.	
Rubber and cardamoms	- - - - - 75 " "	
Coffee and cinchona	- - - - - Free.]	

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

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

The export of all horns, cut or shed, of spotted deer and sambur is prohibited for a period of two years from 30th June 1913.

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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		
MAURITIUS.		
Sugar (the produce of Mauritius)	- - - - - <i>Per cwt.</i>	16½ cts.
[The following <i>tare allowances</i> are made in estimating the export duty on sugar, viz.:		
	<i>Kilos. Grms.</i>	
For 1 gunny bag containing not more than 81 kilos	1 100	
" 2 " " " " "	2 200	
" 1 " " and 1 vacao bag	2 150	
" 2 vacao bags	2 0	
For a single gunny bag containing more than 81 kilos and not exceeding 100 kilos	- 1 560	
[Notification No. 92 dated 23rd July 1910.]		
Goods exported from bond	- - - - - <i>Per ton</i>	R. 1.02 cts.
Goods landed in transit for other ports, or landed from vessels in distress and re-shipped or transhipped	- - - - - <i>Per ton</i>	R. 1.02 cts.
[No export duty is charged on goods in transit for other ports when transhipped <i>direct</i> from vessel to vessel without being landed].		
Molasses	- - - - - <i>per cask, weighing 300 kilograms, gross weight</i>	40 cts.
[And a proportional duty on casks weighing less or more than the above number of kilograms].		
Aloe fibre	- - - - - <i>Per ton</i>	R. 1.02 cts.
SEYCHELLES.		
Guano, coral saturated with guano (known as platin) and phosphate rock	- - - - - <i>Per ton or part of a ton</i>	R. 1
Mangrove bark	- - - - - " "	R. 1
Cinnamon bark	- - - - - " "	Rs. 2
STRAITS SETTLEMENTS.		
<i>Exported from Christmas Island:</i>		
Phosphate (a)	- - - - -	5 7/10 (a)
<i>Exported from Labuan:</i>		
Coal (b):		<i>s. d.</i>
Screen coal	- - - - - <i>Per ton</i>	0 1
Other coal	- - - - - " "	0 3
COMMONWEALTH OF AUSTRALIA.		
Wheat or other grain, ores, sugar, or other bagged products, which in regard to shipment or stowing must necessarily be carried on the backs of the persons employed in handling the same, if the weights of the bags containing such bagged products are, when filled, in excess of 200 lbs. (Proclamation dated 31st January 1911)(c)	- - - - -	Prohibited.(c)
Plumage and skins of the undermentioned birds, except when exported for educational or scientific purposes	- - - - -	Prohibited.
Emus.	Robins.	
Terns and gulls.	Ground thrushes and chats.	
Egrets, herons and bitterns.	Wrens.	
Lorikeets.	Shrike tits, thick heads and shrike robins.	
Cockatoos.	Sun birds.	
Parrots.	Bower birds.	
Doller or roller birds.	Rifle birds.	
Kingfishers.	Grebes.	
Bee-eaters.	Albatrosses.	
Cuckoos.	Finches.	
Lyre birds.	Orioles and shining starlings	
Pittas.		

(Proclamation dated 11th April 1913)

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

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

(c) This Proclamation has been revoked as from 1st January 1914, and on and after that date the export is prohibited of any goods packed in a bag or sack if the weight of the goods and the weight of the bag or sack together exceed 200 lbs., and the bag or sack in regard to shipment or stowing must necessarily be carried on the back of the persons employed in handling it. (Proclamation dated 25th July 1913.)

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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		
COMMONWEALTH OF AUSTRALIA— <i>cont.</i>		
Arms, explosives, and naval and military stores exported to New Hebrides unless permission has been first obtained from the Comptroller-General of Customs (Proclamation dated 21st June 1911) -		Prohibited.
Meat, unless it has been certified by an Inspector appointed under the Commerce Act to be fit for export (Proclamation dated 2nd May 1911) -		Prohibited.
Skeletons, or parts of skeletons, of an Australian or Tasmanian aboriginal, unless their exportation is approved by the Minister for Trade and Customs (Proclamation dated 12th May 1911) -		Prohibited.
Leather, or manufactures thereof, when for human wear, containing any proportion of barium sulphate or other barium compounds (Proclamation dated 23rd May 1912) -		Prohibited.
All leather containing more than 10 % of glucose and sugar taken together; and all leather containing more than 3 % and not more than 10 % of glucose and sugar taken together, unless the percentage of glucose and sugar, taken together, is set out in the trade description required by the provisions of the Regulations under the Commerce (Trade Descriptions) Act, 1905 (Proclamation dated 11th April 1913) -		Prohibited.
Butter, which contains any fat other than butter fat, any preservative other than boric acid (a), any colouring matter, unless deemed by the Minister to be harmless, or which contains more than		
	16 % water, or	
	3 % casein, or	
	4 % salt, or	
	$\frac{1}{2}$ % boric acid, or	
	less than 82 % butter fat -	Prohibited.
	(Proclamation dated 4th January 1913.)	
Fruit affected with San Jose Scale (<i>Aspidiotus perniciosus</i>), or which has been in contact with fruit so affected, or which has been produced in any orchard where such disease is present (Proclamation dated 21st February 1913) -		Prohibited.
<i>Exported from the State of Queensland:</i>		s. d.
Guano (b) -	Per ton	5 0
	TERRITORY OF PAPUA.	
Timber:		s. d.
Cedar -	Per 1,000 sup. ft.	7 5(c)
All other than cedar	"	2 6(c)
	DOMINION OF NEW ZEALAND.	
Gold:		
Exported from the North Island -	Per oz. Troy (20 carats and upwards fineness) -	2 0
Exported from the Dominion (whether produced in the North or South Islands)—additional duty -	Per oz. Troy (20 carats and upwards fineness) -	0 3(d)
	[And so in proportion for any less quantity than an ounce of the fineness as aforesaid and so in proportion on every ounce or part of an ounce of a less degree of fineness than 20 carats.]	

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

(b) Royalty on the produce of Crown Lands.

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

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

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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*DOMINION OF NEW ZEALAND—*cont.*

Note.—Gold which is contained in and is *bonâ fide* part of the sweepings obtained from the workrooms of manufacturing jewellers, dentists or other persons, and which it is not practicable to separate from the residue of such sweepings other than by refining is, subject to prescribed regulations, exempt from the payment of export duty (Order-in-Council of 4th November 1912)].

OYSTERS:

[Provision is made under section 41 (i) of the Fisheries Act, No. 65 of 1908, for the imposition, by Order-in-Council, of an export duty on oysters in their natural state in the shell not exceeding 1s. per cwt.

No information has been received that any such Order has been issued.]

Timber:

White pine and Kahikatea:

	<i>s.</i>	<i>d.</i>
Logs, round - - - - - <i>Per 100 sup. ft.</i>	5	0
" cut in half - - - - - "	5	0
" squared with axe or saw, 10 × 10 ins., or its equivalent, or over - - - - - <i>Per 100 sup. ft.</i>	5	0
Flitches, exceeding 12 ins. wide and 4 ins. thick, but less than the equivalent of 10 ins. wide and 10 ins. thick (a) <i>Per 100 sup. ft.</i>	3	0

Kauri timber:

Logs, round - - - - - <i>Per 100 sup. ft.</i>	5	0
" cut in half - - - - - "	5	0
" squared with axe or saw - - - - - "	5	0
Flitches exceeding 30 ins. in width and 9 ins. in thickness or its equivalent (b) - - - - - <i>Per 100 sup. ft.</i>	3	0

[*Note.*—Under the "Products Export Act, No. 35 of 1903," it is prescribed that no product shall be shipped or placed on board any ship for exportation to any place beyond New Zealand, unless it bears the prescribed stamp or mark, or the certificate in writing as to quality and condition, signed by the duly authorised officer appointed under the Act. The Governor may, however, from time to time exempt any product from the provisions of the Act. The term "products" means grain, hops, hemp, fruit-pulp, apples, pears, and poultry.

Under the above Act, certain regulations, dated 11th April 1907, have been issued, providing that all *phormium fibre* for export shall be packed in bales of the following dimensions or thereabouts:—

Length after leaving press, 4 ft.
Width " " 2 ft.

No bale shall contain any hank exceeding 5 lbs. in weight, and each bale shall be securely bound with five ropes made of phormium fibre—ropes of tow are not to be used.

No person may export such fibre, unless it bears the miller's brand, the number of the bale and the grader's mark, and unless a grader's certificate has been issued in respect of such fibre.]

(a) It is provided under Order in Council of December 17th, 1908, that no duty shall be levied on "flitches" unless they exceed 4 ins. in thickness. The Dominion Authorities state that "flitches" are sections of logs sawn or hewn on one side and rough on the other.

