

BECHUANALAND PROTECTORATE.

No. 33 of 1923.

[Promulgated 29th June, 1923.]

PROCLAMATION

BY HIS ROYAL HIGHNESS THE HIGH COMMISSIONER

Entitled "The Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1923."

Whereas it is expedient to amend further the tariffs of customs and excise in force in the Bechuanaland Protectorate (hereinafter referred to as "the territory"); to impose an excise duty on patent and proprietary medicines; and to amend in other respects the laws relating to the customs;

Now therefore under and by virtue of the powers in me vested I do hereby declare proclaim and make known as follows:—

CHAPTER I.

Customs Duties.

1. Subject to the exemptions, and to any suspensions, rebates and conditions permitted or provided by or under the authority of the Bechuanaland Protectorate Customs Tariff Proclamation 1914, or any amendment thereof, or this Proclamation, and subject also to the provisions of any law relating to the management of customs, there shall be charged, levied, collected and paid customs duties in respect of goods imported into the territory according to the tariff set out in Part I of the Schedule to this Proclamation.

2. The duty at the rate set forth in Part I of the Schedule to this Proclamation on—

motor spirit, packed in tins, drums or other containers, shall not be charged, levied, collected and paid until the first day of September, 1923. Until such date it shall be charged, levied, collected and paid at the rate set forth in the First Schedule to the Bechuanaland Protectorate Customs Tariff Proclamation 1914.

3. The duty at the rate set forth in Part I of the Schedule to this Proclamation on boots and shoes shall be charged, levied, collected and paid until the thirty-first day of March, 1923, after which date it shall be reduced by 2½ per cent. per annum until such duty, less any rebate of duty, amounts to 17 per cent. *ad valorem*.

4. The Bechuanaland Protectorate Customs Tariff Proclamation, 1914, as amended, is hereby further amended or added to, to the extent shown in Part II of the Schedule to this Proclamation.

CHAPTER II.

Excise Duties.

5. There shall be charged, levied, collected and paid on matches manufactured in the territory the duties of excise set out in Part III of the Schedule to this Proclamation, and on matches manufactured in a territory the Government whereof has entered

into a Customs agreement with the Government of the Union of South Africa (hereinafter referred to as "the Union") corresponding Customs duties.

6. There shall be charged, levied, collected and paid the duties of excise as set out in Part IV of the Schedule to this Proclamation, on patent or proprietary medicines sold or exposed for sale by retail, and such duties shall be levied and collected in the manner hereinafter prescribed: Provided however that such excise duties shall not be payable on patent or proprietary medicines manufactured in or imported through the Union which bear stamps (affixed in such manner as is prescribed by law or regulation of the Union) of a value equivalent to the Excise duty payable thereon under the Customs and Excise Duties Amendment Act, 1923, of the Union or any amendment thereof.

7. No person shall sell or expose for sale by retail any patent or proprietary medicine unless—

- (a) it is securely enclosed in an unbroken packet, box, bottle, pot, phial, or other container; and
- (b) the packet, box, bottle, pot, phial, or other container has been stamped with a stamp of a value equivalent to the excise duty payable under this Proclamation or under the corresponding laws of the Union on the retail selling price of the packet, box, bottle, pot, phial, or other container, with its contents; and
- (c) the stamp has been affixed to every container in the manner prescribed by regulation.

8. (1) Any person who—

- (a) sells or exposes for sale by retail a patent or proprietary medicine in contravention of or non-compliance with any provision of this Proclamation;
- (b) for the purpose of stamping any packet, box, bottle, pot, phial, or other container of a patent or proprietary medicine, uses or supplies, or offers to supply, any stamp other than a stamp supplied by the Government for the purpose, or any stamp so supplied but previously used;

shall be guilty of an offence and shall be liable, on conviction, to a fine not exceeding three hundred pounds, or to imprisonment without the option of a fine for a period not exceeding twelve months, or to both such fine and imprisonment, and such medicines so sold or exposed for sale or stamped with an unauthorized or previously used stamp, shall be forfeited to the Crown.

(2) Nothing in this section contained shall be deemed to exempt any person from any other penalty, civil or criminal, to which he may be liable under any other law in respect of any such contravention or non-compliance as is described in this section.

