

# BECHUANALAND PROTECTORATE.

No. 16 of 1930.

(Promulgated 20th June, 1930.)

## PROCLAMATION

By His Excellency the High Commissioner  
Amending further the Customs Tariff and Excise Duties  
Amendment Proclamation, 1925, of the Bechuanaland  
Protectorate.

Whereas it is expedient further to amend the Customs Tariff  
and Excise Duties Amendment Proclamation 1925 of the  
Bechuanaland Protectorate (hereinafter referred to as "the  
territory"):

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

1. Section *three* of the Customs Tariff and Excise Duties  
Amendment Proclamation 1925 (which as amended at the  
date of taking effect of this Proclamation is hereinafter  
referred to as the principal law) is hereby amended by the  
deletion of the words "any duty" and the substitution  
thereof of the words "the whole or any part of a duty".

2. Sub-section (1) of section *twelve* of the principal law is  
hereby amended—

- (a) by the deletion of the word "six" in paragraph (d)  
and the substitution thereof of the word "twelve";
- (b) by the addition at the end of paragraph (f) of the  
words "or the South African Red Cross Society"; and
- (c) by the deletion from paragraph (k) of the words "motor  
trucks and trailers" and the substitution thereof of  
the words "and motor trucks and chassis therefor with  
or without tyres or tubes (one tyre and tube fitted to  
each wheel), trailers and road rollers".

3. (1) The First Schedule to the principal law is hereby  
deleted and the First Schedule to this Proclamation is sub-  
stituted therefor.

(2) The Second Schedule to the principal law is hereby  
amended to the extent shown in the Second Schedule to this  
Proclamation.

4. This Proclamation may be cited as the Bechuanaland  
Protectorate Customs Tariff (Amendment) Proclamation 1930,  
and shall have force and take effect—

- (a) as regards any duties which are hereby imposed or  
increased as from the twenty-sixth day of March 1930;
- (b) in other respects as from the date of its publication in  
the *Gazette*.

GOD SAVE THE KING.

Given under my Hand and Seal at Capetown this Tenth  
day of June One thousand Nine hundred and Thirty.

ATHLONE,

High Commissioner.

By Command of His Excellency the  
High Commissioner.

SHIRLEY FALES,

Acting Imperial Secretary.

*Repealed Proc 13/35*

FIRST SCHEDULE.  
TARIFF OF CUSTOMS DUTIES.

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

Tariff Item.	Article.	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	(1) Baking powder.....	per lb. 0 0 4	0 0 4
	or		
	<i>ad valorem</i> 30%	30%	30%
	whichever duty shall be the greater		
	per lb. 0 0 2	0 0 2	0 0 3
	(2) Yeast.....		
3	Biscuits, bread, cakes, puddings, and pastry.....	<i>ad valorem</i> 25%	25%
4	(a) 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
	(b) Hog casings (sausage skins).....	— Free	Free
	(c) Bone meal and precipitated bone phosphate, for use as a cattle food : in bulk.....	— Free	Free
5	Butter.....	per lb. 0 0 2	0 0 2½
6	Butterine and butter substitutes, margarine, ghee, compound lard, cottolene, 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> 25%	30%
	or per lb. 0 0 3½	0 0 3½	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	0 0 6
9	Chicory root, raw or dried only.....	per lb. 0 0 2	0 0 2

10	Chicory or 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
	(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 0¾	0 0 0¾
	(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.	0 0 4	0 0 4
		or		
		<i>ad valorem</i>	30%	30%
		whichever	duty 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; christmas stockings, bon-bons, surprise packets and crackers.....	per lb.	0 0 3½	0 0 3½
		or		
		<i>ad valorem</i>	35%	35%
		whichever	duty shall be the greater	
	(Not including medicinal preparations properly classed as apothecary-ware.)			
	(c) Ginger for manufacturing purposes, preserved in syrup or brine : in packages of not less than 100 lb. net weight.....	per lb.	0 0 1½	0 0 1½
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 2 6	0 2 8
			until 30th June, 1930, and thereafter	
		per 100 lb.	0 2 0	0 2 2
			plus a suspended duty of	
		per 100 lb.	0 0 6	0 0 6

Tariff Item.	Article.	Minimum Duty.			Maximum Duty.			
		£	s.	d.	£	s.	d.	
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	1¼
31	Meat pastes, potted or tinned.....	per lb.	0	0	3	0	0	3
	or							
	<i>ad valorem</i>			20%			20%	
	whichever			duty shall be the			greater	
32	Milk and cream : condensed, desiccated or preserved :—							
	(a) (i) Milk (full cream), sweetened condensed.....	per 100 lb.	0	10	5	0	12	6
				plus a suspended duty of				
		per 100 lb.	0	2	6	0	2	6
	(ii) Milk (full cream) other.....	per 100 lb.	0	8	4	0	10	5
				plus a suspended duty of				
		per 100 lb.	0	2	1	0	2	1
	(b) Milk (skimmed or separated).....	per lb.	0	0	6	0	0	6
	(c) Cream.....	per lb.	0	0	3	0	0	3
33	Nuts, edible :—							
	(a) Coconuts, whole.....	<i>ad valorem</i>		3%			3%	
	(b) Coconut, desiccated, unsweetened.....	<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	2¼
34	Onions and garlic, not preserved.....	per lb.	0	0	0½	0	0	0½
35	(1) Peas, beans, lentils, and ground nuts :—							
	(a) Dried.....	per 100 lb.	0	2	10	0	3	0
	(b) Ground or otherwise prepared.....	per 100 lb.	0	3	6	0	3	9
	(c) Preserved as a vegetable.....	<i>ad valorem</i>		20%			20%	
	(2) Other leguminous seeds, n.e.e. :—							
	(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	2¼
	(c) 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	1¼	0	0	1¼

37	Potatoes, not preserved.....	per 100 lb.	0 1 10	0 2 0	
38	Rennet.....	—	Free	Free	
39	Salt: Table, rock, dairy, and common.....	per 100 lb.	0 1 3	0 1 3	
		or			
		<i>ad valorem</i>	30%	30%	
		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 and culinary herbs:—				
	(a) (i) Spices, whole, decorticated or broken, but not ground or crushed.....	per lb.	Free	0 0 0 $\frac{1}{4}$	
	(ii) Other.....	per lb.	0 0 2	0 0 2 $\frac{1}{4}$	
	(b) (i) Sage, thyme, marjoram, and other culinary herbs, not ground, crushed, or rubbed	per lb.	Free	0 0 0 $\frac{1}{4}$	
	(ii) Other.....	per lb.	0 0 2	0 0 2 $\frac{1}{4}$	
42	Starch:—				
	(a) Potato farina.....	—	Free	Free.	
	(b) Other.....	per lb.	0 0 1 $\frac{1}{2}$	0 0 1 $\frac{1}{2}$	
43	Sugar and sugar substitutes:—				
	(a) Candy, loaf, icing and cube sugar.....	per 100 lb.	0 6 0	0 6 0	
			plus a suspended duty of		
		per 100 lb.	—	0 3 6	
	(b) Golden and maple syrup, jaggery, molasses, saccharum, glucose and treacle....	per 100 lb.	0 4 6	0 4 6	
			plus a suspended duty of		
		per 100 lb.	—	0 3 6	
	(c) Other kinds of sugar.....	per 100 lb.	0 9 0	0 9 0	
			plus a suspended duty of		
		per 100 lb.	—	0 3 6	
	(d) 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 4	0 0 4	
	(b) In larger containers.....	per lb.	0 0 2	0 0 2	
46	Vegetables:—				
	(a) Fresh or green, but not including potatoes, onions or garlic.....	—	Free	Free	
	(b) Tinned, or otherwise preserved.....	<i>ad valorem</i>	20%	20%	

Tariff Item.	Article.	Minimum Duty.		Maximum Duty.	
		£	s. d.	£	s. d.
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.c.....	<i>ad valorem</i>	25%	25%	
	(b) Other kinds, n.e.c. and not exceeding 3 per cent. of proof spirit.....	<i>ad valorem</i>	25%	25%	
50	Spirits:—				
	(a) Perfumed, and perfumery exceeding 3 per cent. of proof spirit.....	per imp. gallon	2 10 0	2 10 0	
		<i>ad valorem</i>	25%	25%	
	(b) Liqueurs, cordials and mixed potable spirits, exceeding 3 per cent. of proof spirit....	per imp. gallon	1 18 6	1 18 6	
		<i>ad valorem</i>	25%	25%	
	(c) Other potable spirits, exceeding 3 per cent. of proof spirit.....	per imp. proof gallon	2 5 0	2 5 0	
			and in addition		
			or		
			whichever duty shall be the greater		
	[No allowance will be made for underproof in excess of 15 per cent.]				
	(d) Medicinal preparations (liquid), essences, syrups and tinctures: containing over 3 per cent. of proof spirit, and including those made from wine.....	per imp. gallon	1 18 6	18 6	
		<i>ad valorem</i>	25%	25%	
			whichever duty shall be the greater		

[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.]

(e) Collodion and iodiser, 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, rectified 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%
(h) Toilet preparations (liquid) containing over 3 per cent. of proof spirit.....	per imp. gallon	1 18 6	1 18 6

or  
*ad valorem* 40%                      40%  
whichever duty shall be the greater

[Such spirits if and when overproof shall be specially entered and the strength overproof declared, and the duty on the mixture shall then be leviabie at £1. 17s. 6d. per imperial proof gallon, or 40% *ad valorem*, whichever duty shall be the greater.]

