

BECHUANALAND PROTECTORATE.

No. 43 of 1935.]

Promulgated 31st July, 1935.

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER,

ENTITLED THE

Customs Tariff Amendment Proclamation, 1935.

Whereas it is expedient to amend the law relating to Customs duties in 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 *one* of the Customs Tariff and Excise Duties Amendment Proclamation, 1925 (No. 20 of 1925) (hereinafter referred to as the principal law), is hereby repealed and the following section substituted therefor:—

"1. Subject to the provisions of this Proclamation and of any law relating to the management of customs there shall be levied, collected and paid in respect of any goods imported into the territory, customs duty at one of the rates specified in the item, relating to such goods, of the First Schedule to this Proclamation, in accordance with the following provisions:—

- (a) The High Commissioner may by Notice in the *Gazette* apply the rate of customs duty, if any, specified in any item of the said Schedule in the fourth column thereof, bearing the superscription "Minimum duty", to any goods to which the item relates, if they were grown, produced or manufactured in and imported from any country or State with whose Government or with which an agreement of the nature specified in section *six* of this Proclamation has been concluded.
- (b) The High Commissioner may, by Notice in the *Gazette*, apply the rate of customs duty, if any, specified in any item of the said Schedule in the fifth column thereof, bearing the superscription "Intermediate duty", to any goods to which the item relates, if they were grown, produced or manufactured in and imported from any country or State with whose Government or with which an agreement of the nature specified in section *six* or *seven* of this Proclamation or referred to in the Customs (Trade Agreements) Proclamation, 1933 (Proclamation No. 17 of 1933), has been concluded.
- (c) The rate of customs duty, if any, specified in any item of the said Schedule in the fifth column thereof, bearing the superscription "Intermediate duty" shall apply to any goods to which the item relates, on their importation from any country, unless the rate of customs duty specified in that item in the minimum duty column applies to them in terms of section *five* or has been applied to them under paragraph (a), or unless the rate of customs duty specified in that item in the maximum duty column has been applied to them in terms of paragraph (d).
- (d) The High Commissioner may by Notice in the *Gazette*, apply the rate of customs duty specified in any item of the said Schedule in the sixth column thereof, bearing the superscription "Maximum duty," to any goods to which the item relates, on their importation into the territory from any country, except to goods to which the minimum rate of duty specified in that item applies in terms of section *five*, and except to goods to which the minimum or intermediate rate of duty specified in that item has been applied by virtue of an agreement of the nature referred to in paragraph (a) or (b) concluded with the Government of the country from which they are imported."

2. Section *two* of the principal law is hereby amended by the deletion of the words "free of customs duty" and the substitution therefor of the words "under rebate of customs duties to the extent specified in the respective items of the said Class."

3. Sub-section (1) of section *six* of the principal law as amended is hereby amended by inserting after the word "Union" where it

occurs for the third time, the words "there is accorded to that country in respect of customs duties on goods imported into the Union from that country, treatment as favourable as that accorded to any foreign State, or whereby".

4. Section *seven* of the principal law as amended is hereby further amended—

(a) by the deletion of the word "minimum" and the substitution therefor of the word "intermediate"; and

(b) by the deletion of the proviso at the end of the section.

5. Section *nine* of the principal law is hereby repealed and the following section substituted therefor:—

"9. (1) For the purposes of section *five, six, seven* or *ten* or for the purposes of any agreement of the nature referred to in the Customs (Trade Agreements) Proclamation 1933 (Proclamation No. 17 of 1933) goods imported into the territory from any country shall not be regarded as having been manufactured in that country unless at least twenty-five per cent. of the factory or works cost of those goods is represented by material produced and labour performed in that country: Provided that where the Governor-General of the Union has, by agreement with the Government of any such country, increased the said percentage in regard to any particular class or kind of goods to which this sub-section applies when imported into the Union, the High Commissioner may apply to such particular class or kind of goods a similar increased percentage when imported into the Territory.

(2) On any question whether any goods shall or shall not be regarded as having been manufactured in any particular country, in terms of sub-section (1), the decision of the Resident Commissioner shall be conclusive."

6. Section *ten* of the principal law is hereby amended—

(i) by the insertion after the word "duty" wherever it occurs in paragraph (a) of sub-section (1), of the words "or at special rates of customs duty";

(ii) by the deletion from sub-section (2) of the word "shall" where it occurs for the first time, and the substitution therefor of the word "may".

7. Section *ten A* of the principal law is hereby amended—

(a) by the deletion, in sub-section (1) of the words and figures "until the 30th June, 1935", and

(b) by the addition of the following new sub-section at the end of the section:

"(3) The High Commissioner may cancel or from time to time amend a Notice issued under sub-section (1)".

8. Sub-section (1) of section *twelve* of the principal law is hereby further amended by the deletion of paragraph (b) and the substitution therefor of the following paragraph:—

"(b) when goods manufactured in the Union or the territory, of any particular class or kind mentioned in the Notice, are exported from the territory to any country other than the Union of South Africa, Northern Rhodesia, Basutoland or Swaziland, a rebate shall be allowed or a refund made of the duty or any part thereof which has been levied or paid in respect of materials (whether raw, partly manufactured or manufactured) used in the manufacture of those goods, or in respect of glass jars or bottles used as containers for those goods, or in respect of both such materials and such jars or bottles;"

9. Paragraph (a) of sub-section (1) of section *thirty-seven* of the principal law is hereby amended by inserting the words "or intermediate" after the word "minimum".

10. The First and Second Schedules to the principal law are hereby repealed, and the First and Second Schedules to this Proclamation are substituted therefor: Provided that—

(a) the suspended duties referred to in the repealed First Schedule which have been brought into operation in terms of section *three* of the principal law and which are in force at the commencement of this Proclamation shall remain in force until repealed or amended by a Notice issued in terms of sub-section (2) of section *twelve* of the principal law;

(b) where the First Schedule to this Proclamation provides that the Resident Commissioner may impose or prescribe any condition or regulation or approve of any matter or thing

in relation to any class or kind of goods, any condition or regulation imposed or prescribed or approval given by the Resident Commissioner under the repealed First Schedule in relation to the same class or kind of goods shall be deemed to have been prescribed or given under the First Schedule to this Proclamation ;

- (c) the application to any class or kind of goods referred to in any agreement of the nature specified in section *six*, *seven* or *ten* of the principal law, of any rate of customs duty specified in any item of the repealed First Schedule, shall be construed as an application, to the same class or kind of goods, of the corresponding rate of customs duty specified in the item of the First Schedule to this Proclamation, which relates to such goods ;
- (d) the application to any class or kind of goods in terms of any agreement ratified by section *one* of the Ottawa Agreements Act, 1933, of the Union of South Africa, of any rate of customs duty specified in any item of the repealed Second Schedule, shall be construed as an application, to the same class or kind of goods, of the corresponding rate of customs duty specified in the item of the Second Schedule to this Proclamation, which relates to such goods.

11. This Proclamation shall be known as the Customs Tariff Amendment Proclamation, 1935, and shall be deemed to have had force and to have taken effect—

- (a) as regards any customs duties which are hereby imposed or increased as from the second day of April, 1935 ;
- (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 Pretoria this Nineteenth day of July, One thousand Nine hundred and Thirty-five.

W. H. CLARK,

High Commissioner.

By Command of His Excellency the
High Commissioner.

H. E. PRIESTMAN,

Administrative Secretary.

First Schedule.

TARIFF OF CUSTOMS DUTIES.

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

Tariff item.	Article.		Mini-	Inter-	Maxi-
			mum	mediate	mum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
I	Animals, living :—				
	(a) Cattle for slaughter . .	each	1 10 0	1 10 0	1 10 0
	(b) Sheep for slaughter . .	each	0 5 0	0 5 0	0 5 0
	(c) Mules	each	1 0 0	1 0 0	1 0 0
	(d) Bred in South Africa imported overland, not being for slaughter	—	Free	Free	Free
	(e) Horses :				
	(i) Thoroughbred, for breeding purposes, under such conditions as the Resident Commissioner may prescribe	—	Free	Free	Free
	(ii) Thoroughbred, for other than for breeding purposes	each	100 0 0	100 0 0	100 0 0
	(iii) Other	each	5 0 0	5 0 0	5 0 0
	(f) Other	—	Free	Free	Free

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
2	(1) Baking powder ..	per lb.	£ s. d. 0 0 4	£ s. d. 0 0 4	£ s. d. 0 0 4
		or <i>ad valorem</i>	30% whichever	30% duty shall be the greater.	30% be the greater.
	(2) Yeast	per lb.	0 0 2	0 0 3	0 0 3
3	(1) Biscuits, bread, cakes, puddings and pastry	<i>ad valorem</i> or per lb.	20% 0 0 3	25% 0 0 4	25% 0 0 4
			whichever duty shall	be the greater.	
	(2) Dog biscuits .. .	<i>ad valorem</i>	25%	25%	25%
4	(a) (i) Bones, feathers, n.e.e., ivory, hoofs, horns, shells, skins, teeth, wool and other parts of ani- mals, fishes or rep- tiles, not being manufactured, pol- ished or further prepared than dried or cleaned, but in their raw and un- manufactured state	—	Free	Free	Free
	(ii) Feathers other than down, in their raw and unmanufactured state ..	per lb.	0 0 6	0 0 6	0 0 6
	(b) Hog casings (sausage skins) .. .	—	Free	Free	Free
	(c) Bone meal and precipi- tated bone phosphate, for use as a cattle food: in bulk ..	—	Free	Free	Free
5	Butter	per lb.	0 0 2	0 0 2½	0 0 2½
6	(1) Butterine and butter substitutes, margarine, ghee, compound lard and vegetable fats, and similar substances for use as food or for cooking	per lb.	0 0 3½	0 0 4	0 0 4
	(2) Deodorized or hydro- genated refined vege- table fats, in bulk, for use in the confec- tionery and biscuit manufacturing indus- tries, under such con- ditions and regulations as the Resident Com- missioner may pres- cribe	per lb. plus per lb.	0 0 1 —	0 0 1 a suspended duty of	0 0 1 of 0 0 1

Tariff item.	Article.		Mini-	Inter-	Maxi-
			mum	mediate	mum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
7	Casein: In bulk.. ..	<i>ad valorem</i>	Free	Free	5%
8	Cheese:— (a) Made from milk or cream, from which no fat has been abstracted, and to which no animal or vegetable fat has been added	<i>ad valorem</i> or per lb.	25% 0 0 5½	30% 0 0 6	30% 0 0 6
			whichever duty shall be the greater, with a rebate of 2d. per lb. on such classes as are not produced in the Union or the Territory as the Resident Commissioner may prescribe.		
	(b) Other	<i>ad valorem</i> per lb.	25% and in 0 0 6	25% addition 0 0 6	25% 0 0 6
9	Chicory root, raw or dried only	per lb.	0 0 2	0 0 3	0 0 3
10	Chicory and substitutes for chicory	per lb.	0 0 4	0 0 5	0 0 5
11	Chillies and turmeric:— (a) Chillies, dried	per lb.	0 0 2	0 0 2	0 0 3
	(b) Turmeric, ground	per lb.	0 0 2	0 0 2	0 0 3
	(c) Turmeric, unground	<i>ad valorem</i>	Free	Free	5%
12	Cocoa:— (a) Beans, raw	—	Free	Free	Free
	(b) Nibs and shells	per lb.	0 0 1	0 0 1	0 0 1
	(c) Mass, paste or slab, unsweetened; block chocolate, unsweetened; and cocoa butter	per lb.	0 0 1	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	0 0 2½
13	Coffee:— (a) Raw	per lb.	Free	0 0 1	0 0 1½
	(b) Roasted or ground	per lb.	0 0 3	0 0 3	0 0 3
	(c) Mixed	per lb.	0 0 4	0 0 4	0 0 4
	(d) Substitutes for coffee	per lb.	0 0 5	0 0 5	0 0 5
14	Confectionery:— (a) Slab chocolate: plain, milk, nut or fruit	per lb. or <i>ad valorem</i>	0 0 4 35%	0 0 4 35%	0 0 4 35%
			whichever duty shall be the greater.		

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
15	Corn and Grain— <i>continued</i> (iii) Rolled, ground or otherwise prepared: not in bulk	per 100 lb.	0 2 9	0 3 0	0 3 0
			plus a suspended duty of		
		per 100 lb.	0 5 4	0 5 4	0 5 4
	(f) Rye:—				
	(i) In the grain or raw	per 100 lb.	0 3 4	0 3 4	0 3 4
	(ii) Ground or otherwise prepared ..	per 100 lb.	0 5 0	0 5 0	0 5 0
16	(a) Cream of tartar ..	per lb.	0 0 4	0 0 4	0 0 4
	or				
	<i>ad valorem</i>		30%	30%	30%
	whichever duty shall be the greater.				
	(b) Substitutes for cream of tartar, namely: acid phosphates of aluminium, calcium and sodium	per lb.	0 0 2	0 0 2	0 0 2
	or				
	<i>ad valorem</i>		30%	30%	30%
	whichever duty shall be the greater.				
17	Eggs:—				
	(a) In the shell	per lb.	0 0 3	0 0 3	0 0 3
	(b) Whole or part contents, liquid or dried	per lb.	0 0 6	0 0 6	0 0 6
18	Extracts and essences of all kinds for food or flavouring, n.e.e., including concentrated soup but not including virol, roboleine and similar tonic foods	<i>ad valorem</i>	25%	25%	25%
19	Fish:—				
	(a) Fry and ova	—	Free	Free	Free
	(b) Fresh, dried, cured or salted, of South African taking	—	Free	Free	Free
	(c) Caviare, lax, lobster and anchovies	<i>ad valorem</i>	20%	25%	25%
	(d) Fish pastes, potted or tinned	per lb.	0 0 5	0 0 6	0 0 6
	(e) Other:—				
	(i) Tinned	per lb.	0 0 1½	0 0 3	0 0 3
	(ii) Not tinned	per lb.	0 0 1¼	0 0 2	0 0 2
20	Fodder: Chaff, hay, lucerne, oat-hay, oil-cake, and other fodder, n.e.e.	per 100 lb.	0 1 10	0 2 0	0 2 0

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
21	Foods :—				
	(a) Specially prepared for infants or diabetics, excluding virol, roboleine and similar tonic foods	<i>ad valorem</i>	10%	10%	10%
	(b) Patent or proprietary cornflour and maize :—				
	(i) In bulk	<i>ad valorem</i>	20%	25%	25%
		or per lb.	0 0 1½	0 0 1½	0 0 1½
			whichever duty shall be the greater.		
	(ii) Not in bulk	<i>ad valorem</i>	20%	25%	25%
		or per lb.	0 0 2½	0 0 3	0 0 3
			whichever duty shall be the greater.		
	(c) Other patent or proprietary farinaceous and cereal foods, not including oatmeal and rolled oats	<i>ad valorem</i>	20%	25%	25%
22	Fruits :—				
	(a) (i) Apples, fresh or green	<i>ad valorem</i>	Free	5%	5%
	(ii) Other, fresh or green	<i>ad valorem</i>	Free	5%	5%
	(b) Bottled, tinned or otherwise preserved, including candied peel, but not crystallized fruits and pulp in bulk	per lb.	0 0 2½	0 0 2½	0 0 2½
	(c) Dates :—				
	(i) In bulk	per lb.	0 0 1½	0 0 1½	0 0 1½
	(ii) Not in bulk	per lb.	0 0 2	0 0 2	0 0 2
	(d) Dried, except nuts and tamarinds	per lb.	0 0 2½	0 0 3	0 0 3
	(e) Blackberry, black-currant and raspberry pulp, in bulk, for use in the manufacture of those jams for export; under such conditions as the Resident Commissioner may prescribe	per lb.	0 0 1	0 0 1	0 0 1
	(f) Other pulp, in bulk, and tamarinds	per lb.	0 0 2	0 0 2½	0 0 2½

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
23	Gelatine, animal or vegetable :—				
	(a) Not in bulk	<i>ad valorem</i>	20%	20%	30%
	(b) In bulk	<i>ad valorem</i>	Free	5%	10%
		<i>ad valorem</i>	plus a suspended duty of		
		<i>ad valorem</i>	15%	15%	15%
24	Glue: In bulk	<i>ad valorem</i>	Free	5%	10%
		<i>ad valorem</i>	plus a suspended duty of		
		<i>ad valorem</i>	10%	10%	10%
25	Hair: Horsehair or other animal hair not being further prepared than dyed, dried or cleaned..	<i>ad valorem</i>	Free	Free	5%
26	Hops: In bulk	<i>ad valorem</i>	Free	5%	10%
27	Jams, jellies and honey; pudding, cake and jelly powders	per lb. or <i>ad valorem</i>	0 0 2½ 30%	0 0 2½ 30%	0 0 2½ 30%
			whichever duty shall be the greater.		
28	Lard and edible meat fats	per lb.	0 0 1¼	0 0 2½	0 0 2½
29	Macaroni, spaghetti and vermicelli	<i>ad valorem</i> or per lb.	20% 0 0 2	30% 0 0 2¼	30% 0 0 2¼
			whichever duty shall be the greater.		
30	Meats, soups (not concentrated) and similar substances used as food, but not including extracts and essences :—				
	(a) Bacon and ham :—				
	(i) cured, plain	per lb.	0 0 4	0 0 6	0 0 6
	(ii) cooked or otherwise prepared	per lb.	0 0 6	0 0 8	0 0 8
	(b) Meats: Fresh, frozen, salted or cured, but not including chipped or sliced dried beef packed in containers of less than 1 lb. ..	per lb.	0 0 3	0 0 4	0 0 4
	(c) Other :—				
	(i) Tinned	per lb.	0 0 1	0 0 1½	0 0 1½
	(ii) Not tinned	per lb.	0 0 1	0 0 1¼	0 0 1¼

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
31	Meat pastes, potted or tinned	per lb. or <i>ad valorem</i> whichever	0 0 3	0 0 3	0 0 4½
			20%	20%	30%
			whichever duty shall be the greater.		
32	Milk and cream: condensed, desiccated or preserved:—				
	(a) (i) Milk (full cream), sweetened condensed	per 100 lb. plus a suspended duty of	0 10 5	0 12 6	0 12 6
		per 100 lb.	0 2 6	0 2 6	0 2 6
	(ii) Milk (full cream), desiccated	per lb.	0 0 3½	0 0 4½	0 0 4½
	(iii) Milk (full cream), other	per 100 lb. plus a suspended duty of	0 8 4	0 10 5	0 10 5
		per 100 lb.	0 2 1	0 2 1	0 2 1
	(b) Milk (skimmed or separated)	per lb.	0 0 6	0 0 6	0 0 6
	(c) Cream	per lb.	0 0 3	0 0 3	0 0 3
33	Nuts, edible:—				
	(a) Coconuts, whole	<i>ad valorem</i>	Free	Free	5%
	(b) Coconut, desiccated, unsweetened	<i>ad valorem</i>	10%	15%	20%
	(c) Coconut, desiccated, sweetened	<i>ad valorem</i>	30%	35%	45%
	(d) Walnuts	per lb.	0 0 3	0 0 3½	0 0 3½
	(e) Other, n.e.e.	per lb.	0 0 2	0 0 2½	0 0 2½
34	Onions and garlic, not preserved	per lb.	0 0 0½	0 0 0½	0 0 0½
35	(1) Peas, beans and lentils:—				
	(a) Dried	per 100 lb.	0 2 10	0 3 0	0 3 0
	(b) Ground or otherwise prepared	per 100 lb.	0 3 6	0 3 9	0 3 9
	(c) Preserved as a vegetable	<i>ad valorem</i>	20%	20%	20%
	(2) Groundnuts:—				
	(a) Dried, unshelled	per 100 lb.	0 3 0	0 4 9	0 4 9
	(b) Shelled, ground or otherwise prepared	per 100 lb.	0 3 9	0 5 6	0 5 6
	(3) Other leguminous seeds, n.e.e.:—				
	(a) Dried	per 100 lb.	0 1 10	0 2 0	0 2 0
	(b) Ground or otherwise prepared	per 100 lb.	0 2 6	0 2 9	0 2 9
	(c) Preserved as a vegetable	<i>ad valorem</i>	20%	20%	20%
36	Pickles and condiments:—				
	(a) Pickles, sauces, chutneys and other condiments	per lb.	0 0 2	0 0 2½	0 0 2½

