

# BECHUANALAND PROTECTORATE.

No. 20 of 1925.

[Promulgated 4th September, 1925.]

## PROCLAMATION

By His Excellency The High Commissioner

Entitled the Customs Tariff and Excise Duties Amendment  
Proclamation, 1925.

Whereas it is expedient to provide for the imposition of duties of customs upon goods imported into the Bechuanaland Protectorate (herein after referred to as "the territory"); to amend the tariff of excise in force in the territory; to validate the action of the Government in suspending the collection of certain customs and excise duties; and to amend the laws relating to 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.

1. Subject to the exemptions, and to any suspensions, rebates and conditions permitted or provided for by or under the authority of 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 at the rates set forth in the maximum duty column of the First Schedule to this Proclamation.

2. The goods described in Class XV of the First Schedule shall, subject to such conditions and regulations as the High Commissioner may prescribe, be admitted into the territory free of customs duty; provided such goods are imported for use only in the manufacturing industry mentioned in each instance.

3. The High Commissioner may by notice in the *Gazette* bring into operation as from such date as may be specified therein, any duty referred to as a suspended duty in the First Schedule to this Proclamation; provided that such duty shall not be imposed in respect of goods shipped to the territory prior to such specified date.

4. In any case in which the High Commissioner is satisfied that any industry protected by a duty appearing in the maximum duty column of the First Schedule to this Proclamation—

(a) is charging unduly high prices for any product; or

(b) is acting in a manner which tends to such a restraint of trade or the establishment of such a monopoly as is injurious to the public interests; or

(c) is maintaining unsatisfactory labour conditions,  
he may by notice in the *Gazette*, declare that the duty to be charged, levied, collected and paid upon the article concerned, shall be that set out in the minimum duty column of the First Schedule to this Proclamation, and as from such date as may be specified in the notice such minimum duty shall be the duty applicable in respect of that article.

5. The customs duties charged on the goods specified in Part I of the Second Schedule to this Proclamation shall be rebated to the extent shown in the fourth column thereof, in respect of goods which having been grown, produced or manufactured in the United Kingdom are imported therefrom for consumption in the territory.

6. (1) In the event of the Governor-General of the Union concluding an agreement with any British dominion, colony or possession, whereby, in consideration of the extension to the Union, of equivalent reciprocal privileges in respect of goods imported into such dominion, colony or possession from the Union, rates of duty not lower than the minimum rates of duty set forth in the First Schedule to this Proclamation may be extended to specific goods grown, produced or manufactured in and imported from such dominion, colony or possession into the Union, the High Commissioner may apply to such goods imported into the territory similar rates of duty to those imposed on their importation into the Union; provided that from the date such rates become effective they shall apply also to similar goods grown, produced or manufactured in the United Kingdom.

(2) Until such time as agreements have been concluded and brought into effect under the provisions of this section with the Dominion of Canada, the Commonwealth of Australia and the Dominion of New Zealand, as the case may be, the customs duties charged on the goods specified in Parts II, III and IV respectively of the Second Schedule to this Proclamation shall be rebated to the extent shown in the fourth column thereof in respect of goods which having been grown, produced or manufactured in Canada, Australia or New Zealand, as the case may be, are imported therefrom for consumption in the territory.

7. In the event of the Governor-General of the Union concluding an agreement with any foreign State in consideration of the extension by that State of equivalent reciprocal privileges in respect of goods imported into that State from the Union, whereby there may be accorded to that State most-favoured foreign nation treatment in respect of customs duties leviable on goods imported from that State or whereby rates of duty not lower than the minimum rates of duty set forth in the First Schedule to this Proclamation may be extended to specific goods grown, produced or manufactured in and imported from that State into the Union, the High Commissioner may impose on such goods imported into the territory similar rates of duty to those imposed on their importation into the Union; provided that such rates

(a) shall not be extended to any goods specified in Part I of the Second Schedule to this Proclamation; and

(b) shall, from the date they become effective in respect of goods imported from any foreign State, be extended *ipso facto* to similar goods grown, produced or manufactured in and imported from the United Kingdom.

8. No rates to be brought into operation in terms of any such agreement as is mentioned in sections *six* or *seven* shall have effect until the High Commissioner shall have notified the same by notice in the *Gazette*.

9. (1) The manufactured goods in respect of which rebates may be allowed under sections *five* and *six* or minimum rates of duty applied under sections *six* and *seven* shall be bona fide the manufacture of the country to whose products such rebates and rates apply, that is to say they shall be either wholly manufactured in such country, or, if partially manufactured therein, at least twenty-five per cent. of the factory cost of each article in its finished state shall be represented by the products and labour of such country.

(2) In the event of any question arising as to whether any goods are entitled to any such rebate or minimum rate, the decision of the Resident Commissioner shall be final.

10. (1) The High Commissioner may enter into an agreement with the Government of any country in South Africa providing—

(a) that goods grown, produced or manufactured in the territory shall be admitted into that country free of customs duty, and that goods grown, produced or manufactured in that country shall be admitted into the territory free of customs duty; and

- (b) that one party to the agreement shall collect on behalf of the other party the customs duties imposed in respect of goods which, having been imported into its country are removed into the country of the other party;
- (c) for the payment of customs duties or of any amount in commutation of such duties;
- (d) for the payment of charges for the collection of duties;
- (e) that in the event of an excise duty or surtax being imposed on any goods grown, produced or manufactured in or imported into the Union or the territory a corresponding duty or surtax shall be levied on like goods, which, having been grown, produced or manufactured in or imported into the country of the other party to the agreement, are imported into the territory.

(2) Notwithstanding the repeal by this Proclamation of section *twelve* and paragraph (c) of section *fourteen* of the Bechuanaland Protectorate Customs Tariff Proclamation 1914, all agreements entered into in terms thereof and in force at the commencement of this Proclamation, shall be considered as entered into under the provisions of this section and to be in full force and effect, and any regulation made under the paragraph mentioned shall remain in full force and effect unless and until superseded by a regulation made under this Proclamation.

11. A rebate of duty shall be allowed in respect of goods imported or taken out of bond for the use of members of His Majesty's regular naval, military or air forces. An allowance per member may be made in lieu of the rebate.

12. The High Commissioner may, by notice in the *Gazette*, declare that, subject to regulations set out in such notice—

- (a) when goods which have been imported into the territory are exported therefrom, in the same condition as imported, to a country specified in the notice a rebate shall be allowed or a refund made of the duty which was levied or paid on importation;
- (b) when goods manufactured in the Union or the territory of any particular class or kind mentioned in the notice are exported from the territory, except to countries in South Africa with the Governments of which agreements have been entered into in terms of section *ten* of this Proclamation, a rebate shall be allowed or refund made of any duty which has been levied or paid in respect of materials (whether raw, semi-manufactured or manufactured) used in the manufacture of those goods;
- (c) in respect of bona fide samples intended solely for use in the taking of orders and not for sale, imported by commercial travellers or by representatives of foreign business undertakings, a refund of the duty paid shall be made upon export of those samples, provided such export takes place within twelve months of the date of importation;
- (d) in respect of goods not intended for consumption in but imported into the territory by bona fide tourists for their own use, a refund of the duty paid shall be made upon the export of those goods, provided such export takes place within six months of the date of importation;
- (e) there shall be allowed a rebate of the duties levied on used household effects, to the value of one hundred pounds for each adult and fifty pounds for each child but not exceeding four hundred pounds in all for each family, imported by and the bona fide property of persons arriving in the territory to settle therein, and which are not intended for sale or disposal to other persons;
- (f) there shall be allowed a rebate or refund of duty levied or paid on appointments and uniforms imported by, or on behalf of any recognized boy scout association, boys' naval brigade and boys' brigade, and on appointments and materials for uniforms imported by or on behalf of any recognized girl guide or similar association;

- (g) there shall be allowed a rebate of the duty levied on goods, including seeds not being corn or grain or potatoes, imported for experimental purposes;
- (h) there shall be allowed a refund of the duty paid on moulders' patterns for use in the manufacture of castings, upon the export of such patterns, provided the export takes place within six months of the date of importation;
- (i) there shall be allowed a rebate of the whole or any part of the duty otherwise payable under this Proclamation on any article which is a raw material or essential requisite of any industry specified in such regulation.

13. The duty at the rate set forth in the First Schedule to this Proclamation on boots and shoes, not being infants' shoes, shall be charged, levied, collected and paid until the thirty-first day of March, 1928, after which date it shall be reduced by two and one-half per centum per annum until such duty amounts to twenty per centum *ad valorem*.

14. (1) For the purpose of assessing the amount of any customs duty and for the purpose of the declaration and oaths which may at any time be required by law or regulation in relation to any question of such duty, the value of such goods for purposes of duty shall be taken to be the domestic value, as herein after defined, plus the extra cost of packing and packages for export, carriage to the port of shipment and all other expenses incidental to placing the goods on board ship ready for exportation to the territory; provided that in no case shall the value for purposes of duty be less than the free on board price of the goods to the importer, including agents' or buying commission in excess of five per cent.

(2) In the case of goods imported into the territory overland otherwise than from the Union the provisions of sub-section (1) shall likewise apply, subject to the substitution of the words "place of dispatch" for the words "port of shipment," and of the words "on rail or other vehicle" for the words "on board ship."

(3) For the purposes of this section "domestic value" shall, in respect of goods imported into the territory, be the market price at which at the time of exportation such or similar goods are offered for sale, for consumption in the country from which the goods are exported, to all purchasers in the usual wholesale quantities in the ordinary course of trade in the principal markets of such country, including the cost of packages ordinarily used in those markets, but not including excise duties payable in that country.

(4) In determining domestic value goods shall not be deemed to be offered for sale in the ordinary course of trade in the principal markets of the country of export within the meaning of this section, when—

- (a) they are not sold for use or consumption in that country;
- or
- (b) a hiring thereof or the right of using the same, but not the right of property therein, is sold or given; or
- (c) any royalty imposed thereon is uncertain; or
- (d) they are usually or exclusively sold by or to agents or by subscription; or
- (e) they are sold under any other unusual or peculiar manner or conditions.

In all such cases the value for purposes of duty shall be determined by the Director of Customs, and subject always to the right of appeal to the Resident Commissioner the value so determined shall be the value upon which duty shall be assessed and levied.

(5) In the event of any question arising as to the correctness of any certificate of domestic value given by the manufacturer or supplier in the country of export, or of any statement of freight

charges paid or to be paid, made by the shipper or ship's agent in the country of shipment, a written certificate signed by a person in that country specially designated by a Minister of the Union of South Africa, certifying such value or freight charges shall, for the purpose of assessing the amount of any duty or any other matters incidental to such purpose, subject always to the right of appeal to the Resident Commissioner, whose decision shall be final, be accepted as conclusive evidence of such value or freight charges, as the case may be.

## CHAPTER II.—DUMPING.

15. (1) Whenever the High Commissioner is satisfied that goods which are of a class or kind produced or manufactured in the territory or in the Union have been or are being exported to the territory or to the Union

- (a) at an export price which is less than the domestic value thereof plus the extra cost of packing and packages for export, carriage to the port of shipment, and all other expenses incidental to placing the goods on board ship ready for exportation to the territory or to the Union; or
- (b) at an export price, which owing to the depreciated exchange value of the currency of the country in which the goods were produced or manufactured or from which they were exported, is less than the export price of goods of the same class or kind imported into the territory or the Union from countries the exchange value of whose currency in relation to currency of the territory or the Union is not depreciated by more than five per centum, and from which such goods on importation are not otherwise liable to any dumping duty in terms of this section; or
- (c) at a rate of freight which is lower than the rate prevailing at the date of shipment for those classes of goods usually rated for shipping purposes on the same basis, or at ballast rates of freight, or freight free, or which by reason of the granting of rebates, refunds, or other allowances the net amount of freight payable is lower than that prevailing at the date of shipment; or
- (d) being sold or offered for sale in the territory or the Union in the usual and ordinary course of trade for an amount which is less than the domestic value thereof plus the extra cost of packing and packages for export, inland carriage, sea freight, insurance and all charges including landing and delivery charges and any duty (other than a dumping duty) payable under this Proclamation or any amendment thereof; or
- (e) where a bounty has been or will be granted in respect of such goods in the country in which they were produced or manufactured or from which they were exported, by way of a bonus, rebate, subsidy or otherwise, whether granted by a Government or other authority or person;

and is further of opinion that detriment may from one or more of the above causes result to an industry within South Africa and that it would be in the public interest to impose in respect of such goods a dumping duty, the High Commissioner may by notice in the *Gazette* notify the class of goods and declare that one or more of the dumping duties enumerated in sub-section (2), and set forth in such notice, shall be levied upon goods of such class on importation into the territory from a country or countries named in the notice; and from and after the date specified in such notice such dumping duty or duties shall, in addition to any other duties payable thereon, be charged, levied, collected and paid on goods so notified on importation into the territory from the countries named; provided that—

- (i) no dumping duty or duties shall be imposed in respect of goods shipped to the territory from the country named in the notice prior to the date specified therein; and

- (ii) such duty, or where there is more than one form of dumping, the total of such duties, shall not exceed one-half of the value of the goods for duty purposes, as defined in section *fourteen* of this Proclamation.
- (2) The dumping duties which may be imposed in terms of sub-section (1) shall be the following:—
- (a) “ordinary” dumping duty which shall be the difference between the export price and the domestic value plus the extra cost of packing and packages for export, carriage to the port of shipment, and all other expenses incidental to placing the goods on board ship ready for exportation to South Africa; provided that such difference is greater than five per centum of the export price;
- (b) “exchange” dumping duty which shall be the difference between the export price of the goods in question and the export price of goods of the same class or kind imported into the territory or the Union, from countries, the exchange value of whose currency in relation to currency of the territory or the Union is not depreciated by more than five per centum, and from which such goods on importation are not otherwise liable to any dumping duty in terms of this section;
- (c) “freight” dumping duty which shall be the difference between the net freight paid or to be paid and the freight which would have been payable at the rate prevailing at the date of shipment for those classes of goods usually rated for shipping purposes on the same basis; provided that such duty shall not apply to goods of which the value for duty purposes, added to the marine insurance and freight charges, exceeds ten pounds per ton of 2,240 lb.;
- (d) “sales” dumping duty which shall be the difference between the selling price in the territory or the Union and the domestic value plus the expenses and charges set forth in paragraph (d) of sub-section (1);
- (e) “bounty” dumping duty which shall be the amount of the bounty referred to in paragraph (e) of sub-section (1).

16. Notwithstanding anything contained in this chapter, if the High Commissioner is of opinion that the levying, in respect of wheat or wheaten flour, of the ordinary dumping duty to which in terms of section *fifteen* it is subject would, by reason of market fluctuations, be undesirable, the High Commissioner may, by notice in the *Gazette*, declare that in lieu of such dumping duty, there shall be levied on wheat and wheaten flour imported into the territory from a country or countries named in the notice special dumping duties at such rates, to be specified in the notice, as in his opinion would in the circumstances meet the object of the ordinary dumping duty; and from and after the date specified in such notice such special duties shall be charged, levied, collected and paid on wheat and wheaten flour imported into the territory from the countries named therein.

17. Notwithstanding the repeal of section *eight* of the Bechuanaland Protectorate Customs Tariff Proclamation, 1914, sections *five* and *six* of the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation 1922, and section *twelve* of the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation 1923, the notices issued thereunder and in force at the commencement of this Proclamation, as set forth in the Third Schedule thereof, shall have full force and effect until superseded by a notice issued under section *fifteen* of this Proclamation, and the special customs or dumping duties leviable under the aforesaid sections shall be charged, levied, collected and paid, as if those sections had not been repealed, on importation of any goods specified in the aforesaid notices which are shipped to the territory prior to the date of the superseding notice.

18. The limitation of the dumping duty to one shilling per one hundred pounds, in respect of flour imported from Australia between the twenty-second day of September and the third day of October, 1924, is hereby confirmed and declared to have been lawful; and every customs officer concerned is hereby indemnified against all persons in respect thereof, and no legal proceedings shall be instituted nor surcharge made in respect of the non-collection of the dumping duties on the said flour at the rate prescribed by section *twelve* of the Customs and Excise Duties Amendment Proclamation, 1923.