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 6 6	0 6 6
(b) Still wines, exceeding 20 per cent. but not exceeding 50 per cent. of proof spirit..	per imp. gallon	0 10 0	0 10 0
(c) Sparkling wines.....	per imp. gallon	0 19 0	0 19 0

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.	0 11 4	0 11 4
54 Cigarettes.....	per lb.	0 8 0	0 8 0
55 Goorak, or gooracco, and hookah mixture, and all imitations or substitutes therefor or for tobacco.....	per lb.	0 6 0	0 6 0

Tariff Item.	Article	Minimum Duty.		Maximum Duty.	
		£	s. d.	£	s. d.
56	Snuff.....	per lb.	0 4 0	0 4 0	0 4 0
57	Tobacco, manufactured.....	per lb.	0 5 0	0 5 0	0 5 0
58	Tobacco, unmanufactured.....	per lb.	0 3 6	0 3 6	0 3 6
CLASS IV.—FIBRES, YARNS, TEXTILES AND APPAREL.					
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	Free
	(b) Jute bags, bagging and sacking in the piece.....	—	Free	Free	Free
		<i>ad valorem</i>	plus a suspended duty of 15%	plus a suspended duty of 20%	20%
	(c) Linen and cotton bags for salt, flour, sugar, tobacco and other local manufactures, and cotton ham wrappers.....	—	Free	Free	Free
		<i>ad valorem</i>	plus a suspended duty of 15%	plus a suspended duty of 20%	20%
60	Battery cloth and baize: guzae, matting, sieving and screening, not being of metal, for use in connection with machinery; brattice cloth, filter cloth, bolting cloth and mill silk; but not including coconut matting.....	—	Free	Free	Free
61	Blankets and rugs, shawls, n.e.e., sheets commonly used as blankets or rugs and known as kaffir sheets:—				
	(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.	0 1 0	0 1 0	0 1 0
		each	0 2 6	0 2 6	0 2 6
		<i>ad valorem</i>	25%	25%	25%
			whichever duty shall be the greater	whichever duty shall be the greater	whichever duty shall be the greater
	(ii) Containing less than 50 per cent. of cotton.....	each	0 2 6	0 2 6	0 2 6
		<i>ad valorem</i>	25%	25%	25%
			whichever duty shall be the greater	whichever duty shall be the greater	whichever duty shall be the greater
	(b) Second-hand, for sale.....	each	0 5 0	0 5 0	0 5 0
	(c) Blanketing and kaffir sheeting.....	per lb.	0 1 0	0 1 0	0 1 0
		<i>ad valorem</i>	25%	25%	25%
			whichever duty shall be the greater	whichever duty shall be the greater	whichever duty shall be the greater
62	Candlewick.....	—	Free	Free	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>	10%	<del>10%</del>
	(b) Coir mats and coir mattings.....	<i>ad valorem</i>	25%	25%
64	Cheese bandages and caps.....	—	Free	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%	30%
	(b) Ready made :—			
	(i) New jackets, vests and trousers, other than knitted, for men; dust coats, butchers' and warehousemen's and factory coats, overalls and boiler suits, and motorists' suits and leggings: new, of cotton, linen or silk; but not including boys' and infants' and oilskin clothing.....	<i>ad valorem</i>	25%	25%
	(ii) Underclothing other than shirts, not being knitted.....	<i>ad valorem</i>	10%	10%
	(iii) Knitted underwear not including jerseys and pullovers.....	<i>ad valorem</i>	15%	15%
	(iv) Other knitted clothing including jerseys and pullovers (but not including second-hand coats, vests and trousers, and shawls).....	<i>ad valorem</i>	5%	5%
	(v) All other including overcoats, n.e.c.....	<i>ad valorem</i>	20%	20%
	(c) Shirts, collars and pyjamas :—			
	(i) Of silk or artificial silk or mixtures thereof with any other material.....	<i>ad valorem</i>	15%	15%
	(ii) Other.....	<i>ad valorem</i>	25%	25%
	(d) Second-hand, for sale :			
	(i) Overcoats.....	each	0 4 0	0 4 0
			or	
		<i>ad valorem</i>	25%	25%
			whichever duty shall be the greater	
	(ii) Coats, vests, trousers, cloaks, mantles or shawls.....	each	0 3 6	0 3 6
			or	
		<i>ad valorem</i>	25%	25%
			whichever duty shall be the greater	
66	(a) Coir, cotton, fibre, flax, flock, grass, hemp, jute and moss: raw, waste and unmanufactured.....	—	Free	Free
	(b) Coir yarn (twisted); cotton, jute and hemp spun yarns (unfinished) and twisted cotton yarns, for manufacturing purposes.....	—	Free	Free
67	Furs, not being raw and unmanufactured skins :—			
	(a) in the single original pelt, tanned and dyed.....	<i>ad valorem</i>	10%	10%
	(b) Other, including muffis and articles of apparel (except gloves) made from furs....	<i>ad valorem</i>	25%	25%

Tariff Item.	Article.	Minimum Duty.			Maximum Duty.		
		£	s.	d.	£	s.	d.
68	Gloves : all, except gloves made wholly of rubber and gloves specially constructed for industrial and sporting purposes.....	<i>ad valorem</i>		5%		10%	
69	Hats, caps and bonnets :—						
	(a) Men's, second-hand, for sale, and second-hand hoods.....	each	0	3	6	0 3 6	
	(b) Ladies', trimmed.....	<i>ad valorem</i>		30%		30%	
	NOTE.—Linings, bands and borders shall not constitute trimming.						
	(c) Miners' safety hats (new).....	—		Free		Free	
	(d) Other.....	<i>ad valorem</i>		15%		20%	
70	Hosiery :—						
	(a) Socks.....	<i>ad valorem</i>		10%		15%	
	(b) Stockings.....	<i>ad valorem</i>		5%		10%	
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>		15%		15%	
74	Nets and netting (not wire) :—						
	(a) Fruit tree netting and seed bed cloth.....	—		Free		Free	
	(b) Trawl nets and drag nets for fishing.....	—		Free		Free	
75	Piece goods :—						
	Canvas, not less than 8 oz. in weight per yard of 28½ inches in width.....	—		Free		Free	
76	Piece goods, not being blanketing 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>		Free		5%	
	(ii) exceeds 1s. 3d.....	<i>ad valorem</i>		5%		5%	
	NOTE.—In the case of piece goods exceeding 30 inches in width, "yard" shall mean 36 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	
	(c) All other woven fabrics in the piece, n.e.e.....	<i>ad valorem</i>		10%		10%	
	(d) All other knitted fabrics in the piece, n.e.e.....	<i>ad valorem</i>		10%		10%	
77	Quilts, padded.....	<i>ad valorem</i>		15%		15%	
		<i>ad valorem</i>		25%		25%	
78	Rope and cordage :—						
	(a) Drilling, driving and waterboring.....	—		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>	5%	5%
81	Twine:			
	(a) Seaming and binder, and harvest yarn.....	<i>ad valorem</i>	Free	5%
			plus a suspended duty of	
		<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	(1) 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%
	(2) Water current meters, n.e.e., weir recorders and water level recording instruments, including the clock attachment.....	<i>ad valorem</i>	Free	5%
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%
86	(a) Bicycles, tricycles, motor-cycles and side-cars; including spare parts and accessories, but not electric lamp bulbs, tyres and tubes, when imported separately.....	<i>ad valorem</i>	15%	20%
	(b) Castings in the rough for the making of pistons and piston rings for motor cycles	—	Free	Free
87	(1) Bolts, nuts, rivets, screws, nails n.e.e., and washers: metal.....	<i>ad valorem</i>	Free	3%
	(2) Nails, wire.....	per 100 lb.	0 2 0	0 2 0
88	Boilers, steam, industrial, and feed water heaters and oil eliminators for the same; and boiler tubes.....	—	Free	Free
89	(a) Buckets, skips, trucks and tubs, wheeled or otherwise, for haulage or propulsion (except by locomotives) on rail or wires, and not intended for agricultural purposes	<i>ad valorem</i>	Free	5%
			plus a suspended duty of	
		<i>ad valorem</i>	15%	15%
	(b) Articles enumerated in paragraph (a) intended for agricultural purposes.....	—	Free	Free
	(c) Metal shaft sets.....	<i>ad valorem</i>	Free	5%
			plus a suspended duty of	
		<i>ad valorem</i>	15%	15%
	(d) Rails not exceeding 30 lb. per running yard.....	<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%

Tariff Item.	Article.	Minimum Duty.		Maximum Duty.	
		£	s. d.	£	s. d.
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.c.....	<i>ad valorem</i>	25%		25%
	(d) Second-hand.....	per vehicle	10 0 0		10 0 0
			and in addition 15% <i>ad valorem</i> but in no case shall the duty be less than 25% <i>ad valorem</i>		
	(e) Creeper or caterpillar wheel assembly and forecarriage, for bodies to be built in the Union or the territory.....	<i>ad valorem</i>	Free		3%
94	Cash registers and calculating machines.....	<i>ad valorem</i>	15%		20%
95	Chains :—				
	(a) For hauling or hoisting.....	—	Free		Free
	(b) Trek chains.....	—	Free		Free
	(c) Metal fittings for chains falling under paragraphs (a) and (b) above, namely: split links, shackles and thimbles.....	—	Free		Free
	(d) In the length for the making of non-skid chains for motor vehicles, under such conditions as the Resident Commissioner may prescribe.....	<i>ad valorem</i>	10%		10%
96	Chimneys; metal (smoke stacks).....	<i>ad valorem</i>	20%		20%
97	(1) Cranes, mechanical excavators and loaders, winches not being for whaling, trawling or mining purposes, hoisting crabs, chain blocks, spiral chutes, gravity conveyors and shears	<i>ad valorem</i>	Free		3%
	(2) Bucket conveyors and conveyor belts and belting (not being for mining or industrial purposes) and mechanical storage lifting apparatus.....	<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 (common) of glass; metal screw caps for brandy bottles.....	per gross	0 0 3		0 0 3
99	Cutlery, not gold or silver, nor gold or silver-plated.....	<i>ad valorem</i>	5%		10%
			plus a suspended duty of		
		<i>ad valorem</i>	10%		10%
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) (i) Milk cans of a capacity of over 5 gallons.....	---	Free	Free
	(ii) Milk cans of a capacity of 5 gallons or less, and milk buckets.....	<i>ad valorem</i>	15%	20%
	(b) Cheese moulds, tinned.....	<i>ad valorem</i>	Free	5%
	(c) Other dairy utensils and machinery and filter pads.....	---	Free	Free
	(d) Metal castings and drinking bowls for the manufacture of cow stalis.....	---	Free	Free
102	Enamelledware and hollowware :—			
	(a) Enamelled lamp shades and reflectors.....	<i>ad valorem</i>	Free	5%
			plus a suspended duty of	
		<i>ad valorem</i>	20%	20%
	(b) Enamelledware, n.e.e.....	<i>ad valorem</i>	15%	20%
			plus a suspended duty of	
		<i>ad valorem</i>	10%	10%
	(c) Hollowware, n.e.e.....	<i>ad valorem</i>	15%	20%
103	(a) Engines and motors for fishing and whaling boats and mercantile marine purposes, and trawl and whaling winches, not including spare parts.....	---	Free	Free
	(b) Engines and motors for fitting into vessels built in the Union or the territory, of types not enumerated in paragraph (a), not including spare parts.....	<i>ad valorem</i>	10%	10%
	(c) Spare parts of engines, motors and winches enumerated in paragraphs (a) and (b).....	<i>ad valorem</i>	20%	20%
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	(a) Filters: being machinery, apparatus and appliances directly connected with and essential to the construction of water filtering or water-purifying plants, attached to or used in connection with a public water supply system, public swimming baths, and electric power station, or machinery for manufacturing and industrial purposes.....	---	Free	Free
	(b) Filters (other) for the purification or softening of water.....	---	Free	Free
	(c) Filters, not being parts of motor vehicles, for the purification of oil; and oil separators.....	<i>ad valorem</i>	Free	5%
	(d) Machinery, apparatus and appliances, n.e.e., for the treatment of sewage or trade waste, or for use in water treatment works, but not including structural steelwork for staging and platforms.....	---	Free	Free
	(e) Zeolite, natural and artificial, for water purification purposes: in bulk.....	---	Free	Free