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
36	Pickles and condiments— <i>continued.</i> (b) Soy, in packages containing over 10 gallons, and of weight not less than 13½ lb. to the imperial gallon, when imported by manufacturers of condiments.. ..	per lb.	£ s. d. 0 0 1½	£ s. d. 0 0 1½	£ s. d. 0 0 1½
37	Potatoes, not preserved	per 100 lb.	0 1 10	0 2 0	0 2 0
38	Rennet	<i>ad valorem</i>	Free	Free	5%
39	Salt: Table, rock, dairy and common	per 100 lb. or <i>ad valorem</i>	0 1 3 30%	0 1 3 30%	0 1 3 30%
40	(1) Seeds, bulbs, plants, trees and tubers; for planting and sowing only, not including those ordinarily used for food or fodder	<i>ad valorem</i>	Free	Free	5%
	(2) Bird seed, n.e.e. ..	per lb. or <i>ad valorem</i>	0 0 1 20%	0 0 1 20%	0 0 1 20%
41	Spices and culinary herbs :— (a) (i) Spices, whole, decorticated or broken, but not ground or crushed	per lb.	Free	0 0 0½	0 0 0½
	(ii) Other	per lb.	0 0 2	0 0 2½	0 0 3
	(b) (i) Sage, thyme, marjoram and other culinary herbs, not ground, crushed or rubbed	per lb.	Free	0 0 0½	0 0 0½
	(ii) Other	per lb.	0 0 2	0 0 2½	0 0 3
42	Starch :— (a) In bulk	per lb.	0 0 1½	0 0 1½	0 0 1½
	(b) Not in bulk	per lb.	0 0 1½	0 0 3	0 0 3
43	Sugar and sugar substitutes :— (a) (i) Candy and icing sugar	per 100 lb.	0 6 0	0 6 0	0 6 0
		per 100 lb.	—	0 3 6	0 3 6
	(ii) Loaf and cube sugar	per 100 lb.	0 9 0	0 12 6	0 12 6
	(b) Golden and maple syrup, jaggery, molasses, saccharum, glucose and treacle	per 100 lb. per 100 lb.	0 4 6 —	0 4 6 0 3 6	0 4 6 0 3 6

Tariff Item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
43	Sugar and Sugar substitutes— <i>continued</i> .		£ s. d.	£ s. d.	£ s. d.
	(c) Other kinds of sugar	per 100 lb.	0 12 6	0 12 6	0 12 6
			plus a suspended duty of		
	(d) Saccharine and other similar sweetening substances, and materials capable of conversion into such substances	per 100 lb.	—	0 3 6	0 3 6
		per lb.	1 0 0	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 arrow-root	<i>ad valorem</i>	10%	15%	20%
45	Tea :—				
	(a) In packets or tins, not exceeding 10 lb. each in weight	per lb.	0 0 5	0 0 5	0 0 7½
	(b) In larger containers	per lb.	0 0 3	0 0 3	0 0 4½
46	Vegetables :—				
	(a) Fresh or green, but not including potatoes, onions or garlic	—	Free	Free	Free
	(b) Tinned, or otherwise preserved, not including pickles, tomatoes, cucumbers and cabbage	<i>ad valorem</i>	20%	20%	20%
	(c) Tomatoes, cucumbers and cabbage, tinned or otherwise preserved, including tomato pulp and puree	per lb.	0 0 2	0 0 2½	0 0 2½
47	Vinegar, not being vinegar essence, 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	0 1 0

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
47	Vinegar— <i>continued</i> . (b) In larger vessels, or in bulk	per imp. gallon	£ s. d. 0 0 6	£ s. d. 0 0 6	£ s. d. 0 0 6
	and in addition, in either case for each 1 per cent. by weight of acetic acid in excess of 6 per cent.	per imp. gallon.	0 0 4	0 0 4	0 0 4

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	0 2 9
	(b) Stout exceeding 3 per cent. of proof spirit	per imp. gallon	0 2 3	0 2 9	0 2 9
49	Beverages:— (a) Fruit juices, cordials and syrups, n.e.e.	<i>ad valorem</i>	25%	25%	25%
	(b) Other kinds, n.e.e. and not exceeding 3 per cent. of proof spirit	<i>ad valorem</i>	25%	25%	25%
50	Spirits and alcohol:— (a) Perfumed, and per- fumery exceeding 3 per cent. of proof spirit	per imp. gallon	2 10 0	2 10 0	2 10 0
		<i>ad valorem</i>	and in 25%	addition 25%	25%
	(b) Liqueurs, cordials and mixed potable spirits exceeding 3 per cent. of proof spirit	per imp. gallon or <i>ad valorem</i>	1 18 6 25%	1 18 6 25%	1 18 6 25%
	(c) Other potable spirits, exceeding 3 per cent. of proof spirit	per imp. proof gal.	2 5 0	2 5 0	2 5 0
	[No allowance will be made for underproof in excess of 15 per cent.]			whichever duty shall be the greater.	

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
50	Spirits and Alcohol— <i>continued</i> .		£ s. d.	£ s. d.	£ s. d.
	(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 or <i>ad valorem</i> whichever	1 18 6 25%	1 18 6 25%	1 18 6 25%
	[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. <i>ad valorem</i> , whichever duty shall be the greater.]				greater.
	(e) Collodion and iodiser, containing over 3 per cent. of proof spirit	per imp. proof gal.	1 17 6	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 gal.	1 17 6	1 17 6	1 17 6
	(g) Wood naphtha and methyl alcohol . .	<i>ad valorem</i>	20%	20%	20%
	(h) Toilet preparations (liquid) containing over 3 per cent. of proof spirit	per imp. gallon or <i>ad valorem</i> whichever	1 18 6 40%	1 18 6 40%	1 18 6 40%
	[Such spirits if and when overproof shall be specially entered and the strength overproof declared, and the				greater.

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
50	Spirits and alcohol— <i>contd.</i> duty on the mixture shall then be leviable at £1 17s. 6d. per imperial proof gallon, or 40 per cent. <i>ad valorem</i> , whichever duty shall be the greater.]		£ s. d.	£ s. d.	£ s. d.
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	0 0 9
	(b) In bottles containing each more than $\frac{3}{4}$ reputed pint and not more than $1\frac{1}{2}$ reputed pints ..	per doz. bottles	0 1 0	0 1 0	0 1 0
	(c) In larger size bottles or other containers	per imp. gallon	0 1 0	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	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	0 10 0
	(c) Sparkling wines ..	per imp. gallon	0 19 0	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 9 4	0 9 4	0 12 0
54	Cigarettes	per lb.	0 8 0	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	0 6 0
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.

Tariff item.	Article.		Mini-	Inter-	Maxi-
			mum	mediate	mum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
59	Bags and bagging (not including paper or leather bags) :—				
	(a) Bags, n.e.e., for flour, grain, manure, local manufactures and produce, sugar, wool, coal and minerals	<i>ad valorem</i>	Free	Free	5%
	(b) Jute bags, bagging and sacking in the piece; and jute and hessian sugar pockets, lined or unlined	<i>ad valorem</i>	Free	Free	5%
	(c) Linen and cotton bags for salt, flour, sugar, tobacco and other local manufactures, and cotton ham wrappers	<i>ad valorem</i>	Free	Free	5%
		<i>ad valorem</i>	plus a suspended duty of 15%	20%	20%
60	(1) Battery cloth and baize: gauze, 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	<i>ad valorem</i>	Free	Free	5%
	(2) Filter bags, cloths, candles, discs and papers fashioned expressly for, essential to and to be used with filters for industrial and manufacturing purposes, and pulp and glass wool for use in such filters	<i>ad valorem</i>	Free	5%	10%
61	Blankets and rugs, shawls, n.e.e., sheets commonly used as blankets or rugs and known as kaffir sheets :—				

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
61	Blankets and rugs— <i>contd.</i>		£ s. d.	£ s. d.	£ s. d.
	(a) Weighing more than 12 oz. each and imported singly or in pairs or in the piece—				
	(i) of cotton, or cotton and wool containing 75% or more of cotton..	per lb.	0 1 0	0 1 0	0 1 0
		with a maximum of			
		each	0 2 6	0 2 6	0 2 6
		or			
		<i>ad valorem</i>	25%	25%	25%
		whichever duty shall be the greater.			
	(ii) of wool, or wool and cotton containing less than 75% of cotton..	per lb.	0 1 0	0 1 3	0 1 3
		with a maximum of			
		each	0 2 6	0 3 6	0 3 6
		or			
		<i>ad valorem</i>	25%	25%	25%
		whichever duty shall be the greater.			
	(iii) Other	per lb.	0 1 0	0 1 6	0 1 6
		with a maximum of			
		each	0 2 6	0 4 0	0 4 0
		or			
		<i>ad valorem</i>	25%	25%	25%
		whichever duty shall be the greater.			
	NOTE.—Blankets and rugs falling under subparagraphs (ii) and (iii) above shall be subject to a minimum duty of 2s. 6d. each.				
	(b) Second-hand, for sale	each	0 5 0	0 5 0	5 0
	(c) Blanketing and kaffir sheeting	per lb.	0 1 0	0 1 0	0 1 0
		or			
		<i>ad valorem</i>	25%	25%	25%
		whichever duty shall be the greater.			
62	Candlewick	<i>ad valorem</i>	Free	Free	5%
63	Carpets and other floor coverings :—				
	(a) Carpets, floor rugs and mats (other than coir), linoleum and floorecloth, and carpet felt	<i>ad valorem</i>	5%	10%	20%
	(b) Coir mats and coir mattings	<i>ad valorem</i>	25%	25%	25%

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
64	Cheese bandages and caps, including tubular cheese cloth in the piece for use in the manufacture of cheese	<i>ad valorem</i>	Free	Free	5%
65	Clothing :—				
	(a) Bespoke, or made by a tailor or dressmaker to the order of an individual (including men's partly finished clothing but not including underclothing)	<i>ad valorem</i>	30%	30%	30%
	(b) Ready made :—				
	(i) New jackets, vests and trousers, other than knitted, for men, not including oilskin clothing or clothing provided for in sub-paragraph (ii)	<i>ad valorem</i> or per garment	25%	25%	25%
	(ii) New dust coats, butchers' and warehousemen's and factory coats, overalls and boiler suits, motorists' suits and leggings, men's knickers and smocks : of cotton, linen, silk or artificial silk, but not including children's and infants', and oilskin clothing	<i>ad valorem</i>	25%	25%	25%
	(iii) New overcoats (men's), not including macintoshes	<i>ad valorem</i> or each	15%	15%	15%
			0 1 0 whichever	0 1 0 duty shall be the greater.	0 1 0 be the
			0 4 0 whichever	0 4 0 duty shall be the greater.	0 4 0 be the

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
65	Clothing— <i>continued</i> .				
	(iv) Knitted clothing including jerseys and pullovers (but not including underwear and shawls and second-hand coats, vests, trousers and jumpers)	<i>ad valorem</i>	20% with a minimum per (except infants) of	20%	20%
		—	0 0 4	0 0 4	0 0 4
	(v) Knitted underwear, not including shirts ..	<i>ad valorem</i>	15% with a minimum per garment of	15%	15%
	Containing 50% or more of cotton :				
	Men's vests, pants and trunks ..	—	—	0 0 4	0 0 4
	Women's vests and knickers	—	—	0 0 3	0 0 3
	Women's slips and combinations ..	—	—	0 0 5	0 0 5
	Containing 50% or more of rayon :				
	Men's vests, pants and trunks ..	—	—	0 0 6	0 0 6
	Women's vests and knickers	—	—	0 0 4	0 0 4
	Women's slips and combinations ..	—	—	0 0 7	0 0 7
	NOTE.—Articles containing 50 per cent. of cotton and 50 per cent. of rayon shall be deemed to be of rayon.				
	Other than the garments specified	<i>ad valorem</i>	15% plus a	15% suspended	15% duty of
		<i>ad valorem</i>	5%	5%	5%
	(vi) All other, n.e.e.	<i>ad valorem</i>	15%	15%	15%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
65	Clothing— <i>continued</i> .		£ s. d.	£ s. d.	£ s. d.
	(c) Shirts, collars and pyjamas:—				
	(i) Shirts, of silk or artificial silk or mixtures thereof with any other material . . .	<i>ad valorem</i> or each	25% 0 1 9	25% 0 1 9	25% 0 1 9
			whichever duty shall be the greater.		
	(ii) Shirts (men's), of other material . . .	<i>ad valorem</i> or each	20% 0 1 0	20% 0 1 0	20% 0 1 0
			whichever duty shall be the greater.		
	(iii) Collars and pyjamas, of silk or artificial silk or mixtures thereof with any other material . . .				
	(iv) Other . . .	<i>ad valorem</i>	25%	25%	25%
	(d) Second-hand, for sale:	<i>ad valorem</i>	20%	20%	20%
	(i) Overcoats . . .	each or <i>ad valorem</i>	0 4 0 25%	0 4 0 25%	0 4 0 25%
			whichever duty shall be the greater.		
	(ii) Coats, jerkins, jumpers, vests, trousers, cloaks, mantles or shawls	each or <i>ad valorem</i>	0 3 6 25%	0 3 6 25%	0 3 6 25%
			whichever duty shall be the greater.		
66	(a) Coir, cotton, fibre, flax, flock, grass, hemp, manila, jute and moss: raw, waste and unmanufactured . . .	<i>ad valorem</i>	Free	Free	5%
	(b) Coir yarn (twisted); cotton, jute, flax, manila and hemp spun yarns (unfinished) and twisted cotton yarns, for manufacturing purposes	<i>ad valorem</i>	Free	Free	5%
	(c) Yarns, n.e.e., of wool, artificial wool or artificial silk, or mixtures thereof and yarns made from reworked wool or from shoddy except cotton shoddy, but not including lubricated yarn in the form of packing . . .	per lb.	0 0 10	0 0 10	0 0 10

Tariff item.	Article.		Mini-	Inter-	Maxi-
			mum duty.	mediate duty.	mum duty.
			£ s. d.	£ s. d.	£ s. d.
67	Furs, not being raw and unmanufactured skins :				
	(a) In the single original pelt, tanned and dyed	<i>ad valorem</i>	10%	10%	15%
	(b) Other, including muffs and articles of apparel (except gloves) made from furs	<i>ad valorem</i>	25%	25%	35%
68	Gloves : all, except gloves made wholly of rubber and gloves specially constructed for industrial and sporting purposes	<i>ad valorem</i>	10%	10%	20%
69	Hats, caps and bonnets :—				
	(a) Men's, second-hand, for sale, and second-hand hoods.	each	0 3 6	0 3 6	0 5 0
	(b) Ladies', trimmed	<i>ad valorem</i>	30%	30%	30%
	NOTE.—Linings, bands and borders shall not constitute trimming.				
	(c) Miners' safety hats (new)	<i>ad valorem</i>	Free	Free	5%
	(d) Men's felt or fur hats	<i>ad valorem</i>	15%	20%	25%
	(e) Other	<i>ad valorem</i>	15%	20%	25%
70	Hosiery :—				
	(a) Socks	<i>ad valorem</i>	10%	15%	20%
	(b) Stockings	<i>ad valorem</i>	10%	15%	20%
71	Laces, lace curtaining and flouncing and embroidery: in the piece or in the form of insertions or medallions	<i>ad valorem</i>	10%	15%	20%
72	Leather, imitation; including pegamoid, rexine and similar materials used for upholstery	<i>ad valorem</i>	Free	Free	5%
73	(1) Millinery, drapery, haberdashery, and textile articles of furnishing and napery, n.e.e.	<i>ad valorem</i>	10%	15%	20%
	(2) Ties	<i>ad valorem</i>	20%	20%	20%

Tariff item.	Article.		Mini-	Inter-	Maxi-
			mum	mediate	mum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
74	Nets and netting (not wire) :—				
	(a) Fruit tree netting and seed bed cloth ..	<i>ad valorem</i>	Free	Free	5%
	(b) Trawl nets and drag nets for fishing ..	<i>ad valorem</i>	Free	Free	5%
	Piece goods :—				
75	Canvas, not less than 8 oz. in weight per yard of 28½ inches in width ..	<i>ad valorem</i>	Free	Free	5%
76	Piece goods, not being canvas, blanketing or Kaffir sheeting :—				
	NOTE.—In the case of piece goods exceeding 30 inches in width, "yard" shall mean 36 inches by 30 inches in width, and the free-on-board price and the duty at per yard shall be calculated proportionately to the width.				
	(a) Cotton (woven or knitted):				
	(i) Containing 50% or more by weight of cotton but no rayon, the free-on-board price of which does not exceed 1s. 3d. per yard ..	<i>ad valorem</i>	5%	10%	15%
		or per yard	—	0 0 1½	0 0 2
				whichever be the	duty shall be the greater.
	(ii) Of cotton and rayon with or without other materials, containing 50% or more by weight of cotton, the free-on-board price of which does not exceed 1s. 3d. per yard ..	<i>ad valorem</i> or per yard	5%	10%	15%
			—	0 0 1½	0 0 3
				whichever be the	duty shall be the greater.
	(iii) Containing 50% or more by weight of cotton, the free-on-board price of which exceeds 1s. 3d. per yard ..	<i>ad valorem</i>	10%	10%	15%

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
76	(c) Piece Goods—(contd.). Note to (a): Piece goods containing 50% of cotton and 50% of rayon shall be deemed to be of rayon. (b) Woollen (woven or knitted): Containing more than 50% by weight of wool or hair, or wool and hair mixed	<i>ad valorem</i>	5%	5%	10%
	(c) Other woven fabrics in the piece, n.e.e.: (i) containing 50% or more by weight of rayon	<i>ad valorem</i> or per yard	5%	5%	10%
	(ii) containing more than 50% by weight of silk	<i>ad valorem</i>	15%	15%	20%
	(iii) Other	<i>ad valorem</i>	5%	10%	15%
	(d) Other knitted fabrics in the piece n.e.e.: (i) Containing 50% or more by weight of rayon	<i>ad valorem</i>	5%	5%	15%
	(ii) Other	<i>ad valorem</i>	5%	10%	15%
77	Quilts, padded	<i>ad valorem</i>	25%	25%	25%
78	Rope and cordage:— (a) Drilling, driving and water-boring	—	Free	Free	Free
	(b) Other, n.e.e.	<i>ad valorem</i>	20%	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>	10%	15%	25%
80	Threads, yarns, cottons, silks and twists: sewing, knitting and crochet; and carpet and rug yarns for making carpets and floor rugs	<i>ad valorem</i>	5%	5%	10%
81	(1) Twine: (a) Seaming twine; binder twine and harvest yarn for agricultural purposes	<i>ad valorem</i> plus a suspended duty of	Free 10%	5% 10%	5% 10%
	(b) Other	<i>ad valorem</i>	20%	20%	20%
	(2) Grafting tape for trees	—	Free	Free	Free

0 0 3
less 10% } 0 0 4
ad valorem } less 10%
whichever duty shall
be the greater.