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

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>			s. d.
	FIJL		
Bananas	- - - - -	{ Per bunch and Per case	0 1
			0 2
	FALKLAND ISLANDS.		
Domestic produce:			
Wool	- - - - - Per lb.		0 0 $\frac{1}{16}$
Sheepskins	- - - - - Each		0 0 $\frac{1}{2}$
Living sheep	- - - - - "		0 0 $\frac{1}{2}$
Hides	- - - - - "		0 3
Whale oil	- - - - - Per barrel (40 gallons)		0 3
The exportation of the following animals and birds or parts thereof:—			
Reindeer	- - - - -	} Prohibited.	
Kelp goose (<i>Bernicla antarctica</i>)	- - - - -		
Thrush (<i>Turdus falklandicus</i>)	- - - - -		
Wren (<i>Troglodytes cobbi</i>)	- - - - -		
Scoresby's gull (<i>Larus Scoresbyi</i>)	- - - - -		
Kelp pigeon (<i>Chionis alba</i>)	- - - - -		
Red-breasted starling (<i>Trupialis falklandicus</i>)	- - - - -		
Cinclodes (<i>Cinclodes antarcticus</i>)	- - - - -		
Black necked swan, widgeon, grey duck, teal, giant petrel, double ringed plover (<i>Algalatit falklandicus</i>).	- - - - -	} Prohibited each year from 1st October to last day of February in year following.	
White or coscoroba swan, pintail duck, mallard (<i>Anas boschas</i>), grebe, snipe and king-shag (<i>Phalacrocorax alriceps</i>)	- - - - -		
	UNION OF SOUTH AFRICA.		
Angora rams and ewes	- - - - -	} Prohibited (a)	
Ostriches and their eggs	- - - - -		
Diamonds:			
Cape of Good Hope (b)	- - - - -		$\frac{1}{2}$ % <i>ad valorem</i> .
Transvaal (c)	- - - - -		1 % <i>ad valorem</i> .
Hides, horns and skins of the elephant, rhinoceros, hippopotamus, giraffe or camelopard, buffalo, eland, koodoo, hartebeest, bontebok, blesbok, gemsbok, rietbok, klipspringer, zebra, quagga, Burchell's zebra, or any gnu or wildebeest of any variety	- - - - -	} 20 % <i>ad valorem</i> at the place of export. (d)	
Tusks of elephants or hippopotami	- - - - -		
[No elephant tusk weighing less than 11 lbs. may be exported.]			
Roots and bulbs of certain field flowers, any plants or portions of plants of certain varieties of ferns, or any flowers of certain species or varieties	- - - - -		Prohibited. (e)
NOTE.—Regulations are in force for the grading of maize, kaffir corn, and jiba intended for export from South Africa.			

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

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

(c) Registration fee payable under Government Notice No. 442 of 1903 upon the registration of diamonds for exportation.

(d) When exported from the Province of Natal, in accordance with the provisions of the Natal Act No. 33 of 1909.

(e) When exported from the Province of the Cape of Good Hope, under Proclamation No. 202, dated 5th September 1912, issued under the "Wild Flowers Protection Acts."

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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		s. d.
RHODESIA.		
Southern and Northern Rhodesia :		
Angora goats	- - - - -	} Prohibited. (a),
Ostriches and their eggs	- - - - -	
Northern Rhodesia (c) :		
Rubber (other than from cultivated plants, trees and vines) <i>Per lb.</i>		0 4
Ivory :		
Elephant	- - - - -	2 6
[No person may possess any elephant tusk weighing less than 11 lbs., or any piece of ivory which formed part of a tusk under 11 lbs. in weight.]		
Hippo teeth	- - - - -	0 2
Rhinoceros Horn	- - - - -	0 2
Other skins	- - - - -	1 6
NYASALAND PROTECTORATE.		
Gold (other than gold coin)	- - - - - <i>Per oz.</i>	1 0
Hippopotamus teeth and rhinoceros horns	- - - - - <i>Per lb.</i>	0 1
Ivory (b)	- - - - -	0 9
Rubber (other than rubber collected from cultivated trees or plants)	<i>Per lb.</i>	0 4
Opium imported for use or sale, re-exported (Proclamation No. 4 of 1913)		Prohibited.
Grain grown by natives		Prohibited.
Head, horn, bone, skin, feather, flesh, or any other part of the under-mentioned animals or birds for sale, unless such animals or birds have been kept in a domesticated state		Prohibited.
Elephant (female or young).	Tumbler.	
Rhinoceros.	Horn-bill.	
Giraffe.	Hippopotamus.	
Zebra (including mountain Zebra).	Chevrotain (Dorcatherium).	
Secretary bird.	Buffalo.	
Owl.	Eland.	
Rhinoceros bird.	Gnu, white-tailed and wildebeest.	
Common stork.	Antelopes and Gazelles.	
Marabout.	Colobus and other fur monkeys.	
Bee-eater.	Aard Vark (Orycteropus).	
Raven.	Egret.	
Blue jay.	Wart Hog, and any animal or bird within a game reserve.	
Kingfisher.		
[NOTE.—The provisions of the above section shall not be deemed to prevent the exportation of elephant ivory or hippopotamus tusks lawfully obtained.]		

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

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

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

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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

UGANDA AND EAST AFRICA PROTECTORATES.(a)

Borities (Zanzibar poles and rafters), chillies, hides and skins (other than sportsman's trophies) (b), rhinoceros horn, and hippopotamus teeth (other than sportsmen's trophies) (b), tortoise-shell and india-rubber (other than rubber which is obtained from a plantation created in open land, and not in connection with the lease of a forest) -	10	%	ad valorem.
Cowries and other sea shells, ebony and other fine woods as specified from time to time -	5	%	ad valorem.
Gum copal - - - - -	6	%	ad valorem.
Ivory (b) - - - - -	15	%	ad valorem.
Live stock :			
Camels - - - - - Each		Rs.	4
Donkeys - - - - -		"	2
Horses - - - - -		"	21
Parrots (from Uganda) - - - - -		"	1
Ostriches - - - - -			Prohibited (c).
Ostrich eggs (unblown) - - - - -			Prohibited (c).
" feathers - - - - -			Prohibited (d).

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

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

(b) Under a Customs Notice, dated 7th April 1910, it is further provided that persons exporting ivory from the *East Africa Protectorate* must produce to the Customs at the port of export a permit duly filled up and signed by the Game Warden or other authorised person in prescribed form. Sportsmen desirous of taking their ivory with them when leaving the country are informed that such ivory must be stamped, numbered, registered, duty-paid and cleared at the port of export on an export entry before it will be permitted to be shipped.

Persons exporting trophies (other than ivory) obtained in the East Africa Protectorate are also notified that, in order that such trophies may be exempt from Customs duty as sportsmen's trophies, they must produce to the Customs at the port of export a permit duly filled up and signed in prescribed form. All ivory and trophies for export must be cleared through the Customs on export entries.

(c) 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.

(d) 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.

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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

SOMALILAND PROTECTORATE.(a)

At Zeyla :

Live stock :

Horses :

Somali	-	-	-	-	-	Each	Rs. 100
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Other species	-	-	-	-	-	"	" 20
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Mules	-	-	-	-	-	"	" 8
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Bullocks and camels	-	-	-	-	-	"	" 4
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Donkeys	-	-	-	-	-	"	" 1
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Ostriches	-	-	-	-	-	"	Rs.4
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Sheep and goats	-	-	-	-	-	"	4 annas
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All other animals and birds	-	-	-	-	-	-	7 % <i>ad valorem.</i>
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Coffee, skins, hides, ivory, pearls, shells, (mother-of-pearl), feathers, beeswax, ghee, waras, and merchandise generally	-	-	-	-	-	-	1 % <i>ad valorem.</i>
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At all other Protectorate Ports :

Live stock	-	-	-	-	-	-	{ Same rates as at Zeyla.
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Pearls	-	-	-	-	-	-	1 % <i>ad valorem.</i>
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Merchandise(b)	-	-	-	-	-	-	7 % <i>ad valorem.</i>
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It is provided in Ordinance No. 1 of 1910 that goods, other than re-exported goods on which Customs duty has already been paid when manifested for importation at Zeyla from another Customs port of the Protectorate, shall be charged at the port of shipment the export duty, less the prevailing export duty at Zeyla, to which such goods would be liable if shipped to a foreign port; and on re-export from Zeyla to a foreign port they shall pay the prevailing export duty at Zeyla.

Goods, other than those liable to differential duties if exported from Zeyla to another Customs port of the Protectorate shall on re-export to a foreign port pay the rate of export duty prevailing at Zeyla at the time of "shipment from Zeyla."

ST. HELENA.

Guano	-	-	-	-	-	Per ton	10s. 0d.
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PROTECTORATE OF NORTHERN NIGERIA.

Metals or ores	-	-	-	-	-	-	5 % <i>ad val. (c).</i>
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[It is laid down under sec. 201 (c) of the Customs Code that a *tare allowance* has been fixed at $\frac{2}{3}$ lb. avoirdupois per bag containing 70 lbs. metallic ore.]

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

(b) 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.

(c) Royalty payable on exportation at any Customs station in the Protectorate. The value of the tin for duty purposes is deemed to be the opening price of the metal in the London market on the 1st day of each quarter, which is cabled from London and becomes the price for the ensuing quarter. The value of the tin ore is deemed to be 70 % of the value so ascertained.

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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*PROTECTORATE OF NORTHERN NIGERIA—*continued.*

Logs of any of the following trees: Oil palms, shea butter, locust, ebony, rubber trees (not vines), imported trees (non-indigenous), tamarind, the various acacias, date palms, oroka, rose-wood, and mahogany		} 5% <i>ad valorem.</i> (value at the place of export) (a)
Horns, hides, skins and other trophies of the under-mentioned animals and birds (other than ivory and marabout or ostrich feathers), whether obtained in, or from beyond, the Protectorate:—		
Giraffe, elephant, (c) rhinoceros, zebra, ostrich, ground horn-bill, secretary bird, manatee, vulture, owl, rhinoceros bird, chimpanzee, wildebeest, kudu, hippopotamus, eland, buffalo, roan antelope, sing sing water buck, West African bush buck or harnessed antelope, reed buck, bongo, West African hartebeest, Senegal hartebeest, buffon's kob, senegal or red-fronted gazelle, addra gazelle, dama gazelle, dorcas gazelle, duiker (all species), white oryx, oribi, wart hog, river hog or bush pig, egret, crowned crane, greater bustard, marabout stork		10% <i>ad val.</i> (b)
Living animals and birds, <i>viz.</i> (d):—		
Elephant, rhinoceros, chimpanzee, and hippopotamus	<i>Each</i>	10 <i>l.</i>
Giraffe, ostrich, kudu-zebra, eland, wildebeest, manatee, addra gazelle, and white oryx	<i>Each</i>	5 <i>l.</i>
Secretary bird, ground horn-bill, colobus monkey, lion, and leopard	<i>Each</i>	3 <i>l.</i>
All other animals and birds—the parts (<i>viz.</i> , horns, hides, skins or other trophies) of which are subject to export duty as specified above	<i>Each</i>	1 <i>l.</i>
[The Governor may permit the free export of the above trophies, and any living animal or bird, as specimens in connection with scientific research. (Amendment of 2nd September 1912, to Wild Animals Proclamation of 1909.)]		