Tariff Item.	Article.	Minimum Duty.			Maximum Duty.		
		£	s.	d.	£	s.	d.
108	Firearms :—						
	(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, including barrels therefor.....	each	0	5	0	0	5 0
	and in addition in the case of (a), (b), and (c).....	ad valorem	20%			20%	
	(d) Gun and rifle furniture.....	ad valorem	20%			20%	
	(e) Rifles, miniature, of a calibre not exceeding .22, and guns of a calibre not exceeding .420, and barrels therefor, single.....	each	0	15	0	0	15 0
	(f) Rifles, miniature, of a calibre not exceeding .22, and guns of a calibre not exceeding .420, including barrels therefor, double and other.....	per barrel	0	10	0	0	10 0
	(g) Humane cattle killers for use in abattoirs.....		Free			Free	
109	Fire escapes and fire extinguishing appliances and apparatus.....	—	Free			Free	
110	Furniture :—						
	(a) Metal bedsteads.....	ad valorem	15%			20%	
	(b) Metal springs for furniture.....	ad valorem	Free			3%	
	(c) Other metal furniture, n.e.e.....	ad valorem	20%			20%	
111	Gauze, sieving and screening : of metal, for use in connection with machinery, including copper gauze for dynamo brushes.....	ad valorem	Free			3%	
			plus a suspended duty of				
		ad valorem	17%			17%	
112	Gold and silver leaf.....	ad valorem	Free			5%	
113	(1) Hardware, n.e.e.....	ad valorem	20%			20%	
	(2) Spoons and forks, not being gold or silver nor gold or silverplatedware.....	ad valorem	10%			10%	
	(3) Vacuum cleaners (electric).....	ad valorem	10%			10%	
114	Horse, mule, and donkey shoes.....	ad valorem	20%			20%	
115	Lamp bulbs, electric :—						
	(a) Projector type.....	ad valorem	Free			5%	
	(b) Radiator type.....	ad valorem	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 0	
	(f) Carbon filament.....	per 100	Free			0 5 0	
	(g) Vacuum type, n.e.e.—						
	(i) Not exceeding 60 watts.....	per 100	Free			0 5 0	
	(ii) Exceeding 60 watts.....	per 100	Free			0 10 0	
	(h) Gasfilled type, n.e.e.—						
	(i) Not exceeding 100 watts.....	per 100	Free			0 10 0	
	(ii) Exceeding 100 watts.....	per 100	Free			1 0 0	

116	Lamps and lampware :—			
	(a) Metal parts for the manufacture of acetylene gas lamps, other than miners' hand and bucket lamps.....	—	Free	Free
	(b) Miners' safety lamps (except acetylene) and racks therefor.....	<i>ad valorem</i>	Free	3%
	(c) Miners' hand and bucket lamps, acetylene.—			
	(i) Metal castings in the rough, wire, chains, screw eyes, escutcheon pins, and burners, for the manufacture of.....	—	Free	Free
	(ii) Lamps and parts thereof, including reflectors, but not burners.....	<i>ad valorem</i>	25%	25%
			with a minimum duty of	
		per lamp	0 1 6	0 1 6
	(d) Electric handlamps and torches.....	<i>ad valorem</i>	20%	20%
	(e) Lamp shades and reflectors, of glass or metal, for gas and electric lighting, n.e.e. ....	<i>ad valorem</i>	Free	5%
	(f) Other, n.e.e. : including lanterns, but not parts of motor-vehicles or cycles.....	<i>ad valorem</i>	20%	20%
117	Lifts, 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, but not including structural steelwork for staging and platforms.....	—	Free	Free
	(c) For mining purposes, n.e.e.....	<i>ad valorem</i>	Free	3%
	(d) Rock drill spares.....	<i>ad valorem</i>	17%	20%
	(e) Rock drill sharpener spares (including dies and dollies), rivet-sets and chisel blanks : unfinished.....	—	Free	Free
	(f) Plates and frames for sugar filter presses.....	<i>ad valorem</i>	17%	20%
	(g) Other, for manufacturing and industrial purposes, including machinery for power laundries, and leather measuring machines for use in boot factories and tanneries, and workshop machinery and appliances ordinarily used in a motor garage for manufacturing and repair work, but not including structural steelwork for staging and platforms.....	<i>ad valorem</i>	Free	3%
	[NOTE.—Oil, petrol and tyre pumps, air compressors, washing outfits, grease guns, testing instruments and other appliances ordinarily used for service in a motor service station do not fall under the heading of "workshop machinery and appliances."]			
	(h) Liners (iron) for tube mills.....	<i>ad valorem</i>	17%	20%
	(i) Liners (manganese and chrome steel) for rod and ball mills.....	—	Free	Free
119	(a) Machinery, apparatus, appliances, implements, and electrical material used in connection therewith, for the generation, storage, transmission, distribution of, and lighting by, gas or electric power, and machinery for the conversion or transformation of electric power ; hot air driers for the drying of transformers ; but not including acetylene lamps, hand and portable lamps, lamp shades and reflectors, batteries, and bulbs, elsewhere provided for, electric fans, and parts or accessories of motor vehicles or cycles.....	<i>ad valorem</i>	Free	5%

Tariff Item.	Article.	Minimum Duty.			Maximum Duty.		
		£	s.	d.	£	s.	d.
119	Machinery, etc.— <i>contd.</i> (b) Batteries, electrical: wet or dry, primary or secondary, including accumulators, except those of which each cell or unit is of a capacity greater than 150 ampere hours at a one-hour rate of discharge.....	<i>ad valorem</i>	10%		15%		
			plus a suspended duty of				
		<i>ad valorem</i>	15%		15%		
120	Metals: Aluminium: in plain, perforated, or corrugated sheets, but otherwise unmanufactured, and foil.....	—	Free		Free		
121	(a) Brass, bronze, copper, and composition metal: in plain or perforated sheets, in strips, and in extruded sections, not worked up in any way.....	—	Free		Free		
	(b) Brass and copper tubing, in lengths of not less than six feet.....	—	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 galvanised, including plates coated with lead, tin, or zinc, but not including lacquered, enamelled, varnished, printed, lithographed, or embossed.....	<i>ad valorem</i>	Free		3%		
	(c) Angle, bar, channel, rod, H.T., and similar iron or steel, not perforated or put together or worked up in any way or marked for working, and not specially provided for, and baling clips and fluted mild steel not cut to size.....	<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 and rolled steel sections, other than those provided for in paragraph (c), for the manufacture of steel window frames.....	<i>ad valorem</i>	15%		15%		
	(h) Hoop, plain, or perforated, and box strap.....	<i>ad valorem</i>	Free		3%		
	(i) Shovel plates, shaped but otherwise in the rough.....	—	Free		Free		
123	Lead:—						
	(a) Sheet.....	per 100 lb.	0	2	0	0	2
	(b) Foil.....	—	Free		Free		
124	Tin and zinc:—						
	(a) Plates and sheets, plain or perforated, but otherwise unmanufactured: not including lacquered enamelled, varnished, printed, lithographed, or embossed plates or sheets; and tin foil.....	—	Free		Free		
	(b) Zinc plates and sheets (polished), for lithographic work.....	—	Free		Free		
125	Zinc: Fume, dust, and shavings.....	—	Free		Free		

126	(a) Metal of all sorts, other than iron and steel and precious metals, including brazing and soldering alloys, and welding electrodes : in rods, bars, blocks, ingots, and pigs ; and scrap metal, n.e.e.....	—	Free	Free
	(b) Nickel in sheets, slabs, or foil ; and nickel anodes.....	—	Free	Free
127	Metal sheets, metal badges, metal name or number plates, and similar articles :—			
	(a) Enamelled, all.....	<i>ad valorem</i>	30%	30%
	(b) Printed, lithographed, or embossed.....	<i>ad valorem</i>	15%	25%
	(c) Lacquered or varnished.....	<i>ad valorem</i>	20%	20%
128	(1) Meters, electricity :—			
	(a) Of less than 50 amperes.....	each	Free	0 2 6
	(b) Of 50 amperes and not exceeding 100 amperes.....	each	Free	0 5 0
	(c) Exceeding 100 amperes.....	each	Free	0 10 0
	(d) Spare parts and accessories for all the above classes of electricity meters.....	<i>ad valorem</i>	Free	5%
	(2) Meters, air.....	<i>ad valorem</i>	Free	5%
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 manufactured entirely in the Union or the territory from materials grown, produced, or manufactured in the Union or territory, and from such raw or semi-manufactured materials as may be approved by the Resident Commissioner.....	<i>ad valorem</i>	10%	10%
	(f) Chassis imported for bodies to be constructed in the Union or the territory from wood unmanufactured or shaped or fashioned ; from metal sheets or metal stampings, panels, pillars, doors, and door posts, with or without metal fittings, fibre or other boards in sheets or cut to shape or fashioned ; from upholstery, hood, and curtain materials, in the roll or in the piece or shaped, fashioned, or finished, cushion springs and cages therefor, sockets, electrical equipment, metal fittings and from other materials not fashioned or cut to shape.....	<i>ad valorem</i>	15%	15%
	(g) Chassis imported for bodies of motor-trucks and motor-vans for the conveyance of goods to be built in the Union or the territory.....	<i>ad valorem</i>	15%	15%
	(h) Spare parts and accessories, but not including electric lamp bulbs, batteries, tyres, and tubes.....	<i>ad valorem</i>	20%	20%
	(i) Metal springs for the manufacture of motor-car seats.....	<i>ad valorem</i>	Free	3%
	(j) Castings in the rough for the making of pistons and piston rings.....	—	Free	Free

