

TRINIDAD AND TOBAGO.

Customs Duties.

No. 10 — 1913.

19th March.

AN ORDINANCE relating to Customs Duties.

[L.S.]

GEORGE R. LE HUNTE,

GOVERNOR.

12th April, 1913.

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

1. This Ordinance may be cited as the Customs Duties Short Title. Ordinance, 1913.

2.—(1.) There shall be raised, levied, collected and paid for the public use of the Colony upon all goods, wares and merchandise enumerated in the First Schedule to this Ordinance which shall be imported into this Colony or taken out of bond for consumption in the Colony, the several duties appearing in the said Schedule and set opposite to each item respectively in the column of the tariff applicable to such goods, wares and merchandise, subject to the following conditions, namely:—

- (a.) The rates of Customs Duties set forth in column 2 (preferential tariff) of the First Schedule, shall apply to goods, the growth, produce or manufacture of the United Kingdom, Canada and Newfoundland: Provided that such goods shall

Customs
duties to be
levied.

be accompanied by such evidence of origin as may be prescribed by the Governor in Executive Council from time to time, and, in the case of manufactured goods, upon proof being submitted that a substantial portion of the value of the manufactured article has been produced by labour in the United Kingdom, Canada or Newfoundland.

(b.) The rates of Customs Duties set forth in column 3 (general tariff) of the First Schedule shall apply to all goods not entitled to admission under column 2 (preferential tariff) of such schedule.

Power to make rules.

(2.) The Governor in Executive Council may make regulations for carrying out the purposes of this section.

Preferential duties to be levied on goods from certain places.

3. On and after any date to be named by the Governor in Executive Council and published in a Proclamation in the Royal Gazette the rates of duties set forth in column 2 (preferential tariff) of the First Schedule shall apply only to goods brought without transshipment into this Colony by ship direct from the United Kingdom, Canada or Newfoundland, or from one of the other Colonies entitled to the advantages of the agreement set forth in the Schedule to the Canada and West Indies Reciprocity (Tariff) Ordinance, 1913.

Duty free goods.

4. The goods, wares, and merchandise, enumerated in the Second Schedule to this Ordinance which shall be imported into this Colony shall be exempted from the payment of duty.

Mode of ascertaining *ad valorem* duties.

5.—(1.) The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon shall be calculated, if the goods have been purchased by the importer or consignee thereof, on the price charged for the said goods by the vendor thereof as verified by the genuine invoice of such goods, and, if procured otherwise than by *bonâ fide* purchase, calculated on the actual market value or wholesale price of such goods at the time of exportation to this Colony in the principal markets of the Country whence such goods were imported: Provided always that the Collector of Customs or the proper Officer of Customs is satisfied in the case of goods alleged to be purchased of the fact of purchase, that the entries in such invoice are true, and that the invoice is genuine in every particular, and also in the case

of such goods or of goods obtained otherwise than by purchase that the price charged for the said goods as represented by the invoice aforesaid or by the entry appears to be a fair market value for such goods, at the place, and at the time that the same were purchased by the importer or consignor thereof.

(2.) No discounts or deductions from the value of any goods chargeable with *ad valorem* duty shall be allowed unless such discount or deduction be clearly shown to the satisfaction of the Collector or other proper Officer on the original invoice or unless the same be verified by the signature of the manufacturer, merchant, or person from whom the goods set forth or described in the invoice were purchased, and by whom such discount or deduction has been or purports to have been actually allowed.

6. When any invoice for goods purchased in a foreign Country expresses the value of such goods in the coinage of that Country, such value shall be assessed by the Customs authorities in the Colony at the constant exchange value, (based on the relative values of the precious metals) of such foreign coinage for sterling money, and the importer shall pay duty, when duty is payable at an *ad valorem* rate, on the amount calculated at such value.

Assessment of values expressed in foreign coinage.