9. Any officer duly authorized by the Director may at all times enter and search any premises in which patent or proprietary medicines are exposed for sale by retail, or the premises of any person who is suspected of selling patent or proprietary medicines by retail and may seize upon such premises any patent or proprietary medicine, together with all books, accounts and documents relating thereto, in respect of which a contravention of or non-compliance with this Proclamation has, or is suspected of having, taken place. Any person who resists, hinders or obstructs any such officer in the lawful exercise of his powers under this section shall be guilty of an offence, and shall be liable, on conviction, to a fine not exceeding one hundred pounds or to imprisonment without the option of a fine for a period not exceeding six months or to both such fine and imprisonment.

10. (1) The High Commissioner may from time to time by notice in the *Gazette* make, alter and revoke regulations—

- (a) providing for the sale, under such safeguards as may be necessary for the protection of the revenue, of stamps required to be affixed to the containers of patent or proprietary medicines;
- (b) prescribing the form of stamp to be affixed and the manner of affixing the same to such containers,

and generally for the better carrying out of the objects and purposes of this Proclamation.

(2) Such regulations may provide penalties for a contravention thereof or failure to comply therewith not exceeding a fine of one hundred pounds.

11. In this Chapter unless inconsistent with the context—

“Director” means the Director of Customs or any officer for the time being lawfully acting in that capacity.

“Exposed for sale by retail” includes storage in any shop in which retail sales take place.

“Medicine” means any drug or other substances (other than vaccines, sera, toxins, and substances of a like nature, and the so-called “Dutch medicines”), used or intended to be used, whether internally, externally, or by injection, inhalation or otherwise, for the prevention, relief or cure of any disease or disorder in man.

“Patent or proprietary medicine” means any medicine—

- (a) protected in the Union or in the territory under current Letters Patent; or
- (b) prepared or purporting or professed to have been prepared from some secret formula; or
- (c) prepared or purporting or professed to have been prepared by some secret or occult art, whether or not the formula is or is professed to be secret; or
- (d) sold under a name or trade mark registered specially in regard thereto; or
- (e) sold under any description which, by reason of the use of the possessive case or otherwise, implies or indicates proprietary rights; or
- (f) prepared for sale as an article of commerce, and not specially prepared or supplied in accordance with the prescription of a medical practitioner for the use of the purchaser of a member of his family or other person in his charge;

Provided that the term “Patent or proprietary medicine” shall not include—

- (1) any medicine mentioned in the edition of the British Pharmacopoeia at the time being in force in the Union or in the territory under the Medical and Pharmacy laws or in the British Pharmaceutical Codex or any official supplement thereto, or any mixture of medicines so mentioned, when such medicine or mixture is not held out or recommended in the label or in any printed or other matter on or accompanying the container or package, and is not otherwise advertised to the public, as a cure or remedy for any disease or disorder in man, and when, in the case of a medicine, it is sold under the name mentioned in the British Pharmacopoeia or British Pharmaceutical Codex, or, in the case of a mixture, its composition is stated on the label of the container or package;
- (2) such other medicines as the High Commissioner may from time to time specify by notice in the *Gazette*.

CHAPTER III.

General.

12. Paragraphs (1) and (3) of section *eight* of the Bechuanaland Protectorate Customs Tariff Proclamation 1914, are hereby repealed, and the following paragraphs (1), (3) and (4) are substituted therefor:—