Tariff Item.	Article.	Minimum Duty.		Maximum Duty.	
		£	s. d.	£	s. d.
130	Motor-trucks and motor-vans for the conveyance of goods, and steam wagons, and trailers for the same, and motor char-a-bancs, omnibuses, and ambulance vans :—				
	(a) Assembled or unassembled (except steam wagons).....	<i>ad valorem</i>	20%	20%	
	(b) Steam wagons.....	<i>ad valorem</i>	10%	10%	
	(c) Chassis (including tipping gear) imported for bodies to be built in the Union or the territory :—				
	(i) In a completely unassembled condition.....	<i>ad valorem</i>	3%	3%	
	(ii) Otherwise.....	<i>ad valorem</i>	5%	5%	
	(d) Metal frames of trailers including the wheels but not including rubber tyres and tubes for completion as trailers in the Union or the territory.....	<i>ad valorem</i>	5%	5%	
	(e) Spare parts and accessories, but not including electric lamp bulbs, batteries, tyres, and tubes.....	<i>ad valorem</i>	20%	20%	
	(f) Castings in the rough for the making of pistons and piston rings.....	—	Free	Free	
131	(a) Packing and lagging for engines, machinery, piping, and buildings, but excluding white and red leads, zinc oxide, leather, rubber, and materials containing more than 25 per cent. of rubber.....	<i>ad valorem</i>	Free	3%	
	(b) Washers other than of metal, leather, and rubber.....	<i>ad valorem</i>	Free	3%	
132	Perambulators and baby-carts.....	<i>ad valorem</i>	10%	10%	
133	Pickaxes, shovels, and ballast forks.....	<i>ad valorem</i>	Free	3%	
134	Pipes, piping, tubes, and fittings, of metal : 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, not riveted, except down-pipes and guttering	per 100 lb.	Free	0 1 0	
	(b) Cast-iron pipes and tubes, except down-pipes and guttering.....	per 100 lb.	Free	0 0 8	
	(c) Lead piping.....	<i>ad valorem</i>	5%	5%	
	(d) Down-piping and guttering and fittings therefor, and riveted wrought iron or steel pipes and tubes.....	<i>ad valorem</i>	15%	20%	
	(e) Cocks and taps, and meters and pipe fittings, n.e.c; spare parts of water metres falling under paragraph (h).....	<i>ad valorem</i>	Free	5%	
	(f) Pipes and piping, other, and part circle culverts.....	<i>ad valorem</i>	Free	3%	
	(g) Cisterns.....	<i>ad valorem</i>	15%	20%	
	(h) Water meters for house connections, not exceeding 1-inch piping.....	each	Free	0 3 0	
135	Presses : wool, cotton, hay, straw, forage, wattlebark, and wine.....	—	Free	Free	
136	(a) Pumps : water and wine ; and water-pumping apparatus, not including pipes or tubes elsewhere provided for.....	—	Free	Free	
	(b) Pumps and tubes (metal), used in connection with the brewing of beer.....	—	Free	Free	

137	Quicksilver.....	—	Free	Free
138	Railway construction or equipment requisites :—			
	(a) Girders, iron bridgework and culvert tops, trolleys and cane trucks.....	<i>ad valorem</i>	17%	20%
	(b) Rails, u.e.c., switch boxes, sleepers (except wooden), fastenings for rails or sleepers, locomotives, tenders, ballast trucks, goods wagons, carriages, wheels and axles, engine water tanks, turntables, permanent or fixed signals, weighbridges, and railway lamps.....	<i>ad valorem</i>	Free	3%
139	(1) Refrigerating machinery and mechanically cooled refrigerators.....	—	Free	Free
	(2) Rings, poultry.....	—	Free	Free
140	Sewing and knitting machines, not being industrial machinery, and needles therefor.....	<i>ad valorem</i>	3%	3%
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 and not including electric irons and electric steam irons, used for industrial purposes.....	<i>ad valorem</i>	15%	20%
144	Tanks :—			
	(a) Suitable and intended for mining purposes and for the brewing of beer : 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	(a) Traction engines and tractors ; stone crushers (not being mining machinery) and mechanical stone driers ; steam and motor road rollers ; mechanical thrust borers ; road scarifiers and mechanical road construction or maintenance graders ; street sweeping and street spraying machines ; asphalt melting and mixing plant ; tar and pitch boilers.....	—	Free	Free
	(b) Trailers for traction engines and tractors.....	<i>ad valorem</i>	20%	20%
	(c) Metal frames of trailers including the wheels but not including rubber tyres and tubes for completion as trailers in the Union or the territory.....	<i>ad valorem</i>	5%	5%
148	Tramway construction and equipment requisites :—			
	(a) Girders, iron bridgework and culvert tops, and trolleys.....	<i>ad valorem</i>	17%	20%
	(b) Rails, n.e.e., sleepers (except wooden), fastenings for rails or sleepers, cars and gates therefor, wheels and axles, tower wagons, water-tanks, turntables, and railless cars (electric), worked by current from overhead wires.....	<i>ad valorem</i>	Free	3%

Tariff Item.	Article.	Minimum Duty.			Maximum Duty.		
		£	s.	d.	£	s.	d.
149	(1) (a) Typewriters, duplicating and addressing machines; and numbering and perforating machines, not being for the printing or bookbinding industry.....	<i>ad valorem</i>	15%		20%		
	(b) Braille typewriters.....	—	Free		Free		
	(2) Postage meter machines.....	<i>ad valorem</i>	5%		5%		
150	Water-boring apparatus, not including pipes or tubes elsewhere provided for.....	—	Free		Free		
151	(a) Weighing machines, including scales and balances: not being laboratory instruments, milk recording scales, or industrial appliances elsewhere provided for.....	<i>ad valorem</i>	5%		10%		
	(b) Milk recording scales.....	—	Free		Free		
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%		
			plus a suspended duty of				
		<i>ad valorem</i>	10%		15%		
154	Wireless telegraphy and telephony instruments and apparatus used in the working thereof, except batteries.....	<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	(a) Wire rope.....	<i>ad valorem</i>	Free		5%		
	(b) Split-links, shackles, and thimbles, for use in connection with wire rope, imported separately	—	Free		Free		
CLASS VI.—MINERALS, EARTHENWARE AND GLASSWARE.							
157	Asbestos-cement manufactures, 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 (common) of 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%	25%
162	Cement :—			
	(a) For building purposes, including hydraulic lime, and concrete prooformers.....	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 but not including fire cements and furnace 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, ingot 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%
		<i>ad valorem</i>	10%	10%
			plus a suspended duty of	
168	Emery, corundum and similar abrasives : in bulk or in the form of cloth, paper and wheels ; sand-, glass- and flint-paper.....	—	Free	Free
169	(1) Fireclay, kaolin, china clay and cornish-stone, and fire cements and furnace cements : in bulk.....	<i>ad valorem</i>	Free	3%
	(2) Blue (household).....	<i>ad valorem</i>	10%	10%
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 4	0 0 5
	(ii) Not exceeding 7 sq. ft.....	per sq. ft.	0 0 2	0 0 3
	(c) Sheet (plain, clear)—			
	(i) Exceeding 16 oz. but not exceeding 21 oz. per sq. ft.....	per 100 sq. ft.	0 3 0	0 4 0
	(ii) Not exceeding 16 oz. per sq. ft. ....	per 100 sq. ft.	0 2 0	0 3 0
	(d) Bevelled, silvered and other.....	<i>ad valorem</i>	20%	20%
	(e) Rough optical.....	—	Free	Free
172	Glassware, chinaware and porcelainware :—			
	(a) For laboratory use.....	—	Free	Free
	(b) Other, n.e.e., including household crockery of earthenware.....	<i>ad valorem</i>	10%	10%
		<i>ad valorem</i>	10%	10%
			plus a suspended duty of	
173	Graphite or plumbago.....	<i>ad valorem</i>	Free	3%

Tariff Item.	Article.	Minimum Duty.			Maximum Duty.		
		£	s.	d.	£	s.	d.
174	Grindstones, millstones and scythe stones.....	—	—	—	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>	—	—	25%	—	25%
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.c.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 other than asbestos cement tiles:—						
	(a) Marble tiles; rubber tiles; and enamelled, glazed and stone cut flooring and wall tiles.....	<i>ad valorem</i>	—	—	20%	—	20%
	(b) Other, including sand glazed tiles.....	<i>ad valorem</i>	—	—	25%	—	25%
187	Vitreous alumino-silicate compositions, or borax glasses with or without colouring or opacifying material.....	—	—	—	Free	—	Free
CLASS VII.—OILS, WAXES, RESIN, PAINTS AND VARNISHES.							
188	Amber and amberoid, in the rough.....	—	—	—	Free	—	Free
189	Antifriction and lubricating grease.....	per lb.	0	0	1	0	0
190	Candles.....	per 100 lb.	0	4	2	0	4
191	Copra.....	—	—	—	Free	—	Free
192	Lead, white:—						
	(a) Dry.....	per 100 lb.	0	6	0	0	7
	(b) Ground in oil:						
	(i) In packages containing 50 lb. weight or over.....	per 100 lb.	0	9	0	0	10
	(ii) In packages containing less than 50 lb. weight.....	per 100 lb.	0	10	0	0	11
193	Litharge.....	—	—	—	Free	—	Free
194	Manganese resinat: 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 synthetic), 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) (i) Power paraffin for internal combustion engines, having a specific gravity not lower than 0.80 at 60° Fahrenheit and having a flash point (closed test at sea level) not lower than 70° Fahrenheit and not higher than 110° Fahrenheit : under such conditions as the Resident Commissioner may prescribe.....	—	Free	Free
	(ii) Other illuminating and burning : having a specific gravity of less than 0.90 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 transit.....	per imp. gallon	0 0 1	0 0 1
	(d) Other, n.e.e.....	<i>ad valorem</i>	15%	20%
201	Oil, tar and creosote : in bulk.....	—	Free	Free
202	Oils, vegetable or animal, n.e.c., and cod liver oil.....	<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 petrifying liquids.....	<i>ad valorem</i>	25%	25%
	(b) Dry pigments, n.e.c.....	<i>ad valorem</i>	20%	20%
	(c) Colours, ground in oil, not including 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%
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
		<i>ad valorem</i>	20%	25%
		whichever	duty shall be the	greater
207	Tallow, including vegetable tallow and oleine.....	—	Free	Free

Tariff Item.	Article.	Minimum Duty.			Maximum Duty.		
		£	s.	d.	£	s.	d.
208	Tar and pitch, in bulk; provided they are of a standard approved by the Resident Commissioner .....	—	—	—	—	—	—
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
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 FERTILISERS.							
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 6 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
	(b) In larger vessels .....	per Imp. gallon	0	1	0	0	1
	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
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	(a) Alum: in bulk .....	—	Free		Free		
	(b) Aluminium sulphate .....	—	Free		Free		
	(c) Alumina-ferric .....	<i>ad valorem</i>	20%		20%		
		<i>ad valorem</i>	20%		20%		
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, phylacogues, sera and vaccines: for prophylactic or therapeutic use, including adrenalin .....	—	Free		Free		
217	Barium carbonate and barium peroxide: in bulk .....	<i>ad valorem</i>	3%		3%		
218	Boiler compositions and preparations for removing scale in boilers .....	<i>ad valorem</i>	3%		3%		
219	Borax: in bulk .....	—	Free		Free		
220	Bromine .....	—	Free		Free		

