

BECHUANALAND PROTECTORATE.

No. 51 of 1944.

(Promulgated 1st December, 1944.)

PROCLAMATION

By His Excellency THE HIGH COMMISSIONER
Entitled the Bechuanaland Protectorate Customs
Proclamation, 1944.

Whereas it is expedient to amend the law relating to Customs and Excise in the Bechuanaland Protectorate:

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

1. In this Proclamation except where the ^{Definitions.} context indicates otherwise—

“ Director ” means the Director of Customs or any officer lawfully acting in that capacity;

“ crew ” includes every person (except the pilot) employed in any capacity on board any aircraft;

“ customs tariff ” or “ tariff ” means the First Schedule to this Proclamation;

“ department ” means the Department of Customs and Excise;

“ domestic value ” means the value as calculated or determined under section *sixty-six*;

“ duty ” means any duty leviable under a law relating to customs, and includes dumping duty, special duty, primage or surtax;

“ exporter ” includes any person in the Union lawfully acting on behalf of the exporter;

“ free on board ” means free on board ship, railway truck, aircraft or other vehicle;

“ goods ” includes all wares, articles, merchandise, animals, matter or things;

“ home consumption ” means consumption or use in the Territory;

“ importer ” shall not include any person outside the Territory;

“ King's Warehouse ” means any premises provided by the State for the deposit of goods for the security thereof and of the duties due thereon, or pending compliance with any law or regulation in respect of those goods;

“ officer ” means a person employed on any duty relating to customs by order or with the concurrence of the Director,

Repealed
Proc 68/56

whether such order has been given or such concurrence has been expressed previous or subsequent to the performance of the said duty;

“owner” includes any person lawfully acting on behalf of the owner;

“package” means any container, wrapping or outer cover and its contents, or any bundle or single piece in the case of unpacked goods;

“pilot” means, in relation to any aircraft, any person having charge of such aircraft;

“port” means a place where the discharge, transshipment or loading of goods from or on vehicles may take place;

“prescribed” means prescribed by this Proclamation or by the rules or by the regulations;

“proper officer” means, in respect of any port or any matter, the officer designated by rule or regulation or by the Director to be the proper officer at that port or in respect of that matter;

“regulation” means a regulation made under this Proclamation;

“rule” means a rule made under this Proclamation;

“this Proclamation” includes any notice, rule or regulation issued or made thereunder;

“Union” means the Union of South Africa;

“unload” includes transfer of goods from or to vehicles;

“value” in respect of any penalty or forfeiture based upon the value of any goods, means the duty-paid value of those goods on the date of the commission of the offence by which the penalty or forfeiture is incurred;

“vehicle” means any aircraft, train, motor car, van, truck, cart, barrow or other conveyance of any kind whatsoever and includes the fittings, furnishings and equipment thereof and also pack animals and their harness and tackle.

CHAPTER I.

ADMINISTRATION OF PROCLAMATION AND POWERS OF OFFICERS.

Director to
administer.

2. The Director shall under the High Commissioner be responsible for the administration of this Proclamation, including the interpretation of the customs tariff.

3. (1) The Director shall have the control ^{Powers and duties of Director.} and management of the collection of duties and all matters incidental thereto, and, subject to the laws governing the public service, of the officers and persons employed in the department.

(2) All powers conferred and all duties imposed upon the Director may be exercised or performed by the Director personally or by an officer under a delegation from or under the control or direction of the Director.

(3) Any decision made and any notice or communication signed or issued by any such officer may be withdrawn or amended by the Director, or by the officer concerned, and shall until it has been so withdrawn be deemed to have been made, signed or issued by the Director.

4. All officers of customs shall be officers ^{Customs and Excise officers.} of excise and all officers of excise shall be officers of customs.

5. (1) An officer may board and search any ^{Powers of officers.} vehicle, and may search any person found therein or thereon for goods upon which duty has not been paid, or in respect of which he has reasonable cause to believe that there has been a contravention of any of the provisions of this Proclamation or any other law relating to customs, and may freely remain on such vehicle in pursuance of his duties.

(2) An officer may stop any person whom he has good reason to suspect has any dutiable goods secreted about him or in his possession and may search such person: Provided that before being searched such person may require the officer to take him before the proper officer, who may at his discretion discharge such person or direct that he be searched: Provided further that a female shall only be searched by a female.

(3) (a) An officer may—

(i) without previous notice, at any time enter any premises whatsoever and make such examination and enquiry as he deems necessary;

(ii) while he is on the premises or at any other time require from any person the production then and there, or at a time and place fixed by the officer, of any book, document or thing which by this Proclamation is required to be kept or exhibited or which is or has been on the premises or in the possession or custody or under the control of any such person or his employee;

(iii) at any time and at any place require from any person who has the possession or custody or control of any such book,

document or thing, the production thereof then and there, or at a time and place fixed by the officer; and

(iv) examine and make extracts from and copies of such books or documents and may require from any person an explanation of any entries therein and may seize any such books, documents or things as in his opinion may afford evidence of an offence under this Proclamation.

(b) An officer may take with him on to any premises an assistant or a member of the police force.

(4) Any person in connection with whose business any premises are occupied or used, and every person employed by him, shall at all times furnish such facilities as are required by the officer for entering the premises and for the exercise of his powers under sub-section (1).

(5) (a) If an officer, after having declared his official capacity and his purpose and having demanded admission into any premises is not immediately admitted, he and any person assisting him may at any time, but at night only in the presence of a member of the police force, break open any door or window or through any wall on the premises for the purpose of entry and search.

(b) An officer and any person assisting him may at any time break up any ground or flooring on any premises for the purpose of search, and if any safe, chest, box or package be locked and the keys thereof be not produced upon demand may open such safe, chest, box or package in any available manner.

(c) If a search proves unsuccessful, any damage done by an officer or person assisting him may at the discretion of the Director be made good at the expense of Revenue.

(6) An officer may require any employee to appear before him at any time and place fixed by the officer and may then and there question that employee.

(7) An officer may question either alone or in the presence of any other person, as he thinks fit, with respect to matters dealt with in this Proclamation, every person whom he finds on any premises entered in terms of this section or whom he has reasonable grounds for believing to be, or to have been within the preceding two months, employed on any premises in respect of which any provision of this Proclamation is applicable, or in possession, custody or control of anything in respect of which any such provision is applicable.

Secrecy.

6. No officer shall disclose, except for the purposes of this Proclamation or when

required to do so as a witness in a court of law, any information relating to any person, firm or business acquired in the performance of his duties.

7. The Director or the proper officer at any place in the Territory may station any officer on board of any aircraft while within the limits of that place, and the pilot of every aircraft on board of which an officer is so stationed shall, according to his means, provide for such officer accommodation and board to the satisfaction of the Director.

Stationing
of officers
on board
aircraft.

8. (1) The proper officer may enter any aircraft arriving in the Territory and freely stay on board for so long as he deems necessary for the proper performance of his duties or until all goods laden therein have been duly delivered from such aircraft, and such officer shall have free access to and the right to rummage every part of the aircraft and to examine all goods on board, with power to fasten down hatchways and to mark any goods before landing and to lock up, seal, mark, or otherwise secure any goods on board that aircraft, and also the aircraft's wireless apparatus.

Searching
of aircraft.

(2) If any place or any box, trunk, chest or other package be locked and the keys are not produced on demand, the officer may open the same in any manner in his power.

9. (1) The proper officer, if he board any aircraft under the powers conferred by section *eight*, may, subject to the rules, seal up all sealable goods on board the aircraft which are either unconsumed stores of the aircraft or the personal property or in the possession of the pilot or any member of the crew thereof, and the pilot or members of the crew, as the case may be, shall declare all such sealable goods when called upon by the proper officer to do so. The proper officer may also under direction of the Director seal up any goods, other than sealable goods as defined in sub-section (4), in the possession of the pilot, members of the crew or passengers on board the aircraft. Except in accordance with the rules no person shall break or disturb any seal placed by the officer on such goods while the aircraft remains at any place in the Territory, or is proceeding between any places in the Territory.

Sealing of
goods on
board
aircraft.

(2) Nothing in this section contained shall in any way affect the provisions of section *twenty*.

(3) The proper officer may permit surplus stores to be entered for home consumption under and subject to the same rules, regulations and duties to which the like kind of goods would be subject on importation, or

permit any surplus stores to be entered and warehoused for future use as aircraft stores, although the same could not be legally imported for home consumption.

(4) For the purposes of this section "sealable goods" shall mean—

(i) tobacco, cigars, cigarettes and any other preparations of tobacco or substitutes therefor;

(ii) any spirits or alcoholic liquors;

(iii) opium, preparations of opium in any form and opium outfits;

(iv) cocaine, preparations of cocaine and other habit-forming drugs;

(v) saccharine;

(vi) articles brought or intended as gifts for, or for sale to or for exchange with, any person;

(vii) all excisable goods and non duty-paid goods shipped at a place in the Union or the Territory as aircraft stores;

(viii) any other goods which may from time to time be declared by rule or regulation to be sealable goods.

Smugglers.

10. The proper officer shall have the power, in all cases where a person is detected or is concerned in or is suspected of an attempt to import or export, goods illegally or to evade the payment of duties upon any goods, forthwith to take the offender before a Subordinate court to be summarily or otherwise dealt with, or to secure such offender, in a police station or other suitable place, until he can be so taken before such court.

Opening of packages in absence of owner.

11. The proper officer may in the absence of the owner of any package imported or believed to have been imported into the Territory open and examine such package at the owner's risk and expense if he considers such procedure necessary: Provided that wherever possible the proper officer shall first make all reasonable efforts to ascertain the whereabouts of such owner and afford the said owner the opportunity of himself appearing before the proper officer and opening the package concerned.

Samples.

12. The proper officer on the entry of any goods, or at any time afterwards, may take, without payment, samples thereof for examination or for ascertaining the duties payable thereon or for such other purpose as the Director deems necessary, and those samples shall be dealt with and accounted for in such manner as the Director may direct.

Embargo on goods which have passed out of customs control.

13. If at any time an officer has reason to believe that the correct duties have not been paid on any goods which have passed out of customs control, or that there has been or

may be in respect of those goods a contravention of any of the provisions of this Proclamation or any other law relating to customs or to the importation or exportation of goods, he may place an embargo on those goods, wheresoever or in possession of whomsoever found, and no person shall remove such goods from the place indicated by the officer, or in any way deal therewith, except with the permission of the officer, until the embargo has been withdrawn.

14. The High Commissioner may, by Notice in the *Gazette*, and subject to such conditions as he may specify, appoint—

Ports, aerodromes, roads and routes.

(i) places to be ports of entry for the Territory through which goods may be imported or exported or where goods may be entered for customs purposes;

(ii) the roads or routes in the Territory over which imported goods or goods intended for export shall be conveyed to or from a particular port;

(iii) ports within the Territory for particular and limited purposes, and for such periods as may be specified in the Notice;

(iv) places within the Territory to be customs aerodromes, at which aircraft entering the Territory may land, from which aircraft leaving the Territory may depart and through which goods may be imported or exported by air.

15. (1) No goods shall be imported into or exported from the Territory except through ports or aerodromes appointed in terms of section *fourteen*; and if a road or route has been appointed in terms of that section in respect of any port, no goods shall be removed from that port to the border of the Territory, or to that port from such border except over such road or route.

Import and export only through proper ports.

(2) Without the permission in writing of a proper officer, no goods, other than goods by rail or air, shall be imported into the Territory overland before or after such hours as may be specified by the Resident Commissioner, or on Sundays or public holidays.

16. The Director may by Notice in the *Gazette* appoint places for the landing and embarkation of persons, and the landing, loading and examination of goods (including baggage), and may from time to time make such rules and lay down such conditions in connection therewith as he deems necessary. No goods shall be landed or loaded at any place not so specified except with the written permission of the Director.

Appointment of landing and loading places.

17. (1) The Director may by Notice in the *Gazette*, and subject to such restrictions and conditions (including the provision of suit-

Entrance and exits to or from customs aerodromes.

able accommodation for customs officers) which he may specify, appoint entrances and exits, general or special, to or from any customs aerodrome within the Territory.

(2) No person or vehicle shall enter or leave any customs aerodrome, and no goods, whether dutiable or not, shall be brought into or out of any such aerodrome, except through an entrance or exit appointed in terms of sub-section (1).

(3) Subject to the provisions of this Proclamation, any person or vehicle entering or leaving any customs aerodrome, and all goods which are being brought into or out of such aerodrome, may be detained by any officer for the purpose of search or examination.

Vehicles
entering or
leaving
customs
aerodromes.

18. The driver or person in charge of a vehicle within or entering or leaving any customs aerodrome, railway station, or other defined area in which there is a customs office or where a customs officer is stationed, shall, when requested by an officer by word, sign or in any other manner, cause the vehicle to stop for the purpose of search and examination, and no person shall cause the vehicle to be again set in motion until permitted by such officer.

CHAPTER II.

IMPORTATION OF GOODS.

Prohibited
goods.

19. (1) The following goods are hereby prohibited from importation into the Territory—

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

(b) cigarettes weighing more than four and a half pounds per thousand cigarettes;

(c) coins which are base or counterfeit;

(d) dangerous weapons of the following kinds—

(i) swords, bayonets, daggers and knives with cutting edges of four inches or more in length (other than such knives ordinarily used for domestic purposes, in agriculture or in the meat trade);

(ii) spears and assegais;

(iii) loaded or spiked sticks;

(iv) knuckle dusters;

(v) any other article which the Resident Commissioner may by Notice in the *Gazette* declare to be a dangerous weapon.

unless imported under permit issued by the Resident Commissioner;

(e) goods which bear a "false trade description";

(f) goods which are indecent or obscene or on any ground whatsoever objectionable;

(g) unlawful reproductions of any works which are copyright in any part of the King's dominions or in any territory which is under the King's protection or in respect whereof a mandate has been issued to the King by the League of Nations;

(h) prison-made and penitentiary-made goods;

(i) second-hand articles—

(i) cloaks, jackets, jumpers, jerkins, waistcoats and trousers intended for sale in the Territory;

(ii) boots and shoes;

(j) yeast, except under permit issued by the Resident Commissioner.

(2) In the event of any question arising as to whether any goods are indecent or obscene or objectionable the decision of the Resident Commissioner shall be final: Provided that if any printed, engraved, lithographic or photographic matter is according to the decision of the Resident Commissioner, indecent, obscene or objectionable, and is contained in any publication which in the opinion of the Resident Commissioner is one of a series, he may by Notice in two consecutive issues of the *Gazette* publish the name of such publication, and every issue of that publication shall thereupon, and until such Notice is withdrawn by him, for the purposes of this section be deemed to be indecent, obscene or objectionable, as the case may be.

(3) The Resident Commissioner may by Notice in the *Gazette* suspend the operation of any of the provisions of sub-section (1), whenever he is satisfied that such suspension would be in the public interest, but the suspension shall not come into operation until fourteen days after publication of the Notice.

20. (1) The pilot of every aircraft arriving in the Territory, whether with or without goods or passengers, shall except with the special permission of the Director make his first landing at one of the aerodromes appointed in terms of section *fourteen*, and shall forthwith take his aircraft to the examination station at that aerodrome: Provided that the provisions of this sub-section shall not apply if the pilot proves to the satisfaction of the proper officer that he was compelled to land elsewhere, or could not take his aircraft to the examination station, owing to

Report of
arrival of
aircraft.

stress of weather, unavoidable accidents or other circumstances beyond his control.

(2) Within three hours after the landing at any customs aerodrome of any aircraft from a place outside the Territory, or within such further time as the Director may allow, but in any event before bulk is broken, the pilot shall produce his journey log book and make a report in writing in the prescribed form to the proper officer, with as many duplicates and extracts as that officer may require. He shall make and subscribe to a declaration as to the truth of the report, before the proper officer, and answer all such questions concerning the aircraft and cargo, and the crew, passengers and journey as may be put to him by that officer.

(3) The report referred to in sub-section (2) shall contain—

(a) the particulars of the arrival and journey of the aircraft;

(b) a list of unconsumed stores on board;

(c) a list of the passengers; and

(d) the manifest of goods on board, signed by the proper revenue officer at the aerodrome from which the aircraft departed for the Territory.

(4) The pilot shall also, if required to do so by the proper officer, disembark all passengers and their baggage for examination: Provided that in the case of an aircraft landing in the Territory from any African country referred to in any law or regulation relating to public health and required thereby to proceed to an aerodrome other than a customs aerodrome, the pilot shall not be required to make a report on first landing, but shall make his report at such aerodrome.

(5) If any aircraft from outside the Territory lands at any place other than a customs aerodrome, the pilot shall forthwith report to the nearest officer, District Commissioner or member of the police force not below the rank of sergeant, and shall on demand produce to such officer, District Commissioner or policeman, the journey log book or any other papers belonging to the aircraft, and shall not allow any goods to be unloaded from the aircraft without the consent of an officer. No passenger shall leave the immediate vicinity of the place of landing without the consent of an officer, District Commissioner or member of the police force not below the rank of sergeant.

(6) If the place of landing mentioned in sub-section (5) is an aerodrome, the pilot shall forthwith report the arrival of the aircraft and the place whence it came to the

person in charge of the aerodrome. Such person shall immediately report such arrival to the nearest officer and shall not allow any goods to be unloaded from the aircraft, or any of its passengers to leave the aerodrome, without the consent of such officer.

(7) If the contents of any package on board any aircraft be unknown to the pilot, the proper officer may cause it to be opened and examined, and may require the said package to be landed for that purpose.

(8) This section shall not be construed as requiring a report of the wearing apparel or personal effects [other than sealable goods as defined in sub-section (4) of section *nine*] in actual use by passengers, officers and members of the crews of aircraft.

21. If the report required in terms of section *twenty* be found to be in any way incomplete, or incorrect, the proper officer may, if he is satisfied that there was no fraudulent intention, permit the pilot to amend his report.

Report may
be
amended.

22. With the permission of and under conditions imposed by the proper officer at any customs aerodrome, the pilot of an aircraft may retain on board cargo consigned to that aerodrome or land at that aerodrome cargo not consigned thereto.

Cargo may
be retained
on board,
etc.

23. (1) The pilot of an aircraft shall be liable for the duty on all goods which are removed from that aircraft at a place in the Territory to which they are not consigned, and such liability shall continue until the goods have been accounted for to the satisfaction of the Director.

Liability
for duty.

(2) The pilot of an aircraft shall be liable for the duty on all goods deemed in terms of section *twenty-six* to have been imported in that aircraft, except goods in respect of which a bill of lading, air consignment note or other document has been issued stating that the goods have been accepted for conveyance at the risk of the owner thereof.

(3) The liability of the pilot for duty in terms of sub-section (2) shall cease—

(i) upon lawful discharge of the goods, after due entry thereof has been made, from the aircraft; or

(ii) if the goods have been discharged in terms of section *twenty-eight* before due entry, upon lawful removal upon due entry from any approved place in which they may have been deposited.

(4) In all cases where the pilot is not liable for duty or where the liability of the said pilot has ceased in terms of this section, the importer shall be liable for the duty.

Pilot may
appoint
agent.

24. Notwithstanding anything to the contrary contained in sections *twenty* and *twenty-three* the pilot of an aircraft, instead of himself performing any act, including the answering of questions, required by or under any of the said sections to be performed by him may, at his own risk, appoint an agent to perform any such act, and any such act performed by such agent shall in all respects and for all purposes be deemed to be the act of the pilot: Provided that the personal attendance of the pilot may be demanded at any time by the proper officer.

Time of
importation
of goods.

25. For the purposes of this Proclamation the time of importation of goods shall be deemed to be—

(a) in the case of goods imported overland [except goods falling under paragraph (b)], the time when such goods entered the Territory;

(b) in the case of goods imported by air, the time when the aircraft carrying the goods first landed in the Territory.

When goods
consigned
to the
Territory
are deemed
to have
been
imported.

26. All goods reported under the provisions of section *twenty* as being on board an aircraft and consigned to any place in the Territory, shall be deemed to have been imported into the Territory upon arrival of the aircraft at that place, unless evidence is produced to the satisfaction of the proper officer that the goods were in fact not landed thereat: Provided that the Director may make such allowance as he considers reasonable in respect of any differences, attributable to natural causes, between the quantities shown on the bill of lading, air consignment note or other document, and the quantities actually discharged in the Territory.

No landing,
etc., of
goods
without due
entry.

27. Save as is in this Proclamation provided no goods imported into the Territory shall be unloaded, removed or otherwise dealt with before due entry has been made and warrants granted by the department for such unloading or removal thereof or dealing therewith.

Conditions
under which
goods may
be landed
without
due entry.

28. (1) Notwithstanding the provisions of section *twenty-seven* the pilot of an aircraft may land or unload goods which have not been entered in terms of that section, subject to the following provisions:—

(a) The permission of the proper officer must first be obtained for the landing or unloading;

(b) except with the permission of the proper officer, such landing or unloading may take place only within the hours prescribed in terms of paragraph (d) of subsection (1) of section *one hundred and twenty-one* and at a landing place appointed

and answer all such questions relating to the goods as may be demanded of or put to him by the officer, and shall also, if required, produce for retention by the officer a true copy of any invoice or other document relating to the goods.

(2) A separate bill of entry shall be delivered in respect of each separate importer and, in the case of goods imported by air, in respect of each separate aircraft.

(3) Any person who represents, either personally or through an agent, to any officer that he is the importer of any goods, shall in respect of those goods be liable for the fulfilment of all obligations imposed on importers by this Proclamation or any other law relating to customs, and to all punishments, penalties, fines or forfeitures which may be incurred.

33. (1) No entry shall be valid unless—

Particulars
of goods in
entry.

(a) the particulars of the goods and packages in that entry correspond with the particulars of the goods and packages as reported in terms of section *twenty, thirty-eight* or *thirty-nine* or in the certificate or other document (where any is required), by which the importation or entry of those goods is authorised;

(b) the goods have been properly described in the entry by the denomination and with the characters and circumstances according to which they are charged with duty, or may be imported;

(c) the true value of the goods on which duty is leviable has been declared; and

(d) in the case of goods purchased by or consigned to any person in the Territory, a sufficient invoice thereof, in the prescribed form, has been produced to the proper officer: Provided that in the absence of such invoice the proper officer may in his discretion permit the person who entered the goods to deposit with him, in lieu of production of the invoice, a sum to be determined by the proper officer, and if the invoice is not produced within the time specified by the officer, the sum so deposited shall, subject to a right of appeal to the Director, be forfeited, but such forfeiture shall not relieve such person from liability for payment of any duty due on the goods.

(2) Goods taken or delivered by virtue of an entry which is not valid, out of any aircraft or other place where they have been deposited with the sanction of the department, shall be deemed to be goods landed or taken without due entry thereof: Provided that if such goods be included in any entry embracing more than one package, and it be shown that the

invalidity arose without the wilful default or neglect of any one connected with the goods, and that such invalidity does not exist as to the whole of the packages in that entry, then only the package not validly entered shall be deemed to have been landed or taken without due entry.

Particulars
on
invoices.

34. All invoices and certificates thereto, relating to goods imported into the Territory, shall be in such form and contain such particulars as may be prescribed, and the Director may refuse to accept any invoice or certificate which does not comply with the regulations.

Entry by
bill of
sight.

35. (1) If an importer makes and subscribes to a declaration that he cannot for want of full information make due entry of any goods, the proper officer may receive an entry by bill of sight for those goods by the best description which can be given, and may grant a warrant in respect thereof so that the same may be landed and brought to a place indicated by such officer at the expense of the importer for the purpose of being seen and examined by him in the presence of the proper officer.

(2) The importer shall make due entry of those goods within three days of the date on which they were brought to the place of examination and shall pay all duties due thereon or warehouse the goods in terms of this Proclamation. Such place shall be regarded as a special King's warehouse for the purpose of securing the duties thereon until the goods are removed or delivered in accordance with this Proclamation. In default of due entry, the goods shall be taken to the King's warehouse and if the importer or his agent does not, within three months after the expiry of the aforesaid period, make due entry of the goods and pay the duties thereon or duly warehouse them and at the same time pay the charges of removal and King's warehouse rent and all other charges, the goods may be disposed of in the manner described in sub-section (3) of section *thirty-one*.

(3) No goods entered by bill of sight in terms of sub-section (1) shall be removed without due entry and payment of duty, and the penalties prescribed in this Proclamation in respect of the incorrect or false entry of goods are also applicable in respect of goods dealt with in terms of this section.

Goods
liable to
duties in
force at
time of
entry for
home con-
sumption.

36. (1) All goods intended for importation into the Territory, and all goods deposited under lawful authority in a place of security, shall upon being entered for home consumption be subject to such duties as may at the time of such entry be payable upon such goods.

in terms of section *sixteen* or a customs aerodrome appointed in terms of section *fourteen*;

(c) the goods shall immediately after landing or unloading be taken by the pilot or his agent, in the manner prescribed, to a suitable place approved by the proper officer, and shall there be retained until the proper officer has authorised their removal.

(2) All goods placed in an approved place under the provisions of sub-section (1) shall be deemed to be still in the aircraft, and so long as they remain in such place, the pilot shall remain responsible therefor in all respects and liable for the duty thereon as if the goods had not been removed from the aircraft.

29. (1) If any aircraft which has sustained damage or is otherwise in distress lands at a place in the Territory and it is necessary for the purpose of repairing that aircraft or for the safety thereof to land or unload therefrom goods which are not consigned to that place, the proper officer may, upon application by the pilot, permit such goods to be landed and deposited in a place approved by him, under such conditions as he may impose, and the pilot shall furnish the proper officer with a full and exact account of the goods concerned.

Goods may be landed without due entry when aircraft required to be repaired.

(2) The provisions of section *thirty* shall not apply to goods landed or unloaded in terms of sub-section (1), but if the warehouse in which the goods are deposited is a King's warehouse, rent shall be charged and paid on such goods.

(3) When the aircraft is ready to proceed the proper officer may release the goods for reloading therein, and any goods which were landed but not reloaded shall, if they are still on hand, be regarded as goods landed without due entry, and any goods landed but not reloaded and which have not been satisfactorily accounted for shall be regarded as having been imported into the Territory and the pilot shall without delay enter the same and pay the duty thereon.

(4) Notwithstanding anything to the contrary contained in this section, the proper officer may at any time permit the pilot to enter any goods landed in terms of sub-section (1) for consumption in the Territory or for transshipment, subject to the relevant provisions of this Proclamation.

30. Every importer of goods shall within seven days of the date of importation, or within such further time as the Director may allow, make due entry of those goods, in the form prescribed, and declare to the truth of such entry: Provided that the proper officer

Importer to make due entry.

at any customs aerodrome in the Territory may receive entries for goods to be landed from any aircraft, notwithstanding that such aircraft has not yet arrived at a customs aerodrome in the Territory.

Disposal of goods on failure to make due entry.

31. (1) If entry of any goods has not been made in terms of section *thirty*, the proper officer may on expiry of the prescribed period require the pilot or other person who brought the goods into the Territory to remove them to a place indicated by the proper officer, or may himself so remove them.

(2) The proper officer may at any time after the expiry of the period mentioned in section *thirty* call upon the importer to make entry of the goods, and if the importer fail to do so the goods shall be liable to forfeiture.

(3) If within three months from the date of removal as aforesaid, the goods remain unentered, the Director may cause them to be sold, and if so sold the proceeds thereof shall be applied in discharge of duty, expenses, freight and charges and the overplus, if any, shall, unless the Director is satisfied that such goods were imported in contravention of any law, upon application be paid to the owner of the goods: Provided that—

(i) if the goods cannot be sold for a sum sufficient to pay the duty and charges aforesaid, they may by direction of the Director be destroyed or appropriated to the State; or

(ii) if the goods cannot be sold at a price deemed by the Director to be adequate they may at his discretion be appropriated to the State.

(4) Notwithstanding anything to the contrary contained in this Proclamation, if any goods referred to in sub-section (3) are of a perishable nature or if the Director considers that, unless the goods be sold at once, the proceeds would not be sufficient to cover the duties and charges due or which may become due in respect of those goods, he may forthwith direct the sale thereof and apply the proceeds as indicated in sub-section (3).

Importer to produce documents and pay duties.

32. (1) The person entering any goods shall deliver to the proper officer a bill of entry in the prescribed form, setting forth the full particulars as indicated on the form and as required by that officer, and shall make and subscribe to a declaration in the prescribed form, as to the correctness of the particulars on such bill of entry. At the same time he shall deliver such duplicates of the bill as may be prescribed or as may be required by the said officer and shall pay all duties due on the goods. He shall further produce all bills of lading, invoices or other documents

(2) Any goods which have been entered for home consumption in terms of the proviso to section *thirty* shall on importation be subject to the duties which are in force in respect of such goods upon the date of the arrival of the aircraft at the first customs aerodrome in the Territory: Provided that if after any goods have been entered in terms of the said proviso a notice under section *fifty-six* has been given to impose a customs duty upon such goods or to increase the customs duty payable thereon, the person liable for the payment of duty on those goods shall on importation deposit with the proper officer a sum sufficient to cover such duty or increased duty as the High Commissioner may afterwards authorise or impose, or enter into a bond, together with a surety approved by such officer, to pay such duty or increased duty.

(3) All goods imported into the Territory by air or otherwise, shall be subject, if they are imported before or at the time of entry for home consumption, to such duties as may at the time of the entry be payable, and if they are imported after such entry has been made, to such duties as may be payable at the time of importation.

37. (1) Any person may without payment of duty at the port of importation, but subject to the regulations, tranship goods imported in any aircraft for immediate exportation from such aircraft to the train, aircraft or other vehicle which is to convey the goods to any place outside the Territory or to the place of destination of the goods within the Territory. Such regulations shall *inter alia* specify the bills of entry or other documents required and the particulars to be inserted therein. All such bills of entry or documents containing the required particulars shall be due entries in respect of such transhipment: Provided that in the case of goods destined for any place in the Territory due entry for home consumption or warehousing must be made at the place of destination before delivery of such goods to the consignee.

Tranship-
ment of
goods.

(2) Goods in transit through the Territory from a country contiguous thereto may, subject to the regulations be admitted into the Territory without due entry or payment of duty.

38. (1) Upon or before arrival at a railway station of any train, with any goods thereon, from beyond the borders of the Territory, the station master or other person in charge of the station shall deliver to the proper officer a copy of all advice and delivery notes received by him relating to the goods consigned to that station by that train. Such station master or

Station
master to
report
arrival of
goods.

other person shall not permit any such goods to be removed from the railway premises without the written sanction of the proper officer.

(2) The conductor, guard, or any other person in charge of a train shall, on demand by any officer, furnish him with all information at his disposal in respect of any goods on such train.

Persons,
vehicles or
goods
arriving in
the
Territory
overland.

39. (1) (a) The person in charge of any vehicle (other than an aircraft or a railway train) conveying goods and arriving by land at any place in the Territory, whether such goods are dutiable or not; and

(b) the person in charge of any such vehicle so arriving, whether conveying goods or not, if the vehicle or its equipment or fittings are liable to duty,

shall come to the custom house nearest to the point at which he crossed the border, or to the station of the officer nearest to such point, before unloading or in any manner disposing of such vehicle or goods and make a full written report in duplicate to such officer concerning the vehicle or goods, the journey and the destination of the goods, and shall make and subscribe to a declaration as to the truth of the report.

(2) Such person shall fully and truthfully answer all questions put, and shall produce all way-bills or other documents demanded of him, by such officer.

(3) No person shall remove a vehicle mentioned in sub-section (1) conveying goods imported overland from the custom house or station mentioned in that sub-section until after due entry has been made of such goods or until permission for removal has been granted by the proper officer.