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

Tariff item.	Article.		Mini-	Inter-	Maxi-
			mum duty.	mediate duty.	mum duty.
			£ s. d.	£ s. d.	£ s. d.
82	Airships, aeroplanes, and other aircraft, including completed parts thereof	<i>ad valorem</i>	Free	Free	5%
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%	5%
	(2) Water current meters, n.e.o., weir recorders and water level recording instruments, including the clock attachment ..	<i>ad valorem</i>	Free	Free	5%
84	Baths, metal; and bath, sink and lavatory plugs, washers, wastes and overflows ..	<i>ad valorem</i>	20%	20%	25%
85	Battery shoes and dies ..	<i>ad valorem</i>	Free	Free	5%
86	(a) Bicycles and tricycles, pedal; including spare parts and accessories; but not electric lamp bulbs, tyres and tubes, when imported separately ..	<i>ad valorem</i>	10%	15%	20%
	(b) Motor cycles and side-cars; including spare parts and accessories, but not electric lamp bulbs, piston rings, sparking plugs, tyres and tubes, when imported separately ..	<i>ad valorem</i>	15%	20%	25%
	(c) Piston rings for motor cycles ..	each	0 0 0 $\frac{3}{4}$	0 0 1	0 0 1 $\frac{1}{4}$
	(d) Sparking plugs for motor cycles ..	each	0 0 2 $\frac{1}{4}$	0 0 3	0 0 4
	(e) Castings in the rough for the making of pistons and piston rings for motor cycles	—	Free	Free	Free

Tariff Item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
87	(1) Bolts, nuts, rivets, screws, nails, n.e.e., and washers: metal	<i>ad valorem</i>	Free	3%	5%
	(2) Nails, wire	per 100 lb.	0 2 0	0 2 0	0 2 0
88	Boilers, steam, industrial, and feed water heaters and oil eliminators for the same, but not including structural steelwork for staging and platforms; and boiler tubes ..	<i>ad valorem</i>	Free	Free	5%
89	(a) Buckets, skips, trucks and tubs, wheeled or otherwise, for haulage or propulsion (except by locomotives) on rails or wires, and not intended for agricultural purposes ..	<i>ad valorem</i>	Free	5%	10%
		<i>ad valorem</i>	15%	15%	15%
	(b) Articles enumerated in paragraph (a) intended for agricultural purposes	<i>ad valorem</i>	Free	Free	5%
	(c) Metal shaft sets	<i>ad valorem</i>	Free	5%	10%
		<i>ad valorem</i>	15%	15%	15%
	(d) Rails not exceeding 30 lb. per running yard	<i>ad valorem</i>	Free	5%	10%
90	Buckets, household and sanitary	<i>ad valorem</i>	20%	25%	25%
91	Bullion (in the bar or sheet), coin and specie ..	—	Free	Free	Free
92	Bungs, metal	<i>ad valorem</i>	Free	Free	5%
93	Carriages, carts, coaches and wagons:—				
	(a) New	<i>ad valorem</i>	25%	25%	25%
	(b) Axles, springs, steps, steel wheels for fitting pneumatic tyres, and other metal parts; not ordinarily made in the Union or the Territory	<i>ad valorem</i>	Free	Free	5%
	(c) Finished parts, n.e.e.	<i>ad valorem</i>	25%	25%	25%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
93	Carriages, carts, etc.— <i>contd.</i> (d) Second-hand	per vehicle	10 0 0 and in addition 15% but in no case shall the less than 25% <i>ad valorem</i> .	10 0 0	10 0 0 <i>ad valorem</i> the duty be
	(e) Creeper or caterpillar wheel assembly and fore-carriage, for bodies to be built in the Union or the Territory	<i>ad valorem</i>	Free	Free	5%
94	Cash registers and calculating machines	<i>ad valorem</i>	10%	15%	20%
95	Chains :— (a) For hauling or hoisting	<i>ad valorem</i>	Free	Free	5%
	(b) Trek chains	<i>ad valorem</i>	Free	Free	5%
	(c) Metal fittings for chains falling under paragraphs (a) and (b) above, namely: split links, shackles and thimbles	<i>ad valorem</i>	Free	Free	5%
	(d) In the length for the making of non-skid chains for motor vehicles, under such conditions as the Minister may prescribe	<i>ad valorem</i>	10%	10%	15%
96	Chimneys : metal (smoke stacks)	<i>ad valorem</i>	20%	20%	20%
97	(1) Cranes, mechanical excavators and loaders, winches not being for whaling, trawling or mining purposes, hoisting crabs, chain blocks, spiral shutes, gravity conveyors and shears	<i>ad valorem</i>	Free	7%	7%
	(2) Bucket and belt conveyors and conveyor belts and belting (not being for mining or industrial purposes) and mechanical storage lifting apparatus	<i>ad valorem</i>	Free	7%	7%
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	per gross	0 0 3	0 0 3	0 0 3

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
99	Cutlery, not gold or silver, nor gold or silver-plated	<i>ad valorem</i>	5%	10%	20%
100	Cylinders, barrels and drums: Metal:—				
	(a) Cylinders for use, or used, as con- tainers 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	Free	5%
	(b) Barrels and drums of a capacity of 40 gal- lons and over ..	<i>ad valorem</i>	Free	Free	5%
	(c) Other	<i>ad valorem</i>	15%	20%	20%
101	Dairy utensils and ma- chinery:—				
	(a) (i) Milk cans of a capacity of over 5 gallons ..	—	Free	Free	Free
	(ii) Milk cans of a capacity of 5 gal- lons or less, and milk buckets ..	<i>ad valorem</i>	15%	20%	20%
	(b) Cheese moulds, tinned	<i>ad valorem</i>	Free	5%	5%
	(c) Other dairy utensils and machinery and filter pads	—	Free	Free	Free
	(d) Metal castings and drinking bowls for the manufacture of cow stalls	—	Free	Free	Free
102	Enamelware and hollow- ware:—				
	(a) Enamelled lamp shades and reflectors	<i>ad valorem</i>	Free	5%	10%
		<i>ad valorem</i>	20%	20%	20%
	(b) Enamelware, n.e.e. . .	<i>ad valorem</i>	15%	20%	25%
		<i>ad valorem</i>	10%	10%	10%
	(c) Hollowware, n.e.e. . .	<i>ad valorem</i>	15%	20%	25%

Tariff item.	Article		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
103	(a) Engines and motors for fishing and whaling boats and mercantile marine purposes, and trawl and whaling winches, not including spare parts	<i>ad valorem</i>	Free	Free	5%
	(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%	20%
	(c) Spare parts of engines, motors and winches enumerated in paragraphs (a) and (b) ..	<i>ad valorem</i>	20%	20%	20%
104	Fencing material: drop-pers, 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 ..	<i>ad valorem</i>	Free	Free	5%
105	Ferro-chrome, ferro-manganese and ferro-silicon: in bulk	<i>ad valorem</i>	Free	Free	5%
106	Filing cabinets, steel ..	<i>ad valorem</i>	25%	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, an electric power station, or machinery for manufacturing and industrial purposes ..	<i>ad valorem</i>	Free	Free	5%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
107	Filters, etc.— <i>continued</i> .				
	(b) Filters (other) for the purification or softening of water ..	<i>ad valorem</i>	Free	Free	5%
	(c) Filters, not being parts of motor vehicles, for the purification of oil; and oil separators ..	<i>ad valorem</i>	Free	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	<i>ad valorem</i>	Free	Free	5%
	(e) Zeolite, natural and artificial, for water purification purposes: in bulk	<i>ad valorem</i>	Free	Free	5%
	(f) Air conditioning machinery, n.e.e., and non-portable ventilating fans	<i>ad valorem</i>	Free	5%	5%
108	Firearms:—				
	(a) Guns and rifles, including barrels therefor, single, n.e.e. ..	per barrel	1 0 0	1 0 0	1 5 0
	(b) Guns and rifles, including barrels therefor, double and other	per barrel	0 15 0	0 15 0	1 0 0
	(c) Revolvers and pistols, including barrels therefor	each	0 5 0	0 5 0	0 7 6
	and in addition in the case of (a), (b), and (c)	<i>ad valorem</i>	20%	20%	25%
	(d) Gun and rifle furniture	<i>ad valorem</i>	20%	20%	25%
	(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	1 0 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	0 12 6
	(g) Humane cattle killers for use in abattoirs ..	—	Free	Free	Free

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
109	Fire escapes and fire extinguishing appliances and apparatus	—	Free	Free	Free
110	Furniture:—				
	(a) Bedsteads, metal ..	<i>ad valorem</i>	15%	20%	20%
	(b) Furniture springs, metal	<i>ad valorem</i>	Free	Free	5%
	(c) Ice chests, metal, n.e.e.	<i>ad valorem</i>	15%	20%	20%
	(d) Other metal furniture, n.e.e. ..	<i>ad valorem</i>	20%	20%	20%
111	(1) Gauze, sieving and screening: of metal, for use in connection with machinery, including copper gauze for dynamo brushes	<i>ad valorem</i>	Free	Free	5%
		<i>ad valorem</i>	15%	15%	15%
	(2) Wire gauze, mosquito and fly	<i>ad valorem</i>	Free	5%	10%
112	Gold and silver leaf ..	<i>ad valorem</i>	Free	Free	5%
113	(1) Hardware, n.e.e. ..	<i>ad valorem</i>	20%	20%	20%
	(2) Spoons and forks, not being gold or silver nor gold or silver-plated ware	<i>ad valorem</i>	5%	10%	20%
	(3) Vacuum cleaners and floor polishers (electric)	<i>ad valorem</i>	Free	5%	10%
	(4) Poultry rings ..	—	Free	Free	Free
114	Horse, mule and donkey shoes	<i>ad valorem</i>	20%	20%	20%
115	Lamp bulbs, electric:—				
	(a) Projector type ..	<i>ad valorem</i>	Free	5%	5%
	(b) Radiator type ..	<i>ad valorem</i>	15%	20%	20%
	(c) Motor and motor-cycle headlights ..	per 100	Free	0 10 0	0 10 0
	(d) Motor and motor-cycle side, tail and dash lights ..	per 100	Free	0 5 0	0 5 0
	(e) Flashlights ..	per 100	Free	0 2 6	0 2 6
	(f) Carbon filament ..	per 100	Free	0 5 0	0 5 0
	(g) Vacuum type, n.e.e.: (i) Not exceeding 60 watts	per 100	Free	0 5 0	0 5 0
	(ii) Exceeding 60 watts	per 100	Free	0 10 0	0 10 0
	(h) Gasfilled type, n.e.e.: (i) Not exceeding 100 watts	per 100	Free	0 10 0	0 10 0
	(ii) Exceeding 100 watts	per 100	Free	1 0 0	1 0 0

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
116	Lamps and lampware :—				
	(a) Metal parts for the manufacture of acetylene gas lamps, other than miners' hand and bucket lamps	<i>ad valorem</i>	Free	Free	5%
	(b) Miners' safety lamps (except acetylene) and racks therefor and ships' navigation lamps	<i>ad valorem</i>	Free	Free	5%
	(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	<i>ad valorem</i>	Free	Free	5%
	(ii) Lamps and parts thereof, including reflectors, but not burners	<i>ad valorem</i>	25% with a minimum duty of 0 1 6	25% 0 1 6	25% 0 1 6
	(d) Electric hand lamps and torches	<i>ad valorem</i>	20%	20%	30%
	(e) Lamp shades and reflectors, of glass or metal, for gas and electric lighting, n.e.e	<i>ad valorem</i>	Free	5%	10%
	(f) Oil lamps and lanterns	<i>ad valorem</i>	5%	10%	20%
	(g) Other, n.e.e.; not being parts of motor vehicles or cycles	<i>ad valorem</i>	20%	20%	20%
117	Lifts, hydraulic or electrical, including the gates and metal doors; and lifting jacks	<i>ad valorem</i>	Free	Free	5%
118	Machinery, apparatus, appliances and implements (not specially provided for, and not including material, domestic machines or vehicles) :—				
	(a) For agricultural purposes	<i>ad valorem</i>	Free	Free	5%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
118	Machinery, etc.—(Contd.)		£ s. d.	£ s. d.	£ s. d.
	(b) Fixed plant and machinery for factory installation, but not including structural steelwork for staging and platforms	<i>ad valorem</i>	Free	Free	5%
	(c) For mining purposes, n.e.e.	<i>ad valorem</i>	Free	5%	5%
	(d) Rock drill spares	<i>ad valorem</i>	17%	20%	20%
	(e) Rock drill sharpener spares (including dies and dollies), rivet-sets and chisel blanks : unfinished	<i>ad valorem</i>	Free	Free	5%
	(f) Plates and frames for sugar filter presses	<i>ad valorem</i>	17%	20%	20%
	(g) Other, for manufacturing and industrial purposes, including serrated saw banding, 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	5%	5%
	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%	20%
	(i) Liners (manganese and chrome steel) for rod and ball mills	<i>ad valorem</i>	Free	Free	5%
119	(a) Machinery, apparatus, appliances, implements and electrical material used in connection therewith, for the generation,				

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
119	Machinery, etc.— <i>continued</i> , 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 trans- formers; but not including plain copper wire (electric), acetylene lamps, hand and portable lamps, lamp shades and re- flectors, batteries and bulbs elsewhere pro- vided for, electric fans, and parts or accessories of motor vehicles or cycles ..	<i>ad valorem</i>	Free	5%	5%
	(b) Batteries, electrical: wet or dry, primary or secondary, includ- ing accumulators, except those of which each cell or unit is of a capacity greater than 150 ampère hours at a one hour rate of discharge ..	<i>ad valorem</i>	10%	20%	20%
			plus a suspended duty of		
		<i>ad valorem</i>	15%	15%	15%
	(c) Plain copper wire (electric)	<i>ad valorem</i>	Free	5%	5%
			plus a suspended duty of		
		<i>ad valorem</i>	15%	15%	15%
120	Metals:— Aluminium and alumin- ium alloys: in plain, perforated or corrugated sheets: in foil, strips and pellets; and in extruded sec- tions not worked up in any way ..	—	Free	Free	Free
121	(a) Brass, bronze, cop- per and copper al- loys: in plain or perforated sheets, in strips, and in ex- truded sections, not worked up in any way	—	Free	Free	Free

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
121	Brass, etc.— <i>continued</i> .		£ s. d.	£ s. d.	£ s. d.
	(b) Brass and copper tubing, in lengths of not less than six feet, and cored phosphor bronze rods in the rough ..	—	Free	Free	Free
	(c) Fittings of bronze, copper and copper alloys; for the manufacture of metal windows and doors	<i>ad valorem</i>	15%	15%	15%
122	Iron and steel:—				
	(a) In blocks, ingots, pigs, billets, slabs, blooms, and like crude manufactures; and scrap	<i>ad valorem</i>	Free	3%	3%
	(b) Plates, sheets and strips: plain, corrugated or galvanized, including plates coated with lead, tin or zinc, but not including lacquered, enamelled, varnished, printed, lithographed or embossed plates, sheets or strips	<i>ad valorem</i>	Free	3%	3%
	(c) Angle, bar, channel, rod, H, T, and similar iron or steel, and rolled steel sections for the manufacture of steel window and door frames, not perforated or put together or worked up in any way or marked for working, and not specially provided for, and fluted mild steel not cut to size	<i>ad valorem</i>	Free	3%	3%
	(d) Drill steel	<i>ad valorem</i>	Free	3%	3%
	(e) Tool steel	<i>ad valorem</i>	Free	3%	3%
	(f) Hoop iron and hoop steel, shaped or fashioned for cooper- age	—	Free	Free	Free
	(g) (i) Fittings for the manufacture of steel window and door frames ..	<i>ad valorem</i>	15%	15%	15%

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
122	Iron and Steel— <i>continued</i> . (ii) Rolled steel sections, perforated or put together or worked up in any way or marked for working: for the manufacture of steel window and door frames	<i>ad valorem</i>	£ s. d. 20%	£ s. d. 20%	£ s. d. 20%
	(h) Hoop, plain or perforated, boxstrap and baling clips	<i>ad valorem</i>	Free	3%	3%
	(i) Shovel plates, shaped but otherwise in the rough	—	Free	Free	Free
123	Lead :— (a) Sheet	per 100 lb.	0 2 0	0 2 0	0 2 0
	(b) Foil	—	Free	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	Free
	(b) Zinc plates and sheets (polished), for lithographic work	—	Free	Free	Free
125	Zinc: fume, dust and shavings	—	Free	Free	Free
126	(a) Metal of all sorts, other than iron and steel and precious metals, including brazing and soldering alloys: in rods, bars, blocks, ingots and pigs; welding electrodes; and scrap metal, n.e.e.	—	Free	Free	Free
	(b) Nickel in sheets, slabs, pellets or foil; and nickel anodes	—	Free	Free	Free
127	Metal sheets, metal badges, metal name or number plates, and similar articles :— (a) Enamelled, except corrugated iron roofing sheets	<i>ad valorem</i>	30%	30%	30%
	(b) Printed, lithographed or embossed	<i>ad valorem</i>	15%	25%	25%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
127	Metal sheets, etc.— <i>contd.</i>		£ s. d.	£ s. d.	£ s. d.
	(c) Varnished or lacquered but not including lacquered tinfoil	<i>ad valorem</i>	20%	20%	20%
	(d) Lacquered tinfoil	<i>ad valorem</i>	Free	Free	5%
	(e) Metal texts and mottoes of religious subjects, not being of precious metal	—	Free	Free	Free
128	(1) Meters, electricity :—				
	(a) Of less than 50 ampères	each	Free	0 2 6	0 2 6
	(b) Of 50 ampères and not exceeding 100 ampères	each	Free	0 5 0	0 5 0
	(c) Exceeding 100 ampères	each	Free	0 10 0	0 10 0
	(d) Spare parts and accessories for all the above classes of electricity meters	<i>ad valorem</i>	Free	5%	5%
	(2) Meters, air	<i>ad valorem</i>	Free	5%	5%
129	Motor cars :—				
	(a) Of a free-on-board value not exceeding £400	<i>ad valorem</i>	20%	20%	20%
	(b) Of a free-on-board value exceeding £400 but not exceeding £600	<i>ad valorem</i>	22%	22%	22%
	(c) Of a free-on-board value exceeding £600	<i>ad valorem</i>	25%	25%	25%
	(d) (i) Second-hand or used, the personal property of an individual, brought into the Union or the Territory by him for his own use and not for sale	<i>ad valorem</i>	20%	20%	20%
	(ii) Other second-hand or used, of a free-on-board value not exceeding £150	per car	30 0 0	30 0 0	30 0 0
	(e) Parts and materials, other than tyres and tubes, for the building and equipment of motor-cars in the Union or the Territory :				
	(i) Completely unassembled chassis for bodies to be constructed from wood unmanufac-				

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
129	Motor Cars— <i>continued.</i> tured or shaped or fashioned; from metal sheets and metal stampings, panels, pillars, doors and door posts with or without metal fittings; from cushion springs and cages therefor, sockets, fittings and electrical equipment; from fibre and other boards in sheets; from upholstery, carpeting and hood and curtain material, in the roll or piece; and from other materials not fashioned or cut to shape ..	<i>ad valorem</i>	10%	10%	10%
	(ii) Materials in the form specified in sub-paragraph (i) and fittings, except such as are elsewhere provided for free of duty, and accessories, except radio apparatus	<i>ad valorem</i>	12½%	12½%	12½%
	(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				