221	Calcium :—			
	(a) Carbonate, oxide, hydroxide, iodate, chloride, chlorate, phosphate, silicide, bisulphite, cyanamide, and sulpho cyanide : in bulk.....	<i>ad valorem</i>	3%	3%
	(b) Carbide of.....	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>	5%	5%
			plus a suspended duty of	
	(b) All other.....	<i>ad valorem</i>	15%	15%
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%
	(a) Annatto.....	—	Free	Free
	(b) Other, in bulk.....	<i>ad valorem</i>	5%	5%
	(c) Other, not in bulk.....	<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, magnesium chloride, and magnesium sulphate : in bulk.....	<i>ad valorem</i>	3%	3%
230	Manganese dioxide.....	—	Free	Free
231	Medicinal preparations, not elsewhere enumerated, when prepared by any secret or occult art or recommended 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 ammonium, 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.....	<i>ad valorem</i>	20%	20%
236	Peptone and agar-agar for making bacterial culture media.....	—	Free	Free
237	Perchloride or iron : in bulk.....	<i>ad valorem</i>	Free	3%
238	Perfumery and toilet preparations, 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 the direct sale to the public.....	per lb.	1 0 0	1 0 0
240	Platinum : chloride of.....	—	Free	Free
241	Potassium : carbonate, bicarbonate, silicate, bichromate, chlorate, chloride, sulphite, bisulphite, metabisulphite, permanganate, cyanide, sulphocyanide (thiocyanate), iodide, xanthate, red and yellow prussiate of, and caustic potash : in bulk.....	<i>ad valorem</i>	Free	3%

Tariff Item.	Article	Minimum Duty. £ s. d.	Maximum Duty. £ s. d.
242	Radium compounds.....	—	Free
243	Saltpetre: in bulk.....	Free	3%
244	Sodium:—		
	(a) (i) Carbonate, including soda crystals (washing soda).....	per 100 lb. 0 2 0	0 3 6
	(ii) Carbonate, including soda crystals (washing soda), imported for use in the glass manufacturing industry and in the woolwashing industry: under such conditions and regulations as the Resident Commissioner may prescribe.....	per 100 lb. 0 2 0	0 2 0
	(b) Bicarbonate, silicate, bichromate, chlorate, permanganate, sulphite, bisulphite, metabisulphite, sulphide, phosphate, xanthate, ferro-cyanide, sulphocyanide (thio-cyanate), and caustic soda: in bulk.....	ad valorem	Free 3%
245	Sodium: cyanide of.....	—	Free
		per 100 lb. 0 8 4	plus a suspended duty of 0 8 4
246	(1) 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, arsenate of soda, arsenic pentoxide, carbon bisulphide, and arsenate of lead.....	—	Free plus a suspended duty of 10%
	(2) Substances for the prevention of wood rot, and substances for the preservation of wood, n.e.c., but not including oils and stains.....	ad valorem	Free 10%
	(3) Such preparations for the eradication of disease in stock as may be approved of by the Resident Commissioner and under such conditions as he may impose.....	—	Free Free
247	Sulphur: in bulk.....	—	Free
248	Sulphurous anhydride.....	—	Free
249	Tooth powders, tooth pastes, and tooth washes, containing not more than 3 per cent. of proof spirit.....	ad valorem	20% plus a suspended duty of 15%
		ad valorem	15%
CLASS IX.—LEATHER AND RUBBER AND MANUFACTURES THEREOF.			
250	Bands and belting of all kinds for driving machinery.....	—	Free
250A	Boot and shoe makers' grindery:—		
	(a) Tips, caps, and plates (metal); loopings, bindings, trimmings, toe-puffs, and toe-canvas; wooden heels, other than those covered by leather, wooden clog soles, and cork heel socks; eyelets and hooks; pegwood, moulded stiffeners, shanks, bottom fillings, solutions, crayons, fibre fillers, and lasts.....	—	Free
	(b) Buttons, buckles, and ornaments (not being jewellery); crepe rubber and fibrok	ad valorem	5% 5%

251	Boots and shoes :—			
	(a) Infants' and surgical.....	<i>ad valorem</i>	12%	12%
	(b) Women's and maids' shoes, sizes 2 and upwards, not being slippers, sandals, goloshes, rubber shoes, or shoes the uppers of which (except the linings) are wholly or chiefly of leather or of canvas.....	<i>ad valorem</i>	30%	30%
		or		
		per pair	0 3 6	0 3 6
		whichever	duty shall be the	greater
	(c) Other, of any material, including slippers, sandals, and goloshes.....	<i>ad valorem</i>	30%	30%
	(d) Soles, tips, and heels: rubber.....	<i>ad valorem</i>	30%	30%
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.—			
	(i) Plain.....	per lb.	0 0 1½	0 0 2¼
	(ii) Armoured.....	per lb.	0 0 1	0 0 1½
	(b) Rubber: suction hose.—			
	(i) Plain.....	per lb.	0 0 2	0 0 3
	(ii) 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 (excluding fire hose), and other hose not containing rubber.....	<i>ad valorem</i>	10%	15%
	(e) Metal fittings for all the above classes of hose.....	<i>ad valorem</i>	10%	15%
254	Leather (fancy) in the piece :—			
	(a) Floral, brocaded, embossed, or ornamental designed: provided the design covers the whole grained surface of the skin.....	—	Free	Free
	(b) Lizard, python, and other reptile, real or imitation.....	—	Free	Free
	(c) Morocco, and sheepskin tanned with sumac and grained to imitate morocco.....	—	Free	Free
255	Leather (plain) in the piece :—			
	(a) Black calf, being whole skins, when the measurement does not exceed 192 sq. ft. per one dozen skins, and the free on board price is not less than 1s. 2d. per sq. ft.....	—	Free	Free
	(b) Calf (other than black), being whole skins, when the measurement does not exceed 192 sq. ft. per one dozen skins, and the free on board price is not less than 1s. 4d. per sq. ft.....	—	Free	Free

Tariff Item.	Article.	Minimum Duty.		Maximum Duty.	
		£	s. d.	£	s. d.
255	Leather (plain) in the piece.— <i>contd.</i>				
	(c) Glacé kid and other plain leathers (except chamois), produced from kid or goat skins, the free on board price of which is not less than 1s. per sq. ft.....	—	Free	Free	Free
	(d) Leather made from sheepskins, the free on board price of which is not less than 8d. per sq. ft.....	—	Free	Free	Free
	(e) Patent and enamelled.....	—	Free	Free	Free
	(f) Pigskin.....	—	Free	Free	Free
	(g) Suede, velour, and velvet finish leathers (not including those made from split hides, goat or sheep skins, and not including leather known as chamois) when the free on board price is not less than 1s. 4d. per sq. ft.....	—	Free	Free	Free
	(h) Leather for use as linings [notwithstanding anything contained in paragraphs (a) to (d) and (g), but excluding white sheep linings and white lamb linings and leather made from split hides], the free on board price of which is not less than 8d. per sq. ft.....	—	Free	Free	Free
	(i) Valve hide.....	—	Free	Free	Free
	(j) White sheep linings and white lamb linings.....	—	Free	Free	Free
256	Leather not elsewhere enumerated :—				
	(a) Bellies and shoulders, imported separately.....	<i>ad valorem</i>	20%	20%	20%
	(b) Leather for use as linings made from split hides ; and other leathers for use as linings, the free on board price of which is less than 8d. per sq. ft.....	<i>ad valorem</i>	20%	20%	20%
	(c) Other.....	<i>ad valorem</i>	20%	20%	20%
		or			
		per lb.	0 0 6	0 0 6	0 0 6
		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%	25%
258	Rubber, unmanufactured : including latex, crude, waste, masticated and reclaimed rubber, and gutta percha.....	—	Free	Free	Free
259	Rubber, manufactures of, n.e.e., and not being toys.....	<i>ad valorem</i>	15%	20%	20%
260	Rubber pneumatic tyres and tubes :—				
	(a) Tyres, including the weight of the immediate wrapper :				
	(i) When imported with chassis and metal frames of trailers, for bodies to be built or constructed in the Union or the territory (one tyre per wheel)....	per lb.	0 0 6	0 0 6	0 0 6
	(ii) For attachment to chassis assembled or manufactured in bond for bodies to be built or constructed in the Union or the territory (one tyre per wheel)....	per lb.	0 0 6	0 0 6	0 0 6
	(iii) Otherwise.....	per lb.	0 0 10	0 1 0	0 1 0
	(b) Tubes for motor vehicles other than motor cycles.....	per lb.	0 0 6	0 0 7½	0 0 7½
	(c) Tubes for motor cycles and cycles.....	per lb.	0 0 10	0 1 0	0 1 0
261	Rubber tyres, solid : complete or in lengths or in the piece.....	per lb.	0 0 2	0 0 3	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) (i) For packing fresh or dried fruits and dairy produce, eggs, and condensed milk manufactured in the Union or the territory.....	—	Free	Free
	(ii) Fruit punnets.....	—	Free	Free
	(b) For packing other classes of goods and for other purposes.....	<i>ad valorem</i>	20%	20%
264	Brushes (not being parts of agricultural, manufacturing and industrial machinery) and brooms, and wooden handles therefor :—			
	(a) Brushes (excluding paint brushes and brushes for toilet use,) 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, including rattancore (whole or split) and split cane 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%
267	Corkdust, sawdust, husks, or other waste substances, and paper shavings : 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
	(c) Granulated cork, in bulk.....	—	Free	Free
269	Furniture : wooden, wicker, cane and grass :—			
	(a) Seagrass and rattancore and wicker chairs.....	each	0 3 3	0 3 9
	(b) Seagrass and rattancore and wicker settees.....	each	0 7 6	0 7 6
	(c) Bentwood chairs.....	<i>ad valorem</i>	20%	20%
			plus a suspended duty of	
	(d) Spindle chairs.....	each	—	0 1 0
		<i>ad valorem</i>	20%	20%
			and in addition	
	(e) Other, and parts thereof, n.e.e.....	each	—	0 1 0
	(f) Metal parts for wooden bedsteads, excluding mattress frames and springs.....	<i>ad valorem</i>	25%	25%
		<i>ad valorem</i>	10%	10%
270	Handles, wooden, for picks, shovels, mechanics' tools and agricultural implements :—			
	(a) Shaped but otherwise in the rough.....	—	Free	Free
	(b) Other.....	<i>ad valorem</i>	5%	5%