- “(1) In the case of goods imported into the territory of a class or kind produced or manufactured in the territory or in the Union if the export selling price, free on board, to an Importer in the territory or in the Union be less than that at which the same goods are sold for home consumption in the usual and ordinary course of trade, in the principal markets of the country of export, at the time of shipment, plus the free on board charges, and detriment may thereby, in the opinion of the High Commissioner result to a South African industry, the High Commissioner may by notice in the *Gazette*, declare that there shall (whether or not any other customs duty is payable thereon) be charged, levied, collected, and paid on those goods on importation into the territory a special customs duty (or dumping duty) equal to the difference between the said selling price to the importer and the price at which the goods are sold for home consumption as aforesaid, plus the free on board charges: Provided that the special customs duty (or dumping duty) shall not, in any case, exceed twenty-five per cent. *ad valorem*.
- (3) When any goods of which the value as defined by section *seven* of this Proclamation, or any amendment thereof, added to the marine insurance and freight charges, does not exceed £10 per ton and which are of a class or kind produced or manufactured in the territory or in the Union, have been or are being carried to South Africa at a rate of freight which, in the opinion of the High Commissioner, is detrimental to the production or manufacture of those goods in South Africa, the High Commissioner may by notice in the *Gazette* (which may, at any time, by notice, be amended or withdrawn), determine a minimum rate of freight for the carriage of the goods specified from any country named in such notice, and there shall be charged, levied, collected, and paid on those goods on importation into the territory from any country so named a special customs duty (or dumping freight duty) equal to the difference between the net freight rate paid, or to be paid, and the rate determined as aforesaid.
- (4) A notice issued under paragraph (1) or (3) of this section shall not have force or effect in respect of goods exported from the country named therein, prior to the date of publication thereof in the *Gazette*.

13. Whenever for the purposes of estimating the amount of customs duty payable in respect of any goods, it is necessary, in terms of section *seven* of the Bechuanaland Protectorate Customs Tariff Proclamation, 1914, or of any other law, to determine the true current value for home consumption in the open market of similar goods in the principal markets of the country from which and at the time at which the goods were imported and the Director has any doubt as to the correctness of the certificate of such value given by the manufacturer or supplier in the country of export, a written certificate, signed by a person in that country specially designated by the Director certifying such value shall, for the purpose of assessing the amount of customs duty or any other duty payable on such goods and all other matters incidental to such purpose, be accepted as conclusive evidence of such value.

14. The High Commissioner may by notice in the *Gazette* declare that, subject to conditions set out in such notice, there may be allowed a rebate of the whole or any part of the customs duties that would otherwise be payable under the Bechuanaland Protectorate Customs Tariff Proclamation, 1914, or any amendment thereof, on the articles enumerated hereunder, on first importation or when taken out of bond; viz.—

- (a) edible seeds for experimental purposes not being corn or grain or potatoes;

- (b) appointments and uniforms imported by or on behalf of a recognized boys' naval brigade;
- (c) salt for use in the dairying industry and for bacon-curing;
- (d) yarn for use in the manufacture of suitings, coatings and other dress materials, and for machine-knitted goods;
- (e) turpentine, vegetable or mineral, for use in the manufacture of paints, varnishes and polishes;
- (f) gunpowder and time fuses for use in the whaling industry;
- (g) canvas in the piece, weighing less than 8 ozs. per yard of 28½ inches in width for use in manufactures;
- (h) corduroy for use in the mining industry;
- (i) eucalyptus, pine and other oils, for use in connection with the extraction of gold and other minerals by the flotation process;
- (j) soya bean, citronella, and mirbane oils for use in the soap-making industry;
- (k) waxes for use in the manufacture of polishes; and tinfoil for use in the packing of polishes and confectionery;
- (l) wrapping paper for paper-bag making;
- (m) linseed oil, raw, for use in the manufacture of paints for resale;
- (n) motor spirit, as set forth in Part I, Class I, item 33 of the Schedule to this Proclamation, when mixed with spirit distilled in the Union, and intended for use as fuel in internal combustion engines.

15. Section *ten* of the Bechuanaland Protectorate Customs Management Proclamation, 1914, is hereby amended by the addition thereto of the following new paragraphs (g) and (h)—

- (g) carbide of calcium which, when treated with water yields less than two hundred and fifty litres of gas from one kilogramme, the gas being measured at fifteen degrees centigrade under a pressure of seven hundred and sixty millimetres of mercury;
- (h) second-hand boots and shoes.

16. Any expression to which a meaning has been assigned in and for the purposes of the Bechuanaland Protectorate Customs Management Proclamation, 1914, shall, when used in this Proclamation, or any regulations made thereunder, bear that meaning, unless the context otherwise requires.

17. Section *twelve* of the Bechuanaland Protectorate Customs Tariff Proclamation, 1914, is hereby amended by the deletion of the words "being a portion of the British Dominions or under the protection of the Crown."