7. If any article subject to the payment of specific duty is imported in any bag, box, tin, jar, bottle, or any other package intended for sale and marked or labelled or commonly sold as containing or commonly reputed to contain a specific quantity of such article, such bag, box, tin, jar, bottle, or any other package as aforesaid, shall be deemed, as against the importer, to contain such specific quantity. In all cases where such package is not so marked or labelled or commonly sold or reputed, the duty, if payable on weight, shall be calculated on the gross weight of such package and its contents.

Articles imported in bags, boxes, etc.

8. 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.

Duty on goods of which part is dutiable.

Definition of
"proof spirit."

9. In this Ordinance the term "proof spirit" means such spirit as at a temperature of 51° Fahrenheit (fifty-one degrees) shall weigh twelve-thirteenths of the weight of an equal bulk of distilled water at the same temperature, and the proof of strength shall be that indicated by Sykes' Hydrometer.

What liquors
may be classed
as wine or malt.

10.—(1.) No liquor containing more than forty-two per cent. of proof spirit as verified by Sykes' Hydrometer, or as certified by the Government Analyst, shall be deemed wine, and no liquor containing more than twenty per cent. of proof spirit as verified by Sykes' Hydrometer or as certified by the Government Analyst, shall be deemed malt liquor. All liquor, with the exception of medicinal spirits admitted as such by the Collector of Customs, containing more than forty-two per cent. of proof spirit verified or certified as aforesaid and all liquor other than wine containing more than twenty per cent. of proof spirit verified as aforesaid shall be deemed spirits.

(2.) In any case where by reason of the presence of colouring, sweetening, or other matter, the true strength of any liquor cannot be immediately ascertained by Sykes' Hydrometer, a sample of such liquor may be distilled or treated by such other process as the Collector of Customs may direct, so that the true strength of the liquor may be ascertained by Sykes' Hydrometer.

Marking of
packages of
malt liquor.

11.—(1.) Every package of malt liquor imported into this Colony shall have the original gravity of the worts thereof distinctly and indelibly marked on the outside of such package.

(2.) All malt liquor imported into this Colony and not so marked shall be liable to forfeiture.

Governor may
direct on what
goods Draw-
back is
payable.

12. It shall be lawful for the Governor in Executive Council to direct from time to time the goods on which a drawback of the whole or any part of the duties paid on the importation thereof may be granted, and the conditions under which such drawbacks of duties shall be allowed: Provided that

no drawback shall be allowed on any goods where the amount of such drawback is less than the sum of ten shillings: Provided also that no drawback shall be allowed on any goods exported after the expiration of twelve months from the date of the importation thereof, or on any goods which in the opinion of the Collector of Customs have been exported with a view to their re-importation: Provided also, that on the re-importation of goods previously exported for drawback, the importer of such goods shall pay thereon the rate of duty in force at the date of export or at re-importation or at any intermediate time, whichever is highest.

13. The Governor of the Colony shall be entitled to a refund in respect of the amount of duties paid on the importation of any goods purchased in the Colony for his own use. Governor entitled to refund.

14. 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 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 such overpayment or abatement being certified by the Collector of Customs. Repayment of moneys.

15. The importation is prohibited of extracts, essences or other concentrations of tobacco or any admixture of the same, tobacco stalk stripped from the leaf, whether manufactured or not, and tobacco-stalks flour, unless such articles are mixed with ingredients which render them in the opinion of the Collector of Customs unfit for use except for industrial or horticultural purposes. Tobacco extracts.

16. The Collector of Customs may give permission to any person to bring into the Colony any goods without payment of duty thereon upon being satisfied that such goods are so brought in for temporary use only. Such permission shall be subject to the following conditions:— Goods imported for temporary use only.

- (1.) That such goods shall be taken out of the Colony within three months of the date of such permission;

(2.) That the person to whom such permission is given shall deposit in the hands of the Collector of Customs the amount of the duty on such goods.