Tariff Item.	Article.	Minimum Duty.		Maximum Duty.	
		£	s. d.	£	s. d.
271	Hubs, rims, spokes, felloes, shafts, tent-bows 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>	5%		5%
			plus a suspended duty of		
		<i>ad valorem</i>	15%		15%
272	Joinery:—				
	(a) Window frames, doors and door frames: wooden.....	<i>ad valorem</i>	25%		25%
			or		
		each	0 3 6		0 3 6
		whichever duty shall be the greater.			
	(b) Wooden frameworks of houses, including sills, sashes, lintels, staircases, casements and mouldings.....	<i>ad valorem</i>	25%		25%
273	Plywood.....	<i>ad valorem</i>	25%		25%
		per cubic foot	0 4 0		0 4 0
			or		
		<i>ad valorem</i>	25%		25%
		whichever duty shall be the greater			
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 60 gallons or more for the storage of wines or spirits.....	—	Free		Free
279	Wood:—				
	(a) Unmanufactured.....	<i>ad valorem</i>	Free		3%
	(b) Coiling and flooring boards: planed, tongued, and grooved; and parquet flooring.....	<i>ad valorem</i>	3%		3%
			plus a suspended duty of		
		<i>ad valorem</i>	17%		17%
280	(a) Wood meal, wood pulp, and wood wool.....	—	Free		Free
	(b) Wood cellulose for packing fresh fruit: in rolls or in sheets.....	—	Free		Free
CLASS XI.—BOOKS, PAPER AND STATIONERY.					
281	Atlases, charts, globes and maps.....	—	Free		Free
282	Bags, paper:—				
	(a) Printed, including cellophane bags.....	<i>ad valorem</i>	30%		30%
	(b) Not printed.....	per lb.	0 0 1½		0 0 1½
	(c) Pictorial seed packets (paper), not being advertising matter.....	—	Free		Free

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, jars, cups and cartons, and paper cups :—			
	(a) Printed, other than those provided for in paragraphs (c) and (d).....	<i>ad valorem</i>	30%	30%
	(b) Not printed, other than those provided for in paragraphs (c) and (d).....	<i>ad valorem</i>	20%	20%
	(c) Waxed jars for honey and dairy, fat, meat and fruit products.....	—	Free	Free
	(d) Drinking and souffle cups, and ice cream and jars.....	<i>ad valorem</i>	10%	10%
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.....	per pack	0 0 9	0 0 9
		<i>ad valorem</i>	and in addition 20%	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 :—			
	(a) Printing, ruling and lithographic ; roller composition and ink driers and ink reducers	—	Free	Free
	(b) Duplicating inks.....	<i>ad valorem</i>	20%	20%
	(c) Other.....	<i>ad valorem</i>	30%	30%
292	Lithographed texts and mottoes of religious subjects.....	—	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%
			or	
		per lb.	0 0 9	0 0 9
		whichever	duty shall be the greater	
294	Paintings, etchings, pictures including calendar mounts on which a picture is imprinted, lithographed or embossed with or without a decorative border or margin, and not forming nor intended to form part of any imported printed, lithographed or embossed matter otherwise provided for, and picture books : not being advertisements elsewhere enumerated	—	Free	Free
295	Paper :—			
	(a) Blotting, carbon, oiled, waxed and wall, and lined bottle tissue, and cellophane..	<i>ad valorem</i>	15%	15%
	(b) Graphitized, lithographic transfer, gummed, plain, tissue and greaseproof (plain or corrugated), and cover paper for use in the process of manufacturing boots and shoes	—	Free	Free
	(c) News print, in reels or in the flat.....	<i>ad valorem</i>	Free	5%

Tariff  
Item.  
295

Paper.—*contd.*

Article.

Minimum  
Duty.  
£ s. d.      £ s. d.  
Maximum  
Duty.

(d) Plain or composite, n.e.e.—			
(i) In the original mill wrappers, flat or folded, not less than 16 inches by 15 inches	—	Free	Free
(ii) In reels, including paper in reels used for the monotype 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 ins. by 45 ins., or its equivalent, is not less than 30 lb. per ream of 480 sheets, but not including waxed, oiled, greaseproof, vegetable, and imitation parchment, and cover paper for use in the process of manufacturing boots and shoes, and printed papers, 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) Picture postcards; Christmas, birthday, pictorial, New Year, and other cards; calendars, calendar pads, calendar mounts, n.e.e., and almanacs; 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	duty shall be the greater	
(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; invoices and account forms.....	<i>ad valorem</i>	30%	40%
	or	per lb. 0 0 4	0 0 6
	whichever	duty shall be the greater	
(d) Pocket diaries, loose leaf and other, and refills therefor; letter-copying books and 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.c., and address tags, flat or in rolls.....	<i>ad valorem</i> or per lb.	30%  0 0 4	40%  0 0 6
	whichever	duty shall be the greater	
(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.	30%  0 0 4	40%  0 0 6
	whichever	duty shall be the greater	
(ii) Catalogues, price lists, and trade publications 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) (i) All advertising samples (not being any article liable to a rated duty and not being an article of food liable to a duty other than a rated duty), issued gratis or intended for distribution gratis, as advertising matter.....	<i>ad valorem</i> or per lb.	30%  0 0 4	40%  0 0 6
	whichever	duty shall be the greater	
(ii) Advertising samples of an article of food liable to a duty other than a rated duty issued gratis or intended for distribution gratis, as advertising matter....	—	Free	Free
(iii) All other advertising matter, including advertising invoice forms and similar stationery usually issued gratis or at nominal prices.....	<i>ad valorem</i> or per lb.	30%  0 0 4	40%  0 0 6
	whichever	duty shall be the greater	
(i) Stencil sheets for duplicating.....	<i>ad valorem</i>	10%	10%
(j) Wrapping paper not being wrappers cut to size.....	<i>ad valorem</i>	20%	35%
(k) Other, n.e.c.....	<i>ad valorem</i>	20%	20%
297 Stationery, n.e.c.:—			
(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%
(c) Metal parts for the manufacture of the articles falling under paragraph (a).....	<i>ad valorem</i>	20%	20%
CLASS XII.—JEWELLERY, TIMEPIECES, FANCY GOODS, AND MUSICAL INSTRUMENTS.			
298 Band instruments and stands, the <i>bona fide</i> property of any military, naval, or police corps, and not the property of individuals.....	—	Free	Free

Tariff Item.	Article.	Minimum Duty.		Maximum Duty.				
		s.	d.	£	s.	d.		
299	Beads.....	per lb.	0	0	6	0	0	6
		or						
		<i>ad valorem</i>	25%		25%			
		whichever	duty shall be the greater					
300	Clocks and watches :—							
	(a) Complete, n.e.c.....	<i>ad valorem</i>	25%		25%			
	(b) Cases and set-up mechanism or movements.....	<i>ad valorem</i>	25%		25%			
	(c) Other parts.....	<i>ad valorem</i>	20%		20%			
	(d) Tower clocks and parts thereof for churches and public buildings.....	—	Free		Free			
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 platedware, 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 hatpins, ornamental hairpins, and ornamental buckles ; bangles, necklaces, girdles, muff chains, clasps, and similar articles of adornment.....	<i>ad valorem</i>	30%		30%			
305	Musical instruments, n.e.c.....	<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, for the South African Red Cross Society, and for the Royal Life Saving Society.....	—	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 firearms (except detonators); and collodion cotton, not intended for manufacturing purposes.....	per lb.	0 0 2	0 0 2
	(b) Cartridges :—			
	(i) For humane animal killers, imported for use in abattoirs.....	—	Free	Free
	(ii) Other.....	<i>ad valorem</i>	15%	15%
	and in addition on the gunpowder contained in those falling under paragraph (b) (ii).....	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.—			
	(i) Electric.....	<i>ad valorem</i>	20%	20%
	(ii) Other.....	per lb.	0 0 1¼	0 0 1¼
	(f) Gunpowder and other explosives suitable for use in firearms.....	per lb.	0 0 6	0 0 6
			and in addition	
		<i>ad valorem</i>	15%	15%
	(g) Shot, bullets, and slugs.....	<i>ad valorem</i>	20%	20%
311	Appointments and uniforms for military or naval forces.....	—	Free	Free
312	(1) Articles imported or taken out of bond for the use of the Resident Commissioner.....	—	Free	Free
	(2) Articles imported or taken out of bond for the use of the Imperial Secretary.....	—	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
315	(a) Bioscopes, cinematographs, and magic lanterns; and slides for the same, but not including films, or magic lantern slides of a religious nature for religious instruction.....	<i>ad valorem</i>	25%	25%
	(b) Magic lantern slides of a religious nature for religious instruction.....	—	Free	Free
316	Church decorations, altars, bells, fonts, lecterns, pulpits and vestments: imported by or for presentation to any religious body.....	—	Free	Free
317	(a) Articles imported or taken out of bond for the official use of diplomatic agents accredited to the Union, or for the private use of themselves and members of their diplomatic staff and their households.....	—	Free	Free

Tariff Item.	Article.	Minimum Duty. £ s. d.	Maximum Duty. £ s. d.
317	Articles imported, etc.— <i>contd.</i>		
	(b) Consular uniforms and appointments; and articles (not being wearing apparel, food or drink or tobacco in any form) imported or taken out of bond for the official or private use of Consular officers or Trade Commissioners who are not engaged in or connected with any other business, profession or occupation in the Union or in the territory.....	—	Free
	(c) Furniture and household effects imported by members of Consular staffs, on their first appointment to the Union or in the territory.....	—	Free
	(d) Uniforms and appointments for the official use of Consular officers or Trade Commissioners other than those falling under paragraph (b).....	—	Free
	(e) Consular stationery; and publications and advertising matter relating to fairs, exhibitions and travel, imported by Consular officers or Trade Commissioners.....	—	Free
	The above concessions shall be subject to the grant of similar privileges on the basis of reciprocity.		
	In the case of a motor-car imported or taken out of bond under this item being sold or disposed of within two years of importation to a person not entitled to import the same free of duty, the person so selling or disposing of the car may be called upon to pay duty thereon at the rate leviable at the date of sale or disposal.		
318	Felt, rubberoid and similar substances :—		
	(a) In rolls, for building purposes and for wrapping water-pipes.....	—	Free
		plus a suspended duty of	
		<i>ad valorem</i>	20%
	(b) Not in rolls, for building purposes.....	—	Free
	(c) Sheathing felt for ship and boat building.....	—	Free
	(d) Mulching paper for agricultural purposes.....	—	Free
319	Films, cinematograph :—		
	(a) Blank films, known as raw films, or stock.....	—	Free
	(b) Of a scientific or educational nature, for exhibition solely to scientific or technical societies or in the educational institutions, or certified by the Resident Commissioner to be for use in the interests of public health.....	—	Free
	(c) Other :		
	(1) Silent films :		
	(i) Of a width not exceeding 10 m.m.....	per foot	0 0 0½
	(ii) Of a width exceeding 10 m.m. but not exceeding 18 m.m.....	per foot	0 0 1
	(iii) Of a width exceeding 18 m.m.....	per foot	0 0 2
	(2) Sound films :		
	(i) First copy.....	per foot	0 0 3
	(ii) Second and subsequent copies of the same picture for the same importer..	per foot	0 0 2

NOTE.—“ Sound films ” shall include synchronized or sound-on-disc films.