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
129	Motor Cars— <i>continued</i> . piece or shaped, fashioned or finished, cushion springs and cages therefor, sockets, electrical equipment, fittings and from other materials not fashioned or cut to shape	<i>ad valorem</i>	15%	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%	15%
	(h) Spare parts and accessories, but not including electric lamp bulbs, piston rings, sparking plugs, batteries, tyres and tubes and radio apparatus	<i>ad valorem</i>	20%	20%	20%
	(i) Metal springs for the manufacture of motor car seats . . .	<i>ad valorem</i>	Free	3%	3%
	(j) Castings in the rough for the making of pistons and piston rings	—	Free	Free	Free
	(k) Piston rings	each	0 0 1	0 0 1	0 0 1½
	(l) Sparking plugs	each	0 0 3	0 0 3	0 0 4
	(m) Brake linings	per lb.	0 0 6	0 0 6	0 0 6
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%	20%
	(b) Steam wagons	<i>ad valorem</i>	10%	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%	3%
	(ii) Otherwise	<i>ad valorem</i>	5%	5%	5%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
130	Motor trucks, etc.— <i>contd.</i> (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%	5%
	(e) Spare parts and accessories, but not including electric lamp bulbs, piston rings, sparking plugs, batteries, tyres and tubes	<i>ad valorem</i>	20%	20%	20%
	(f) Castings in the rough for the making of pistons and piston rings	—	Free	Free	Free
	(g) Piston rings	each	0 0 1	0 0 1	0 0 1½
	(h) Sparking plugs	each	0 0 3	0 0 3	0 0 4
	(i) Brake linings	per lb.	0 0 6	0 0 6	0 0 6
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	Free	5%
	(b) Washers other than of metal, leather and rubber	<i>ad valorem</i>	Free	Free	5%
132	Perambulators and baby carts	<i>ad valorem</i>	5%	10%	15%
133	Pickaxes, shovels and ballast forks	<i>ad valorem</i>	Free	Free	5%
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	0 1 6
	(b) Cast-iron pipes and tubes, except down-pipes and guttering	per 100 lb.	Free	0 0 8	0 1 0

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
134	Pipes, piping, etc.— <i>contd.</i>		£ s. d.	£ s. d.	£ s. d.
	(c) Lead piping	<i>ad valorem</i>	5%	5%	10%
	(d) Down-piping and gut- tering and fittings therefor, and riveted wrought iron or steel pipes and tubes	<i>ad valorem</i>	15%	20%	25%
	(e) Cocks and taps, and meters and pipe fit- tings, n.e.e.; spare parts of water meters falling under para- graph (h)	<i>ad valorem</i>	Free	5%	10%
	(f) Pipes and piping, other, and part circle culverts	<i>ad valorem</i>	Free	Free	5%
	(g) Cisterns	<i>ad valorem</i>	15%	20%	20%
	(h) Water meters for house connections, not exceeding 1-inch piping	each	Free	0 3 0	0 4 0
135	Presses: wool, cotton, hay, straw, forage, wattle bark and wine	<i>ad valorem</i>	Free	Free	5%
136	(a) Pumps: water and wine; and water- pumping apparatus, not including pipes or tubes elsewhere provided for	<i>ad valorem</i>	Free	Free	5%
	(b) Pumps and tubes (metal) used in con- nection with the brew- ing of beer	<i>ad valorem</i>	Free	Free	5%
137	Quicksilver	—	Free	Free	Free
138	Railway construction or equipment requisites:—				
	(a) Girders, iron bridge- work and culvert tops, trolleys and cane trucks	<i>ad valorem</i>	17%	20%	20%
	(b) Rails, n.e.e., switch boxes, sleepers (ex- cept wooden), fasten- ings for rails or sleepers, tenders, bal- last trucks, goods wagons, carriages, wheels and axles, engine water tanks, turntables, perman- ent or fixed signals, weighbridges, and railway lamps	<i>ad valorem</i>	Free	3%	10%
	(c) Railway locomotives	<i>ad valorem</i>	Free	5%	10%

Tariff item.	Article.		Mini-	Inter-	Maxi-
			mum duty.	mediate duty.	mum duty.
			£ s. d.	£ s. d.	£ s. d.
139	Refrigerating machinery and mechanically cooled refrigerators	<i>ad valorem</i>	Free	Free	5%
140	Sewing and knitting machines, not being industrial machinery, and needles therefor.. ..	<i>ad valorem</i>	Free	Free	5%
141	Sprayers and sprinklers and other apparatus used for the prevention or destruction of agricultural pests, or of diseases in stock, plants or trees ..	<i>ad valorem</i>	Free	10%	10%
142	Steel balls for tube mills	<i>ad valorem</i>	Free	Free	5%
143	Stoves :—				
	(a) Stoves, ranges, cop-pers, and grates : not being for manu-facturing or indus-trial purposes ..	<i>ad valorem</i>	20%	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%	20%
	(c) Electrical parts (not including heating plates and elements) and heat indicators for the manufacture of electric stoves and hotplates, under such conditions and regu-lations as the Resi-dent Commissioner may prescribe ..	<i>ad valorem</i>	Free	5%	5%
144	Tanks :—				
	(a) Suitable and intended for mining purposes and for the brewing of beer : including vats ; and substruc-tures for the same ..	<i>ad valorem</i>	Free	Free	5%
	(b) Other, of metal ..	<i>ad valorem</i>	15%	20%	20%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
145	Telegraphs and telephones; materials, except plain copper wire (electric), and instruments for use in the construction and working of telegraph and telephone lines	<i>ad valorem</i>	Free	3%	5%
146	Tools, mechanics': being tools ordinarily used by mechanics or artizans, and not being agricultural implements or machine tools	<i>ad valorem</i>	Free	3%	5%
147	(a) (i) Traction engines; 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 and power rammers or tampers for road construction; street sweeping and street spraying machines; asphalt melting, grinding and mixing plant; tar and pitch boilers	—	Free	Free	Free
	(ii) Tractors	<i>ad valorem</i>	Free	10%	10%
	(b) Trailers for traction engines and tractors	<i>ad valorem</i>	20%	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%	5%
148	Tramway construction and equipment requisites:—				
	(a) Girders, iron bridge-work and culvert tops and trollies ..	<i>ad valorem</i>	17%	20%	20%

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
148	Tramway construction, etc.— <i>contd.</i> (b) Rails, n.e.e., sleepers (except wooden), fastenings for rails or sleepers, cars and gates therefor, wheels and axles, tower wagons, watertanks, turntables and the under-carriage (in- cluding one tyre and tube for each wheel) and driving and trol- ley equipment of electric railless cars or trolley buses, the bodies of which are to be built in the Union or the Terri- tory, and metal sec- tions, n.e.e., not per- forated, put together or worked up in any way, for the con- struction of such bodies	<i>ad valorem</i>	Free	3%	10%
149	(1) (a) Duplicating and ad- dressing machines; and numbering and perforating machines, not be- ing for the printing or book-binding industry	<i>ad valorem</i>	10%	15%	20%
	(b) Typewriters	<i>ad valorem</i>	10%	20%	25%
	(c) Braille typewriters	—	Free	Free	Free
	(2) Postage meter ma- chines	<i>ad valorem</i>	Free	Free	5%
150	Water boring apparatus, not including pipes or tubes elsewhere provided for	<i>ad valorem</i>	Free	Free	5%
151	(a) Weighing machines, in- cluding scales and balances: not being laboratory instru- ments, milk recording scales, or industrial appliances elsewhere provided for	<i>ad valorem</i>	Free	5%	10%
	(b) Milk recording scales	<i>ad valorem</i>	Free	Free	5%
152	Wheelbarrows	<i>ad valorem</i>	20%	20%	20%

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
153	Wire :—				
	(a) Millinery and picture wire, and wire made of precious metal ..	<i>ad valorem</i>	10%	15%	20%
	(b) Barbed, fencing ..	per 100 lb.	Free	0 0 5	0 0 8
		<i>ad valorem</i>	10%	15%	15%
	(c) Baling, and fencing other than barbed ..	per 100 lb.	Free	0 0 4	0 0 7
		<i>ad valorem</i>	10%	15%	15%
	(d) Other, except electric wire ..	<i>ad valorem</i>	Free	3%	5%
		<i>ad valorem</i>	10%	15%	15%
154	(1) Wireless telegraphy and telephony instruments and apparatus used in the working thereof, except batteries ..	<i>ad valorem</i>	Free	Free	5%
	(2) Radio apparatus and accessories, except when imported for merchant ships or by persons licensed by the Postmaster-General to conduct a public radio service, and not including batteries ..	<i>ad valorem</i>	10%	20%	25%
155	Wire-netting :—				
	(a) For fencing, 3-inch mesh ..	<i>ad valorem</i>	Free	Free	5%
	(b) Woven screen netting for mining purposes ..	<i>ad valorem</i>	Free	Free	5%
		<i>ad valorem</i>	15%	15%	15%
	(c) All other ..	<i>ad valorem</i>	15%	15%	20%
156	(a) Wire rope ..	<i>ad valorem</i>	Free	5%	10%
	(b) Split-links, shackles and thimbles, for use in connection with wire rope, imported separately ..	<i>ad valorem</i>	Free	Free	5%

CLASS VI.—MINERALS, EARTHENWARE AND GLASSWARE.

Tariff item.	Article.	Minimum duty.			Intermediate duty.			Maximum duty.			
		£	s.	d.	£	s.	d.	£	s.	d.	
157	Asbestos-cement manufactures, namely:— (a) Plain or corrugated sheets, slates and tiles	<i>ad valorem</i>	20%		25%		25%				
		or									
		per sq. ft.	0	0	0½	0	0	0½	0	0	0½
			whichever duty shall be the greater.								
	(b) Ridging and guttering	<i>ad valorem</i>	20%		25%		25%				
158	Asphalt (including solid or semi-solid bitumens obtained by refining petroleum) in bulk; provided it is of a standard approved by the Resident Commissioner	<i>ad valorem</i>	Free		10%		10%				
159	Barytes and pumice: in bulk	<i>ad valorem</i>	Free		Free		5%				
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		Free				
	(b) Empty (including bottles and siphons ordinarily used for aerated waters)	<i>ad valorem</i>	Free		5%		10%				
			plus a suspended duty of								
		<i>ad valorem</i>	20%		20%		20%				
	(c) Capsules (other than paper) and screw caps	<i>ad valorem</i>	Free		5%		10%				
161	Bricks, except bath	<i>ad valorem</i>	20%		25%		25%				
162	Cement:— (a) (i) For building purposes, including hydraulic lime	per 400 lb.	0	1	3	0	2	6	0	2	6
	(ii) Concrete proofers	per 400 lb.	0	1	0	0	1	3	0	1	3
	(b) Liquid, for tube mills	<i>ad valorem</i>	Free		Free		5%				
	(c) Other, including roofing and similar prepared adhesive cements but not including fire cements and furnace cements	<i>ad valorem</i>	20%		20%		20%				

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
163	Coal and patent fuel ..	per ton of 2,000 lb.	£ s. d. 0 3 0	£ s. d. 0 3 0	£ s. d. 0 3 0
164	Coke	per ton of 2,000 lb.	0 1 0	0 1 6	0 1 6
165	Crucibles, cupels, cupelling furnaces, ingot moulds, retorts and furnaces for roasting minerals ..	<i>ad valorem</i>	Free	Free	5%
166	Diamonds and other gems, or precious stones, in their rough state	—	Free	Free	Free
167	Earthenware and stoneware, n.e.e. including sanitary pans, urinals, sinks and lavatory basins	<i>ad valorem</i>	20%	20%	20%
		plus a suspended duty of	10%	10%	10%
168	Emery, corundum and similar abrasives: in bulk or in the form of cloth, paper and wheels; sand-, glass- and flint-paper ..	<i>ad valorem</i>	Free	Free	5%
169	(1) Fireclay, kaolin, china clay and cornish-stone, and fire cements and furnace cements: in bulk ..	<i>ad valorem</i>	Free	Free	5%
	(2) Blue (household) ..	<i>ad valorem</i>	10%	10%	10%
170	Fuller's earth, not being a toilet preparation: in bulk	<i>ad valorem</i>	Free	Free	5%
171	Glass:—				
	(a) Illuminated windows, imported by or for presentation to any religious body ..	—	Free	Free	Free
	(b) Polished plate:				
	(i) Exceeding 7 sq. ft. in measurement	per sq. ft.	0 0 4	0 0 5	0 0 5
	(ii) Not exceeding 7 sq. ft.	per sq. ft.	Free	0 0 1	0 0 1
	(c) Sheet (plain, clear)—				
	(i) Exceeding 16 oz. but not exceeding 21 ozs. per sq. ft.	per 100 sq. ft.	0 3 0	0 4 0	0 4 0

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
171	Glass—(continued). (ii) Not exceeding 16 ozs. per sq. ft.	per 100 sq. ft.	£ s. d. 0 2 0	£ s. d. 0 3 0	£ s. d. 0 3 0
	(d) Bevelled, silvered and other	<i>ad valorem</i>	20%	20%	20%
	(e) Rough optical	—	Free	Free	Free
172	Glassware, chinaware and porcelainware :— (a) For laboratory use	—	Free	Free	Free
	(b) Other, n.e.e., includ- ing household croc- kery of earthenware	<i>ad valorem</i>	5%	10%	20%
		<i>ad valorem</i>	10%	10%	10%
			plus a suspended duty of		
173	Graphite or plumbago	<i>ad valorem</i>	Free	Free	5%
174	Grindstones, millstones and scythe stones	<i>ad valorem</i>	Free	Free	5%
175	Gypsum (sulphate of lime or plaster of paris): in bulk	<i>ad valorem</i>	Free	Free	5%
176	Iron pyrites: in bulk	<i>ad valorem</i>	Free	Free	5%
177	Kieselguhr: in bulk	<i>ad valorem</i>	Free	Free	5%
178	Marble :— (a) In the rough or sawn	<i>ad valorem</i>	Free	Free	5%
	(b) Other, including tombstones and chips	<i>ad valorem</i>	20%	20%	20%
179	Meerschaum: in the rough	<i>ad valorem</i>	Free	Free	5%
180	Mica manufactures :— (a) Lamp chimneys and stove fronts	<i>ad valorem</i>	20%	25%	25%
	(b) Micanite sheets, other	<i>ad valorem</i>	15%	20%	20%
181	Pipes, piping and tubes: of earthenware, for drain- age, irrigation, sewerage, water supply or water- pumping	<i>ad valorem</i>	25%	25%	25%
182	Sculpture (including bronzes, but not includ- ing tombstones): being original works of art, or specially made reproduc- tions thereof, modelled separately by an indi- vidual artist	—	Free	Free	Free
183	Slates for roofing, n.e.e.	<i>ad valorem</i>	Free	Free	5%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
184	Stone linings and pebbles, for tube mills	<i>ad valorem</i>	£ s. d. Free	£ s. d. Free	£ s. d. 5%
185	Thermoscope bars and seger cones	<i>ad valorem</i>	Free	Free	5%
186	Tiles other than asbestos-cement tiles :— (a) Marble tiles; rubber tiles; flooring and wall tiles: enamelled, stone cut and glazed, other than salt glazed	<i>ad valorem</i>	20%	20%	20%
	(b) Other, including salt glazed tiles.. .. .	<i>ad valorem</i>	25%	25%	25%
187	Vitreous alumino-silicate compositions, or borax glasses with or without colouring or opacifying material	—	Free	Free	Free

CLASS VII.—OILS, WAXES, RESIN, PAINTS AND VARNISHES

			£ s. d.	£ s. d.	£ s. d.
188	Amber and amberoid, in the rough	—	Free	Free	Free
189	Antifiction and lubricating grease	per lb.	0 0 1	0 0 1	0 0 1½
190	Candles	per 100 lb.	0 4 2	0 4 2	0 4 2
191	Copra	—	Free	Free	Free
192	Lead, white :— (a) Dry	per 100 lb.	0 6 0	0 7 0	0 7 0
	(b) Ground in oil : (i) In packages containing 50 lb. weight or over ..	per 100 lb.	0 9 0	0 10 0	0 10 0
	(ii) In packages containing less than 50 lb. weight ..	per 100 lb.	0 10 0	0 11 0	0 11 0
193	Litharge	—	Free	Free	Free
194	Manganese resinate: in bulk	—	Free	Free	Free
195	(I) Motor spirit, namely: benzine, benzoline, naphtha (non-potable), gasoline, petrol: and petroleum, shale and coal-tar spirit generally	per imp. gallon	0 0 6	0 0 6	0 0 6

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
	(2) Motor spirit for mixing with locally produced alcohol in the manufacture of motor fuel, under such conditions and regulations as the Resident Commissioner may prescribe	per imp. gallon	0 0 3	0 0 3	0 0 3
196	Oil, fish : raw, from fish of South African taking	—	Free	Free	Free
197	Oils, essential (natural and synthetic), and perfumed (not being toilet preparations)	<i>ad valorem</i>	25%	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	Free
199	Oils, lubricating :— (a) In bulk	per imp. gallon	0 0 3	0 0 3	0 0 3
	(b) Not in bulk	<i>ad valorem</i>	15%	15%	15%
200	Oils, mineral :— (a) Crude	<i>ad valorem</i>	15%	20% and in addition	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	per 100 lbs	0 3 0	0 3 0	0 3 0
	(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	—	Free	Free	Free
		per imp. gallon	0 0 1	0 0 1	0 0 1

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
200	Oils, mineral—(continued). (c) Transformer and transil	per imp. gallon	£ s. d. 0 0 1	£ s. d. 0 0 1	£ s. d. 0 0 1
	(d) Other, n.e.e.	<i>ad valorem</i>	15%	20%	20%
201	Oils, tar and creosote : in bulk	—	Free	Free	Free
202	Oils : vegetable, animal and fish, n.e.e. :— (1) Maize, groundnut, cotton seed, sesame seed, sun-flower seed, soya bean and refined castor and coconut oil	<i>ad valorem</i> or per lb.	20% 0 0 1	20% 0 0 1	20% 0 0 1
			whichever duty shall be the greater. plus a suspended duty of		
	(2) Other, including cod liver oil	per lb. <i>ad valorem</i>	0 0 1 20%	0 0 1 20%	0 0 1 20%
203	Paints and colours :— (a) Ready mixed for use ; and enamels, water- paints, distempers, colour-washes, flat oil paints, sheep- marking oils and petrifying liquids ..	<i>ad valorem</i>	25%	25%	25%
	(b) Dry pigments, n.e.e.	<i>ad valorem</i>	20%	20%	20%
	(c) Colours, ground in oil, not including white lead ; and patent driers	<i>ad valorem</i>	20%	20%	20%
	(d) Artists' colours	—	Free	Free	Free
204	Polishes : floor, furniture, leather, metal and similar polishes and dressings, including blacking but not french polish	<i>ad valorem</i>	20%	20%	20%
205	Resin and turpentine :— (a) Resin (including arti- ficial and synthetic resins), dry resinous gums and dry shellac: in bulk	<i>ad valorem</i>	Free	Free	5%
	(b) Synthetic and arti- ficial resins com- pounded with fibre or fabric : in sheets, bars, rods and blocks, not worked up in any way	<i>ad valorem</i>	Free	Free	5%
	(c) Turpentine (natural, artificial and syn- thetic)	<i>ad valorem</i>	20%	20%	25%

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
206	Soap, soap powders and extracts :—				
	(a) Toilet soap	per 100 lb. or <i>ad valorem</i>	0 4 9 25%	0 4 9 40%	0 4 9 40%
			whichever duty shall be the greater.		
	(b) Soap powder and ex- tracts	per 100 lb. or <i>ad valorem</i>	0 4 2 25%	0 4 9 25%	0 4 9 25%
			whichever duty shall be the greater.		
	(c) Other	per 100 lb. or <i>ad valorem</i>	0 4 9 25%	0 10 0 25%	0 10 0 25%
			whichever duty shall be the greater.		
207	Tallow :—				
	(a) Sheep tallow	<i>ad valorem</i> plus a suspended per lb.	Free —	Free 0 0 1	5% of 0 0 1
	b) Other, including vege- table tallow, and oleine	<i>ad valorem</i>	Free	Free	5%
208	Tar and pitch, not being derived from petroleum, in bulk; provided they are of a standard ap- proved by the Resident Commissioner	—	Free	Free	Free
209	Varnish, varnish stains, japans, lacquers, french polish, brunswick or ber- lin black, bitumen var- nishes, terebine, liquid driers, liquid size, patent knotting, and gasket shellac	per imp. gallon	0 2 0	0 2 6	0 2 6
210	Waxes and greases :—				
	(a) Beeswax	<i>ad valorem</i>	15%	20%	20%
	(b) Other, n.e.e... ..	<i>ad valorem</i>	20%	20%	20%

CLASS VIII.—DRUGS, CHEMICALS AND FERTILIZERS.