If such goods are not taken out of the Colony within three months of the date of the said permission, the deposit in the hands of the Collector of Customs shall be forfeited. If such goods are taken out of the Colony as aforesaid, such deposit shall be refunded.

Monies
weights and
measures.

17. 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.

Power to alter
tariff.

18. The Legislative Council may from time to time by resolution increase, reduce, abolish or otherwise alter the Customs duty leviable on any goods imported into the Colony, or may impose Customs duty upon any goods so imported whereon Customs duty, at the time when such resolution is passed, is not leviable.

Commence
ment.

19. This Ordinance shall commence and come into operation on a day to be proclaimed by the Governor, and as from that date the Customs Duties Ordinance, 1909, the Customs Duties (Amendment) Ordinance, 1911, the Customs Duties (Amendment No. 2) Ordinance, 1912, and the Petroleum (Drawback) Ordinance, 1909, shall be repealed.

Repeal.

Effect of
obligation to
pay duties.

20. Where any obligation has been entered into for the payment of the duties of Customs, such obligation shall be deemed to be an obligation to pay all duties of Customs which may become legally payable or which are made payable or recoverable under any Ordinance relating to duties of Customs for the time being in force and to pay the same as the same become payable.

Passed in Council this Nineteenth day of March, in the year of Our Lord one thousand nine hundred and thirteen.

ALFRED TAITT,
Acting Clerk of the Council.

THE SCHEDULE.

THE FIRST SCHEDULE.

Articles.	Preferential Tariff.	General Tariff.
AERATED AND MINERAL WATERS, NATURAL AND ARTIFICIAL:		
Per dozen reputed split or pints ...	6/- the dozen	5d. the dozen.
Per dozen reputed quarts ...	1/- the dozen	1/- the dozen.
In packages exceeding a quart ...	6d. the gallon	6d. the gallon.
ANIMALS, LIVING:		
Asses	10/- each	10/- each.
Cattle (Horned)	8/- each	10/- each.
Dogs	10/- each	10/- each.
Goats	1/- each	1/- each.
Horses	16/- each	£1 each.
Mules	£1 each	£1 each.
Sheep	2/- each	2/6 each.
Swine	9½d. each	1/- each.
ARMS, AMMUNITION, AND EXPLOSIVES:		
<i>Arms.</i>		
Muzzle-loading, and air guns ...	5/- each	5/- each.
All other guns, rifles, revolvers, pistols, muskets, and carbines ...	10/- each	10/- each.
<i>Ammunition:</i>		
Cartridges, loaded	5/- the 1000	5/- the 1000.
Cartridges, unloaded	3/6 the 1000	3/3d. the 1000.
<i>Explosives:</i>		
Gunpowder	7d. the lb.	7d. the lb.
BAGS:		
Trunks, valises, travelling and tool bags, and baskets of all kinds ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
BEER:		
Upon every gallon where the worts thereof were of an original gravity of 1050°, and so on in proportion for any difference in quantity or gravity.		
In bottle, per dozen reputed pints ...	7d. the dozen	7d. the dozen.
" per dozen reputed quarts ...	1/2d. the dozen	1/2 the dozen.
In wood	7d. the gallon	7d. the gallon.
BISCUITS, BREAD AND CAKES:		
Pilot bread and crackers	9d. the 60 lbs.	1/- the 60 lbs.
Other kinds	3/4 the 100 lbs.	1/2 the 100 lbs.
BOOTS, SHOES, AND SLIPPERS ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>

The First Schedule.—CONTINUED.