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 :			
	(i) In boxes or packages of not more than 60 matches.....	per gross of boxes or packages	0 2 6	0 3 6
	(ii) In boxes or packages containing more than 60 but not more than 100 matches	per gross of boxes or packages	0 2 6	0 4 0
	(iii) In boxes or packages containing more than 100 but not more than 200 matches	per gross of boxes or packages	0 5 0	0 8 0
	And for every 100 additional matches in boxes or packages.....	per gross of 100 matches	0 2 6	0 4 0
	(b) Fusees, vestas or wax matches, or other patent lights used as such :			
	(i) In boxes or packages containing not more than 50.....	per gross of boxes or packages	0 2 6	0 2 6
	(ii) 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
323	Models, not being toys and not being for advertising purposes.....	—	Free	Free
324	(a) Photographic apparatus and material, n.e.e., but not including process cameras imported by lithographers.....	<i>ad valorem</i>	20%	20%
	(b) Telescopes, binoculars and field glasses, n.e.e., and opera glasses.....	<i>ad valorem</i>	Free	20%

Tariff  
Item.

Article.

Minimum  
Duty.  
£ s. d.      Maximum  
Duty.  
£ s. d.

325	Public stores, imported or taken out of bond by, and <i>bona fide</i> 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, save that where a specific rate of duty is levied on second-hand goods the rate of duty applicable to new goods of the same kind shall apply.....	—	Free	Free
326	School and hospital furniture and requisites, and materials and requisites required for the construction and equipment of buildings erected by a university, college, school or public hospital, and requisites for the South African Institute for Medical Research, 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 such or similar articles are not ordinarily nor satisfactorily 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	(1) Specimens illustrative of natural history and exhibits: for public museums or other institutions to which the public have free access, or for scientific purposes.....	—	Free	Free
	(2) Antiques and works of art, provided they were produced or manufactured more than one hundred years prior to the date of importation: under such conditions as the Resident Commissioner may prescribe.....	—	Free	Free
329	(1) 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
	(2) Jaconet in the piece.....	—	Free	Free
	(3) Artificial limbs, artificial eyes, and artificial teeth not set up, and aids to hearing for the partially deaf but not including batteries therefor imported separately.....	—	Free	Free
330	Vessels:—			
	(a) Boats, launches, and yachts, n.e.e., of a class or kind ordinarily built in the Union or the territory.....	<i>ad valorem</i>	20%	20%
	(b) Other vessels, n.e.e.....	—	Free	Free
331	Hulks.....	<i>ad valorem</i>	20%	20%

332	Lifeboats.....	—	Free	Free
333	Tugs, ships' 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 Resident Commissioner 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%

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.

<i>Tariff Item.</i>	<i>Article.</i>
336	<i>Bacon and meat industries.</i> —Parchment containers for lard; rubber rings and metal caps for the sealing of potted meats.
337	<i>Bagmaking industry.</i> — (1) Cotton piece goods, linseed oil in bulk, and twine in cut lengths, for the manufacture of tobacco and other bags as containers for South African produce and manufactures. (2) Wrapping paper (plain) for use in the manufacture of paper bags.
338	<i>Boot and shoe making industry.</i> —Canvas, duck, combined canvas or duck; tarred felt; poplins, fabric linings, and backing cloth; materials in the piece (including woven leathers, but not including other kinds of leather) for making uppers; threads; brushes; blacking, polishes, dressings, cleaners, and waxes; marking and embossing inks, and embossing paper; buttons, buckles, and ornaments (not being jewellery); crêpe rubber in the piece, with or without insertion; fibrok, fibreboard, linen-backed board, canvas-backed board, hessian-backed board, compressed fibre, and rubber composition, in sheets; wetting and rauding; nails and studs; materials used in the stiffening of the toes of boots and shoes, and soaking material, in the piece: not being leather; split-backed board and cork sheets for the making of insoles and soles; celluloid in sheets for the making of heel plates; fillers not being of fibre and not being boot and shoe stretchers; embossed fabric vamps, Cohesan S.A., Cohesan-Losung A., acetone and hydroxyl; and such other materials as the Minister may approve.
339	<i>Broom and brush making industry.</i> —Fibre and grass cleaned, bleached, or dyed, but not further prepared or manufactured, and split whalebone.
340	<i>Canvas goods manufacturing industry.</i> —Canvas in the piece weighing less than 8 ozs. per yard of 28½ inches in width, tent rings, brass eyelets, hooks and eyes, and thread.
341	<i>Cattle foods and licks.</i> —Rice pollard and linseed meal, and potassium iodide and sulphate of iron: in bulk, for the manufacture of cattle foods and licks.

Tariff  
Item.

Article.

- 342 *Confectionery, jelly, and biscuit manufacturing industries.*—
- (1) Cocoa mass, paste, or slab, golden syrup, desiccated unsweetened cocoanut, unsweetened block chocolate, gelatine (animal or vegetable), raw gums, and cocoa butter: in bulk. Embossed plaques, and cellophane in sheets or in rolls, not cut to size.
  - (2) Deodorized or hydrogenated refined vegetable fats: in bulk, for the manufacture of biscuits and wafers only.
  - (3) Metal toys (not being of precious metal) for bon-bons, surprise packets and crackers.
- 343 *Dips, disinfectant, and insecticide manufacturing industries.*—Ferrous and zinc sulphates; linseed oil, castor oil, whale oil, and fatty acids; turpentine, chlor cresol, cresylic acid, green oil, vaporizing oil, red oil, verpine, pyrethrum powder and extract, steel powder, iodine and potassium iodide; methyl salicyl; carbolic and naphthalic acids, nitro-benzol, crude pine, crude mineral, and crude terebene oils, caustic soda and caustic potash: in bulk.
- 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; ammonium oxalate, paraffin wax, stearine wax and stearine grease, collodion cotton and amatol; sodium azide, resorsinol and potassium perchlorate; mineral jelly, distilled glycerine and ethylene glycol: in bulk.
- 346 *Furniture-making industry.*—Hinges, locks and keys, escutcheons, handles, castors, joint stays, ferrules, other than of precious metal, studs and binding, gimps, cords, and similar edgings, metal parts of blind rollers, twisted and plaited seagrass, and haircloth, and jute scrim not being for use as packing material.
- 347 *Hat and cap manufacturing industry.*—Raw felt, plaits and braids, inside bands, linings of any material cut to shape, black padding and cap peaks cut to shape; felt hoods (new), made of wool, hair, or fur or mixtures thereof, not blocked, stiffened, ironed, shaped, nor worked-up in any way, but in the rough; materials of all kinds not cut to shape, for the making of linings, borders, and bands, including inside bands.
- 348 *Leather work, including the manufacture of bags, trunks of any material, leggings, belts, straps, harness and saddlery:*—
- (1) Handtools for bridlemakers, saddlers, harnessmakers and bag makers; solution, fibreboard, hempite and similar compositions, metal and other frames, wooden hoops, locks, clips, studs, bag rivets, handles, swivels, caps, corners, hat box cones, eyelets and hooks, springs, buckles, rings and other metal fittings, lacquered or enamelled tin strips in rolls, seat linen, painted or proofed canvas, painted hessian, willesden green cloth and stiffening paper, saddle serge, saddle felt, vegetable tanned saddlers' basils, linen thread, linings for suit cases, bags, trunks, and other bagware, saddle nails, bridle rosettes of metal.
  - (2) Rubber linings in the piece for tobacco pouches.
  - (3) Tortoiseshell and celluloid in the piece, fasteners and celluloid frames and felt paper: for the manufacture of ladies' handbags and fancy leather goods.
- 349 *Metallization processes and micanite manufacture:*—
- (1) Wire of all kinds, and metals in powder form for metallization processes.
  - (2) Insulating varnish for micanite manufacture.

- 350 *Mining industry* :—
- (1) Eucalyptus, pine, and other oils, cresylic acid and thiocarbanilide, for use in connection 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 *Paint, varnish, polish, and putty manufacturing industries* :—
- (1) Materials in bulk, for the manufacture of paints, leads, varnishes, and polishes and putty, for resale, namely: Leads, white and red, dry, and lithopone, linseed oil, boiled or raw, linsidol and similar substitutes for linseed oil, turpentine (natural or synthetic), acetic acid, amber oil, amyl acetate, waxes for polish-making, binders for the manufacture of distempers and sulphate of iron. for colouring distempers, oleic acid, oil of mirbane; zinc and barium compounds in the dry state for the manufacture of paints,
  - (2) Caps and nozzles for tins for polishes.
- 354 *Papermaking 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, meerschbaum blocks, mouthpieces of vulcanite, amber, amberoid, erinoid, celluloid, bakelite, and horn clay linings and cups, shells, block vulcanite, hinge tops, and electro-plated pipe rims.
- 356 *Printing, lithographic, bookbinding, ink manufacturing, and cardboard boxmaking industries* :—
- (1) Stamping colours and printers' bronze powder; lithographic offset powder; gold, silver, bronze, and aluminium leaf.
  - (2) Nitrate of silver, collodium, iodizer, glue, dragons blood, glacial acetic acid, bi-phosphate of ammonia, resublimed iodine, xylol, glass screens, plate, films and photographic paper; varnish, including litho varnish, glass marbles, pumice blocks, snakestone blocks, stereo blotting paper, stereo backing 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, or in the flat not less than 16 ins. by 15 ins., and gummed tape, lace paper and lace strips, greaseproof or otherwise, for boxmaking; and metal eyelets, parts and edging, and corrugated lined board.
  - (5) Gum for envelopes.
  - (6) Sulphite papers (plain) for the manufacture of printed wrappers cut to size, stationery and other printed products, excluding printed wrapping paper.
  - (7) Cloth for the manufacture of heliographic paper.
  - (8) Gallic acid, tannic acid, gallnuts and sulphate of iron: in bulk, for the manufacture of inks.
  - (9) Blotting paper for the manufacture of writing pads.
  - (10) Tape (linen) in rolls for printing tickets; and cloth (linen) in reels, not perforated nor printed on, for the manufacture of tag.
  - (11) Sensitized cheque paper.
- 357 *Rope, twine, and cordage manufacturing industry*.—Batching oil, and ingredients for the same; acetic acid and lubricants used in the manufacture of steel wire ropes: in bulk.