			£ s. d.	£ s. d.	£ s. d.
211	Acetate of lead	<i>ad valorem</i>	Free	Free	5%
212	Acetic and pyroligneous acids and extracts, es- sences of vinegar, of any strength, not exceeding 6 per cent. by weight of acetic acid :—				
	(a) In bottles or other vessels of a capacity of not more than one imperial quart ..	per imp. gallon	0 1 6	0 1 6	0 1 6

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
212	Acetic acid, etc.— <i>contd.</i> (b) In larger vessels ..	per imp. gallon	£ s. d. 0 1 0	£ s. d. 0 1 0	£ s. d. 0 1 0
	and in addition, in either case, for each 1 per cent. by weight of acetic acid in excess of 6 per cent. ..	per imp. gallon	0 0 4	0 0 4	0 0 4
213	Acids :— (a) Boric : in bulk ..	—	Free	Free	Free
	(b) Oxalic : in bulk ..	—	Free	Free	Free
	(c) Other, n.e.e... ..	<i>ad valorem</i>	20%	20%	25%
214	(a) Alum : in bulk ..	—	Free	Free	Free
	(b) Aluminium sulphate ..	—	Free	Free	Free
		<i>ad valorem</i>	20%	20%	20%
	(c) Alumina-ferric ..	<i>ad valorem</i>	20%	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%	3%
216	Animal glands and tissues and their preparations, including adrenalin, insulin and analagous glandular extracts; lymph; toxins; antitoxins; sera and vaccines and other biological and bacterial derivatives :— (a) Lymph, toxins, antitoxins, sera and vaccines and other bacterial derivatives and all admixtures thereof, whether or not described by their common or proprietary names, for prophylactic or therapeutic use	<i>ad valorem</i>	10%	20%	20%
	(b) Bacterial cultures, pathogenic microorganisms, and sera and toxins when imported solely for standardization purposes, by duly authorized laboratories.	—	Free	Free	Free

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
216	Animal glands, etc.—(cont.) (c) Other, for prophylactic or therapeutic use ..	—	Free	Free	Free
217	Barium carbonate and barium peroxide : in bulk ..	<i>ad valorem</i>	Free	Free	5%
218	Boiler compositions and preparations for removing scale in boilers	<i>ad valorem</i>	Free	Free	5%
219	Borax : in bulk	<i>ad valorem</i>	Free	Free	5%
220	Bromine	<i>ad valorem</i>	Free	Free	5%
221	Calcium :— (a) Carbonate, oxide, hydroxide, iodate, chloride, chlorate, phosphate, silicide, bisulphite, cyanamide and sulphocyanide : in bulk ..	<i>ad valorem</i>	Free	Free	5%
	(b) Carbide of	per 100 lb.	0 5 0	0 5 0	0 5 0
222	Carbonic acid gas ..	<i>ad valorem</i>	3%	3%	3%
223	Disinfectants :— (a) In bulk, provided they are of a standard approved by the Resident Commissioner	<i>ad valorem</i>	5%	5%	5%
			plus a suspended duty of		
		<i>ad valorem</i>	15%	15%	15%
	(b) All other	<i>ad valorem</i>	20%	20%	20%
224	Drugs and apothecaryware, n.e.e. :— (a) Cinchona alkaloids and their salts (including synthetic substances carrying a quinoline base), as may be approved by the Resident Commissioner to be of recognised value in the prevention or treatment of malaria	—	Free	Free	Free
	(b) Other	<i>ad valorem</i>	20%	20%	20%
225	Dyes, not being toilet preparations :— (a) Annatto	—	Free	Free	Free
	(b) Other, in bulk ..	<i>ad valorem</i>	Free	Free	5%
	(c) Other not in bulk ..	<i>ad valorem</i>	20%	20%	25%
226	Extracts for perfumery, n.e.e.	<i>ad valorem</i>	25%	25%	25%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
227	(1) Fertilizers, in bulk : animal, mineral or vegetable, artificial or natural; and phosphate rock and maltassa	—	Free	Free	Free
	(2) Bacterial cultures for seed and soil inoculation, as may be approved by the Resident Commissioner	—	Free	Free	Free
228	Glycerine :— (a) Crude, in bulk	—	Free	Free	Free
	(b) Distilled	<i>ad valorem</i>	25%	25%	25%
229	Magnesium carbonate, magnesium chloride and magnesium sulphate : in bulk	<i>ad valorem</i>	Free	Free	5%
230	Manganese dioxide	<i>ad valorem</i>	Free	Free	5%
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%	25%
232	Naphthalene : in bulk	<i>ad valorem</i>	3%	3%	3%
233	Nickel sulphate : in bulk	<i>ad valorem</i>	Free	Free	5%
234	Nitrates, except nitrate of ammonium, for manufacturing purposes or for fertilizers : in bulk	—	Free	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%	20%
236	Peptone and agar-agar for making bacterial culture media	—	Free	Free	Free
237	Perchloride of iron : in bulk	<i>ad valorem</i>	Free	Free	5%
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%	50%

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
239	Pills, imported in packages not for direct sale to the public	per lb.	1 0 0	1 0 0	1 0 0
240	Platinum : chloride of . .	<i>ad valorem</i>	Free	Free	5%
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	Free	5%
242	Radium compounds . .	—	Free	Free	Free
243	Saltpetre : in bulk . .	<i>ad valorem</i>	Free	Free	5%
244	Sodium :—				
	(a) Carbonate, including soda crystals (washing soda) :				
	(i) Soda crystals (washing soda) . .	per 100 lb.	0 2 0	0 3 6	0 3 6
	(ii) Other, including soda ash . .	per 100 lb.	0 2 0	0 2 0	0 2 0
	(b) Bicarbonate, silicate, bichromate, chlorate, permanganate, sulphite, bisulphite, metabisulphite, sulphide, disodium and trisodium phosphate, xanthate, ferro-cyanide (thiocyanate) and caustic soda : in bulk	<i>ad valorem</i>	Free	Free	5%
	(c) Aluminate	—	Free	Free	Free
245	Sodium : cyanide of . .	—	Free	Free	Free
			plus a suspended duty of		
		per 100 lb.	0 8 4	0 8 4	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	Free	Free
		<i>ad valorem</i>	plus a suspended duty of		
			10%	10%	10%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
246	Substances, etc.— <i>contd.</i> (2) Substances for the prevention of wood rot, and substances for the preservation of wood, n.e.e., but not including oils and stains	—	£ s. d. Free	£ s. d. Free	£ s. d. Free
	(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	Free
	(4) Ethylene gas for the treatment of fruit, under such conditions as the Resident Commissioner may impose	—	Free	Free	Free
	(5) Tetrachlorethylene and carbon tetrachloride	—	Free	Free	Free
247	Sulphur: in bulk	<i>ad valorem</i>	Free	Free	5%
248	Sulphurous anhydride	<i>ad valorem</i>	Free	Free	5%
249	Tooth powders, tooth pastes, and tooth washes containing not more than 3 per cent. of proof spirit	<i>ad valorem</i>	20% plus a	25% suspended	40% duty of
		<i>ad valorem</i>	15%	15%	15%

CLASS IX.—LEATHER AND RUBBER AND MANUFACTURERS THEREOF.

250	Bands and belting of all kinds for driving machinery	<i>ad valorem</i>	£ s. d. Free	£ s. d. 5%	£ s. d. 10%
250A	Boot and shoemakers' grindery:— (a) Tips, caps and plates (metal); loopings; bindings, trimmings, toe-puffs and toe canvas; wooden heels other than those covered by leather, wooden elog soles, and cork heel socks; eyelets and hooks; peg-wood, moulded stiffeners, shanks, bottom fillings, solutions, crayons, fibre fillers, and lasts	—	Free	Free	Free
	(b) Buttons, buckles and ornaments (not being jewellery); crepe rubber and fibrok	<i>ad valorem</i>	5%	5%	5%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
251	Boots and shoes:—				
	(a) Infants' and surgical	<i>ad valorem</i>	12%	12%	12%
	(b) Men's, women's and children's, not being slippers, ballet dancing shoes, goloshes, rubber boots, rubber bathing shoes, boots and shoes with rope or wooden soles,				
	(b) contd.				
	wooden footwear, or cotton-mesh and canvas shoes of the plimsoll, tennis or gymnasium type, the soles of which, excluding socking, are wholly of rubber:				
	(i) Children's sizes, 7 to 1	<i>ad valorem</i> or per pair	30%	30%	30%
			0 1 0 whichever	0 1 0 duty shall be the greater.	0 1 0 shall be the
	(ii) Men's and youths', women's and maids', sizes 2 and upwards	<i>ad valorem</i> or per pair	30%	30%	30%
			0 3 6 whichever	0 3 6 duty shall be the greater.	0 3 6 shall be the
	(iii) Uppers, cut, fashioned or finished	per pair	0 2 6	0 2 6	0 2 6
	(c) Cotton-mesh and canvas shoes of the plimsoll, tennis or gymnasium type, the soles of which, excluding the socking, are wholly of rubber; and canvas boots and shoes with rope soles:				
	(i) Men's and youths', women's and maids', sizes over 4	<i>ad valorem</i> or per pair	30%	30%	30%
			0 1 6 whichever	0 2 6 duty shall be the greater.	0 2 6 shall be the
	(ii) Sizes other than those provided for in sub-paragraph (i)	<i>ad valorem</i>	30%	30%	30%

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
251	Boots and shoes—(contd.) (iii) Uppers, cut, fashioned or finished	per pair	0 1 6	0 2 6	0 2 6
	(d) All other, of any material, including goloshes	<i>ad valorem</i>	30%	30%	30%
	(e) Soles, tips and heels: rubber	<i>ad valorem</i>	30%	30%	30%
252	Harness and saddlery :—				
	(a) New	<i>ad valorem</i>	25%	25%	25%
	(b) Second-hand, for sale	<i>ad valorem</i>	40%	40%	40%
		or per bridle or headstall	0 5 0	0 5 0	0 5 0
		per saddle	1 5 0	1 5 0	1 5 0
		per set of harness	2 10 0	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, ex- cept garden hose:—				
	(i) Plain	per lb.	0 0 1½	0 0 2½	0 0 2½
	(ii) Armoured	per lb.	0 0 1	0 0 1½	0 0 1½
	(b) Rubber water garden hose:				
	(i) Plain	per lb.	0 0 2½	0 0 3	0 0 3
	(ii) Armoured	per lb.	0 0 1½	0 0 2	0 0 2
	(c) Rubber: suction hose:—				
	(i) Plain	per lb.	0 0 2	0 0 3	0 0 3
	(ii) Armoured	per lb.	0 0 1	0 0 1½	0 0 1½
	(d) Rubber: steam and other rubber hose, n.e.e.	per lb.	0 0 2	0 0 3	0 0 3
	(e) Leather, canvas (ex- cluding fire hose) and other hose not con- taining rubber	<i>ad valorem</i>	10%	15%	15%
	(f) Metal fittings for all the above classes of hose	<i>ad valorem</i>	10%	15%	15%
254	Leather (fancy) in the piece :—				
	(a) Floral, brocaded, em- bossed or ornamental designed: provided the design covers the whole surface of the skin	—	Free	Free	Free

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
254	Leather (fancy)— <i>contd.</i>				
	(b) Lizard, python, and other reptile, real or imitation and fancy leather in the piece, made from the skins of fishes	—	Free	Free	Free
	(c) Morocco, and sheepskin tanned with sumac and grained to imitate morocco	—	Free	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	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. 2d. per sq. ft.	—	Free	Free	Free
	(c) Glace kid and other plain leathers (except chamois) produced from kid or goat skins, the free-on-board price of which is not less than 9d. per sq. ft.	—	Free	Free	Free
	(d) Leather made from sheepskins, the free-on-board price of which is not less than 5½d. per sq. ft.	—	Free	Free	Free
	(e) Patent and enamelled, and cellulose finished horse hide	—	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 in-				

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
255	Leather (plain)— <i>contd.</i> cluding leather known as chamois when the free-on-board price is not less than 1s. 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 5½d. 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 5¼d. per sq. ft.	<i>ad valorem</i>	20%	20%	20%
	(c) Side leathers, not including white leather sides and sole leathers	<i>ad valorem</i> or per sq. ft.	20%	20%	20%
	(d) Other	<i>ad valorem</i> or per lb.	20%	20%	20%
			0 0 3	0 0 3	0 0 3
			whichever duty shall be the greater.		
			20%	20%	20%
			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, first latex crepe, crude, waste, masticated and reclaimed rubber, and gutta percha	—	Free	Free	Free

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
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, WICKER AND MANUFACTURES THEREOF.

			£ s. d.	£ s. d.	£ s. d.
262	Beehives and wooden sections thereof, and wax foundations for	—	Free	Free	Free
263	Boxes, wooden : empty or in shooks :—				
	(a) (i) for packing fresh fruits (except citrus), dried fruits, dairy produce, eggs, fresh sausages, and condensed milk manufactured in the Union or the Territory . .	—	Free	Free	Free
	(ii) For packing citrus fruits . .	<i>ad valorem</i>	Free	5%	5%
	(iii) Fruit punnets . .	—	Free	Free	Free

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
263	Boxes, wooden, etc.— (continued).		£ s. d.	£ s. d.	£ s. d.
	(b) For packing other classes of goods and for other purposes ..	<i>ad valorem</i>	20%	20%	20%
264	Brushes, other than parts of agricultural, manufac- turing and industrial machinery, but including machine bottle brushes; brooms; and wooden handles and stocks there- for:—				
	(a) Brushes (excluding paint brushes and brushes for toilet use), brooms, whisks and mops	<i>ad valorem</i>	25%	25%	25%
	(b) Machine bottle brushes	<i>ad valorem</i>	20%	25%	25%
	(c) Other, not being plated-ware ..	<i>ad valorem</i>	15% plus a	15% suspended	15% duty of
		<i>ad valorem</i>	10%	10%	10%
265	Cane, bamboo, rattans and osiers:—				
	(a) Unmanufactured, in- cluding rattan-core (whole or split) and split cane unmanu- factured	—	Free	Free	Free
	(b) Manufactures of, not being furniture ..	<i>ad valorem</i>	20%	20%	20%
266	Casks, wooden, n.e.e.: empty or in staves ..	<i>ad valorem</i>	20%	20%	25%
267	Corkdust, sawdust, husks, or other waste substances, and paper shavings: in- tended and suitable for use only as packing material	—	Free	Free	Free
268	Corks:—				
	(a) Corks and wooden bungs, and cork floats for fishing nets ..	<i>ad valorem</i>	Free	Free	5%
	(b) Corkwood, unmanu- factured	—	Free	Free	Free
	(c) Granulated cork, in bulk	—	Free	Free	Free
269	Furniture: wooden, wicker, cane and grass:—				
	(a) Seagrass and rattan- core and wicker chairs	each	0 3 9	0 3 9	0 3 9
	(b) Seagrass and rattan- core and wicker settees	each	0 7 6	0 7 6	0 7 6
	(c) Bentwood chairs ..	<i>ad valorem</i>	20% plus a	20% suspended	20% duty of
		each	—	0 1 0	0 1 0

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
269	Furniture, etc.— <i>contd.</i> (d) Spindle chairs	<i>ad valorem</i>	20%	20%	20%
		each	—	and in addition 0 1 0	0 1 0
	(e) Ice chests, wooden, n.e.e.	<i>ad valorem</i>	20%	25%	25%
	(f) Metal parts for wooden bedsteads, excluding mattress frames and springs	<i>ad valorem</i>	10%	10%	10%
	(g) Other, and parts thereof, n.e.e.	<i>ad valorem</i>	25%	25%	25%
270	Handles, wooden, for picks, shovels, mechanics' tools, and agricultural implements :— (a) Shaped but otherwise in the rough	<i>ad valorem</i>	Free	Free	5%
	(b) Other	<i>ad valorem</i>	5%	5%	10%
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%	20%
	(b) Other	<i>ad valorem</i>	5%	5%	5%
		<i>ad valorem</i>	plus a 15%	suspended 15%	duty of 15%
272	Joinery :— (a) Window frames, doors and door frames : wooden	<i>ad valorem</i>	25%	25%	25%
		or each	0 3 6	0 3 6	0 3 6
			whichever duty	shall be the greater.	
	(b) Wooden frameworks of houses, including sills, sashes, lintels, staircases, casements, wooden shutters and mouldings	<i>ad valorem</i>	25%	25%	25%
273	Plywood :— (a) Alder and birch, not exceeding 3 m.m. in thickness	<i>ad valorem</i>	20%	20%	20%
	(b) Other	per cubic foot or <i>ad valorem</i>	0 4 0 25%	0 4 0 25%	0 4 0 25%
			whichever	duty shall be the greater.	

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
274	Saddle trees	—	Free	Free	Free
275	Shingles (wooden) ..	<i>ad valorem</i>	20%	30%	30%
276	Sleepers, railway or tramway : wooden	<i>ad valorem</i>	Free	3%	10%
277	Staves, wooden, in the rough	<i>ad valorem</i>	Free	Free	5%
278	Vats, wooden, for use in the manufacture of wines, and hogsheads and casks of a capacity of 40 gallons or more	<i>ad valorem</i>	Free	Free	5%
279	Wood :—				
	(a) Unmanufactured :				
	(i) Softwood (coniferous)	per 100 cub. ft.	Free	0 9 0	0 12 0
	(ii) Other	<i>ad valorem</i>	Free	3%	10%
	(b) Ceiling and flooring boards : planed, tongued and grooved; and parquet flooring	<i>ad valorem</i>	3%	3%	10%
		<i>ad valorem</i>	17%	17%	17%
			plus a suspended duty of		
280	(a) Wood meal, wood pulp and wood wool	—	Free	Free	Free
	(b) Wood cellulose for packing fresh fruit : in rolls or in sheets ..	—	Free	Free	Free

CLASS XI—BOOKS, PAPER AND STATIONERY.