18. This Proclamation may be cited for all purposes as the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation 1923, and shall be deemed to have had force and to have taken effect—

- (a) as regards any Customs or Excise Duties (except the duties mentioned in section *two* of this Proclamation) which are hereby imposed or increased, as from the twenty-eighth day of March 1923;
- (b) in other respects as from the date of its publication in the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Capetown this Twenty-third day of June One thousand Nine hundred and Twenty-three.

ARTHUR FREDERICK,
High Commissioner.

By Command of His Royal Highness
the High Commissioner.

H. J. STANLEY,
Imperial Secretary.

SCHEDULE.

PART I.—CUSTOMS DUTIES.

Class I.—Special Rates.

Tariff Item.	Article.	Duty.	Rebate upon goods, the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.
8 (a) 18	Carbide of calcium, per 100 lb. . . . Confectionery :—	£ s. d. 0 5 0	£ s. d. 0 0 6
	(i) Confectionery, plain or fancy, of all kinds, compounded, made or preserved with sugar; sweetened cocoa or chocolate; preserves and sweetmeats; candied or preserved ginger or chow-chow; bon-bons, surprise packets and crackers, per lb. . . . (or per £100.) whichever duty shall be the greater.)	0 0 3½ 30 0 0	0 0 0½ 3 0 0
	NOTE.—Medicinal preparations properly classed as apothecary-ware are not to be included.		
	(ii) Honey, jams, and jellies; pudding and jelly powders, per lb. (or per £100.) whichever duty shall be the greater.)	0 0 2½ 25 0 0	0 0 0¼ 3 0 0
19	Corn and Grain :—		
	(a) Wheat—		
	(ii) Ground or otherwise prepared, per 100 lb.	0 3 3	0 0 4
	(b) (iii) Maize—ground or otherwise prepared, per lb.	0 0 1¼	0 0 0¼
30	Matches :—		
	(a) Wooden: in boxes or packages of not more than 100 matches, per gross of boxes or packages. In boxes containing more than 100, but not more than 200 matches, per gross of boxes or packages. and for every 100 additional matches, in boxes or packages, per gross of 100 matches.	0 2 6 0 5 0 0 2 6	
	(b) Fusees, vestas, or wax matches, or other patent lights used as such; in boxes or packages containing not more than 50, per gross of boxes or packages In boxes, or packages of more than 50, but not more than 100, per gross of boxes or packages. and for every 50 additional in boxes or packages, per gross of 50 matches.	0 2 6 0 5 0 0 2 6	
	(Match splints to be classed, and pay duty, as matches.)		

Tariff Item.	Article.	Duty.		Rebate upon goods, the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.	
		£	s. d.	£	s. d.
32	Milk or cream, condensed, desiccated, or preserved:—				
	(a) Full cream, per 100 lb.	0	10 4	0	2 0
33	Motor spirit, namely: Benzine, benzoline, naphtha (not potable), gasoline, petrol, and petroleum spirit generally—				
	(i) when not packed, per imperial gallon.	0	0 2		
	(ii) when packed in tins, drums, or other containers, per imperial gallon.	0	0 3		
36 (2)	Paper, wrapping, including browns, casings, sealings, nature or ochre browns, sulphites, krafts, bag papers, and candle carton paper; in original mill wrappers, or in sheets, or in rolls, when the weight of the paper, at a size of 29 inches by 45 inches, or its equivalent, is not less than 30 lb. per ream of 480 sheets; but not including greaseproof, vegetable parchment, and cartridge papers, and tinfoil and similar metallic papers, per lb.				
41 (2)	Rubber, manufactures of, namely: (a) pneumatic tyres and the tubes therefore—	0	0 0 $\frac{5}{8}$	0	0 0 $\frac{3}{8}$
	(i) tyres, including the weight of the immediate wrapper, per lb.	0	1 0	0	0 3
	(ii) tubes for motor vehicles other than motor cycles, per lb.	0	0 8	0	0 2
	(iii) tubes for motor cycles and cycles, per lb.	0	1 0	0	0 3
	(b) tyres, solid, per lb.	0	0 3	0	0 1
44	Spirits:—				
	(a) Perfumed, per imperial gallon (and in addition 25 per cent. <i>ad valorem</i>).	1	19 0		

Class II.—Mixed Rates.