19. In this chapter, unless inconsistent with the context—

“export price” means the price free on board at which goods

are sold by the exporter to the importer in the territory;

“domestic value” means the domestic value as defined in section *fourteen* [except that for the purpose of paragraph (a) of sub-sections (1) and (2) of section *fifteen* for the words “time of exportation” shall be substituted the words “date of purchase thereof by the importer”], less any drawback of duty granted by the Government of the exporting country in respect of the goods in question on their exportation;

“ballast rates” means special rates chargeable on any goods shipped as ballast or stiffening for any vessel, and being lower than the rates chargeable on those goods when carried as ordinary cargo.

### CHAPTER III.—EXCISE.

#### PART ONE.

##### EXCISE DUTIES ON TOBACCO WITH CORRESPONDING CUSTOMS DUTIES.

20. There shall be charged, levied, collected and paid the duties of excise as set out in the Fourth Schedule to this Proclamation on—

(a) cigarette tobacco manufactured in the territory for sale, and

(b) manufactured tobacco contained in cigarettes made in the territory for sale;

and such duties shall be levied and collected in the manner hereinafter prescribed.

21. A customs duty equal to the excise duties as set out in the Fourth Schedule to this Proclamation, shall be charged, levied, collected and paid on importation into the territory of cigarette tobacco manufactured in a country the Government whereof has entered into a customs agreement with the Government of the Union.

22. The excise duties and customs duties referred to in sections *twenty* and *twenty-one* shall be additional to the excise duties and customs duties respectively levied on cigarettes under the Cigarette Excise and Surtax Bechuanaland Protectorate Proclamation, 1911, as amended by sub-section (1) of section *two* of the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1922.

23. (1) Notwithstanding anything contained in sections *one* and *two* of the Bechuanaland Protectorate Customs and Excise Duties (Tobacco) Proclamation, 1921, section *three* of the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1922, and section *three* of the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1924, the suspension

of the collection of the excise and corresponding customs duties at the rates set forth in Part III of the Schedule to the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1924, on—

- (a) tobacco ready for smoking in a tobacco pipe including cake, plug and stick tobacco;
- (b) cigars and cigarillos; and
- (c) roll tobacco;

as from the first day of April, 1925, is hereby confirmed and declared to have been lawful.

(2) Every customs or excise officer or other person who acted in connexion with the suspension of the collection of the said duties is hereby indemnified against all persons in respect thereof, and no legal proceedings shall be instituted nor any surcharge made in respect of the non-collection of such duties between the first day of April, 1925, and the commencement of this Proclamation.

24. (1) No person shall engage in the manufacture of tobacco for use in the making of cigarettes for sale except on premises in respect of which a licence has been issued or renewed by the Director of Customs.

(2) Every such licence shall, whenever issued or renewed, expire on the thirtieth day of June next succeeding the date of issue or renewal.

(3) In respect of any licence when issued or renewed under subsection (1) the sum of one pound shall be paid.

(4) Any person who contravenes the provisions of this section shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred pounds, or to imprisonment without the option of a fine for a period not exceeding twelve months with or without hard labour, or to both such fine and imprisonment, and all cigarette tobacco found on premises not licensed under the provisions of this section shall be forfeited to the Crown.

25. (1) A licence issued under section *twenty-four* shall not be regarded as an authority to the holder to manufacture cigarette tobacco on any premises until he has entered into a bond, with sufficient surety to be approved by the Director of Customs, in a sum to be likewise approved, of not less than twenty-five pounds nor more than five thousand pounds. The conditions of such bond shall be that—

- (a) the licence-holder shall not engage in any attempt by himself or in collusion with others, to defraud the Government of any excise duty on tobacco manufactured by him on the licensed premises or elsewhere;
- (b) the licence-holder shall render truly and completely all the returns, statements, and inventories prescribed by this Proclamation or any regulations; and
- (c) the licence-holder shall in all other respects comply with all the requirements of this Proclamation and the regulations relating to the manufacture of cigarette tobacco.

(2) The conditions of the said bond and the enforcement thereof shall not be construed as exempting any person from any penalty to which he may be liable under this Proclamation or any other law, in respect of matters provided in such conditions.

26. (1) Every manufacturer of cigarette tobacco shall—

- (a) keep within the territory a book in the form prescribed by the Director of Customs and enter therein daily an accurate account of the weight of cigarette tobacco manufactured by him or acquired by him by any means whatsoever and used in the manufacture of cigarettes, or sold or otherwise disposed of by him, and shall insert in such account particulars of any other materials used by him in the manufacture, preparation, or making up of cigarette tobacco for sale;

(b) transmit to the Director of Customs on or before the fourteenth day of each month a true and complete abstract from such book, verified by oath or solemn declaration, of all such transactions aforesaid, made during the month last preceding; and

(c) when transmitting such abstract, remit to the Director of Customs the amount of duty payable in respect of the manufactured cigarette tobacco which is specified in the abstract as having been sold or otherwise disposed of during the period to which the return and particulars aforesaid relate.

(2) Every manufacturer of cigarette tobacco, who fails to keep such books and to record therein his transactions as required by this Proclamation or who refuses to allow the Director of Customs or an officer of customs or excise deputed by him for that purpose, at all times to inspect the same or obstructs or hinders him in such inspection shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred pounds.

27. (1) No person shall remove or permit to be removed from his licensed premises except to the premises of another licensed manufacturer any cigarette tobacco, unless—

(a) it is securely enclosed in an unbroken tin, box, package or other immediate container;

(b) the manufacturer has marked upon every such immediate container his name and address and except such as contain cigarettes the net weight of the contents.

(2) The marking of immediate containers shall be in the form prescribed by regulation.

28. (1) Any officer of customs or any member of the police specially authorized by the Director of Customs may at all times enter and search any premises licensed under this Proclamation or the premises of any person who is suspected of manufacturing cigarette tobacco or of dealing in cigarette tobacco in contravention of or without complying with any provision of this Proclamation or any regulation, and may upon such premises seize any tobacco, together with all books, accounts or documents relating thereto, in respect of which the contravention or non-compliance is suspected of having taken place.

(2) 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 liable on conviction to a fine not exceeding one hundred pounds or to imprisonment without the option of a fine, and with or without hard labour, for a period not exceeding six months or to both such fine and imprisonment.

29. Any person having the management of the premises or business in respect of which an offence against, contravention of, or non-compliance with, any provision of this Proclamation has taken place, may be charged with the offence, and shall be liable to the penalties provided therefor, but nothing herein contained shall be deemed to relieve any other person of criminal liability in respect of any such offence.

30. In any prosecution for an offence against or a contravention or failure to comply with any provision of this Proclamation or any regulation, relating to the payment of the proper amount of duty, the burden of proving that the tobacco or other article was not manufactured for sale or for any reason was not subject to duty, shall lie upon the accused.

31. (1) The High Commissioner may make regulations—

(a) exempting from or granting a rebate or a refund of the excise duty on cigarette tobacco manufactured in the territory, when entered for removal to places outside the Union of South Africa other than a country the Government whereof has entered into a customs agreement with the Union;

- (b) prescribing the form of the licence required under this Proclamation, and the particulars that shall be inserted in applications therefor;
  - (c) prescribing the forms to be used by manufacturers of cigarette tobacco; and
  - (d) generally for the better carrying out of the objects and purposes of this Proclamation.
- (2) The regulations may prescribe penalties for any contravention thereof or default in complying therewith not exceeding in each case a fine of one hundred pounds.

32. Any person who contravenes or fails to comply with any provisions of this Chapter of the Proclamation or any regulation for the contravention whereof or failure to comply whereof no penalty has been specially provided shall be liable to a fine not exceeding one hundred pounds.

33. In this Chapter unless inconsistent with the context—

“cigarette tobacco” means tobacco made up—

(a) ready for use in the making of cigarettes; or

(b) in the form of cigarettes;

prepared either from tobacco grown or produced in the territory or the Union, or from tobacco imported into the territory or from a mixture of such tobacco;

“manufacturer of cigarette tobacco” means any person whose business it is to manufacture cigarette tobacco or who employs others to manufacture cigarette tobacco, whether such manufacture be by cutting or in any other manner preparing raw or leaf tobacco or manufactured or partly manufactured tobacco, or the making up for use for consumption as cigarette tobacco of scraps, waste, clippings, stems or deposits of tobacco, resulting from any process of handling tobacco;

“per pound weight” means the net weight of tobacco plus that of the moisture and other substances therein when such tobacco leaves the licensed premises of the manufacturer in the form of cigarette tobacco;

“this Proclamation” includes the regulations.

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## PART TWO.

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### REBATES ON SPIRITS.

34. (1) For the better carrying out of the objects and purposes of section *three* of the Bechuanaland Protectorate Customs Duties Amendment Proclamation, 1921, the High Commissioner may make regulations not inconsistent with this Proclamation or any law relating to customs prescribing the conditions under which the rebates of duty specified in Part III of the Schedule to that Proclamation shall be allowed.

(2) Such regulations may prescribe penalties for any contravention thereof or default in complying therewith, not exceeding in each case a fine of one hundred pounds.

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## CHAPTER IV.—GENERAL.

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35. All the provisions of the Bechuanaland Protectorate Customs Management Proclamation, 1914, and the Bechuanaland Protectorate Customs Management Amendment Proclamation, 1920, shall be deemed to be incorporated in Chapters I, II, and IV of this Proclamation, and any expression to which a meaning has been

assigned in and for the purpose of the said Proclamations shall when used in this Proclamation or in any notice issued or any regulations made thereunder, bear that meaning unless the context otherwise requires.

36. Proclamation No. 29 of 1914 is hereby amended by the addition to section *one* at the end thereof of the following new sub-section [the existing section to become sub-section (1)]:—

(2) In this section an agreement for the sale or delivery of an article shall include an agreement for the hiring of that article, and the expression "seller" and "purchaser" shall correspondingly be construed as including the person by whom and the person to whom the article is hired.

37. (1) The High Commissioner may make regulations, not inconsistent with this Proclamation or any other law as to all or any of the following matters, namely—

- (a) the conditions under which goods may be imported at the minimum rates of duty set forth in the First Schedule to this Proclamation;
- (b) the conditions under which rebates may be allowed or refunds made under the authority of this Proclamation;
- (c) the conditions under which removal from or into the territory may take place of goods which are subject to any agreement made under this Proclamation with the Government of any country in South Africa;
- (d) the conditions under which the transit through the territory may take place of goods, the importation of which into the territory is prohibited or restricted under any law, and generally for the better carrying out of the objects and purposes of this Proclamation.

(2) The regulations may provide penalties for the contravention thereof or failure to comply therewith not exceeding the penalties mentioned in section *fifty-nine* of the Bechuanaland Protectorate Customs Management Proclamation, 1914.

38. Whenever under any law the value of any goods exported from the territory is required to be determined, the value of such goods, which shall be declared on the bill of entry export, shall be their value in the open market at the port of shipment at the time of export, including the cost of packing and packages.

39. The laws specified in the Fifth Schedule to this Proclamation are hereby repealed to the extent set out in the third column thereof.

40. This Proclamation may be cited for all purposes as the Customs Tariff and Excise Duties Amendment Proclamation, 1925, and shall be deemed to have had force and to have taken effect—

- (a) as regards any customs or excise duties which are hereby imposed or increased as from the eighth day of April, 1925;
- (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 Durban this Twenty-fifth day of August One thousand Nine hundred and Twenty-five.

ATHLONE,  
High Commissioner.

By Command of His Excellency the  
High Commissioner.

SHIRLEY EALES,  
Acting Imperial Secretary.

FIRST SCHEDULE.

TARIFF OF CUSTOMS DUTIES

CLASS I.—ANIMALS, AGRICULTURAL AND PASTORAL PRODUCTS AND FOODSTUFFS.

		Minimum Duty.		Maximum Duty.	
		£	s. d.	£	s. d.
1. Animals, living :—					
(a) Cattle for slaughter.....	each	1	10 0	1	10 0
(b) Sheep for slaughter.....	each	0	5 0	0	5 0
(c) Mules and geldings.....	each	1	0 0	1	0 0
(d) Bred in South Africa imported overland, not being for slaughter.....	—		Free		Free
(e) Other.....	—		Free		Free
2. Baking powder.....	per lb.	0	0 4	0	0 4
	or				
	<i>ad valorem</i>		30 %		30 %
	whichever		duty shall be the		greater
3. Biscuits, bread, cakes, puddings, and pastry.....	<i>ad valorem</i>		25 %		25 %
4. Bones, feathers, ivory, hoofs, horns, shells, skins, teeth, wool, and other parts of animals, fishes or reptiles, not being manufactured, polished, or further prepared than dried or cleaned, but in their raw and unmanufactured state.....	—		Free		Free
5. Butter.....	per lb.	0	0 2	0	0 2½
6. Butterine and butter substitutes, margarine, ghee, compound lard, cottoline, nuttose, and similar substances for use as food or for cooking.....	per lb.	0	0 3½	0	0 4
7. Casein : in bulk.....	—		Free		Free
8. Cheese :—					
(a) Made from milk or cream, from which no fat has been abstracted, and to which no animal or vegetable fat has been added.....	<i>ad valorem</i> or per lb.		25 % 0 0 3½		30 % 0 0 4
	whichever		duty shall be the		greater
(b) Other.....	<i>ad valorem</i>		25 %		25 %
			and in addition		
	per lb.		0 0 6		0 0 6
9. Chicory root, raw or dried only....	per lb.	0	0 2	0	0 2
10. Chicory, and substitutes for coffee or chicory.....	per lb.	0	0 4	0	0 4
11. Chillies and turmeric :—					
(a) Chillies, dried.....	per lb.	0	0 2	0	0 2
(b) Turmeric, ground.....	per lb.	0	0 2	0	0 2
(c) Turmeric, unground.....	—		Free		Free
12. Cocoa :—					
(a) Beans, raw.....	—		Free		Free
(b) Nibs and shells.....	per lb.	0	0 1	0	0 1
(c) Mass, paste or slab, unsweetened; block chocolate, unsweetened; and cocoa butter.....	per lb.	0	0 2	0	0 2
(d) Other unsweetened; cocoa, mixed with milk or other food substances, except sugar.....	per lb.	0	0 2½	0	0 2½

		Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
12. Cocoa ( <i>continued</i> ):—			
(e) Sweetened cocoa, block chocolate (couverture), sweetened for use in the confectionery manufacturing industry.....	per lb.	0 0 3	0 0 3
13. Coffee:—			
(a) Raw.....	per lb.	0 0 0 <sup>3</sup> / <sub>4</sub>	0 0 0 <sup>3</sup> / <sub>4</sub>
(b) Roasted or ground.....	per lb.	0 0 2	0 0 2
(c) Mixed.....	per lb.	0 0 3	0 0 3
14. Confectionery:—			
(a) Slab chocolate: plain, milk, nut or fruit.....	per lb. or <i>ad valorem</i> whichever	0 0 4 30 % greater	0 0 4 30 % shall be the greater
(b) Plain or fancy of all kinds, compounded, made or preserved with sugar; sweetened cocoa or chocolate, n.e.e.; sweetmeats; crystallized fruits, candied or preserved ginger (not being for manufacturing purposes), and chow-chow; bonbons, surprise packets, and crackers.....	per lb. or <i>ad valorem</i> whichever	0 0 3 <sup>1</sup> / <sub>2</sub> 35 % greater	0 0 3 <sup>1</sup> / <sub>2</sub> 35 % shall be the greater
(Not including medicinal preparations properly classed as apothecaryware)			
(c) Ginger for manufacturing purposes, preserved in syrup or brine: in packages of not less than 100 lb. net weight.....	—	0 0 1 <sup>1</sup> / <sub>2</sub>	0 0 1 <sup>1</sup> / <sub>2</sub>
15. Corn and grain (not including infants' foods, patent or proprietary foods, or corn or grain prepared as vegetables):—			
(a) Wheat:			
(i) in the grain.....	per 100 lb.	0 1 0	0 1 2
(ii) ground or otherwise prepared.....	per 100 lb.	0 2 11	0 3 3
(iii) bran, wheaten.....	per 100 lb.	0 1 0	0 1 2
(b) Barley, buckwheat, kaffir corn, millet, oats and rye:			
(i) in the grain or raw.....	per 100 lb.	0 2 0	0 2 0
(ii) ground, malted, or otherwise prepared.....	per 100 lb.	0 2 9	0 3 0
(c) Maize:			
(i) in the grain.....	per 100 lb.	0 2 0	0 2 0
(ii) samp.....	per 100 lb.	0 2 6	0 2 9
(iii) ground or otherwise prepared.....	per lb.	0 0 1	0 0 1 <sup>1</sup> / <sub>4</sub>
(d) Rice in the grain.....	per 100 lb.	0 1 0	0 1 0
16. Cream of tartar.....	per lb.	0 0 3	0 0 3
17. Eggs:—			
(a) In the shell.....	per lb.	0 0 1	0 0 1
(b) Whole or part contents, liquid or dried.....	per lb.	0 0 3	0 0 3
18. Extracts and essences of all kinds for food or flavouring, n.e.e., including concentrated soup.....	<i>ad valorem</i>	25 %	25 %

		Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
19. Fish :—			
(a) Fry and ova.....	—	Free	Free
(b) Fresh, dried, cured, or salted of South African taking.....	—	Free	Free
(c) Caviare, lax, lobster, and an- chovies.....	<i>ad valorem</i>	20 %	25 %
(d) Fish pastes, potted or tinned..	per lb.	0 0 3	0 0 3
(e) Other.....	per lb.	0 0 1	0 0 1½
20. Fodder :—Chaff, hay, lucerne, oat- hay, oil-cake, and other fodder, n.e.e.....	per 100 lb.	0 1 10	0 2 0
21. Foods :—			
(a) Specially prepared for infants..	<i>ad valorem</i>	15 %	15 %
(b) Patent or proprietary, fari- naceous and cereal foods, in- cluding maizena, but not in- cluding oatmeal and rolled oats	<i>ad valorem</i>	20 %	25 %
22. Fruits :—			
(a) Fresh or green.....	<i>ad valorem</i>	Free	5 %
(b) Bottled, tinned or otherwise preserved, except crystal- lized fruits; but including pulp and candied peel.....	per lb.	0 0 2	0 0 2¼
(c) Dates :—(1) in bulk.....	per lb.	0 0 0½	0 0 0½
(2) in cartons.....	per lb.	0 0 1	0 0 1
(d) Dried, of all kinds, not in- cluding dates and nuts.....	per lb.	0 0 2	0 0 2¼
23. Gelatine, animal or vegetable :—			
(a) not in bulk.....	<i>ad valorem</i>	20 %	20 %
(b) in bulk.....	<i>ad valorem</i>	Free	5 %
	plus a sus- pended duty of	15 %	15 %
24. Glue : in bulk.....	<i>ad valorem</i>	Free	5 %
	plus a suspended duty of	10 %	10 %
25. Hair :—Horsehair or other animal hair not being further prepared than dyed, dried, or cleaned....	—	Free	Free
26. Hops : in bulk.....	<i>ad valorem</i>	Free	5 %
27. Jams, jellies, and honey; pudding, cake and jelly powders.....	per lb.	0 0 2½	0 0 2½
	or		
	<i>ad valorem</i>	30 %	30 %
	whichever	duty shall	be the
		greater	
28. Lard and edible meat fats.....	per lb.	0 0 1	0 0 1½
29. Macaroni, spaghetti, and ver- micelli.....	<i>ad valorem</i>	20 %	20 %
30. Meats, soups, (not concentrated) and similar substances used as food, but not including extracts and essences :—			
(a) Bacon and ham.....	per lb.	0 0 1½	0 0 3
(b) All other.....	per lb.	0 0 1	0 0 1½
31. Meat pastes, potted or tinned....	per lb.	0 0 3	0 0 3
32. Milk (including cream), condensed, desiccated or preserved :—			
(a) Full cream.....	per 100 lb. plus a suspended duty of	0 8 4	0 10 5
	per 100 lb.	0 2 1	0 2 1
(b) Skimmed or separated.....	per lb.	0 0 6	0 0 6

		Minimum Duty.			Maximum Duty.		
		£	s.	d.	£	s.	d.
33. Nuts, edible :—							
(a) Coconuts, whole.....	<i>ad valorem</i>	3	%	3	%		
(b) Coconut, desiccated, un-sweetened.....	<i>ad valorem</i>	20	%	20	%		
(c) Coconut, desiccated, sweetened	<i>ad valorem</i>	30	%	35	%		
(d) Other, n.e.e.....	per lb.	0	0	2	0	0	2½
34. Onions and garlic, not preserved..	per lb.	0	0	0½	0	0	0½
35. Peas and beans and other leguminous seeds not elsewhere provided for, including ground-nuts:—							
(a) Dried .....	per 100 lb.	0	1	10	0	2	0
(b) Ground or otherwise prepared	per 100 lb.†	0	2	6	0	2	9
(c) Preserved as a vegetable.....	<i>ad valorem</i>	20	%	20	%		
36. Pickles :—							
(a) Pickles, sauces, chutneys, and other condiments.....	per lb.	0	0	2	0	0	2½
(b) Soy, in packages containing over 10 gallons, and of weight not less than 13½ lb. to the imperial gallon, when imported by manufacturers of condiments.....	per lb.	0	0	1½	0	0	1½
37. Potatoes, not preserved.....	per 100 lb.	0	1	10	2	0	
38. Rennet.....	—	Free		Free			
39. Salt :—Table, rock, dairy and common.....	per 100 lb.	0	0	9	0	0	9
	or						
	<i>ad valorem</i>	20	%	20	%		
	whichever	duty shall		be the			
		greater.					
40. Seeds, bulbs, plants, trees, and tubers; for planting and sowing only, not including those ordinarily used for food or fodder..	—	Free		Free			
41. Spices :—							
(a) Not ground or crushed.....	per lb.	Free		0	0	0½	
(b) Other.....	per lb.	0	0	2	0	0	2½
42. Starch :—							
(a) Potato farina, imported by confectioners for moulding or dusting sweets.....	<i>ad valorem</i>	Free		3	%		
(b) Other.....	per lb.	0	0	1	0	0	1
43. Sugar and sugar substitutes :—							
(a) Candy, loaf, castor, icing, and cube sugar.....	per 100 lb.	0	6	0	0	6	0
(b) Other kinds of sugar, including golden and maple syrup, molasses, saccharum, glucose, and treacle.....	per 100 lb.	0	3	6	0	4	6
(c) Saccharine and other similar sweetening substances, and materials capable of conversion into such substances.	per lb.	1	0	0	1	0	0
NOTE.—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 to be levied.							
44. Tapioca, sago, and arrowroot....	<i>ad valorem</i>	20	%	20	%		
45. Tea :—							
(a) In packets or tins, not exceeding 10 lb. each in weight..	per lb.	0	0	6	0	0	6
(b) In larger containers.....	per lb.	0	0	4	0	0	4

		Minimum Duty.		Maximum Duty.			
		£	s.	d.	£	s.	d.
46. Vegetables :—							
(a) Fresh or green, but not including potatoes, onions or garlic. ....	<i>ad valorem</i>	Free		Free			
(b) Tinned or otherwise preserved	<i>ad valorem</i>	20 %		20 %			
47. Vinegar, per gallon of any strength, not exceeding 6 per cent. by weight of acetic acid :—							
(a) In bottles or vessels of a capacity of not more than one imperial quart. ....	per imp. gallon	0	1	0	0	1	0
(b) In larger vessels, or in bulk. .	per imp. gallon	0	0	6	0	0	6

CLASS II.—ALES, SPIRITS, WINES AND BEVERAGES.

48. (a) Ale, beer, cider and perry : all kinds of strength, exceeding 3 per cent. of proof spirit. . .	per imp. gallon	0	2	9	0	2	9
(b) Stout exceeding 3 per cent. of proof spirit. ....	per imp. gallon	0	2	3	0	2	3
49. Beverages :—							
(a) Fruit juices, cordials, and syrups, n.e.e. ....	<i>ad valorem</i>	25 %		25 %			
(b) Other kinds, n.e.e. and not exceeding 3 per cent. of proof spirit. ....	<i>ad valorem</i>	25 %		25 %			
50. Spirits :—							
(a) Perfumed. ....	per imp. gallon (and in addition <i>ad valorem</i> .)	1	19	0	1	19	0
(b) Liqueurs, cordials and mixed potable spirits, exceeding 3 per cent. of proof spirit. ....	per imp. gallon (or 25% <i>ad valorem</i> over duty)	1	18	6	1	18	6
(c) Other potable spirits, exceeding 3 per cent. of proof spirit. ....	per imp. proof gallon	1	17	6	1	17	6
[No allowance will be made for underproof in excess of 15 per cent.]							
(d) Medicinal and toilet preparations and essences (liquid), syrups and tinctures: containing over 3 per cent. of proof spirit, and including those made from wine. ....	per imp. gallon (or 25% <i>ad valorem</i> , whichever duty shall be the greater.)	1	18	6	1	18	6

[Such spirits if and when overproof shall be specially entered and the strength overproof declared, and the duty on the mixture shall then be leviable at £1. 17s. 6d. per imperial proof gallon, or 25 per cent. *ad valorem*, whichever duty shall be the greater.]

		Minimum Duty.	Maximum Duty.
50. Spirits ( <i>continued</i> ):—		£ s. d.	£ s. d.
(e) Collodion and iodizer, containing over 3 per cent. of proof spirit.....	per imp. proof gallon	1 17 6	1 17 6
[No allowance will be made for underproof in excess of 15 per cent.]			
(f) Methylated spirits, and solidified alcohol for burning purposes, containing over 3 per cent of proof spirit.....	per imp. proof gallon	1 17 6	1 17 6
(g) Wood naphtha and methyl alcohol.....	<i>ad valorem</i>	20 %	20 %
51. Waters : mineral, aerated and table :—			
(a) In bottles containing each not more than $\frac{3}{4}$ reputed pint.....	per doz. bottles.	0 0 9	0 0 9
(b) In bottles containing each more than $\frac{3}{4}$ reputed pint and not more than $1\frac{1}{2}$ reputed pint.....	per doz. bottles.	0 1 0	0 1 0
(c) In larger size bottles or other containers.....	per imp. gallon	0 1 0	0 1 0
52. Wines :—			
(a) Still wines, not exceeding 20 per cent. of proof spirit.....	per imp. gallon	0 4 0	0 4 0
(b) Still wines, exceeding 20 per cent. of proof spirit, but not exceeding 50 per cent.....	per imp. gallon	0 8 0	0 8 0
(c) Sparkling wines.....	per imp. gallon (and in <i>valorem</i> classes)	0 12 6 addition on all the of wine)	0 12 6 15 % <i>ad</i> above

NOTE.—Wines containing less than 3 per cent. of proof spirit are not included in the above, and wines containing more than 50 per cent. of proof spirit are classed as spirits.

CLASS III.—TOBACCO, AND MANUFACTURES THEREOF.

53. Cigars and cigarillos.....	per lb. (and in addition <i>ad valorem</i> )	0 8 6	0 8 6
54. Cigarettes.....	per lb. (and in addition <i>ad valorem</i> )	15 % 0 6 0	15 % 0 6 0
55. Goorak, or gooraco, and hookah mixture, and all imitations or substitutes therefor or for tobacco	per lb.	0 6 0	0 6 0
56. Snuff.....	per lb.	0 4 0	0 4 0
57. Tobacco, manufactured.....	per lb.	0 5 0	0 5 0
58. Tobacco, unmanufactured.....	per lb.	0 3 6	0 3 6

	Minimum Duty.	Maximum Duty.
CLASS IV.—FIBRES, YARNS, TEXTILES AND APPAREL.		
	£ s. d.	£ s. d.
59. Bags and bagging (not including paper or leather bags):—		
(a) Bags, n.e.e., for flour, grain, manure, local manufactures and produce, sugar, wool, coal and minerals.....	— Free	Free
(b) Jute bags, bagging and sacking in the piece.....	— Free	Free
(c) Linen and cotton bags for salt, flour, sugar, tobacco and other local manufactures.....	plus a suspended duty of <i>ad valorem</i> 15 % — Free	20 % Free
60. Battery cloth and baize; gauze, matting, sieving, and screening, not being of metal, for use in connexion with machinery; brattice cloth, filter cloth, bolting cloth and mill silk; but not including coconut matting.....	— Free	Free
61. Blankets and rugs, shawls, n.e.e., sheets commonly used as blankets or rugs and known as Kaffir sheets, and kadungas and similar body-wraps:—		
(a) weighing more than 12 oz. each and imported singly or in pairs or in the piece—		
(i) containing 50 per cent. or more of cotton.....	per lb. with a maximum each or <i>ad valorem</i> whichever greater.	0 1 0 of 0 2 6 25 % duty shall be the
(ii) containing less than 50 per cent. of cotton.....	each or <i>ad valorem</i> whichever greater.	0 2 6 25 % duty shall be the
(b) second-hand, for sale.....	each	0 5 0
(c) blanketting and Kaffir sheeting.....	per lb. or <i>ad valorem</i> whichever greater.	0 1 0 25 % duty shall be the
62. Candlewick.....	—	Free
63. Carpets and other floor coverings:		
(a) Carpets, floor rugs and mats (other than coir), linoleum and floorcloth, and carpet felt..	<i>ad valorem</i>	20 %
(b) Coir mats and coir matting..	<i>ad valorem</i>	25 %
64. Cheese bandages and caps.....	<i>ad valorem</i>	Free
65. Clothing:—		
(a) Bespoke or made by a tailor or dressmaker to the order of an individual (not including underclothing).....	<i>ad valorem</i>	30 %

		Minimum Duty.	Maximum Duty.
65. Clothing ( <i>continued</i> ):—		£ s. d.	£ s. d.
(b) Ready-made clothing, including underclothing, n.e.e.....	<i>ad valorem</i> plus a suspended duty	15 % 10 %	15 % 10 %
(c) Shirts, collars and pyjamas of silk or artificial silk or mixtures thereof with any other material.....	<i>ad valorem</i>	25 %	25 %
(d) Second-hand, for sale:			
(i) Overcoats.....	each	0 3 0	0 3 0
		up to 30th June, 1926,	
	then	0 3 6	0 3 6
		up to 30th June, 1927,	
	thereafter or <i>ad valorem</i>	0 4 0	0 4 0
		in each case 25 %	25 %
		whichever shall be the greater.	whichever shall be the greater.
(ii) Coats, vests, trousers, cloaks, mantles or shawls	each	0 2 6	0 2 6
		up to 30th June, 1926,	
	then	0 3 0	0 3 0
		up to 30th June, 1927,	
	thereafter or <i>ad valorem</i>	0 3 6	0 3 6
		in each case 25 %	25 %
		whichever shall be the greater.	whichever shall be the greater.
66. Coir, cotton, fibre, flax, flock, grass, hemp, jute, and moss: raw, waste, and unmanufactured.....	—	Free	Free
67. Furs: not being raw and unmanufactured skins; including muffs and articles of apparel (except gloves) made from furs.....	<i>ad valorem</i>	25 %	25 %
68. Gloves: all, except gloves made wholly of rubber, and gloves specially constructed for industrial purposes.....	<i>ad valorem</i>	10 %	15 %
69. Hats and caps:—			
(a) New.....	<i>ad valorem</i>	15 %	20 %
(b) Second-hand, for sale.....	each	0 3 6	0 3 6
70. Hosiery, namely: socks and stockings.....	<i>ad valorem</i>	10 %	15 %
71. Laces, lace curtaining and flouncing and embroidery: in the piece, or in the form of insertions or medallions.....	<i>ad valorem</i>	15 %	20 %
72. Leather, imitation; including pegamoid, rexine and similar materials used for upholstering..	—	Free	Free
73. Millinery, drapery, haberdashery, and textile articles of furnishing and napery, n.e.e.....	<i>ad valorem</i>	20 %	20 %
74. Netting (fruit tree).....	—	Free	Free
75. Piece goods: Canvas, not less than 8 oz. in weight per yard of 28½ in. in width.....	—	Free	Free

		Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
76. Piece goods, not being blanketting or Kaffir sheeting:—			
(a) Cotton (that is, piece goods containing 50 per cent. or more of cotton), the free-on-board price of which per yard—			
(i) does not exceed 1s. 3d....	<i>ad valorem</i>	10 %	15 %
(ii) exceeds 1s. 3d.....	<i>ad valorem</i>	12 %	12 %
<i>Note.</i> —In the case of piece goods exceeding 30 inches in width, "yard" shall mean 36 inches by 30 inches in width, and the price shall be calculated proportionately to the width.			
(b) Of wool, cotton, or hair, or mixtures thereof, containing less than 50 per cent. of cotton.....	<i>ad valorem</i>	5 %	5 %
		plus a suspended duty of	
	<i>ad valorem</i>	10 %	10 %
(c) All other woven or knitted fabrics in the piece, n.e.e....	<i>ad valorem</i>	15 %	15 %
77. Quilts, padded.....	<i>ad valorem</i>	25 %	25 %
78. Rope and cordage:—			
(a) For drilling, driving, and water-boring.....	—	Free	Free
(b) Other, n.e.e.....	<i>ad valorem</i>	20 %	20 %
79. Shawls: Cashmere, lace, silk, and knitted or crocheted; and other shawls weighing not more than 12 oz. each.....	<i>ad valorem</i>	20 %	25 %
80. Threads, yarns, cottons, silks, and twists: sewing, knitting, and crochet.....	<i>ad valorem</i>	10 %	10 %
81. Twine:—			
(a) Seaming and binding, and harvest yarn.....	<i>ad valorem</i>	Free	5 %
		plus a suspended duty on such twines and yarns made from locally grown materials:	
	<i>ad valorem</i>	10 %	10 %
(b) Other.....	<i>ad valorem</i>	20 %	20 %

CLASS V.—METALS, METAL MANUFACTURES, MACHINERY AND VEHICLES.