(4) Every person arriving in the Territory overland, on foot or otherwise, and whether he has any goods in his possession or not, shall come to the custom house nearest the point at which he crossed the border, or to the station of the officer nearest to such point, and there report to an officer the circumstances in which he entered the Territory. If he has any goods in his possession, he shall furnish the said officer with full particulars thereof, and shall fully and truthfully answer all questions put to him by such officer. Such person shall not in any manner dispose of any goods in his possession until they have been released by the officer.

(5) The provisions of sub-section (4) shall not apply to persons arriving in the Territory overland by train or air who pass through or disembark at a place where a customs officer is stationed.

40. (1) For the purpose of entry for ^{Goods imported by post.} customs and collection of duty on goods imported into the Territory by parcels post, any form or label affixed to the parcel on which a description of the contents and their value are set forth shall be deemed to be an entry made under the provisions of this Proclamation, and the particulars on any such form or label shall for the purposes of this Proclamation be taken as the declaration to be made by the importer under section *thirty*.

(2) All goods imported by post other than parcels post shall be entered and declared to by the addressee, and in the case of such goods exceeding ten pounds in value such entry and declaration shall be made at a custom house before a proper officer.

(3) Notwithstanding anything contained in sub-sections (1) and (2) any goods imported by post, whether by parcels post or otherwise, which the addressee desires to enter for warehousing without payment of duty, or for removal or export in bond, or under rebate of duty or under any item of the tariff which requires that a certificate be given or a condition be complied with shall be so entered at a custom house before a proper officer.

(4) If imported by post, goods not liable to duty, and printed matter on which duty has been prepaid by means of stamps, may be imported without entry as provided for in section *thirty*.

(5) In the case of goods imported by parcels post and not entered at a custom house in terms of sub-section (3), the date of entry of such goods shall be deemed to be the date on which they arrived in the Territory.

41. Every person carrying on any business ^{Business accounts, documents, etc., to be available for inspection.} in the Territory shall keep within the Territory reasonable and proper books or accounts of his transactions. Every such person shall, if required at any time within a period of two years after the date of the importation or purchase of any goods, produce to any officer all documents, relating to those goods, which may have come into his possession at any time during the said period, and shall keep such books, accounts and documents at all times within the said period open for inspection by an officer.

42. Any person offering imported goods for sale or removing the same, or having such goods entered in his books or mentioned in any document referred to in section *forty-one*, ^{Sellers of goods to produce proof of payment of duty.} shall, when requested by an officer, produce proof as to the person from whom the goods were obtained, and if he be the importer, as to the place where the duty due thereon was paid, as also the date of payment, the marks

and numbers of the cases, packages, bales and other articles concerned, which marks and numbers shall correspond with the documents produced in proof of the payment of the duty.

King's
warehouse.

43. (1) Whenever any goods are taken to and secured in any King's warehouse in the Territory, the proper officer may require rent to be paid for such period as the goods remain therein, at the rates fixed by the Director.

(2) Any officer who has the custody of any goods may refuse delivery thereof from a King's warehouse or other place of security until he has been furnished with proof satisfactory to him that—

(i) the person claiming the goods is lawfully entitled to such goods;

(ii) all relative provisions of this Proclamation or any other law relating to customs or the importation or exportation of goods have been complied with;

(iii) freight and other charges (including landing and wharfage charges) and rent due in respect of the goods have been paid.

(3) The department shall in no case be liable in respect of any loss or diminution of, or accident to, any goods in a King's warehouse. The proper officer shall however give a receipt for the goods on the form prescribed, merely for the purpose of showing that a certain number of packages have been received into the warehouse.

(4) If a warrant for the removal of any goods from a King's warehouse has been granted by the proper officer and the person to whom such warrant has been granted does not immediately remove the said goods from the warehouse they may, notwithstanding any other provision of this Proclamation, at the discretion of the Director be dealt with as if they were goods in respect of which entry had not been made in terms of section *thirty*.

CHAPTER III.

ORDINARY CUSTOMS DUTIES.

Tariff.

44. (1) Subject to the provisions of this Proclamation and any other law relating to customs, duty shall be paid on all goods imported into the Territory, in accordance with the customs tariff.

(2) The High Commissioner may, in terms of any agreement of the nature referred to in section *fifty-two*, by Notice in the *Gazette* apply the minimum rate of duty, specified in any item of the tariff, to any goods to which the item relates, if they were produced or manufactured in and imported from the country with the government of which the said agreement was concluded.

(3) The High Commissioner may, in terms of any agreement of the nature referred to in section *forty-nine* or *fifty-two*, or ratified by section *one* of the Ottawa Agreements Act, No. 8 of 1933 of the Union, by Notice in the *Gazette* apply the intermediate rate of duty, specified in any item of the tariff to any goods to which the item relates, if they were produced or manufactured in and imported from the country with the government of which the said agreement was concluded.

(4) The intermediate rate of duty specified in any item of the tariff shall apply to any goods to which the item relates, on their importation from any country, unless the minimum rate of duty specified in that item applies to them in terms of section *forty-seven* or has been applied to them under sub-section (2), or unless the maximum rate of duty specified in that item has been applied to them in terms of sub-section (5).

(5) The High Commissioner may by Notice in the *Gazette* apply the maximum rate of duty, specified in any item of the tariff, 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 *forty-seven* 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 referred to in sub-section (2) or (3) concluded with the government of the country from which they are imported.

45. The High Commissioner may by Notice in the *Gazette* bring into operation, as from the date of publication of such Notice, the whole or any part of a duty referred to as a suspended duty in the customs tariff: Provided that such duty shall not be leviable on goods despatched to the Territory prior to such date of publication.

46. In any case in which the High Commissioner is satisfied that any industry protected by an intermediate or maximum rate of duty specified in the tariff—

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

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

(c) is maintaining unsatisfactory labour conditions;

the High Commissioner may by Notice in the *Gazette* declare that from the date of publication of such Notice the duty to be paid upon imported goods of like nature to those con-

Operation
of
suspended
duties.

Withdrawal
of
protective
duties.

cerned shall be the minimum or intermediate rate set out in the relative items of the tariff.

Minimum rates on products of United Kingdom, Canada and Eire.

47. (1) The minimum rates of duty specified in any item of Part I of the Second Schedule shall apply to any article mentioned in such item, which, having been produced or manufactured in a country mentioned in such item, is imported therefrom for consumption in the Territory.

(2) On the termination of any agreement ratified by section *one* of the Ottawa Agreements Act, No. 8 of 1933 of the Union, subsection (1) shall cease to apply to any article produced or manufactured in a country with the government of which such agreement was concluded.

Preferential rates on products of New Zealand.

48. Until such time as an agreement of the nature referred to in section *fifty-two* with the Dominion of New Zealand comes into operation, the duty which would, but for the provisions of this sub-section, be payable under section *forty-four* in respect of any article mentioned in any item of Part II of the Second Schedule, which, having been produced or manufactured in New Zealand, is imported therefrom for consumption in the Territory, shall be rebated to the extent set out in such item in the fourth column of the said Part: Provided that in the event of the government of New Zealand cancelling without the consent of the government of the Union any preferential customs tariff rate applicable at the commencement of this Proclamation to any article produced or manufactured in the Union, on its importation into New Zealand, this section shall lapse as from the date of such cancellation.

Intermediate rates in respect of foreign states.

49. In the event of the Governor-General of the Union concluding in an agreement with the government of any country whereby, in consideration of equivalent privileges in respect of goods imported into that country from the Union, rates of duty not lower than the intermediate rates of duty set forth in the tariff are extended to specific goods produced or manufactured in and imported from that country, the High Commissioner may impose on such goods imported into the Territory similar rates of duty to those imposed on their importation into the Union.

Minimum and intermediate rates on goods imported indirectly.

50. Notwithstanding anything to the contrary contained in this Chapter, any minimum or intermediate rate of duty which applies or has been applied under section *forty-four*, *forty-seven*, *forty-eight*, *forty-nine*, *fifty-two* or *fifty-three* to any goods which, having been produced or manufactured in a particular country, are imported from that country, shall apply also to such goods on importation from another country,

if such minimum or intermediate rate of duty, as the case may be, would apply to similar goods if they were produced or manufactured in such other country, and imported therefrom.

51. For the purposes of sections *forty-four*, *forty-seven*, *forty-eight*, *forty-nine*, *fifty-two* and *fifty-three* or for the purposes of any agreement ratified by section *one* of the Ottawa Agreements Act, No. 8 of 1933, of the Union, goods shall not be regarded as having been produced or manufactured in any particular country, unless at least twenty-five per cent. of the factory or works cost of those goods is represented by materials 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 kind of goods to which this sub-section applies, when imported into the Union, the High Commissioner may apply to such kind of goods a similar increased percentage when imported into the Territory.

Definition of manufactures of particular country.

52. In the event of the Governor-General of the Union concluding an agreement with the government of any country forming part of the King's dominions or of any country which is under the King's protection or in respect whereof a mandate has been issued to the King by the League of Nations, whereby, in consideration of equivalent privileges in respect of goods imported into that country from the Union, rates of duty not lower than the minimum rates of duty set forth in the tariff are extended to specific goods produced or manufactured in and imported from that country, the High Commissioner may apply to such goods produced or manufactured in and imported from that country into the Territory similar rates of duty to those imposed on their importation into the Union.

Agreements with other parts of the King's dominions.

53. (1) The High Commissioner may enter into an agreement with the government of any country in South Africa whereby—

Agreements with governments of contiguous territories.

(a) goods produced or manufactured in the Territory shall be admitted into that country free of duty or at special rates of duty, and goods produced or manufactured in that country shall be admitted into the Territory free of duty or at special rates of duty; and

(b) one party to the agreement shall collect on behalf of the other party the duties imposed in respect of goods which, having been imported into its country, are removed into the country of the other party.

(2) Such agreement may provide that in the event of an excise duty or surtax being imposed on any goods produced or manufactured in or imported into the Territory, a corresponding duty or surtax may be levied on like goods, which, having been produced or manufactured in or imported into the country of the other party to the agreement, are imported into the Territory.

Continuance of rates of duty under existing agreements.

54. Where under the provisions of section *six* or section *seven* of the Customs Tariff and Excise Duties Amendment Proclamation, 1925, certain rates of duty have been applied by the High Commissioner to any specific goods, such rates of duty shall, notwithstanding the repeal of the said Proclamation, continue to be charged in respect of such specific goods.

Discrimination by other countries.

55. (1) Where the High Commissioner is satisfied that the government of any country has—

(i) imposed directly or indirectly on any goods wholly or in part produced or manufactured in the Territory or the Union any duty, charge, or restriction which is not imposed upon like goods produced or manufactured in any third country; or

(ii) has discriminated against the commerce of the Territory or the Union in such a manner as to place it at a disadvantage in comparison with the commerce of any third country,

he may in his discretion, if he considers that the public interest will be served thereby, by Notice in the *Gazette* impose—

(i) on all goods or any class of goods imported from the country whose government has so acted; and

(ii) on all goods or any class of goods whencesoever imported, wholly or in part produced or manufactured in such country,

new or additional duties, not exceeding the value for duty purposes of such goods; and from a date to be specified in the Notice there shall be paid on such goods the new or additional duties at the rates imposed in the Notice.

(2) The duties referred to in sub-section (1) may be imposed by reference to value or to weight or to any other measure of quantity.

Procedure when new or increased duties become payable.

56. (1) As soon as any Minister of State of the Union gives notice of motion in the Union House of Assembly of a resolution affirming the expediency of imposing a duty, or of increasing the rate of duty already payable, upon any goods specified in the said resolution, such duty or increased duty shall,

from the time when the notice was given, be payable in the Territory on all such articles as have not at the said time been entered for home consumption, subject however to the provisions of sub-section (3).

(2) The actual payment of any such duty as is referred to in sub-section (1) may at the discretion of the Director be deferred if the importer gives security therefor to the satisfaction of the Director: Provided that no such security shall be required for longer than until the end of the session of the Union Parliament in which the said notice of motion was given, or earlier release by order of the Minister, if it appears to him that Parliament declines to sanction the proposed duty or increase of duty.

(3) Whenever any Minister of State of the Union gives notice of motion in the Union House of Assembly, in terms of section *nine* of the Excise Act, No. 45 of 1942 of the Union of a resolution affirming the expediency of increasing the rate of excise duty already payable on any potable spirits manufactured in the Union, and at the same time a notice of resolution is given, as described in sub-section (1) of this section, affirming the expediency of increasing the rate of customs duty already payable on potable spirits imported into the Union, any such spirits imported into the Territory shall though entered for home consumption prior to the date of such notice, notwithstanding that they have passed out of customs control, become liable to the increased rates of customs duty provided for in the notice of resolution, if they are at the time of such notice still in the possession or under the control of or in transit to a dealer.

(4) Whenever a Minister has given such notices as are referred to in sub-section (3) every dealer shall—

(a) forthwith take stock of all potable spirits mentioned in the notice, which were in his possession or under his control or in transit to him at the time when the notice was given, and make a clear and accurate record thereof; and

(b) within seven days of the date on which the notice was given, deliver to the proper officer a statement verified by affidavit, giving the description and quantity of the said spirits which were in his possession or under his control or in transit to him at the said time, and any other information which the Director may require of him; and

(c) within fourteen days of the said date, transmit to the proper officer the amount of duty payable by him in respect

of the spirits in question, unless he has been granted an extension of time in terms of sub-section (2).

(5) For the purposes of this section "dealer" shall be deemed to include a club.

Contract prices may be varied to extent of alteration of duty.

57. (1) Whenever any duty is imposed or increased on any goods and such goods, in pursuance of a contract made before the duty or increased duty became payable, are thereafter delivered to and accepted by the purchaser, the seller of the goods may, in the absence of agreement to the contrary, recover as an addition to the contract price a sum equal to any amount paid by him by reason of the said duty or increase.

(2) Whenever any duty is withdrawn or decreased on any goods and such goods, in pursuance of a contract made before the repeal or decrease becomes effective, are delivered thereafter, the purchaser of the goods, in the absence of agreement to the contrary, may, if the seller has in respect of those goods had the benefit of the repeal or decrease, deduct from the contract price a sum equal to the said duty or decrease.

(3) The provisions of this section shall also apply to a contract for the hiring of any goods, and the expressions "seller" and "purchaser" shall correspondingly be construed as including the person by whom and the person to whom the goods are hired.

Temporary reduction or suspension of duty.

58. Whenever the High Commissioner is satisfied that it would be in the public interest to reduce temporarily, or suspend the operation of, any duty imposed under this Proclamation or any law relating to customs, the High Commissioner may by Notice in the *Gazette* so reduce such duty to an extent and for a period to be determined by him and stated in the Notice, or may in like manner suspend the operation of such duty.

CHAPTER IV.

DUMPING AND SPECIAL DUTIES.

Imposition of dumping duty.

59. (1) Whenever the High Commissioner is satisfied in respect of goods which are of a class produced or manufactured in the Territory or in the Union, that—

(a) such goods have been or are being or are likely to be exported to the Territory or the Union at an export price which is less than the domestic value thereof; or

(b) such goods are being or are likely to be sold or offered for sale at a place in the Territory or the Union in the ordinary course of trade for an amount which is less

than the domestic value thereof plus freight, insurance and all charges to that place including landing, transportation and delivery charges and any duty (other than a dumping or special duty) payable under this Proclamation; or

(c) such goods have been or are being or are likely to be exported to the Territory or the Union and that a bounty has been or will be granted in respect thereof in the country in which they were produced or manufactured or from which they were exported; or

(d) such goods have been or are being or are likely to be conveyed to the Territory or the Union from a particular country or place of despatch at a rate of freight less than the rate certified by a competent authority as being the normal rate chargeable on that class of goods from that country or place and that such abnormal rate of freight is exceptional in character; or

(e) such goods have been or are being or are likely to be imported into the Territory or the Union from a country the currency of which is depreciated in relation to Union currency, or that the currency of the country of origin of such goods which have been or are being or are likely to be imported into the Territory or the Union is likewise depreciated,

and is further of opinion that detriment may from one or more of the above causes result to an industry within the Territory or the Union, and that it would be in the public interest to impose in respect of such goods a dumping duty, the High Commissioner may, by Notice in the *Gazette*, notify the class of goods and declare that one or more of the dumping duties enumerated in section *sixty* and set forth in such Notice shall be levied upon goods of such class which are imported into the Territory from or originate in a country named in the Notice; and from the date of publication of such Notice in the *Gazette* such dumping duty or duties shall, in addition to any other duty payable thereon, be paid on such goods on their importation into the Territory: Provided that—

(i) no dumping duty mentioned in paragraph (a), (b) or (c) of section *sixty* shall be levied in terms of this section in respect of goods shipped or otherwise despatched to the Territory prior to the date of publication of the Notice in the *Gazette*; and

(ii) a dumping duty mentioned in paragraph (a), (b) or (c) of section *sixty* or, where there is more than one form of dumping, the total of such duties so men-

tioned shall not exceed one-half of the value of the goods for duty purposes, as defined in section *sixty-five*.

(2) Whenever the High Commissioner is satisfied in terms of sub-section (1) that it would be in the public interest to impose a freight dumping duty on any goods, he may for that purpose notify by Notice in the *Gazette* the minimum rate of freight which shall be applicable to that class of goods when conveyed from any particular country or place to any place of discharge in the Union or to any place in Africa at which goods are discharged for removal overland into the Territory: Provided that the minimum rate of freight so determined shall in no case exceed the normal freight rate as certified in terms of paragraph (d) of sub-section (1).

(3) The High Commissioner may from time to time amend any notification made by him in terms of sub-section (2).

(4) The dumping duties mentioned in paragraphs (a), (c), (d) and (e) of section *sixty* shall be paid by the importer upon importation, and the dumping duty mentioned in paragraph (b) of section *sixty* shall be paid by the person in the Territory who sells the goods for an amount which is less than the domestic value thereof, as defined in section *sixty-one*, plus the expenses and charges set forth in paragraph (b) of sub-section (1).

Kinds of
dumping
duty.

60. The dumping duties which may be imposed in terms of section *fifty-nine* shall be the following:—

(a) "ordinary" dumping duty, which shall be the amount by which the domestic value as defined in section *sixty-one* exceeds the export price as defined in that section, if such amount is greater than five per centum of the export price: Provided that in respect of any particular class of goods the ordinary dumping duty may be limited to a percentage of the value for duty purposes of the goods concerned, or alternatively to a specific rate per unit of quantity, volume or weight, such percentage or alternative specific rate to be notified by the High Commissioner;

(b) "sales" dumping duty, which shall be the amount by which the domestic value of goods, as defined in section *sixty-one*, plus the expenses and charges set forth in paragraph (b) of sub-section (1) of section *fifty-nine*, exceeds the selling price in the Territory or the Union;

(c) "bounty" dumping duty, which shall be the amount of the bounty referred to in paragraph (c) of sub-section (1) of section *fifty-nine*, whether such bounty be

by way of a bonus, rebate, subsidy or otherwise, and whether it be granted by a government or other authority or person;

(d) "freight" dumping duty, which shall be the amount by which the minimum rate of freight notified in terms of sub-section (2) of section *fifty-nine* exceeds the rate of freight actually paid;

(e) "exchange" dumping duty, which shall be the amount by which the actual cost of the goods as defined in section *sixty-one* is less than such cost expressed in the currency of the country of origin or export of the goods and converted into Union currency at a rate which the High Commissioner is hereby authorised to notify in the *Gazette*: Provided that the High Commissioner may in respect of any particular class of goods limit the exchange dumping duty to a percentage of the value for duty purposes of the goods concerned, or alternatively to a specific rate per unit of quantity, volume or weight.

61. For the purposes of sections *fifty-nine* and *sixty*— Definitions.

"export price" means the price free on board at which goods are sold by the exporter to the importer in the Territory, or, if there be no such price, one-half of the domestic value of the goods as provided for in section *sixty-six*;

"domestic value" means the domestic value as provided for in section *sixty-six* less any drawback of duty granted by the government of the exporting country in respect of the goods in question on their exportation; but in the application of sub-section (1) of section *sixty-six* to paragraph (a) of sub-section (1) of section *fifty-nine* and paragraph (a) of section *sixty* for the words "time of exportation to the Territory" there shall be substituted the words "date of purchase thereof by the importer"; except in the case of goods exported to the Territory or the Union on consignment account or for which nominal prices are charged or for which no charge is made;

"actual cost" means the cost of the goods to the importer in Union currency free on board at the port of shipment or place of despatch to the Territory or the Union, and in the case of goods exported to the Territory or the Union on consignment account or for which nominal prices are charged or for which no charge is made, the price free on board at which similar goods are ordinarily sold for export, or if there be no such price, then the domestic value of such goods as provided for in section *sixty-six*.

No dump-
ing duty on
goods
imported
under
rebate or
for the
State.

62. A dumping duty imposed under section *fifty-nine* shall not apply to goods admitted into the Territory or the Union under rebate of the ordinary duty in terms of section *seventy-one* or to goods imported by or on behalf of the Government of the Territory or of the Union or the government of any other State-member of the British Commonwealth of Nations, unless the High Commissioner has notified in the *Gazette* that the dumping duty shall apply to such goods.

Special
duties on
wheat, etc.

63. Subject to the exemptions, and to any suspensions, rebates and conditions elsewhere provided for there shall be paid on—

- (a) wheat in the grain,
- (b) wheaten flour and wheaten meal, and
- (c) oats in the grain,

on importation into the Territory or the Union, in addition to any other duties payable thereon, a special duty per cental equal to the amount by which eleven shillings and threepence in the case of wheat in the grain and eighteen shillings and sixpence in the case of wheaten flour and wheaten meal, and seven shillings in the case of oats in the grain, exceeds the cost per cental to the importer at the port of importation in the Union, which cost shall include the cost of packing, packages, landing charges, dock dues, and the duties otherwise payable thereon: Provided that—

(a) the cost of such wheat, flour, meal or oats per cental to the importer, free on board at the port of shipment or place of despatch to the Territory or the Union, shall be taken to be a sum not greater than the ordinary market price for export per cental at the time of purchase, expressed in Union currency, of similar goods free on board at the port of shipment or place of despatch as aforesaid;

(b) the special duty shall be reduced by the amount of the relative rebate provided for in the Second Schedule.

Special
duties
based on
c.i.f. price.

64. (1) Whenever the High Commissioner is satisfied that—

- (a) iron and steel products; and
- (b) agricultural implements and parts therefor,

of any particular class manufactured in the Union have been or are being or are likely to be exported to the Territory or the Union at a price that would cause detriment to an industry in the Territory or the Union, and is further of opinion that it would be in the public interest to levy in respect of such goods a special duty, he may in respect of that class of goods from time to time notify by

Notice in the *Gazette* a price on board ship, aircraft or other vehicle at any place of discharge in the Union, or at any place in Africa at which goods are discharged for removal overland to the Territory or the Union, below which price that class of goods shall not be imported into the Territory or the Union through that place: Provided that the price so notified shall be an amount which, in the opinion of the High Commissioner, does not exceed the fair average of prices ruling in the countries where such goods are manufactured and where the manufacture thereof is not directly or indirectly subsidized, plus normal insurance and freight charges to the place of discharge.

(2) If after the issue of such Notice any person imports into the Territory any goods of a class to which in terms thereof such price is applicable, at a c.i.f. price which is less than the price so notified, in respect of the place of discharge of such goods, there shall be paid on such goods on importation into the Territory, in addition to any other duties payable thereon, a special duty, equal to the difference between the said c.i.f. price and the price so notified.

(3) If after the issue of such Notice any goods of a class to which such price is applicable are sold or offered for sale by the importer or any other person at any place in the Territory in the ordinary course of trade for an amount which is less than the price so notified plus landing, transportation and delivery charges and customs duty, there shall be paid on such goods by the person so selling or offering them for sale, a special sales duty which shall be equal to the difference between the selling price and the price so notified plus the charges and duty mentioned in this sub-section: Provided that the High Commissioner may, if he is satisfied that the goods have deteriorated in quality or value after importation, exempt the seller from payment of the whole or any portion of such special sales duty in respect of such goods.

(4) In this section "c.i.f. price" means the price paid or to be paid by the importer for the goods on board ship, aircraft or other vehicle at the place of discharge including insurance and freight charges, or if there be no such price the export price as defined in section *sixty-one* together with insurance and freight charges paid or to be paid for conveyance of the goods to the place of discharge.

CHAPTER V.

VALUE FOR DUTY PURPOSES.

Value for
duty
purposes.

65. (1) For assessing the amount of duty payable on any goods imported into the Territory and for the purposes of any declaration which may at any time be required in connection with such duty, the value of such goods shall be the domestic value thereof: Provided that in no case shall the value for purposes of duty be less than the free on board cost of the goods to the importer, including any agent's or buying commission in excess of five per cent.

(2) For the purpose of this section and of sub-sections (3) and (4) of section *sixty-eight* any abnormal costs additional to the export price incurred by the importer as the result of a state of war, strikes, lock-outs, riots or civil commotions shall not be regarded as forming part of the free on board cost of the goods to the importer.

Definition
of
domestic
value.

66. (1) Subject to the provisions of this section and of section *sixty-one*, the domestic value of any goods imported into the Territory shall be the market price at which, at the time of exportation to the Territory, such or similar goods are freely offered for sale, for consumption in the country from which such exportation takes place, in the usual wholesale quantities in the ordinary course of trade to all purchasers in the principal markets of that country, including the cost of packages ordinarily used in those markets, plus the extra cost of packing and packages for export, carriage to the port of shipment or other place of final dispatch in that country, and all other expenses incidental to placing the goods on board ship or vehicle at that port or place, ready for export to the Territory, but shall not include excise duties or sales taxes imposed by the government of that country.

(2) When goods are sold in the country from which they are exported to the Territory under such conditions that no domestic value thereof can be calculated in terms of sub-section (1), the Director may determine a value which, subject to the right of appeal to the Resident Commissioner, shall be deemed to be the domestic value of those goods.

Certificate
of domestic
value.

67. In the event of any question arising as to the correctness of any certificate of domestic value given, or any statement of bounty paid or to be paid made by the manufacturer or supplier in the country of export, or of any statement of freight charges paid or to be paid made by the shipper or ship's agent in the country of shipment, a written certificate signed by a person in that country specially

designated by a Minister of the Union of Africa, certifying such value, freight charges or bounty shall, for assessing the amount of duty or any other matters incidental thereto, be accepted as conclusive evidence of such value or freight charges or bounty, as the case may be, but subject always to the right of appeal to the Resident Commissioner whose decision shall be final.

68. (1) Notwithstanding anything to the contrary contained in this Chapter, the proper officer may, if he be not satisfied as to the correctness of the value for duty purposes declared to by the importer, require such importer to declare before him on oath to the truth of such declaration, according to the best knowledge and belief of the importer, and to adduce any documentary evidence he may possess in support thereof; and the proper officer is hereby authorised to administer such oath: Provided that if it appear to the proper officer (whether such oath as aforesaid has been required or not) that the goods have been declared at a value below the correct value thereof for purposes of duty, he may require the goods to be examined by two competent persons, one to be nominated by the Director and the other by the importer.

Proper officer may require valuation.

(2) The two persons mentioned in sub-section (1) shall before entering upon the enquiry appoint an umpire, and shall then declare on oath before the proper officer what is to be the best of their knowledge and belief the value of the goods for duty purposes, and if those persons do not agree, the umpire shall declare on oath before the proper officer what is to be the best of his knowledge and belief the said value.

(3) If the two persons nominated in terms of sub-section (1) declare the same value then that value, or otherwise the value declared by the umpire, shall be the value of the goods for duty purposes, provided it is not less than the actual cost of the goods to the importer free on board at the place of despatch.

(4) If an importer after he has been required by the proper officer to make an appointment in terms of sub-section (1) fail to do so within three days, or if no declaration be made by the person appointed by the importer within three days of his appointment, then the value declared by the person appointed by the Director shall be the value of the goods for duty purposes, provided it is not less than the actual cost of the goods to the importer free on board at the place of despatch.

(5) *Ad valorem* duty payable on goods imported into the Territory *ex* customs warehouses or *ex* bonded warehouses within the district of Lourenco Marques shall be assessed on the value of the goods at the time of exportation in the country whence exported to Lourenco Marques.

Domestic value of motor vehicles from Canada.

69. In ascertaining the value for duty purposes of any motor vehicle manufactured in the Dominion of Canada and imported into the Territory therefrom, a deduction shall be made from the domestic value of such vehicle equal to the drawback of customs duty granted on export by the Government of the Dominion of Canada in respect of material used in the manufacture of or attached to such motor vehicle.

Rate of exchange for conversion of domestic values.

70. The High Commissioner may by Notice in the *Gazette* declare the rate at which the domestic value, as provided for in section *sixty-six*, shall be converted into Union currency.

CHAPTER VI.

REBATES, REFUNDS AND REMISSIONS OF DUTY.

Materials for industries admitted under rebate of duty.

71. (1) Subject to the provisions of this section and of the regulations, the goods described in Class XV of the tariff shall be admitted into the Territory under rebate of duty to the extent stated in the item of the said Class in which they are specified: Provided that no such rebate shall be allowed except in respect of goods entered for use—

(a) only in the industry described in the item of Class XV of the tariff in which those goods are specified; and

(b) only in a factory which is situated in an area approved by the Resident Commissioner.

(2) Subject to the provisions of sub-section (3), no person shall use any goods in a consignment which has been admitted under rebate of duty in terms of this section otherwise than in accordance with the conditions under or the purposes for which they were entered, and if any such goods are so used all the goods in that consignment shall be liable to duty at the rate in force at the time of the importation of the goods or at the time when the goods were so used, whichever is the higher rate.

(3) The Director may, on such conditions as he deems fit, permit any person to use goods which have been admitted under rebate of duty in terms of this section, otherwise than for the purpose for which they were entered. If duty is payable on such goods, it shall be paid at the rate in force at the

time of their importation, or at the time when permission is so given, whichever is the higher rate.

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

Specific rebates and refunds.

