

TRINIDAD AND TOBAGO.

*Customs Duties.*

No. 18.—1895.

*6th May.*

AN ORDINANCE to repeal certain Duties of Customs  
and to raise other Duties in lieu thereof.

[L.S.]

F. NAPIER BROOME,

GOVERNOR.

*11th May, 1895.*

**B**E it enacted by the Governor of Trinidad and Tobago  
with the advice and consent of the Legislative  
Council thereof as follows :—

1. This Ordinance shall be cited for all purposes as Short title.  
“The Customs Duties Ordinance, 1895.”

2. In this Ordinance,

Construction.

The word “Spirits” means spirits of any descrip-  
tion, and includes all liquors mixed with spirits,  
and all mixtures, compounds and preparations  
made with spirits.

3. Upon and from and after the Eighth day of April Duties.  
in the year, one thousand eight hundred and ninety-  
five, there shall be charged, raised, levied, collected and

paid unto Her Majesty, Her Heirs and Successors for the use of the Colony upon all goods, wares, merchandize and effects imported into the Colony whereof the duties shall not have been paid before the said Eighth day of April; and upon all goods, wares, merchandize and effects imported into the Colony upon from and after the said Eighth day of April aforesaid, the several duties and rates as the same are respectively set forth in figures in the table hereinafter contained, that is to say:—on

	£	s.	d.
Bread of all kinds, the barrel ...	0	1	0
Boots and Shoes, for every £100 of value ...	5	0	0
Bricks, the 1,000 ...	0	3	0
Butter, Ghee, or any edible preparation of fat other than lard or oleomargarine, the lb. ...	0	0	1
Carriages on springs, four-wheeled, each ...	7	0	0
Do. two-wheeled, each ...	4	0	0
Cement, the barrel ...	0	0	6
Cheese, the lb. ...	0	0	1
Coconuts, the 1,000 ...	0	10	0
Corn, of all kinds, including Oats, the bushel..	0	0	4
Dogs, each ...	0	10	0
Fireworks, the lb. ...	0	1	3
Flour, the barrel of 196 lbs. ...	0	3	4
Gunpowder, the lb. ...	0	0	7
Earthen and Glassware, for every £100 of value	5	0	0
Furniture, for every £100 of value ...	5	0	0
Lard and its compounds, the 100 lbs. ...	0	4	2
Liquors, viz :			
Malt Liquor in wood, the gallon...	0	0	10
Malt Liquor in bottles, the dozen reputed quart bottles and so in proportion ...	0	1	6
Methylated Spirits, admitted as such by the Collector of Customs, the gallon ...	0	1	6
All other Spirits, Strong Waters, Liqueurs and Cordials if not exceeding the strength			

£ s. d.

of proof as ascertained by Sykes' hydrometer, (except tinctures admitted by the Collector of Customs as being for medicinal purposes only, and varnishes containing Spirits admitted as varnish by the Collector of Customs, which shall be charged at the rate of £5 for every £100 of value) the liquid gallon ... .. 0 10 6

And for every degree of strength beyond that specified above, an additional duty of one penny the liquid gallon.

## WINES IN BOTTLE.

Sparkling Wines, the gallon ... .. 0 6 0

All other Wines in bottle containing less than the following rates of proof spirit as verified by Sykes' hydrometer, (except medicinal preparations of Wine admitted by the Collector of Customs as being for medicinal purposes only, which shall be charged at the rate of £5 for every £100 of value) :—

42 degrees, the gallon ... .. 0 3 3

And for every degree of strength beyond that above specified, an additional duty of threepence the gallon.

## WINE IN WOOD.

For all Wines in Wood containing less than the following rates of proof spirit as verified by Sykes' hydrometer, viz :—

23 degrees, the gallon ... .. 0 1 3

32 degrees, the gallon ... .. 0 1 9

42 degrees, the gallon ... .. 0 3 3

And for every degree of strength beyond the highest above specified, an additional duty of threepence the gallon.