82. Airships, aeroplanes, and other aircraft, including completed parts thereof.....	—	Free	Free
83. Barrages: structural steelwork for, and the equipment directly connected with and essential to the construction of; for irrigation and other water supply purposes....	<i>ad valorem</i>	Free	3 %
84. Baths, metal; and bath, sink and lavatory plugs, washers, wastes and overflows.....	<i>ad valorem</i>	20 %	20 %
85. Battery shoes and dies.....	<i>ad valorem</i>	Free	3 %

		Minimum Duty.			Maximum Duty.		
		£	s.	d.	£	s.	d.
86. Bicycles, tricycles, motor-cycles and sidecars; including spare parts and accessories, but not electric lamp bulbs, tyres, and tubes, when imported separately	<i>ad valorem</i>	15	%		20	%	
87. Bolts, nuts, rivets, screws, nails and washers.....	<i>ad valorem</i>	Free			3	%	
88. Boilers, steam, for industrial purposes, and feed-water heaters for the same: and boiler tubes....	—	Free			Free		
89. Buckets, skips, trucks, and tubs, wheeled or otherwise, for hauling on rails or wires; together with the rails therefor, and metal shaft sets.....	<i>ad valorem</i>	Free			5	%	
90. Buckets, household and sanitary.	<i>ad valorem</i>	20	%		25	%	
91. Bullion (in the bar or sheet), coin and specie.....	—	Free			Free		
92. Bungs, metal.....	<i>ad valorem</i>	Free			3	%	
93. Carriages, carts, coaches, and wagons:—							
(a) New.....	<i>ad valorem</i>	25	%		25	%	
(b) Axles, springs, steps, and other metal parts, not ordinarily made in the Union or the territory.....	<i>ad valorem</i>	Free			3	%	
(c) Finished parts, n.e.e.....	<i>ad valorem</i>	25	%		25	%	
(d) Second-hand.....	<i>ad valorem</i>	10	0	0	10	0	0
		per vehicle					
		and in addition 15 %			<i>ad valorem</i> ,		
		but in no case shall the duty be less than 25 %			<i>ad valorem</i>		
94. Cash registers and calculating machines.....	<i>ad valorem</i>	15	%		20	%	
95. Chains for hauling.....	<i>ad valorem</i>	Free			3	%	
96. Chimneys: metal (smoke stacks).	<i>ad valorem</i>	Free			3	%	
97. Cranes, gravity conveyors, and shears.....	<i>ad valorem</i>	Free			3	%	
98. 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	0	0	3	0	0	3
99. Cutlery, not gold or silver, nor gold or silver plated.....	<i>ad valorem</i>	15	%		20	%	
100. Cylinders:—							
(a) For use, or used, as containers of oxygen, carbonic acid or other gases under pressure, or of compressed air (not being parts of acetylene gas lamps).....	<i>ad valorem</i>	Free			3	%	
(b) Other, and empty metal drums	<i>ad valorem</i>	15	%		20	%	
101. Dairy utensils and machinery:—							
(a) Milk cans and buckets.....	<i>ad valorem</i>	15	%		20	%	
(b) Cheese moulds, tinned.....	<i>ad valorem</i>	Free			5	%	
(c) Other dairy utensils and machinery.....	—	Free			Free		
(d) Metal castings for the manufacture of cow stalls.....	—	Free			Free		

		Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
102. Enamelware and hollow-ware, n.e.e.....	<i>ad valorem</i>	15 %	20 %
103. Engines and motors for fishing and whaling boats and mercantile marine purposes; trawl and whaling winches and trawl nets.....	—	Free	Free
104. Fencing material: droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders, and other materials or fastenings of metal ordinarily used for agricultural and railway fencing, but not including wire and wire netting.....	—	Free	Free
105. Ferro-chrome, ferro-manganese and ferro-silicon: in bulk.....	—	Free	Free
106. Filing cabinets, steel.....	<i>ad valorem</i>	25 %	25 %
107. Filters: being machinery, apparatus and appliances directly connected with and essential to the construction of filtering or water purifying plants, attached to or used in connexion with a public water supply system...	—	Free	Free
108. Fire-arms:—			
(a) Guns and rifles, including barrels therefor, single, n.e.e...	per barrel	1 0 0	1 0 0
(b) Guns and rifles, including barrels therefor, double and other	per barrel	0 15 0	0 15 0
(c) Revolvers and pistols.....	each	0 5 0	0 5 0
and in addition in the case of (a), (b), and (c).....	<i>ad valorem</i>	20 %	20 %
(d) Gun and rifle furniture.....	<i>ad valorem</i>	20 %	20 %
(e) Rifles, miniature, of a calibre not exceeding .22, and single-barrelled shot guns of a calibre not exceeding .420.....	each	0 15 0	0 15 0
109. Fire escapes and fire-extinguishing appliances and apparatus....	—	Free	Free
110. Furniture:—			
(a) Metal bedsteads.....	<i>ad valorem</i>	15 %	20 %
(b) Metal springs for furniture...	<i>ad valorem</i>	Free	Free
(c) Other metal furniture, n.e.e...	<i>ad valorem</i>	20 %	20 %
111. Gauze, sieving and screening; of metal, for use in connexion with machinery, including copper gauze for dynamo brushes.....	<i>ad valorem</i>	Free	3 %
	plus a suspended duty of	17 %	17 %
112. Gold and silver leaf.....	<i>ad valorem</i>	Free	5 %
113. Hardware, n.e.e.....	<i>ad valorem</i>	20 %	20 %
114. Horse, mule, and donkey shoes...	<i>ad valorem</i>	20 %	20 %
115. Lamp bulbs, electric:—			
(a) Projector type.....	<i>ad valorem</i>	Free	25 %
(b) Radiator type.....	<i>ad valorem</i>	15 %	20 %
(c) Motor and motor-cycle headlights.....	per 100	Free	0 10 0
(d) Motor and motor-cycle side, tail, and dash lights.....	per 100	Free	0 5 0
(e) Flashlights.....	per 100	Free	0 2 6
(f) Carbon filament.....	per 100	Free	0 5 0

		Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
115. Lamp bulbs ( <i>continued</i> ):—			
(g) Vacuum type, n.e.e.: Not exceeding 60 watts.....	per 100	Free	0 5 0
Exceeding 60 watts.....	per 100	Free	0 10 0
(h) Gas-filled type, n.e.e.:—			
Not exceeding 100 watts.....	per 100	Free	0 10 0
Exceeding 100 watts.....	per 100	Free	1 0 0
116. Lamps and lampware:—			
(a) Metal parts for the manufacture of acetylene gas lamps	<i>ad valorem</i>	Free	Free
(b) Miners' safety lamps (except acetylene) and racks therefor	<i>ad valorem</i>	Free	3 %
(c) Electric hand lamps and torches.....	<i>ad valorem</i>	20 %	20 %
(d) Other, n.e.e.; including lanterns, but not parts of motor vehicles or cycles.....	<i>ad valorem</i>	20 %	20 %
117. Lifts and elevators, hydraulic or electrical, including the gates; and lifting jacks.....	<i>ad valorem</i>	3 %	3 %
118. Machinery, apparatus, appliances, and implements (not specially provided for, and not including material, domestic machines, or vehicles):—			
(a) for agricultural purposes.....	—	Free	Free
(b) fixed plant and machinery for factory installation.....	—	Free	Free
(c) for mining purposes.....	<i>ad valorem</i>	Free	3 %
(d) other, for manufacturing and industrial purposes, including machinery for power laundries.....	<i>ad valorem</i>	Free	3 %
119. Machinery, apparatus, appliances, implements and electrical material used in connexion therewith, for the generation, storage, transmission, distribution of, and lighting by, gas or electric power, but not including acetylene lamps, hand and portable lamps, electric lamp bulbs elsewhere provided for, electric fans, and parts or accessories of motor vehicles or cycles.....	<i>ad valorem</i>	Free	5 %
Metals:—			
120. Aluminium: in plain, perforated or corrugated sheets, but otherwise unmanufactured, and foil.....	—	Free	Free
121. Brass, copper, and composition metal: in plain or perforated sheets, but otherwise unmanufactured.....	—	Free	Free
122. Iron and steel:—			
(a) In blocks, ingots, pigs, billets, slabs, blooms, and like crude manufactures; and scrap....	<i>ad valorem</i>	Free	3 %
(b) Plates and sheets: plain, corrugated, or galvanized, including tinplate, but not including lacquered, enamelled, varnished, printed, lithographed or embossed.....	<i>ad valorem</i>	Free	3 %

		Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
122. Iron and steel ( <i>continued</i> ):—			
(c) Angle, bar, channel, hoop, rod, H, T, and similar iron or steel, not perforated or put together or worked up in any way, and not specially provided for.....	<i>ad valorem</i>	Free	3 %
(d) Drill steel.....	<i>ad valorem</i>	Free	3 %
(e) Tool steel.....	<i>ad valorem</i>	Free	3 %
(f) Hoop iron and hoop steel, shaped or fashioned for cooperage.....	—	Free	Free
(g) Metal parts of steel window frames.....	<i>ad valorem</i>	15 %	15 %
123. Lead: sheet and foil.....	—	Free	Free
124. Tin and zinc: plate and sheet, plain or perforated, but otherwise unmanufactured; not including lacquered, enamelled, varnished, printed, lithographed or embossed plates or sheets; and tin foil...	—	Free	Free
125. Zinc: fume, dust and shavings..	—	Free	Free
126. Metal of all sorts, other than iron and steel, including brazing and soldering alloys: in rods, bars, blocks, ingots, and pigs; and scrap metal, n.e.c.....	—	Free	Free
127. Metal sheets:—			
(a) printed, lithographed or embossed; including metal badges, metal name and number plates, and similar articles.....	<i>ad valorem</i>	15 %	25 %
(b) lacquered, enamelled and varnished.....	<i>ad valorem</i>	20 %	20 %
128. Meters, electricity:—			
(a) of less than 50 amperes....	each	Free	0 2 6
(b) of 50 amperes, and not exceeding 100.....	each	Free	0 5 0
(c) exceeding 100 amperes.....	each	Free	0 10 0
129. Motor-cars:—			
(a) of a free-on-board value not exceeding £400.....	<i>ad valorem</i>	20 %	20 %
(b) of a free-on-board value exceeding £400, but not exceeding £600.....	<i>ad valorem</i>	22 %	22 %
(c) of a free-on-board value exceeding £600.....	<i>ad valorem</i>	25 %	25 %
(d) Second-hand, imported by individuals, and not being for sale.....	<i>ad valorem</i>	20 %	20 %
(e) Chassis, imported for bodies to be built in the Union or the territory.....	<i>ad valorem</i>	10 %	10 %
(f) spare parts and accessories, but not including electric lamp bulbs, tyres and tubes.....	<i>ad valorem</i>	20 %	20 %

		Minimum Duty.		Maximum Duty.			
		£	s.	d.	£	s.	d.
130. Motor trucks and motor vans for the conveyance of goods, and trailers for the same, and motor char-a-bancs and omnibuses:—							
(a) Complete vehicles, assembled or unassembled.....	<i>ad valorem</i>	20	%	20	%		
(b) Chassis, imported for bodies to be built in the Union or the territory.....	<i>ad valorem</i>	5	%	5	%		
(c) spare parts and accessories, but not including electric lamp bulbs, tyres, and tubes.....	<i>ad valorem</i>	20	%	20	%		
131. Packing and lagging for engines, machinery, piping, and buildings	<i>ad valorem</i>	Free		3	%		
132. Perambulators and baby carts...	<i>ad valorem</i>	10	%	10	%		
133. Pickaxes and shovels.....	<i>ad valorem</i>	Free		3	%		
134. Pipes, piping, tubes, and fittings, of metal: for gas, steam, drainage, sewerage, irrigation, water supply and water pumping; not including grids, manhole covers and fittings, and surface boxes:—							
(a) Wrought-iron or steel pipes and tubes, except downpipes and guttering.....	per 100 lb.	Free		0	1	0	
(b) Cast-iron pipes and tubes, except downpipes and guttering.....	per 100 lb.	Free		0	0	8	
(c) Lead piping.....	<i>ad valorem</i>	5	%	5	%		
(d) Downpiping and guttering and fittings therefor.....	<i>ad valorem</i>	15	%	20	%		
(e) Cocks and taps, and meters and pipe fittings, n.e.e.....	<i>ad valorem</i>	Free		5	%		
(f) Pipes and piping, other.....	<i>ad valorem</i>	Free		3	%		
(g) Cisterns.....	<i>ad valorem</i>	15	%	20	%		
(h) Water meters for house connexions, not exceeding one-inch piping.....	each	Free		0	3	0	
135. Presses: wool, cotton, hay, straw, forage, and wine.....	—	Free		Free			
136. Pumps: water and wine; and water-pumping apparatus, not including pipes or tubes elsewhere provided for.....	—	Free		Free			
137. Quicksilver.....	—	Free		Free			
138. Railway construction or equipment requisites, as follows: rails, sleepers (except wooden), fastenings for rails or sleepers, girders, iron bridge-work, culvert tops, locomotives, tenders, ballast trucks, goods wagons, carriages, trolleys, engine water-tanks, turntables, permanent or fixed signals, weighbridges, and railway lamps.....	<i>ad valorem</i>	Free		3	%		
139. Refrigerating plant; frigidaire and similar electric refrigerators.	—	Free		Free			
140. Sewing and knitting machines, not being industrial machinery..	<i>ad valorem</i>	15	%	15	%		

		Minimum Duty.		Maximum Duty.	
		£	s. d.	£	s. d.
141. Sprayers and sprinklers and other apparatus used for the prevention or destruction of agricultural pests, or of diseases in stock, plants, or trees.....	—	Free		Free	
142. Steel balls for tube mills.....	—	Free		Free	
143. Stoves:—					
(a) Stoves, ranges, coppers, and grates.....	<i>ad valorem</i>	20 %		20 %	
(b) Electrical cooking and heating appliances (including kettles and irons): not being machinery elsewhere provided for.....	<i>ad valorem</i>	15 %		20 %	
144. Tanks:—					
(a) Suitable and intended for mining purposes: including vats; and substructures for the same.....	<i>ad valorem</i>	Free		3 %	
(b) Other, of metal.....	<i>ad valorem</i>	15 %		20 %	
145. Telegraphs and telephones: materials and instruments for use in the construction and working of telegraph and telephone lines....	<i>ad valorem</i>	Free		3 %	
146. Tools, mechanics: being tools ordinarily used by mechanics or artisans, and not being agricultural implements or machine tools	<i>ad valorem</i>	Free		3 %	
147. Traction engines, tractors, and steam-wagons; stone crushers; steam and motor road-rollers; road scarifiers, street sweeping, and street spraying machines; asphalt melting and mixing plant; tar and pitch boilers....	—	Free		Free	
148. Tramway construction and equipment requisites, namely: rails, sleepers (except wooden), fastenings for rails or sleepers, iron gates, girders, iron bridge-work, culvert tops, cars, trolleys, water-tanks, turntables, and railless cars (electric) worked by current from overhead wires.....	<i>ad valorem</i>	Free		3 %	
149. Typewriters; duplicating and addressing machines; and numbering and perforating machines, not being for the printing or book-binding industry.....	<i>ad valorem</i>	15 %		20 %	
150. Water-boring apparatus, not including pipes or tubes elsewhere provided for.....	—	Free		Free	
151. Weighing machines, including scales and balances; not being laboratory instruments, or industrial appliances elsewhere provided for.....	<i>ad valorem</i>	15 %		20 %	
152. Wheelbarrows.....	<i>ad valorem</i>	20 %		20 %	
153. Wire:—					
(a) Millinery and brass picture wire, and wire made of precious metal.....	<i>ad valorem</i>	20 %		20 %	
(b) Other, except electric.....	<i>ad valorem</i>	Free		3 %	
	<i>ad valorem</i>	plus a	suspended	duty of	
		10 %		15 %	

		Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
154. Wireless telegraphy and telephony instruments and apparatus used in the working thereof.....	<i>ad valorem</i>	Free	3 %
155. Wire-netting :—			
(a) For fencing, 3-inch mesh....	—	Free	Free
(b) Woven screen netting for mining purposes.....	<i>ad valorem</i>	Free	3 %
	plus a suspended		duty of
	<i>ad valorem</i>	17 %	17 %
(c) All other.....	<i>ad valorem</i>	15 %	15 %
156. Wire-rope.....	<i>ad valorem</i>	Free	5 %

CLASS VI.—MINERALS, EARTHENWARE AND GLASSWARE.