52	Boots and shoes, per £100.	30	0 0	3	0 0
	NOTE.—Infants' shoes and bootees are not included in this item.				
52 (1)	Perfumery, including toilet preparations, non-spirituous, viz., powders, washes, pomatums, cosmetics, pastes, dyes, hair oils, and other preparations for toilet use, but not including tooth powders, tooth pastes, and tooth washes: not elsewhere enumerated, per £100.	40	0 0	3	0 0
52 (2)	Plywood, per cubic foot.	0	4 0	0	0 6
	(or per £100.	25	0 0	3	0 0
	whichever duty shall be the greater.)				

Class III.—25 per cent. ad valorem.

Tariff Item.	Article.	Duty.		Rebate upon goods, the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.
		£	s. d.	
54 (2)	Asbestos - cement manufactures, namely, plain or corrugated sheets, slates, tiles, ridging, and guttering, per £100.....	25	0 0	3 0 0
68 (2)	Metal sheets, printed, lithographed, or embossed, including metal badges, metal name and number plates, and similar articles, per £100.....	25	0 0	3 0 0
69 (2)	Paints and colours, not elsewhere enumerated, per £100.....	25	0 0	3 0 0

Class IV.—3 per cent. ad valorem.

Tariff Item.	Article.
73 (2)	Acid, oxalic: in bulk.
82 (2)	Boot and shoe makers' grindery, including poplins, linings, loopings, solutions, wood heels; cotton, linen and silk thread, not elsewhere enumerated; eyelets and hooks, ornaments not elsewhere enumerated; trimmings, socking paper, bottom fillings, backing cloth, tools, abrasives and crayons; under such conditions and regulations as the Director of Customs may prescribe.
89 (2)	Cinematograph films, being blank films and known as raw films or stock.
92 (2)	Cornish stone: in bulk.
98 (2)	Fibre, leatherboard, hemptite and other compositions, metal and other frames, locks, clips, studs, handles swivels, caps, corners, hat box cones, and other metal fittings, and webbing, used in the harness and saddlery, and bag and trunk manufacturing industries; under such conditions and regulations as the Director of Customs may prescribe.
101 (2)	Fuller's earth not elsewhere enumerated: in bulk.
105 (2)	Harpoons, whaling guns and parts thereof, manilla and hemp whale lines over 3½ inches in circumference, used in the whaling industry; under such conditions and regulations as the Director of Customs may prescribe.
105 (3)	Hinges, locks and keys, escutcheons, handles, castors, webbing, studs and bindings, for use in the furniture manufacturing industry; under such conditions and regulations as the Director of Customs may prescribe.
111 (2)	Leads, white and red, dry, and lithopone: in bulk, to be used in the manufacture of paints for resale; under such conditions and regulations as the Director of Customs may prescribe.
115 (2)	Manganese resinate: in bulk.
116 (2)	Metal edging for use in the cardboard boxmaking industry.
118 (2)	Naphthalene: in bulk.
118 (3)	Nickel sulphate: in bulk.
118 (4)	Oxides, namely: cobalt, copper, iron, tin, and zinc: in bulk.
120 (2)	Perchloride of iron; in bulk.
128 (2)	Saltpetre: in bulk.
136 (2)	Tent rings, brass eyelets, and hooks and eyes, for use in the manufacture of canvas goods by manufacturers thereof; under such conditions and regulations as the Director of Customs may prescribe.
143 (2)	Wireless telegraphy instruments and apparatus used in the working thereof.

NOTE.—A rebate of the whole duty shall be granted on goods the growth, produce or manufacture of the United Kingdom and reciprocating British Possessions.

PART II.—AMENDMENTS OR ADDITIONS.

Class I.—Special Rates.