(2) The High Commissioner may by Notice in the *Gazette* declare that subject to such conditions and regulations as may be set out in such Notice—

(a) the duty shall be rebated on used household effects to the value of one hundred pounds for each adult and fifty pounds for each child but not exceeding four hundred pounds in all for each family, imported by and the bona fide property of persons arriving in the Territory to settle therein; and which are not intended for sale or disposal to other persons;

(b) the duty shall be rebated on goods, including seeds not being corn or grain, imported for experimental purposes;

(c) the whole or any part of the duty shall be rebated on any article which is an essential raw material or requisite of any industry;

(d) the whole or any part of the duty shall be rebated on steam wagons, road rollers, trailers, motor trucks and chassis (including the tyres and tubes on the running wheels) imported for or taken out of bond by any local authority for use in road construction or maintenance;

(e) the whole or any part of the duty shall be rebated on the following articles intended solely for use in the packing and conveyance of petrol and paraffin oil, namely, wooden cases in shooks, empty containers and materials, other than nails, required for the construction thereof;

(f) the whole or any part of the duty shall be rebated on machines, implements and materials for manufacturing articles for sale when imported by a council, society or other body of persons approved by the High Commissioner, the sole or main purpose of which is the promotion of the welfare of the blind, and on articles specially constructed or adapted for the use of the blind;

(g) and subject to such exceptions as may be specified in the Notice, the duty shall be rebated on goods—

(i) which have been imported into the Territory (upon payment of duty which has not been refunded), exported from the

Territory and thereafter returned to or brought back by the exporter in the Territory without having been subjected to any process of manufacture or manipulation; and

(ii) which have been produced or manufactured in the Territory, exported therefrom and thereafter returned to or brought back by the exporter in the Territory without having been subjected to any process of manufacture or manipulation:

Provided that, in respect of goods produced or manufactured in the Territory—

(i) the terms of this paragraph shall not be applicable to goods manufactured or assembled in the Territory in bond;

(ii) if a refund or rebate of customs duty was granted on the whole or any portion of the goods in respect of their exportation, that portion of the goods on which such rebate or refund was granted shall be liable when the goods are brought back to the Territory to the duties then in force;

(iii) any goods in respect of which a rebate or refund of excise duties was granted on exportation shall on their return be liable to the excise duties leviable on similar goods produced or manufactured in the Territory at the time when they are brought back; and

(iv) if any bounty or subsidy was paid in respect of the exportation of the goods an amount equal to such bounty or subsidy shall be paid to the Government when the goods are brought back to the Territory;

(h) when goods manufactured in the Union or the Territory, of any particular class mentioned in the Notice, are exported to any territory other than Northern Rhodesia, Basutoland or Swaziland, the whole or any part of the duty on materials, whether raw or wholly or partly manufactured, used in the manufacture of those goods, and on glass jars or bottles used as containers for those goods, shall be rebated or refunded;

(i) the whole or any part of the duty shall be rebated or refunded on material for hospital nurses' uniforms imported by or on behalf of the board of any public hospital, and on appointments and material for uniforms imported by or on behalf of—

(i) the St. John Ambulance Association;

(ii) the South African Red Cross Society;

(iii) the Boy Scouts' or Girl Guides' Association; or

(iv) any other ambulance, nurses', youth training or similar association recognised for the purpose by the Director;

(j) the duty shall be refunded on goods exceeding one pound in value which for trade purposes are exported from the Territory, in the same condition as imported, to a country specified in the notice;

(k) in respect of bona fide samples not intended for sale but solely for use in the taking of orders, when such samples are imported by representatives of the manufacturer or supplier, the duty shall be refunded upon export of those samples, provided such export takes place within twelve months of the date of entry on importation;

(l) in respect of goods imported into the Territory by bona fide tourists for their own use, the duty shall be refunded upon the export of those goods, provided such export takes place within twelve months of the date of entry on importation;

(m) the duty shall be refunded on moulders' patterns imported for use in the manufacture of castings, upon the export of such patterns, provided exportation takes place within six months of the date of entry on importation; and

(n) the duty shall be refunded on goods not intended for trade purposes imported by post when such goods are returned by the addressee to the sender, in the same condition as imported, within seven days of the date on which duty was paid or within such further time as the Director in his discretion may permit.

73. (1) No refunds of duty other than those provided for in section *seventy-two* shall be made or granted except in the manner and under the conditions hereinafter specified. General
refunds.

(2) The proper officer may receive applications for refund of duty and if he considers that an application is based on reasonable grounds, shall submit it to the Director for consideration.

(3) If the application—

(a) is based on an incorrect computation upon the particulars entered for customs purposes and the Director is satisfied that the applicant has paid duty exceeding the amount due; or

(b) is made by an importer for a refund of duty paid by him and the Director is satisfied that the pilot of the aircraft in which the goods were imported is liable in

terms of section *twenty-three* for such duty and not the importer,

the Director shall authorise the proper officer to refund to the applicant the amount overpaid.

(4) If the application is based on any other grounds and the Director is satisfied that the applicant has paid duty exceeding the amount due, he may authorise the proper officer to refund to the applicant the amount overpaid, less an accounting fee of five per centum thereof but not exceeding five shillings in respect of each separate application: Provided that no refund shall be made in terms of this sub-section if the net amount thereof, after deduction of the accounting fee, is less than two shillings in the case of goods imported by post or less than ten shillings in the case of goods imported in any other manner.

(5) Notwithstanding the provisions of sub-section (4), the Director may in his discretion—

(a) remit the accounting fee provided for therein;

(b) authorise the payment of refunds of less than the minimum amounts mentioned in the proviso to that sub-section.

(6) No refund of duty shall be granted in terms of this section unless the application therefor was received by the proper officer within the prescribed period.

(7) Except with the permission of the Director, a separate application for a refund in terms of this section shall be submitted in respect of each separate entry on which duty was paid.

Remission
of duty
upon
destruction
of goods.

74. The Director may, on satisfactory proof that goods have been destroyed by unavoidable circumstances, either on an aircraft or other vehicle or in a bonded warehouse or in landing, loading, transportation or handling, and that every effort was made to prevent the destruction, remit or return the duty on the said goods: Provided that the destruction occurred before release of the goods from customs control.

Temporary
importation
without
payment of
duty.

75. The Director may, on such conditions as he thinks fit, permit the temporary importation of goods without payment of duty thereon on importation, for the purpose of being repaired or for any other purpose approved by him, and may finally remit the duties ordinarily payable on those goods if they are exported from the Territory within a period fixed by him, upon proof to his satisfaction of such export.

CHAPTER VII.

EXPORTATION OF GOODS.

76. (1) The pilot of every aircraft bound from any place within to any place outside the Territory shall deliver to the proper officer the journey logbook of the aircraft before any goods be taken on board, and shall also deliver, before the aircraft departs, in the form prescribed and with as many duplicates as that officer may require—

- (i) a notice of departure;
 - (ii) an application for clearance;
 - (iii) a manifest of the goods on board;
- and
- (iv) a statement of the stores on board;
- and such forms when signed by such officer shall be the clearance and authority for the aircraft to proceed to its destination outside the Territory.

(2) No aircraft shall depart from any customs aerodrome in the Territory until the pilot has obtained the clearance and authority referred to in sub-section (1), and the pilot shall not after departure call at any other place in the Territory other than a customs aerodrome, unless forced to do so by accident, stress of weather or other unavoidable circumstances beyond his control.

(3) If an aircraft in respect of which a clearance has been issued at any place in terms of this section does not depart from that place within thirty-six hours of the time when the clearance was issued, or within such further time as the proper officer may allow, such clearance shall lapse and the pilot shall obtain fresh clearance before permitting the aircraft to depart.

77. Notwithstanding anything contained in section *seventy-six* the pilot of any aircraft may instead of himself performing any act, including the answering of questions, required by or under the said section to be performed by him, appoint an agent on his behalf and at his risk to perform any such act, and any such act performed by such agent shall, in all respects and for all purposes, be deemed to be the act of the pilot: Provided that the personal attendance of the pilot may be demanded at any time by the proper officer at any port.

78. (1) Every person, or his authorised agent, exporting any goods from the Territory shall before such exportation takes place deliver to the proper officer a bill of entry with such duplicates as may be required by the officer, showing full details and particulars of the goods and their destination, with such other information as the proper officer may require. In the case of goods exported

Clearance
of aircraft.

Pilot may
appoint
agent.

Exporter to
deliver bill
of entry.

overland by vehicle the owner of such vehicle or the person who accepts such goods for carriage in such vehicle for exportation shall furnish such particulars thereof to the proper officer as he may require.

(2) Notwithstanding anything to the contrary contained in sub-section (1), the bill of entry export, when for goods not liable to export duty, may be delivered within such time after exportation of the goods as the proper officer may allow.

(3) A separate bill of entry shall be delivered in respect of each separate exporter, and in the case of goods exported by aircraft, in respect of each separate aircraft.

(4) In the case of goods exported by post, any form or label affixed to the parcel on which a description of the contents and their value are set forth shall be deemed to be the entry required under sub-section (1).

Value of
goods
exported.

79. The value for customs purposes of any goods exported from the Territory shall be the price of those goods free on board at the place of despatch from the Territory, which value shall be declared on the bill of entry export. If there be no such free on board price the value assessed by the Director shall be the value for customs purposes.

Export
duty to
be paid.

80. If any goods intended for export are liable on export to any duty or tax, the amount thereof shall be stated in the relative bill of entry; and no such bill of entry shall be valid, nor shall any person export such goods, until the duty or tax is paid or secured.

Exporta-
tion of
goods.

81. No person shall load any goods into an aircraft for exportation from the Territory except with the prior permission of the proper officer; and except with the like permission no such loading shall take place other than during the hours appointed for the transaction of business of the customs and at a place appointed in terms of section *sixteen* or a customs aerodrome appointed in terms of section *fourteen*.

Exporta-
tion of
goods
overland.

82. No person in charge of any vehicle (other than an aircraft) or animal used in the exportation of goods overland shall remove any such goods beyond the borders of the Territory without the permission of the proper officer under such conditions as the Director may specify. The Director may in his discretion grant a general permission to any such person.

Goods
entered for
export may
be
examined.

83. The proper officer may open and examine at the exporter's risk and expense any goods entered for export.

CHAPTER VIII.
OFFENCES, PENAL PROVISIONS AND
PROCEDURE.

84. Any person who makes a false statement under this Proclamation or any other law relating to customs, or who makes use for the purposes of such Proclamation or law of a declaration or document containing any such statement shall, unless he proves that he was ignorant of the falsity of such statement and that such ignorance was not due to negligence on his part, be guilty of an offence and liable on conviction to a fine not exceeding one thousand pounds, or to imprisonment without the option of a fine for a period not exceeding five years; and all goods in respect of which such false statement was made or such false declaration or document was used shall be liable to forfeiture.

False documents and declarations.

85. Any person who, without lawful excuse (the proof of which shall lie upon him), brings into the Territory or has in his possession any blank or incomplete invoice, billhead, or other similar document, capable of being filled up and used as an invoice for goods from outside the Territory, shall be guilty of an offence.

Possession of blank invoice.

86. All goods imported, exported or otherwise dealt with contrary to the provisions of any law relating to customs shall be liable to forfeiture, wheresoever and in possession of whomsoever found: Provided that forfeiture shall not affect liability to any other penalty or punishment which has been incurred under this Proclamation or any other law, or the liability for payment of the correct duty on the goods.

Goods irregularly dealt with liable to forfeiture.

87. All vehicles, animals and things made use of in the removal of any goods liable to forfeiture under any law relating to customs, shall be likewise liable to forfeiture unless it be shown that they were so used without the consent or knowledge of their owner or other person lawfully in possession or charge thereof.

Vehicles, etc., carrying goods liable to forfeiture.

88. Any person—

(a) who deals or assists in dealing with any goods contrary to the provisions of any law relating to customs; or

(b) who knowingly has in his possession any goods liable to forfeiture under any such law,

Penalty for dealing irregularly with or in goods.

shall be guilty of an offence and liable on conviction to a fine not exceeding treble the value of the goods or one thousand pounds, whichever is the greater, or to imprisonment for a period not exceeding five years, or to both such fine and imprisonment.

Bribery.

89. Any person who, in respect of a matter relating to this Proclamation—

(a) not being authorised so to do, gives or promises to give, directly or indirectly, any reward to an officer or a person employed by the Government, in respect of the performance or non-performance, by any such officer or person, of his duty or employment; or

(b) agrees with or proposes to any such officer or person to do, or permit anything in contravention or evasion of this Proclamation; or

(c) being an officer or a person employed by the Government—

(i) demands or receives, except from or through the Government, any reward in respect of the performance or non-performance of his duty or employment; or

(ii) by any wilful act, neglect, or default does, or permits, or agrees to do or permit anything in contravention or evasion of this Proclamation,

shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred pounds or to imprisonment for a period not exceeding two years without the option of a fine.

Non-declaration of goods.

90. (1) Any person who is asked by an officer whether he has any dutiable goods upon his person or in his possession and denies it, or makes any statement for customs purposes as to any dutiable goods upon his person or in his possession from which any dutiable goods are omitted, shall, if any such goods be discovered to be, or to have been at the time of the denial, or of the statement, upon his person or in his possession, be liable to a penalty not exceeding treble value of the goods or one thousand pounds, whichever is the greater, and the goods themselves shall be liable to forfeiture.

(2) Any person who is asked by an officer whether he has upon his person or in his possession any goods the importation of which is prohibited or restricted, and denies it, or makes any statement as to any goods upon his person or in his possession from which any such goods are omitted, shall be guilty of an offence if any such goods are discovered to be, or to have been at the time of the denial, or of the statement, upon his person or in his possession.

Damaging, etc., of goods to prevent seizure.

91. A person shall be guilty of an offence if he—

(a) damages, destroys or disposes of any goods to prevent the seizure thereof by an officer or other person authorised to seize the same;

(b) rescues, damages or destroys to prevent the securing thereof any goods seized under any law relating to customs;

(c) rescues any person apprehended for any offence against the provisions of any such law, or prevents any such apprehension;

(d) attempts to commit or assists in committing any offences mentioned in this section.

92. Any person who assists in so doing or himself assaults, resists, hinders or abuses any officer in the carrying out of his duties shall be guilty of an offence. Obstruction of officers.

93. If any lock, mark or seal placed upon any goods on board any aircraft by an officer in terms of section *eight* be wilfully opened, altered or broken, or if any such goods be secretly removed, the pilot shall be guilty of an offence unless he proves that it was not possible for him to have prevented such act. Pilot liable for penalty if any lock or seal is broken.

94. Any person who wilfully breaks, alters, obliterates or imitates any mark or seal placed by an officer on any package shall be guilty of an offence. Alteration of marks.

95. If the pilot of any aircraft fails to make in terms of sub-section (1) of section *nine* a full disclosure of any sealable goods on board, being unconsumed stores of the aircraft, or if the pilot or any member of the crew of the aircraft fails to disclose any sealable goods the property of, or in the possession of, the pilot or such member of the crew, as the case may be, when demand is made by any officer, the pilot or member aforesaid shall be guilty of an offence, and the goods concerned shall be liable to forfeiture. Failure to make full disclosure of sealable goods.

96. If any person imports or attempts to import any goods in contravention of any law other than a law relating to customs, such goods shall be liable to forfeiture unless the law concerned provides for their disposal. Importation of prohibited goods.

97. Any person who sells, offers or keeps for sale or distributes or exhibits any issue of any publication in respect of which a notice has been issued under sub-section (2) of section *nineteen* and which has not been withdrawn, shall be guilty of an offence and liable on conviction to a fine not exceeding two hundred pounds or to imprisonment without the option of a fine for a period not exceeding twelve months or to both such fine and imprisonment. Objectionable literature

98. (1) If the value for duty purposes as ascertained and declared under any of the provisions of section *sixty-eight* exceed by at least fifteen but not less than thirty per cent., Fines on under-valuation.

the value originally declared by the importer, there shall be paid on the goods in addition to the amount of duty chargeable thereon, a penalty equal to such amount of duty.

(2) If the value so ascertained and declared as aforesaid exceed by at least thirty but less than sixty per cent. the value originally declared by the importer, there shall be paid on the goods in addition to the amount of duty chargeable thereon, a penalty equal to three times such amount of duty.

(3) If the value so ascertained and declared as aforesaid exceed by sixty or more per cent. the value originally declared by the importer, the goods shall be liable to forfeiture, but such goods may be released and delivered on payment of an amount equal to the full duty-paid value of the goods.

(4) Nothing in this section or in section *sixty-eight* contained shall affect the liability to forfeiture of goods for which a false invoice has been produced or to punishment in respect of any false declaration made in connection with any such false invoice.

Proceedings on refusal of importer to pay duty or penalty.

99. If the importer refuses to pay the duty or penalty imposed under section *ninety-eight* the proper officer shall take and secure the goods, and after the lapse of a month from the date of the refusal he may cause them to be sold. The proper officer shall apply the proceeds in the first place to the payment of the said duty and penalty, together with the expenses which have been occasioned by the said sale and all costs of arbitration, and shall pay the over-plus, if any, to the importer, or owner, or other person legally entitled to receive the same.

Exportation of prohibited goods.

100. If any person exports or attempts to export any goods in contravention of any law other than a law relating to customs, such goods shall be liable to forfeiture unless the law concerned makes provision for their disposal.

Offences and punishments not expressly mentioned.

101. (1) Any person who contravenes any provision of this Proclamation or who fails to comply with any provision thereof which it was his duty to comply, where such contravention or failure is not elsewhere declared an offence, shall be guilty of an offence.

(2) Any person guilty of an offence against the provisions of this Proclamation shall, where no punishment is expressly provided for the offence, be liable on conviction to a fine not exceeding two hundred pounds or in default of payment to imprisonment for a period not exceeding twelve months, or to both such fine and imprisonment.

102. (1) Without derogation from any powers conferred upon the Director any penalty, fine or forfeiture incurred under any law relating to customs may be recovered either by civil action or upon criminal prosecution in any court of competent jurisdiction, and in the case of a criminal prosecution, the court passing sentence may also make an order regarding any unpaid duty and impose civil penalties or enforce forfeiture.

Recovery of penalties, etc., by process of law.

(2) All such civil proceedings as are referred to in sub-section (1) may be instituted in the name of the Director.

103. In any prosecution under any law relating to customs and in any dispute in which the Government or the Director is a party the onus of proving that the proper duty has been paid, or that goods have been lawfully imported, exported or otherwise dealt with or in, shall be on the owner or claimant of the goods.

Burden of proof.

104. (1) The correct amount of duty payable in respect of any goods imported into or exported from the Territory and any fine, penalty or forfeiture incurred under any law relating to customs, shall, from the time when it should have been paid, constitute a debt due to the State by the person concerned, and any goods in the custody of the department and belonging to that person, and any goods afterwards imported or exported by the person by whom the debt is due, shall, while still under the control of the department, be subject to a lien for such debt and may be detained by the department until such debt is paid; and the claims of the State shall have priority over the claims of all persons upon the said goods of whatever nature, and may be enforced by sale or other proceedings if the debt is not paid within three months after the date on which it became due.

Duty constitutes a debt to the State.

(2) The Director may in his discretion and subject to such conditions (including the payment of interest at reasonable rates on the amount due) as he may consider necessary, permit any duty found to be payable under the provisions of any law relating to customs (after the goods have been released from customs control), or any penalty imposed by him, to be paid by instalments of such amounts and at such times as he may determine.

105. (1) All vehicles or goods liable to forfeiture under any law relating to customs may be detained by any officer, administrative officer or member of the police force and

Seizure of vehicles and goods.

may at the discretion of the Director be seized, at or subsequent to the time of detention.

(2) If in the opinion of the Director it is necessary for the safeguarding of public health or for the safety of the State, he may at any time—

(i) cause any goods under customs control forthwith to be destroyed or otherwise disposed of; and

(ii) delay the departure of any vehicle from any place in the Territory for a period not exceeding forty-eight hours.

(3) No person shall be entitled to any compensation for loss arising out of any bona fide action of the Director under sub-section (2), but the High Commissioner may in his discretion approve the *ex gratia* payment of an amount not exceeding the actual loss shown directly to have resulted from such action.

Period within which notice of claim may be given by owner of seized vehicle, etc.

106. All vehicles or goods, which have been seized under any law relating to customs, shall be deemed to be condemned and may be disposed of in terms of section *one hundred and nine*, unless the person from whom the same have been seized, or the owner or his authorised agent, gives notice in writing, within one month after the date of the seizure, to the person seizing, or to the Director, or to the proper officer at the place where the seizure was made, that he claims, or intends to claim, the said vehicle or goods.

(2) If no such notice be given, no legal proceedings whatever shall thereafter be instituted against the State, the Director or any officer, based merely upon the seizure of the vehicles or goods.

(3) When a notice in writing has been given in terms of sub-section (1), the person giving such notice shall, within ninety days of the date of such notice, but, except with the consent of the Director, not earlier than one month from the date thereof, institute proceedings in a court of competent jurisdiction for obtaining release of the said vehicle or goods.

Notice of action to be given to officer.

107. (1) No legal proceedings shall be instituted against the State, the Director or an officer for anything done in pursuance of any law relating to customs until one month after delivery of notice in writing.

(2) In the notice shall be clearly and explicitly contained the cause of action, the name and place of abode of the person who is to institute proceedings, and the name and address of his attorney or agent, if any.

108. Subject to the provisions of section *one hundred and six*, the period of extinctive prescription in respect of legal proceedings against the State, the Director or an officer on a cause of action arising out of the provisions of any law relating to customs shall be one year and shall begin to run on the date when the right of action first arose.

Period for bringing actions limited.

109. Whatever is seized as being liable to forfeiture under any law relating to customs shall forthwith be delivered to the proper officer at the custom house nearest to the place where it was seized. Such officer shall secure it and, after condemnation thereof, shall cause it to be sold by public auction or in any other manner which the Director may deem suitable: Provided that the Director may direct that, in lieu of being sold, any such thing shall be destroyed or shall be appropriated to the State.

Disposal of seizures.

110. All penalties recovered under any law relating to customs shall be paid to the proper officer at the place where those penalties are recovered, to be paid by him into Revenue, and the proceeds of the sale of anything seized and condemned under any law relating to customs shall also be paid into Revenue: Provided that the Director may award a sum not exceeding one-third of such penalty or proceeds to the officer or other person by whose means or information the penalty or forfeiture was imposed or the seizure made: Provided further that no sum shall be awarded to any officer in terms of this section unless he has rendered conspicuous services in connection with the matter.

Payment and disposal of penalties.

111. (1) If any person—

Admissions of guilt.

(i) admits to the Director that he has contravened any provision of a law relating to customs or that he has failed to comply with any such provision with which it was his duty to comply; and

(ii) agrees to abide by the Director's decision; and

(iii) deposits with the Director such sum as that officer may require of him, but not exceeding the maximum fine which may be imposed upon a conviction for the contravention or failure in question,

then the Director may, after such enquiry as he deems necessary, determine the matter summarily and may, as penalty, without legal proceedings order forfeiture of the whole or any part of the said deposit.

(2) From a determination or order of the Resident Commissioner under sub-section (1), when the penalty imposed by him exceeds one hundred pounds, an appeal shall lie to the

Resident Commissioner whose decision shall be final.

(3) The imposition of a penalty under subsection (1) shall not be deemed to be a conviction of a criminal offence, but no prosecution for the relevant offence shall thereafter be competent.

(4) Nothing in this section shall in any way affect liability to forfeiture of goods or payment of duty.

Remission or mitigation of penalties and forfeiture.

112. The High Commissioner or the Director in cases where the power of release or mitigation of penalties has been delegated to him by the High Commissioner, may direct any vehicle or goods seized under any law relating to customs to be delivered to the owner thereof, whether condemnation has taken place or not, and may mitigate or remit any penalty or forfeiture incurred under such law, on such conditions as to him appear to be proper: Provided that if the owner accept such conditions he shall not thereafter be entitled to institute or maintain any action for damages on account of the seizure or detention.

Jurisdiction of courts.

113. Notwithstanding anything to the contrary contained in any other law, a Subordinate Court of the First Class shall have jurisdiction to impose any punishment prescribed by or make any order of court provided in this Proclamation.

Contravention of Proclamation by company or partnership.

114. In the event of a contravention of or non-compliance with this Proclamation by a company, co-operative society, firm or partnership, any person having the management of any premises or business in or in connection with which the contravention or non-compliance took place, may be charged with the offence and shall be liable to the penalties provided therefor.

CHAPTER IX.

GENERAL.

Bonds for landing, shipping and forwarding agents and carriers.

115. Every landing, shipping and forwarding agent, and every agent appointed by the pilot of an aircraft in terms of section *twenty-four* or section *seventy-seven*, transacting customs business, and every vehicle owner or other person carrying goods upon which duty has not been paid and which are being removed under bond, shall, if required by the Director and before customs business may be transacted or the goods carried, give security to the satisfaction of the Director for the due observance of all relevant provisions of the laws, rules and regulations relating to customs.

116. Every importer, exporter or pilot shall be responsible for any act done by an agent acting on his behalf, whether within or outside the Territory.

Liability of importer for acts of agent.

117. (1) An agent appointed by any pilot, and any person who represents himself to any officer as the agent of any pilot and is accepted as such by that officer, shall be liable for the fulfilment, in respect of the matter in question, of all obligations including the payment of duty, imposed on such pilot by any law relating to customs, and to any penalties or forfeitures which may be incurred in respect of that matter.

Liability of agent for obligations imposed on principal.

(2) An agent appointed by an importer or exporter and any person who represents himself to any officer as the agent of any importer or exporter, and is accepted as such by that officer, shall be liable, in respect of the matter in question, to any penalties which may be incurred in respect of that matter.

118. If any person makes an application to an officer to transact any business on behalf of another person, such officer may require the person so applying to produce a written authority in the form approved by the Director, from the person on whose behalf such application is made, and in default of the production of such authority, may refuse to transact such business.

Agent may be called upon to produce written authority.

119. All handling of and dealing with goods for the purpose of any law relating to customs shall be performed by, or at the expense and risk of, the importer or exporter, as the case may be and, in the case of goods examined at a warehouse, at the expense and risk of the owner of the goods.

Expenses of landing, examination, weighing, etc.

120. Whenever the First or Second Schedule, or any item thereof, is substituted by a subsequent Proclamation—

Substitution of First and Second Schedules

(a) any suspended duty contained before substitution in the First Schedule or item thereof which has been brought into operation in terms of section *forty-five* and which is in force at the commencement of the Proclamation by which such Schedule or item is substituted, shall remain in force until withdrawn or amended by a Notice issued under this Proclamation;

by subsequent Proclamation.

(b) if the new Schedule or item 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 of goods, any condition or regulation imposed or prescribed or approval given by the Resident Commissioner under the Schedule or item in relation to the same class of goods before substitution shall be deemed to have been imposed, prescribed or given under the new Schedule or item;

(c) the application to any class of goods in accordance with the terms of an agreement concluded under section *forty-nine*, *fifty-two* or *fifty-three* of a rate of duty specified in any item before substitution of the First Schedule shall be construed as an application to the same class of goods of the corresponding rate of duty after substitution

(d) the application to any class of goods in accordance with the terms of an agreement ratified by sub-section (1) of section *one* of the Ottawa Agreements Act, No. 8 of 1933 of the Union, of any rate of duty specified in an item before substitution of the Second Schedule shall be construed as an application to the same class of goods of the corresponding rate of duty after substitution.

**Regulation
and rules.**

121. (1) The High Commissioner may by Notice in the *Gazette* make regulations—

(a) as to the importation, exportation, entry, warehousing, removal or conveyance of all goods imported into, or exported from, or passing through the Territory;

(b) prescribing forms, bills and documents for the convenient and effective carrying out of the provisions of this Proclamation;

(c) prescribing the particulars that shall be inserted on invoices, and the certificates thereto, upon entry and clearance of goods;

(d) prescribing the powers, duties and hours of attendance of officers and other persons employed in the administration of this Proclamation;

(e) determining the special customs services for which charges shall be payable on account of the attendance of officers on aircraft or at warehouses, stations or other places, the amount of those charges, and the conditions attaching to those special services;

(f) prescribing the conditions under which any goods shall be admitted under rebate of duty in terms of section *seventy-one*, including in this regard the prescribing of differing regulations in respect of different goods, substances, industries or areas;

(g) governing the granting of rebates or refunds of duty in terms of sub-section (2) of section *seventy-two* and of section *seventy-three*;

(h) prescribing the conditions under which goods may be imported at the minimum or intermediate rates of duty set forth in the tariff;

(i) prescribing the conditions under which removal from or into the Territory may take place of goods which are subject

to an agreement with the government of any country in South Africa;

(j) prescribing the conditions under which the transit through the Territory may take place of goods the importation or exportation of which into or out of the Territory is prohibited or restricted under any law;

(k) compelling any importer of goods for sale to cause any package containing such goods to be marked, prior to shipment to the Territory, with a mark which has been registered by him with the Director, and prescribing the manner in which any such package shall be numbered or otherwise identified;

(l) as to such other matters as are necessary or useful to be prescribed for the purposes of this Proclamation.

(2) The Director may make rules in respect of any matter in which it is expressly indicated that such matter is to be dealt with in accordance with rules made by him.

(3) The regulations made under sub-section (1) and the rules made under sub-section (2) may provide penalties for contravention thereof or failure to comply therewith not exceeding the penalties mentioned in section *one hundred and one*.

122. The laws mentioned in the Third Schedule to this Proclamation are hereby repealed to the extent set out in the third column of that Schedule: Provided that—

Repeal of laws.

(a) all Notices, rules or regulations issued under the authority of the said laws shall remain in force, as if the said laws had not been repealed, until withdrawn; and that

(b) nothing in this section contained shall be deemed to invalidate or alter the conditions of any bond, given under a law relating to customs, in force immediately prior to the commencement of this Proclamation, and that every such bond shall remain in force as if this Proclamation had not been issued.

123. This Proclamation may be cited as the Bechuanaland Protectorate Customs Proclamation, 1944.

Short title.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this First day of December One thousand Nine hundred and Forty-four.

E. BARING,
High Commissioner.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.

First Schedule.

CUSTOMS TARIFF.

GENERAL NOTE.

- (1) 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 interpretations of the tariff.
- (2) "N.e.e." means not elsewhere enumerated or included.
- (3) "Proof" shall mean the strength of proof as ascertained by Sikes' hydrometer.
- (4) "Proof spirits" shall mean spirits which at a temperature of 51 degrees Fahrenheit weight twelve-thirteenths part of an equal measure of distilled water; and articles referred to in the tariff as exceeding or containing over 3 per cent. of proof spirit shall include articles containing over 1.713 per cent. of alcohol by volume or 1.363 per cent. of alcohol by weight.
- (5) The word "grease" where it appears in the tariff shall exclude substances which flow readily at a temperature of 70 degrees Fahrenheit.
- (6) Any lubricating oils or lubricating oil compounds which do not flow readily at 70 degrees Fahrenheit shall be regarded as antifriction or lubricating greases.
- (7) 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.
- (8) Piece goods which bear an indication by selvedge, scarving, pattern, marking or in any other manner, as to where they should be cut of form separate articles, are dutiable at the rates leviable on piece goods or at the rates leviable on the articles into which the material is capable of being cut up, whichever rates yield the higher duty.
- (9) New jackets, vests and trousers shall include materials cut to the shape of jackets, vests or trousers, whether or not stitched, tacked or worked up in any way.
- (10) 24 reputed half-pints, 12 reputed pints, 6 reputed quarts, or 4 reputed imperial quarts to be deemed to be not less than 1 gallon.
- (11) Tins, jars or other receptacles of reputed weight to be deemed to be not less than such weight.
- (12) Reputed 12 oz., 14 oz., and 16 oz. packets of candles to be deemed to be of those weights respectively.
- (13) Cement in packages of not less than 350 lb. and not more than 400 lb., to be deemed to be 400 lb., and cement in packages of not less than 93 lb. and not more than 100 lb. to be deemed to be 100 lb.
- (14) 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.
- (15) 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.
- (16) 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.
- (17) 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.
- (18) Integral parts of an article to an *ad valorem* duty, or free of duty, imported, as spare parts or for replacement purposes or for completion of the article in the Union or the Territory 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.
- (19) The undercarriage of, or wheels attached to, sprayers, cranes, tar boilers, excavators agricultural machines and other portable or travelling machines shall be liable to the same rate of duty as the article itself, if specially designed or constructed therefor and not ordinarily capable of use as an independent truck or vehicle.
- (20) Planks, boards and other timber, not further manufactured than sawn, split or cut and thickened or dressed on one side only shall be regarded as unmanufactured wood.
- (21) "Chassis" shall mean the frame, engine and undergear of a power-driven vehicle and shall exclude 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 with polaroid glass; 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,
 Drawbar,

Note: The attachment of tyres or tubes, buffers and bumpers, windscreen glass excluding polaroid glass, clocks, luggage carriers, radio apparatus, winches hoists or jacks (not being tipping gear) and tyre pumps for driving from engine or gearbox 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.

(22) "Kaffir sheeting" means grey or unbleached cotton materials weighing 5 ozs. or over per square yard.