157. Asbestos - cement manufacturers, namely: plain or corrugated sheets, slates, tiles, ridging, and guttering.....	<i>ad valorem</i>	20 %	25 %
158. Asphalt and bitumen in bulk: provided they are of a standard approved by the Resident Commissioner.....	—	Free	Free
159. Barytes and pumice; in bulk....	<i>ad valorem</i>	Free	3 %
160. Bottles and jars of common glass or earthenware, being ordinary trade packages for the transport of goods and including fruit jars :—			
(a) Imported full of any article liable to a rated duty.....	—	Free	Free
(b) Empty (including bottles and siphons ordinarily used for aerated waters).....	<i>ad valorem</i>	Free	5 %
	plus a suspended		duty of
	<i>ad valorem</i>	20 %	20 %
161. Bricks, except bath.....	<i>ad valorem</i>	20 %	20 %
162. Cement :—			
(a) For building purposes, including hydraulic lime.....	per 400 lb.	0 1 0	0 1 3
(b) Liquid, for tube mills.....	<i>ad valorem</i>	Free	3 %
(c) Other, including roofing and similar prepared adhesive cements.....	<i>ad valorem</i>	20 %	20 %
163. Coal and patent fuel.....	per ton of 2,000 lb.	0 3 0	0 3 0
164. Coke.....	per ton of 2,000 lb.	0 1 0	0 1 6
165. Crucibles, cupels, cupelling furnaces, ignot moulds, retorts, and furnaces for roasting minerals...	—	Free	Free
166. Diamonds and other gems, or precious stones, in their rough state.....	—	Free	Free
167. Earthenware and stoneware, n.e.e., including sanitary pans, urinals, sinks, and lavatory basins.....	<i>ad valorem</i>	20 %	20 %
168. Emery in bulk; emery or carborundum cloth, paper, and wheels; sand-, glass-, and flint-paper.....	—	Free	Free

		Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
169. Fireclay, kaolin, china clay, and cornish-stone: in bulk.....	<i>ad valorem</i>	Free	3 %
170. Fuller's earth, not being a toilet preparation: in bulk.....	<i>ad valorem</i>	Free	3 %
171. Glass:—			
(a) Illuminated windows, imported by or for presentation to any religious body.....	—	Free	Free
(b) Polished plate—			
(i) exceeding 7 sq. ft. in measurement.....	per sq. ft.	0 0 6	0 0 7
(ii) not exceeding 7 sq. ft....	per sq. ft.	0 0 4	0 0 5
(c) Sheet (plain, clear)—			
(i) exceeding 16 ozs. per sq. ft.....	per 100 sq. ft.	0 6 0	0 7 0
(ii) not exceeding 16 ozs. per sq. ft.....	per 100 sq. ft.	0 4 0	0 5 0
(d) Bevelled, silvered, and other	<i>ad valorem</i>	20 %	20 %
(e) Rough optical.....	<i>ad valorem</i>	5 %	5 %
172. Glassware, chinaware, and porcelainware:—			
(a) For laboratory use.....	—	Free	Free
(b) Other, n.e.e.....	<i>ad valorem</i>	20 %	20 %
173. Graphite or plumbago.....	<i>ad valorem</i>	Free	3 %
174. Grindstones, millstones and scythestones.....	—	Free	Free
175. Gypsum (sulphate of lime or plaster * of paris): in bulk.....	<i>ad valorem</i>	Free	3 %
176. Iron pyrites: in bulk.....	—	Free	Free
177. Kieselguhr: in bulk.....	<i>ad valorem</i>	Free	3 %
178. Marble:—			
(a) In the rough or sawn.....	—	Free	Free
(b) Other, including tombstones..	<i>ad valorem</i>	20 %	20 %
179. Meerschaum: in the rough.....	—	Free	Free
180. Mica manufactures:—			
(a) Lamp chimneys and stove fronts.....	<i>ad valorem</i>	20 %	25 %
(b) Micanite sheets, other.....	<i>ad valorem</i>	15 %	20 %
181. Pipes, piping and tubes: of earthenware, for drainage, irrigation, sewerage, water supply, or water-pumping.....	<i>ad valorem</i>	5 %	5 %
182. Sculpture (including bronzes, but not including tombstones): being original works of art, or specially made reproductions thereof, modelled separately by an individual artist.....	—	Free	Free
183. Slates for roofing, n.e.e.....	<i>ad valorem</i>	3 %	3 %
184. Stone linings and pebbles, for tube mills.....	—	Free	Free
185. Thermoscope bars and seger cones	—	Free	Free
186. Tiles, n.e.e.....	<i>ad valorem</i>	20 %	20 %
187. Vitreous alumino-silicate compositions, or borax glasses with or without colouring or opacifying material.....	—	Free	Free

		Minimum Duty.	Maximum Duty.
CLASS VII.—OILS, WAXES, RESIN, PAINTS AND VARNISHES.			
		£ s. d.	£ s. d.
188. Amber and amberoid, in the rough	—	Free	Free
189. Antifriction grease.....	per lb.	0 0 1	0 0 1
190. Candles.....	per 100 lb.	0 4 2	0 4 2
191. Copra.....	—	Free	Free
192. Lead, white:—			
(a) Dry.....	per 100 lb.	0 6 0	0 7 0
(b) Ground in oil:			
(i) In packages containing 50 lb. weight or over.....	per 100 lb.	0 9 0	0 10 0
(ii) In packages containing less than 50 lb. weight.....	per 100 lb.	0 10 0	0 11 0
193. Litharge.....	—	Free	Free
194. Manganese resinate; in bulk....	—	Free	Free
195. Motor spirit, namely: benzine, benzoline, naphtha (non-potable), gasoline, petrol; and petroleum, shale and coal-tar spirit generally	per imp. gallon	0 0 3	0 0 3
196. Oil, fish: raw, from fish of South African taking.....	—	Free	Free
197. Oils, essential (natural and syn- thetic), and perfumed (not being toilet preparations).....	<i>ad valorem</i>	25 %	25 %
198. Oils, heavy, for road or pavement construction: in bulk; provided they are of a standard approved by the Resident Commissioner.....	—	Free	Free
199. Oils, lubricating:—			
(a) In bulk.....	per imp. gallon	0 0 3	0 0 3
(b) Not in bulk.....	<i>ad valorem</i>	15 %	15 %
200. Oils, mineral:—			
(a) Crude.....	<i>ad valorem</i>	15 %	20 %
(b) Illuminating and burning: having a specific gravity of less than 900 at 60° Fahrenheit, and a flash-point of not more than 150° Fahrenheit.....	per imp. gallon	0 0 1	0 0 1
(c) Transformer and transil.....	per imp. gallon	0 0 1	0 0 1
(d) Other, n.e.e.....	<i>ad valorem</i>	15 %	20 %
201. Oils, tar, and creosote: in bulk.	—	Free	Free
202. Oils, vegetable or animal, n.e.e...	<i>ad valorem</i>	20 %	20 %
203. Paints and colours:—			
(a) Ready mixed for use; and artists' colours, enamels, water-paints, distempers, colour-washes, flat oil-paints, sheep-marking oils, and petri- fying liquids.....	<i>ad valorem</i>	25 %	25 %
(b) Dry pigments, n.e.e.....	<i>ad valorem</i>	20 %	20 %
(c) Colours, ground in oil, not in- cluding white lead; and patent driers.....	<i>ad valorem</i>	20 %	20 %
204. Polishes: floor, furniture, leather, metal and similar polishes and dressings, including blacking but not french polish.....	<i>ad valorem</i>	20 %	20 %

		Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
205. Resin and turpentine :—			
(a) Resin (including artificial resin), dry gums and dry shellac—in bulk.....	<i>ad valorem</i>	5 %	5 %
(b) Turpentine (natural and synthetic).....	<i>ad valorem</i>	20 %	20 %
206. Soap, soap powder, and extracts.	per 100 lb.	0 4 2	0 4 9
	or <i>ad valorem</i> whichever	20 % duty shall be the greater.	25 %
207. Tallow, including vegetable tallow, and oleine.....	—	Free	Free
208. Tar and pitch, in bulk; provided they are of a standard approved by the Resident Commissioner.....	—	Free	Free
209. Varnish, varnish stains, japans, lacquers, french polish, brunswick or berlin black, bitumen varnishes, terebine, liquid driers, liquid size, patent knotting, and gasket shellac.....	per imp. gallon	0 2 0	0 2 6
210. Waxes and greases :—			
(a) Beeswax.....	<i>ad valorem</i>	15 %	20 %
(b) Other, n.e.e.....	<i>ad valorem</i>	20 %	20 %

CLASS VIII.—DRUGS, CHEMICALS AND FERTILIZERS.

211. Acetate of lead.....	<i>ad valorem</i>	Free	3 %
212. Acetic and pyroligneous acids and extracts, essences of vinegar, of any strength, not exceeding six per cent of acetic acid :—			
(a) In bottles or other vessels of a capacity of not more than one imperial quart.....	per imp. gallon	0 1 6	0 1 6
(b) In larger vessels.....	per imp. gallon	0 1 0	0 1 0
and in addition, in either case, for each 1 per cent. by weight of acetic acid in excess of 6 per cent.	per 1 %	0 0 4	0 0 4
213. Acids :—			
(a) Boric : in bulk.....	—	Free	Free
(b) Oxalic : in bulk.....	—	Free	Free
(c) Other, n.e.e.....	<i>ad valorem</i>	20 %	20 %
214. Alum, aluminium sulphate, and alumino-ferric : in bulk.....	—	Free	Free
215. Ammonia (solution) and anhydrous ammonia, ammonium carbonate, ammonium chloride (sal-ammoniac), ammonium nitrate, and ammonium perchlorate : in bulk.....	<i>ad valorem</i>	3 %	3 %
216. Animal glands and tissues and their preparations, toxins and antitoxins, lymph, phylacogens, sera, and vaccines : for prophylactic or therapeutic use, including adrenalin.....	—	Free	Free
217. Barium peroxide : in bulk.....	<i>ad valorem</i>	3 %	3 %

		Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
218. Boiler compositions.....	<i>ad valorem</i>	3 %	3 %
219. Borax : in bulk.....	—	Free	Free
220. Bromine.....	—	Free	Free
221. Calcium :—			
(a) Carbonate, oxide, hydroxide, chloride, chlorate, bisulphite, cyanamide and sulphocyanide : in bulk.....	<i>ad valorem</i>	3 %	3 %
(b) Carbide of.....	<i>ad valorem</i> per 100 lb.	0 5 0	0 5 0
222. Carbonic acid gas.....	<i>ad valorem</i>	3 %	3 %
223. Disinfectants :—			
(a) In bulk, provided they are of a standard approved by the Resident Commissioner.....	<i>ad valorem</i> plus a <i>ad valorem</i>	5 % suspended 15 %	5 % duty of 15 %
(b) All other.....	<i>ad valorem</i>	20 %	20 %
224. Drugs and apothecaryware, n.e.e.	<i>ad valorem</i>	20 %	20 %
225. Dyes, not being toilet preparations	<i>ad valorem</i>	20 %	20 %
226. Extracts for perfumery, n.e.e.....	<i>ad valorem</i>	25 %	25 %
227. Fertilizers, in bulk : animal, mineral, or vegetable, artificial or natural ; and phosphate rock and maltassa.....	—	Free	Free
228. Glycerine :—			
(a) Crude, in bulk.....	—	Free	Free
(b) Distilled.....	<i>ad valorem</i>	25 %	25 %
229. Magnesium carbonate and mag- nesium sulphate : in bulk.....	<i>ad valorem</i>	3 %	3 %
230. Manganese dioxide.....	—	Free	Free
231. Medicinal preparations, not else- where enumerated, when prepared by any secret or occult art or re- commended to the public under any general name or title as specifics for any diseases or affections whatsoever affecting the human or animal bodies.....	<i>ad valorem</i>	25 %	25 %
232. Naphthalene : in bulk.....	<i>ad valorem</i>	3 %	3 %
233. Nickel sulphate : in bulk.....	<i>ad valorem</i>	Free	3 %
234. Nitrates, except nitrate of am- monium, for manufacturing purposes or for fertilizers : in bulk.....	—	Free	Free
235. Pastes and powders containing not less than 30 per cent. of water- soluble phosphoric oxide, in the dry substance, for use in clarifying sugar juice : in bulk.....	<i>ad valorem</i>	Free	3 %
236. Peptone and agar-agar for making bacterial culture media.....	—	Free	Free
237. Perchloride of iron : in bulk.....	<i>ad valorem</i>	Free	3 %
238. Perfumery and toilet prepara- tions, n.e.e., including powders, washes, pomatums, cosmetics, pastes, dyes, hair oils, but not including tooth powders, tooth pastes and tooth washes.....	<i>ad valorem</i>	40 %	40 %
239. Pills, imported in packages not for direct sale to the public.....	per lb.	1 0 0	1 0 0
240. Platinum : chloride of.....	—	Free	Free

		Minimum Duty.	Maximum Duty.
241. Potassium : carbonate, bicarbonate, silicate, bichromate, chlorate, sulphite, bisulphite, metabisulphite, permanganate, cyanide, sulphocyanide (thiocyanate), red and yellow prussiate of, and caustic potash : in bulk.....	<i>ad valorem</i>	Free	3 %
242. Radium compounds.....	—	Free	Free
243. Saltpetre : in bulk.....	<i>ad valorem</i>	Free	3 %
244. Sodium :—			
(a) Carbonate, including soda crystals (washing soda).....	per 100 lb.	0 1 6	0 2 0
(b) Bicarbonate, silicate, bichromate, chlorate, permanganate, sulphate, bisulphite, metabisulphite, sulphide, sulphocyanide (thiocyanate), and caustic soda : in bulk.....	<i>ad valorem</i>	Free	3 %
245. Sodium : cyanide of.....	—	Free	Free
	plus a	suspended	duty of
	per 100 lb.	0 8 4	0 8 4
246. Substances for the prevention or destruction of agricultural pests : including sheep and cattle dips and dipping powders, and materials suitable only for dip ; substances for the prevention or cure of diseases in plants or trees ; sulphate of copper, arsenic, arsenite of soda and arsenate of lead.....	<i>ad valorem</i>	Free	Free
	plus a	suspended	duty of
	<i>ad valorem</i>	10 %	10 %
247. Sulphur : in bulk.....	—	Free	Free
248. Sulphurous anhydride.....	—	Free	Free
249. Tooth powders, tooth pastes, and tooth washes containing not more than 3 per cent. proof spirit....	<i>ad valorem</i>	20 %	25 %

CLASS IX.—LEATHER AND RUBBER, AND MANUFACTURES THEREOF.