Tariff Item.	Article.	Amendment or Addition.
5	Blasting compounds, including all kinds of explosives suitable and intended for blasting, and not suitable for use in firearms (including detonators); and collodion cotton not intended for manufacturing purposes, per lb. 2½d., rebate ½d.	Blasting compounds, including all kinds of explosives suitable and intended for blasting, and not suitable for use in firearms (excepting detonators); and collodion cotton not intended for manufacturing purposes, per lb. 2½d., rebate ½d.
18 (a)	Crown corks and other stoppers made of metal, glass, earthenware, or mineral or vegetable composition, used alone or in combination with cork or other substances as stoppers for bottles and jars of common glass or earthenware, whether imported in combination or separately, per gross 3d.	Crown corks and similar stoppers (not being screw stoppers or swing stoppers), made of metal or other material, used alone or in combination with cork or other substances as stoppers for bottles and jars of common glass, per gross 3d.
19	Corn and grain : (b) Barley, buckwheat, kaffir-corn, maize, millet, oats, rye : (ii) ground, malted, or otherwise prepared, including samp, per 100 lb. 2s. 9d., rebate 3d.	Corn and grain : (b) (ii) Barley, buckwheat, kaffir-corn, millet, oats, rye : ground, malted or otherwise prepared, including samp, per 100 lb. 2s. 9d., rebate 3d.

Class III.—25 per cent. ad valorem.

70	Perfumery, cosmetics, dyes, powders, and other preparations for toilet use, not elsewhere enumerated.	Tooth powders, tooth pastes, and tooth washes containing less than 3 per cent. of proof spirit.
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NOTE.—A rebate of 3 per cent. *ad valorem* shall be granted on goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.

Class IV.—3 per cent. ad valorem.

75	Ammonia (solution) and anhydrous ammonia, ammonium carbonate, ammonium chloride (sal-ammoniac), ammonium nitrate, and ammonium perchlorate : in bulk.	Ammonia (solution) and anhydrous ammonia, ammonium carbonate, ammonium chloride (sal-ammoniac), ammonium nitrate, ammonium oxalate, and ammonium perchlorate : in bulk.
98	Felt, rubberoid, uralite, and similar substances for building purposes.	Felt, rubberoid, and similar substances for building purposes.

Tariff Item.	Article.	Amendment or Addition.
112	Leather: patent, enamelled, roan and morocco, pigskin in the piece and valve hide.	<p>(a) Leather in the piece :</p> <p>(i) Patent and enamelled.</p> <p>(ii) Morocco and roan.</p> <p>(iii) Pigskin.</p> <p>(iv) Valve hide.</p> <p>(b) High-grade leather in the piece, viz. :</p> <p>(i) Black calf, being whole skins, when the measurement does not exceed 144 square feet per one dozen whole skins, and the measurement of no single skin exceeds 12½ square feet, and the "free on board" price is not less than 1s. 3d. per square foot.</p> <p>(ii) Coloured calf (other than black), being whole skins, when the measurement does not exceed 144 square feet per one dozen whole skins, and the measurement of no single skin exceeds 12½ square feet, and the "free on board" price is not less than 1s. 6d. per square foot.</p> <p>(iii) Black glacé kid, when the measurement does not exceed 72 square feet per one dozen whole skins, and the measurement of no single skin exceeds 6½ square feet, and the "free on board" price is not less than 1s. 3d. per square foot.</p> <p>(iv) Coloured glacé kid (other than black), when the measurement does not exceed 72 square feet per one dozen whole skins, and the measurement of no single skin exceeds 6½ square feet, and the "free on board" price is not less than 1s. 6d. per square foot.</p> <p>(v) Suede, velour and velvet finish leathers (not including those made from splits or goat or sheep skins and not including leather known as chamois), when the measurement does not exceed 120 square feet per one dozen sides, and the measurement of no single side exceeds 10½ square feet), and the "free on board" price is not less than 1s. 6d. per square foot :</p> <p>Provided that no leather shall be entered for payment of duty under items (b) (i), (ii), (iii), (iv) and (v), that is not full or straight chrome tanned.</p>