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.
1	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
			plus a	suspended	duty of
		each	4 0 0	4 0 0	4 0 0
	(d) Bred in South Africa, imported overland, not being for slaugh- ter.....	—	Free	Free	Free
	(e) Horses—				
	(i) thoroughbred, for breed- ing purposes, under such conditions as the Resi- dent Commissioner may prescribe but subject, in the case of any horse so entered but subsequently registered for racing, to the payment of an amount of £100 in ad- dition to the duty or duties otherwise payable, such payment to be made by the owner on regis- tration.....	—	Free	Free	Free

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
1	<i>Continued.</i> (ii) thoroughbred, for other than breeding purposes	each	£ s. d. 100 0 0	£ s. d. 100 0 0	£ s. d. 100 0 0
		each	plus a 100 0 0	suspended 100 0 0	duty of 100 0 0
	(iii) other.....	each	5 0 0	5 0 0	5 0 0
	(f) Other.....	—	Free	Free	Free
2	(1) Baking powder.....	per lb. or <i>ad valorem</i>	0 0 4 30% whichever	0 0 4 30% duty shall	0 0 4 30% be the
	(2) Yeast.....	per lb.	0 1 2	0 1 3	0 1 3
3	(1) (a) Biscuits, cakes, puddings and pastry.....	<i>ad valorem</i> or per lb.	20% 0 0 3 whichever	25% 0 0 4 duty shall	25% 0 0 4 be the
	(b) Bread, plain: and diabetic breads.....	per lb.	0 0 1½	0 0 2	0 0 2
	(2) Dog biscuits.....	<i>ad valorem</i>	25%	25%	25%
4	(a) Bones, feathers n.e.e., hoofs, horns, ivory, shells, skins n.e.e., teeth, wool and other parts of animals, fishes or reptiles, not being manufactured, polished or further prepared than dried or cleaned, but in their raw and unmanufactured state.....	—	Free	Free	Free
	<i>Note:</i> Dry salted, wet salted and pickled hides and skins shall be classed as raw and unmanufactured skins.				
	(b) Hog casings (sausage skins)...	—	Free	Free	Free
	(c) Bone meal, blood meal, meat meal and precipitated bone phosphate, in bulk, for use as, or for the manufacture of, cattle or poultry food.....	—	Free	Free	Free
	(d) Feathers (excluding down) in their raw and unmanufactured state:				
	(i) Goose.....	per lb.	0 0 6	0 0 6	0 0 6
	(ii) Other.....	per lb.	0 0 3	0 0 3	0 0 3
	(e) Bovine hides and skins exceeding 35 lb. in weight per wet salted or pickled hide or skin and 22 lb. per dry salted hide or skin.....	<i>ad valorem</i>	20%	20%	30%
	<i>Note:</i> Provided that if				
	(i) the average weight of the hides or skins in any one consignment does not exceed 35 lb. in the case of wet salted and pickled hides or skins or 22 lb. in the case of dry salted hides or skins; and				
	(ii) the weight of any single hide skin in such consignment does not exceed 40 lb. in the first, or 25 lb. in the second case, the preceding provisions of this paragraph shall not apply in respect of any hide or skin in such consignment.				

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
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 hydrogenated refined vegetable fats in bulk for use in the confectionery, cake, pastry and biscuit manufacturing industries, under such conditions and regulations as the Minister may prescribe.....	per lb.	0 0 1	0 0 1	0 0 1
		per lb.	—	plus a suspended duty of 0 0 1	0 0 1
7	(1) Casein in bulk.....	<i>ad valorem</i>	Free	Free	5%
	(2) Charcoal (animal and vegetable), charcoal-kieselguhr compounds, and activated charcoal, in bulk.....	—	Free	Free	Free
8	Cheese :				
	(a) Containing not less than 45 per cent. milk fat in its water-free substance and being free from foreign fat.....	per lb.	0 0 5½	0 0 6	0 0 6
		per lb.	0 0 2	0 0 2	0 0 2
			with a rebate therefrom of 0 0 2 on such classes as are not produced in the Union or the Territory as the Resident Commissioner may prescribe.		
		<i>ad valorem</i>	25%	30%	30%
			whichever duty shall be the greater.		
	(b) Other.....	<i>ad valorem</i>	25%	25%	25%
		per lb.	0 0 6	0 0 6	0 0 6
9	Chicory root, raw or dried only...	per lb.	0 0 2	0 0 3	0 0 3
10	Chicory and substitutes for chicory	per lb.	0 0 4	0 0 5	0 0 5
11	(1) Chillies :				
	(a) Fresh or green.....	<i>ad valorem</i>	Free	5%	5%
	(b) Dried—				
	(i) ground, crushed or rubbed	per lb.	0 0 2	0 0 2½	0 0 3
	(ii) other.....	per lb.	0 0 2	0 0 2	0 0 3
	(2) Turmeric—				
	(a) ground.....	per lb.	0 0 2	0 0 2	0 0 3
	(b) 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

Tariff Item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
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% whichever	0 0 4 35% duty shall be the greater.	0 0 4 35% be the
	(b) Plain or fancy of all kinds, compounded, made or preserved with sugar; sweetened cocoa or chocolate; sweetmeats; crystallized fruits, candied or preserved ginger (not being for manufacturing purposes) and chow-chow; christmas stockings; crackers or bon-bons and surprise packets	per lb. or <i>ad valorem</i>	0 0 4 35% whichever	0 0 4 35% duty shall be the greater.	0 0 4 35% be the
	<i>Note</i> : Medicated confectionery properly classed as a medicinal preparation if excluded from the above.				
	(c) Ginger for manufacturing purposes, preserved in syrup or brine, in packages of not less than 100 lb. net weight.....	per lb.	0 0 1½	0 0 1½	0 0 1½
15	Corn and grain, excluding infants' or diabetics' foods, patent or proprietary foods, or corn or grain prepared as vegetables :				
	(a) Wheat—				
	(i) in the grain.....	per 100 lb.	0 2 6	0 2 8	0 2 8
	(ii) ground or otherwise prepared.....	per 100 lb.	0 5 4	0 5 8	0 5 8
	(iii) bran, wheaten.....	per 100 lb.	0 1 0	0 1 2	0 1 2
	(b) Barley, buckwheat, kaffir corn and millet—				
	(i) in the grain or raw.....	per 100 lb.	0 2 0	0 2 0	0 2 0
	(ii) malted.....	per 100 lb.	0 3 0	0 4 0	0 4 0
		per 100 lb.	plus a suspended duty of 0 1 0	0 1 0	0 1 0
	(iii) ground or otherwise prepared.....	per 100 lb.	0 2 9	0 3 0	0 3 0
	(c) Maize—				
	(i) in the grain.....	per 100 lb.	0 2 0	0 2 0	0 2 0
	(ii) samp.....	per 100 lb.	0 2 6	0 2 9	0 2 9
	(iii) ground or otherwise prepared.....	per lb.	0 0 1½	0 0 1½	0 0 1½
	(d) Rice in the grain.....	per 100 lb.	Free	Free	0 2 0
	(e) Oats—				
	(i) in the grain or raw.....	per 100 lb.	0 2 0	0 2 0	0 2 0
	(ii) rolled, ground or otherwise prepared, in bulk..	per 100 lb.	0 12 6	0 12 6	0 12 6
	(iii) rolled, ground or otherwise prepared, not in bulk	per 100 lb.	0 2 9	0 3 0	0 3 0
		per 100 lb.	plus a suspended duty of 0 5 4	0 5 4	0 5 4

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
15	<i>Continued.</i>				
	(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. or <i>ad valorem</i>	0 0 4 30% whichever	0 0 4 30% duty shall be the greater.	0 0 4 30% be the
	(b) Substitutes for cream of tartar, mainly, acid phosphates of aluminium, calcium and sodium	per lb. or <i>ad valorem</i>	0 0 2 30% whichever	0 0 2 30% duty shall be the greater.	0 0 2 30% be the
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	(1) Extracts and essences of all kinds for food or flavouring, n.e.e., including concentrated soup, but excluding extract of malt, virol, roboleine and similar tonic foods.....	<i>ad valorem</i>	25%	25%	25%
	(2) Amyl and ethyl acetate.....	<i>ad valorem</i>	Free	Free	5%
19	Fish:				
	(a) Vry 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 1½	0 0 2	0 0 2
20	Fodder:				
	(a) Oil-cake and oil-cake meal, in bulk.....	per 100 lb.	0 1 10	0 2 0	0 2 0
	(b) Chaff, hay, lucerne, oathay and other fodder n.e.e.....	per 100 lb.	0 1 10	0 2 0	0 2 0
21	Foods:				
	(a) Specially prepared for infants or diabetics, excluding virol, roboleine and similar tonic foods.....	—	Free	Free	Free
	(b) Patent or proprietary corn-flour and maizena—				
	(i) in bulk.....	<i>ad valorem</i> or per lb.	20% 0 0 1½ whichever	25% 0 0 1½ duty shall be the greater.	25% 0 0 1½ be the
	(ii) not in bulk.....	<i>ad valorem</i> or per lb.	20% 0 0 2½ whichever	25% 0 0 3 duty shall be the greater.	25% 0 0 3 be the

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
21	<i>Continued.</i>				
	(c) Other patent or proprietary farinaceous and cereal foods, excluding oatmeal and rolled oats	<i>ad valorem</i>	20%	25%	25%
	(d) Cod liver oil with malt, extract of malt, and other tonic foods n.e.e.	<i>ad valorem</i>	15%	15%	20%
22	Fruits:				
	(a) Fresh or green—				
	(i) apples	<i>ad valorem</i>	Free	5%	5%
	(ii) other	<i>ad valorem</i>	Free	5%	5%
	(b) Bottled, tinned or otherwise preserved, including candied peel, but excluding pulp in bulk and crystallized fruits..	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, blackcurrant 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
23	Gelatine, animal or vegetable—				
	(a) not in bulk	<i>ad valorem</i>	20%	20%	30%
	(b) in bulk	<i>ad valorem</i>	Free	Free	5%
24	Glue (animal or fish); dextrinized starch; adhesives of treated starch and of casein origin; and gums of vegetable origin except dry resinous gums—				
	(a) in bulk	<i>ad valorem</i>	Free	5%	10%
	(b) not in bulk	<i>ad valorem</i>	15%	15%	20%
25	Horsehair or other animal hair, not being further prepared than dried, cleaned, bleached or dyed	<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% whichever	0 0 2½ 30% duty shall be the greater.	0 0 2½ 30% be the
28	Lard and edible meat fats	per lb.	0 0 1½	0 0 2½	0 0 2½
29	Macaroni, spaghetti and vermicelli	<i>ad valorem</i> or per lb.	20% 0 0 2 whichever	30% 0 0 2½ duty shall be the greater.	30% 0 0 2½
30	Meats, soups (not concentrated), and similar substances used as food, but excluding 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

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
30	<i>—Continued.</i>				
	(b) Meats, fresh, frozen, salted or cured, but excluding 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 1½	0 0 1½
31	Meat pastes, potted or tinned....	per lb.	0 0 3	0 0 3	0 0 4½
	or <i>ad valorem</i>		20%	20%	30%
			whichever	duty shall	be the
				greater.	
32	(a) Milk, full cream—				
	(i) sweetened condensed.....	per 100 lb.	0 10 5	0 12 6	0 12 6
			plus a suspended duty	of	
		per 100 lb.	0 2 6	0 2 6	0 2 6
	(ii) desiccated.....	per lb.	0 0 3½	0 0 4½	0 0 4½
	(iii) other.....	per 100 lb.	0 8 4	0 10 5	0 10 5
			plus a suspended duty	of	
		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—				
	(i) whole.....	<i>ad valorem</i>	Free	Free	5%
	(ii) desiccated, unsweetened.	<i>ad valorem</i>	10%	15%	20%
	(iii) desiccated, sweetened....	<i>ad valorem</i>	30%	35%	45%
	(b) Walnuts—				
	(i) unshelled.....	per lb.	0 0 3	0 0 3½	0 0 3½
	(ii) shelled.....	per lb.	0 0 3	0 0 3½	0 0 3½
			plus a suspended duty	of	
		per lb.	0 0 2½	0 0 2½	0 0 2½
	(c) 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, except maple peas..	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..	per lb.	0 0 2	0 0 2½	0 0 2½
	(d) Maple peas, dried.....	—	Free	Free	Free
	(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
	(b) Soy in packages containing over 10 gallons, and of weight not less than 13½ lb. to the imperial gallon, when imported by manufacturers of condiments.....	per lb.	0 0 1½	0 0 1½	0 0 1½
37	Potatoes not preserved and not being seed-potatoes specially provided for.....	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.
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% whichever	0 1 3 30% r duty shall be the greater.	0 1 3 30% be the
40	(1) Seeds, bulbs, plants trees and tubers, for planting and sowing only, excluding those ordinarily used for food or fodder, provided that seed-potatoes may be imported under this item on production of a permit issued by the Resident Commissioner prior to such importation, and of a certificate issued by an officer, duly appointed for the purpose, certifying that such potatoes satisfy the conditions and purpose of the aforementioned permit.....	<i>ad valorem</i>	Free	Free	5%
	(2) Bird seed n.e.e.....	per lb. or <i>ad valorem</i>	0 0 1 20% whichever	0 0 1 20% r duty shall be the greater.	0 0 1 20% be the
41	(a) Spices : (i) Whole, decorticated or broken, but not ground or crushed ; excluding coriander seed.....	per lb.	Free	0 0 0 $\frac{1}{4}$	0 0 0 $\frac{1}{2}$
	(ii) Coriander seed, whole, decorticated or broken, but not ground or crushed....	per lb.	Free	0 0 0 $\frac{1}{4}$	0 0 0 $\frac{1}{2}$
	(iii) Other.....	per lb.	0 0 1	0 0 1	0 0 1
	(b) Sage, thyme, marjoram and other culinary herbs— (i) not ground, crushed or rubbed.....	per lb.	0 0 2	0 0 2 $\frac{1}{4}$	0 0 3
	(ii) other.....	per lb.	Free	0 0 0 $\frac{1}{4}$	0 0 0 $\frac{1}{2}$
		per lb.	0 0 2	0 0 2 $\frac{1}{4}$	0 0 3
42	Starch, other than dextrinized starch— (a) in bulk.....	per lb.	0 0 1 $\frac{1}{2}$	0 0 1 $\frac{1}{2}$	0 0 1 $\frac{1}{2}$
	(b) not in bulk.....	per lb.	0 0 1 $\frac{1}{2}$	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
	(ii) Loaf and cube sugar.....	per 100 lb.	—	0 3 6	0 3 6
	(b) Golden and maple syrup, jag-gery, molasses, saccharum, glucose and treacle.....	per 100 lb.	0 9 0	0 12 6	0 12 6
	(c) Other kinds of sugar.....	per 100 lb.	0 4 6	0 4 6	0 4 6
	(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 100 lb.	0 12 6	0 12 6	0 12 6
		per 100 lb.	—	0 3 6	0 3 6
		per lb.	1 0 0	1 0 0	1 0 0

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
43	<i>Continued.</i> <i>Note:</i> In the case of sugar upon which bounties are granted in the country of origin, an additional duty equal to the amount of such bounty is to be levied.				
44	Tapioca, sago and arrowroot.....	<i>ad valorem</i>	Free	5%	10%
45	Tea— (a) in packets or tins, not exceeding 10 lb. each in weight.....	per lb.	0 0 2	0 0 2	0 0 4
	(b) in larger containers.....	per lb.	Free	Free	0 0 1
46	Vegetables: (a) Fresh or green, but excluding potatoes, onions or garlic....	—	Free	Free	Free
	(b) Tinned or otherwise preserved n.e.e.....	<i>ad valorem</i>	20%	20%	20%
	(c) Tomatoes (including pulp and puree), cucumbers and cabbage, tinned or otherwise preserved.....	per lb.	0 0 2	0 0 2½	0 0 2½
47	Vinegar, not being vinegar essence— (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
	(b) in larger vessels or in bulk...	per imp. gallon	0 0 6	0 0 6	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, SPRITS, 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 4 6	0 4 6	0 4 6
	(b) Stout, exceeding 3 per cent. of proof spirit.....	per imp. gallon	0 4 0	0 4 6	0 4 6
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 perfumery exceeding 3 per cent. of proof spirit.....	per imp. gallon	2 10 0	2 10 0	2 10 0
		<i>ad valorem</i>	30%	30%	30%
	(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	1 18 6	1 18 6
			25% whichever	25% duty shall be the greater.	25% be the
	(c) Other potable spirits exceeding 3 per cent. of proof spirit....	per imp. proof gallon	4 2 6	4 2 6	4 2 6

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
59	<i>Continued.</i> <i>Note</i> : No allowance will be made for under proof in excess of 15 per cent.				
	(d) Medicinal preparations (liquid); essences, syrups and tinctures; including those made from wine—				
	(i) containing over 3 per cent. of proof spirit and not falling under sub-paragraph (ii) or (iii).....	per imp. gallon or <i>ad valorem</i>	1 18 6 25% whichever	1 18 6 25% duty shall be the greater.	1 18 6 25% be the
	(ii) overproof, containing over 100 per cent. proof spirit and not falling under sub-paragraph (iii).....	prt imp. proof gallon or <i>ad valorem</i>	1 17 6 25% whichever	1 17 6 25% duty shall be the greater.	1 17 6 25% be the
	(iii) containing more than 50 per cent. by weight of propyl alcohol.....	per imp. gallon	1 17 6	1 17 6	1 17 6
	and in addition thereto for each multiple of 5 per cent. or part thereof in excess of 50 per cent. by weight of alcohol.....	per imp. gallon or <i>ad valorem</i>	0 2 9 25% whichever	0 2 9 25% duty shall be the greater.	0 2 9 25% be the
	(e) Collodion and iodiser, containing over 3 per cent. of proof spirit.....	per imp. proof gallon	1 17 6	1 17 6	1 17 6
	<i>Note</i> : No allowance will be made for underproof in excess of 15 per cent.				
	(f) Rectified spirits, denatured alcohol, and solidified alcohol for burning purposes, containing over 3 per cent. of proof spirit	per imp. proof gallon	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)—				
	(i) containing over 3 per cent. of proof spirit and not falling under sub-paragraph (ii) or (iii).....	per imp. gallon or <i>ad valorem</i>	1 18 6 50% whichever	1 18 6 50% duty shall be the greater.	1 18 6 50% be the

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
50	<i>—Continued.</i>				
	(ii) overproof, containing over 100 per cent, proof spirit and not falling under subparagraph (iii).....	per imp. proof gallon or <i>ad valorem</i>	1 17 6 50%	1 17 6 50%	1 17 6 50%
			whichever duty shall be the greater.		
	(iii) containing more than 50 per cent. by weight of propyl alcohol.....	per imp. gallon	1 17 6	1 17 6	1 17 6
	and in addition thereto for each multiple of 5 per cent. or part thereof in excess of 50 per cent. by weight of alcohol...	per imp. gallon or <i>ad valorem</i>	0 2 9 50%	0 2 9 50%	0 2 9 50%
			whichever duty shall be the greater.		
	(i) Propyl alcohols				
	(i) containing not more than 50 per cent. by weight of alcohol.....	per imp. gallon	1 17 6	1 17 6	1 17 6
	(ii) containing more than 50 per cent. by weight of alcohol.....	per imp. gallon	1 17 6	1 17 6	1 17 6
	and in addition thereto for each multiple of 5 per cent. or part thereof in excess of 50 per cent. by weight of alcohol.....	per imp. gallon	0 2 9	0 2 9	0 2 9
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 12 0	0 12 0	0 12 0
	(c) Sparkling wines.....	per imp. gallon	1 6 6	1 6 6	1 6 6
	<i>Note:</i> Wines containing less than 3 per cent. of proof spirit are excluded from the above, and wines containing more than 50 per cent. of proof spirit are classed as spirits.				

CLASS III.—TOBACCO AND MANUFACTURES THEREOF.

Tariff item.	Article.		Mini-	Inter-	Maxi-
			mum	mediate	mum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
53	Cigars and cigarillos.....	per lb.	0 10 4	0 10 4	0 13 0
54	Cigarettes.....	per lb.	0 8 0	0 8 0	0 8 0
55	Goorak, or gooracco, and hookah mixtures, and all imitations or substitutes thereof or for tobacco	per lb.	0 7 0	0 7 0	0 7 0
56	Snuff.....	per lb.	0 4 0	0 4 0	0 4 0
57	Tobacco, manufactured—				
	(a) cigarette.....	per lb.	0 7 0	0 7 0	0 7 0
	(b) other.....	per lb.	0 3 4	0 3 4	0 3 4
	<i>Note</i> : "Cigarette tobacco" means—				
	(a) any tobacco cut into strips less than one-twenty-fifth of an inch in width; or				
	(b) any cut tobacco described or offered for sale as tobacco for making into cigarettes; or				
	(c) a mixture of any cut tobacco with tobacco as defined in paragraphs (a) or (b) of this <i>Note</i> .				
		per lb.	0 7 0	0 7 0	0 7 0
			plus a suspended duty of		
		per lb.	0 3 4	0 3 4	0 3 4
		per lb.	0 7 0	0 7 0	0 7 0
58	Tobacco, unmanufactured.....	per lb.	0 3 6	0 3 6	0 3 6

CLASS IV.—FIBRES, YARNS, TEXTILES AND APPAREL.

59	(1) Bags n.e.e.—				
	(a) lined or unlined jute, hemp or hessian bags.....	<i>ad valorem</i>	Free	Free	5%
	(b) for flour, grain, manure, sugar, wool, coal and minerals, and for local produce or manufactures, but excluding those provided for in paragraph (a).....	<i>ad valorem</i>	Free	Free	5%
	(c) other.....	<i>ad valorem</i>	20%	20%	20%
	(2) Trunks, attaché cases, hat boxes and suitcases, n.e.e.....	<i>ad valorem</i>	20%	20%	20%
	(3) Cotton ham wrappers.....	<i>ad valorem</i>	Free	Free	5%
60	(1) Battery cloth and baize; gauze, matting, sieving and screening, not being of metal, for use in connection with machinery; brattice cloth, bolting cloth and mill silk; but excluding coconut matting.....	<i>ad valorem</i>	Free	Free	5%
	(2) Filter bags and filter candles; filter cloths, 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	(a) Blankets and rugs, shawls, n.e.e., sheets commonly used as blankets or rugs and known as kaffir sheets:				

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
61	<i>Continued.</i>				
	(1) Weighing more than 12 oz. each and imported singly or in pairs or in the piece—				
	(i) consisting wholly of cotton, or of cotton and wool containing more than 60 per cent, of cotton.....	per lb.	0 1 0	0 1 0	0 1 0
		each	0 3 6	0 3 6	0 3 6
			0 1 0	0 1 0	0 1 0
			with a maximum of which shall be a suspended duty		
		or			
		<i>ad valorem</i>	25%	25%	25%
			whichever duty shall be the greater.		
	(ii) containing 40 per cent. or more of wool.....	per lb.	0 1 0	0 1 3	0 1 3
		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
		each	0 2 6	0 4 0	0 4 0
		or			
		<i>ad valorem</i>	25%	25%	25%
			whichever duty shall be the greater.		
	<i>Note:</i> Blankets and rugs falling under sub-paragraph (ii) or (iii) above shall be subject to a minimum duty of 2s. 6d. each.				
	(2) Second-hand, for sale.....	each	0 5 0	0 5 0	0 5 0
	(b) (No paragraph.)				
	(c) Blanketing.....	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.		
	(d) Kaffir sheeting—				
	(i) weighing 7 oz. or more per square yard.....	per lb.	0 0 6	0 0 6	0 0 6
	(ii) weighing less than 7 oz. per square yard.....	per lb.	0 0 9	0 0 9	0 0 9
62	Candlewick.....	<i>ad valorem</i>	Free	Free	5%
63	Carpets and other floor coverings:				
	(a) Carpets, floor rugs and mats (other than coir, sisal and similar hard vegetable fibres), linoleum and floorcloth, and carpet felt.....	<i>ad valorem</i>	5%	10%	20%
	(b) (i) Mats and mattings of coir, sisal and similar hard vegetable fibres, being pile fabrics.....	<i>ad valorem</i> or per square foot	25%	25%	25%
			0 0 3	0 0 3	0 0 3
			whichever duty shall be the greater.		

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
63	<i>Continued.</i> (ii) Mats and mattings of coir, sisal and similar hard vegetable fibres, not being pile fabrics.....	<i>ad valorem</i> or per square yard	25% 0 0 2½	25% 0 0 2½	25% 0 0 2½
			whichever duty shall be the greater.		
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 excluding underclothing.....	<i>ad valorem</i>	30%	30%	30%
	(b) Ready made— (i) new jackets, vests and trousers, other than knitted, for men, excluding oilskin clothing or clothing provided for in subparagraph (ii).....	<i>ad valorem</i> or per garment	25% 0 1 0	25% 0 1 0	25% 0 1 0
			whichever duty shall be the greater.		
	(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 rayon, but excluding children's and infants' and oilskin clothing.....	<i>ad valorem</i>	25%	25%	25%
	(iii) new overcoats (men's) excluding macintoshes.....	<i>ad valorem</i> or each	15% 0 4 0	15% 0 4 0	15% 0 4 0
			whichever duty shall be the greater.		
	(iv) knitted clothing including jerseys and pullovers, but excluding underwear and shawls and second-hand coats, vests, trousers and jumpers.....	<i>ad valorem</i>	20% with a minimum per garment (except infants') of 0 0 4	20% 0 0 4	20% 0 0 4
	(v) knitted underwear excluding shirts.....	<i>ad valorem</i>	15% with a minimum per garment of	15%	15%
	containing 50 per cent. 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

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
65	<i>Continued.</i>				
	containing 50 per cent. 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
	<i>Note:</i> 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%	15%	15%
			plus a suspended duty of		
	(vi) all other n.e.e.....	<i>ad valorem</i>	5%	5%	5%
		<i>ad valorem</i>	15%	15%	15%
	(c) Shirts, collars and pyjamas—				
	(i) shirts, of silk or rayon or mixtures thereof with any other material; and shirts of any material with fused non-detachable collars...	<i>ad valorem</i> or each	25%	25%	25%
			0 1 9	0 1 9	0 1 9
			whichever duty shall be the greater.		
	(ii) shirts (men's) other than those provided for in subparagraph (i).....	<i>ad valorem</i> or each	20%	20%	20%
			0 1 0	0 1 0	0 1 0
			whichever duty shall be the greater.		
	(iii) collars and pyjamas, of silk or rayon or mixtures thereof with any other material.....	<i>ad valorem</i>	25%	25%	25%
	(iv) other.....	<i>ad valorem</i>	20%	20%	20%
	(d) Second-hand, for sale—				
	(i) overcoats.....	each or <i>ad valorem</i>	0 4 0	0 4 0	0 4 0
			25%	25%	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	0 3 6	0 3 6
			25%	25%	25%
			whichever duty shall be the greater.		
	(e) Women's ready-made dresses and frocks of woven material, other than cotton dresses and frocks.....	<i>ad valorem</i> or each	15%	15%	15%
			0 2 0	0 2 0	0 2 0
			whichever duty shall be the greater.		
66	(a) Coir, cotton, fibre, flax, grass, hemp, manila, jute, silk and moss, raw, waste and unmanufactured; flock and waste rayon	<i>ad valorem</i>	Free	Free	5%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
66	—Continued. (b) Coir yarn (twisted); cotton, jute, flax, manila and hemp spun yarns (unfinished), for manufacturing purposes; twisted cotton yarns unfinished in the grey to be manufactured into sewing threads..... (c) Yarns n.e.e., of wool, artificial wool or rayon, or mixtures thereof, and yarns made from reworked wool or from shoddy except cotton shoddy, but excluding lubricated yarn in the form of packing.....	<i>ad valorem</i> per lb.	Free 0 0 10	Free 0 0 10	5% 0 0 10
67	Furs: (a) Fur skins— (i) raw, cleaned and dried, but otherwise unmanufactured..... (ii) in the single original pelt, wholly or partly dressed (iii) tails..... (b) Other, including muffs and articles of apparel (except gloves) made from furs.....	<i>ad valorem</i> <i>ad valorem</i> <i>ad valorem</i> <i>ad valorem</i>	5% 15% 15% 33½%	5% 15% 15% 33½%	10% 20% 20% 45%
68	Gloves, except gloves made wholly of rubber, firemen's (fire brigade) gauntlets, anti-gas gloves, and gloves specially constructed for agricultural, industrial and sporting purposes.....	<i>ad valorem</i>	15%	15%	25%
69	Hats, caps and bonnets, and hoods and shapes: (a) Hoods and shapes— (i) second-hand..... (ii) other..... (b) Miners' safety hats and caps.. (c) Rubber bathing caps..... (d) Boys' caps..... (e) Men's— (i) felt or fur hats..... (ii) caps..... (iii) second-hand, for sale..... (iv) other..... (f) Ladies'— (i) trimmed (but linings, bands and borders do not constitute trimming)..... (ii) untrimmed, not ready to wear..... (iii) other..... (g) Other.....	each <i>ad valorem</i> <i>ad valorem</i> <i>ad valorem</i> <i>ad valorem</i> <i>ad valorem</i> per dozen <i>ad valorem</i> each <i>ad valorem</i> <i>ad valorem</i> <i>ad valorem</i> per dozen <i>ad valorem</i> <i>ad valorem</i>	0 3 6 15% Free 10% 15% 15% 0 3 0 15% 0 3 6 10% 30% 10% 10% 10%	0 3 6 15% Free 15% 20% 20% 0 3 0 20% 0 3 6 15% 30% 15% 0 3 0 15% 15%	0 5 0 20% 5% 20% 25% 25% 0 4 0 25% 0 5 0 20% 30% 20% 0 4 0 20% 20%
70	Hosiery: (a) Socks..... (b) Stockings.....	<i>ad valorem</i> <i>ad valorem</i>	10% 10%	15% 15%	20% 20%

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
71	Laces, lace curtaining, lace flounc- ing and lace embroidery, in the piece or in the form of insertions or medallions.....	<i>ad valorem</i>	10%	15%	20%
72	(a) Coated piece goods, namely, imitation leather, book-binders' cloth, leather cloth and similar materials used for upholstery, oil cloth and oil baize not being floorcloth.....	<i>ad valorem</i>	Free	Free	5%
	(b) Window-blind cloth containing less than 50 per cent. by weight of fabric.....	<i>ad valorem</i>	Free	Free	5%
	(c) Other coated piece goods ex- cluding canvas; and impreg- nated piece goods containing less than 50 per cent. by weight of fabric, excluding that men- tioned in paragraph (b).....	<i>ad valorem</i>	15%	15%	20%
73	(1) Millinery, drapery, haberdash- ery, and textile articles of fur- nishing and napery, n.e.e.....	<i>ad valorem</i>	10%	15%	20%
	(2) Ties.....	<i>ad valorem</i>	20%	20%	20%
	(3) Cotton fents and cotton manu- factures, n.e.e.....	<i>ad valorem</i>	15%	15%	20%
	(4) Separable slide fasteners.....	—	Free	Free	Free
74	Nets and netting (not wire): (a) Fruit tree netting and seed- bed cloth.....	<i>ad valorem</i>	Free	Free	5%
	(b) Trawl nets, including metal fittings for trawl boards, floats other than cork, fishing buoys and anchors therefor; and drag nets for fishing.....	<i>ad valorem</i>	Free	Free	5%
75	(1) Canvas piece goods not less than 8 oz. in weight per yard of 28½ inches in width.....	<i>ad valorem</i>	Free	Free	5%
	(2) Canvas tarpaulins and tents; painted and surface coated can- vas piece goods; and other canvas manufactures n.e.e.....	<i>ad valorem</i>	20%	20%	20%
76	Piece goods, not being canvas, blanketing or kaffir sheeting: <i>Note:</i> In the case of piece goods ex- ceeding 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 per cent. 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	5% —	10% 0 0 1½ whichever duty shall be the greater.	15% 0 0 2 be the
	(ii) of cotton and rayon with or without other materials, containing 50 per cent. 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% 0 0 1½ whichever duty shall be the greater.	15% 0 0 3 be the