SOUTHERN NIGERIA.

Rubber collected in contravention of the "Forestry Ordinance" or any rules made thereunder		Prohibited.
[The "Forestry Ordinance" also provides for the payment of the following consolidated fees by owners of lands (in lieu of export duty and inspection fees) to fell trees for exportation:		
On mahogany and cedar trees	<i>Each</i>	4 <i>6s.</i>
On any other tree	<i>"</i>	14 <i>s.</i>]
Elephant tusks, hides, skins, horns and tusks of various animals, and the skin and plumage of certain birds		
[The Governor-in-Council is empowered to prohibit the exportation of elephant tusks, and to impose export duties on the other specified articles under the "Wild Animals, &c. Preservation Ordinance, No. 15 of 1900."		
Under the amending Ordinance No. 15 of 1911 all animals, birds, fish, eggs, or any part thereof captured, taken, or killed in contravention of any regulation made under the principal Ordinance shall be forfeited.]		

(a) Royalty payable on exportation. A license fee of 5*l.* 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) No person may possess elephant tusks weighing less than 15 lbs. avoirdupois, unless acquired prior to 5th August 1909.

(d) 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).

901

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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

SOUTHERN NIGERIA—*cont.*

Metals - - - - - 5 % *ad val.* (a)
[It is laid down under sec. 201 (c) of the Customs Code that a *tare allowance* has been fixed at $\frac{3}{4}$ lb. avoird. per bag containing 70 lbs. of metallic ore].

GOLD COAST

Timber which has been cut from a tree below a girth of 9 feet at a point 1 foot above the convergence of the buttress roots, if any, or at the base where there are no such roots - - - - - Prohibited.

GAMBIA.

Ground nuts (b) - - - - - Per ton 6s. 8d.
[NOTE.—Provision is made, under Ordinance No. 6 of 1911, to prescribe a minimum weight for the export, &c., of elephant tusks.]

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.

[Note.—It is provided under Customs Memo. No 1631b, dated 11th May 1911, that, as regards the export of deer shot for sport, no person shall, in one year, export more than the whole or parts of one moose and of three deer not being moose, nor shall exportation of such moose or deer be made by the same person on more than two occasions during the same year.]

Speckled trout (General Fishery Regulations, dated 12th September 1907) - - - - - Prohibited.

[The exportation of certain other kinds of fish is prohibited for limited periods, under various Provincial Laws.]

[NOTE.—Under the Meat and Canned Foods Act (cap. 27 of 1907 and amending Acts), all carcasses and portions thereof of all animals, wherever slaughtered, intended for export, must be inspected under certain prescribed regulations laid down in the Order-in-Council of 1st August 1910.

Under the "Electricity and Fluid Exportation Act, No. 16 of 1907," it is provided that the exportation from Canada is prohibited, except by license, of electrical power or energy produced in Canada by means of lines of wire or other conductor, and of fluid produced in Canada, (*i.e.*, petroleum,

(a) Royalty payable on exportation. The value of the tin for duty purposes is deemed to be the opening price of the metal in the London Market on the 1st day of each quarter, which is cabled from London and becomes the price for the ensuing quarter. The value of the tin ore is deemed to be 70 % of the value so ascertained. (Sec. 201 (b) of the Customs Code.)

(b) 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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*

DOMINION OF CANADA—*cont.*

All Provinces—*cont.*

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 (Cap. 50 of Revised Statutes) impose, by Proclamation, export duties on logs and pulpwood when exported to such countries as impose import duties on certain enumerated articles of timber imported from Canada thereto.

Provision is also made under the same Act for the imposition, by Proclamation, of export duties on certain ores and metals.]

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.)* 10 cents.

Timber cut on Crown Lands:

[NOTE.—Provision is made in the British Columbia Act No. 30 of 1908 as subsequently amended and consolidated that all timber cut under lease, special license, or general license, from Provincial lands must be *manufactured within British Columbia*, otherwise the lease, special licence, or general license shall be cancelled (sec. 49). A drawback equal to one-half of the royalty paid is allowed on piles and spars or on any timber manufactured at any mill in British Columbia on exportation from the Province (sec. 78).]

New Brunswick:

Spruce and pulp woods (except pine and poplar).

[NOTE.—Provision is made in the New Brunswick Act No. 10 of 1911 that—

"Every timber license or permit conferring authority to cut spruce or other soft wood trees or timber, not being pines or poplar, suitable for manufacturing pulp or paper, on the ungranted lands of the Crown, shall contain and be subject to the condition that all such timber cut under the authority or permission of such license or permit, shall be *manufactured in Canada*, that is to say, into merchantable pulp or paper or into sawn lumber, wooden ware utensils or other articles of commerce or merchandise, as distinguished from the said spruce or other timber in its raw or manufactured state."

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES—*cont.*DOMINION OF CANADA—*continued.*New Brunswick—*cont.*

The cutting of such timber into cord wood or other lengths is held not to be "manufactured" within the meaning of the above regulations, nor do such regulations apply to logs, timber or wood cut and in use in Canada for fuel, building or other purposes for which logs, timber or wood in the unmanufactured state are or may be used.]

Yukon :

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

[This is a royalty on gold shipped from the Yukon Territory — the gold being valued at \$15 per oz. for the purpose of estimating the royalty.]

NOTE.—An Order-in-Council, dated 16th May 1911, has been issued suspending the royalty or export tax upon gold extracted from quartz for a period of 10 years.

NEWFOUNDLAND.

Beaver skins - - - - - Prohibited.

[Skins confiscated in consequence of any contravention of the provisions of the Act may be exported by the usual export entry] (Act No. 26 of 1913)

Iron ore - - - - - *Per ton of 2,240 lbs.* $7\frac{1}{2}$ cents.

[When exported under agreements made with certain private Companies.]

Herrings

NOTE.—In the case of any country imposing an import duty on herrings exported from Newfoundland and imported into such country in vessels belonging to the Colony, when such herrings may be imported into such country in vessels belonging to the same free of duty, the Governor-in-Council may, by Proclamation, impose an export duty equal to the amount of the duty so imposed by such country aforesaid on herrings exported from Newfoundland in vessels belonging to such country where such import duty is imposed (Sec. 18 of Act 9 of 1905)

BAHAMAS.

	<i>s.</i>	<i>d.</i>
Cave or other earths - - - - - <i>Per ton</i>	10	6
Wrecked goods - - - - -	$1\frac{1}{2}\%$ <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>	0	$1\frac{1}{2}$
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 $1\frac{1}{2}$

[The Commissioner, with the consent of the Governor-in-Chief, may, whenever the interests of the Dependency may be advanced thereby, exempt plants, living slips, suckers or seedlings, from the payment of export duty in whole or in part under such conditions as may be prescribed. (Ordinance No. 5 of 1912)].

(a) Royalty on the produce of Crown Lands. For this duty the value of the salt is fixed by Ordinance at $3\frac{1}{2}d.$ per bushel. It is provided, under Ordinance No. 4 of 1910, that until the 31st October 1920, "a sum not exceeding $\frac{1}{3}$ ths of the amount of royalty paid into the Treasury in the preceding year be returned *pro rata* according to the amounts paid within that period by the several working proprietors of the salinas from which salt has been shipped to be expended in manual labour upon the salinas in respect of which it is returned."

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		
JAMAICA.		
Rum	- - - - - Per puncheon	s. d. 0 10 (a).
CAYMAN ISLANDS.		
Cocoanuts	- - - - - per 1,000	1 0
ST. VINCENT.		
Arrowroot or other starches	- - - - - Per cwt.	0 3
Cotton:		
Sea Island	- - - - - "	2 0
Marie Galante	- - - - - "	1 0
Cotton seed	- - - - - "	0 3
Cocoa	- - - - - "	0 6
BARBADOS.		
Fancy or muscovado molasses mixed with vacuum pan molasses for exportation.	} Prohibited.	
Vacuum pan molasses exported in any package not branded or marked in a legible and conspicuous manner "V. P. Molasses" (Act No. 2 of 1912.)		
GRENADA.		
Domestic produce:		
Cocoa	- - - - - Per cwt. (or fractional part)	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)	- Each	8 0
Horses, mules, and foals	- "	6 0
Asses	- "	2 0
Calves (not more than 12 months old)	- "	3 6
Sheep, lambs, and sucking pigs	- "	0 6
Goats and kids	- "	0 3
Hogs and pigs (other than sucking pigs)	- "	1 0
Charcoal	- - - - - Per barrel	0 2
Building lime	- - - - - "	0 3
Sweet potatoes, yams, and tanniers	- - - - - Per 100 lbs	0 6
Hardwoods	- - - - - Per 1,000 sup. ft., 1 inch thick	6 3
Wreck goods	- - - - - 10% ad valorem.	
ST. CHRISTOPHER-NEVIS.		
Sugar	- - - - - Per hhd., not exceeding 42 inches truss	4 8
"	- - - - - Per tierce, not exceeding 30 inches truss	3 2
"	- - - - - Per barrel	0 6½
"	- - - - - Other packages—per ton	4 3
Rum	- - - - - Per 100 gals.	3 6

(a) This duty is suspended under Law No. 17 of 1911, with effect from 1st October 1910, during such time as the appointment of a person to institute proceedings, &c., for the protection of Jamaica rum, as provided for by section 1 of Law No. 26 of 1904, remains vacant.