Tariff Item.	Article.	Amendment or Addition.
114	<p>Machinery :</p> <p>(a) Machinery, apparatus, appliances and implements (not including material, vehicles, mechanics' tools, domestic machines, or harness) for agricultural, manufacturing, mining, bookbinding, printing, and other industrial purposes.</p> <p>(b) 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, but not including electroliers, hand lamps, or fancy fittings.</p>	<p>Machinery :</p> <p>(a) Machinery, apparatus, appliances and implements (not including material, vehicles, mechanics' tools not elsewhere enumerated, domestic machines, harness, or acetylene lamps) for agricultural, manufacturing, mining, bookbinding, printing, and other industrial purposes.</p> <p>(b) 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, but not including electroliers, acetylene lamps, hand lamps, or fancy fittings.</p>
117	<p>Metals :</p> <p>(c) Iron and steel—</p> <p>(ii) sheets, plain, perforated, galvanized, corrugated or enamelled.</p> <p>(e) Tin and zinc: bar, plate, sheet, plain or perforated, but otherwise unmanufactured.</p>	<p>Metals :</p> <p>(c) Iron and steel—</p> <p>(ii) sheets, plain, perforated, galvanized or corrugated.</p> <p>(e) Tin and zinc: bar, plate, sheet, plain or perforated, but otherwise unmanufactured; but not including lacquered, varnished, or enamelled plates or sheets.</p>
120	<p>Paper: all plain or composite papers, including tissue paper, in the original mill wrappers, flat or folded, not less than 16 inches by 15 inches, and in reels, including paper in reels used for the monotype typesetting machine; but not including ruled or printed papers, stationery, blotting, wall, sanitary, sensitized, tracing, or carbon papers.</p>	<p>Paper not elsewhere enumerated, namely: plain or composite papers, including tissue paper, in the original mill wrappers, flat or folded, not less than 16 inches by 15 inches, and in reels, including paper in reels used for the monotype typesetting machine, and graphitized paper; but not including ruled or printed papers, stationery, blotting, wall, sanitary, sensitized, tracing, or carbon papers.</p>
122	<p>Potassium and sodium: carbonate, bicarbonate, caustic and silicate, chlorate, bichromate, permanganate, red and yellow prussiate of: in bulk.</p>	<p>Potassium and sodium: carbonate, bicarbonate, caustic and silicate, chlorate, bichromate, metabisulphite, permanganate, red and yellow, prussiate of: in bulk.</p>
126	<p>Resin: in bulk.</p>	<p>Resin, gums, dry shellac, and resin size for paper-making: in bulk.</p>
131	<p>Slates for roofing.</p>	<p>Slates for roofing not elsewhere enumerated.</p>

NOTE.—A rebate of the whole duty shall be granted on goods the growth, produce, or manufacture of the United Kingdom and reciprocating British Possessions.

Class V.—Free.

Tariff Item.	Article.	Amendment or Addition.
167	Dyes, colour preparations (not including boot blacking and boot polishes), used in the manufacture or preparation for sale of articles; substances for preparing or bating hides, and substances for tanning and finishing leather, including alum and hyposulphite; under such conditions and regulations as the Director of Customs may prescribe.	Dyes, colour preparations, spirituous or non-spirituous (including boot blacking and boot polishes not being for resale), and glazes; used in the manufacture or preparation for sale of articles; substances for preparing or bating hides and skins, and substances for tanning and finishing leather, including alum and hyposulphite; under such conditions and regulations as the Director of Customs may prescribe.
189	Tallow, including vegetable tallow.	Tallow, including vegetable tallow, and olsine.

PART III.—EXCISE DUTY OR CORRESPONDING CUSTOMS DUTY.

Article.	Rate of Duty.
	£ s. d.
Matches:—	
(a) In boxes or packages of not more than 100 matches, per gross of boxes or packages.....	0 1 0
(b) In boxes or packages containing more than 100 matches, but not more than 200 matches, per gross of boxes or packages.....	0 2 0
And for every 100 additional matches, in boxes or packages, per gross of 100 matches.....	0 1 0

PART IV.—EXCISE DUTY ON PATENT OR PROPRIETARY MEDICINES.

Article.	Rate of Excise Duty.
	£ s. d.
Patent or proprietary medicines sold or exposed for sale by retail; when the retail selling price of the packet, box, bottle, pot, phial, or other container, with its contents, but exclusive of the excise duty, does not exceed:—	
s. d.	
1 6.....	0 0 2
2 0.....	0 0 3
2 6.....	0 0 4
4 0.....	0 0 6
6 0.....	0 1 0
10 0.....	0 1 6
20 0.....	0 4 6
50 0.....	0 10 0
over 50 0.....	1 0 0