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
76	<i>Continued.</i>				
	(iii) containing 50 per cent. 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%
	<i>Note:</i> Piece goods containing 50 per cent. of cotton and 50 per cent. of rayon shall be deemed to be of rayon.				
	(b) Woollen (woven or knitted), containing more than 50 per cent. 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 per cent. or more by weight of rayon	<i>ad valorem</i> or per yard	5%	5%	10%
			—	{ 0 0 3 less 10% <i>ad valorem</i>	{ 0 0 4 less 10% <i>ad valorem</i>
			whichever duty shall be the greater.		be the
	(ii) containing more than 50 per cent. by weight of silk	<i>ad valorem</i>	15%	15%	20%
	(iii) jute, hemp and hessian bagging and sacking.....	<i>ad valorem</i>	Free	Free	5%
	(iv) other.....	<i>ad valorem</i>	5%	10%	15%
	(d) Other knitted fabrics in the piece, n.e.e.—				
	(i) containing 50 per cent. 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>	15%	15%	20%
78	Rope, cordage and jute gasketting:				
	(a) Drilling, driving and water-boring rope.....	—	Free	Free	Free
	(b) Other rope and cordage, n.e.e.	<i>ad valorem</i>	20%	20%	20%
	(c) Jute gasketting.....	<i>ad valorem</i>	20%	20%	20%
79	Shawls: cashmere, lace and silk; knitted and corched shawls; and other shawls weighing not more than 12 oz. each.....	<i>ad valorem</i>	10%	15%	25%
80	Sewing, knitting, embroidery and crochet threads, yarns and twists; carpet and rug yarns for making carpets and floor rugs:				
	(a) Knitting wool including crochet and darning wool.....	<i>ad valorem</i>	Free	Free	5%
	(b) Other.....	<i>ad valorem</i>	5%	5%	10%
81	(1) Twine, and thread, n.e.e.:				
	(a) Seaming twine; binder twine (oiled) for use in harvesting machines.....	<i>ad valorem</i>	Free	5%	5%
	(b) Other.....	<i>ad valorem</i>	20%	20%	20%
	(2) Grafting tape for trees.....	—	Free	Free	Free

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

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
82	(1) Airships, aeroplanes, and other aircraft, including completed parts thereof, and rubber cables for launching gliders.....	<i>ad valorem</i>	Free	Free	5%
	(2) Petrol engines not exceeding $\frac{1}{2}$ horse-power for aircraft models	<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 barages for irrigation and other water supply purposes.....	<i>ad valorem</i>	Free	3%	5%
	(2) Water current meters, n.e.e., weir recorders and water level recording instruments, including the clock attachment.....	<i>ad valorem</i>	Free	Free	5%
84	(1) Baths, metal, porcelain or vitreous enamelled:				
	(a) Tub, plain white, enamelled on the inside only—				
	(i) of an overall length not exceeding 5 feet 8 inches	each	0 6 0	0 6 0	0 12 0
	(ii) of an overall length exceeding 5 feet 8 inches	each	0 8 0	0 8 0	0 16 0
	(b) Rectangular, plain white, enamelled on the inside only; excluding one-piece apron baths, and baths with soap, brush or other similar sinkings in the rim—				
	(i) of an overall length not exceeding 5 feet 8 inches	each	0 9 0	0 9 0	0 18 0
	(ii) of an overall length exceeding 5 feet 8 inches	each	0 10 0	0 10 0	1 0 0
	(c) Other.....	<i>ad valorem</i>	10%	10%	20%
	(2) Baths, metal, other:				
	(a) Galvanized.....	per 100 lb.	0 6 8	0 6 8	0 8 4
	(b) Enamelled, other than porcelain or vitreous enamelled.....	per 100 lb.	0 15 0	0 15 0	0 18 9
	(c) Other.....	<i>ad valorem</i>	20%	20%	25%
	(3) Bath, sink and lavatory plugs, washers, wastes and overflows	<i>ad valorem</i>	10%	10%	20%
85	Battery shoes and dies.....	<i>ad valorem</i>	Free	Free	5%
86	(a) (i) Bicycles, pedal; and frames and frame sets therefor....	each	0 3 0	0 3 0	0 9 0
	(ii) Tricycles, pedal; and parts and accessories of pedal bicycles and tricycles; but excluding electric lamp bulbs, tyres and tubes and bicycle frames and frame sets, when imported separately.....	<i>ad valorem</i>	5%	5%	15%
	(b) Motor cycles and side-cars, and parts and accessories; but excluding electric lamp bulbs, batteries, tyres and tubes and parts specially provided for in this item, when imported separately.....	<i>ad valorem</i>	15%	20%	25%
	(c) (No paragraph.)				
	(d) Sparking plugs for motor cycles	each	0 0 2½	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
	(f) Driving chains for motor cycles	per foot	0 0 2½	0 0 3½	0 0 4½

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; boiler tubes; feed water evaporators and heaters and regulators, oil eliminators, mechanical stokers, automatic burners, economisers, soot blowers, draught fans, dust collectors, steam accumulators, deaerators, air heaters, and superheaters, used directly in conjunction with industrial steam boilers; but excluding structural steelwork for staging and platforms.....	<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; and finished and unfinished wheels and axles for such buckets, skips, trucks and tubs.....	<i>ad valorem</i>	Free	5%	10%
	(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%
	(d) (i) Rails not exceeding 30 lb. per running yard.....	per 2,000 lb.	Free	0 7 0	0 14 0
	(ii) Switches, points and crossings, for the above rails..	<i>ad valorem</i>	Free	5%	10%
90	Buckets, household and sanitary..	<i>ad valorem</i>	20%	25%	25%
91	Bullion and platinum, in ingot, bar or sheet, coin and specie.....	—	Free	Free	Free
92	Bungs, metal.....	<i>ad valorem</i>	Free	Free	5%
93	(1) Carriage, carts, coaches and wagons:				
	(a) (i) Metal frames of trailers, including the wheels and tipping gear but excluding rubber tyres and tubes, for completion as trailers in the Union or the Territory.....	<i>ad valorem</i>	5%	5%	5%
	(ii) Trailers, new, and parts thereof, n.e.e., for use with tractors, traction engines, steam wagons, motor trucks and vans for the conveyance of goods.....	<i>ad valorem</i>	20%	20%	20%
	(iii) Other, new.....	<i>ad valorem</i>	25%	25%	25%
	(b) Axles, springs, steps and steel wheels, 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%
	(d) Second-hand.....	per vehicle	10 0 0	10 0 0	10 0 0
			and in addition 15% <i>ad valorem</i> , but in no case shall the duty be less than 2 5% <i>ad valorem</i> .		

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
93	<i>Continued.</i>				
	(e) Crawler or track-laying type wheel assembly and fore-carriage, for bodies to be built in the Union or the Territory.....	<i>ad valorem</i>	Free	Free	5%
	(2) Store trucks and wheeled vehicles, n.e.e.....	<i>ad valorem</i>	15%	15%	20%
94	Cash registers and calculating machines, including tabulators and sorting machines used herewith..	<i>ad valorem</i>	5%	5%	15%
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) Split links, shackles, hooks and thimbles, imported separately for use in connection with chains falling under paragraphs (a) and (b) above.....	<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 Resident Commissioner may prescribe.....	<i>ad valorem</i>	10%	10%	15%
96	Chimneys (smoke stacks), metal..	<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 chutes, 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
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 (not being parts of acetylene gas lamps) for use, or used, as containers of oxygen, carbonic acid or other gases under pressure, of liquid hydrocyanic acid or of compressed air	<i>ad valorem</i>	Free	Free	5%
	(b) Barrels and drums of a capacity of 40 gallons and over	<i>ad valorem</i>	Free	Free	5%
	(c) Other.....	<i>ad valorem</i>	15%	20%	20%
101	Dairy utensils and machinery :				
	(a) (i) Milk cans of a capacity of over 5 gallons, and all vacuum insulated milk cans.....	—	Free	Free	Free

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
101	<i>Continued.</i>				
	(ii) Milk cans (not being vacuum insulated) of a capacity of 5 gallons 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; butter churn trolleys; ungalvanized unwelded milk bottle crates; and filter pads	—	Free	Free	Free
	(d) Metal castings and drinking bowls for the manufacture of cow stalls	—	Free	Free	Free
102	Enamelware and hollowware:				
	(a) Enamelled lamp shades and reflectors—				
	(i) conical	per 100 lb.	Free	0 3 4	0 6 8
			plus a suspended duty of		
		per 100 lb.	0 13 4	0 13 4	0 13 4
	(ii) other	per 100 lb.	Free	0 13—4	1 6 8
			plus a suspended duty of		
		per 100 lb.	2 13 4	2 13 4	2 13 4
	(b) Enamelware, n.e.e.	<i>ad valorem</i>	15%	20%	25%
			plus a suspended duty of		
		<i>ad valorem</i>	10%	10%	10%
	(c) Hollowware, n.e.e.	<i>ad valorem</i>	15%	20%	25%
103	(a) Engines and motors, and propeller shafts, stern tubes and propellers imported with and for use with such engines and motors, for fishing and whaling boats and mercantile marine purposes, and trawl and whaling winches, excluding spare parts; fairleads, tackle blocks and towing and snatch blocks for trawlers	<i>ad valorem</i>	Free	Free	5%
	(b) Engines and motors, and propeller shafts, stern tubes and propellers imported with and for use with such engines and motors, for fitting into vessels built in the Union of the Territory, of types not enumerated in paragraph (a), excluding 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%
	(d) Propeller shafts, stern tubes and propellers imported as spare parts or for replacement purposes, for vessels of a class or kind ordinarily built in the Union or the Territory	<i>ad valorem</i>	20%	20%	20%
104	Fencing material: droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders and other materials or fastenings of metal ordinarily used for agricultural and railway fencing, but excluding 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%

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
106	Filing cabinets, steel.....	<i>ad valorem</i>	£ s. d. 25%	£ s. d. 25%	£ s. d. 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 or mine water supply system, public swimming baths, electric power stations, or machinery for manufacturing and industrial purposes.....	<i>ad valorem</i>	Free	Free	5%
	(b) Filters, other, for the purification or softening of water....	<i>ad valorem</i>	Free	Free	5%
	(c) Filters and apparatus, not being parts of motor vehicles for the purification and cleaning 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 excluding structural steel-work for staging and platforms	<i>ad valorem</i>	Free	Free	5%
	(e) Zeolite in bulk, natural and artificial, for water purification purposes.....	<i>ad valorem</i>	Free	Free	5%
	(f) Air conditioning machinery, n.e.e., and air distributors and inlets used in connection therewith; and 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 animal killers.....	—	Free	Free	Free
109	Fire escapes; fire alarms excluding batteries; and fire extinguishing appliances and apparatus.....	—	Free	Free	Free
110	Furniture:				
	(a) Bedsteads, metal.....	<i>ad valorem</i>	15%	20%	20%
	(b) Furniture, upholstery and mattress springs, metal, imported singly, or in lengths or coils.....	<i>ad valorem</i>	Free	Free	5%
	(c) Ice chests, metal, n.e.e.....	<i>ad valorem</i>	Free	5%	10%
	(d) Other metal furniture, n.e.e....	<i>ad valorem</i>	20%	20%	20%

Tariff item.	Article.		Mini-	Inter-	Maxi-	
			imum	mediate	imum	
			duty.	duty.	duty.	
			£ s. d.	£ s. d.	£ s. d.	
111	(1) Gauze, sieving and screening, of metal, for use in connection with machinery; copper or brass gauze for dynamo brushes; woven wire screening for mining purposes; and rubber-coated metal screening in sheets for industrial or mining purposes..	<i>ad valorem</i>	Free	Free	5%	
		(2) Wire gauze, mosquito and fly..	<i>ad valorem</i>	Free	5%	10%
		(3) Wire gauze, n.e.e.....	<i>ad valorem</i>	15%	15%	20%
112	Gold and silver leaf.....	<i>ad valorem</i>	Free	Free	5%	
113	(1) Hardware, n.e.e.....	<i>ad valorem</i>	15%	15%	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 and bird rings.....	—	Free	Free	Free	
	(5) Lawn mowers and garden rollers	<i>ad valorem</i>	15%	15%	20%	
	(6) Fretwork machines, not being industrial machines.....	<i>ad valorem</i>	Free	5%	5%	
	(7) Laundry washing machines, domestic.....	<i>ad valorem</i>	15%	15%	20%	
114	Horse, mule, ox and donkey shoes	—	Free	Free	Free	
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 motorcycle head-lights.....	per 100	Free	0 10 0	0 10 0	
	(d) Motor and motorcycle 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		
(i) Electric discharge vapour type	<i>ad valorem</i>	Free	5%	5%		
116	Lamps and lampware, excluding motor vehicle and cycle lamps and lampware:					
	(a) Ships' navigation lamps.....	<i>ad valorem</i>	Free	Free	5%	
	(b) Miners' safety lamps (excluding acetylene lamps) and racks therefor.....	<i>ad valorem</i>	Free	Free	5%	
<i>Note:</i> For the purpose of paragraph (b), a battery and a lamp imported together shall be deemed to be a lamp if the two units form a single outfit when connected by an electric cable.						
	(c) Gas lamps—					
	(i) metal parts for the manufacture of acetylene lamps other than miners' hand and bucket lamps; metal castings in the rough, wire, chains, screw eyes, escutcheon pins and burners, for the manufacture of miners' hand and bucket acetylene lamps.....	<i>ad valorem</i>	Free	Free	5%	

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
116	<i>Continued.</i>				
	(ii) miners' hand and bucket acetylene lamps and parts thereof including reflectors, but not burners....	<i>ad valorem</i>	25% with a	25% minimum	25% duty of
		per lamp	0 1 6	0 1 6	0 1 6
	(iii) hand and portable gas lamps: other acetylene lamps.....	<i>ad valorem</i>	15%	15%	20%
	(iv) other gas lamps.....	<i>ad valorem</i>	Free	5%	5%
	(d) Electric lamps—				
	(i) hand lamps and torches..	<i>ad valorem</i>	Free	5%	20%
	(ii) portable.....	<i>ad valorem</i>	15%	15%	20%
	(iii) other.....	<i>ad valorem</i>	Free	5%	5%
	(e) Lamp shades and reflectors of glass moulded to shape or of metal, for gas and electric lighting, n.e.c.....	<i>ad valorem</i>	Free	5%	10%
	(f) Oil lamps and lanterns.....	<i>ad valorem</i>	Free	5%	10%
	(g) Other lamp and lampware....	<i>ad valorem</i>	15%	15%	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, n.e.c., but excluding material, domestic machines, and vehicles:				
	(a) For agricultural purposes....	<i>ad valorem</i>	Free	Free	5%
	(b) Fixed plant and machinery for factory installation, but excluding structural steelwork for staging and platforms....	<i>ad valorem</i>	Free	Free	5%
	(c) For mining purposes, n.e.c....	<i>ad valorem</i>	Free	5%	5%
	(d) Rock drill spares and forgings (unfinished) therefor.....	<i>ad valorem</i>	Free	5%	5%
	(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; air compressors; serrated saw banding; concrete mixers; machinery for power laundries; leather measuring machines for use in boot factories and tanneries; workshop machinery and appliances ordinarily used in a motor garage for manufacturing testing and repair work; unfinished rolls for iron and steel rolling mills and unfinished roller shells for sugar milling machinery; but excluding structural steelwork for staging and platforms.....	<i>ad valorem</i>	Free	5%	5%
	<i>Note:</i> Oil, petrol and tyre pumps, washing outfits, grease guns, and other appliances ordinarily used for service in a motor service station do not fall under the heading of "workshop machinery and appliances."				

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
118	—Continued.		£ s. d.	£ s. d.	£ s. d.
	(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, storage, transmission, distribution of, and lighting by, gas or electric power, and machinery for the conversion or transformation of electric power, n.e.e.; hot air driers for the drying of transformers.	<i>ad valorem</i>	Free	5%	5%
	(b) Batteries, electrical, wet or dry:				
	(i) Primary.....	<i>ad valorem</i>	10%	20%	20%
	(ii) Accumulator type of which each cell or unit is of a capacity greater than 150 ampere hours at a one-hour rate of discharge, and parts thereof.....	<i>ad valorem</i>	Free	5%	5%
	(iii) Accumulator type, six and twelve volt, for radios and motor vehicles excluding motor cycles but including tractors.....	each	0 2 6	0 5 0	0 5 0
	(iv) Accumulator type, other.	<i>ad valorem</i>	10%	20%	20%
	(v) Battery plates of a thickness of $\frac{1}{4}$ inch and over for batteries other than those provided for in subparagraph (ii).....	<i>ad valorem</i>	Free	10%	10%
	(vi) Battery parts not provided for in sub-paragraphs (ii) and (v).....	<i>ad valorem</i>	10%	20%	20%
	(c) (1) Plain copper wire (electric).	<i>ad valorem</i>	Free	5%	5%
		<i>ad valorem</i>	15%	15%	15%
	(2) Insulated electric cable and wire:				
	(i) Paper insulated, lead covered or armoured or lead covered and armoured.....	per 100 lb.	Free	0 2 6	0 5 0
	(ii) Rubber insulated, lead covered or armoured or lead covered and armoured.....	per 100 lb.	Free	0 3 9	0 7 6
	(iii) Rubber insulated, taped and braided.....	per 100 lb.	Free	0 5 0	0 10 0
	(iv) Flexible cord.....	<i>ad valorem</i>	Free	5%	10%
	(v) Other.....	<i>ad valorem</i>	Free	5%	10%
	(d) Electrical machinery, apparatus, appliances, implements and material, n.e.e.....	<i>ad valorem</i>	15%	15%	20%
120	(a) Aluminium and aluminium alloys—				
	(i) in plain perforated or corrugated sheets, in strips, circles, pellets, or in extruded sections, not worked up in any way.....	—	Free	Free	Free
	(ii) in foil.....	—	Free	Free	Free
	(b) Aluminium detonator tubes..	<i>ad valorem</i>	15%	15%	20%
	(c) Aluminium powder in bulk..	<i>ad valorem</i>	Free	Free	5%
	(d) Other aluminium manufactures, n.e.e.....	<i>ad valorem</i>	15%	15%	20%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
121	(a) Brass, bronze, copper and copper alloys, in plain or perforated sheets, in strips, and in extruded sections, not worked up in any way.....	—	Free	Free	Free
	(b) (i) Brass and copper tubing in lengths of not less than six feet.....	—	Free	Free	Free
	(ii) Cored phosphor bronze rods in the rough.....	—	Free	Free	Free
	(iii) Copper alloy detonator tubes	<i>ad valorem</i>	15%	15%	20%
	(c) Fittings of bronze, copper and copper alloys, for the manufacture of windows and doors and frames therefor, of metal..	<i>ad valorem</i>	5%	5%	5%
	(d) Bronze, brass and copper powder, in bulk.....	<i>ad valorem</i>	Free	Free	5%
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, not worked up in any way except polished, corrugated, galvanized, coated with lead, tin or zinc.....	<i>ad valorem</i>	Free	3%	3%
	(c) Angle, bar, channel, rod, H, T, and other rolled steel sections, including sheet piling, and rolled steel sections for the manufacture of steel windows and doors and steel frames therefor, plain or galvanized, but 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; and diamond drill steel rods not threaded.....	<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 cooperage.....	—	Free	Free	Free
	(g) (i) Fittings for the manufacture of steel windows and doors and steel frames therefor.....	<i>ad valorem</i>	5%	5%	5%
	(ii) Rolled steel sections perforated or put together or worked up in any way or marked for working, for the manufacture of steel windows and doors and steel frames therefor.....	<i>ad valorem</i>	20%	20%	20%
	(iii) Windows and doors and frames therefor, of steel..	<i>ad valorem</i>	20%	20%	20%
	(h) Hoop, plain, galvanized or perforated; baling clips and box strap.....	<i>ad valorem</i>	Free	3%	3%
	(i) Shovel plates, shaped but otherwise in the rough.....	—	Free	Free	Free
	(j) Castings and forgings in the rough, n.e.e.....	<i>ad valorem</i>	20%	20%	20%
	(k) Structural steelwork, n.e.e...	<i>ad valorem</i>	20%	20%	20%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
122	<i>—Continued.</i>				
	(l) Plates, steel, chequered—				
	(i) not drilled or worked up in any way.....	<i>ad valorem</i>	Free	Free	5%
	(ii) other.....	<i>ad valorem</i>	15%	15%	20%
123	Lead :				
	(a) Sheet, plain.....	per 100 lb.	0 2 0	0 2 0	0 2 0
	(b) Foil, and powder in bulk....	—	Free	Free	Free
124	Tin and zinc :				
	(a) (i) Plates, sheets and strips, not worked up in any way except perforated.....	—	Free	Free	Free
	(ii) Tin foil, and powder in bulk.....	—	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 (excluding iron and steel and precious metals), in rods, bars, blocks, ingots, pigs, and scrap.....	—	Free	Free	Free
	(b) Nickel and nickel alloys, in sheets, slabs, pellets, grains of foil; and nickel anodes.....	—	Free	Free	Free
	(c) Brazing and soldering alloys; and welding electrodes.....	—	Free	Free	Free
	(d) Antimony powder and tellurium powder.....	—	Free	Free	Free
	(e) Tungsten carbide tips.....	—	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%
	(c) Varnished or lacquered but excluding lacquered tinplate	<i>ad valorem</i>	20%	20%	20%
	(d) Lacquered tinplate.....	<i>ad valorem</i>	20%	20%	25%
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) 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, excluding radio apparatus :				
	(a) Of a free-on-board value not exceeding £400.....	per 100 lb.	1 3 0	1 3 0	1 3 0
			(to be calculated to the nearest 25 lb.) and in addition		
	Tyres and tubes in excess of one each per running wheel..	per lb.	0 0 7	0 0 9	0 0 9
	(b) Of a free-on-board value exceeding £400 but not exceeding £600.....	<i>ad valorem</i>	25%	25%	25%
	(c) Of a free-on-board value exceeding £600.....	<i>ad valorem</i>	30%	30%	30%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
129	—Continued. (d) Second-hand or used—				
	(i) 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%
	in respect of each car not exceeding £100 in value, in use for less than 1 month	per 100 lb.	1 3 0	1 3 0	1 3 0
	but less than 6 months... in use for 6 months or more but less than 12 months.....	per 100 lb.	1 0 0	1 0 0	1 0 0
	in use for 12 months or more.....	per 100 lb.	0 18 0	0 18 0	0 18 0
		per 100 lb.	0 16 0	0 16 0	0 16 0
	Note: Duty in each case to be calculated to the nearest 25 lb.				
	(ii) other, 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—				
	(i) completely unassembled chassis for bodies to be constructed from wood unmanufactured 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 or moulded to shape; from upholstery, carpeting and hood and curtain material, in the roll or piece; and from other materials not fashioned or cut to shape; and from such parts and materials as may be determined by the Resident Commissioner and under such conditions as the Resident Commissioner may prescribe.....	per 100 lb.	0 9 6	0 9 6	0 9 6
	(ii) materials in the form specified in sub-paragraph (i) and fittings, except such as are elsewhere provided for free of duty; and accessories.....	per 100 lb.	0 9 6	0 9 6	0 9 6
	(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,				

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
129	<i>Continued.</i> fibre or other boards in sheets or cut to shape or fashioned; from upholstery, hood and curtain materials, in the roll or in the piece or shaped, fashioned or finished, cushion springs and cages therefor, sockets, electrical equipment, fittings and from other materials not fashioned or cut to shape.....	<i>ad valorem</i>	15%	15%	15%
	(g) (No paragraph).				
	(h) Parts and accessories, but excluding electric lamp bulbs, batteries, tyres and tubes and parts specially provided for in this item.....	<i>ad valorem</i>	20%	20%	20%
	(i) Blade springs and leaves therefor.....	per 100 lb.	0 8 4	0 8 4	0 8 4
	(j) Castings in the rough for the making of pistons and piston rings.....	—	Free	Free	Free
	(k) (No paragraph.)				
	(l) Sparking plugs.....	each	0 0 3	0 0 3	0 0 4
	(m) Brake linings and clutch facings.....	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 motor charabands, omnibuses, ambulance vans and hearses:—				
	(a) (i) Motor omnibuses assembled or unassembled, with all-metal bodies.....	<i>ad valorem</i>	5%	5%	5%
	(ii) Other (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, except for motor vans as provided for in paragraph (d)—				
	(i) in a completely unassembled condition.....	<i>ad valorem</i>	3%	3%	3%
	(ii) otherwise, including single unit packings.....	<i>ad valorem</i>	5%	5%	5%
	<i>Note:</i> The importation of parts and materials in the form as prescribed in paragraph (d) (i) for the construction of a metal cab for attachment to a chassis will not debar the chassis from admission as a chassis.				
	(d) Parts and materials other than tyres and tubes, for the building and equipment in the Union or the Territory of motor vans of a carrying capacity of one ton and under—				
	(i) completely unassembled chassis for bodies to be constructed from wood unmanufactured or shaped or fashioned; from metal sheets and metal stampings, panels, pillars, doors and door posts with or				

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
130	<i>Continued.</i> without metal fittings; from cushion springs and cages therefor, sockets, fittings and electrical equipment; from fibre and other boards in sheets or moulded to shape; from upholstery, carpeting and hood and curtain material, in the roll or piece; from other materials not fashioned or cut to shape; and from such parts and materials as may be determined by the Resident Commissioner and under such conditions as the Resident Commissioner may prescribe.....	<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%
	(c) Parts and accessories, but excluding electric lamp bulbs, batteries, tyres and tubes and parts specially provided for in this item.....	<i>ad valorem</i>	20%	20%	20%
	(f) Castings in the rough for the making of pistons and piston rings.....	—	Free	Free	Free
	(g) (No paragraph.)				
	(h) Sparking plugs.....	each	0 0 3	0 0 3	0 0 4
	(i) Brake linings and clutch facings.....	per lb.	0 0 6	0 0 6	0 0 6
	(j) (No paragraph.)				
	(k) Charcoal gas producers for attachment to motor trucks and motor vans.....	<i>ad valorem</i>	Free	Free	5%
	(l) Blade springs and leaves therefor.....	per 100 lb.	0 8 4	0 8 4	0 8 4
131	(a) Packing and lagging for engines, machinery and piping, and packing for buildings, but excluding jute gasketting, white and red leads, zinc oxide, leather rubber sheets and sheeting with or without insertion interplies, and other rubber packing.....	<i>ad valorem</i>	Free	Free	5%
	(b) Washers other than of metal, leather and rubber.....	<i>ad valorem</i>	Free	Free	5%
	(c) Brake linings and clutch facings, n.e.c.....	per lb.	0 0 6	0 0 6	0 0 6
132	Perambulators and baby carts....	<i>ad valorem</i>	Free	5%	10%
133	Pickaxes, shovels and ballast forks	<i>ad valorem</i>	Free	Free	5%
134	(1) Pipes, piping, tubes and fittings, of metal; gas, steam, drainage, sewerage, irrigation, water supply and water pumping; excluding grids, manhole				

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
134	<i>Continued.</i> covers and fittings, and surface boxes :				
	(a) Wrought iron or steel pipes and tubes, not riveted, except downpipes 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
	(c) Lead piping.....	<i>ad valorem</i>	5%	5%	10%
	(d) (i) Cast-iron downpiping and guttering.....	per 100 lb.	0 3 0	0 4 0	0 5 0
	(ii) Down-piping and guttering, other than of cast-iron, and fittings therefor; fittings for cast-iron down-piping and guttering; riveted wrought iron or steel pipes and tubes; brass bends and junctions for sanitary and waste-water pipes.....	<i>ad valorem</i>	15%	20%	25%
	(e) Pipe fittings, n.e.e.—				
	(i) black malleable cast-iron pipe fittings.....	per 100 lb.	Free	0 3 9	0 7 6
	(ii) galvanized malleable cast-iron pipe fittings..	per 100 lb.	Free	0 5 0	0 10 0
	(iii) black wrought iron pipe fittings.....	per 100 lb.	Free	0 3 3	0 6 6
	(iv) galvanized wrought iron pipe fittings.....	per 100 lb.	Free	0 4 6	0 9 0
	(v) other, including cocks and taps and meters, n.e.e., steam traps; rough flange forgings exceeding 7 inches diameter; parts of water meters falling under paragraph (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) (No paragraph).				
	(h) Water meters for house connections, not exceeding 1-inch piping.....	each	Free	0 3 0	0 4 0
	(2) Water sprayers and sprinklers, not being hose fittings or fire extinguishing apparatus.....	<i>ad valorem</i>	Free	Free	5%
	(3) Metal lavatory flushing cisterns	<i>ad valorem</i>	15%	20%	20%
	(4) Milk conducting pipes and pipe fittings therefor, of metal.....	<i>ad valorem</i>	Free	Free	5%
135	Presses: wool, cotton, hay, straw, forage, hop, wattle bark and wine	<i>ad valorem</i>	Free	Free	5%
136	(a) Pumps: water and wine; and water-pumping apparatus, excluding pipes or tubes elsewhere provided for.....	<i>ad valorem</i>	Free	Free	5%
	(b) Pumps and tubes (metal), used in connection with the brewing of beer.....	<i>ad valorem</i>	Free	Free	5%
	(c) Pumps: petrol and oil, n.e.e....	<i>ad valorem</i>	20%	20%	20%
137	Quicksilver.....	—	Free	Free	Free

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
138	Railway construction or equipment requisites :				
	(a) Girders, iron bridgework, culvert tops, trolley and cane trucks.....	<i>ad valorem</i>	17%	20%	20%
	(b) Tenders, ballast trucks, goods wagons, carriages, wheels and axles (finished or unfinished), engine water tanks, turntables, permanent or fixed signals, weighbridges, and railway lamps.....	<i>ad valorem</i>	Free	3%	10%
	(c) Railway locomotives.....	<i>ad valorem</i>	Free	5%	10%
	(d) (i) Rails, n.e.e., and sleepers (other than wooden).....	per 2,000 lb.	Free	0 5 0	0 16 8
	(ii) Fishplates.....	per 2,000 lb.	Free	0 6 0	1 0 0
	(iii) Switches, points and crossings, n.e.e.; switch boxes; and fastenings, n.e.e., for rails or sleepers	<i>ad valorem</i>	Free	3%	10%
139	Refrigerating machinery and mechanically or chemically cooled refrigerators.....	<i>ad valorem</i>	Free	Free	5%
140	Sewing and knitting machines, not being industrial machinery, and needles therefor; spinning wheels and weaving looms, and accessories therefor, not being industrial machinery.....	<i>ad valorem</i>	Free	Free	5%
141	(1) Sprayers and sprinklers and other apparatus used for the prevention or destruction of weeds, agricultural pests, or of diseases in stock, plants or trees	<i>ad valorem</i>	Free	10%	10%
	(2) Fumigators, power driven, not provided for in paragraph (1)	<i>ad valorem</i>	Free	10%	10%
	(3) Sprayers for the destruction of insect pests other than agricultural.....	<i>ad valorem</i>	Free	5%	5%
	(4) Lethal chambers for the destruction of animals.....	—	Free	Free	Free
142	(1) Steel balls for tube mills.....	<i>ad valorem</i>	Free	Free	5%
	(2) Steel safes and strong room doors.....	<i>ad valorem</i>	15%	15%	20%
143	(a) Stoves, ranges, coppers, grates, ovens and steam-jacketed pans, not being for manufacturing or industrial purposes.....	<i>ad valorem</i>	20%	20%	20%
	(b) Electrical cooking and heating appliances including kettles and irons, not being for industrial purposes.....	<i>ad valorem</i>	15%	20%	20%
	(c) Electrical parts excluding 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%	5%
	(d) Laboratory drying or heating ovens and furnaces; laboratory incubators.....	—	Free	Free	Free