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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		
MONTSERRAT.		<i>s. d.</i>
Skin, plumage, nest or eggs of following "wild birds" exported :—		
Humming birds.	Sour Sop bird.	(a)
Yellow breast.	Pelican.	
West Indian Canary.	Man-o'-war.	
Banana bird.	Booby.	
Pea Whistler.	Waterwitch.	
Blacksmith.	Egret.	
West Indian Robin.	Tropic bird.	
Chitty birds.	Wild pigeon.	
Gauldings.	Partridge.	
Barbados Blackbird.	Wood Dove.	
Loggerhead.	Ground Dove.	
Coo-Coo.	Mountain Dove.	
Tern.	Coots (red and white seal.)	
Crane.	West Indian Thrush	
Kingfisher.	Wild duck.	
[Ordinance No. 3 of 1912.]		
Animals :		
Sucking animals, not exceeding 6 months old, with their mothers -		Free.
Asses	- - - - - Each	2 0
Cattle	- - - - - "	6 0
Goats	- - - - - "	0 4
Horses	- - - - - "	5 0
Mules	- - - - - "	7 6
Pigs and sheep	- - - - - "	0 6
Bay leaves	- - - - - Per 100 lbs.	1 0
Cart felles, naves, and spokes	- - - - - Per dozen	0 3
Citrate of lime	- - - - - Per cwt.	1 0
Cocoa and coffee	- - - - - Per 100 lbs.	2 1
Cotton, Sea Island, or other long staple varieties	- - - - - "	4 2
" " " " with seed	- - - - - "	1 2
" " " " short staple varieties	- - - - - Per 100 lbs.	2 1
" " " " with seed	- - - - - "	0 7
Corn	- - - - - Per bushel	0 2
Essential oils :		
Bay	- - - - - Per gallon	2 0
Other kinds, if expressed or ecuelled	- - - - - "	1 6
" " if otherwise extracted	- - - - - "	0 6
Hides and skins :		
Cattle hides	- - - - - Each	0 3
All other skins	- - - - - Per dozen	0 3
Lime juice :		
Concentrated	- - - - - Per 100 gallons	8 4
Raw	- - - - - "	0 10
Limes, pickled	- - - - - Per barrel	0 6
Moiasses	- - - - - Per 100 gallons	2 1
Papaine	- - - - - Per lb.	0 6
Peas and beans	- - - - - Per bushel	0 1
Poultry	- - - - - Per dozen	0 3
Starches (viz.: arrowroot, sago, tapioca, cassava, and all similar starches and preparations of the same)	- - - - - Per 100 lbs.	1 0½

(a) Any person exporting or attempting to export the above articles is guilty of an offence and liable on conviction to the payment of a fine not exceeding 5*l.*

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		<i>s. d.</i>
MONTSERRAT— <i>cont.</i>		
Sugar:		
Muscovado	- - - - - <i>Per hhd., over 32-inch truss</i>	2 6
"	- - - - - <i>Per tierce, over 28-inch and less than 32-inch</i>	2 0
"	- - - - - <i>Per cask, less than 28-inch</i>	1 0
"	- - - - - <i>Per barrel or bag</i>	0 5
Syrup	- - - - - <i>Per 100 gallons</i>	4 2
Tamarinds	- - - - - <i>Per barrel</i>	0 2
DOMINICA.		
Animals:		
Horned cattle	- - - - - <i>Each</i>	6 0
Bay leaves	- - - - - <i>Per 100 lbs.</i>	1 3
Canoe shells	- - - - - <i>Each</i>	1 0
Cocoa	- - - - - <i>Per 100 lbs.</i>	1 0
Coffee	- - - - - "	1 6
Essential oils:		
Bay	- - - - - <i>Per gallon</i>	6 0
Other kinds:		
If expressed or equalled	- - - - - "	3 0
If otherwise extracted	- - - - - "	1 0
Farine manioc	- - - - - <i>Per bushel</i>	0 3
Fruit—fresh:		
Bananas	- - - - - <i>Per 100 bunches</i>	2 1
Limes	- - - - - <i>Per barrel</i>	0 1
"	- - - - - <i>Per box not exceeding ½ barrel</i>	0 0½
Oranges	- - - - - <i>Per barrel</i>	0 3
"	- - - - - <i>Per box (not exceeding ½ barrel)</i>	0 1½
Fruit—preserved:		
Limes, pickled	- - - - - <i>Per barrel</i>	0 6
Tamarinds	- - - - - "	1 0
Fruit jams and fruit jellies	- - - - - <i>Per 100 lbs.</i>	4 2
Ginger	- - - - - <i>Per barrel</i>	0 6
Hides and skins:		
Cattle hides	- - - - - <i>Each</i>	0 3
All other skins	- - - - - <i>Per dozen</i>	0 3
Lime juice:		
Concentrated	- - - - - <i>Per gallon</i>	0 1½
Raw	- - - - - <i>For every 10 gallons</i>	0 1½
Starches	- - - - - <i>Per 100 lbs.</i>	1 0(a)
Turtle shell	- - - - - <i>Per lb.</i>	0 6
Wood:		
Firewood	- - - - - <i>Per cord</i>	1 0
Logwood	- - - - - "	2 0
Citrate of lime	- - - - - <i>Per cwt.</i>	1 3

(a) The export duty on starches was suspended for a period of five years, under Ordinance No. 7 of 1912, from 31st December 1912.

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		<i>s. d.</i>	
TRINIDAD AND TOBAGO.			
Asphalt or pitch, raw	- - - Per ton, or per 240 gallons	5	0 (a)
" " boiled	- - - " Per ton	6	6 (a)
	In aid of		In aid of
	Immigration (a)(b), Agriculture (b)		
	<i>s. d.</i>		
Cocoa	- - - Per 100 lbs.	0	5½
Coffee	- - - " "	0	9½
Copra	- - - Per 1,000 lbs.	4	0
Molasses	- - - Per 100 gallons	2	4
Rum and bitters	- - - " "	10	3
Sugar	- - - Per 1,000 lbs.	4	9½
Cocoanuts	- - - Per 1,000	1	2

[And in each of the above cases, on lesser quantities in proportion.]

BRITISH HONDURAS.

Chicle	- - - Per lb.	0	0½
Logwood	- - - Per ton	0	0½
Mahogany and Cedar	- - - Per 1,000 sup. feet	4	2

[It is provided under Ordinance No. 9 of 1912 that before exporting logwood, mahogany, or cedar, the exporter is required to deliver to the Collector of Customs an entry on the prescribed form and also to produce the bill of lading relating to such logwood, mahogany, or cedar and pay the duty imposed, and every such exporter, if required by the Collector of Customs, either at the time of clearance or within one year thereafter must produce a certificate of measurement, under the hand of a licensed measurer, of all mahogany and cedar exported by him showing the measurement of each piece of such mahogany and cedar, and all such particulars as to deductions from gross measurements as are usually shown in the measuring sheets of measurers of wood in the Colony.]

BRITISH GULANA.

Rubber, balata or substances of a like nature taken from Crown lands	2 cents. (c)
Gums (other than rubber, balata, or substances of a like nature), balsam copaiba and tonka beans, or any substance taken from Crown Lands which can be obtained without cutting any tree or shrub	1 cent. (c)
Orchids from Crown Lands	5 cents. (d)

(a) The above rates leviable in aid of Immigration are applicable to the produce raised or manufactured in the *Island of Trinidad*, and shipped for places beyond the limits of the Colony.

(b) The weight or quantity of every shipment of sugar, molasses, rum, bitters, cocoa, coffee, cocoa-nuts, or copra exported shall be declared by the shipper, and any false declaration shall be an offence punishable by a penalty not exceeding 20*l.*

(c) Royalty payable on collection, but the receipt for the royalty paid must be tendered to the Customs Authorities by every licensee who desires to export these articles.

(d) Royalty payable on exportation. A fee of \$5 is also payable for the permission to collect orchids 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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>			s.	d.
CYPRUS.(a)				
Aniseed	- - - - -	Per 280 lbs.	3	8
Cotton	- - - - -	"	6	1 $\frac{1}{2}$
Linseed	- - - - -	"	2	0
Mavrokoko (black seed)	- - - - -	"	0	9 $\frac{1}{2}$
Raisins	- - - - -	"	1	1 $\frac{1}{2}$
Silk cocoons	- - - - -	Per 2·8 lbs.	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	- - - - -	} Per cantar	1	0
Larnaca	- - - - -			
Limassol	- - - - -			
Famagusta	- - - - -	} "	0	19 $\frac{2}{3}$
Papho	- - - - -			
Kyrenia	- - - - -			
Wine	- - - - -	Per gallon	0	0 $\frac{4}{5}$
Spirits	- - - - -	"	0	0 $\frac{2}{5}$
Vinegar	- - - - -	"	0	0 $\frac{1}{6}$
Asbestos, whether in the rough or clean	- - - - -	-	5	$\frac{7}{10}$ ad val. (b)
Lime and lime stone	- - - - -	Per ton	0	6(b)
Gypsum and gypsum stone	- - - - -	"	0	4(b)
Stone quarried from State lands	- - - - -	Per cubic yard	0	6(b)
Terra umbra, whether raw, calcined or levigated	- - - - -	Per ton	3	6(b)
Shingle	- - - - -	"	0	6(b)
Any other mineral substance	- - - - -	"	5	$\frac{1}{10}$ ad val. (b)
Salt	- - - - -	-	-	(c)
Antiquities	- - - - -	-	-	(d)

(a) The above rates on aniseed, cotton, linseed, mavrokoko, rasins, silk cocoons, silk (wound and manufactured), and carobs are *tithe dues* levied upon the exportation of the various articles, and are in lieu of the Tithes and Export duties levied prior to the coming into operation of Law 22 of 1899.

(b) Royalty on exportation. All such royalties are to be assessed and collected by the Customs Authorities at the port of shipment. The Customs authorities are empowered in the event of the value of any mineral being in their opinion insufficiently or incorrectly declared, to demand and take in respect of the said mineral the above royalty or any part thereof in kind instead of cash (Order No. 503, dated, 6th June 1911).

(c) It is stated in the Cyprus Blue Book for 1911-12 that in the case of salt exported in large quantities, a special arrangement is made with the Government regarding the payment of the "Salt Tax."

(d) It is notified in Regulations, dated 27th June 1912, that the prohibition of all exportation of antiquities is withdrawn. Any person wishing to export antiquities from the Island of Cyprus must apply to the Museum Keeper for permission to do so and submit the said antiquities for inspection. All antiquities permitted to be exported must be put in a box in the presence of the Keeper and sealed by him with the Cyprus Museum seal. No antiquities, unless so packed and sealed up, will be permitted to be exported.