Matches, Lucifer, for every gross of boxes or other packages, each box or package containing not more than 120 matches ... 0 2 6

	£	s.	d.
If containing more than 120 matches, duty to be charged in proportion.			
Match Splints in cases containing each equal to 10 gross of Matches of the ordinary length, the case	...	...	... 0 12 6
Meal or other Flour not wheaten, the barrel of 196 lbs.	...	...	... 0 1 6
Muskets, Guns, Pistols, Fowling Pieces, Gun Barrels, and Gun Stocks, each...	...	...	... 0 5 0
Oil—Creosote, for every £100 of value	...	...	... 5 0 0
„ Coconut, the gallon	...	...	... 0 1 3
„ Petroleum, the gallon	...	...	... 0 0 9
„ Lard, the gallon	...	...	... 0 1 3
„ All other kinds, the gallon	...	...	... 0 1 3
Oleomargarine, the lb.	...	...	... 0 0 0½
Opium—including all goods, wares, or merchan- dize mixed or saturated with opium or with any preparation thereof, (except tincture of opium, admitted by the Collector of Customs as being for medicinal purposes only, which shall be charged at the rate of £5 for every £100 of value), the lb.	...	...	... 0 15 0
Oxen, Bulls and Cows, each	...	...	... 0 10 0
Rice, the 100 lbs.	...	...	... 0 2 2
Slates (roofing), Flag Stones and Tiles, the 1,000	...	...	... 0 4 2
Soap, the 100 lbs.	...	...	... 0 2 1
Sugar, the 100 lbs.	...	...	... 0 10 0
Tea, the lb.	...	...	... 0 0 6
Timber, sawn or hewn, the 1000 feet superficial	0	8	4
Shingles the 1000	...	...	... 0 1 6
Shooks the bundle	...	...	... 0 0 3½
Staves, the 1000	...	...	... 0 6 0
Wood Hoops, the 1000	...	...	... 0 3 0
TOBACCO.			
Unmanufactured, the lb.	...	...	... 0 1 3
Cigars and Cigarettes, the lb.	...	...	... 0 5 0

	£.	s.	d.
All other manufactured Tobacco, the lb. ...	0	3	0
Textile Manufactures of all kinds, Wearing Apparel of all kinds, Haberdashery, for every £100 of value ...	5	0	0
All other goods, wares, merchandize and effects of every description not previously enu- merated, and not exempted in the following Schedule, for every £100 of value ...	5	0	0

## EXEMPTIONS.

Goods of all kinds imported or taken out of Bond for the use of the Governor or for the public use of Her Majesty's land or sea forces:—

Articles exclusive of oil and other illuminants to be used in the construction, repair and decoration of Churches, and Wine for use in public worship; Animals of all kinds, (except Dogs, Oxen, Bulls and Cows); Arrowroot; Books, printed, not subject to duty under Ordinance 14 of 1874, and not being Account Books; Music, printed, not subject to duty under Ordinance 14 of 1874; Bullion; Bark; Balata Gum; Beans; Bones and Horns unmanufactured; Coals; Coke; Cotton, raw; Cocoa, unmanufactured; Coffee; Cassava bread and farine; Charcoal; Cloves; Cinnamon; Dholl; Divi Divi; Earth, Sand, and Stone, in the rough; Eggs; Fruit, fresh, (except Coco-nuts); Fish glue; Fish of all kinds; Grain unrated; Gram; Growing Plants and trees; Hides, raw; Honey; Ice; Lime; Machinery driven by Steam, Water, Electricity, Wind, Gas, or Compressed air; Steam boilers, and parts thereof; Sugar pans, Water pipes and all machinery to be used in the manufacture of produce, if admitted as such by the Collector of Customs; Rails and other articles for the formation or repair of Tramways or Railways on Estates, Vehicles and iron work for vehicles to be used thereon, if admitted as such by the Collector of Customs; Manures; Mace; Meats of all

kinds, Newspapers ; Nutmegs ; Oil meal ; Patent fuel ; Pease ; Specie ; Seeds, Bulbs and Roots for propagation or cultivation ; Starch ; Tonca Beans ; Vegetables, fresh, not prepared or manufactured.

Drawback of duties.

4. Upon the exportation of Bread, Cheese, Tea, Flour, Rice, Malt Liquors, Wine in Cask, Vermouth in bottles, and Sparkling Wine if allowed by the Collector, Spirits in bottles, Refined Sugar, Meal or other Flour not wheaten, Corn, including Oats, Butter, Ghee, or any preparation of fat other than Lard or Oleomargarine, Lard, Matches, Oil of all kinds except petroleum, coconut or creosote, Soap, Oleomargarine and Cement, exported in the same packages unbroken in which the same were originally imported, and upon Bricks, Tiles, Slates, Flagstones, Timber, sawn or hewn, in not less quantity than two thousand feet, Shooks in not less quantity than forty bundles, Shingles, Staves or Wood Hoops in not less quantity than two thousand, Oxen, Bulls and Cows if allowed by the Collector, there shall be allowed a drawback equal to the full amount of the duties paid upon the importation thereof, provided such goods be exported in the presence of an Officer of Customs.