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
144	Tanks : (a) Suitable and intended for mining purposes and for the brewing of beer, including vats; and substructures for the same.....	<i>ad valorem</i>	Free	Free	5%
	(b) Other, of metal.....	<i>ad valorem</i>	15%	20%	20%
145	Telegraphs and telephones; materials, n.e.e., and instruments, for use in the construction and working of telegraph and telephone lines.....	<i>ad valorem</i>	Free	3%	5%
146	Tools not being agricultural implements or machine tools : (a) Mechanics', being tools ordinarily used by mechanics or artisans; and axes and hatches other than firemen's	<i>ad valorem</i>	Free	3%	5%
	(b) Other, n.e.e.....	<i>ad valorem</i>	10%	15%	20%
147	(a) Traction engines; stone crushers not being mining machinery) and mechanical stone driers; street sweeping machines; steam and motor road rollers, road scarifiers, and road surface material spreaders mechanical); mechanical thrust borers, power rammers, rippers and screens, mechanical graders and combined graders and tipping gear, and weighing and measuring machines, for road construction or maintenance..	—	Free	Free	Free
	(b) Street spraying water machines, tar and pitch boilers, road surface heaters; asphalt melting, grinding, mixing and spreading machines, for road construction or maintenance...	—	Free	Free	Free
	(c) (No paragraph.)	—	Free	Free	Free
	(d) Road studs for traffic lines..	—	Free	Free	Free
	(e) Charcoal gas producers for attachment to tractors.....	<i>ad valorem</i>	Free	Free	5%
	(f) (i) Tractors of the mechanical horse type for the haulage of detachable semi-trailers	<i>ad valorem</i>	Free	10%	10%
	(ii) Other tractors of the wheel type.....	per 100 lb.	Free	0 9 6	0 9 6
	(iii) Tractors of the crawler or track-laying type.....	per 100 lb.	Free	0 8 0	0 8 0
	(iv) Parts of tractors.....	<i>ad valorem</i>	Free	10%	10%
148	(1) Tramway construction and equipment requisites : (a) Girders, iron bridgework, culvert tops and trolleys..	<i>ad valorem</i>	17%	20%	20%
	(b) Rails, n.e.e., sleepers (except wooden), fastenings for rails or sleepers, cars and gates therefor, wheels and axles (finished or unfinished), watertanks and turntables	<i>ad valorem</i>	Free	3%	10%
	(2) Trolley buses; and parts and accessories therefor other than tyres and tubes.....	<i>ad valorem</i>	Free	3%	10%

Tariff item.	Article.		Mini-	Inter-	Maxi-
			imum	mediate	imum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
148	<i>Continued.</i>				
	(3) Tower structures fixed to or for affixing to vehicles, for the maintenance of street overhead electric lighting and power systems.....	<i>ad valorem</i>	Free	3%	10%
149	(1) (a) Duplicating and addressing machines.....	<i>ad valorem</i>	5%	5%	15%
	(b) Address plate frames and duplicating metal sheets used in conjunction with the machines provided for in paragraph (a).....	<i>ad valorem</i>	10%	10%	10%
	(c) Numbering and perforating machines, not being for the printing or bookbinding industry.....	<i>ad valorem</i>	5%	5%	15%
	(2) Typewriters—				
	(a) Braille.....	—	Free	Free	Free
	(b) Other.....	<i>ad valorem</i>	Free	10%	20%
	(3) Postage meter machines.....	<i>ad valorem</i>	Free.	Free	5%
150	Water boring apparatus, including threaded and unthreaded drill bits, but excluding pipes or tubes else-where provided for.....	<i>ad valorem</i>	Free	Free	5%
151	(a) Weighing machines including scales and balances, not being laboratory instruments, milk recording scales, or industrial appliances elsewhere provided for.....	<i>ad valorem</i>	Free	5%	10%
	(b) Milk recording scales.....	<i>ad valorem</i>	Free	Free	5%
152	Wheelbarrows.....	<i>ad valorem</i>	20%	20%	20%
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
	(c) Baling, and fencing other than barbed.....	per 100 lb.	Free	0 0 4	0 0 7
	(d) Other, except electric wire...	<i>ad valorem</i>	Free	3%	5%
		<i>ad valorem</i>	10%	15%	15%
			plus a suspended duty of		
154	Radio or wireless apparatus and accessories :				
	(1) When imported for merchant ships, or for aircraft, or by persons licensed by the Post-master-General to conduct a public radio service.....	<i>ad valorem</i>	Free	Free	5%
	(2) Gramradios.....	<i>ad valorem</i>	20%	20%	25%
	(3) Other.....	<i>ad valorem</i>	5%	15%	20%
155	Wire-netting :				
	(a) For fencing, 3-inch mesh....	<i>ad valorem</i>	Free	Free	5%
	(b) All other—				
	(i) up to ½ inch mesh.....	per 100 lb.	0 6 3	0 6 3	0 8 4
	(ii) over ½ inch mesh but not exceeding 1 inch mesh....	per 100 lb.	0 4 3	0 4 5	0 5 8
	(iii) over 1 inch mesh.....	per 100 lb.	0 4 0	0 4 0	0 5 4
156	(a) Wire rope.....	<i>ad valorem</i>	Free	5%	10%
	(b) Split-links, shackles and thimbles, for use in connection with rope, imported separately....	<i>ad valorem</i>	Free	Free	5%

CLASS VI.—MINERALS, EARTHENWARE AND GLASSWARE.

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
157	Asbestos-cement manufactures, namely:				
	(a) Flat or corrugated sheets, slates and tiles.....	<i>ad valorem</i> or per sq. ft.	20%	25%	25%
			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%
	(c) Other, n.e.e.....	<i>ad valorem</i>	15%	15%	20%
158	Asphalt, including solid or semi-solid bitumens obtained by refining petroleum—				
	(a) in bulk, provided it is of a standard approved by the Resident Commissioner.....	<i>ad valorem</i>	Free	10%	10%
	(b) other, including bitumen emulsions.....	<i>ad valorem</i>	20%	20%	20%
159	Barytes, blanc fixe 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 fruit jars:				
	(a) Imported full of any article liable to a rated duty.....	—	Free	Free	Free
	(b) Empty, of glass, of the beer and mineral water types—				
	(i) of a capacity not exceeding 7½ fluid ounces..	per gross	Free	0 0 6	0 1 0
		per gross	0 2 0	0 2 0	0 2 0
	(ii) of a capacity exceeding 7½ fluid ounces but not exceeding 14 fluid ounces	per gross	Free	0 0 9	0 1 6
		per gross	0 3 0	0 3 0	0 3 0
	(iii) of a capacity exceeding 14 fluid ounces but not exceeding 28 fluid ounces	per gross	Free	0 1 0	0 2 0
		per gross	0 4 0	0 4 0	0 4 0
	(c) Empty, of glass, milk—				
	(i) of a capacity not exceeding 12 fluid ounces..	per gross	Free	0 0 9	0 1 6
		per gross	0 3 0	0 3 0	0 3 0
	(ii) of a capacity exceeding 12 fluid ounces but not exceeding 24 fluid ounces	per gross	Free	0 1 0	0 2 0
		per gross	0 4 0	0 4 0	0 4 0
	(iii) of a capacity exceeding 24 fluid ounces but not exceeding 45 fluid ounces	per gross	Free	0 1 6	0 2 0
		per gross	0 6 0	0 6 0	0 6 0
	(d) Other, empty, including siphons.....	<i>ad valorem</i>	Free	5%	10%
		<i>ad valorem</i>	20%	20%	20%
	(e) Capsules (other than paper), metal and other caps and stoppers (not being corks, rubber stoppers or stoppers provided for in item 98).....	<i>ad valorem</i>	Free	5%	10%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
161	Bricks, including glass bricks, but not bath bricks.....	—	Free	Free	Free
162	Cements, cement clinker and concrete proofers :				
	(a) (i) Cement for building purposes, including hydraulic lime.....	per 400 lb.	0 1 3	0 2 6	0 2 6
	(ii) Concrete proofers, being waterproofing materials and preparations intended for addition to concrete at the time of mixing.....	per 400 lb.	0 1 0	0 1 3	0 1 3
	(iii) Cement clinker.....	per 400 lb.	0 0 10	0 0 10	0 0 10
		per 400 lb.	0 1 8	0 1 8	0 1 8
	(b) Liquid cement for tube mills..	<i>ad valorem</i>	Free	Free	5%
	(c) Other cements, including roofing and similar prepared adhesive cements but excluding fire cements and furnace cements.....	<i>ad valorem</i>	20%	20%	20%
163	Coal and patent fuel.....	per ton of 2,000 lb.	0 3 0	0 3 0	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%
		<i>ad valorem</i>	10%	10%	10%
168	(1) Emery, corundum and similar abrasives, in bulk or in the form of cloth, paper, wheels, discs, blocks, bricks, cones, segments, sticks and mounted points; sand, garnet, glass- and flint-paper.....	<i>ad valorem</i>	Free	Free	5%
	(2) Ground cast-iron and abrasive grains, for hardening cement and for the construction of anti-slip flooring and pavements	<i>ad valorem</i>	Free	Free	5%
169	(1) Fireclay, kaolin, china clay and cornishstone, 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 in bulk, not being a toilet preparation.....	<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 10 sq. ft. in measurement.....	per sq. ft.	0 0 4	0 0 5	0 0 5
	(ii) not exceeding 10 sq. ft....	per sq. ft.	Free	0 0 1	0 0 1

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
171	<i>Continued.</i>				
	(c) Sheet (plain, clear)—				
	(i) exceeding 16 oz. per sq. ft.	per 100 sq. ft.	0 3 0	0 4 0	0 4 0
	(ii) not exceeding 16 oz. per sq. ft.	per 100 sq. ft.	0 2 0	0 2 0	0 3 0
	(d) Bevelled, silvered (including mirrors, n.e.e.), and other.	<i>ad valorem</i>	20%	20%	20%
	(e) Rough optical.	—	Free	Free	Free
	(f) Reflex glass studs for traffic signs.	—	Free	Free	Free
172	Glassware, chinaware and procelain-ware :				
	(a) For laboratory use.	—	Free	Free	Free
	(b) (i) Glassware, n.e.e.	<i>ad valorem</i>	5%	5%	20%
		<i>ad valorem</i>	10%	10%	duty of 10%
	(ii) Chinaware and porcelain-ware, n.e.e., including household crockery of earthenware.	<i>ad valorem</i>	5%	10%	20%
		<i>ad valorem</i>	10%	10%	duty of 10%
173	Graphite or plumbago.	<i>ad valorem</i>	Free	Free	5%
174	Grindstones, millstones, scythestones and oilstones.	<i>ad valorem</i>	Free	Free	5%
175	Gypsum (sulphate of lime) and 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 and silica, 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 and mica manufactures :				
	(a) Lamp chimneys and stove fronts.	<i>ad valorem</i>	20%	25%	25%
	(b) Other.	<i>ad valorem</i>	15%	20%	20%
181	Pipes, piping and tubes, of earthenware, for drainage, irrigation, sewerage, water supply or water-pumping.	<i>ad valorem</i>	25%	25%	25%
182	Sculpture (including bronzes but excluding tombstones) being original works of art, or specially made reproductions thereof, modelled separately by an individual artist.	—	Free	Free	Free
183	Slates for roofing, n.e.e.	<i>ad valorem</i>	Free	Free	5%
184	Stone linings and pebbles, for tube mills.	<i>ad valorem</i>	Free	Free	5%
185	Thermoscope bars and seger cones	<i>ad valorem</i>	Free	Free	5%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
186	Tiles :		£ s. d.	£ s. d.	£ s. d.
	(a) Cork flooring.....	<i>ad valorem</i>	5%	10%	20%
	(b) Wall, earthenware—				
	(i) white and cream.....	per square yard	0 1 3	0 1 3	0 1 6
	(ii) black and coloured.....	per square yard	0 1 9	0 1 9	0 2 3
	(c) Other, n.e.e.....	<i>ad valorem</i>	20%	20%	25%
187	Vitreous aluminosilicate compositions, or borax glasses with or without colouring or opacifying material.....	—	Free	Free	Free

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

188	Amber and amberoid, in the rough	—	Free	Free	Free
189	Antifriction 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 or mixed with or ground in water.....	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	(1) Motor spirit, namely, benzine, benzoline, naphtha (non-potable), gasoline, petrol; and petroleum, shale and coal-tar spirit generally.....	per imp. gallon	0 0 11½	0 0 11½	0 0 11½
	(2) Motor spirit in such quantities and at such times as may be permitted by the Resident Commissioner, for mixing with locally produced alcohol in the manufacture of motor fuel, in such proportions as the Resident Commissioner may approve and under such conditions and regulations as the Resident Commissioner may prescribe.....	per imp. gallon	0 0 2	0 0 2	0 0 2
	(3) White spirit.....	<i>ad valorem</i>	20%	20%	25%
196	Oil, fish, raw, from fish of South African taking.....	—	Free	Free	Free
197	Oils, essential (natural and synthetic):				
	(a) Lemon and orange.....	—	Free plus a	Free suspended	Free duty of
	(b) Other.....	<i>ad valorem</i>	25%	25%	25%
		<i>ad valorem</i>	Free	Free	5%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
198	Oils, heavy, for road or pavement construction— (a) in bulk, provided they are of a standard approved by the Resident Commissioner..... (b) other.....	— <i>ad valorem</i>	Free 20%	Free 20%	Free 20%
199	Oils, lubricating— (a) in bulk..... (b) not in bulk.....	per imp. gallon <i>ad valorem</i>	0 0 3 15%	0 0 3 15%	0 0 3 15%
200	Oils, mineral: (a) Crude..... (b) Paraffin of a specific gravity of 0.76 to less than 0.90 at 60° Fahrenheit, and of a flash point (closed test at sea-level) of 70° to 150° Fahrenheit— (i) of such specifications and for such uses and under such conditions as the Resident Commissioner may prescribe..... (ii) other..... (c) Transformer and transil.... (d) Other, n.e.e.....	<i>ad valorem</i> per 100 lb. — per imp. gallon per imp. gallon — <i>ad valorem</i>	15% 0 3 0 Free 0 0 1 0 0 8 Free 15%	20% 0 3 0 Free 0 0 1 0 0 8 Free 20%	20% 0 3 0 Free plus a suspended duty of Free Free 20%
201	(1) Oils, tar and creosote, in bulk.. (2) Brake fluid for vehicles.....	— per imp. gallon	Free 0 1 6	Free 0 1 6	Free 0 1 6
202	Oils, vegetable, animal and fish, n.e.e.: (1) Maize, groundnut, cotton seed, sesame seed, sunflower seed, mustard seed, rape seed, soya bean, palm, palm kernel and coconut oil..... (2) Other, including fish liver oils and crude castor oil.....	<i>ad valorem</i> or per lb. per lb. <i>ad valorem</i>	20% 0 0 1 0 0 1 20%	20% 0 0 1 0 0 1 20%	20% 0 0 1 0 0 1 20%
203	(1) Paints and colours: (a) (i) Ready mixed for use; and enamels, poster colours, flat oil paints, sheep-marking oils and petrifying liquids..... (ii) Colour washes and distempers in paste or powder form.....	<i>ad valorem</i> or per lb.	25% 25% 0 0 1	25% 25% 0 0 1	25% 25% 0 0 1

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
203	<i>Continued.</i>		£ s. d.	£ s. d.	£ s. d.
	(b) Dry pigments n.e.e.; and paste driers.....	<i>ad valorem</i>	15%	15%	20%
	(c) Colours ground in oil, excluding white lead.....	<i>ad valorem</i>	20%	20%	26%
	(d) Artists' colours.....	—	Free	Free	Free
	(2) Painters' preparations, n.e.e., including putty, wood fillers and thinners.....	<i>ad valorem</i>	20%	20%	20%
204	Polishes: floor, furniture, leather, metal and similar polishes and dressings, including blacking and shoe dressings but not french polish	<i>ad valorem</i>	20%	20%	20%
205	Resin and turpentine:				
	(a) Resin (including artificial and synthetic resins), dry resinous gums and dry shellac—				
	(i) in bulk.....	<i>ad valorem</i>	Free	Free	5%
	(ii) not in bulk.....	<i>ad valorem</i>	15%	15%	20%
	(b) Synthetic and artificial resins compounded 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 synthetic).....	<i>ad valorem</i>	20%	20%	25%
206	Soap, soap powders and extracts:				
	(a) Toilet.....	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 extracts, other than toilet.....	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. per 100 lb. or <i>ad valorem</i>	0 4 9 0 5 3 25%	0 4 9 0 5 3 25%	0 4 9 0 5 3 25%
			whichever	duty shall be the greater	
207	Tallow, animal and vegetable including oleine.....	<i>ad valorem</i>	Free plus a	Free suspended	5% duty of
		per lb.	—	0 0 1	0 0 1
208	Tar and pitch, not being derived from petroleum—				
	(a) in bulk, provided they are of a standard approved by the Resident Commissioner.....	—	Free	Free	Free
	(b) other.....	<i>ad valorem</i>	20%	20%	20%
209	(a) Varnish, varnish stains, japans, lacquers, french polish, terebine, liquid driers, liquid size, patent knotting and gasket shellac...	per imp. gallon	0 2 0	0 2 6	0 2 6
	(b) Brunswick and berlin black, and similar black varnishes (asphalt, bitumen, tar or pitch preparations).....	per imp. gallon	0 2 0	0 2 6	0 2 6
210	Waxes and greases:				
	(a) (i) Beeswax.....	<i>ad valorem</i>	15%	15%	20%
	(ii) Paraffin wax in bulk.....	<i>ad valorem</i>	Free	Free	5%
	(b) Other, n.e.e.....	<i>ad valorem</i>	15%	15%	20%

CLASS VIII.—DRUGS, CHEMICALS AND FERTILIZERS.

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
211	(1) Acetate of lead..... (2) Acetone.....	<i>ad valorem</i> per lb.	Free 0 0 1	Free 0 0 2	5% 0 0 2
212	Acetic and pyroligneous acids and extracts, and essences of vinegar— (a) in bottles or other vessels of a capacity of not more than one imperial quart..... (b) in larger vessels..... 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 per imp. gallon per imp. gallon	0 1 6 0 1 0 0 0 4	0 1 6 0 1 0 0 0 4	0 1 6 0 1 0 0 0 4
213	Acids : (a) Boric, in bulk..... (b) Oxalic, in bulk..... (c) Citric and tartaric— (i) in bulk..... (ii) not in bulk..... (d) Other, n.e.c.....	— — per 100 lb. per lb. <i>ad valorem</i>	Free Free 0 19 0 0 0 4 20%	Free Free 0 19 0 0 0 4 20%	Free Free 1 4 0 0 0 5 25%
214	(a) Alum in bulk..... (b) Aluminium sulphate..... (c) Alumina-ferric..... (d) Bauxite.....	— — <i>ad valorem</i> <i>ad valorem</i> —	Free Free 20% 20% Free	Free Free 20% 20% Free	Free Free 20% 20% Free
215	(1) Ammonia (solution) and anhydrous ammonia, ammonium carbonate, ammonium chloride (sal-ammoniac), and ammonium perchlorate, in bulk..... (2) Mono-ammonium phosphate, ammonium nitrate and ammonium sulphocyanide.....	<i>ad valorem</i> —	3% Free	3% Free	3% Free
216	Animal glands and tissues and their preparations, including adrenalin, insulin and analogous 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 (b) Bacterial cultures, pathogenic micro-organisms and sera and toxins when imported solely for standardization purposes by duly authorized laboratories..... (c) Other, for prophylactic therapeutic use.....	<i>ad valorem</i> — —	10% Free Free	20% Free Free	20% 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; electrostatic appliances for preventing scale in boilers.....	<i>ad valorem</i>	Free	Free	5%

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
219	Borax, in bulk.....	<i>ad valorem</i>	£ s. d. Free	£ s. d. Free	£ s. d. 5%
220	Bromine.....	<i>ad valorem</i>	Free	Free	5%
221	Calcium : (a) Bisulphite, carbonate chlorate, chloride, cyanamide, hydr-oxide, iodate, oxide, phosphate, silicide and sulphcyanide, in bulk.....	<i>ad valorem</i>	Free	Free	5%
	(b) Carbide.....	<i>ad valorem</i> 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, germicides, antiseptics and deodorants— (a) disinfectants in bulk, provided they are of a standard approved by the Resident Commissioner	<i>ad valorem</i>	5%	5%	5%
	(b) all other.....	<i>ad valorem</i> <i>ad valorem</i>	15% 20%	15% 20%	15% 20%
224	Drugs and medicines, 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 recognized value in the prevention or treatment of malaria.....	—	Free	Free	Free
	(b) 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
	(c) Drugs and medicines disposed of under a proprietary or trade name; secret medicines; medicated confectionery.....	<i>ad valorem</i>	20%	20%	25%
	(d) Other including acetylsalicylic acid and anaesthetics.....	<i>ad valorem</i>	15%	15%	20%
225	Dyes and colour preparations, not being paints and colours or toilet preparations elsewhere provided for : (a) Annatto.....	—	Free	Free	Free
	(b) Other— (i) in bulk.....	<i>ad valorem</i>	Free	Free	5%
	(ii) not in bulk.....	<i>ad valorem</i>	15%	15%	20%
226	Extracts for perfuming, n.e.e.....	<i>ad valorem</i>	25%	25%	25%
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
	(3) Chemical activators for the decomposition of vegetable matter in the formation of compost....	<i>ad valorem</i>	Free	Free	5%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
228	Glycerine :				
	(a) Crude, in bulk.....	—	Free	Free	Free
	(b) Distilled.....	<i>ad valorem</i>	25%	25%	25%
229	(a) Magnesium chloride and magnesium sulphate, in bulk.....	<i>ad valorem</i>	Free	Free	5%
	(b) Magnesium carbonate and magnesium silicate.....	<i>ad valorem</i>	15%	15%	20%
230	Manganese dioxide and manganese sulphate, in bulk.....	<i>ad valorem</i>	Free	Free	5%
231	(No paragraph.)				
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, in bulk, except nitrate of ammonium, for manufacturing purposes or for fertilizers.....	—	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 excluding tooth powders, tooth pastes and tooth washes	<i>ad valorem</i>	50%	50%	60%
239	Pills, including gelatine capsules containing drugs and medicinal preparations, imported in packages not for direct sale to the public...	per lb.	1 0 0	1 0 0	1 0 0
240	Platinum chloride.....	<i>ad valorem</i>	Free	Free	5%
241	Potassium : Bicarbonate, bichromate, bisulphite, carbonate, caustic potash, chlorate, chloride, cyanide, iodide, metabisulphite, permanganate, red and yellow prussiate of, silicate, sulphite, sulpho-cyanide (thio-cyanate), and xanthate including amyl, butyl and ethyl xanthate, 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%

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
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, bichromate, bisulphite, caustic soda, chlorate, disodium phosphate, ferro-cyanide, fluoride, metabisulphite, metaphosphate, permanganate, silicate, sulphide, sulphite, sulphocyanide (thio-cyanate), trisodium phosphate, and xanthate including amyl, butyl and ethyl xanthate, in bulk..	<i>ad valorem</i>	Free	Free	5%
	(c) Aluminate.....	—	Free	Free	Free
	(d) Caustic soda and sodium compounds, n.e.e.....	<i>ad valorem</i>	15%	15%	20%
	(e) Cream acidity standardizers and neutralizers approved of by the Director of Agriculture, Chief Agricultural Officer, or Principal Veterinary and Agricultural Officer, as the case may be.....	—	Free	Free	Free
245	Sodium cyanide.....	—	Free	Free	Free
246	(1) Substances for the prevention or destruction of weeds, 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; arsenic, arsenic pentoxide, carbon bisulphide, copper arsenate, copper sulphate, copper tartrate, lead arsenate, sodium arsenate, sodium arsenite and zinc sulphate	—	Free	Free	Free
	(2) Substances for the prevention of wood rot, and substances for the preservation of wood, n.e.e., but excluding oils and stains..	—	Free	Free	Free
	(3) (No paragraph.)				
	(4) Ethylene gas for the treatment of fruit, under such conditions as the Resident Commissioner may impose.....	—	Free	Free	Free
	(5) Tetrachlorethylene, ethylene dichloride, chlorinated diphenyl, and carbon tetrachloride.....	—	Free	Free	Free
	(6) Insect powders and substances for destroying pests, n.e.e.....	<i>ad valorem</i>	15%	15%	20%
	(7) Substances for the extermination of rodents.....	—	Free	Free	Free
247	Sulphur, in bulk.....	<i>ad valorem</i>	Free	Free	5%
248	Sulphuric anhydride and dichlorodifluoromethane.....	<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>	15%	15%	20%

CLASS IX.—LEATHER AND RUBBER AND MANUFACTURES THEREOF.

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
250	Bands and belting of all kinds including fasteners therefor, for driving machinery.....	<i>ad valorem</i>	Free	5%	10%
250A	Boot and shoemakers' grindery : (a) Tips, caps and plates, of metal; toepuffs, plastic heels with detachable top pieces; wooden heels other than those covered by leather, wooden clog soles, and cork heel socks; eyelets and hooks; peg-wood, peg material made of fibre; pull-overs, i.e., models of shoe uppers in half-pairs; moulded stiffeners, shanks.....	—	Free	Free	Free
	(b) Buttons, buckles and ornaments (not being jewellery); crepe rubber and fibrok.....	<i>ad valorem</i>	5%	5%	5%
250B	Shoe fillers, trees and lasts.....	—	Free	Free	Free
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 and sandals, spiked running shoes, boots and shoes with rope or wooden soles, wooden footwear, or cotton-mesh and canvas shoes of the 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% 0 1 0 whichever	30% 0 1 0 duty shall be the greater	30% 0 1 0 be the greater
	(ii) men's and youths', women's and maids', sizes 2 and upwards.....	<i>ad valorem</i> or per pair	30% 0 3 6 whichever	30% 0 3 6 duty shall be the greater	30% 0 3 6 be the greater
	(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 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% 0 0 6 whichever	30% 0 1 6 duty shall be the greater	30% 0 1 6 be the greater
	(i) sizes other than those provided for in sub-paragraph (i).....	<i>ad valorem</i>	30%	30%	30%
	(iii) uppers, cut, fashioned or finished.....	per pair	0 1 6	0 2 6	0 2 6

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
251	—Continued.				
	(d) All other, of any material, including goloshes.....	<i>ad valorem</i>	30%	30%	30%
	(e) Soles, tips and heels, black, rubber—				
	(i) soles, children's, sizes 7 to 1.....	per lb.	0 0 5	0 0 5	0 0 5
	(ii) soles, sizes 2 and upwards, and tips and heels.....	per lb.	0 0 6	0 0 6	0 0 6
	(f) Soles, tips and heels, other than black, rubber—				
	(i) soles, children's, sizes 7 to 1.....	per lb.	0 0 7	0 0 7	0 0 7
	(ii) soles, sizes 2 and upwards, and tips and heels.....	per lb.	0 0 9	0 0 9	0 0 9
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 head-stall	0 5 0	0 5 0	0 5 0
		per saddle (with or without fittings)	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 rubber water hose, up to 3-inch diameter, except garden hose—				
	(i) plain.....	per lb.	0 0 1½	0 0 2¼	0 0 2¼
	(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 hose and other rubber hose, n.e.e.....	per lb.	0 0 2	0 0 2	0 0 3
	(e) Leather, canvas (excluding fire hose) and other hose not containing 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	Leathers :				
	(1) Patent.....	—	Free	Free	Free
	(2) Genuine reptile, fish, frog, toad, bird, seal, kangaroo, antelope, deer, pig, and hog leathers.....	—	Free	Free	Free
	(3) Sole, all (excluding splits), whether shaped or not, including pieces.....	<i>ad valorem</i>	20%	20%	20%
		or			
		per lb.	0 0 6	0 0 6	0 0 6
		whichever duty shall be the greater			
	(4) Splits, of a free-on-board price per square foot of—				
	(i) not less than 5d.....	—	Free	Free	Free
	(ii) less than 5d.....	<i>ad valorem</i>	20%	20%	20%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
254	<i>Continued.</i>				
	(5) Made from bovine and horse hides and skins—				
	(a) for use as linings, of a free-on-board price per square foot of—				
	(i) not less than 6d.....	—	Free	Free	Free
	(ii) less than 6d.....	<i>ad valorem</i>	20%	20%	20%
	(b) white leathers—				
	(i) bovine, having a suede, velour or velvet finish, of a free-on-board price per square foot of not less than 1s.....	—	Free	Free	Free
	(ii) horse, of a free-on-board price per square foot of not less than 9d.....	—	Free	Free	Free
	(c) being whole hides and skins measuring less than 24 square feet per hide or skin, of a free-on-board price per square foot of—				
	(i) not less than 1s. 2d....	—	Free	Free	Free
	(ii) less than 1s. 2d. but not less than 10d....	<i>ad valorem</i>	20%	20%	20%
	(iii) less than 10d.....	per square foot	0 0 3	0 0 3	0 0 3
	(d) other, whether shaped or not, including pieces, of a free-on-board price per square foot of—				
	(i) not less than 1s. 2d....	—	Free	Free	Free
	(ii) less than 1s. 6d. but not less than 10d....	<i>ad valorem</i>	20%	20%	20%
	(iii) less than 10d.....	per square foot	0 0 3	0 0 3	0 0 3
	(6) Made from sheep and lamb skins, including persians and cabrettas—				
	(a) for use as linings, of a free-on-board price per square foot of—				
	(i) not less than 5d.....	—	Free	Free	Free
	(ii) less than 5d.....	<i>ad valorem</i>	20%	20%	20%
	(b) other, of a free-on-board price per square foot of—				
	(i) not less than 6d.....	—	Free	Free	Free
	(ii) less than 6d.....	<i>ad valorem</i>	20%	20%	20%
	(7) Made from goat and kid skins—				
	(a) for use as linings, of a free-on-board price per square foot of—				
	(i) not less than 5d.....	—	Free	Free	Free
	(ii) less than 5d.....	<i>ad valorem</i>	20%	20%	20%
	(b) other, of a free-on-board price per square foot of—				
	(i) not less than 9d.....	—	Free	Free	Free
	(ii) less than 9d.....	<i>ad valorem</i>	20%	20%	20%
	(8) Welting and randing—				
	(i) plain, grooved and bevelled	<i>ad valorem</i>	20%	20%	20%
	(ii) other including fancy....	—	Free	Free	Free
	(9) Other.....	<i>ad valorem</i>	20%	20%	20%
		or per lb.	0 0 6	0 0 6	0 0 6
			whichever	duty shall	be the
				greater.	
255	(No paragraph.)				
256	(No paragraph.)				

Tariff item.	Article.		Mini- mum. duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
257	Leather manufactures, namely, leggings, attaché cases, suit cases, hat boxes, bags, trunks, portmanteaux, holdalls, belts, straps and gun cases, made wholly or chiefly of leather, but excluding ladies' handbags.....	<i>ad valorem</i>	25%	25%	25%
258	(1) Rubber, unmanufactured, including latex, first latex crepe, crude, waste, masticated and reclaimed rubber, synthetic rubber and gutta percha.....	—	Free	Free	Free
	(2) Chlorine derivatives of rubber, in sheets or rolls, not exceeding $\frac{3}{16}$ inch in thickness.....	—	Free	Free	Free
259	Rubber, manufactures of, n.e.c., 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 vehicles other than cycles and 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.

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%	15%
	(iii) Fruit punnets.....	—	Free	Free	Free
	(b) For packing other classes of goods and for other purposes..	<i>ad valorem</i> or per standard	20%	20%	25%
			—	3 0 0 whichever be the	4 0 0 duty shall greater.