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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>	Perak, Selangor, Negri Sembilan.	Pahang.
FEDERATED MALAY STATES.(a)		
(Perak, Selangor, Negri Sembilan, and Pahang.)		
Agricultural products:		
Cocoa-nuts, copra (b), cocoa-nut oil - - - - -	$1\frac{1}{2}\%$ <i>ad valorem.</i>	
Coffee(b) (c):		
When the price of coffee is less than \$22 per pikul - - - - -	Free	
When \$22 and not more than \$24 per pikul - - - - -	1% <i>ad valorem.</i>	
When above \$24 and not more than \$26 per pikul - - - - -	$1\frac{1}{2}\%$ <i>ad valorem.</i>	
When above \$26 and not more than \$28 per pikul - - - - -	2% <i>ad valorem.</i>	
When above \$28 per pikul - - - - -	$2\frac{1}{2}\%$ <i>ad valorem.</i>	
Rubber:		
Cultivated rubber (b) - - - - -	$2\frac{1}{2}\%$ <i>ad valorem.</i>	
Latex (d) - - - - -	$2\frac{1}{2}\%$ <i>ad valorem.</i>	
Gambier (b) - - - - - <i>Per pikul</i>	15 cents.	
Gutta percha (cultivated), meaning gutta percha, as defined in the Forest Rules, 1909, produced from trees which have been cultivated on alienated land to the satisfaction of the Resident - - - - -	$2\frac{1}{2}\%$ <i>ad valorem.</i>	
Jelutong - - - - - <i>Per pikul</i>	50 cents.	
Pepper (b) - - - - - <i>Per pikul</i>	30 cents.	
Sugar (b) - - - - -	1% <i>ad valorem.</i>	
Sugar cane - - - - - <i>Per pikul</i>	1 cent.	
Tapioca (b) - - - - -	$2\frac{1}{2}\%$ <i>ad valorem.</i>	

NOTE.—The pikul = $133\frac{1}{2}$ lbs. avoirdupois.

(a) Dutiable articles on which export duty has been paid in another State of the Federated Malay States shall not be liable to export duty, provided that they shall not be carried through the State otherwise than in accordance with the Rules as may be made by the Resident, with the approval of the Resident-General.

(b) A weighing fee of 2 cts. per pikul is charged on coffee, copra, gambier, pepper, rubber (cultivated), sugar and tapioca exported from Perak, Selangor and Negri Sembilan—provided that such fee shall not be charged if the handling is done by the exporter, his servant, or agent.

(c) The duty on “parchment” coffee is calculated on *two-thirds* of the gross weight and on “dry cherry” on *one-third* of the gross weight. Parchment coffee is the bean with the cherry removed but with the parchment-like inner covering dried on the bean. If this inner covering is removed, the “bean” is said to be “cleaned.”

(d) 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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>	Perak, Selangor, Negri Sembilan.	Pahang.
FEDERATED MALAY STATES— <i>cont.</i> (a)		
Fish :		
Blachan - - - - - Per pikul	50 cents.	} See below.
Fish maws, fish refuse, ikan gelama and prawns (dried) - - - - -	10% <i>ad valorem.</i>	
Salted and dried fish - - - - -	10% <i>ad valorem.</i>	
Oysters, fresh - - - - - Per pikul	\$5	
„ dried - - - - -	10% <i>ad valorem.</i>	
Fish, dried :		
Class A (1).—Sharks' fins - Per pikul	10% <i>ad valorem.</i>	\$1·50
„ A (2).—Tenggiri, ikan merah, kacang, selor, bileh, bawal, talang		
„ B.—Selor kuning - - - - - Per pikul	} See above.	\$0·75
„ C.—Pelata, gelama, selor puchat, lema		\$0·60
„ D.—Kembong, khe'kkeh, selayang „		\$0·50
„ E.—Tamban, udang, blachan, ikan yu		\$0·40
„ F.—Rampai, layor, pari, duri, bakau, budu and all other fish Per pikul		\$0·30
		\$0·15
Beeswax - - - - -	10% <i>ad valorem.</i>	
Horns, tusks, hides, bones, and tallow - - -	10% <i>ad valorem.</i>	
Mother of pearl shells and béche-de-mer - - -	10% <i>ad valorem.</i>	
Forest products :		
Charcoal, rotan, bamboos, nibong, Kajang and atap, bark and extracts of bark, getah, wood, oil, damar, camphor, jernang, chendana, kayu gharu, kemenyan, and akar paku (and in Pahang, also timber and firewood) - - -	10% <i>ad valorem.</i>	
Gutta percha, as defined in the Forest Rules, 1909, other than gutta percha (cultivated)	10% <i>ad valorem.</i>	

NOTE.—The pikul = 133½ *lbs.* avoirdupois.

(a) Dutiable articles on which export duty has been paid in another State of the Federated Malay States shall not be liable to export duty, provided that they shall not be carried through the State otherwise than in accordance with the Rules as may be made by the Resident, with the approval of the Resident-General.

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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		Perak, Selangor, Negri Sembilan.	Pahang.
FEDERATED MALAY STATES— <i>cont.</i> (a)			
Minerals :			
Gold, obtained by any cyanide process -		$2\frac{1}{2}\%$ <i>ad val.</i> (b)	
Gold, otherwise than by any cyanide process -		$2\frac{1}{2}\%$ <i>ad val.</i> (c).	
Tin, smelted or manufactured (f) :			
When the Singapore price of tin does not exceed \$41 <i>per pikul</i> - <i>Per bhara</i>		\$10 (d)	10% <i>ad valorem</i> (e).
Tin Ore (f) :			
Exported under such guarantees as the Resident may require that it will be smelted in the Colony of the Straits Settlements or the United Kingdom -			{ 70% of the duty on tin.
			{ 70% of the duty on tin, plus an additional duty of \$30 <i>per pikul.</i>
Exported without such guarantees -			
Tin slag :			
At the rate prescribed for tin ore, unless the consignment is accompanied by a certificate of assay approved by the Warden of Mines, in which case the duty shall be at the rate prescribed for tin smelted or manufactured on the amount of tin estimated to be contained in such consignment.			
Scheelite (f) - <i>Per pikul</i>		\$2	
Wolfram (f) - " "		\$2	
Other metals and metalliferous ores - " "		10% <i>ad val.</i> (e)	

NOTES.—The pikul = $133\frac{1}{2}$ lbs. avoirdupois. The bhara = 3 pikuls.

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

(a) Dutiable articles on which export duty has been paid in another State of the Federated Malay States shall not be liable to export duty, provided that they shall not be carried through the State otherwise than in accordance with the Rules as may be made by the Resident, with the approval of the Resident-General.

(b) The duty is calculated at the rate of 2*l.* per oz., and if the amount of duty so paid exceeds or falls short of $2\frac{1}{2}\%$ of the true value thereof as evidenced in such manner as the Resident may approve, such excess shall be refunded to, or such deficit paid by, the exporter, as the case may be.

(c) The duty is calculated at the rate of 4*l.* per oz., and if the amount of duty so paid exceeds, or falls short of, $2\frac{1}{2}\%$ of the value as declared in a written certificate from a bank or other authority, approved by the Resident, such excess shall be refunded to, or such deficit shall be paid by, the exporter, as the case may be.

(d) And so on for each rise of \$1 *per pikul* in the price of tin above \$41 *per pikul*, the export duty is increased 50 cents *per bhara*. The duty leviable on tin produced in Upper Perak is \$6.15 *per pikul*, provided that the duty is paid at Kroh.

(e) It is stated that in Pahang the above duties shall not be payable in respect of metals and metalliferous ores exported by any person at the time being privileged to pay export duty at a lower rate.

(f) A weighing fee of 2 cents *per pikul* is charged in Perak and Negri Sembilan, and of 3 cents *per pikul* in Selangor on tin, tin ore, scheelite, and wolfram exported therefrom.

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		Dollars cts.	
PROTECTED MALAY STATES.			
(Kedah, Perlis, Trengganu, and Kelantan.)			
(1) KEDAH.			
Sea fish	- - - - -	- 20%	<i>ad valorem.</i>
Imported river fish	- - - - -	- 10%	<i>ad valorem.</i>
Turkeys	- - - - - <i>Per head</i>	0	4
Fowls	- - - - - "	0	1
Capons	- - - - - "	0	2
Ducks	- - - - - "	0	2
Geese	- - - - - "	0	4
Eggs	- - - - - <i>Per 100</i>	0	10
Padi	- - - - - <i>Per koyan</i>	5	0
Rice	- - - - - "	10	0
Cattle (buffaloes and bullocks)	- - - - - <i>Per head</i>	1	25
Copra	- - - - - <i>Per pikul</i>	0	25
Betelnuts	- - - - - "	0	25
Hides	- - - - - "	2	0
Rubber (wild)	- - - - -	{ 15% of the market value.	
" (plantation)	- - - - -	{ 2½% " "	
Tin	- - - - -	{ 10% " "	
Coconuts	- - - - - <i>Per 1,000</i>	0	75
Tobacco	- - - - -	- 2½%	<i>ad valorem.</i>
Timber	- - - - -	- 10%	<i>ad valorem.</i>
(2) PERLIS.			
Tin ore	- - - - -	{ 10% <i>ad val.</i> on 65% of Penang price of tin.	
Padi at Kangar	- - - - - <i>Per koyan</i>	5	0
" Sanglang	- - - - - "	4	0
Rice	- - - - - "	8	0
Fowls at Kangar	- - - - - <i>Each</i>	0	2
" Sanglang	- - - - - "	0	1
Ducks at Kangar	- - - - - "	0	3
" Sanglang	- - - - - "	0	2
Pigeons	- - - - - "	0	1
Eggs	- - - - - <i>Per 100</i>	0	10
Cattle	- - - - - <i>Each</i>	1	0
Sheeps and goats	- - - - - "	0	25
Hides	- - - - - <i>Per pikul</i>	2	0
Horns	- - - - - "	2	0
Fat and tallow	- - - - - "	2	0
Lilin lobah	- - - - - "	5	0
Manisan	- - - - - <i>Per ganta</i>	0	3
Sea fish	- - - - -	- 20%	<i>ad valorem.</i>
Freshwater fish	- - - - -	- 10%	<i>ad valorem.</i>
Pigs	- - - - - <i>Each</i>	1	0
Agricultural produce	- - - - -	- 2½%	<i>ad valorem.</i>
(3) TRENGGANU.			
Dried fish	- - - - - <i>Per pikul</i>	0	40
Pickled kembong fish	- - - - - <i>Per 20 jars</i>	2	0
" krisi fish	- - - - - "	2	0
Bilis fish	- - - - - <i>Per pikul</i>	1	0

NOTE.—The pikul = 133½ lbs.; the koyan = 5 pikuls; the gantang = 1 gallon.