250. Bands and belting of all kinds for driving machinery.....	—	Free	Free
251. Boots and shoes :—			
(a) Of any material, and including slippers, sandals, and goshes, and rubber soles, tips and heels, but not including infants' shoes and bootees....	<i>ad valorem</i>	30 %	30 %
(b) Infants' shoes.....	<i>ad valorem</i>	12 %	12 %
252. Harness and saddlery :—			
(a) New.....	<i>ad valorem</i>	25 %	25 %
(b) Second-hand, for sale.....	<i>ad valorem</i>	40 %	40 %
	or		
	per bridle	0 5 0	0 5 0
	per saddle	1 5 0	1 5 0
	per set of harness	2 10 0	2 10 0
	whichever	duty shall	be the
		greater.	
253. Hose :—			
(a) Rubber : air and water hose up to 3-inch diameter :—			
Plain.....	per lb.	0 0 1½	0 0 2¼
Armoured.....	per lb.	0 0 1	0 0 1½

		Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
253. Hose (continued) :—			
(b) Rubber : suction hose :—			
Plain.....	per lb.	0 0 2	0 0 3
Armoured.....	per lb.	0 0 1	0 0 1½
(c) Rubber : Steam and other rubber hose, n.e.e.....	per lb.	0 0 2	0 0 3
(d) Leather, canvas and other hose not containing rubber...	<i>ad valorem</i>	10 %	15 %
254. Leather, in the piece :—			
(a) Patent and enamelled.....	}	—	Free
(b) Morocco, and sheepskin tanned with sumac and grained to imitate morocco.....			
(c) Pigskin.....			
(d) Valve hide.....			
255. Leather, high grade, in the piece, viz. :			
(a) 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.....	}	—	Free
(b) 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.....			
(c) Black glacé kid, when the measurement does not ex- ceed 84 square feet per one dozen whole skins, and the measurement of no single skin exceeds 7½ square feet, and the free-on-board price is not less than 1s. 3d. per square foot.....			
(d) Coloured glacé kid (other than black), when the measurement does not exceed 84 square feet per one dozen whole skins, and the measurement of no single skin exceeds 7½ square feet, and the free-on-board price is not less than 1s. 6d. per square foot.....			
(e) Suede, velour and velvet finish leathers (not including those made from splits, goat or sheep skins and not in- cluding leather known as chamois), when the measure- ment 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.....			

		Minimum Duty.		Maximum Duty.			
		£	s.	d.	£	s.	d.
255. Leather, high grade ( <i>continued</i> ):—							
(f) Lining leather, notwithstanding anything contained in sub-sections (a) to (e).....	—			Free		Free	
256. Leather, in the piece, not elsewhere enumerated:—							
(a) Bellies and shoulders, imported separately.....	<i>ad valorem</i>	20 %			20 %		
(b) Other.....	per lb.	0	0	6	0	0	6
	or						
	<i>ad valorem</i>	20 %			20 %		
	whichever duty shall be the greater.						
257. Leather manufactures, namely: leggings, bags, trunks, portmanteaux, holdalls, belts, straps and gun cases, made wholly or chiefly of leather; not including fancy handbags.....	<i>ad valorem</i>	25 %			25 %		
258. Rubber, unmanufactured: including latex, crude, waste, masticated and reclaimed rubber, and gutta-percha.....	—			Free		Free	
259. Rubber, manufactures of, n.e.e., and not being toys.....	<i>ad valorem</i>	15 %			20 %		
260. Rubber pneumatic tyres and tubes:—							
(a) Tyres, including the weight of the immediate wrapper.....	per lb.	0	0	10	0	1	0
(b) Tubes for motor vehicles other than motor cycles.....	per lb.	0	0	6	0	0	7½
(c) Tubes for motor cycles and cycles.....	per lb.	0	0	10	0	1	0
261. Rubber tyres, solid: complete or in lengths or in the piece.....	per lb.	0	0	2	0	0	3

CLASS X.—WOOD, CANE AND WICKER, AND MANUFACTURES THEREOF.

262. Beehives and wooden sections thereof, and wax foundations for	—			Free		Free	
263. Boxes, wooden: empty or in shooks:—							
(a) For packing fresh or dried fruits and dairy produce.....	—			Free		Free	
(b) For packing other classes of goods and for other purposes	<i>ad valorem</i>	20 %			20 %		
264. Brushes and brooms, and wooden handles therefor:—							
(a) Carpet brushes, brooms, whisks and mops.....	<i>ad valorem</i>	25 %			25 %		
(b) Other, not being platedware..	<i>ad valorem</i>	15 %			15 %		
	plus a suspended duty of						
	<i>ad valorem</i>	10 %			10 %		
265. Cane, bamboo, rattans, and osiers:—							
(a) Unmanufactured.....	—			Free		Free	
(b) Manufactures of, not being furniture.....	<i>ad valorem</i>	20 %			20 %		
266. Casks, wooden, n.e.e.: empty or in staves.....	<i>ad valorem</i>	20 %			20 %		

		Minimum Duty.			Maximum Duty.		
		£	s.	d.	£	s.	d.
267. Corkdust, sawdust, husks, or other waste substances, intended and suitable for use only as packing material.....	—	Free			Free		
268. Corks :—							
(a) Corks and wooden bungs....	<i>ad valorem</i>	3 %			3 %		
(b) Corkwood, unmanufactured...	—	Free			Free		
269. Furniture : wooden, wicker, cane, and grass :—							
(a) Seagrass and rattancore and wicker chairs.....	each	0	3	9	0	3	9
(b) Seagrass and rattancore and wicker settees.....	each	0	7	6	0	7	6
(c) Bentwood chairs.....	<i>ad valorem</i> plus a suspended duty of 1s. each.	20 %			20 %		
(d) other, and parts thereof....	<i>ad valorem</i>	25 %			25 %		
270. Handles, wooden, for picks, shovels and agricultural implements....	<i>ad valorem</i>	5 %			5 %		
271. Hubs, rims, spokes, felloes, shafts, tentbows, and poles : cut or fashioned, not finished :							
(a) for wagons and carts commonly used for the conveyance of goods.....	<i>ad valorem</i>	20 %			20 %		
(b) other.....	<i>ad valorem</i> plus a suspended duty of	5 %			5 %		
	<i>ad valorem</i>	15 %			15 %		
272. Joinery : wooden frameworks of houses, including window frames, sills and sashes, doors and lintels, staircases, casements, and mouldings.....	<i>ad valorem</i>	25 %			25 %		
273. Plywood.....	per cubic foot or <i>ad valorem</i> (whichever duty shall be the greater).	0	4	0	0	4	0
		25 %			25 %		
274. Saddle trees.....	—	Free			Free		
275. Shingles.....	<i>ad valorem</i>	20 %			20 %		
276. Sleepers, railway or tramway, wooden.....	<i>ad valorem</i>	Free			3 %		
277. Staves, wooden, in the rough....	—	Free			Free		
278. Vats, wooden, for the manufacture of wines, and hogsheads of a capacity of 65 gallons or more, for the storage of wines or spirits.....	—	Free			Free		
279. Wood :—							
(a) Unmanufactured.....	<i>ad valorem</i>	Free			3 %		
(b) Ceiling and flooring boards : planed, tongued, and grooved	<i>ad valorem</i> plus a suspended duty of	3 %			3 %		
	<i>ad valorem</i>	17 %			17 %		
280. Wood meal, wood pulp, and wood wool.....	—	Free			Free		

		Minimum Duty.	Maximum Duty.
CLASS XI.—BOOKS, PAPER AND STATIONERY.			
		£ s. d.	£ s. d.
281. Atlases, charts, globes, and maps	—	Free	Free
282. Bags, paper :—			
(a) Printed.....	<i>ad valorem</i>	30 %	30 %
(b) Not printed.....	<i>per lb.</i>	0 0 1 $\frac{1}{4}$	0 0 1 $\frac{1}{4}$
283. Bank-notes and other paper currency and postage stamps (used or unused).....	—	Free	Free
284. Books, printed, and printed music, newspapers and periodicals, n.e.e., and which are not foreign unauthorized prints of any British or South African copyright work, the importation of which is prohibited, or which are not advertising matter elsewhere enumerated.....	—	Free	Free
285. Cardboard boxes and cartons :—			
(a) printed.....	<i>ad valorem</i>	30 %	30 %
(b) not printed.....	<i>ad valorem</i>	20 %	20 %
(c) wax cartons (jars) for food products.....	—	Free	Free
286. Cardboard discs for milk bottles, plain or printed.....	<i>ad valorem</i>	20 %	20 %
287. Cardboard, linenboard, leatherboard, strawboard, and millboard, but not including pulpboard for building purposes.....	—	Free	Free
288. Cards, playing.....	<i>per pack and in addition ad valorem</i>	0 0 9 20 %	0 0 9 20 %
289. Diagrams, drawings and plans...	—	Free	Free
290. Engravings and photographs (not including enlargements or reproductions): not being labels or advertisements elsewhere enumerated.....	—	Free	Free
291. Inks and ink powders.....	<i>ad valorem</i>	30 %	30 %
292. Lithographs of religious subjects, including texts and mottoes, imported solely for the purpose of religious instruction.....	—	Free	Free
293. Newspapers or supplement editions or parts thereof, intended to be completed and published in the Union or in the territory :—			
(a) as religious publications.....	—	Free	Free
(b) other.....	<i>ad valorem</i>	40 %	40 %
	<i>or per lb.</i>	0 0 9	0 0 9
	<i>whichever duty shall be the greater.</i>		
294. Paintings, etchings, picture books, not being advertisements elsewhere enumerated; and pictures for calendars, writing pads, or box covers, not forming nor intended to form part of any imported printed, lithographed or embossed matter otherwise provided for.....	—	Free	Free
295. Paper :—			
(a) Blotting, carbon, gummed, and wall.....	<i>ad valorem</i>	15 %	15 %

		Minimum Duty.		Maximum Duty.			
		£	s.	d.	£	s.	d.
295. Paper ( <i>continued</i> ):—							
(b) Graphitized, lithographic transfer, plain tissue and greaseproof (plain or corrugated).....	—	Free		Free			
(c) News print, in reels or in the flat.....	<i>ad valorem</i>	Free		5 %			
(d) Plain or composite, n.e.e. :—							
(i) in the original mill wrappers, flat or folded, not less than 16 in. by 15 in.....	—	Free		Free			
(ii) in reels, including paper in reels used for the mono-type typesetting machine..	—	Free		Free			
(e) Sanitary, sensitized and tracing	<i>ad valorem</i>	20 %		20 %			
(f) wrapping (including browns, casings, sealings, nature or ochre browns, sulphites, krafts, and bag papers): in original mill wrappers, or in sheets, or in rolls, when the weight of the paper, at a size of 29 in. by 45 in., or its equivalent, is not less than 30 lb. per ream of 480 sheets; but not including greaseproof, vegetable, and imitation parchment, and cartridge papers and tinfoil and similar metallic papers.....							
	per lb.	0	0	0½	0	0	0½
	plus a suspended duty of						
	per lb.	0	0	0½	0	0	0½
296. Printed, ruled, lithographed, and embossed matter (not being metal and not including embossed paper serviettes, d'oyleys and paper mats):—							
(a) Enlargements or reproductions of photographs; picture post cards; Christmas, birthday, pictorial, New Year, and other cards; calendars, calendar pads, calendar mounts and almanacs; pictures mounted or unmounted or for framing, not containing printed advertising matter; box-coverings and pictures intended to form part of imported printed, lithographed, or embossed matter.	<i>ad valorem</i>	25 %		35 %			
(b) Directories, guide books, year books and handbooks, relating to South Africa; South African Christmas annuals, holiday and special numbers or editions of South African newspapers, magazines, or periodicals, or parts thereof; supplements to South African publications.....	<i>ad valorem</i>	30 %		40 %			
	or per lb.	0	0	4	0	0	6
	whichever						
	greater.						

		Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
296. Printed, ruled, lithographed, and embossed matter ( <i>continued</i> ):—			
(c) Account books, exercise books and copy books, stationery and forms in books, pads, or loose; diaries, n.e.e., delivery, manifold, and index books; bank cheques, drafts, promissory notes, bills of exchange, and similar forms; receipt forms, reminder slips; scrip, share certificates, and company reports; membership certificates for lodges, unions, and like institutions; letter headings and form letters; in voices and account forms....	<i>ad valorem</i> or per lb. whichever	30 % 0 0 4 duty shall be the greater.	40 % 0 0 6 be the
(d) Pocket books and pocket diaries, loose-leaf and other, and refills therefor, letter-copying book; pin tickets...	<i>ad valorem</i>	25 %	25 %
(e) Envelopes (except what is technically known as "side die"):	<i>ad valorem</i>	30 %	30 %
(f) Labels, tickets, n.e.e., and address tags, flat or in rolls...	<i>ad valorem</i> or per lb. whichever	30 % 0 0 4 duty shall be the greater.	40 % 0 0 6 be the
(g) (i) Catalogues and price lists of firms in the Union or in the territory and firms holding stocks in South Africa, printed and posted abroad to individuals in South Africa.....	<i>ad valorem</i> or per lb. whichever	30 % 0 0 4 duty shall be the greater.	40 % 0 0 6 be the
(ii) Catalogues and price lists of firms or persons having no established place of business in the Union or in the territory and no permanent agent holding stocks in South Africa..	—	Free	Free
(h) All advertising matter, including advertising invoice forms and similar stationery usually issued gratis or at nominal prices.....	<i>ad valorem</i> or per lb. whichever	30 % 0 0 4 duty shall be the greater.	40 % 0 0 6 be the
(i) Stencil sheets for duplicating.	<i>ad valorem</i>	10 %	10 %
(j) Other, including lithographs, n.e.e.....	<i>ad valorem</i> or per lb. whichever	25 % 0 0 4 duty shall be the greater.	35 % 0 0 6 be the

		Minimum Duty.	Maximum Duty.
297. Stationery, n.e.e. :—		£ s. d.	£ s. d.
(a) Loose-leaf covers and binders; letter or document files in book or folder form.....	<i>ad valorem</i>	30 %	40 %
(b) Other.....	<i>ad valorem</i>	20 %	20 %

CLASS XII.—JEWELLERY, TIMEPIECES, FANCY GOODS AND MUSICAL INSTRUMENTS.

298. Band instruments and stands, the bona fide property of any military, naval, or police corps, and not the property of individuals.....	—	Free	Free
299. Beads.....	per lb. or <i>ad valorem</i>	0 0 6 25 % whichever duty shall be the greater.	0 0 6 25 %
300. Clocks and watches; and cases and the set-up mechanism or movements therefor.....	<i>ad valorem</i>	25 %	25 %
301. Cups, medals, and other trophies, not being for the purpose of advertisement—imported for presentation :—			
(a) as prizes at public examinations, exhibitions, shows, or for public competition for skill and sport.....	—	Free	Free
(b) as prizes for rifle shooting by military, naval, or police forces	—	Free	Free
(c) for bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorious public services.....	—	Free	Free
Provided that all 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.			
302. Gold and silver plate, and gold and silver plated ware, not being church plate.....	<i>ad valorem</i>	30 %	30 %
303. Gramophones, phonographs, and records therefor.....	<i>ad valorem</i>	20 %	25 %
304. Jewellery, including imitation jewellery, and rolled gold, enamel or gilt-jewellery; precious stones and pearls and imitations thereof, cut or polished, and whether mounted or unmounted; completed portions or parts of any article of jewellery, imitation or otherwise; ornamental hat-pins, ornamental hair-pins and ornamental buckles; bangles, necklaces, girdles, muff chains, clasps, and similar articles of adornment	<i>ad valorem</i>	30 %	30 %

		Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
305. Musical instruments, n.e.e.....	<i>ad valorem</i>	20 %	20 %
306. Organs and blowers therefor, harmoniums, band instruments, and plate: imported by or for presentation to any religious body.....	—	Free	Free
307. Sporting and athletic goods, that is, articles, n.e.e., used for outdoor or indoor games; toys; and fishing appliances (not being for industrial purposes).....	<i>ad valorem</i>	20 %	20 %
308. Tobacconists' wares, including pipes, pouches, pipe covers, pipe stands, pipe cases, smokers' cabinets, cigar and cigarette holders, match boxes, tobacco jars, cigar and cigarette cases, ash trays, cigar and cigarette lighters.....	<i>ad valorem</i>	30 %	30 %

CLASS XIII.—MISCELLANEOUS.