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
264	Brushes, other than parts of agricultural, manufacturing and industrial machinery, but including machine bottle brushes; brooms; and wooden handles and stocks therefor:				
	(a) (i) Brushes (excluding paint brushes and brushes for toilet use), brooms, whisks and mops.....	<i>ad valorem</i>	30%	30%	30%
	(ii) Wooden handles and stocks for the articles specified in sub-paragraph (i).....	<i>ad valorem</i>	25%	25%	25%
	(b) Machine bottle brushes.....	<i>ad valorem</i>	20%	25%	25%
	(c) Other, not being platedware..	<i>ad valorem</i>	15%	15%	15%
		<i>ad valorem</i>	10%	10%	10%
			plus a suspended duty of		
265	Cane, bamboo, rattans and osiers:				
	(a) Unmanufactured, including rattan-core (whole or split) and split cane unmanufactured...	—	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, intended and suitable for use only as packing material.....	—	Free	Free	Free
268	(a) Corks and wooden bungs, and cork floats for fishing nets....	<i>ad valorem</i>	Free	Free	5%
	(b) Corkwood, unmanufactured...	—	Free	Free	Free
	(c) Granulated cork in bulk.....	—	Free	Free	Free
269	Furniture, wooden, wicker, cane and grass; and spring mattresses:				
	(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%	20%	20%
			plus a suspended duty of		
		each	—	0 1 0	0 1 0
	(d) Spindle chairs.....	<i>ad valorem</i>	20%	20%	20%
			and in addition		
		each	—	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%	20%
	(g) Other; venetian blinds, spring assemblies for mattresses or upholstery, and parts of furniture, 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) for picks.....	<i>ad valorem</i>	Free	Free	5%
			plus a suspended duty of		
		each	0 0 1	0 0 1	0 0 1
	(ii) other.....	<i>ad valorem</i>	Free	Free	5%

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
270	<i>Continued.</i> (b) Other— (i) for picks.....	<i>ad valorem</i>	5%	5%	10%
		each	0 0 1	0 0 1	0 0 1
	(ii) 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>	15%	15%	15%
272	Joinery : (a) (i) Window and door frames, wooden.....	<i>ad valorem</i> or each	25%	25%	25%
			0 3 6	0 3 6	0 3 6
			whichever	duty shall be the greater.	
	(ii) Doors, wooden.....	<i>ad valorem</i> or each	25%	25%	25%
			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 4 mm. in thickness.....	per cubic foot	0 1 3	0 1 3	0 1 3
			plus a	suspended	duty of
		per cubic foot	0 2 9	0 2 9	0 2 9
	(b) Other.....	per cubic foot or <i>ad valorem</i>	0 4 0	0 4 0	0 4 0
			25%	25%	25%
			whichever	duty shall be the greater.	
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, and split or quarter-sawn headings for casks and vats.....	<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 (comiferous)...	per 100 cub. ft.	Free	0 9 0	0 12 0
	(ii) other, except veneer-board	<i>ad valorem</i>	Free	3%	10%
	(iii) veneer-board.....	<i>ad valorem</i>	Free	3%	10%
		<i>ad valorem</i>	17%	17%	17%
			plus a	suspended	duty of

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
279	<i>Continued.</i>				
	(b) Ceiling and flooring boards, planed, tongued and grooved; and parquet flooring.....	<i>ad valorem</i>	3%	3%	10%
			plus a	suspended	duty of
	(c) Manufactured, n.e.e.....	<i>ad valorem</i>	17%	17%	17%
		<i>ad valorem</i>	20%	20%	20%
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.

281	Atlases, charts, globes and maps..	—	Free	Free	Free
282	Bags, paper, including transparent cellulose bags:				
	(a) Printed.....	<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
284	Books, printed, and printed music, newspapers and periodicals, n.e.e., and which are not foreign unauthorized prints of any British or South African copyright work the importation of which is prohibited, or which are not advertising matter elsewhere enumerated.....	—	Free	Free	Free
285	Cardboard boxes, jars, cups 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 souffle cups, and ice cream cups and jars.....	<i>ad valorem</i>	20%	20%	20%
286	Cardboard discs for milk bottles, plain or printed.....	<i>ad valorem</i>	20%	20%	20%
287	(1) Cardboard, linenboard, leatherboard, fibreboard, strawboard and millboard, but excluding pulpboard for building purposes	<i>ad valorem</i>	Free	Free	5%
		per lb.	plus a	suspended	duty of
			0 0 0½	0 0 0½	0 0 0½
	(2) Pulpboard for building purposes:				
	(a) Up to ⅜ths inch in thickness—				
	(i) of a weight not exceeding 500 lb. per 1,000 square feet.....	per 1,000 square feet	0 17 6	0 17 6	0 17 6

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
287	<i>Continued.</i>				
	(ii) of a weight exceeding 500 lb., but not exceeding 600 lb. per 1,000 square feet.....	per 1,000 square feet	1 0 0	1 0 0	1 0 0
	(iii) of a weight exceeding 600 lb., but not exceeding 800 lb. per 1,000 square feet.....	per 1,000 square feet	1 10 0	1 10 0	1 10 0
	(iv) of a weight exceeding 800 lb., but not exceeding 1,000 lb. per 1,000 square feet.....	per 1,000 square feet	1 15 0	1 15 0	1 15 0
	(v) of a weight exceeding 1,000 lb. per 1,000 square feet.....	per 1,000 square feet	2 0 0	2 0 0	2 0 0
	(b) Exceeding $\frac{1}{16}$ ths inch, but not exceeding $\frac{1}{8}$ -inch in thickness.....	per 1,000 square feet	1 5 0	1 5 0	1 5 0
	(c) Exceeding $\frac{1}{8}$ -inch in thickness.....	per 1,000 square feet	1 15 0	1 15 0	1 15 0
288	Cards, playing.....	per pack	0 0 9	0 0 9	0 0 9
		<i>ad valorem</i>	20%	20%	20%
			and in addition		
289	Diagrams, drawings and plans....	—	Free	Free	Free
290	Engravings and photographs (excluding enlargements or reproductions), not being labels or advertisements elsewhere enumerated.....	—	Free	Free	Free
	<i>Note:</i> 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.				
291	(1) Inks and ink powders:				
	(a) Printing, ruling and lithographic.....	<i>ad valorem</i>	Free	Free	5%
	(b) Duplicating machine inks...	<i>ad valorem</i>	20%	20%	20%
	(c) Other.....	<i>ad valorem</i>	30%	30%	30%
	(2) Roller composition, ink driers, and ink reducers, and paste paint for silk screen process...	<i>ad valorem</i>	Free	Free	5%
292	Mottoes and texts of religious subjects, excluding those made of precious metal.....	—	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.....	—	Free	Free	Free
	(b) Other.....	<i>ad valorem</i> or per lb.	40%	40%	40%
			0 0 9	0 0 9	0 0 9
			whichever duty shall be the greater.		

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
296	<i>Continued.</i>				
	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; albums designed or intended for disposal as advertising matter.....	<i>ad valorem</i> or per lb.	30%	40%	40%
	(c) Account books, exercise books and copy books; stationery and forms in books, pads or loose; diaries, n.e.e.; delivery, manifold, and index books; bank cheques, drafts, promissory notes, bills of exchange and similar forms; receipt forms; reminder slips; scrip, share certificates and company reports; membership certificates for lodges, unions and like institutions; letter headings and form letters; invoices and account forms.....	<i>ad valorem</i> or per lb.	30%	40%	40%
	(d) (i) Pocket diaries, loose leaf and other, and refills therefor, advertising and other.....	<i>ad valorem</i>	20%	20%	20%
	(ii) 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.	30%	40%	40%
	(g) (i) Catalogues and price lists of firms in the Union or the Territory and firms holding stocks in the Union or the Territory, printed and posted abroad to individuals in the Union or Territory.....	<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.

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
296	<i>Continued.</i>				
	(ii) Catalogues, price lists and trade publications of firms or persons having no established place of business in the Union or the Territory, and no permanent agent holding stocks in the Union or the Territory...	—	Free	Free	Free
	(iii) Publications and advertising matter relating to fairs, exhibitions and travel in countries outside the Union or the Territory.....	—	Free	Free	Free
	(h) (i) All advertising samples (not being any article liable to a rated duty and not being an article of food liable to a duty other than a rated duty) issued gratis or intended for distribution gratis as advertising matter.....	<i>ad valorem</i> or per lb.	30% 0 0 4	40% 0 0 6	40% 0 0 6
			whichever	duty shall be the greater.	
	(ii) Advertising samples of an article of food liable to a duty other than a rated duty issued gratis or intended for distribution gratis as advertising matter.....	—	Free	Free	Free
	(iii) All other advertising matter, including advertising invoice forms and similar stationery usually issued gratis or at nominal prices	<i>ad valorem</i> or per lb.	30% 0 0 4	40% 0 0 6	40% 0 0 6
			whichever	duty shall be the greater.	
	(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%
	(l) Cut samples of cloth, leather, linoleum and wallpaper in book form, not being for distribution as advertising matter; and colours cards...	—	Free	Free	Free
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, except envelopes.....	<i>ad valorem</i>	15%	15%	20%
	(c) Metal parts for the manufacture of the articles falling under paragraph (a).....	<i>ad valorem</i>	20%	20%	20%
	(d) Envelopes—				
	(i) less than 9½ inches in length	<i>ad valorem</i>	20%	20%	25%*
	(ii) other.....	<i>ad valorem</i>	15%	15%	15%

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

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
298	Band instruments and stands, the <i>bona fide</i> property of an air, military, naval or police force, 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>	10%	10%	15%
	(b) Cases and set-up mechanism or movements.....	<i>ad valorem</i>	10%	10%	15%
	(c) Other parts.....	<i>ad valorem</i>	10%	10%	15%
	(d) Tower clocks and parts therefor for churches and public buildings ; pigeon flying time recording clocks.....	—	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 shooting by air, 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
	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.				
302	(1) Ladies' handbags.....	<i>ad valorem</i>	30%	30%	30%
	(2) Gold and silver plate, and gold and silver plated-ware, not being church plate.....	<i>ad valorem</i>	20%	20%	30%
303	Gramophones, phonographs, and needles and records therefor....	<i>ad valorem</i>	20%	20%	25%
304	Jewellery, including imitation jewellery and rolled gold, enamel or gilt jewellery ; precious stones and pearls and imitations thereof, cut or polished, and whether mounted or unmounted ; completed portions or parts of any article of jewellery, imitation or otherwise ; ornamental hat pins, ornamental hair pins and ornamental buckles ; bangles, necklaces, girdles, muff chains, clasps, and similar articles of adornment	<i>ad valorem</i>	33½%	33½%	45%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
305	Musical instruments, n.e.e.....	<i>ad valorem</i>	£ s. d. 10%	£ s. d. 10%	£ s. d. 15%
306	Organs and blowers therefor, harmoniums, band instruments, plate and plateware and communion sets, imported by or for presentation to any religious body	—	Free	Free	Free
307	(1) Tennis racquets and frames, tennis balls, cricket bats, hockey sticks and golf clubs.....	<i>ad valorem</i>	20%	20%	25%
	(2) Sporting and athletic goods, that is, articles, n.e.e. used for outdoor or indoor games; toys; and fishing appliances (not being for industrial purposes).....	<i>ad valorem</i>	15%	15%	20%
	(3) Metal stampings, wooden heads and wooden shafts, in the rough, for the manufacture of golf clubs.....	—	Free	Free	Free
	(4) Children's playground equipment for permanent installation, when imported or taken out of bond by or on behalf of any municipal or local governing body.....	—	Free	Free	Free
308	Tobacconists' wares, including pipes, pouches, pipe covers, pipe stands pipe cases, smokers' cabinets, cigar and cigarette holders, match boxes, tobacco jars, cigar and cigarette cases, ash trays, cigar and cigarette lighters.....	<i>ad valorem</i>	30%	30%	35%

CLASS XIII.—MISCELLANEOUS.

309	Ambulance materials imported by hospitals, or by recognized associations or corps 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, but excluding detonators; nitro-cellulose, dry or moist..	—	Free	Free	Free
	(b) Cartridges—				
	(i) for humane animal killers	—	Free	Free	Free
	(ii) miniature rifle and revolver or pistol cartridges, rimfire type, calibre .22 inch, loaded with ball or shot.....	per 1,000 cartridges	0 2 0	0 2 0	0 2 0
	(iii) rifle cartridges, calibre .256 inch or 6.5 millimetres and over, loaded with ball.....	per 1,000 cartridges	1 10 0	1 10 0	1 10 0

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
310	<i>Continued.</i>				
	(iv) shot cartridges, 20, 16 and 12 gauge or bore.....	per 1000 cartridges	0 17 6	0 17 6	0 17 6
	(v) shot cartridges, .410 gauge or bore.....	per 1000 cartridges	0 12 0	0 12 0	0 12 0
	(vi) automatic pistol and revolver cartridges, calibre .25 inch or 6.35 millimetres.	per 1,000 cartridges	0 5 0	0 5 0	0 5 0
	(vii) automatic pistol and revolver cartridges, calibre .320 inch, .32 inch and 7.65 millimetres.....	per 1000, cartridges	0 7 6	0 7 6	0 7 6
	(viii) automatic pistol and revolver cartridges, calibre .38 inch, .380 inch and .450 inch.....	per 1,000 cartridges	0 10 0	0 10 0	0 10 0
	(ix) automatic pistol and revolver cartridges, calibre .30 inch, .455 inch and 7.63 millimetres.....	per 1,000 cartridges	0 15 0	0 15 0	0 15 0
	(x) all other.....	<i>ad valorem</i>	20%	20%	20%
	(c) Detonators, including electric detonators; fuseheads, 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) Blasting fuse—				
	(i) safety fuse.....	per lb.	0 0 1½	0 0 1½	0 0 1½
	(ii) detonating fuse.....	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
	(g) Shot, bullets and slugs.....	<i>ad valorem</i>	15%	15%	15%
		<i>ad valorem</i>	20%	20%	20%
311	Appointments and uniforms for air, 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 His Majesty's High Commissioner for Basutoland, Bechuanaland Protectorate and Swaziland and his Secretaries and Legal Adviser, the Judge of the High Courts of Basutoland, Bechuanaland and Protectorate and Swaziland, the High Commissioner in the Union for any of His Majesty's Governments and his Secretaries	—	Free	Free	Free
	(3) (No paragraph.)				
	(4) Articles included in the baggage of residents of the Territory returning to the Territory, not exceeding £20 in value, acquired as souvenirs or curios, but not imported on behalf of other persons or for sale.....	—	Free	Free	Free

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
319	<i>Continued.</i> (ii) second and subsequent copies of the same picture for the same importer.....	per foot	0 0 2	0 0 2	0 0 2
	<i>Note:</i> "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; gas masks and anti-gas clothing, including headgear, goggles, gloves and boots.....	—	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—				
	(i) in boxes or packages containing not more than 50	per gross of boxes or packages	0 2 6	0 2 6	0 2 6
	(ii) in boxes or packages of more than 50, but not more than 100.....	per gross of boxes or	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—				
	(a) for the purpose of advertising travel outside the Union or the Territory.....	—	Free	Free	Free
	(b) for the purpose of being used as a pattern for constructional purposes only.....	—	Free	Free	Free

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
324	(a) Photographic apparatus and material, n.e.e., but excluding process cameras imported by lithographers.....	<i>ad valorem</i>	15%	15%	20%
	(b) Telescopes, binoculars and field-glasses, n.e.e., and operaglasses	<i>ad valorem</i>	Free	20%	30%
	(c) Spectacles and eyeglasses and semi-finished lenses therefor, and optical appliances, n.e.e., not being surgical appliances..	<i>ad valorem</i>	15%	15%	20%
325	Articles imported or taken out of bond by and for the exclusive use of the Government of any state-member of the British Commonwealth of Nations or of any territory under the sovereignty of control of such member, 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 articles would be borne directly by that Government; and provided further that such articles used or unused shall not be sold or otherwise disposed of so as to come into the possession of or into consumption by any person not legally entitled to import the same free of duty, without the consent of the Director of Customs and the payment of the duties to him by the officer so selling or disposing of such articles at the rate leviable at the date of sale, save that where rates of duty leviable on new and second-hand articles of the same kind differ, duty at the lesser rate shall apply. In the case of second-hand or used motor-cars and tractors the duty shall be computed at the rate prescribed in paragraphs (b), (c) or (d) (i) of item 129 or in paragraph (f) (i) of item 147, as the case may be	—	Free	Free	Free
	<i>Note:</i> Notwithstanding the above provisions, the Government may sell or dispose of rifles to members of devence rifle associations without payment of duty, provided that the recipient shall not sell or dispose of such rifle without first paying to the Director of Customs the duty leviable at the time of sale or disposal.				
326	(a) Educational requisites approved of by the Resident Commissioner, under such conditions as he may prescribe.....	—	Free	Free	Free
	(b) Articles essential for the equipment of buildings used for educational purposes by, or erected by, educational institutions approved of by the Resi-				

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Maximum duty.	
		£ s. d.	£ s. d.	£ s. d.	
326	<p><i>Continued.</i></p> <p>Commissioner, or erected by a public hospital, educational requisites and gymnastic apparatus (but not athletic or sporting goods) for approved education institutions, hospitals requisites, and gymnastic apparatus (but not athletic or sporting goods) for public hospitals, on production from any official in the Territory appointed for that purpose of a certificate that such articles, gymnastic apparatus and requisites are for use in the aforementioned institutions, provided that such certificate is endorsed by the Resident Commissioner to the effect that such or similar articles, gymnastic apparatus or requisites are not ordinarily nor staisfactorily made in the Union or the Territory.....</p> <p><i>Note:</i> The articles mentioned in paragraph (b) may be taken out of bond for the purposes and under the conditions prescribed in such paragraph.</p> <p>Scientific apparatus and instruments, for scientific observation, record or research, for the control of manufacturing or industrial operations, for determination of the mineral or other properties of the soil, for locating water and oil, and for laboratory use, including micro cameras for attachment to microscopes; air survey cameras and apparatus, course and distance calculators, cross-country protractors, computers for navigation and earphones, for aviation; and instruments for land and geological survey; platinum crucibles for laboratory use.....</p>	—	Free	Free	Free
328	<p>(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.....</p> <p>(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...</p>	—	Free	Free	Free
329	<p>(1) Surgeons' instruments and appliances; operating tables; dentist chairs; splints; X-ray apparatus and accessories therefor; surgical sutures including umbilical tape; surgical</p>	—	Free	Free	Free

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
329	—Continued. ligatures; trusses; snakebite and first aid outfits excluding cabinets being furniture; enemas including intestinal baths; appliances peculiarly adapted to correct a deformity of the body n.e.e. but excluding cor- sets; and instruments and appliances imported or taken out of bond by registered medical practitioners or veteri- nary surgeons for use in the diagnosis or treatment of diseases or affections of the human or animal body..... —	—	Free	Free	Free
	(2) Jaconet and surgical dressings —	—	Free	Free	Free
	(3) Artificial limbs and appliances for attachment thereto and socks for leg stumps; artificial eyes; optical contact lenses; artificial teeth not set up; and aids-to-hearing for the partially deaf but excluding batteries therefor imported separately... —	—	Free	Free	Free
	(4) Apparatus and cabinets for sterilizing surgical and dental instruments, appliances and dressings..... —	—	Free	Free	Free
330	Vessels: (a) (i) Boats (except fishing boats), launches and yachts, n.e.e., of a class or kind ordinarily built in the Union or the Territory... <i>ad valorem</i>	<i>ad valorem</i>	30%	30%	30%
	(ii) Boats, fishing, of a class or kind ordinarily built in the Union or the Territory... <i>ad valorem</i>	<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>	<i>ad valorem</i>	20%	20%	20%
332	Lifeboats..... —	—	Free	Free	Free
333	Tugs, ships' tenders, dredgers and lighters, provided that when condemned or landed to be broken up duty shall be paid at the Customs on the hull and all fittings according to the tariff that may be in force..... —	—	Free	Free	Free
334	Yachts, the property of tourists visiting the Union or the Territory, under such conditions as the Resident Commissioner may pre- scribe..... —	—	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>	<i>ad valorem</i>	15%	15%	20%
-----	--	-------------------	-----	-----	-----

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 shown 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..... (2) Wrapping paper (plain) for use in the manufacture of paper bags.....	The whole duty. The whole duty.
338	<i>Boot and shoemaking industry.</i> —Canvas, duck, combined canvas or duck ; tarred felt ; poplins, fabric linings, and backing cloth for uppers and insoles ; materials in the piece (including woven leathers but excluding 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 and wrappers ; buttons, buckles and ornaments (not being jewellery) for shoes and shoe laces ; crêpe rubber in the piece with or without insertion ; fibrok, fibreboard, linen-backed board, canvas-backed board, hessian-backed board, compressed fibre and rubber composition, in sheets ; 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, cork sheets, and cardboard backed with fabric, for the making of insoles and socking ; celluloid sheets for the making of heel plates and shoe fillers and for covering heels ; materials in the piece, other than leather, for covering heels ; compressed rubber and cork composition, not cut to size or shape, with or without fabric covering ; shaped cork clog soles (without leather or other materials) ; fillers not being of fibre and not being boot and shoe stretchers ; embossed fabric vamps ; putties and cements (including solutions) and solvents therefor (not being acetone or butyl alcohol) ; hydroxyl ; cellulose paints and undercoating ; 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 ; loopings, bindings, trimmings, toe canvas, bottom fillings, and crayons ; and such other materials as the Resident Commissioner may approve.....	The whole duty.
339	<i>Broom and brush-making industry.</i> —Palm stalks, 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, linseed meal, and iron sulphate, in bulk.....	The whole duty.
342	<i>Confectionery, jelly, puddings, mincemeat and biscuit manufacturing industries.</i> — (1) Golden syrup, molasses, desiccated unsweetened coconut, raw gums, and coa butter, in bulk ; embossed plaques ; gelatine sheets (animal or vegetable)..... (2) Toys and charms, not being of precious metal, for insertion in crackers or bon-bons and surprise packets ; pictorial and ornamental covers for sweet boxes, without printed or lithographed lettering..... (3) Suet for the manufacture of puddings and mincemeat	The whole duty. The whole duty.

Tariff item.	Article.	Duty rebated as under.
343	<i>Dips, disinfectants and insecticides and pest remedies manufacturing industries, including the manufacture of fly papers.</i> —Iron sulphate; linseed oil, castor oil, and fatty acids; orthotoluidin and derris extract; turpentine, chlor cresol, cresylic acid, green oil, vaporizing oil, red oil, verpine steel powder, iodine; pyrethrum flowers and powder; carbolic and naphthalic acids, and high boiling tar acids; nitrobenzol; mineral oils not being motor spirit or paraffin; crude terobene oil; petroleum jelly; crude eucalyptus and citronella oil; benzoic acid; betanaphthol; sodium carbonate excluding soda crystals; crude wool grease and trichlorethylene, in bulk.....	The whole duty.
344	<i>Electric batteries manufacturing industry.</i> —Terminals, plugs and metal parts other than plates; insulators, glass tubes, dolls, composition pitch, exciter salts; battery boxes and covers of hard pressed rubber for the manufacture of wet batteries; battery jars and covers therefor made of glass; mercuric acetate, oxides of lead and lamp black; manganese peroxide, zinc ammonium chloride, and carbon rods, carbon powder, ground petroleum coke, mercuric chloride and zinc chloride.....	The whole duty.
345	<i>Explosives manufacturing industry.</i> —Ammonium oxalate, gunpowder, diethyl diphenyl urea (centralite), dimethylaniline, stearine, sodium azide, resoreinol and potassium perchlorate; mineral jelly, distilled glycerine and ethylene glycol, in bulk; wooden dowels for explosive cartridges; processed cotton waste for the manufacture of cordite; paper for the manufacture of explosives cartridges.....	The whole duty.
346	<i>Furniture and mattress making industry.</i> —Hinges; locks and keys; escutcheons; handles; castors and half castors; metal stays; ferrules other than of precious metal; studs; coat and hat hooks; chair movements; metal tubing; robe rods; hooks and sockets; revolving chair screws; extension table screws; staples; metal towel rails and brackets; metal mirror clips; metal parts of blind rollers; bindings, gimps, cords, and similar odgings; twisted and plaited seagrass; haircloth; jute scrim not being for use as packing material; stoving enamel in bulk; veneered mouldings; tiles; mattress keys, eyelets and rings, chain, knobs, rosettes, eyebolts, eyescrews and other fittings for bedsteads, for wire mattresses and for the manufacture of box and interior spring mattresses; ball-bearing rollers for use in the manufacture of steel furniture	The whole duty.
347	<i>Hat and cap manufacturing industry.</i> —Felt, plaits and braids, inside bands, linings of any material cut to shape, padding; cap peaks, including fibreboard and other shapes therefor, but excluding cloth covered cap peaks; felt hoods (new) made of wool, hair or fur or mixtures thereof, not blocked, stiffened, ironed, shaped not worked-up in any way, but in the rough; materials of all kinds not cut to shape for the making of linings, stiffeners, borders and bands, including inside bands; springs, cork in sheets and metal fittings, for the manufacture of caps and helmets; raw hoods with or without brims and capelines of felt, straw and fibre, real or imitation, pounced but not further prepared or worked up in any way, for the manufacture of women's and girls' hats; materials of straw or fibre, real or imitation, for the manufacture of capelines; waterproof material for the manufacture of caps and cap covers; glacial acetic acid for use in the manufacture of felt for the production of hoods for making felt hats.....	The whole duty.
348	<i>Leather work, including the manufacture of bags, trunks of any material, leggings, belts, straps, harness and saddlery.</i> — (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; metal hooping and wooden hoops; locks, clips, handles, swivels,	

Tariff item.	Article.	Duty rebated as under.
348	<p><i>Continued.</i></p> <p>caps, corners, hat box cones, eyelets and hooks, springs, buckles, rings and other metal fittings; studs, rivets, brass and nickel headed nails, saddle nails; metal strip, tinned, lacquered, enamelled or other, in rolls or in coils, metal strip, U-shaped, folded or fluted, tinned, lacquered, enamelled or other, not cut to size; seat linen, painted or proofed canvas, painted hessian, willesden green cloth, mohair webbing and stiffening paper and fabric; saddle serge, saddle felt, vegetable tanned saddlers' basils, thread; coverings of painted, enamelled or proofed flax fabrics in the piece and linings, for suit cases, bags, trunks and other bagware; bridle rosettes of metal; case hides being vegetable tanned bovine whole hides or skins not exceeding 1.5 millimetres in thickness, for the manufacture of suit and attaché cases, trunks, portmanteaux and hatboxes.....</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 metallization 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) 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) Reagents for use in the treatment of ores and minerals by the flotation process.....</p> <p>(3) Corduroy for recovery of gold; 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, 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>The whole duty.</p> <p>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 excluding groundnuts, soya beans and sesame seed..</p> <p>(2) Groundnuts, soya beans and sesame seed, in such quantities and at such times as may be permitted by Resident Commissioner, for use only by a manufacturer who has purchased or contracted to purchase solely for oil expressing purposes such quantities of groundnuts produced in the Union or the Territory, as may in his particular case from time to time be determined by the Resident Commissioner.....</p> <p>(3) Bleaching and decolorising agents, petroleum ether, benzene, benzol (benzene), trichlorethylene and tetrachlorethane.....</p>	<p>The whole duty.</p> <p>The whole duty.</p> <p>The whole duty.</p>

Tariff item.	Article.	Duty rebated as under.
356	<p>—<i>Continued.</i></p> <p>(13) Plain paper, not cut to size, for the manufacture of crayon drawing books.....</p> <p>(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</p> <p>(15) Bleached sulphite paper for the manufacture of corrugated wrapping and lining paper.....</p> <p>(16) (No paragraph.)</p> <p>(17) Metal eyelets, parts, fittings, studs, rivets and edging, except for use in the manufacture of loose-leaf covers and binders and letter or document files in book or folder form.....</p>	<p>The whole duty.</p> <p>The whole duty.</p> <p>The whole duty.</p> <p>The whole duty.</p>
357	<p><i>Rope, twine and cordage manufacturing industry.</i>—Acetic acid and petrolatum, in bulk; batching oil, and ingredients for the same; 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; printed tapes for running into ropes and cables</p>	<p>The whole duty.</p>
358	<p><i>Rubber manufacturing industry: for the manufacture of rubber and rubber goods—</i></p> <p>(1) French chalk; compounding agents, namely, ebonite dust, calcined magnesia, clay, ethylene pholysulphide (Ethanite) and zinc stearate powder.....</p> <p>(2) Rubber substitutes, namely, vulcanized vegetable oils in bulk.....</p> <p>(3) Pitches, tars, petroleum oil and jelly, rubber compounding oils, stearine (stearic acid), "Plastogen" and hydrocarbon mineral rubber.....</p> <p>(4) Rubber solvents not including petrol.....</p> <p>(5) Sulphur chloride in jars of not less than one imperial gallon.....</p> <p>(6) Canvas, melton cloth and jute cloth (hessian), in the piece; cord fabric; unbleached cotton sheeting; yarns; webbing; rubber labels; valves and parts, for tyre tubes.....</p> <p>(7) Organic accelerators (of vulcanization).....</p> <p>(8) Anti-oxidants.....</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>
359	<p><i>Shirt, collar and pyjama suit manufacturing industries.</i>—Buttons elastic webbing; pyjama girdles in the piece or otherwise; woven labels and tabs.....</p> <p>Piece goods provided for in tariff items 76 (a) (i) and (ii) and liable to the—</p> <p>minimum duties.....</p> <p>intermediate or maximum duties.....</p> <p>Piece goods provided for in tariff items 61 (d), 76 (a) (iii) and (b).....</p> <p><i>Note:</i> In the case of piece goods exceeding 30 inches in width, "yard" shall mean 36 inches by 30 inches in width and the duty rebated shall be calculated proportionately to the width.</p>	<p>The whole duty.</p> <p>The whole duty.</p> <p>½d. per yard.</p> <p>The whole duty.</p>
360	<p><i>Soap, candle, lubricant and greusemaking industries.</i>—Soya bean oil, olive oil, mirbane oil, castor oil, raw linseed oil and crude mineral oil; fatty acids of mafurra, soya bean and cotton seed oils; montan wax, stearine, solvent naptha, bleaching agents, and saponifiers; refined mineral oil for the manufacture of grease; petrolatum and crude wool grease, for use in the making of greases and lubricants.....</p>	<p>The whole duty.</p>
361	<p><i>Steelware and steel ceilings manufacturing industries.</i>—Eyelets, chains, handles, hooks, angles, rims and rings, for the manufacture of pressed steelware, including milk cans; brass wire gauze strainers and perforated metal plates for the manufacture of milk strainers; rough steel tubing for petrol and other fillers; titanium wash and water-proofing compounds, for use in the manufactures of steel ceilings.....</p>	<p>The whole duty.</p>