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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>			Dollars.	cts.
PROTECTED MALAY STATES— <i>cont.</i>				
(3) TRENGGANU— <i>cont.</i>				
Cuttle fish	- - - - -	<i>Per pikul.</i>	1	0
Belachan	- - - - -	"	0	40
Budu (pickled fish)	- - - - -	<i>Per jar</i>	0	15
Miscellaneous fish	- - - - -	<i>Per pikul</i>	0	20
Copra (a)	- - - - -	"	0	40
			} 5% <i>ad valorem.</i>	
Coconuts	- - - - -	<i>Per 1,000</i>	1	50
Kajangs	- - - - -	<i>Per 100</i>	1	50
Sacks made of matting	- - - - -	<i>Per 1,000</i>	1	50
Grass mats (small)	- - - - -	"	3	0
" " (large)	- - - - -	"	6	0
Split rattans	- - - - -	<i>Per 100 rolls</i>	1	50
Rottan gosok	- - - - -	<i>Per 1,000 pieces</i>	1	0
" batu	- - - - -	"	0	70
White mats	- - - - -	<i>Per score</i>	0	30
Minerals and jungle produce	- - - - -	- - - - -	10%	<i>ad valorem.</i>
Cotton and sago	- - - - -	- - - - -	1%	<i>ad valorem.</i>
Other agricultural produce	- - - - -	- - - - -	2½%	<i>ad valorem.</i>
(4) KELANTAN.				
Agricultural produce:				
Cardamums	- - - - -	<i>Per pikul</i>	1	50
Pepper	- - - - -	"	1	00
Rice	- - - - -	<i>Per 100 gantangs</i>	1	50
Padi	- - - - -	"	0	75
Cotton	- - - - -	<i>Per pikul</i>	0	50
Durien cake	- - - - -	"	0	50
Betel nuts (jeroh), soaked or fresh	- - - - -	<i>Per 10,000</i>	0	50
" dried	- - - - -	<i>Per pikul</i>	0	25
Copra	- - - - -	"	0	25
Coconuts	- - - - -	<i>Per 100</i>	0	12½
Coconut oil	- - - - -	<i>Per pikul</i>	0	50
Sago	- - - - -	"	0	12½
Beans	- - - - -	"	0	50
Molasses	- - - - -	"	0	50
Other kinds of agricultural produce	- - - - -	- - - - -	3%	<i>ad valorem.</i>
Jungle produce:				
Tree cotton	- - - - -	<i>Per pikul</i>	0	50
Wax	- - - - -	"	1	50
Timber	- - - - -	- - - - -	10%	<i>ad valorem.</i>
Rattan	- - - - -	- - - - -	10%	<i>ad valorem.</i>
Damar mata kuching	- - - - -	<i>Per pikul</i>	0	50
" datu	- - - - -	<i>Per 100 gantangs</i>	0	50
Sago	- - - - -	<i>Per pikul</i>	0	12½
All other kinds of jungle produce	- - - - -	- - - - -	3%	<i>ad valorem.</i>

NOTE.—The pikul = 133½ lbs.; the koyan = 5 pikuls; the gantang = 1 gallon.

(a) The farmer of revenue in Trengganu has the right to charge an export duty of 40 cents per pikul on copra, but some concessions of land for cocoanut plantations have been granted which contain a condition that a duty of 5% *ad valorem* shall be charged on copra. Under an arrangement between the farmer and the Government the copra obtained from such concessions is not chargeable with both duties.

APPENDIX VII.—*continued.*

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

TARIFF CLASSIFICATION AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		Dollars.	cts.
PROTECTED MALAY STATES— <i>cont.</i>			
(4) KELANTAN— <i>cont.</i>			
Live stock, &c.:			
Bullocks (if exported by sea)	<i>Per head</i>	2	00
Buffaloes	"	3	00
Hides	<i>Per pikul</i>	0	50
Horns	"	0	50
Tallow	"	0	50
Goats and sheep	<i>Per head</i>	0	25
Pigs	"	1	00
Fowls	<i>Each</i>	0	05
Ducks	"	0	05
All other kinds of live stock	"	3	$\frac{3}{10}$ ad valorem.
Fish, &c.:			
Small dried fish	<i>Per pikul</i>	0	12 $\frac{1}{2}$
Ikan kicheh	"	0	12 $\frac{1}{2}$
Ordinary dried fish	"	0	25
Blachan	"	0	25
Shrimps (blachan)	"	0	25
Budu and ikan budu	<i>Per jar</i>	0	06
Bras ludang	<i>Per pikul</i>	1	00
All other kinds of fish	"	3	$\frac{3}{10}$ ad valorem.
Sundries:			
Sundries, unless specially exempted	"	3	$\frac{3}{10}$ ad valorem.
BRITISH NORTH BORNEO.			
Bark, tengah			Prohibited.
Beeswax	<i>Per pikul</i>	4	50
Birds' nests—White and red, Nos. 1, 2, and 3	<i>Per kati</i>	1	00
Black, Nos. 1, 2, and 3	"	0	15
Silam, white, Nos. 1, 2, and 3	"	2	00
" black, Nos. 1, 2, and 3	"	0	30
Blachan	<i>Per pikul</i>	0	50
Camphor	<i>Per kati</i>	4	00
Inferior quality according to classification by Superintendent of Customs	<i>Per kati</i>	\$1 to \$3	
Cocoa nuts	<i>Per 100</i>	0	15
Coffee			Free.
Copra			Free.
Cutch—subject to Agreement.			
Damar—Batu	<i>Per pikul</i>	0	10
" other varieties	"	0	50
Firewood		10	$\frac{3}{10}$ ad valorem.
Fish, salt			Free.
Fruit and vegetables			Free.
Gambier			Free.
Gutta percha—red and white		10	$\frac{3}{10}$ ad valorem.
Hides and horns		10	$\frac{3}{10}$ ad valorem.
India-rubber			{ Cultivated, free; Other, 10% ad val.
Ivory	<i>Per kati</i>	0	50
Jars, old	<i>Each</i>	5	00

NOTES.—The pikul = 133 $\frac{1}{2}$ lbs.; the kati = 1 $\frac{1}{2}$ lbs.; the koyan = 5 pikuls; the gantang = 1 gallon.

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

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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		Dollars.	cts.
BRITISH NORTH BORNEO— <i>cont.</i>			
Live stock—Mares and female cattle	- - - -	-	Prohibited.
" Male cattle	- - - - Per head	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	$\frac{1}{2}\%$ ad valorem.
" (seed)	- - - - Per basing	1	00
Pepper	- - - -	-	Free.
Poultry	- - - - Each	0	05
Rattans	- - - -	10	$\frac{1}{2}\%$ ad valorem.
Rice	- - - -	-	(a)
Sago, raw	- - - - Per pikul	0	16
Flour	- - - -	0	10
Tapioca	- - - -	2 $\frac{1}{2}$	$\frac{1}{2}\%$ ad valorem.
Timber—Beliau	- - - - Per ton of 40 c. feet	2	00(b)
" Kapor (camphor)	- - - -	1	00(b)
" Other woods:	- - - -	-	-
" Heavy, sinkable	- - - -	1	50(b)
" Light, not sinkable	- - - -	0	75(b)
Tobacco—Estate grown	- - - - Per English lb.	0	01
" Native for export out of State	- - - - Per kati	0	05
" " from one district to another	- - - -	0	2 $\frac{1}{2}$ (c)
Agricultural produce not otherwise specified	- - - -	2 $\frac{1}{2}$	$\frac{1}{2}\%$ ad valorem.
Other jungle and sea produce not enumerated	- - - -	10	$\frac{1}{2}\%$ ad valorem.
SARAWAK.			
Bees' wax	- - - - Per pikul	5	00
Birds' nests—white	- - - - Per kati	2	00
" black (from Niah)	- - - -	0	10
" " (all other kinds)	- - - -	0	25
Camphor	- - - -	3	50
Canes—Malacca, &c.	- - - - Per 1,000	2	00
Damar—Mata Kuching (white)	- - - - Per pikul	1	20
" Daging	- - - -	1	00
" Darat or Laut	- - - -	0	15
Fish—Malang and Benoug	- - - -	1	00
" Trubok, &c.	- - - -	10	$\frac{1}{2}\%$ ad valorem.
" Maws No. 1	- - - - Per kati	0	20
" " No. 2	- - - -	0	15
" " No. 3	- - - -	0	10
" Fins	- - - - Per pikul	3	50
" Dried prawns (Sesar)	- - - -	1	00

NOTES.—The *pikul* = 133 $\frac{1}{3}$ lbs.; the *kati* = 1 $\frac{1}{3}$ lbs; the *tahil* or *basing* = $\frac{1}{18}$ of a *kati*; the *gantang* = 1 gallon.

Straits Settlements silver dollars are current in British North Borneo.

All goods (not being contraband) the produce of other countries, imported for export through bond to other countries, or other districts in North Borneo, are exempt from import and export duties.

(a) The duty of 10 $\frac{1}{2}\%$ ad val. imposed on rice is suspended until further notice, in order to encourage the growers.

(b) Sawn timber is dutiable at two-thirds the above rates.

(c) 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 AND TARIFF RATES OF DUTY.