Articles.	Preferential Tariff.	General Tariff.
BRICKS AND TILES	6/3 the 1000	6/3 the 1000.
BROOMS AND BRUSHES	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
BUTTER AND BUTTER SUBSTITUTES:		
Butter	6/8 the 100 lbs.	8/4 the 100 lbs.
Butter substitutes including butter- ine, ghee, and oleomargarine ...	8/4 the 100 lbs.	8/4 the 100 lbs.
CANDLES:		
Tallow candles	2/2 the 100 lbs.	2/2 the 100 lbs.
Other kinds	4/2 the 100 lbs.	4/2 the 100 lbs.
CARRIAGES:		
Bicycles or tricycles, other than motor	10/- each	12/6 each.
Bicycles or tricycles, motor ...	£2 each	£2 10 each.
Motor cars for pleasure to seat two, including the driver	£8 each	£10 each.
For each additional seat	£2 each	£2 10 each.
Motor vehicles intended solely for agricultural, industrial or trade purposes, if admitted as such by the Collector of Customs; pas- senger cars to seat 10 or more persons, and vans and waggons for the carriage of goods	£8 each	£10 each.
Other vehicles	3 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
CATTLE AND OTHER ANIMAL FOODS:		
Molassine, molascuit, soya bean cake, and any other preparation which the Collector of Customs is satis- fied is intended as food for cattle	7½d. the 100 lbs.	7½d. the 100 lbs.
Linseed oil cake, and linseed oil cake meal	6d. the 100 lbs.	7½d. the 100 lbs.
CEMENT	9½d. the barrel of 400 lbs.	1/- the barrel of 400 lbs.
CHALK:		
Including fireclay, plaster of paris and whiting	1/- the 100 lbs.	1/- the 100 lbs.
CHEESE	6/8 the 100 lbs.	8/4d. the 100 lbs.
CHEMICALS:		
<i>Acetic Acid:</i>		
Containing not more than 6 per cent. of absolute acid	6d. the gallon.	6d. the gallon.
Containing more than 6 per cent.	2/8 the gallon	2/6d. the gallon.
<i>Calcium Carbide</i>	1/7 the 100 lbs.	2/- the 100 lbs.
COCOA:		
Ground or otherwise prepared, except sweetmeats	1d. the lb.	1d. the lb.

The First Schedule.—CONTINUED.

Articles.	Preferential Tariff.	General Tariff.
COFFEE:		
Raw	1d. the lb.	1d. the lb.
Roasted, ground or otherwise prepared, and including coffee substitutes, extracts and essences ...	2d. the reputed lb. or pint	2d. the reputed lb. or pint.
COFFINS:		
Including caskets, casket robes and linings, and casket hardware ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
CONFECTIONERY:		
Including chocolate and other creams, and sweetmeats of all kinds	1d. the reputed lb.	1d. the reputed lb.
CORDAGE	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
COTTON:		
Piece goods, printed, dyed or bleached, not exceeding in cost 3d. the yard ...	5 per cent. <i>ad val.</i>	5 per cent. <i>ad val.</i>
Exceeding in cost 3d. the yard ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
FISH:		
Salmon, dried, salted, smoked or pickled	1/7 the 100 lbs.	2/- the 100 lbs.
All others, dried, salted, smoked or pickled	9/4 the 100 lbs.	1/- the 100 lbs.
Fresh, imported in cold storage ...	4/2 the 100 lbs.	4/2 the 100 lbs.
Canned, concentrated or otherwise preserved... ..	3/4 the 100 lbs.	4/2 the 100 lbs.
FRUIT AND NUTS:		
Dried or preserved, including currants, figs, prunes and raisins, other than candied or crystallized fruits, and fruit in liquid	1d. the lb.	1d. the lb.
Nuts, other than peanuts and coconuts	1d. the lb.	1d. the lb.
FURNITURE:		
House, office, cabinet or store, of wood, iron, or other material, including cash registers ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
GLASS AND GLASSWARE:		
Glass bottles, lamps, lamp chimneys, and table glassware	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
GRAIN AND FLOUR:		
<i>Grain:</i>		
Oats	9/4 the 100 lbs.	1/- the 100 lbs.

The First Schedule.—CONTINUED.