Upon the exportation of Gunpowder in the same packages unbroken in which the same was originally imported, there shall be allowed a drawback equal to the amount of duties paid upon the importation thereof, less one penny per pound, and upon the exportation of Petroleum Oil in the same packages unbroken in which the same was originally imported, there shall be allowed a drawback equal to the amount of duties paid thereon, less one penny per gallon, provided such Gunpowder or Petroleum Oil be exported in the presence of an Officer of Customs.

5. Every sum of money which shall be due for drawback shall be paid by the Receiver-General on the proper debenture certified by the Collector of Customs and passed by the Auditor-General, and the Receiver-General is, hereby authorized to return any money which shall have been overpaid as duties of Customs or shall have been allowed as abatement of duty on account of damage on goods imported, on the proper document for the said overpayment or abatement being certified by the Collector of Customs and passed by the Auditor-General.

Repayment of duties.

6. No drawback shall be allowed for any goods where the amount of such drawback is less than the sum of ten shillings.

Minimum amount of Drawback.

7. Goods not prohibited to be imported into the Colony composed of any article liable to duty as a part or ingredient thereof shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

Full duty to be charged on goods of which part is liable to duty.

8. In any case where by reason of the presence of colouring, sweetening, or other matter the correct strength of any spirit cannot be immediately ascertained by Sykes' hydrometer, a sample of such spirit may be distilled or treated by such other process as the Collector of Customs may direct, so that the true strength of the spirit may be ascertained by the said hydrometer.

Spirit may be distilled to ascertain strength.

9. All goods on re-importation into the Colony, whether they shall have paid duty on their first importation or not, shall be liable to the same duties, rules,

Goods on re-importation liable to duty.

regulations and restrictions as if then imported for the first time: Provided always that the Collector of Customs may admit without payment of duty, goods chargeable with duty according to the value thereof, on its being proved to his satisfaction that duty was paid thereon on a previous importation into the Colony.

Moneys and weights and measures.

10. All sums of money payable under this Ordinance shall be deemed and are hereby declared to be Sterling money of Great Britain, and all duties under this Ordinance shall be paid and received according to the Imperial weights and measures by law established; and in all cases where such duties are imposed according to any specific quantity or value the same shall be deemed to apply in the same proportion to any greater or less quantity or value.

Repeal.

11. From and after the commencement of this Ordinance the Ordinance specified in the Schedule to this Ordinance is hereby repealed:—Provided that this repeal shall not affect any right accrued or money accrued due to Her Majesty before such commencement, or any penalty, forfeiture or liability incurred or capable of being imposed in respect of any act done or omitted before such commencement, or any remedy or proceedings in respect of any of the matters aforesaid.

Bond where defendant requires proceedings against him to be brought in Supreme Court.

12. Where in any case a defendant is charged with any offence against the laws in force for the time being relating to Customs, and by virtue of the provisions of the one hundred and sixty-sixth section of the Customs Ordinance, 1880, it is optional for such defendant to require that the proceedings against him shall be brought in the Supreme Court; from and after the passing of this Ordinance such proceedings shall not be commenced

before the Supreme Court or removed into such Court unless and until the defendant shall have given bond to Her Majesty the Queen in a sum of double the value of the penalty sued or proposed to be sued for and attaching by law to the offence with which such defendant is charged, to duly answer and appear before the Supreme Court in respect of the matter charged against him. Such bond shall be entered into with a surety or sureties to the satisfaction of the Collector of Customs and executed in the presence of the Stipendiary Justice of the Peace before whom the defendant shall be brought.

Passed in Council this Sixth day of May, in the year of Our Lord one thousand eight hundred and ninety-five.

CHAS. J. ROOKS,  
*Acting Clerk of the Council.*

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THE SCHEDULE.

NO. OF ORDINANCE.	TITLE.	EXTENT OF REPEAL.
No. 45 of 1894 ...	An Ordinance to repeal certain Duties of Customs and to raise other duties in lieu thereof.	The whole.