EXPORT DUTIES— <i>cont.</i>		Dollars.	cts.
SARAWAK— <i>cont.</i>			
Fish—Fish roe	- - - - -	10	$\frac{1}{2}\%$ <i>ad valorem.</i>
" Blachan	- - - - -	10	$\frac{1}{2}\%$ <i>ad valorem.</i>
Gutta—Jelutong, Jangkar and all other kinds	- - - - -	10	$\frac{1}{2}\%$ <i>ad val.(a).</i>
India-rubber	- - - - -	10	$\frac{1}{2}\%$ <i>ad val.(a).</i>
Plantation rubber	- - - - -	2 $\frac{1}{2}$	$\frac{1}{2}\%$ <i>ad val.(a).</i>
Kulit Tengar	- - - - -	1	20
Padi	- - - - -	5	$\frac{1}{2}\%$ <i>ad valorem.</i>
Rattans—Sega, Sluang, &c.	- - - - -	0	80
" Temoi, Belah, &c.	- - - - -	0	40
" Talam	- - - - -	0	25
Sago—raw	- - - - -	4	00
" manufactured flour	- - - - -	2 $\frac{1}{2}$	$\frac{1}{2}\%$ <i>ad valorem.</i>
" " pearl	- - - - -	10	$\frac{1}{2}\%$ <i>ad valorem.</i>
Sugar—Nipa	- - - - -	10	$\frac{1}{2}\%$ <i>ad valorem.</i>
Timber	- - - - -	2	00
Tuba Root	- - - - -	2 $\frac{1}{2}$	$\frac{1}{2}\%$ <i>ad valorem.</i>
Vegetable tallow or oil	- - - - -	1	00
" nuts (Illipe nuts)	- - - - -	0	70
Kayu Baku, Garoo and Laka, Bezoar stones (Guliga)	- - - - -	10	$\frac{1}{2}\%$ <i>ad valorem.</i>
Kadjangs, Nibongs, bamboo and other jungle produce	- - - - -	10	$\frac{1}{2}\%$ <i>ad valorem.</i>
Cultivated produce, &c. :—			
Cutch	- - - - -		(a)
Gambier	- - - - -		(b)
Pepper—black	- - - - -	0	85
" white	- - - - -	1	75
Pinangs	- - - - -	0	10
Tapioca—raw and manufactured	- - - - -	2 $\frac{1}{2}$	$\frac{1}{2}\%$ <i>ad valorem.</i>
Kalrasah and Bamban mats	- - - - -	5	$\frac{1}{2}\%$ <i>ad valorem.</i>

GILBERT AND ELLICE ISLANDS PROTECTORATE.

Phosphate of Lime exported from Ocean Island (Royalty) - *Per ton* 6d.

TONGA OR FRIENDLY ISLANDS.

Silver coin over 10*l.* in value - 2 $\frac{1}{2}\%$ *ad valorem.*

ZANZIBAR PROTECTORATE.(c)

Chillies	- - - - -	10	$\frac{1}{2}\%$ <i>ad valorem.</i>
Cloves, stems and mother of cloves	- - - - -	25	$\frac{1}{2}\%$ "
Hides	- - - - -	10	$\frac{1}{2}\%$ "
Sem-sem	- - - - -	12	$\frac{1}{2}\%$ "
Rubber	- - - - -	15	$\frac{1}{2}\%$ "
Shells, other than cuddy	- - - - -	5	$\frac{1}{2}\%$ "
Tobacco	- - - - -	5	$\frac{1}{2}\%$ "

NOTES.—The Sarawak Government states that a coyan of padi or raw sago = 40 pikuls (5,333 $\frac{1}{2}$ lbs.); a pikul = 133 $\frac{1}{2}$ lbs.; a kati = 1 $\frac{1}{2}$ lbs.

Straits Settlements silver dollars are current in Sarawak.

(a) According to special arrangement.

(b) According to monthly notification. It is stated that the export duties are adjusted from time to time in accordance with market prices, the alterations being notified in the "Government Gazette."

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

INDEX.

Articles.	Pages.
Acids, <i>see under</i> "Chemicals and Drugs"	280-315
Aërated Waters, <i>see under</i> "Mineral Waters"	553-5
Agricultural Implements and Machinery	184-45
Ale	514-19
Ammunition	590-615
Animals, Living	407-17
Apparatus, Electrical	660-73
Apparel and Slops	580-9
Arms, Ammunition, and Explosives	590-615
Asphalt	352-4
Bacon and Hams	448-50
Bags and Sacks	616-20
Barley, <i>see under</i> "Grain"	418-24
Beef, <i>see under</i> "Meat"	451-7
Beer and Ale	514-19
Bicycles and Tricycles	621-7
Birds, <i>see under</i> "Animals, Living"	407-17
Biscuits and Confectionery	498-507
Bitters, <i>see under</i> "Spirits"	524-40
Blacking	384-6
Books	244-71
Boots and Shoes	628-33
Bottles, <i>see under</i> "Earthenware" and "Glassware"	199-206 213-24
Brandy, <i>see under</i> "Spirits"	524-40
Brass and Copper and Manufactures thereof	103-17
Bricks and Tiles (including Drain Pipes)	207-12
Buckwheat, <i>see under</i> "Grain"	418-24
Butter and Butter Substitutes	434-8
Cake, Oil	830-3
Candles	341-3
Caps, <i>see under</i> "Hats"	681-4
Cardboard, <i>see under</i> "Paper, &c."	244-71
Carpets and Floorcloths	634-7
Carriages and Carts	638-50
Cattle, <i>see under</i> "Animals, Living"	407-17
Cement	398-7
Charts, <i>see under</i> "Paper, &c."	244-71
Cheese	439-42
Chemicals and Drugs	280-315
China-ware, <i>see under</i> "Earthenware"	199-206
Chocolate	476-80
Cigars and Cigarettes	737-48
Clocks and Watches	651-3
Clothing, <i>see under</i> "Apparel and Slops" and "Hosiery and Underclothing"	580-9 685-7
Coal, Coke, and Patent Fuel	389-92
Cocoa and Chocolate	476-80
Coffee	481-5
Coke	389-92
Colours and Paints	272-9
Condensed Milk	443-7
Confectionery, <i>see under</i> "Biscuits and Confectionery"	498-507
Copper, <i>see under</i> "Brass and Copper"	103-17
Cordage (other than Metal) and Twine	654-9
Cordials, <i>see under</i> "Spirits"	524-40
Corn, <i>see under</i> "Grain"	418-24
Corn-flour, <i>see under</i> "Flour and Meal"	425-33

INDEX—*cont.*

Articles.	Pages.
Cotton, Woven Manufactures - - - - -	14-29
" Yarns and Thread - - - - -	1-4
Cotton-seed Oil, <i>see under</i> "Oils, Vegetable"	321-9
Cutlery, Tools, and Instruments - - - - -	146-62
Cycles - - - - -	621-7
Drain Pipes - - - - -	207-12
Dried Fruits - - - - -	508-11
Druggets and Druggeting, <i>see under</i> "Carpets, &c."	634-7
Drugs - - - - -	280-315
Dyeing and Tanning Materials - - - - -	316-20
Dynamite, <i>see under</i> "Arms, Ammunition, and Explosives"	590-615
Dynamos, <i>see under</i> "Electrical Machinery"	660-73
Earthenware and Porcelain - - - - -	199-206
Electrical Machinery and Apparatus - - - - -	660-73
Electro-plated Ware - - - - -	694-704
Engravings - - - - -	724-8
Essential Oils, <i>see under</i> "Oils, Vegetable"	321-9
Explosives - - - - -	590-615
Extracts of Meat, <i>see under</i> "Meat"	451-7
Fats, <i>see under</i> "Grease"	334-7
Felt - - - - -	674-7
Firearms, <i>see under</i> "Arms, Ammunitions, and Explosives"	590-615
Fireclay - - - - -	387-8
Firewood, <i>see under</i> "Wood and Timber"	556-79
Fish - - - - -	458-65
Floorcloths and Floor Mats - - - - -	634-7
Flour and Meal - - - - -	425-33
Fruit, Dried - - - - -	508-11
Fuel, Patent - - - - -	399-92
Furniture, Household - - - - -	688-93
Game, <i>see under</i> "Meat"	451-7
Ghee, <i>see under</i> "Butter"	434-8
Gin, <i>see under</i> "Spirits"	524-40
Glass and Glasswares - - - - -	213-24
Gloves - - - - -	673-80
Glue - - - - -	381-3
Glycerine - - - - -	349-51
Grain - - - - -	418-24
Granite, <i>see under</i> "Stone, Unwrought and Wrought"	398-403
Grease - - - - -	334-7
Guns and Gunpowder, <i>see under</i> "Arms, Ammunition, and Explosives"	590-615
Gutta Percha - - - - -	235-43
Haberdashery, <i>see under</i> "Woven Manufactures" and "Hosiery and Under- clothing"	14-56 685-7
Hair, Raw - - - - -	755-7
Hams - - - - -	448-50
Hardware, <i>see under</i> "Iron and Steel" and "Cutlery"	57-102 146-62
Harness - - - - -	729-33
Hats - - - - -	681-4
Hempen Woven Manufactures - - - - -	30-41
" Yarns and Thread - - - - -	5-7
Hides and Skins - - - - -	225-34
Hops - - - - -	512-13
Horned Cattle, <i>see under</i> "Animals, Living"	407-417

919

INDEX—cont.