			£ s. d.	£ s. d.	£ s. d.
281	Atlases, charts, globes and maps	—	Free	Free	Free
282	Bags, paper :—				
	(a) Printed, including cellophane bags and bags made from similar transparent cellulose materials ..	<i>ad valorem</i>	30%	30%	30%
	(b) Not printed	per lb.	0 0 1½	0 0 1½	0 0 1½
	(c) Pictorial seed packets (paper), not being advertising matter	—	Free	Free	Free
283	Bank notes and other paper currency and postage stamps (used or unused)	—	Free	Free	Free

Tariff item.	Article.		Mini-	Inter-	Maxi-
			imum	mediate	imum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
284	Books, printed, and printed music, newspapers and periodicals, n.e.e., and which are not foreign unauthorised 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	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%	30%
	(b) Not printed, other than those provided for in paragraphs (c) and (d)	<i>ad valorem</i>	20%	20%	20%
	(c) Waxed jars for honey and dairy, fat, meat and fruit products and other waxed containers for milk and cream	—	Free	Free	Free
	(d) Drinking and soufflé cups, and ice cream cups and jars	<i>ad valorem</i>	10%	10%	10%
286	Cardboard discs for milk bottles, plain or printed	<i>ad valorem</i>	20%	20%	20%
287	Cardboard, linenboard, leatherboard, strawboard and millboard, but not including pulpboard for building purposes	<i>ad valorem</i>	Free	Free	5%
288	Cards, playing	per pack	0 0 9	0 0 9	0 0 9
		<i>ad valorem</i>	and 20%	in addition 20%	20%
289	Diagrams, drawings and plans	—	Free	Free	Free
290	Engravings and photographs (not including enlargements or reproductions): not being labels or advertisements elsewhere enumerated	—	Free	Free	Free
	NOTE.—Photographs produced from negatives which have been made or copied from other negative or positive photographs, other than photographs reproduced in metal, shall be classed as reproductions of photographs.				

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
291	(1) Inks and ink powders :— (a) Printing, ruling and lithographic (b) Duplicating inks (c) Other (2) Roller composition, ink driers, and ink reducers, and paste paint for silk screen process	<i>ad valorem</i> <i>ad valorem</i> <i>ad valorem</i> <i>ad valorem</i>	Free 20% 30% Free	Free 20% 30% Free	5% 20% 30% 5%
292	Lithographed texts and mottoes of religious subjects	—	Free	Free	Free
293	Newspapers or supplement editions or parts thereof, intended to be completed and published in the Union or the Territory :— (a) As religious publications (b) Other	— <i>ad valorem</i> or per lb.	Free 40% 0 0 9	Free 40% 0 0 9	Free 40% 0 0 9
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	Free
295	Paper :— (a) Blotting, carbon, oiled, waxed and wall, and lined bottle tissue, and cellophane and similar transparent cellulose materials (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	<i>ad valorem</i> <i>ad valorem</i>	15% Free	15% Free	20% 5%

which ever duty shall be the greater.

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
295	Paper— <i>continued.</i>		£ s. d.	£ s. d.	£ s. d.
	(c) News print, in reels or in the flat ..	<i>ad valorem</i>	Free	5%	10%
	(d) Plain or composite, n.e.e.:				
	(i) In the original mill wrappers, flat or folded, not less than 16 inches by 15 inches ..	<i>ad valorem</i>	Free	Free	5%
	(ii) In reels, including paper in reels used for the monotype type-setting machine	<i>ad valorem</i>	Free	Free	5%
	(e) Sanitary, sensitized and tracing ..	<i>ad valorem</i>	20%	20%	25%
	(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 0 $\frac{3}{8}$	0 0 0 $\frac{3}{8}$	0 0 0 $\frac{3}{8}$
		per lb.	0 0 0 $\frac{3}{8}$	0 0 0 $\frac{3}{8}$	0 0 0 $\frac{3}{8}$
			plus a suspended duty of		
			0 0 0 $\frac{3}{8}$	0 0 0 $\frac{3}{8}$	0 0 0 $\frac{3}{8}$
296	Printed, ruled, lithographed and embossed matter (not being metal and not including embossed paper serviettes, d'oyleys and paper mats):—				

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
296	Printed, ruled, etc.— <i>contd.</i>				
	(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%	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> or per lb.	30%	40%	40%
			0 0 4	0 0 6	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				

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
296	Printed, ruled, etc.— <i>contd.</i> form letters; in- voices and account forms	<i>ad valorem</i> or per lb. whichever	30% 0 0 4	40% 0 0 6	40% 0 0 6
			er 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%	25%
	(e) Envelopes (except what is technically known as "side die")	<i>ad valorem</i>	30%	30%	30%
	(f) Labels, tickets, n.e.e. and address tags, flat or in rolls ..	<i>ad valorem</i> or per lb. whichever	30% 0 0 4	40% 0 0 6	40% 0 0 6
			er duty shall be the greater.		
	(g) (i) Catalogues and price lists of firms in the Union or the Territory and firms holding stocks in South Africa, printed and posted a- broad to indivi- duals in South Africa	<i>ad valorem</i> or per lb.	30% 0 0 4	40% 0 0 6	40% 0 0 6
			whichever duty shall be the greater.		
	(ii) Catalogues, price lists and trade publications of firms or persons having no estab- lished place of business, and no permanent agent holding stocks in South Africa ..	—	Free	Free	Free
	(h) (i) All advertising samples (not be- ing any article liable to a rated duty and not being an article of food liable to a duty other than a				

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
296	Printed, ruled, etc.— <i>contd.</i>		£ s. d.	£ s. d.	£ s. d.
	rated duty) issued gratis or intended for distribution gratis, as advertising matter ..	<i>ad valorem</i> or per lb. whichever	30% 0 0 4	40% 0 0 6	40% 0 0 6
	(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	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. whichever	30% 0 0 4	40% 0 0 6	40% 0 0 6
	(i) Stencil sheets for duplicating..	<i>ad valorem</i>	10%	10%	10%
	(j) Wrapping paper not being wrappers cut to size ..	<i>ad valorem</i>	20%	35%	35%
	(k) Other, n.e.e. ..	<i>ad valorem</i>	20%	20%	20%
297	Stationery, n.e.e. :—				
	(a) Loose-leaf covers and binders; letter or document files in book or folder form	<i>ad valorem</i>	30%	40%	40%
	(b) Other ..	<i>ad valorem</i>	20%	20%	20%
	(c) Metal parts for the manufacture of the articles falling under paragraph (a) ..	<i>ad valorem</i>	20%	20%	20%

CLASS XII.—JEWELLERY, TIME-PIECES, FANCY GOODS AND MUSICAL INSTRUMENTS.

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
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	Free
299	Beads	per lb. or <i>ad valorem</i>	0 0 4 15%	0 0 4 15%	0 0 6 25%
			whichever duty shall be the greater.		
300	Clocks and watches :—				
	(a) Complete, n.e.e. ..	<i>ad valorem</i>	15%	20%	25%
	(b) Cases and set-up mechanism or movements	<i>ad valorem</i>	15%	20%	25%
	(c) Other parts	<i>ad valorem</i>	10%	15%	20%
	(d) Tower clocks and parts thereof for churches and public buildings	—	Free	Free	Free
301	Cups, medals and other trophies, not being for the purpose of advertisement: awarded abroad to any person and imported by him or on his behalf, or imported for presentation :—				
	(a) As prizes at public examinations, exhibitions, shows or for public competition for skill and sport	—	Free	Free	Free
	(b) As prizes for rifle shooting by military, naval or police forces	—	Free	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	Free

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
301	Cups, medals, etc.— <i>contd.</i> 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 were or are to be presented.		£ s. d.	£ s. d.	£ s. d.
302	Gold and silver plate, and gold and silver plated-ware, not being church plate				
303	Gramophones, phonographs, and records therefor	<i>ad valorem</i>	30%	30%	30%
304	Jewellery, including imitation jewellery and rolled gold, enamel or gilt jewellery; precious stones and pearls and imitations thereof, cut or polished, and whether mounted or unmounted; completed portions or parts of any article of jewellery, imitation or otherwise; ornamental hat pins, ornamental hair pins and ornamental buckles; bangles, necklaces, girdles, muff chains, clasps, and similar articles of adornment	<i>ad valorem</i>	20%	20%	25%
305	Musical instruments, n.e.e.	<i>ad valorem</i>	30%	30%	40%
306	Organs and blowers therefor, harmoniums, band instruments, and plate; imported by or for presentation to any religious body	<i>ad valorem</i>	20%	20%	25%
307	(1) 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)	—	Free	Free	Free
	(2) Metal stampings, wooden heads and wooden shafts, in the rough, and plain steel shafts (not nickelled or	<i>ad valorem</i>	20%	20%	25%

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
307	Sporting goods, etc.— <i>Contd.</i>		£ s. d.	£ s. d.	£ s. d.
	otherwise surface finished); for the manufacture of golf clubs	—	Free	Free	Free
308	Tobacconist's wares, including pipes, pouches, pipe covers, pipe stands, pipe cases, smoker's cabinets, cigar and cigarette holders, match boxes, tobacco jars, cigar and cigarette cases, ash trays, cigar and cigarette lighters	<i>ad valorem</i>	25%	25%	30%

CLASS XIII.—MISCELLANEOUS.

309	Ambulance materials, imported by recognised 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	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	0 0 2
	(b) Cartridges:—				
	(i) For humane animal killers imported for use in abattoirs	—	Free	Free	Free
	(ii) Other	<i>ad valorem</i>	15%	15%	15%
	and in addition on the gunpowder contained in those falling under paragraph (b) (ii)	per lb.	0 0 6	0 0 6	0 0 6

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
310	Ammunition, etc.— <i>continued.</i>		£ s. d.	£ s. d.	£ s. d.
	(c) Detonators, percussion caps and empty cartridge cases ..	<i>ad valorem</i>	20%	20%	20%
	(d) Fireworks of all descriptions ..	<i>ad valorem</i>	25%	25%	35%
	(e) Fuse, blasting :				
	(i) Electric ..	<i>ad valorem</i>	20%	20%	20%
	(ii) Other ..	per lb.	0 0 1½	0 0 1½	0 0 1½
	(f) Gunpowder and other explosives suitable for use in firearms	per lb.	0 0 6	0 0 6	0 0 6
			and in addition		
		<i>ad valorem</i>	15%	15%	15%
	(g) Shot, bullets and slugs	<i>ad valorem</i>	20%	20%	20%
311	Appointments and uniforms for military or naval forces ..	—	Free	Free	Free
312	(1) Articles imported or taken out of bond for the use of the Resident Commissioner ..	—	Free	Free	Free
	(2) Articles imported or taken out of bond for the use of the High Commissioner, the Judicial Commissioner or President of the Special Court, and the Administrative Secretary to the High Commissioner ..	—	Free	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	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>	Free	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 ..	—	25%	Free	Free

Tariff-item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
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	Free
	(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	—	Free	Free	Free
	(c) Furniture and household effects imported by members of Consular staffs, on their first appointment to the Union	—	Free	Free	Free
	(d) Uniforms and appointments for the official use of Consular officers or Trade Commissioners other than those falling under paragraph (b)	—	Free	Free	Free
	(e) Consular stationery; and publications and advertising matter relating to fairs, exhibitions and travel, imported by Consular officers or Trade Commissioners	—	Free	Free	Free
	<p>The above concessions shall be subject to the grant of similar privileges on the basis of reciprocity.</p> <p>In the case of a motor car imported or taken out of bond under this item being</p>				

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
317	Articles imported, etc — <i>continued</i> 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, dampcourse and similar substances :— (a) In rolls, for building purposes and for wrapping water pipes (b) Not in rolls, for building purposes .. (c) Sheathing felt for ship and boat-building (d) Mulching paper for agricultural purposes	— <i>ad valorem</i> <i>ad valorem</i> — —	Free — 20% Free Free	Free 20% 20% Free Free	Free 20% 20% Free Free
319	Films, cinematograph :— (a) Blank films, known as raw films, or stock (b) Of a scientific or educational nature, for exhibition solely to scientific or technical societies or in educational institutions, or certified by the Resident Commissioner to be for use in the interests of public health .. (c) Other :— (1) Silent films : (i) Of a width not exceeding 10 m.m .. (ii) Of a width exceeding 10 m.m. ..	— per foot per foot	Free 0 0 0½ 0 0 1	Free 0 0 0½ 0 0 1	Free 0 0 0½ 0 0 1

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
319	Films, etc.— <i>contd.</i> (2) Sound films :		£ s. d.	£ s. d.	£ s. d.
	(i) First copy . .	per foot	0 0 3	0 0 3	0 0 3
	(ii) Second and subsequent copies of the same picture for the same importer . .	per foot	0 0 2	0 0 2	0 0 2
	(NOTE.—“ Sound films ” shall include synchronized or sound-on-disc films.)				
320	Ice	—	Free	Free	Free
321	Life belts and buoys, and other life-saving (including mine-rescue) apparatus	—	Free	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	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	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	0 8 0
	And for every 100 additional matches in boxes or packages	per gross of 100 matches	0 2 6	0 4 0	0 4 0
	(b) Fusees, vestas or wax matches, or other patent lights used as such :				

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
322	Matches— <i>continued</i> (i) In boxes or pack- ages containing not more than 50	per gross of boxes or packages	0 2 6	0 2 6	0 2 6
	(ii) In boxes or pack- ages of more than 50 but not more than 100 ..	per gross of boxes or packages	0 5 0	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	0 2 6
323	Models, not being toys and not being for adver- tising purposes ..	—	Free	Free	Free
324	(a) Photographic appara- tus and material, n.e.e., but not in- cluding process ca- meras imported by lithographers ..	<i>ad valorem</i>	20%	20%	30%
	(b) Telescopes, binoculars and field glasses, n.e.e., and opera glasses ..	<i>ad valorem</i>	Free	20%	30%
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 Bri- tannic Majesty and of any Government belonging to the Union or the Terri- tory: 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 Govern- ment: and provided fur- ther that no portion of such stores used or un- used shall be sold or otherwise disposed of so as to come into the pos- session of or into con-				

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Maximum duty.
		£ s. d.	£ s. d.	£ s. d.
325	Public stores— <i>continued</i> sumption 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	Free
326	School and hospital furniture and requisites, and articles essential for the equipment of buildings erected by a university, college, school or public hospital, being articles certified by any official appointed for that purpose in the Union or the Territory: but not including athletic or sporting goods; provided the certificate is endorsed by the Resident Commissioner to the effect that such or similar articles are not ordinarily nor satisfactorily made in the Union or the Territory . .	— Free	Free	Free
327	Scientific apparatus and instruments for scientific observation or record or for the control of manufacturing operations including air survey cameras and apparatus . .	— Free	Free	Free

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
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	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	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	Free
	(2) Jaconet in the piece	—	Free	Free	Free
	(3) Artificial limbs and appliances for attachment thereto, 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	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%	20%
	(b) Other vessels, n.e.e.	—	Free	Free	Free
	(c) Ships' and boats' compasses, recording logs and anchors ..	—	Free	Free	Free
331	Hulks	<i>ad valorem</i>	20%	20%	20%
332	Lifeboats	—	Free	Free	Free

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
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	Free
334	Yachts, the property of tourists visiting South Africa: under such conditions as the Resident Commissioner may prescribe	—	Free	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%	20%
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CLASS XV.—MATERIALS FOR INDUSTRIAL PURPOSES.

The duties otherwise leviable under the relative items in Classes I to XIV on the articles and substances enumerated in this Class will be rebated to the extent shewn in the last column.

Tariff item.	Article.	Duty rebated as under.
336	<i>Bacon and meat industries.</i> —Parchment containers for lard; rubber rings and metal caps for the sealing of containers for potted meats	The whole duty.
337	<i>Bag making 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	The whole duty.
	(2) Wrapping paper (plain) for use in the manufacture of paper bags	The whole duty.

Tariff item.	Article.	Duty rebated as under.
338	<i>Boot and shoemaking 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; composite cellulose paper; buttons, buckles and ornaments (not being jewellery); crepe 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; welting and randing, cords and leather thongs; nails and metal studs; materials used in the stiffening of the toes of boots and shoes and socking material, in the piece, not being leather; split-backed board and cork sheets for the making of insoles and socking; celluloid in sheets for the making of heel plates; fillers not being of fibre and not being boot and shoe stretchers; embossed fabric vamps; putties, cements and solvents; acetone and hydroxyl; cellulose paints and under coating and thinners for such paints; hair felt, compressed felt, and rand tacking wire "stahlband" (steel ribbon); materials of leather backed with fabric, in the piece for the manufacture of slippers; and such other materials as the Resident Commissioner may approve	The whole duty.
339	<i>Broom and brush-making industry.</i> —Fibre and grass cleaned, bleached or dyed, but not further prepared or manufactured, and split whalebone	The whole duty.
340	<i>Canvas goods manufacturing industry.</i> —Canvas in the piece weighing less than 8 oz. per yard of 28½ inches in width, tent rings, brass eyelets, hooks and eyes, and thread. . .	The whole duty.
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	The whole duty.
342	<i>Confectionery, jelly and biscuit manufacturing industries.</i> — (1) Golden syrup, desiccated unsweetened cocoanut, gelatine (animal or vegetable), raw gums, and cocoa butter: in bulk. Embossed plaques; cellophane and similar transparent cellulose materials in sheets or in rolls, not cut to size .. (2) Metal toys (not being of precious metal) for bon-bons, surprise packets and crackers	The whole duty. The whole duty.

Tariff item.	Article.	Duty rebated as under.
343	<i>Dips, disinfectant and insecticide and pest remedies manufacturing industries.</i> — 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 salicylate; carbolic and naphthalic acids, and high boiling tar acids, nitro-benzol, pine oil, mineral oils not being motor spirit or paraffin, crude terebene oil, caustic soda and caustic potash, petroleum jelly, crude eucalyptus and citronella oil, benzoic acid, betanaphthol and carbonate of soda (soda-ash): in bulk	The whole duty.
344	<i>Electric batteries manufacturing industry.</i> — Terminals, plugs and other metal parts, insulators, glass tubes, dolls, composition pitch, ceresin wax and exciter salts. Battery boxes and covers of hard pressed rubber for the manufacture of wet batteries. Battery jars and covers therefor made of glass; barium sulphate, mercuric acetate, oxides of lead and lamp black	The whole duty.
345	<i>Explosives manufacturing industry.</i> — Magnesium sulphate and magnesium carbonate, in bulk; ammonium oxalate, paraffin wax, stearine wax and stearine grease, collodion cotton and amatol; sodium azide, resorcinol and potassium perchlorate; mineral jelly, distilled glycerine and ethylene glycol: in bulk	The whole duty.
346	<i>Furniture-making industry.</i> —Hinges, locks and keys, escutcheons, handles, castors, joint stays, ferrules other than of precious metal, studs; binding, gimps, cords, and similar edgings; metal parts of blind rollers; twisted and plaited seagrass; haircloth; and jute scrim not being for use as packing material. Stoving enamel and drawn steel tubing	The whole duty.
347	<i>Hat and cap manufacturing industry.</i> —Raw felt, plaits and braids, inside bands, linings of any material cut to shape, padding; cap peaks, including fibreboard and other shapes therefor, but not including cloth covered cap peaks; 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; springs, cork in sheets and metal fittings, for the manufacture of caps and helmets	The whole duty.