Tariff item.	Article.	Duty rebated as under.
362	<p><i>Textile Industry.</i>—</p> <p>(1) Yarns, other than woolen, 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 blanketing, blankets, rugs and shawls</p> <p>(2) Oils and solidified emulsions of oil, in bulk, for lubricating cotton or wool in the process of spinning or weaving.....</p> <p>(3) Acetic and formic acid, in bulk.....</p> <p>(4) Woven labels and tabs; ribbons and tapes, for blanket edging.....</p> <p>(5) Yarns, buttons, buckles (other than jewellery) and paper transfer, for use in the manufacture of machine-knitted goods and of webbing, banding, braids, tape and similar textile fabrics.....</p> <p>(6) Waste cotton or teased cotton waste, dyed, for the spinning of yarn.....</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>
363	<p><i>Tanning, leather and furriery manufacturing industry.</i>—</p> <p>(1) Substances for preparing or bating hides and skins and for tanning and finishing leather, except such substances as may be specified by the Resident Commissioner.....</p> <p>(2) Linings, trimmings, wadding, elastic, threads, chains and hooks of metal or fabric, hooks and eyes (covered or uncovered), clasps, clips, skulls and claws, for the manufacture of articles of furriery and karosses and floor coverings from skins of South African origin tanned or otherwise prepared in the Union or the Territory.....</p>	<p>The whole duty.</p> <p>The whole duty</p>
364	<p><i>Tin printing industry.</i>—Stoving varnishes and lacquers, in bulk.....</p>	<p>The whole duty</p>
365	<p><i>Waterproof and oilskin clothing and oilskin hat manufacturing industries.</i>—Rubber-proofed material, fabrics combined with a rubber solution, including waterproofed tapes, taping, strips and strapping, in the piece, made of cotton, hair, silk or wool, or mixtures thereof; coal tar naphtha; hooks and eyes, rivets and caps, press studs, and other metal fasteners, buttons, woven labels and tabs; rubber solution in bulk; linseed oil and water-proofing compounds of linseed oil.....</p>	<p>The whole duty</p>
366	<p><i>Whaling industry.</i>—</p> <p>(1) Gunpowder, detonators, gun and time fuses; empty shell cases.....</p> <p>(2) Harpoons, whaling guns and parts thereof; manila and hemp whale lines, over 3½ ins. in circumference, and the metal fittings therefor.....</p> <p>(3) Drums for the export of whale oil or whale products..</p> <p>(4) Sea elephant and whale blubber for the manufacture of oil.....</p>	<p>The whole duty.</p> <p>The whole duty.</p> <p>The whole duty.</p> <p>The whole duty.</p>
367	<p><i>Windmill and pump manufacturing industries.</i>—Brass tubes (rough drawn); galvanized steel angles.....</p>	<p>The whole duty.</p>
368	<p><i>Wine, grape syrup, brandy and spirit industries.</i>—</p> <p>(1) Matured second-hand wine and spirit casks of a capacity of not more than 65 liquid gallons for maturing spirits.....</p> <p>(2) Matured wine and spirit casks for use as containers of South African wine for export.....</p> <p>(3) Puncheons and metal drums, for use as containers of South African spirits, wine and grape syrup for export.....</p> <p>(4) Crude wood naphtha, mineral naphtha, methanol and pyridine, in bulk, for use as denaturants in the manufacture of methylated spirits.....</p>	<p>The whole duty.</p> <p>The whole duty.</p> <p>The whole duty</p> <p>The whole duty.</p>

Tariff item.	Article.	Duty rebated as under.
369	Wire for the manufacture of wire netting, of wire screening and of barbed wire.....	The whole duty.
370	<i>Woolwashing industry.</i> —Soap and carbosil and like substances but excluding sodium carbonate, in bulk, for the scouring of wool; tetralene, nutralan, degrassin, tetrapol, and similar emulsifying compounds, in bulk.....	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 sea elephant.....	The whole duty.
	<i>Note:</i> (i) The oils provided for in this paragraph may not be entered thereunder for the purpose of being refined.	
	(ii) 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 mixing with fats, nor for use in the confectionery industry, except for sweet making.	
	(3) Oxides (dry) in bulk, namely, cobalt, copper, iron, tin, and zinc; and pigments (dry).....	The whole duty.
	(4) Solvent naphtha, sealing compounds and soldering fluxes, rubber rings, soldering foil and string solder, for use by manufacturers in the sealing of containers	The whole duty.
	(5) (No paragraph.)	
	(6) Resin (including artificial resin), dry gums and dry shellac, in bulk.....	The whole duty.
	(7) (No paragraph.)	The whole duty.
	(8) Material in the piece for use as filter cloth.....	
	(9) Palm, palm kernel and coconut oils, unrefined, in bulk, for the manufacture of deodorised or hydrogenated refined vegetable fats by processes of refining which shall include the neutralization of the free fatty acids in the oils.....	The amount of duty in excess of 20 per cent. <i>ad valorem</i> .
	(1) Blanketing, felt, rubber sheeting and moleskin and other cloths, in the roll or piece, for use on machine rollers.....	The whole duty.
	(11) Enamellers' clay.....	The whole duty.
372	<i>Fishing, fish canning and preserving industries.</i> —	
	(1) Wood linings for tins, cut to shape; acetic acid and trichlorethylene solvent for the extraction of fish, oil, in bulk.....	The whole duty.
	(2) Drums for the export of fish oil.....	The whole duty.
	(3) Wire ropes and combined manila and wire ropes for trawlers; manila trawl twine for trawl nets.....	The whole duty.
373	<i>Iron and steel and engineering industries including foundry work and the manufacture of metal castings.</i> —	
	(1) Case hardening powders and compounds, ferro-alloys, tungsten powder and ferro-titanium carbon, for the production of steel; sand reviving compo; plugs used as gauges for grooving and cutting rolls for the rolling of iron and steel; specially prepared moulders' coal dust and foundry blacking; silico manganese; silica flour paint in bulk; bricks, calcined magnesite and magnesite cement, for furnace linings; waxes; "Lunkerit" and similar anti-piping material for the manufacture of steel ingots; French earth; crushed tiles and moulders' sand; raw linseed oil in bulk for use in the manufacture of castings.....	The whole duty.
	(2) Electrodes for use in electric arc furnaces.....	The whole duty.
	(3) Malleable iron castings in the rough.....	The whole duty.

Tariff item.	Article.	Duty rebated as under.
373	<p><i>Continued.</i></p> <p>(4) Wrought iron blank ends for the manufacture of haulage rollers.....</p> <p>(5) Pumps (electric or hand) with indicators, filters, motors, air-separators, meters, registers, sight glass fittings and discharge control cocks (but excluding the pedestals, framework, casings and hose), for the manufacture of kerbside and portable meter pumps for petrol, lubricating oil or fuel-oil.....</p> <p>(6) Pump with indicator (but excluding the hose) for the manufacture of portable oil pumps, oil reservoirs or distributors.....</p> <p>(7) Solid drawn weldless steel tubing of a diameter not exceeding 1 inch and in lengths of not less than 6 feet for the manufacture of rock drill spares and hose menders.....</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; pared fork straps for the manufacture of forks; and pick moulds.....</p> <p>(10) Metal liner tubes for the manufacture of hollow rock drill steel.....</p> <p>(11) Fluxes and cotton twines and threads 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 forks and bicycles.....</p> <p>(13) Enamellers' clay and frit, oxides and steel-grit, for the manufacture of stoves, including electric stoves..</p> <p>(14) Rough or unfinished castings and forgings, for tube-making machinery.....</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> <p>The whole duty.</p> <p>The whole duty.</p> <p>The whole duty.</p> <p>The whole duty.</p>
374	<p><i>Plywood manufacturing industry.</i>—Gummed veneer tape, and vegetable starch in bulk.....</p>	<p>The whole duty.</p>
375	<p><i>Road-making preparations.</i>—Emulsifying compounds and chemical reagents, for the manufacture of bituminous emulsions.....</p>	<p>The whole duty.</p>
376	<p><i>Butter and cheese manufacturing industries.</i>—Salt and bacterial cultures; wooden scale boards for the packing of cheese for export; citric acid crystals for the manufacture of cheese; vegetable parchment paper for lining butter boxes.....</p>	<p>The whole duty</p>
377	<p><i>Ceiling and wallboard manufacturing industry.</i>—Paper (plain).....</p>	<p>The whole duty</p>
378	<p><i>Clothing manufacturing industry.</i>—</p> <p>(1) Paddings, trimmings, canvas, materials for linings and pocketings, in the piece, woven labels and tabs, pads, plain elastic and elastic webbing in the piece, hooks, and eyes, buttons and metal fasteners therefor, slides and buckles other than jewellery, for the manufacture of men's and boys' clothing, and women's and girls' (knickers), slacks (trousers), blazers and gaberdine raincoats; badges (cap and collar), gold and silver lace in the piece, and sword knots, for the manufacture of naval, air and military uniforms.....</p> <p>(2) Piece goods of cotton not provided for under item 76 of the tariff, for the manufacture of dustcoats, overalls, butcher's, warehousemen's and factory coats, boiler suits, native houseboy suits and motorists' suits and leggings.....</p>	<p>The whole duty.</p> <p>The whole duty.</p>

Tariff item.	Article.	Duty rebated as under.
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 and ground rubber, 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) (No paragraph). (3) Casks (second-hand) of a capacity of under 40 gallons for use as containers of South African citrus juice for export..... (4) Citric acid in bulk for the manufacture of fruit products..... (5) Formic acid for the manufacture of fruit products..... (6) Tartaric acid in bulk for the manufacture of jam.....	The whole duty. The whole duty. 19s. per 100 lb. The whole duty. 19s. per 100 lb.
382	<i>Nail manufacturing industry.</i> —Metal strips and wire, for manufacture of nails.....	The whole duty.
383	<i>Acid manufacturing industry.</i> —Furnace bricks; tellurium lead pipes; and acid-resisting steel pipes, bricks, tiles, slabs and sections; iron sulphide in bulk; potassium vanadate; vanadium mass and platinized asbestos mass.	The whole duty.
384	<i>Core oil manufacturing industry.</i> —Turpentine (natural, artificial and synthetic); white spirit.....	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	(No paragraph.)	
388	<i>Crown cork manufacturing industry.</i> —Corkwood in sheets; paper, aluminium foil and tin foil, backed with gutta-percha, in rolls or reels.....	The whole duty.
389	<i>Cutlery and spoon and fork manufacturing industry.</i> —Xylonite in sheets, and metal blanks.....	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, arm bands and suspender belts; elastic and other braids, for use in the manufacture of plaited belts.....	The whole duty.
391	Grass-matting in rolls, and frames, hooping, strip, and fittings of metal as specified in item 348 (1), for the manufacture of grass-matting bags and cases.....	The whole duty.
392	(No paragraph).	
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 cut to shape; celluloid in sheets, not fashioned; cellulose paints and varnishes, baking enamel and varnishes, in bulk..... <i>Note:</i> This item, except in so far as it refers to cellulose paints and varnishes, pastes and primers for cellulose paints and varnishes, baking enamel and varnishes, in bulk, shall be regarded as including the building and equipment of motor vans of a carrying capacity of 1 ton and under.	The whole duty.

Tariff item.	Article.	Duty rebated as under.
394	<i>Button, buckle, comb and disc 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> —Thermoplastic and thermosetting plastic moulding materials in powder, granular or flake form, in bulk.....	The whole duty.
396	<i>Infants' food manufacturing industry.</i> —Malted dextrin powder; lactose.....	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> —Plain sheet glass exceeding 21 oz. but not exceeding 24 oz. per square foot celluloid and plastic materials, not cut to shape in sheets or rolls; dimethylphthalate.....	The whole duty.
399	<i>Hollowware manufacturing industry.</i> —Metal spouts and handles.....	The whole duty.
400	<i>Sports goods manufacturing industry.</i> —Ferrules and caps and steel shafts, for the manufacture of golf clubs; wood roughly fashioned or bent but not otherwise manufactured for the manufacture of cricket bats and hockey sticks; leather grips for use in the manufacture of golf clubs and tennis racquets.....	The whole duty.
401	<i>Electric cable manufacturing industry.</i> —Insulating paper, mineral oil compounded with resin, filling jute (yarn), French chalk, stearine, varnished cambric, linseed oil, waxes, cotton threads and yarns, hessian tape, proofed tape, organic accelerators for vulcanization of rubber and materials for compounding with rubber; crepe rubber, petroleum compounds and oils for paper and cable impregnating, tar compounds, silk and rayon yarns, weather-proofing wax compounds, plywood flanges and cardboard centres, proofed cloth (printed or unprinted) and calendar cloth; cotton tape interwoven with copper wire, up to 3 inches in width.....	The whole duty.
402	<i>Soya bean milling industry.</i> —Soya beans for use in the manufacture of soya bean food products, except oil, in such quantities and at such times as may be permitted by the Resident Commissioner.....	The whole duty.
403	<i>Bias binding manufacturing industry.</i> —Materials in the piece for the manufacture of bias binding for supply to manufacturers registered in terms of the rebate regulations issued under this Proclamation.....	The whole duty.
404	<i>Electro-plated-ware manufacturing industry.</i> —Unplated pressings, stampings and made-up roughs.....	The whole duty.
405	<i>Buckles and crepe rubber, for use in the manufacture of body protection devices for mine workers; and crepe rubber for the manufacture of first-aid equipment for use on mines.....</i>	The whole duty.
406	<i>Toilet preparations manufacturing industry.</i> —Collapsible metal tubes, printed or unprinted, and caps therefor, for packing toothpaste, shaving cream and other toilet preparations manufactured in the Union or the Territory.....	The whole duty.
407	<i>Absorbent cotton wool manufacturing industry.</i> —Bleached cotton.....	The whole duty.

Second Schedule.

Note : The terms of the General Note to the First Schedule are also applicable to this 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 containing not less than 45 per cent. milk fat in its water-free substance and being free from foreign fat..... per lb.	0 0 5½	0 0 6	} United Kingdom.
	per lb.	0 0 2	0 0 2	
	or <i>ad valorem</i>	25%	30%	
		with a rebate therefrom of on such classes as are not produced in the Union or the Territory as the Resident Commissioner may prescribe. whichever duty shall be the greater.		
1	(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.	20%	25%	} United Kingdom.
		0 0 1½	0 0 1½	
	(ii) not in bulk..... <i>ad valorem</i> or per lb.	20%	25%	} United Kingdom.
		0 0 2½	0 0 3	
	(c) Other patent or proprietary farinaceous and cereal foods, excluding oatmeal and rolled oats <i>ad valorem</i>	20%	25%	United Kingdom.
22	Fruits:			
	(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.

Tariff item.	Article.	Minimum duty.	Inter-mediate duty.	Countries whose products are admissible at minimum rates of duty.
		£ s. d.	£ s. d.	
30	Meats, soups (not concentrated), and similar substances used as food, but excluding 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. or proof spirit...per imperial gallon	0 4 0	0 4 6	Eire.
60	(2) Filter bags and filter candles ; filter cloths, 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.
65	(b) (v) Knitted underwear, excluding jerseys, pullovers and shirts <i>ad valorem</i>	15%	15%	
	Containing 50 per cent. or more of of cotton—	with a minimum per garment of		
	men's vests, pants and trunks.....	—	0 0 4	} United Kingdom.
	women's vests and knickers.....	—	0 0 3	
	women's slips and combinations....	—	0 0 5	
	Containing 50 per cent. or more of rayon—			
	men's vests, pants and trunks.....	—	0 0 6	} United Kingdom.
	women's vests and knickers.....	—	0 0 4	
	women's slips and combinations....	—	0 0 7	
	<i>Note</i> : Articles containing 50 per cent. of cotton and 50 per cent. 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 Eire.
71	Laces, lace curtaining, lace flouncing and lace 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 per cent. 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	5% —	10% 0 0 1½	} United Kingdom.
		whichever be the	duty shall be the greater.	

Tariff item.	Article.	Minimum duty.	Inter-mediate duty.	Countries whose products are admissible at minimum rates of duty.
		£ s. d.	£ s. d.	
76	—Continued. (ii) of cotton and rayon with or without other materials, containing 50 per cent. 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% 0 0 1½ whichever duty shall be the greater.	United Kingdom.
	Note: Piece goods containing 50 per cent. of cotton and 50 per cent. of rayon shall be deemed to be of rayon.			
	(c) Rayon (woven)— (i) containing 50 per cent. or more by weight of rayon <i>ad valorem</i> or per yard <i>ad valorem</i>	5% —	5% 0 0 3 less 10% whichever duty shall be the greater.	United Kingdom.
81	(1) (a) Seaming twine; binder twine (oiled) for use in harvesting machines..... <i>ad valorem</i>	Free	5%	United Kingdom and Canada.
86	(b) Motorcycles and sidecars, and parts and accessories; but excluding electric lamp bulbs, sparking plugs, driving chains, batteries, tyres and tubes, when imported separately..... <i>ad valorem</i>	15% 0 0 2½	20% 0 0 3	United Kingdom. United Kingdom.
	(d) Sparking plugs for cycles...each	0 0 2½	0 0 3	United Kingdom.
	(f) Driving chains for motor cycles per foot	0 0 2½	0 0 3½	United Kingdom.
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; and finished and unfinished wheels and axles for such buckets, skips, trucks and tubs..... <i>ad valorem</i>	Free	5%	United Kingdom.
	(c) Metal shaft sets..... <i>ad valorem</i>	Free	5%	United Kingdom.
	(d) (i) Rails not exceeding 30 lb. per running yard...per 2,000 lb.	Free	0 7 0	United Kingdom.
	(ii) Switches, points and crossings for the above rails <i>ad valorem</i>	Free	5%	United Kingdom.
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%	United Kingdom and Canada.
	(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%	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.	
99	Cutlery, not gold or silver, nor gold or silver-plated..... <i>ad valorem</i>	5%	10%	United Kingdom.
102	Enamelware and hollowware : (a) Enamelled lamp shades and reflectors— (i) conical..... per 100 lb.	Free	0 3 4 plus a suspended duty of	United Kingdom.
	per 100 lb.	0 13 4	0 13 4	
	(ii) other..... per 100 lb.	Free	0 13 4 plus a suspended duty of	United Kingdom.
	per 100 lb.	2 13 4	2 13 4	
	(b) Enamelware n.e.e..... <i>ad valorem</i>	15%	20% plus a suspended duty of	United Kingdom.
	(c) Hollowware n.e.e..... <i>ad valorem</i>	10% 15%	10% 20%	United Kingdom.
107	(f) Air conditioning machinery n.e.e. and air distributors and inlets used in connection therewith; and ventilating fans.... <i>ad valorem</i>	Free	5%	United Kingdom.
110	(c) Ice chests, metal, n.e.e. <i>ad valorem</i>	Free	5%	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.
	(i) Electric discharge vapour type <i>ad valorem</i>	Free	5%	United Kingdom.
116	Lamps and lampware, excluding motor vehicle and cycle lamps and lampware : (c) (iv) Gas lamps excluding ships, navigation lamps, miners' safety lamps, acetylene lamps, and hand and portable lamps..... <i>ad valorem</i>	Free	5%	United Kingdom.
	(d) (iii) Electric lamps excluding ships' navigation lamps, safety lamps, torches and hand and portable lamps <i>ad valorem</i>	Free	5%	United Kingdom.

Tariff item.	Article.	Minimum duty.	Inter-mediate duty.	Countries whose products are admissible at minimum rates of duty.
		£ s. d.	£ s. d.	
116	<i>Continued.</i> (e) Lamp shades and reflectors of glass moulded to shape or of metal, for gas and electric lighting, n.e.e. <i>ad valorem</i>	Free	5%	United Kingdom.
118	Machinery, apparatus, appliances and implements, n.e.e., but excluding material, domestic machines, and vehicles: (c) For mining purposes, n.e.e. <i>ad valorem</i>	Free	5%	United Kingdom.
	(d) Rock drill spares and front cover forgings (unfinished) therefor <i>ad valorem</i>	Free	5%	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; air compressors; serrated saw banding; concrete mixers; machinery for power laundries; leather measuring machines for use in boot factories and tanneries; work shop machinery and appliances ordinarily used in a motor garage for manufacturing, testing and repair work; but excluding 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, machinery for the conversion or transformation of electric power, n.e.e.; hot air driers for the drying of transformers. <i>ad valorem</i>	Free	5%	United Kingdom.
	(b) Batteries, electrical, wet or dry: (i) Primary <i>ad valorem</i>	10%	20%	United Kingdom and Canada.
	(ii) Accumulator type of which each cell or unit is of a capacity greater than 150 ampère hours at a one-hour rate of discharge, and parts thereof <i>ad valorem</i>	Free	6%	United Kingdom.
	(iii) Accumulator type, six and twelve volt, for radios and motor vehicles excluding motor cycles but including tractors each	0 2 6	0 5 0	United Kingdom and Canada.
	(iv) Accumulator type, other <i>ad valorem</i>	10%	20%	United Kingdom and Canada.
	(v) Battery plates of a thickness of $\frac{1}{4}$ inch and over for batteries other than those provided for in sub-paragraph (ii) <i>ad valorem</i>	Free	10%	United Kingdom and Canada.

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Countries whose products are admissible at minimum rates of duty.
		£ s. d.	£ s. d.	
119	<i>Continued.</i>			
	(vi) Battery parts not provided for in sub-paragraphs (ii) and (v)..... <i>ad valorem</i>	10%	20%	United Kingdom and Canada.
	(c) (1) Plain copper wire (electric) <i>ad valorem</i>	Free	5% plus a suspended duty of	United Kingdom.
	(2) Insulated electric cable and wire:	15%	15%	
	(i) Paper insulated, lead covered or armoured or lead covered and armoured per 100 lb.	Free	0 2 6	United Kingdom.
	(ii) Rubber insulated, lead covered or armoured or lead covered and armoured.....per 100 lb.	Free	0 3 9	United Kingdom.
	(iii) Rubber insulated, taped and braided...per 100 lb.	Free	0 5 0	United Kingdom.
	(iv) Flexible cord... <i>ad valorem</i>	Free	5%	United Kingdom.
	(v) Other..... <i>ad valorem</i>	Free	5%	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, not worked up in any way except polished, corrugated, galvanized, coated with lead, tin or zinc <i>ad valorem</i>	Free	3%	United Kingdom.
	(c) Angle, bar, channel, rod, H, T, and other rolled steel sections, including sheet piling, and rolled steel sections for the manufacture of steel windows and doors and steel frames therefor, plain or galvanized, but 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; and diamond drill steel rods not threaded <i>ad valorem</i>	Free	3%	United Kingdom.
	(e) Tool steel..... <i>ad valorem</i>	Free	3%	United Kingdom.
	(h) Hoop, plain, galvanized or perforated; baling clips and box strap..... <i>ad valorem</i>	Free	3%	United Kingdom.
128	(1) Meters, electricity:			
	(a) Of less than 50 ampères..each	Free	0 2 6	United Kingdom.
	(b) Of 50 ampères and not exceeding 100 ampères...each	Free	0 5 0	United Kingdom.
	(c) Exceeding 100 ampères..each	Free	0 10 0	United Kingdom.
	(d) Parts and accessories for all above classes of electricity meters..... <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.
129	(a) Tyres and tubes imported with motor cars, in excess of one each per running wheel.....per lb.	£ s. d. 0 0 7	£ s. d. 0 0 9	United Kingdom and Canada.
134	(1) Pipes, piping, tubes, and fittings, of metal: gas, steam, drainage, sewerage, irrigation, water supply and water pumping; excluding 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	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) (i) Cast-iron down-piping and guttering per 100 lb.	0 3 0	0 4 0	United Kingdom and Canada.
	(ii) Down-piping and guttering, other than of cast-iron, and fittings therefor; fittings for cast-iron down-piping and guttering; riveted wrought iron or steel pipes and tubes; brass bends and junctions for sanitary and waste-water pipes.... <i>ad valorem</i>	15%	20%	United Kingdom and Canada.
	(e) Pipe fittings, n.e.e.— (i) black malleable cast-iron pipe fittings..per 100 lb.	Free	0 3 9	United Kingdom and Canada.
	(ii) galvanized malleable cast-iron pipe fittings per 100 lb.	Free	0 5 0	United Kingdom and Canada.
	(iii) black wrought iron pipe fittings.....per 100 lb.	Free	0 3 3	United Kingdom and Canada.
	(iv) galvanized wrought iron pipe fittings..per 100 lb.	Free	0 4 6	United Kingdom and Canada.
	(v) other, including cocks and taps, and meters, n.e.e.; steam traps; rough flange forgings exceeding 7 inches diameter; parts of water meters falling under paragraph (h) <i>ad valorem</i>	Free	5%	United Kingdom and Canada.
	(h) Water meters for house connections, not exceeding one-inch piping.....each	Free	0 3 9	United Kingdom and Canada.
	(3) Metal lavatory flushing cisterns <i>ad valorem</i>	15%	20%	United Kingdom and Canada.
138	(c) Railway locomotives.... <i>ad valorem</i>	Free	5%	United Kingdom.

Tariff item.	Article.	Minimum duty.	Inter-mediate duty.	Countries whose products are admissible at minimum rates of duty.
		£ s. d.	£ s. d.	
141	(1) 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.
143	(b) Electrical cooking and heating appliances (including kettles and irons), not being for industrial purposes..... <i>ad valorem</i>	15%	20%	United Kingdom and Canada.
	(c) Electrical parts (excluding 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	(f) (i) Tractors of the mechanical horse type for the haulage of detachable semi-trailers <i>ad valorem</i>	Free	10%	United Kingdom and Eire.
	(ii) Other tractors of the wheel type.....per 100 lb.	Free	0 9 6	United Kingdom and Eire.
	(iii) Tractors of the crawler or track-laying type per 100 lb.	Free	0 8 0	United Kingdom and Eire.
	(iv) Parts of tractors. <i>ad valorem</i>	Free	10%	United Kingdom and Eire.
149	(2) Typewriters, excluding Braille <i>ad valorem</i>	Free	10%	United Kingdom.
153	Wire :			
	(b) Barbed fencing.....per 100 lb.	Free	0 0 5	United Kingdom.
	(c) Baling, and fencing other than barbed.....per 100 lb.	Free	0 0 4	United Kingdom.
	(d) Other, except electric wire, millinery and picture wire, and wire made of precious metal <i>ad valorem</i>	Free	3% plus a suspended duty of	United Kingdom.
	<i>ad valorem</i>	10%	15%	
154	(3) Radio or wireless apparatus and accessories, except when imported for merchant ships, or for aircraft, or by persons licensed by the Postmaster-General to conduct a public radio service, and except gram-radios <i>ad valorem</i>	5%	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.	£ s. d.	£ s. d.	
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 Mandates.
171	Glass : (b) Polished plate— (i) exceeding 10 sq. ft. in measurement per sq. ft. (ii) not exceeding 10 sq. ft. per sq. ft. (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 0 4 Free 0 3 0 0 3 0 0 2 0	0 0 5 0 0 1 0 4 0 0 4 0 0 3 0			United Kingdom. United Kingdom. United Kingdom. United Kingdom. United Kingdom.
180	(b) Mica plates for electrical purposes <i>ad valorem</i>	15%		20%		United Kingdom.
192	Lead, white : (a) Dry or mixed with or ground in water.....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.
206	(a) Soap, toilet, including powder and extracts.....per 100 lb. <i>or ad valorem</i>	0 4 9	0 4 9	25% whichever duty shall be the greater	40%	United Kingdom.
250	Bands and belting of all kinds, including fasteners therefor, 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> <i>or per pair</i> (iii) Uppers, cut, fashioned or finished.....per pair	30% 0 0 6 0 1 6	30% 0 1 6 0 2 6	whichever duty shall be the greater		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.	
253	(b) Rubber water garden hose :			} United Kingdom and Canada.
	(i) Plain.....per lb.	0 0 2½	0 0 3	
	(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 vehicles other than cycles and motor cycles...per lb.	0 0 6	0 0 7½	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.
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	Free	0 9 0	Canada.
	(ii) Other, except veneer board <i>ad valorem</i>	Free	3%	United Kingdom and Canada.
	(iii) Veneer board..... <i>ad valorem</i>	Free	3%	United Kingdom and Canada.
	<i>ad valorem</i>	plus a suspended duty of 17%	17%	
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 ON PRODUCTS AND
MANUFACTURERS OF NEW ZEALAND.

Tariff item.	Article.	Intermediate duty.	Amount of rebate.
5	Butter.....per lb.	£ s. d.* 0 0 2¼	£ s. d. 0 0 0½
8	(a) Cheese containing not less than 45 per cent. milk fat in its water-free substance and being free from foreign fat.....per lb.	0 0 6 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	0 0 0½
	<i>or ad valorem</i> ,	30%	5%
		whichever duty shall be the greater.	
21	Foods :		
	(b) (i) Patent or proprietary cornflour, in bulk <i>ad valorem</i> or per lb.	25% 0 0 1½	5% 0 0 0¼
		whichever duty shall be the greater.	
	(ii) Patent or proprietary cornflour, not in bulk <i>ad valorem</i> or per lb.	25% 0 0 3	5% 0 0 0½
		whichever duty shall be the greater.	
	(c) Other patent or proprietary farinaceous and cereal foods, excluding 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 than bacon and ham :		
	(i) Tinned.....per lb.	0 0 1½	0 0 0¼
	(ii) Not tinned.....per lb.	0 0 1¼	0 0 0¼

THIRD SCHEDULE.

	Short Title.	Extent of Repeal.
Proclamation No. 25 of 1914	The Customs Proposed Duties Procedure Proclamation, 1914	So much as is unrepealed.
Proclamation No. 29 of 1914	The Customs Proposed Duties Procedure Amendment Proclamation, 1914	So much as is unrepealed.
Proclamation No. 32 of 1914	The Spirits and Beer Proposed Duties Procedure Proclamation, 1914	So much as is unrepealed.
Proclamation No. 84 of 1914	The Customs Management Proclamation, 1914	So much as is unrepealed.
Proclamation No. 85 of 1914	The Customs Tariff Proclamation, 1914	So much as is unrepealed.
Proclamation No. 20 of 1920	The Customs Proposed Duties Procedure Amendment Proclamation, 1920	The whole.
Proclamation No. 20 of 1925	The Customs Tariff and Excise Duties Amendment Proclamation, 1925	So much of Chapters I, II and IV as is unrepealed.
Proclamation No. 15 of 1926	The Customs Tariff (Amendment) Proclamation, 1926	The whole.
Proclamation No. 37 of 1927	The Customs Management and Tariff (Amendment) Proclamation, 1927	The whole.
Proclamation No. 8 of 1928	The Customs Tariff (Amendment) Proclamation, 1928	Sections 1, 2, 3 and 6.
Proclamation No. 27 of 1929	The Customs and Excise Duties (Amendment) Proclamation, 1929	So much as is unrepealed.
Proclamation No. 16 of 1930	The Customs Tariff (Amendment) Proclamation, 1930	The whole.
Proclamation No. 17 of 1931	The Customs Tariff Amendment Proclamation, 1931	The whole.
Proclamation No. 3 of 1932	The Customs (Primage) Proclamation, 1932	So much as is unrepealed.
Proclamation No. 26 of 1932	The Customs Tariff (Amendment) Proclamation, 1932	So much as is unrepealed.
Proclamation No. 17 of 1933	The Customs (Trade Agreements) Proclamation, 1933	The whole.
Proclamation No. 35 of 1933	The Customs Tariff and Excise Duties (Amendment) Proclamation, 1933	Chapter I.
Proclamation No. 20 of 1934	The Customs Tariff (Amendment) Proclamation, 1934	The whole.
Proclamation No. 31 of 1934	Amending further the Customs Tariff and Excise Duties Amendment Proclamation, 1925	The whole.
Proclamation No. 43 of 1935	The Customs Tariff Amendment Proclamation, 1935	So much as is unrepealed.
Proclamation No. 51 of 1936	The Customs Tariff Amendment Proclamation, 1936	The whole.
Proclamation No. 41 of 1937	The Customs Tariff and Excise Amendment Proclamation, 1937	So much as is unrepealed.
Proclamation No. 44 of 1939	The Customs Tariff Amendment Proclamation, 1939	The whole.
Proclamation No. 35 of 1940	The Customs Tariff Amendment Proclamation, 1940	The whole.
Proclamation No. 68 of 1940	The Customs and Excise Additional Taxation Proclamation, 1940	Sections 2, 3 and 4.
Proclamation No. 53 of 1941	The Customs and Excise Amendment Proclamation, 1940	Sections 4, 7 and 16 and Annexures A and B.

	Short Title,	Extent of Repeal.
Proclamation No. 28 of 1943	The Customs and Excise (Amendment) Proclamation, 1943	Sections 11 and 12 and the Third and Fourth Schedules.
Proclamation No. 52 of 1942	The Customs and Excise (Amendment) Proclamation, 1942	Section 6 and the Fourth and Fifth Schedules.