Articles.	Pages.
Horses, <i>see under</i> "Animals, Living" - - - - -	407-17
Hosiery and Underclothing - - - - -	685-7
Household Furniture - - - - -	688-93
Implements, Agricultural - - - - -	134-45
India Rubber and Gutta Percha, (<i>see also under</i> "Boots and Shoes" and "Electrical Apparatus") - - - - -	235-43
Instruments, Scientific - - - - -	146-62
Iron and Steel, Wrought and Unwrought - - - - -	57-102
Ironmongery, <i>see under</i> "Iron and Steel" and "Cutlery" - - - - -	57-102
	146-62
Jams and Jellies, <i>see under</i> "Biscuits and Confectionery" - - - - -	498-507
Jewellery, Plate, and Plated Ware - - - - -	694-704
Jute Woven Manufactures - - - - -	30-41
" Yarns and Thread - - - - -	5-7
Lace, <i>see under</i> "Woven Manufactures" - - - - -	14-56
Lard - - - - -	338-40
Lead and Manufactures thereof - - - - -	118-23
Leather and Leather Wares, (<i>see also under</i> "Boots and Shoes," "Gloves," "Saddlery and Harness") - - - - -	225-34
Linen, Hempen, and Jute Woven Manufactures - - - - -	30-41
" Yarns and Thread - - - - -	5-7
Linooleum, <i>see under</i> "Carpets, &c." - - - - -	634-7
Linseed Oil, <i>see under</i> "Oils, Vegetable" - - - - -	321-9
Liqueurs, <i>see under</i> "Spirits" - - - - -	524-40
Live Stock and other Animals, Living - - - - -	407-17
Machinery - - - - -	163-89
" Agricultural - - - - -	134-45
" Electrical - - - - -	660-73
Maize, <i>see under</i> "Grain" - - - - -	414-24
Maizena, <i>see under</i> "Flour and Meal" - - - - -	425-33
Malt Liqueurs - - - - -	514-19
Manures:	
Chemical - - - - -	280-315
Other kinds - - - - -	711-14
Maps, <i>see under</i> "Paper, &c." - - - - -	244-71
Marble, <i>see under</i> "Stone, Unwrought and Wrought" - - - - -	398-403
Margarine, <i>see under</i> "Butter" - - - - -	434-8
Matches - - - - -	705-10
Mats and Matting, <i>see under</i> "Carpets, &c." - - - - -	634-7
Meal - - - - -	425-33
Meat Fresh, Salted, or otherwise Preserved (<i>see also under</i> "Bacon and Hams") - - - - -	451-7
Metals, Wrought and Unwrought - - - - -	57-198
Milk, Preserved - - - - -	443-7
Millet, <i>see under</i> "Grain" - - - - -	418-24
Mineral Oils, <i>see under</i> "Petroleum and Rock Oils" - - - - -	364-76
Mineral Waters - - - - -	552-5
Molasses - - - - -	489-97
Motor-cars, <i>see under</i> "Carriages and Carts" - - - - -	638-50
" Cycles, <i>see under</i> "Bicycles, &c." - - - - -	621-7
Musical Instruments—Pianos - - - - -	720-3
Mustard - - - - -	470-1
Mutton, <i>see under</i> "Meat" - - - - -	451-7

INDEX—*cont.*

Articles.	Pages.
Newspapers, <i>see under</i> "Paper, &c."	244-71
Netting, Wire, <i>see under</i> "Wire"	190-8
Oatmeal, <i>see under</i> "Flour and Meal"	425-33
Oats, <i>see under</i> "Grain"	418-24
Oil Cake	330-3
Oilcloth, <i>see under</i> "Carpets, &c."	634-7
Oils, Mineral	364-76
"Vegetable"	321-9
Oleomargarine, <i>see under</i> "Butter"	434-8
Opium, <i>see under</i> "Chemicals and Drugs"	200-315
Paints, Colours, and Varnishes	272-9
Paper, Stationery, and Books	244-71
Parasols	752-4
Pasteboard, <i>see under</i> "Paper, &c."	244-71
Patent Fuel	369-92
Perfumery	715-19
Petroleum and Rock Oils	364-76
Pianos	720-3
Pickles and Sauces	466-9
Pictures, Engravings, &c.	724-8
Pigs, <i>see under</i> "Animals, Living"	407-17
Pipes, Drain	207-12
Pitch and Asphalt	352-4
Plate and Plated Ware	694-704
Playing Cards, <i>see under</i> "Paper, &c."	244-71
Porecelain	159-206
Pork, <i>see under</i> "Meat"	451-7
Poultry, <i>see under</i> "Animals, Living"	407-17
" (dead), <i>see under</i> "Meat"	451-7
Precious Stones, <i>see under</i> "Jewellery, &c."	694-704
Preserved Milk	443-7
Provisions and various articles of Food and Drink (<i>see under</i> "Grain," " Bacon and Hams," "Meat," "Butter," "Cheese," "Spirits," &c.)	418-555
Railway and Tramway Plant, <i>see under</i> "Iron and Steel," "Machinery," and "Carriages"	57-102 163-89 638-50
Ready-made Clothing, <i>see under</i> "Apparel and Slops" and "Hosiery and Underclothing"	580-9 685-7
Resins	358-60
Rice, <i>see under</i> "Grain"	418-24
Rock Oils	364-76
Roofing Slates	404-6
Rope, <i>see under</i> "Cordage, &c." " (Wire), <i>see under</i> "Wire"	654-9 190-8
Rubber	235-43
Rugs and Rugging, <i>see under</i> "Carpets"	634-7
Rum, <i>see under</i> "Spirits"	524-40
Rye, <i>see under</i> "Grain"	408-24
Sacks	616-20
Saddlery and Harness	729-23
Salt	472-5
Sauces	466-9
Scents, <i>see under</i> "Perfumery"	715-19
Scientific Instruments	146-62
Seed Oils, <i>see under</i> "Oils, Vegetable"	321-9
Sewing Thread, <i>see under</i> "Yarns and Thread"	1-13
Sheep, <i>see under</i> "Animals, Living"	407-17
Shingles, <i>see under</i> "Wood and Timber"	556-79

INDEX—cont.

Articles.	Pages.
Shoes	628-33
Silk Woven Manufactures	42-8
" Yarns and Thread	8-10
Silver Plate, <i>see under</i> " Jewellery, &c."	694-704
Skins	225-34
Slates, Roofing	404-6
Snuff	737-48
Soap	344-8
Socks and Stockings, <i>see under</i> " Hosiery and Underclothing "	685-7
Spirits	524-40
Starch	734-6
Stationery	244-71
Staves and shooks, <i>see under</i> " Wood and Timber "	556-79
Steel, <i>see under</i> " Iron and Steel "	57-102
Stone, Unwrought and Wrought	398-403
Stones, Precious, <i>see under</i> " Jewellery, &c."	694-704
Stoneware, <i>see under</i> " Earthenware "	199-206
Syrup, <i>see under</i> " Sugar and Molasses "	489-97
Sugar and Molasses	489-97
Sugar, Countervailing duties in British India and in British South Africa	788-9
Tallow, <i>see under</i> " Grease "	334-7
Tanning Materials	316-20
Tar	355-7
Tea	486-8
Telegraph and Telephone Materials, <i>see under</i> " Wire " and " Electrical Apparatus "	190-8
Thread, <i>see under</i> " Yarns "	1-13
Tiles	207-12
Timber	556-79
Tin and Tin Wares	124-8
Tinned Plates, <i>see under</i> " Iron and Steel "	57-102
Tissues, <i>see under</i> " Woven Manufactures "	14-56
Tobacco, Cigars, Cigarettes, and Snuff	737-48
Tools	146-62
Toys	749-51
Treacle, <i>see under</i> " Sugar and Molasses "	489-97
Tricycles	621-7
Turpentine (Oil and Spirit of)	381-3
Twine	654-9
Umbrellas and Parasols	752-4
Underclothing	685-7
Varnishes	272-9
Vaseline, <i>see under</i> " Grease "	334-7
Vegetable Oils	321-9
Vehicles, <i>see under</i> " Carriages and Carts "	638-650
Vinegar	524-3
Waggons, <i>see under</i> " Carriages and Carts "	638-50
Watches	651-53
Waters, Mineral	552-5
Wax	377-80
Wearing Apparel	580-9
Wheat, <i>see under</i> " Grain "	418-24
Wheat Meal, <i>see under</i> " Flour and Meal "	425-33
Whisky, <i>see under</i> " Spirits "	524-40
Wines	541-51
Wireless Telegraphy, Materials for, <i>see under</i> " Electrical Machinery, &c."	660-673

922

INDEX—cont.

Articles.	Pages.
Wire, Wire Netting, Wire Rope, &c.	190-8
Wood and Timber of all kinds, and Manufactures thereof	556-79
Wool and Hair, Raw	755-7
Woollen and Worsted Woven Manufactures	49-56
" " Yarns and Thread	11-13
Woven Manufactures (<i>see also under "Apparel," "Hosiery" and "Millinery"</i>):	
Cotton	14-29
Linen, Hempen, and Jute	30-41
Silk	42-8
Woollen and Worsted	49-56
Yarns and Thread:	
Cotton	1-4
Linen, Hempen, and Jute	5-7
Silk	8-10
Woollen and Worsted	11-13
Yellow Metal Manufactures, <i>see under "Brass and Copper"</i>	103-17
Zinc and Manufactures thereof	129-33

APPENDICES.

I.—Tariff Valuations	758-76
II.—Regulations as to levying Customs duties on the gross or net weight of goods imported at specific rates; and as to Tare Allowances	777-88
III.—Countervailing Duties on Sugar imported into—	
(1) British India	789
(2) British South Africa	790
IV.—Copyright Laws and Regulations	791-7
V.—Parcel Post Regulations affecting Dutiable Goods sent from the United Kingdom	798-806
VI.—Import Duties leviable in certain British Protectorates, &c. :—	
A.—Malay States:	
(1) Federated Malay States (Perak, Selangor, Negri Sembilan, and Pahang)	807-8
(2) Protected Malay States (Kedah, Perlis, Trengganu and Kelantan)	809-10
B.—State of North Borneo	811-813
C.—Sarawak	814
D.—British Solomon Islands Protectorate	815-16
E.—Gilbert and Ellice Islands Protectorate	817
F.—Tonga or Friendly Islands	818
G.—New Hebrides	819-21
H.—Zanzibar Protectorate	822-3
[<i>Note.</i> —The import duties leviable in <i>other</i> British Protectorates are included in the body of this Return.]	
VII.—Rates of <i>Export Duty</i> leviable upon all Articles <i>Exported</i> from the various British Self-Governing Dominions, Crown Colonies, Possessions and Protectorates	824-48
Index	849-54