- 358 *Rubber manufacturing industry.*—For the manufacture of rubber and rubber goods :—
- (1) Pigments, filling agents and vulcanising 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.
  - (2) Rubber substitutes, viz., vulcanised vegetable oils : in bulk.
  - (3) Rubber compounding oils, viz., aniline oil, resin oil, mineral oil, and petroleum jelly : in bulk.
  - (4) Rubber solvents, viz., benzene (benzol), coal tar naphtha, westrosol, westron, carbon disulphide : in bulk.
  - (5) Vulcanising agent, viz., sulphur chloride in jars of not less than one imperial gallon.
  - (6) Canvas and jute cloth (hessian) in the piece, webbing, mercury sheeting and printed rubber labels.
  - (7) Yarns, ammonia and boiled linseed oil.
  - (8) Diphenylguanidine and tetrachloride.
- 359 *Shirt, collar, and pyjama suit manufacturing industries.*—Piece goods of cotton or wool or mixtures thereof, buttons, woven labels, and tabs, and pyjama girdles.
- 360 *Soap, candle, lubricant, and greasemaking industries.*—Soya bean oil, citronella oil, mirbane oil, castor oil, raw linseed oil, and crude mineral oil ; paraffin wax, stearine wax, and stearine grease, solvent naphtha, bleaching agents, and saponifiers : refined mineral oil for the manufacture of grease ; petrolatum for use in the making of greases and lubricants.
- 361 *Steelware and steel ceilings manufacturing industry.*—Eyclets, rims, and rings for pressed steelware ; rough steel tubing for petrol and other fillers ; titanium wash.
- 362 *Textile industry :*—
- (1) Yarns, other than woollen, for use in the manufacture of suitings, coatings, and other dress material, and of blankets, rugs, shawls, and sheetings.
  - (2) Oils for lubricating wool in the process of spinning and weaving by manufacturers of woven goods.
  - (3) Acetic and formic acid : in bulk.
  - (4) Woyon labels and tabs ; tape for blanket edging.
  - (5) Yarns for use in the manufacture of machine-knitted goods, and of webbing, banding, braids, and similar textile fabrics.
- 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 including waterproofed tapes, taping, strips, and strapping in the piece made of cotton, hair, silk, or wool, or mixtures thereof ; coal tar naphtha woven labels and tabs, and rubber solution in bulk.
- 366 *Whaling industry :*—
- (1) Gunpowder, detonators, gun and time fuses.
  - (2) Harpoons, whaling guns and parts thereof, manilla and hemp whale lines over  $3\frac{1}{2}$  ins. in circumference and the meta fittings therefor.
  - (3) Drums for the export of whale oil.

- 367 *Windmill and pump manufacturing industries.*—Brass tubes (rough drawn).
- 368
- 369 Wire for the manufacture of wire netting and of barbed wire.
- 370 *Woolwashing.*—Soap and carbosil and like substances, but excluding soda ash, for the scouring of wool, and tetralene, nutralan, degrassin, tetrapol, and similar emulsifying compounds: in bulk.
- 371 *Materials for general industrial purposes:—*
- (1) Dyes, colour preparations (not being enamels, lacquers, japans, brunswick black, paints, distempers, or varnishes), stains other than varnish stains, 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.  
(NOTE.—Palm, palm kernel, coconut, cotton seed and mafurra oils may not be entered under this paragraph for the manufacture of vegetable fats by the process of hardening or hydrogenating, nor for the purpose of greasing or cooking.)
  - (3) Oxides (dry), in bulk, namely: cobalt, copper, iron, tin, and zinc; and pigments (dry).
  - (4) Solvent naphtha, scaltite and similar fluxes, rubber rings, soldering foil, and string solder, for use by manufacturers in the sealing of containers.
  - (5) Molasses, in bulk.
  - (6) Resin, including artificial resin dry gums, and dry shellac: in bulk.
  - (7) Paraffin wax: in bulk.
  - (8) Animal char, vegetable carbon and all carbon used for decolourizing purposes.
  - (9) Aluminium powder: in bulk.
- 372 *Fishing, fish canning and preserving industries:—*
- (1) Wood linings for tins, cut to shape: acetic acid and trichlorathylene solvent for the extraction of fish oil: in bulk.
  - (2) Drums for the export of fish oil.
- 373 *Iron and steel and engineering industries:—*
- (1) Case hardening powders and compounds; ferro-alloys for the production of steel; sand reviving compo; plugs used as gauges for grooving and cutting rolls for the rolling of iron and steel; specially prepared moulders' coal dust and foundry blacking; silico manganese; chequered steel plates; core compounds or core gum: silica flour paint in bulk: bricks, calcined magnesite and magnesite cement for furnace linings.
  - (2) Electrodes for use in electric arc furnaces.
  - (3) Malleable iron castings in the rough.
  - (4) Wrought iron blank ends for the manufacture of haulage rollers.
  - (5) Pump with indicator and measures (but not including the pedestal, casings, and fittings and hose), for the manufacture of kerb-side and portable petrol pumps.
  - (6) Pump with indicator (but not including the hose), for the manufacture of portable oil pumps, oil reservoirs, or distributors.
  - (7) Solid drawn weldless steel tubing of a diameter not exceeding 1 inch and in lengths of not less than 6 feet, for the manufacture of rock drill spares and hose menders.
  - (8) Wheels and axles in the rough, brake screws and front standards for the manufacture of mine trucks and cane trucks.
  - (9) Mild steel strips for the manufacture of shovels, spades, forks, and picks; and pick moulds.
- 374 *Plywood manufacturing industry.*—Gummed veneer tape, and vegetable starch in bulk.
- 375 *Road-making preparations.*—Crude mineral oil in bulk for the manufacture of preparations for road-making.
- 376 *Butter and cheese manufacturing industries.*—Salt, and bacterial cultures.

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- 377 *Ceiling and wallboard manufacturing industry.*—Paper (plain).
- 378 *Clothing manufacturing industry.*—Linings, paddings, trimmings, canvas and pocketings, in the piece, pads, and buttons and buckles, other than jewellery: for the manufacture of men's and boys' clothing; badges (cap and collar), buttons, gold and silver lace in the piece, and sword knots: for the manufacture of naval and military uniforms.
- 379 *Felt manufacturing industry.*—Felt fibre (paper), for the manufacture of roofing felt and of felting for damp-proof courses, and of felt for pipe wrapping.
- 380 *Floor-making preparations.*—Calcined magnesite, ground rubber, and magnesium chloride: in bulk.
- 381 *Lime juice manufacturing industry.*—Lime juice (crude): in bulk, for the manufacture of lime juice and lime juice cordial.
- 382 *Nail manufacturing industry.*—Metal strips and wire for the manufacture of nails.
- 383 *Acid manufacturing industry.*—Furnace bricks.
- 384 *Bedstead and wire-mattress making industry.*—Tubing of all kinds, brass and other fittings including knobs, castors, rosettes, eye-bolts, and staples, and stove enamel in bulk.
- 385 *Copper smelting industry.*—Furnace bricks.
- 386 *Glass bottle manufacturing industry.*—Furnace bricks, spring clips, rubber rings (round in section), screw top lids for bottles or jars, and lids for vacuum fruit preserving bottles.
- 387 *Tile and pottery making industry.*—Refined red lead in bulk.
- 388 Corkwood in sheets for the manufacture of crown cork discs.
- 389 *Cutlery manufacturing industry.*—Xylonite in sheets.
- 390 Elastic and other webbing (in reels), and metal fittings, for the manufacture of braces, suspenders, garters, and belts.
- 391 Grass-matting in rolls for the manufacture of grass-matting bags and cases.
- 392 *Fertilizer manufacturing industry.*—Muriate of potash: in bulk.

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GENERAL NOTE.

The heading of the respective Classes in this Schedule are used only for the 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-thirtieths 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.

Note.—Paragraph (a) shall not apply to goods imported through the post.

“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 to be 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 repated 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.

A complete article imported in an unassembled condition is liable to the rate of duty which would be applicable to that article if imported in a fully set-up condition, notwithstanding that the constituent parts are packed separately and are provided for elsewhere in the tariff.

Integral parts of an article liable to an *ad valorem* duty, or free of duty, imported as spare parts or for replacement purposes, shall be liable to the same rate of duty or free of duty, as the case may be, as the article itself, unless they are specifically provided for elsewhere in the tariff.

"Chassis" shall mean the frame, engine, and undergear of a power-driven vehicle and shall not include rubber tyres and tubes, spare parts and parts other than those mentioned hereunder, except such as may be approved by the Resident Commissioner from time to time :—

- Wheels.
- Axles.
- Springs.
- Bonnet and scuttle dash (cowl).
- Dashboard.
- Steering gear.
- Instrument board.
- Transmission gear to axles.
- Radiator.
- Carburettor.
- Ignition and lighting equipment.
- Tanks for water, fuel, and oil.
- Vacuum tank.
- Oil filter.
- Brakes.
- Windscreen.
- Speedometer.
- Oil, fuel, and water gauge.
- Self-starter.
- Buffers, bumpers, or fenders.
- Running Boards.
- Mudguards.
- Brackets and tie-rod for lamps.
- Spare wheel carrier.

*Note.*—The attachment of tyres or tubes, shock absorbers, clock, luggage carriers, horns or hooters, shall not debar the chassis from admission as chassis, but duty must be paid on these articles at the rates provided for under their appropriate items of the tariff.

SECOND SCHEDULE.

PREFERENTIAL REBATES OF DUTY.

AMENDMENTS TO THE SECOND SCHEDULE TO THE CUSTOMS TARIFF AND EXCISE DUTIES AMENDMENT PROCLAMATION, 1925, AS AMENDED.

PART I.—TO PRODUCTS AND MANUFACTURES OF THE UNITED KINGDOM.

<i>Tariff Item.</i>	<i>Article.</i>	<i>Maximum Duty.</i> £ s. d.	<i>Amount of Rebate.</i> £ s. d.
122 (c)	By inserting after the word " way " the words " or marked for working ".....		

PART II.—TO PRODUCTS AND MANUFACTURES OF CANADA.

15 (a) By deleting from paragraph (i) the figures appearing in the third column and by inserting the following :—

0 2 8  
per 100 lb.  
until 30th  
June, 1930,  
and thereafter  
0 2 2  
per 100 lb.  
plus a sus-  
pended duty  
of  
0 0 6  
per 100 lb.

By deleting from paragraph (ii) the figures appearing in the third column and by inserting the following :—

0 5 8  
per 100 lb.  
until the 30th  
June, 1930,  
and thereafter  
0 5 0  
per 100 lb.  
plus a sus-  
pended duty  
of  
0 0 8  
per 100 lb.

81 (a) By deleting the word " binding " and by inserting the word " binder ".....

PART IV.—TO PRODUCTS AND MANUFACTURES OF NEW ZEALAND.

21 (b) By deleting the whole item and by inserting the following item :—

(i) Patent or proprietary cornflour.....

25 %	5%
<i>ad valorem</i>	<i>ad valorem</i>
or	or
0 0 1½	0 0 0¼
per lb.	per lb.
whichever duty shall be the greater.	

(ii) Other patent or proprietary farinaceous and cereal foods.....

25%	5%
<i>ad valorem</i>	<i>ad valorem</i>