Tariff item.	Article.	Duty rebated as under.
348	<p><i>Leather work, including the manufacture of bags, trunks of any material, leggings, belts, straps, harness and saddlery.—</i></p> <p>(1) Handtools for bridlemakers, saddlers, harnessmakers and bag makers; solution; liquid leather dressings in bulk for bags and handbags; 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; metal strips, tinned, lacquered, enamelled or other in rolls or in coils; seat linen, painted or proofed canvas, painted hessian, willesden green cloth, mohair webbing 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</p> <p>(2) Rubber linings in the piece for tobacco pouches</p> <p>(3) Tortoiseshell and celluloid in the piece, fasteners and celluloid frames and felt paper and ornaments not being of precious metal: for the manufacture of ladies' handbags and fancy leather goods</p>	<p>The whole duty.</p> <p>The whole duty.</p> <p>The whole duty.</p>
349	<p><i>Metallization processes and micanite manufacture.—</i></p> <p>(1) Wire of all kinds, and metals in powder form for metalization processes</p> <p>(2) Insulating varnish for micanite manufacture</p>	<p>The whole duty.</p> <p>The whole duty.</p>
350	<p><i>Mining industry.—</i></p> <p>(1) Eucalyptus, pine and other oils, cresylic acid and thio-carbanilide, for use in connection with the extraction of gold and other minerals by the flotation process</p> <p>(2) Sodium sulphide for use in the concentration of ore by the flotation process</p> <p>(3) Corduroy for use as battery cloth and piece goods of cotton not provided for under item 76, for use as filter cloth</p> <p>(4) Refrigerants for refrigerating and air conditioning plant and equipment used in mining</p>	<p>The whole duty.</p> <p>The whole duty.</p> <p>The whole duty.</p> <p>The whole duty.</p>
351	<p><i>Motor fuel manufacturing industry.—</i></p> <p>(1) Crude mineral oil for the purpose of being refined, in such quantities and during such periods as may be permitted by the Resident Commissioner; provided that, after a date to be determined by the Resident Commissioner,</p>	

Tariff item.	Article.	Duty rebated as under.
351	<p>Motor fuel, etc.—<i>continued.</i> it shall be used only with indigenous crude mineral oil, for the purposes of being refined, in such proportions as the Resident Commissioner may approve from time to time</p> <p>(2) Substances to be used as denaturants</p>	<p>3s. per 100 lbs. The whole duty.</p>
352	<p><i>Oil expressing and refining and fat-making industries.—</i></p> <p>(1) Oil seeds and nuts, edible and non-edible: in bulk, but not including groundnuts, soya beans and sesame seed</p> <p>(2) Groundnuts and soya beans and sesame seed, in such quantities and at such time as may be permitted by the Resident Commissioner</p> <p>(3) Bleaching and decolorising agents. Petroleum ether, benzine, benzol (benzene), carbon disulphide, trichloroethylene and tetrachlorethane</p>	<p>The whole duty. The whole duty. The whole duty.</p>
353	<p><i>Paint, thinner, varnish, polish and putty manufacturing industries.—</i></p> <p>(1) Materials in bulk, for the manufacture of paints, thinners, leads, varnishes and polishes and putty, for resale, namely: Leads, white and red, dry; lithopone; linseed oil, boiled or raw; linsidol and similar substitutes for linseed oil; turpentine (natural, artificial or synthetic); coal tar naphtha; acetic acid; amber oil; amyl acetate; ethyl acetate; waxes, pine oil, rape oil, technical white oil, cassia oil and citronella oil for polish making; binders for the manufacture of distempers and sulphate of iron for colouring distempers; oleic acid; oil of mirbane; cobalt linoleate, crude celluloid in flakes and zinc and barium compounds in the dry state, cellulose nitrates, aluminium stearate and asbestine, for the manufacture of paints; toluol or toluene for the manufacture of thinners</p> <p>(2) Caps and nozzles for tins for polishes</p> <p>(3) Carnauba-wax and crude lanoline, in bulk: for the manufacture of sheep-marking oils</p>	<p>The whole duty. The whole duty. The whole duty.</p>
354	<p><i>Papermaking industry.—</i>Resin size in bulk</p>	<p>The whole duty.</p>
355	<p><i>Pipe (tobacco) making industry.—</i>Stems (other than wooden), bone screws, clay and asbestos pipe cups, disc rasps and files, felt bobs and mops for polishing, erinoid rods, meerschäum blocks, mouthpieces of vulcanite, amber, amberoid, erinoid, celluloid, bakelite, and horn, clay linings and cups, shellac, block vulcanite, hinge tops, and electro-plated pipe rims</p>	<p>The whole duty.</p>

Tariff item.	Article.	Duty rebated as under.
356	<i>Printing, lithographic, bookbinding, ink and roller composition manufacturing and cardboard box making industries.—</i>	
	(1) Stamping colours and printers' bronze powder; lithographic offset powder; gold, silver, bronze and aluminium leaf	The whole duty.
	(2) Nitrate of silver, collodion, 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	The whole duty.
	(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 pulp-board	The whole duty.
	(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, metal eyelets, parts and edging: for box making	The whole duty.
	(5) Gum for envelopes	The whole duty.
	(6) Sulphite papers (plain) for the manufacture of printed wrappers cut to size, stationery and other printed products excluding printed wrapping paper	The whole duty.
	(7) Cloth for the manufacture of heliographic paper	The whole duty.
	(8) Gallic acid, tannic acid, gallnuts and sulphate of iron: in bulk, for the manufacture of inks	The whole duty.
	(9) Blotting paper for the manufacture of writing-pads and interleaving blotting paper for the manufacture of diaries and memorandum books	The whole duty.
	(10) Tape (cotton and linen) in rolls for printing tickets; and cloth (cotton and linen) in rolls, not perforated nor printed on, for the manufacture of tags	The whole duty.
	(11) Sensitized cheque paper	The whole duty.
	(12) Glue, gelatine and magnesium chloride: in bulk, for the manufacture of roller composition	The whole duty.
	(13) Plain paper, not cut to size, for the manufacture of crayon drawing books	The whole duty.
	(14) Wrapping paper, the weight of which at a size of 29 inches by 45 inches, or its equivalent, exceeds 105 lb. per ream of 480 sheets, for the manufacture of corrugated cardboard and corrugated cardboard containers	The whole duty.

Tariff item.	Article.	Duty rebated as under.
356	<i>Printing, etc.—continued</i> (15) Bleached sulphite paper for the manufacture of corrugated wrapping and lining paper (16) Blanketing, moleskin and other cloths, in the roll or piece, for use on machine rollers	 The whole duty. The whole duty.
357	<i>Rope, twine and cordage manufacturing industry.</i> —Acetic acid in bulk. Batching oil, and ingredients for the same; and lubricants, in bulk, for use in the manufacture of steel wire ropes. Waste pieces or worn-out lengths of whale lines and ships' ropes for reduction to fibre	The whole duty.
358	<i>Rubber manufacturing industry: for the manufacture of rubber and rubber goods.—</i> (1) Pigments; French chalk; dyestuffs; compounding agents, viz.: ebonite dust, carbonate of magnesia, calcined magnesia, precipitated barytes (Blanc Fixe), clay, ethylene polysulphide (Ethanite) and zinc stearate powder (2) Rubber substitutes, viz., vulcanized vegetable oils, in bulk (3) Pitches, tars, petroleum oil and jelly, rubber compounding oils, stearine (stearic acid), "Plastogen" and hydrocarbon mineral rubber (4) Rubber solvents (5) Sulphur chloride in jars of not less than one Imperial Gallon (6) Canvas, melton cloth and jute cloth (hessian) in the piece; mercury sheeting, yarns, webbing and rubber labels (7) Organic accelerators (of vulcanization) (8) Anti-oxidants	 The whole duty. The whole duty. The whole duty. The whole duty. The whole duty. The whole duty. The whole duty.
359	<i>Shirt, collar and pyjama suit manufacturing industries.</i> —Piece goods of cotton or wool or mixtures thereof, buttons, separable metal slide fasteners, woven labels and tabs, and pyjama girdles	The whole duty.
360	<i>Soap, candle, lubricant and greasemaking industries.</i> —Soya bean oil, olive 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. Fatty acids of soya bean and cotton seed oils	The whole duty.
361	<i>Steelware and steel ceilings manufacturing industries.</i> —Eyelets, rolled steel sections other than those provided for in tariff item 122 and not worked up in any way,	

Tariff item.	Article.	Duty rebated as under.
361	Steelware and Steel— <i>continued</i> . chains, handles, angles, rims and rings, for the manufacture of pressed steelware, including milk cans; rough steel tubing for petrol and other fillers; titanium wash and water-proofing compounds for use in the manufacture of steel ceilings	The whole duty.
362	<i>Textile industry.</i> — (1) Yarns other than woollen, for use in the manufacture of suitings, coatings and other dress material, and of sheetings, canvas and awning cloth; and yarns made from cotton, cotton waste or cotton shoddy, for the manufacture of blankets, rugs and shawls (2) Oils and solidified emulsions of oil: in bulk, for lubricating cotton or wool in the process of spinning or weaving (3) Acetic and formic acid: in bulk (4) Woven labels and tabs; tape for blanket edging (5) Yarns, buttons and separable metal slide fasteners: for use in the manufacture of machine-knitted goods, and of webbing, banding, braids, tape and similar textile fabrics (6) Waste cotton or teased cotton waste, dyed, for the spinning of yarn	The whole duty. The whole duty. The whole duty. The whole duty. The whole duty. The whole duty.
363	<i>Tanning and leather manufacturing industry.</i> —Substances for preparing or bathing hides and skins, and for tanning and finishing leather; including formic acid, acetic acid, hyposulphite of soda, and tanners' white soap. Pickled goat and kid skins for the manufacture of leather	The whole duty.
364	<i>Pin printing industry.</i> —Stoving varnishes and lacquers: in bulk	The whole duty.
365	<i>Waterproof and oilskin clothing and oilskin hat manufactures.</i> —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, separable metal slide fasteners; hooks and eyes, rivets and caps, press studs, and other metal fasteners, woven labels and tabs; rubber solution in bulk. Linseed oil and water-proofing compounds of linseed oil	The whole duty.
366	<i>Whaling industry.</i> — (1) Gunpowder, detonators, gun and time fuses (2) Harpoons, whaling guns and parts thereof, manila and hemp whale lines over 3½ ins. in circumference and the metal fittings therefor	The whole duty. The whole duty.

Tariff item.	Article.	Duty rebated as under.
366	<i>Whaling industry—continued.</i>	
	(3) Drums for the export of whale oil ..	The whole duty.
	(4) Sea elephant and whale blubber for the manufacture of oil	The whole duty.
367	<i>Windmill and pump manufacturing industries.—Brass tubes (rough drawn) ..</i>	The whole duty.
368		
369	Wire for the manufacture of wire netting and of barbed wire	The whole duty.
370	<i>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</i>	The whole duty.
371	<i>Materials for general industrial purposes.—</i>	
	(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 ..	The whole duty.
	(2) Oils, in bulk: palm, palm kernel, coconut, cotton seed, mafurra, resin, whale and see elephant.	The whole duty.
	<i>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.)</i>	
	(3) Oxides (dry), in bulk, namely: cobalt, copper, iron, tin, and zinc: and pigments (dry)	The whole duty.
	(4) Solvent naphtha, sealtite and similar fluxes, rubber rings, soldering foil and string solder: for use by manufacturers in the sealing of containers	The whole duty.
	(5) Molasses, in bulk	The whole duty.

Tariff item.	Article.	Duty rebated as under.
373	<p><i>Iron and Steel, etc.—continued.</i></p> <p>(8) Wheels and axles in the rough, brake screws and front standards: for the manufacture of mine trucks and cane trucks</p> <p>(9) Mild steel strips for the manufacture of shovels, spades, forks and picks; and pick moulds</p> <p>(10) Metal liner tubes for the manufacture of hollow rock drill steel</p> <p>(11) Fluxes for the manufacture of welding electrodes; "stalloy" composition metal in sheets for the manufacture of electric welding machines</p> <p>(12) Frame tubing not cut to size, fork steering tubing not cut to size, lugs and bottom bracket shells, fork crowns, fork blades, fork ends, back fork blades and bridges and chain stays, stove enamel, flint and flint powder: for the manufacture of bicycle frames and bicycles</p> <p>(13) Enamellers' clay and frit, oxides and steel-grit: for the manufacture of stoves, including electric stoves</p>	<p>The whole duty.</p> <p>The whole duty.</p> <p>The whole duty.</p> <p>The whole duty.</p> <p>The whole duty.</p> <p>The whole duty.</p> <p>The whole duty.</p>
374	<i>Plywood manufacturing industry.</i> —Gummed veneer tape, and vegetable starch in bulk	The whole duty.
375	<i>Road-making preparations.</i> —Crude mineral oil in bulk for the manufacture of preparations for road-making, and emulsifying compounds and chemical reagents for the manufacture of bituminous emulsions	The whole duty.
376	<i>Butter and cheese manufacturing industries.</i> —Salt, and bacterial cultures. Wooden scale boards for the packing of cheese for export. Vegetable parchment paper for lining butter boxes	The whole duty.
377	<i>Ceiling and wallboard manufacturing industry.</i> —Paper (plain)	The whole duty.
378	<p><i>Clothing manufacturing industry.</i>—</p> <p>(1) Linings, paddings, trimmings, canvas and pocketings, including sheetings provided for in item 61, in the piece, pads, buttons and metal fasteners therefor and buckles, other than jewellery, and separable metal slide fasteners: for the manufacture of men's and boys' clothing, and women's and girls' shorts (knickers) and slacks (trousers). Badges (cap and collar), buttons and metal fasteners therefor, gold and silver lace in the piece, and sword knots: for the manufacture of naval and military uniforms</p>	The whole duty.

Tariff item.	Article.	Duty rebated as under.
378	Clothing manufacturing industry— <i>continued</i> . (2) Piece goods of cotton not provided for under item 76 of the tariff: for the manufacture of dust-coats, overalls, butchers', warehousemen's and factory coats, boiler suits, native houseboy suits and motorists' suits and leggings	The whole duty.
379	<i>Felt manufacturing industry</i> .—Felt fibre (paper) for the manufacture of roofing felt and of felting for damp-proof courses, and of felt for pipe wrapping	The whole duty.
380	<i>Floor-making preparations</i> .—Calcined magnesite, ground rubber and magnesium chloride: in bulk	The whole duty.
381	<i>Lime juice, and fruit and vegetable products manufacturing industries</i> .— (1) Lime juice (crude): in bulk, for the manufacture of lime juice and lime juice cordial (2) Ethyl acetate for denaturing alcohol * for use in the manufacture of pectin . .	The whole duty. The whole duty.
382	<i>Nail manufacturing industry</i> .—Metal strips and wire for the manufacture of nails . .	The whole duty.
383	<i>Acid manufacturing industry</i> .—Furnace bricks and acid-resisting bricks, tiles, slabs and sections. Iron sulphide in bulk. Vanadium mass and platinised asbestos mass	The whole duty.
384	<i>Bedstead and wire-mattress making industry</i> .—Tubing of all kinds, chain, brass and other fittings, including knobs, castors, rosettes, eye-bolts, eye-screws and staples, and stove enamel in bulk	The whole duty.
385	<i>Copper smelting industry</i> .—Furnace bricks . .	The whole duty.
386	<i>Glass bottle manufacturing industry</i> .—Furnace bricks, spring clips, rubber rings (round in section), screw top lids for bottles or jars, and lids for vacuum fruit preserving bottles	The whole duty.
387	<i>Tile and pottery-making industry</i> .—Refined red lead in bulk	The whole duty.
388	Corkwood in sheets for the manufacture of crown cork discs	The whole duty.
389	<i>Cutlery manufacturing industry</i> .—Xylonite in sheets	The whole duty.
390	Elastic and other webbing in reels and in the piece, and metal fittings: for the manufacture of braces, suspenders, garters, belts, corsets, brassieres and suspender belts . .	The whole duty.
391	Grass-matting in rolls for the manufacture of grass-matting bags and cases	The whole duty.
392	<i>Fertilizer manufacturing industry</i> .—Muriate of potash: in bulk	The whole duty.
393	<i>Motor-car and motor-car body building industry</i> .—Upholstery and tent or top materials (including cellulose finished leather but not other leathers) in the piece or roll not	

Tariff item.	Article.	Duty rebated as under.
393	Motor-car and Motor-car body, etc.— <i>contd.</i> cut to shape; celluloid in sheets, not fashioned, cellulose paints, thinners, pastes, primers, baking enamel and varnishes: in bulk	The whole duty.
394	<i>Button, buckle and comb manufacturing industry.</i> —Mother of pearl, resinoid, cellulose, casein or any similar plastic or moulded materials, in sheets	The whole duty
395	<i>Plastic goods manufacturing industry.</i> —Casein, cellulose, or artificial or synthetic resin compounded with other materials: in granulated, flake or powder form	The whole duty.
396	<i>Infants' food manufacturing industry.</i> —Malted dextrin powder	The whole duty.
397	<i>Lampshade manufacturing industry.</i> —Parchment, parchment paper and resinous, cellulose, casein and similar plastic materials, in the sheet not fashioned or cut to shape	The whole duty.
398	<i>Safety-glass manufacturing industry.</i> —Celluloid in sheets, not cut to shape	The whole duty.

GENERAL NOTE.

The headings 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 Sikes' hydrometer.

“Proof spirits” shall mean spirits which at a temperature of 51 degrees Fahrenheit, weigh twelve-thirteenths part of an equal measure of distilled water; and where an article is referred to in the tariff as exceeding or containing over 3% of proof spirit the meaning shall be that such article includes not less than 1.713% of alcohol by volume.

The word “grease” where it appears in the tariff shall not include substances which flow readily at a temperature of 70 deg. Fahrenheit.

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 lbs.

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

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

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

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,
- Transmission gear to axles,
- Self-starter,
- Steering gear,
- Brakes,
- Springs, including covers and bumpers therefor,
- Shock absorbers,
- Lamp brackets and tie-rod,
- Spare wheel carriers or brackets,
- Licence number brackets, front and rear,
- Radiator, including shell, guard or grille, and cap,
- Mudguards,
- Bonnet and scuttle dash (cowl),
- Windscreen and windscreen wipers,
- Running boards (including aprons) and toe boards,
- Dashboard,
- Ignition and lighting equipment,
- Carburettor,
- Filters : fuel, oil and air,
- Pumps : fuel, oil and water,
- Tanks : fuel, oil and water,
- Vacuum tank,
- Instrument board,
- Horns and hooters,
- Speedometer,
- Gauges : fuel, oil, water and temperature,
- Rear view mirror,
- Sun screens or visors,
- Saddle for 3-wheel Commercial vehicle.

NOTE.—The attachment of tyres or tubes, buffers and bumpers, clock, luggage carriers and radio apparatus 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.

PART I.

Minimum rates of duty are applicable to goods from the countries specified in column five.

Tariff item.	Article.	Minimum duty.		Inter-mediate duty.		Countries whose products are admissible at minimum rates of duty.		
		£	s.	d.	£		s.	d.
8	(a) Cheese, made from milk or cream, from which no fat has been abstracted, and to which no animal or vegetable fat has been added . . . <i>ad valorem</i> or per lb.	0	0	5½	0	0	6	} United Kingdom.
		25% 30% whichever duty shall be the greater, with a rebate of 2d. per lb. on such classes as are not produced in the Union as the Minister may prescribe.						
13	(a) Coffee, raw . . . per lb.	Free			0	0	1	British non-self-governing Colonies and Protectorates and Territories under British Mandate.
15	(a) Wheat :							
	(i) in the grain per 100 lb.	0	2	6	0	2	8	United Kingdom and Canada.
	(ii) ground or otherwise prepared per 100 lb.	0	5	4	0	5	8	United Kingdom and Canada.
19	(e) (i) Fish, tinned (other than caviare, lax, lobster, anchovies and fish pastes), per lb.	0	0	1½	0	0	3	United Kingdom and Canada.
21	Foods :							
	(b) Patent or proprietary cornflour and maizena-							
	(i) in bulk <i>ad valorem</i> or per lb.	0	0	1¼	0	0	1½	} United Kingdom.
		20% 25% whichever duty shall be the greater.						
	(ii) not in bulk <i>ad valorem</i> or per lb.	0	0	2½	0	0	3	} United Kingdom.
		20% 25% whichever duty shall be the greater.						