309. Ambulance materials, imported by recognized associations, corps, or hospitals, lawfully established for instruction or drill in first aid to the wounded; including uniforms and badges for the St. John Ambulance Brigade or Association.....	—	Free	Free
310. Ammunition and Explosives:—			
(a) Blasting compounds, including all kinds of explosives suitable and intended for blasting, and not suitable for use in fire-arms (except detonators); and collodion cotton not intended for manufacturing purposes.....	per lb.	0 0 2	0 0 2
(b) Cartridges.....	<i>ad valorem</i>	15 %	15 %
And in addition on the gunpowder contained therein....	per lb.	0 0 6	0 0 6
(c) Detonators, percussion caps and empty cartridge cases....	<i>ad valorem</i>	20 %	20 %
(d) Fireworks of all descriptions.	<i>ad valorem</i>	25 %	25 %
(e) Fuse, blasting: (a) electric..	<i>ad valorem</i>	20 %	20 %
(b) other....	per lb.	0 0 1½	0 0 1½
(f) Gunpowder and other explosives suitable for use in fire-arms.....	per lb. and in addition	0 0 6	0 0 6
(g) Shot, bullets, and slugs.....	<i>ad valorem</i>	15 %	15 %
	<i>ad valorem</i>	20 %	20 %
311. Appointments and uniforms for military or naval forces.....	—	Free	Free
312. Articles imported or taken out of bond for the use of the Resident Commissioner.....	—	Free	Free
313. Assay mabor and assayer's bone ash.....	—	Free	Free
314. Astronomical instruments and equipment therefor, imported by institutions or societies engaged in astronomical work.....	—	Free	Free

		Minimum Duty.	Maximum Duty.
315. Bioscopes, cinematographs, and magic-lanterns; and slides for the same, but not including films	<i>ad valorem</i>	£ s. d. 25 %	£ s. d. 25 %
316. Church decorations, altars, bells, fonts, lecterns, pulpits, and vestments: imported by or for presentation to any religious body..	—	Free	Free
317. Consular uniforms and appointments; and articles (not being private wearing apparel, food or drink, or tobacco in any form) for the official or private use of Consuls or Trade Commissioners, who are not engaged in or connected with any other business, profession or occupation in the Union.....	—	Free	Free
318. Felt, rubberoid, and similar substances: for building purposes..	—	Free	Free
319. Films, cinematograph:—			
(a) Blank films, known as raw films or stock.....	—	Free	Free
(b) Of a scientific or educational nature, for exhibition solely to scientific or technical societies or in educational institutions, or certified by the Resident Commissioner to be for use in the interests of public health.....	—	Free	Free
(c) Other.....	per 100 feet or <i>ad valorem</i> (whichever)	0 2 6 30 % duty shall be the greater.)	0 2 6 30 % be the
320. Ice.....	—	Free	Free
321. Life belts and buoys, and other life-saving (including mine-rescue) apparatus.....	—	Free	Free
322. Matches:—			
(a) Wooden, including match splints: in boxes or packages of not more than 100 matches, per gross of boxes or packages.....	—	0 1 9	0 2 6
In boxes containing more than 100, but not more than 200 matches, per gross of boxes or packages.....	—	0 3 6	0 5 0
And for every 100 additional matches, in boxes or packages, per gross of 100 matches	—	0 1 9	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.....	—	0 2 6	0 2 6
In boxes or packages of more than 50, but not more than 100, per gross of boxes or packages.....	—	0 5 0	0 5 0
And for every 50 additional in boxes or packages, per gross of 50 matches.....	—	0 2 6	0 2 6

		Minimum Duty.	Maximum Duty.
		£ s. d.	£ s. d.
323. Models, not being toys and not being for advertising purposes....	—	Free	Free
324. Photographic apparatus and materials, n.e.e., and not including process cameras imported by lithographers.....	<i>ad valorem</i>	20 %	20 %
325. 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 any Government belonging to the Union or the territory; provided that a certificate be delivered to the Customs authorities given under the hand of an officer approved by the Director 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 Director 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.....	—	Free	Free
326. School and hospital furniture and requisites, including materials and requisites required for the construction and equipment of buildings erected by a university, college, school, or public hospital, being articles certified by any official appointed for that purpose in the Union or the territory; but not including athletic or sporting goods; provided the certificate is endorsed by the Resident Commissioner to the effect that the goods are not ordinarily made in the Union or the territory.....	—	Free	Free
327. Scientific apparatus and instruments for scientific observation or record or for the control of manufacturing operations.....	—	Free	Free
328. Specimens illustrative of natural history and exhibits and antiquities: for public museums or other institutions to which the public have free access, or for scientific purposes.....	—	Free	Free

		Minimum Duty.			Maximum Duty.		
		£	s.	d.	£	s.	d.
329. Surgical and dental instruments and appliances, and instruments and appliances used by registered medical practitioners or by veterinary surgeons in the diagnosis or treatment of diseases or affections of the human or animal body.....	—	Free			Free		
<i>Vessels:—</i>							
330. Boats, launches, and yachts, n.e.e.	<i>ad valorem</i>	20 %			20 %		
331. Hulks.....	<i>ad valorem</i>	20 %			20 %		
332. Life boats.....	—	Free			Free		
333. Tugs, ship's tenders, dredgers 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 be in force.....	—	Free			Free		
334. Yachts, the property of tourists visiting South Africa; under such conditions as the Director of Customs may prescribe.....	—	Free			Free		

CLASS XIV.—GENERAL.

335. All goods, wares and merchandise, not included under any other heading in the tariff, and not provided for in Class XV.....	<i>ad valorem</i>	20 %			20 %		
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CLASS XV.—MATERIALS FOR INDUSTRIAL PURPOSES.

The articles and substances enumerated in this class will, notwithstanding anything to the contrary contained in Classes I to XIV, be admitted duty free on importation, under such conditions and regulations as the High Commissioner may prescribe, if intended for use only in the manufacturing industry mentioned in each instance.

336. *Bacon and meat industries:* Parchment containers for lard; hog casings (sausage skins).
337. *Bagmaking industry:—*
- (1) Cotton piece goods for the manufacture of tobacco and other bags as containers for South African produce and manufactures.
  - (2) Wrapping-paper for use in the manufacture of paper bags.
338. *Boot and shoe making industry:* Boot and shoe makers' grindery, including tips, caps, and plates; canvas, duck and combined duck, poplins, fabric linings, loopings, bindings, trimmings and backing-cloth; cotton, linen and silk threads; wooden heels, eyelets and hooks, buttons, and buckles and ornaments n.e.e.; fibreboard, fibrok, socking paper, moulded stiffeners, bottom fillings and solutions; fibre fillers, lasts, tools, brushes, abrasives, and crayons; boot blacking and boot polishes and waxes not being for resale.
339. *Broom and brush making industry:* Fibre and grass cleaned or dyed, but not further prepared or manufactured.
340. *Canvas goods manufacturing industry:* Canvas in the piece weighing less than 8 oz. per yard of 28½ in. in width, tent rings, brass eyelets, hooks and eyes, webbing and thread.

341. *Cattle foods*: Concentrates for cattle food manufactured in the Union.
342. *Confectionery and biscuit manufacturing industries*: Confectioners' requisites, imported in bulk, namely, golden syrup, cocoa mass paste or slab, desiccated unsweetened coconut, block chocolate, unsweetened, gelatine (animal or vegetable), raw gums, deodorized or hydrogenated refined vegetable fats, and cocoa butter.
343. *Dips, disinfectant and insecticide manufacturing industry*: Ferrous and zinc sulphates; linseed, castor and whale oil, fatty acids; turpentine, cresylic acid, green oil, vaporizing oil, verpine, iodine and potassium iodine; in bulk, for the manufacture of dips, dipping powders and other substances for the destruction of agricultural pests; methyl salicyl for fly spray; carbolic and naphthalic acid, nitro benzol, crude pine oil and crude terebine oil.
344. *Electric Batteries manufacturing industry*: Terminals, plugs and other metal parts, insulators, glass tubes, dolls, composition pitch, ceresin wax and exciter salts.
345. *Explosives manufacturing industry*: Magnesium sulphate and magnesium carbonate in bulk; paraffin wax, stearine wax and stearine grease, collodion cotton and amatol; distilled glycerine in bulk.
346. *Furniture-making industry*: Hinges, locks and keys, escutcheons, handles, castors, webbing, stubs and binding, gimps, cords, and similar edgings, metal parts of blind rollers, twisted seagrass, and haircloth.
347. *Hat and cap manufacturing industry*: Raw felt, straw plaits, inside bands, linings of any material cut to shape, black padding and cap peaks cut to shape.
348. *Leather work, including the manufacture of bags, trunks, leggings, belts, straps, harness, saddlery*: Handtools for bridle-makers, saddlers, harness-makers and bagmakers. solution, fibreboard, hempite and similar compositions, metal and other frames, wooden hoops, locks, clips, studs, handles, swivels, caps, corners, hat-box cones, eyelets and hooks, springs, buckles, rings and other metal fittings, webs and webbing, seat linen, painted canvas, painted hessian, willesden green cloth and stiffening paper, saddle serge, saddle felt, line thread, linings for suit cases, bags, trunks and other bag-ware, saddle nails, bridle rosettes of metal.
349. *Metalization processes and micanite manufacture*:—  
 (a) Wire of all kinds, and metals in powder form for metalization processes.  
 (b) Insulating varnish for micanite manufacture.
350. *Mining industry*:—  
 (1) Eucalyptus, pine and other oils for use in connexion with the extraction of gold and other minerals by the flotation process.  
 (2) Sodium sulphide for use in the concentration of ore by the flotation process.  
 (3) Corduroy for use as battery cloth.
351. *Motor fuel manufacturing industry*: Substances to be used as denaturants; motor spirit for mixing with locally produced alcohol for the purpose of producing power alcohol.
352. *Oil expressing industry*: Oil seeds and nuts, edible and non-edible, in bulk.
353. *Paints, varnish, polish and putty manufacturing industries*: Materials in bulk, for the manufacture of paints, varnish, and polish and putty for re-sale, namely: Leads, white and red, dry or ground in oil, and lithopone, linseed oil, boiled or raw, linsidol and similar substitutes for linseed oil, turpentine (natural or synthetic), waxes for polish making and sulphate of iron for colouring distempers.
354. *Paper making industry*: Resin size: in bulk.
355. *Pipe (tobacco) making industry*: Stems (other than wooden), bone screws, clay and asbestos pipe cups, disc rasps and files, felt bobs and mops for polishing, erinoid rods, meerschau blocks, mouthpieces of vulcanite, amber, amberoid, erinoid, celluloid, bakelike, and horn, clay linings and cups, shellac, block vulcanite, hinge tops.

356. *Printing, lithographic, book-binding and cardboard box-making industries*:—
- (1) Inks: printing, lithographic and ruling; ruling ink powder, roller composition, stamping colours and printers' bronze powder: lithographic offset powder and ink drier; gold, silver, bronze and aluminium leaf.
  - (2) Process block makers' requisites, namely: Nitrate of silver, collodion, iodizer, fish glue, dragons blood, glacial acetic acid, biphosphate of ammonia, glass screens, plate and photographic paper. Varnish, including litho varnish, glass marbles, pumice blocks, snake-stone blocks, stereo blotting paper and graining grit.
  - (3) Bookbinders' cloth, canvas in white and colours, American cloth, webbing, parchment, leather, imitation leather, corduroy, skins, vellum, binders' paper, marble paper, thread, tape and pulpboard.
  - (4) Wall paper or other fancy paper in rolls, for box-making; and metal eyelets, parts and edging, and corrugated lined board.
  - (5) Gum for envelopes.
  - (6) Sulphite papers, for printing purposes only.
  - (7) Cloth for the manufacture of heliographic paper.
357. *Rope, twine and cordage manufacturing industry*: Batching oil, and ingredients for the same; and lubricants used in the manufacture of steel wire ropes, in bulk.
358. *Rubber manufacturing industry*: For the manufacture of rubber and rubber goods:—
- (a) Pigments, filling agents and vulcanizing accelerators, viz., zinc oxide (zinc white), zinc sulphide, zinc sulphate, antimony sulphide (yellow and red), alumina, magnesium carbonate, calcined magnesia, lithopone (mixture of zinc sulphide and barium sulphate or of zinc white and barium sulphate), vegetable black, carbon black, Prussian blue, white and red lead, ebonite powder, and emarex (natural pitch); in bulk.
  - (b) Rubber substitutes, viz., vulcanized vegetable oils; in bulk;
  - (c) Rubber compounding oils, viz., aniline oil, rosin oil, and vaseline; in bulk.
  - (d) Rubber solvents, viz., benzene (benzol), coal-tar naphtha, westrosol, westron, carbon disulphide; in bulk.
  - (e) Vulcanizing agents, viz., sulphur chloride, in jars of not less than one imperial gallon.
  - (f) Canvas in the piece and mercury sheeting.
  - (g) Yarns, ammonia and linseed oil (boiled).
359. *Shirt, collar and pyjama suit manufacturing industry*: Piece goods of cotton or wool or mixtures thereof, buttons and pyjama girdles: Provided they are imported direct by a manufacturer, who must employ not less than ten operatives.
360. *Soap, candle and grease making industry*: Soya bean oil, citronella oil, mirban oil, castor oil, raw linseed oil and crude oil; paraffin wax, stearine wax and stearine grease.
361. *Steelware manufacturing industry*: Eyelets, rims and rings for pressed steelware; rough steel tubing for petrol and other fillers.
362. *Textile industry*:—
- (1) Yarns for use in the manufacture of suitings, coatings and other dress material, and of blankets and sheetings, and for machine knitted goods.
  - (2) Oils for lubricating wool in the process of spinning and weaving by manufacturers of woven goods.
  - (3) Acetic and formic acid.
  - (4) Silk woven labels and tabs.
363. *Tanning industry*: Substances for preparing or bating hides and skins, and for tanning and finishing leather; including formic acid, acetic acid, hypo-sulphite of soda, and tanners' white soap.
364. *Tin printing industry*: Stoving varnishes and lacquers, in bulk.

365. *Waterproof clothing manufactures*: Rubber-proofed material; in the piece, made of cotton, hair, silk or wool, or mixtures thereof, and coal-tar for naphtha.
366. *Whaling industry*:—
- (1) Gunpowder and time fuses.
  - (2) Harpoons, whaling guns and parts thereof, manilla and hemp whale lines over 3½ inches in circumference.
  - (3) Drums for the export of whale oil.
367. *Windmill manufacturing industry*: Brass tubes (rough drawn).
- 368.
369. Wire for the manufacture of wire netting.
370. *Woolwashing*: Soap and like substances.
371. *Materials for general industrial purposes*:—
- (1) Dyes, colour preparations, spirituous or non-spirituous, and glazes; used in the manufacture or preparation of articles for sale.
  - (2) Oils, in bulk: palm, palm kernel, coconut, cotton seed, mafurra, resin, whale and sea elephant.
  - (3) Oxides, in bulk, namely: cobalt, copper, iron, tin, and zinc; and pigments (dry).
  - (4) Solvent naphtha, sealite and similar fluxes for use by manufacturers in the sealing of containers.
  - (5) Molasses, in bulk.
  - (6) Resin, including artificial resin, dry gums, dry shellac; in bulk.

#### GENERAL NOTE.

The headings of the respective Classes in this Schedule are used only for convenience of classification, and shall not in any way affect the interpretation of the Tariff.

“N.e.e.” means “not elsewhere enumerated.”

“Proof” shall mean the strength of proof as ascertained by Sike’s hydrometer.

“Proof spirits” shall mean spirits which, at a temperature of 51 degrees Fahrenheit, weigh twelve-thirteenths part of an equal measure of distilled water.

The term “in bulk” when it appears in the Tariff, means—

- (a) goods loose without packing, or loose in barrels, casks or any other single outside package, or
- (b) that the net contents of any immediate container of goods weigh not less than ten pounds or measure not less than one imperial gallon.

“Piece goods” shall not include material which is defined by selvedge or by pattern for cutting up into separate articles.

24 reputed half-pints, 12 reputed pints, 6 reputed quarts, and 4 reputed imperial quarts to be deemed to be not less than 1 gallon.

Tins, jars or other receptacles of reputed weight to be deemed to be not less than such weight.

Reputed 12 oz., 14 oz., and 16 oz. packets of candles to be deemed to be of those weights respectively.

Cement in packages of not less than 350 lb., and not more than 400 lb., to be deemed 400 lb.

Packages of flour or wheaten meal containing not less than 90 lb., and not more than 100 lb., to be deemed to be 100 lb., and packages containing more than 180 lb., and not more than 200 lb., to be deemed to be 200 lb.

Oils, and motor spirits, in ordinary reputed two 5 American gallon or ten 1 American gallon tins to be deemed to be not less than 8½ imperial gallons, and two 4 reputed gallon tins to be deemed to be not less than 8 imperial gallons.

Goods mixed or made up of more than one article liable to duty under any of the Classes of this Schedule and not chemically forming another distinct substance, are chargeable with the full duty payable on the article charged with the highest rate of duty and as if such article formed the whole composition.

SECOND SCHEDULE.

PREFERENTIAL REBATES OF DUTY.

PART I.

To Products and Manufactures of the United Kingdom.

Tariff Item.	Article.	Maximum Duty.	Amount of Rebate.
		£ s. d.	£ s. d.
19 (e)	FOODSTUFFS : Fish—tinned (not specially provided for).....	0 0 1½ per lb.	0 0 0¼ per lb.
	TEXTILES :		
70	Hosiery, namely: socks and stockings.....	<i>ad valorem</i> 15 %	<i>ad valorem</i> 5 %
71	Laces, lace curtaining and flouncing, and embroidery: in the piece or in the form of insertions or medallions	20 %	5 %
76(a)(i)	<i>Piece goods</i> , not being blanketing or kaffir sheeting— Cotton (that is, piece goods containing 50 % or more of cotton), the free-on-board price of which per yard does not exceed 1s. 3d..... <i>Note.</i> —In the case of piece goods exceeding 30 inches in width, "yard" shall mean 36 inches by 30 inches in width, and the price shall be calculated proportionately to the width.	15 %	5 %
	METALS AND MACHINERY :		
Ex. 86	Motor-cycles and sidecars, including spare parts and accessories, but not including electric lamp bulbs, tyres, and tubes, when imported separately.....	20 %	5 %
89	Buckets, skips, trucks, and tubs, wheeled or otherwise, for hauling on rails or wires: together with the rails therefor and metal shafts sets.....	5 %	The whole duty.
99	Cutlery, not plated.....	20 %	5 %
102	Enamelware and hollowware.....	20 %	5 %
115	Lamp bulbs—electric:		
(a)	Projector type.....	5 %	The whole duty.
(b)	Radiator type.....	20 %	5 %
(c)	Motor and motor-cycle headlights.....	0 10 0 per 100	The whole duty.
(d)	Motor and motor-cycle side, tail and dash lights	0 5 0 per 100	The whole duty.
(e)	Flashlights.....	0 2 6 per 100	The whole duty.
(f)	Carbon filament.....	0 5 0 per 100	The whole duty.
(g)	Vacuum type, n.e.e.: not exceeding 60 watts	0 5 0 per 100	The whole duty.
	exceeding 60 watts....	0 10 0 per 100	The whole duty.
(h)	Gas-filled type, n.e.e.: not exceeding 100 watts	0 10 0 per 100	The whole duty.
	exceeding 100 watts...	1 0 0 per 100	The whole duty.

Tariff Item.	Article.	Maximum Duty.	Amount or Rebate.
	METALS AND MACHINERY (continued):	£ s. d.	£ s. d.
118	Machinery, apparatus, appliances and implements (not specially provided for, and not including material, domestic machines or vehicles):		
(c)	for mining purposes.....	<i>ad valorem</i> 3 %	The whole duty.
(d)	for manufacturing and industrial purposes (other than agricultural), including machinery for power laundries, but not fixed plant and machinery for factory installation.....	3 %	The whole duty.
119	Machinery, apparatus, appliances, implements, and electrical material used in connexion therewith for the generation, storage, transmission, distribution of, and lighting by, gas or electric power, but not including acetylene lamps, hand and portable lamps, electric lamp bulbs elsewhere provided for, electric fans, and parts or accessories of motor vehicles or cycles.....	5 %	The whole duty.
122	IRON AND STEEL:		
(a)	In blocks, ingots, pigs, billets, slabs, blooms, and like crude manufactures; and scrap.....	3 %	The whole duty.
(b)	Plates and sheets: plain, corrugated, or galvanized, including tinplate, but not including lacquered, enamelled, varnished, printed, lithographed, or embossed.....		
(c)	Angle, bar, channel, hoop, rod, H, T, and similar iron or steel, not perforated or put together or worked up in any way, and not specially provided for....		
(d)	Drill steel.....		
(e)	Tool steel.....		
128	Meters, electricity:		
(a)	of less than 50 amperes.	0 2 6 each	The whole duty.
(b)	of 50 amperes, and not exceeding 100.....	0 5 0 each	
(c)	exceeding 100 amperes.	0 10 0 each	

Tariff Item.	Article.	Maximum Duty.	Amount of Rebate.
		£ s. d.	£ s. d.
134	IRON AND STEEL ( <i>continued</i> ): Pipes, piping, tubes, and fittings, of metal: for gas, steam, drainage, sewerage, irrigation, water supply, and water pumping, not including grids, manhole covers and fittings, and surface boxes:		
(a)	Wrought-iron or steel pipes and tubes, except down-pipes and guttering	0 1 0 per 100 lb.	The whole duty.
(b)	Cast-iron pipes and tubes, except down-pipes and guttering.....	0 0 8 per 100 lb.	The whole duty.
(d)	Down-piping and guttering and fittings therefor	<i>ad valorem</i> 20 %	<i>ad valorem</i> 5 %
(e)	Cocks and taps, and meters and pipe fittings, n.e.e.....	5 %	The whole duty.
(g)	Cisterns.....	20 %	5 %
(h)	Water meters for house connexions, not exceeding 1-inch piping.....	0 3 0 each	The whole duty.
143 (b)	Electrical cooking and heating appliances (including kettles and irons): not being machinery elsewhere provided for.....	<i>ad valorem</i> 20 %	<i>ad valorem</i> 5 %
146	Mechanics' tools: being tools ordinarily used by mechanics or artisans, and not being agricultural implements or machine tools.....	3 %	The whole duty.
153 (b)	Wire, except electric wire, millinery and brass picture wire, and wire made of precious metal.....	3 %	The whole duty.
171	GLASS:		
(b)	Polished plate: (i) exceeding 7 sq. ft. in measurement.....	0 0 7 per sq. ft.	0 0 1 per sq. ft.
	(ii) not exceeding 7 sq. ft.	0 0 5 per sq. ft.	0 0 1 per sq. ft.
(c)	Sheet (plain, clear): (i) exceeding 16 oz. per sq. ft.....	0 7 0 per 100 sq. ft.	0 1 0 per 100 sq. ft.
	(ii) not exceeding 16 oz. per sq. ft.....	0 5 0 per 100 sq. ft.	0 1 0 per 100 sq. ft.
192	WHITE LEAD:		
(a)	Dry.....	0 7 0 per 100 lb.	0 1 0 per 100 lb.
(b)	Ground in oil: (i) in packages containing 50 lb. weight or over.	0 10 0 per 100 lb.	0 1 0 per 100 lb.
	(ii) in packages containing less than 50 lb. weight	0 11 0 per 100 lb.	0 1 0 per 100 lb.

Tariff Item.	Article.	Maximum Duty.	Amount of Rebate.
		£ s. d.	£ s. d.
260	RUBBER MANUFACTURES : Rubber pneumatic tyres and tubes :		
(a)	Tyres, including the weight of the immediate wrapper.....	0 1 0 per lb.	0 0 2 per lb.
(b)	Tubes for motor vehicles other than motor-cycles	0 0 7½ per lb.	0 0 1½ per lb.
(c)	Tubes for motor-cycles and cycles.....	0 1 0 per lb.	0 0 2 per lb.
261	Rubber tyres, solid : complete or in lengths or in the piece.....	0 0 3 per lb.	0 0 1 per lb.
295 (c)	PAPER : News print in reels or in the flat.....	<i>ad valorem</i> 5 %	The whole duty.

## PART II.

## To Products and Manufactures of Canada.

15 (a)	WHEAT : (i) in the grain.....	0 1 2 per 100 lb.	0 0 2 per 100 lb.
	(ii) ground or otherwise prepared.....	0 3 3 per 100 lb.	0 0 4 per 100 lb.
19 (e)	FISH—tinned (not specially provided for).....	0 0 1½ per lb.	0 0 0¼ per lb.
70	HOSIERY, namely: Socks and stockings.....	<i>ad valorem</i> 15 %	<i>ad valorem</i> 5 %
81	TWINE : (a) Seaming and binding, and harvest yarn.....	5 %	The whole duty.
134	IRON AND STEEL : Pipes, piping, tubes, and fittings, of metal : for gas, steam, drainage, sewerage, irrigation, water supply, and water pumping, not including grids, manhole covers and fittings, and surface boxes :		
(a)	Wrought-iron or steel pipes and tubes, except down-pipes and guttering	0 1 0 per 100 lb.	The whole duty.
(b)	Cast-iron pipes and tubes, except down-pipes and guttering.....	0 0 8 per 100 lb.	The whole duty.
(d)	Down-piping and guttering and fittings therefor	<i>ad valorem</i> 20 %	<i>ad valorem</i> 5 %
(e)	Cocks and taps, and meters and pipe fittings, n.e.e.....	5 %	The whole duty.
(g)	Cisterns.....	20 %	5 %
(h)	Water meters for house connexions, not exceeding 1-inch piping.....	0 3 0 each	The whole duty.
143 (b)	Electrical cooking and heating appliances (including kettles and irons) : not being machinery elsewhere provided for.....	<i>ad valorem</i> 20 %	<i>ad valorem</i> 5 %

Tariff Item.	Article.	Maximum Duty.	Amount of Rebate.
146	IRON AND STEEL ( <i>continued</i> ): Mechanics' tools: being tools ordinarily used by mechanics or artisans, and not being agricultural implements or machine tools.....	£ s. d.  3 %	£ s. d.  The whole duty.
192	WHITE LEAD:		
(a)	Dry.....	0 7 0 per 100 lb.	0 1 0 per 100 lb.
(b)	Ground in oil: (i) in packages containing 50 lb. weight or over.	0 10 0 per 100 lb.	0 1 0 per 100 lb.
	(ii) in packages containing less than 50 lb. weight	0 11 0 per 100 lb.	0 1 0 per 100 lb.
260	RUBBER PNEUMATIC TYRES AND TUBES:		
(a)	Tyres, including the weight of the immediate wrapper.....	0 1 0 per lb.	0 0 2 per lb.
(b)	Tubes for motor vehicles other than motor-cycles	0 0 7½ per lb.	0 0 1½ per lb.
(c)	Tubes for motor-cycles and cycles.....	0 1 0 per lb.	0 0 2 per lb.
261	RUBBER TYRES, solid: complete or in lengths or in the piece.....	0 0 3 per lb.	0 0 1 per lb.
279	WOOD—unmanufactured....	<i>ad valorem</i> 3 %	The whole duty.
295	NEWSPRINT, in reels or in the flat.....	5 %	The whole duty.

PART III.

To Products and Manufactures of Australia.

5	BUTTER.....	0 0 2¼ per lb.	0 0 0¼ per lb.
15 (a)	WHEAT:		
	(i) in the grain.....	0 1 2 per 100 lb.	0 0 2 per 100 lb.
	(ii) ground or otherwise prepared.....	0 3 3 per 100 lb.	0 0 4 per 100 lb.
70	HOSIERY, namely: Socks and stockings.....	<i>ad valorem</i> 15 %	<i>ad valorem</i> 5 %
279	WOOD—unmanufactured....	3 %	The whole duty.

PART IV.

To Products and Manufactures of New Zealand.

5	BUTTER.....	0 0 2¼ per lb.	0 0 0¼ per lb.
8 (a)	CHEESE: made from milk or cream, from which no fat has been abstracted, and to which no animal or vegetable fat has been added.....	<i>ad valorem</i> 30 % or 0 0 4 per lb. whichever duty greater	<i>ad valorem</i> 5 % or 0 0 0½ per lb. shall be the
21 (b)	FOODS: patent or proprietary farinaceous and cereal foods	<i>ad valorem</i> 25 %	<i>ad valorem</i> 5 %
26	HOPS: in bulk.....	5 %	Free
30 (b)	MEATS, other than bacon and ham.....	0 0 1¼ per lb.	0 0 0¼ per lb.

THIRD SCHEDULE.

NOTICES IN REGARD TO DUMPING DUTIES.

No.	Year.	Form of Dumping.	Article.	Whence.
71	1923	Ordinary...	Wheaten flour and wheat Cement.....	Australia. Belgium; Denmark; Norway, and Great Britain.
59 as amended by 79 and 120 6.	1924	Freight....	Cement.....	Great Britain, Belgium, Denmark, Germany, Holland, Norway, and Sweden.
	1924	Exchange..	Asbestos - cement sheets Cement and super phosphates	Belgium and Italy. Belgium.
61	1924	Ordinary...	Rubber hose....	United States of America.
62	1924	Sales.....	Rubber hose....	United States of America.
63	1924	Ordinary...	Cement.....	Canada and Germany.
76	1924	Ordinary...	Cement.....	Mozambique.
91	1924	Ordinary...	Butter.....	Australia.
99	1924	Ordinary...	Carbonate of soda	Great Britain.
37	1925	Ordinary...	Cement.....	Sweden.
40	1925	Exchange..	Asbestos - cement sheets	Yugo-Slavia and France.
89	1925	Ordinary...	Asbestos - cement sheets	Germany.

FOURTH SCHEDULE.

EXCISE DUTIES WITH CORRESPONDING CUSTOMS DUTIES.

Article.	Excise Duty.		Customs Duty.	
	s.	d.	s.	d.
1. Tobacco manufactured in the territory :—				
(a) Ready for use in the making of cigarettes, per pound weight.....	0	6	Nil	
(b) In the form of cigarettes, per pound weight..	0	6	Nil	
2. Tobacco manufactured in a country in South Africa the Government whereof has entered into a Customs agreement with the Government of the Union on importation into the territory :—				
(a) Ready for use in the making of cigarettes, per pound weight.....	Nil		0	6
(b) In the form of cigarettes, per pound weight..	Nil		0	6

FIFTH SCHEDULE.

LAWS REPEALED.

No. and Year of Proclamation.	Title.	Extent of Repeal.
85 of 1914	Customs Tariff Proclamation, 1914	Sections <i>one</i> to <i>nine</i> inclusive, sections <i>twelve</i> to <i>fourteen</i> inclusive, section <i>sixteen</i> , and the First Schedule.
30 of 1915	Customs Amendment and Excise Duties Extension Proclamation, 1915	Section <i>one</i> and the First Schedule.
33 of 1916	Customs and Excise Duties Amendment Proclamation, 1916	The whole.
24 of 1917	Customs and Excise Duties Proclamation, 1917	Section <i>one</i> and the Schedule.
18 of 1918	Customs and Excise Duties Proclamation, 1918	The whole.
23 of 1919	Customs and Excise Duties Proclamation, 1919	The whole.
55 of 1920	Customs and Excise Duties Proclamation, 1920	Sections <i>one</i> , <i>two</i> , <i>three</i> , and <i>five</i> , and Parts I, II, and III of the Schedule.
65 of 1921	Customs Duties Amendment Proclamation, 1921	Sections <i>one</i> , <i>two</i> , <i>four</i> , <i>five</i> , and <i>six</i> , and Parts I and II of the Schedule.
89 of 1921	Customs and Excise Duties (Tobacco) Proclamation, 1921	The whole.
47 of 1922	Customs and Excise Duties Amendment Proclamation, 1922	Sections <i>one</i> and <i>three</i> to <i>nine</i> inclusive, and Parts I, IV (Customs duties), and V of the Schedule.
75 of 1922	Customs and Excise Duties (Tobacco) Amendment Proclamation, 1922	The whole.
33 of 1923	Customs and Excise Duties Amendment Proclamation, 1923	Sections <i>one</i> , <i>two</i> , <i>three</i> , <i>four</i> , <i>twelve</i> , <i>thirteen</i> , <i>fourteen</i> , and <i>seventeen</i> , and Parts I and II of the Schedule.
38 of 1924	Customs and Excise Duties Amendment Proclamation, 1924	The whole.