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Countries whose products are admissible at minimum rates of duty.
21	Foods— <i>continued</i> .	£ s. d.	£ s. d.	
	(c) Other patent or proprietary farinaceous and cereal foods, not including oatmeal and rolled oats .. <i>ad valorem</i>	20%	25%	United Kingdom.
22	(a) (i) Apples, fresh or green, from the 1st October to 31st December <i>ad valorem</i>	Free	5%	Canada.
26	Hops : in bulk <i>ad valorem</i>	Free	5%	United Kingdom.
30	Meats, soups (not concentrated) and similar substances used as food, but not including extracts and essences :— (c) (i) Tinned (other than bacon and ham) per lb.	0 0 1	0 0 1½	United Kingdom.
48	(b) Stout exceeding 3 per cent. of proof spirit per imperial gall.	0 2 3	0 2 9	Irish Free State.
60	(2) Filter bags, cloths, candles, discs and papers fashioned expressly for, essential to, and to be used with filters for industrial and manufacturing purposes, and pulp and glass wool for use in such filters <i>ad valorem</i>	Free	5%	United Kingdom.
Ex 65 (b) (v)	Knitted underwear, not including jerseys, pull-overs and shirts— <i>ad valorem</i>	15%	15%	} United Kingdom.
	Containing 50% or more of cotton :	with a minimum per garment of		
	Men's vests, pants and trunks	—	0 0 4	
	Women's vests and knickers	—	0 0 3	
	Women's slips and combinations	—	0 0 5	
	Containing 50% or more of rayon :			
	Men's vests, pants and trunks	—	0 0 6	
	Women's vests and knickers	—	0 0 4	
	Women's slips and combinations	—	0 0 7	

Tariff item.	Article.	Minimum duty.		Inter-mediate duty.		Countries whose products are admissible at minimum rates of duty.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	
	<i>Note.</i> —Articles containing 50% of cotton and 50% of rayon shall be deemed to be of rayon.					
70	Hosiery :— (a) Socks . . . <i>ad valorem</i> (b) Stockings <i>ad valorem</i>	10% 10%		15% 15%		} United Kingdom, Canada and Irish Free State.
71	Laces, lace curtaining and flouncing, and embroidery: in the piece or in the form of insertions or medallions <i>ad valorem</i>	10%		15%		
76	Piece goods, not being canvas, blanketing or Kaffir sheeting :— (<i>Note.</i> —In the case of piece goods exceeding 30 ins. in width “yard” shall mean 36 ins. by 30 ins. in width, and the free-on-board price and the duty at per yard shall be calculated proportionately to the width.) (a) Cotton (woven or knitted): (i) Containing 50% or more by weight of cotton but no rayon, the free - on - board price of which does not exceed 1s. 3d. per yard <i>ad valorem</i> or per yard (ii) Of cotton and rayon with or without other materials, containing 50% or more by weight of cotton, the free - on - board price of which does not exceed 1s. 3d. per yard <i>ad valorem</i> or per yard	5% — 5%		10% 0 0 1½ 10%		} United Kingdom. } United Kingdom.
		whichever duty shall be the greater.		whichever duty shall be the greater.		

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Countries whose products are admissible at minimum rates of duty.
		£ s. d.	£ s. d.	
	<p>Note.—Piece goods containing 50% of cotton and 50% of rayon shall be deemed to be of rayon.</p> <p>(c) Rayon (woven):—</p> <p>(i) containing 50% or more by weight of rayon <i>ad valorem</i> or per yard</p>	5% —	5% { 0 0 3 less 10% <i>ad valorem</i> whichever duty shall be the greater.	United Kingdom.
81	(1) Twine:—			
	(a) Seaming twine; binder twine and harvest yarn for agricultural purposes. <i>ad valorem</i>	Free.	5%	United Kingdom and Canada.
	<i>ad valorem</i>	plus a suspended duty of 10%	10%	
86	(b) Motor cycles and side-cars; including spare parts and accessories, but not electric lamp bulbs, piston rings, sparking plugs, tyres and tubes, when imported separately <i>ad valorem</i>	15%	20%	United Kingdom.
	(c) Piston rings for motor cycles each	0 0 0 $\frac{3}{4}$	0 0 1	United Kingdom.
	(d) Sparking plugs for motor cycles .. each	0 0 2 $\frac{1}{4}$	0 0 3	United Kingdom.
89	(a) Buckets, skips, trucks and tubs, wheeled or otherwise, for haulage or propulsion (except by locomotives) on rails or			

Tariff item.	Article.	Minimum duty.	Inter-mediate duty.	Countries whose products are admissible at minimum rates of duty.
89	(a) Buckets, skips, etc.— <i>continued.</i> wires, and not intended for agricultural purposes <i>ad valorem</i>	£ s. d. Free	£ s. d. 5% plus a suspended duty of	United Kingdom.
	<i>ad valorem</i>	15%	15%	
	(c) Metal shaft sets <i>ad valorem</i>	Free	5% plus a suspended duty of	United Kingdom.
	<i>ad valorem</i>	15%	15%	
	(d) Rails not exceeding 30 lb. per running yard <i>ad valorem</i>	Free	5%	United Kingdom.
97	(1) Cranes, mechanical ex- cavators and loaders, winches not being for whaling, trawling or mining purposes, hoist- ing crabs, chain blocks, spiral shutes, gravity conveyors and shears— <i>ad valorem</i>	Free	7%	United Kingdom and Canada.
	(2) Bucket and belt con- veyors and conveyor belts and belting (not being for mining or in- dustrial purposes) and mechanical storage lift- ing apparatus <i>ad valorem</i>	Free	7%	United Kingdom and Canada.
99	Cutlery, not gold or silver, nor gold or silver-plated <i>ad valorem</i>	5%	10%	United Kingdom.
102	Enamelware and hollow- ware:—			
	(a) Enamelled lampshades and reflectors <i>ad valorem</i>	Free	5% plus a suspended duty of	United Kingdom.
	<i>ad valorem</i>	20%	20%	
	(b) Enamelware, n.e.e. <i>ad valorem</i>	15%	20% plus a suspended duty of	United Kingdom.
	<i>ad valorem</i>	10%	10%	
	(c) Hollowware, n.e.e. <i>ad valorem</i>	15%	20%	United Kingdom.

Tariff item.	Article.	Minimum duty.		Inter-mediate duty.		Countries whose products are admissible at minimum rates of duty.	
		£	s.	d.	£		s.
107	(f) Air conditioning machinery, n.e.e., and non-portable ventilating fans . . . <i>ad valorem</i>	Free			5%	United Kingdom.	
110	(c) Ice chests, metal, n.e.e. <i>ad valorem</i>	15%			20%	Canada.	
111	(2) Wire gauze, mosquito and fly . . . <i>ad valorem</i>	Free			5%	Canada.	
113	(3) Vacuum cleaners and floor polishers (electric) <i>ad valorem</i>	Free			5%	United Kingdom and Canada.	
115	Lamp bulbs, electric :—						
	(a) Projector type <i>ad valorem</i>	Free			5%	United Kingdom.	
	(b) Radiator type <i>ad valorem</i>	15%			20%	United Kingdom.	
	(c) Motor and motor cycle headlights . . . per 100	Free		0	10	0	United Kingdom.
	(d) Motor and motor cycle side, tail and dash lights . . . per 100	Free		0	5	0	United Kingdom.
	(e) Flashlights per 100	Free		0	2	6	United Kingdom.
	(f) Carbon filament per 100	Free		0	5	0	United Kingdom.
	(g) Vacuum type, n.e.e.—						
	(i) not exceeding 60 watts per 100	Free		0	5	0	United Kingdom.
	(ii) exceeding 60 watts per 100	Free		0	10	0	United Kingdom.
	(h) Gasfilled type, n.e.e.—						
	(i) not exceeding 100 watts per 100	Free		0	10	0	United Kingdom.
	(ii) exceeding 100 watts per 100	Free		1	0	0	United Kingdom.
116	Lamps and Lampware :—						
	(e) Lamp shades and reflectors, of glass or metal, for gas and electric lighting, n.e.e. <i>ad valorem</i>	Free			5%	United Kingdom.	

Tariff item.	Article.	Minimum duty.		Intermediate duty.		Countries whose products are admissible at minimum rates of duty.
		£	s. d.	£	s. d.	
118	Machinery, apparatus, appliances and implements (not specially provided for, and not including material, domestic machines or vehicles):—					
	(c) For mining purposes, n.e.e. . . <i>ad valorem</i>	Free		5%		United Kingdom.
	(d) Rock drill spares <i>ad valorem</i>	17%		20%		United Kingdom.
	(f) Plates and frames for sugar filter presses <i>ad valorem</i>	17%		20%		United Kingdom.
	(g) Other, for manufacturing and industrial purposes, including serrated saw banding, 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		5%		United Kingdom.
	(h) Liners (iron) for tube mills . . . <i>ad valorem</i>	17%		20%		United Kingdom.
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					

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Countries whose products are admissible at minimum rates of duty.
119	(a) Machinery, etc.— <i>contd.</i> driers for the drying of transformers; but not including plain copper wire (electric), 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>	£ s. d. Free	£ s. d. 5%	United Kingdom.
	(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> <i>ad valorem</i>	10% plus a suspended duty of 15%	20% of 15%	United Kingdom and Canada.
	(c) Plain copper wire (electric) . . . <i>ad valorem</i> <i>ad valorem</i>	Free plus a suspended duty of 15%	5% of 15%	United Kingdom.
122	Iron and steel:— (a) In blocks, ingots, pigs, billets, slabs, blooms, and like crude manufactures; and scrap . . . <i>ad valorem</i>	Free	3%	United Kingdom.
	(b) Plates, sheets and strips: plain, corrugated, or galvanized, including plates coated with lead, tin or zinc, but not including lacquered, enamelled, varnished, printed, lithographed or embossed plates, sheets or strips . . . <i>ad valorem</i>	Free	3%	United Kingdom.

Tariff item.	Article.	Minimum duty.	Inter-mediate duty.	Countries whose products are admissible at minimum rates of duty.
122	Iron and steel.— <i>continued.</i>	£ s. d.	£ s. d.	
	(c) Angle, bar, channel, rod, H, T, and similar iron or steel, and rolled steel sections for the manufacture of steel window and door frames, not perforated or put together or worked up in any way or marked for working, and not specially provided for, and fluted mild steel not cut to size <i>ad valorem</i>	Free	3%	United Kingdom.
	(d) Drill steel <i>ad valorem</i>	Free	3%	United Kingdom.
	(e) Tool steel <i>ad valorem</i>	Free	3%	United Kingdom.
	(h) Hoop, plain or perforated, box strap and baling clips <i>ad valorem</i>	Free	3%	United Kingdom.
128	(1) Meters, electricity :—			
	(a) Of less than 50 amperes . . . each	Free	0 2 6	United Kingdom.
	(b) of 50 amperes and not exceeding 100 amperes . . . each	Free	0 5 0	United Kingdom.
	(c) Exceeding 100 amperes each	Free	0 10 0	United Kingdom.
	(d) Spare parts and accessories for all the above classes of electricity meters . . <i>ad valorem</i>	Free	5%	United Kingdom.
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 :—			

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Countries whose products are admissible at minimum rates of duty.
134	Pipes, piping, etc.— <i>contd.</i>	£ s. d.	£ s. d.	
	(a) Wrought iron or steel pipes and tubes, not riveted, except down pipes and guttering per 100 lb.	Free	0 1 0	United Kingdom and Canada.
	(b) Cast-iron pipes and tubes, except down pipes and guttering per 100 lb.	Free	0 0 8	United Kingdom and Canada.
	(d) Down-piping and guttering and fittings therefor, and riveted wrought iron or steel pipes and tubes <i>ad valorem</i>	15%	20%	United Kingdom and Canada.
	(e) Cocks and taps, and meters and pipe fittings, n.e.e.; spare parts of water meters falling under paragraph (h) <i>ad valorem</i>	Free	5%	United Kingdom and Canada.
	(g) Cisterns <i>ad valorem</i>	15%	20%	United Kingdom and Canada.
	(h) Water meters for house connections, not exceeding one-inch piping each	Free	0 3 0	United Kingdom and Canada.
138	(c) Railway locomotives <i>ad valorem</i>	Free	5%	United Kingdom.
141	Sprayers and sprinklers and other apparatus used for the prevention or destruction of agricultural pests, or of diseases in stock, plants or trees <i>ad valorem</i>	Free	10%	United Kingdom.
142	Stoves :—			
	(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%	United Kingdom and Canada.

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Countries whose products are admissible at minimum rates of duty.
143	Stoves— <i>continued</i>	£ s. d.	£ s. d.	
	(c) Electrical parts (not including heating plates and elements) and heat indicators for the manufacture of electric stoves and hot-plates, under such conditions and regulations as the Resident Commissioner may prescribe <i>ad valorem</i>	Free	5%	United Kingdom and Canada.
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%	United Kingdom and Canada.
147	(a) (ii) Tractors <i>ad valorem</i>	Free	10%	United Kingdom and Irish Free State.
149	(1) (b) Typewriters <i>ad valorem</i>	10%	20%	United Kingdom.
153	Wire :—			
	(b) Barbed fencing per 100 lb. <i>ad valorem</i>	Free plus a suspended duty of 10%	0 0 5 of 15%	United Kingdom.
	(c) Baling, and fencing other than barbed per 100 lb. <i>ad valorem</i>	Free plus a suspended duty of 10%	0 0 4 of 15%	United Kingdom.
	(d) Other, except electric wire, millinery and picture wire, and wire made of precious metal. . . <i>ad valorem</i> <i>ad valorem</i>	Free plus a suspended duty of 10%	3% of 15%	United Kingdom.

Tariff item.	Article.	Minimum duty.	Inter-mediate duty.	Countries whose products are admissible at minimum rates of duty.
		£ s. d.	£ s. d.	
154	(2) Radio apparatus and accessories, except when imported for merchant ships or by persons licensed by the Postmaster - General to conduct a public radio service, and not including batteries <i>ad valorem</i>	10%	20%	United Kingdom.
158	Asphalt (including solid or semi - solid bitumens obtained by refining petroleum) in bulk : provided it is of a standard approved by the Resident Commissioner <i>ad valorem</i>	Free	10%	United Kingdom and non - self governing Colonies and Protectorates and Territories under British Mandate.
171	Glass :— (b) Polished plate : (i) Exceeding 7 sq. ft. in measurement per sq. ft. (ii) Not exceeding 7 sq. ft. per sq. ft.	0 0 4 Free	0 0 5 0 0 1	United Kingdom. United Kingdom.
	(c) Sheet (plain, clear)— (i) Exceeding 16 ozs. but not exceeding 21 ozs., per sq. ft. per 100 sq. ft. (ii) Not exceeding 16 ozs. per sq. ft. per 100 sq. ft.	0 3 0 0 2 0	0 4 0 0 3 0	United Kingdom. United Kingdom.
192	Lead, white :— (a) Dry . . . per 100 lb. (b) Ground in oil : (i) In packages containing 50 lb. weight or over per 100 lb. (ii) In packages containing less than 50 lb. weight per 100 lb.	0 6 0 0 9 0 0 10 0	0 7 0 0 10 0 0 11 0	United Kingdom and Canada. United Kingdom and Canada. United Kingdom and Canada.

Tariff item.	Article.	Minimum duty.		Inter-mediate duty.		Countries whose products are admissible at minimum rates of duty.
		£	s. d.	£	s. d.	
206	(a) Soap, toilet . . per 100 lb. <i>ad valorem</i>	0 4 9		0 4 9		} United Kingdom.
		or 25%		or 40%		
		whichever duty shall be the greater.				
250	Bands and belting of all kinds for driving machinery . . <i>ad valorem</i>	Free		5%		United Kingdom.
251	(c) Cotton-mesh and canvas shoes of the plimsoll, tennis or gymnasium type, the soles of which, excluding the socking, are wholly of rubber, and canvas boots and shoes with rope soles :—					
	(i) Men's and youths', women's and maids', sizes over 4 . . <i>ad valorem</i> or per pair	30%		30%		} United Kingdom and Canada.
		0 1 6		0 2 6		
		whichever duty shall be the greater.				
	(iii) Uppers, cut, fashioned or finished per pair	0 1 6		0 2 6		United Kingdom and Canada.
253	(b) Rubber water garden hose:					
	(i) Plain . . per lb.	0 0 2½		0 0 3		} United Kingdom and Canada.
	(ii) Armoured per lb.	0 0 1½		0 0 2		
260	Rubber pneumatic tyres and tubes :—					
	(a) (iii) Other than as described in item 260 (a) (i) and (ii) . . per lb.	0 0 10		0 1 0		United Kingdom and Canada.
	(b) Tubes for motor vehicles other than motor cycles . . per lb.	0 0 6		0 0 7½		United Kingdom and Canada.
	(c) Tubes for motor cycles and cycles . . per lb.	0 0 10		0 1 0		United Kingdom and Canada.
261	Rubber tyres, solid: complete or in lengths or in the piece . . per lb.	0 0 2		0 0 3		United Kingdom and Canada.

Tariff item.	Article.	Minimum duty.	Inter-mediate duty.	Countries whose products are admissible at minimum rates of duty.
		£ s. d.	£ s. d.	
263	Boxes, wooden : empty or in shooks :— (a) (ii) For packing citrus fruits .. <i>ad valorem</i>	Free	5%	Canada.
264	(b) Machine bottle brushes <i>ad valorem</i>	20%	25%	United Kingdom.
269	(c) Ice chests, wooden, n.e.e. <i>ad valorem</i>	20%	25%	Canada.
275	Shingles (wooden) <i>ad valorem</i>	20%	30%	Canada.
279	(a) Wood, unmanufactured :— (i) Softwood (coniferous)— per 100 cubic feet (ii) Other .. <i>ad valorem</i>	Free Free	0 9 0 3%	Canada. United Kingdom and Canada.
295	Paper :— (c) Newsprint, in reels or in the flat <i>ad valorem</i>	Free	5%	United Kingdom and Canada.
324	(b) Telescopes, binoculars and field glasses, n.e.e., and opera glasses <i>ad valorem</i>	Free	20%	United Kingdom.

PART II.

PREFERENTIAL REBATES OF DUTY TO PRODUCTS AND MANUFACTURES OF NEW ZEALAND.

Tariff item.	Article.		Inter-mediate duty.	Amount of rebate.
			£ s. d.	£ s. d.
5	Butter	per lb.	0 0 2½	0 0 0½
8	(a) Cheese : made from milk or cream, from which no fat has been abstracted, and to which no animal or vegetable fat has been added	<i>ad valorem</i> per lb.	30% or 0 0 6	5% or 0 0 0½
			whichever duty shall be the greater, with a rebate of 2d. per lb. on such classes as are not produced in the Union as the Minister may prescribe.	

Tariff item.	Article.	Inter-mediate duty.	Amount of Rebate.
		£ s. d.	£ s. d.
21	Foods :—		
	(b) (i) Patent or proprietary corn-flour : in bulk <i>ad valorem</i>	25% or 0 0 1½	5% or 0 0 0½
	per lb.	whichever duty shall be the greater.	
	(ii) Patent or proprietary corn-flour : not in bulk <i>ad valorem</i>	25% or 0 0 3	5% or 0 0 0½
	per lb.	whichever duty shall be the greater.	
	(c) Other patent or proprietary farinaceous and cereal foods, not including oatmeal and rolled oats <i>ad valorem</i>	25%	5%
26	Hops : in bulk <i>ad valorem</i>	5%	The whole duty.
30	(b) Meats : fresh, frozen, salted or cured per lb.	0 0 4	0 0 1
	(c) Meats, other than those provided for in paragraph (b) and other bacon and ham :		
	(i) Tinned per lb.	0 0 1½	0 0 0½
	(ii) Not tinned per lb.	0 0 1¼	0 0 0½