Articles.	Preferential Tariff.	General Tariff.
GRAIN AND FLOUR:		
<i>Grain:</i>		
Rice ... ..	... 2/2 the 100 lbs.	... 2/2 the 100 lbs.
Other kinds, including wheat, barley, rye, maize, but excluding grain in bottles or cans ... ..	... 1/- the 100 lbs.	... 1/- the 100 lbs.
In bottles or cans ... ..	... 4/2 the 100 lbs.	... 4/2 the 100 lbs.
<i>Flour and Meal:</i>		
Wheaten, in barrels or bags of 196 lbs; or in ½ barrels or ½ bags ... ..	... 2/4 the barrel or bag	3/4 the barrel or bag.
In packages smaller than 98 lbs. ... ..	... 3/8 the 100 lbs.	... 4/2 the 100 lbs.
Not wheaten, in barrels or bags, of 196 lbs. or in ½ barrels or ½ bags... ..	... 1/2½ the barrel or bag	1/6 the barrel or bag.
In packages smaller than 98 lbs. ... ..	... 3/4 the 100 lbs.	... 4/2 the 100 lbs.
Bran and Pollard ... ..	... 6d. the 100 lbs.	... 7½ the 100 lbs.
<i>Pulse:</i>		
Beans and peas ... ..	... 9½d. the 100 lbs.	... 1/- the 100 lbs.
Other kinds, including dhol, lentils, gram, but excluding pulse in bottles or cans ... ..	... 1/- the 100 lbs.	... 1/- the 100 lbs.
Beans and peas in bottles or cans ... ..	... 3/4 the 100 lbs.	... 4/2 the 100 lbs.
Other kinds, in bottles or cans ... ..	... 4/2 the 100 lbs.	... 1/3 the 100 lbs.
<i>Other Farinaceous Preparations:</i>		
Cereal Foods, including rolled oats and oatmeal ... ..	... 3/4 the 100 lbs.	... 4/2 the 100 lbs.
Macaroni and Vermicelli ... ..	... 2/- the 100 lbs.	... 2/- the 100 lbs.
Other kinds, including arrowroot, sago, tapioca, and food for in- fants or invalids ... ..	... 4/2 the 100 lbs.	... 4/2 the 100 lbs.
GREASE:		
Stearine and tallow ... ..	... 5/- the 100 lbs.	... 5/- the 100 lbs.
Other kinds ... ..	... 1/- the 100 lbs.	... 1/- the 100 lbs.
HAY AND CHAFF:		
Hay ... ..	... 6d. the 100 lbs.	... 7½d. the 100 lbs.
Chaff ... ..	... 7½d. the 100 lbs.	... 7½d. the 100 lbs.
INDIA RUBBER MANUFACTURES	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
JAMS, JELLIES, AND PRESERVED FRUITS:		
Including marmalade, candied or crystallised fruits or peel ... ..	... 8/4 the 100 lbs.	... 8/4 the 100 lbs.
Canned and bottled fruits ... ..	... 6/8 the 100 lbs.	... 8/4 the 100 lbs.]
LARD AND LARD COMPOUNDS:		
Lard ... ..	... 6/8 the 100 lbs.	... 8/4 the 100 lbs.
Lard compounds ... ..	... 8/4 the 100 lbs.	... 8/4 the 100 lbs.

The First Schedule.—CONTINUED.

Articles.	Preferential Tariff.	General Tariff.
LEATHER :		
Dressed, partly or wholly ...	2d. the lb.	2d. the lb.
Undressed ...	1d. the lb.	1d. the lb.
MACHINERY :		
Including motor and other engines, steam boilers, and electric machinery not specified in the Second Schedule, and electric dental appliances ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
MATCHES :		
In boxes containing not more than 72 matches each ...	1/6 the gross	1/6 the gross.
MEAT :		
Fresh meat, including poultry and game imported in cold storage ...	3/4 the 100 lbs.	4/2 the 100 lbs.
Salted or cured, not including hams and bacon ...	1/8 the 100 lbs.	2/1 the 100 lbs.
Hams and bacon ...	3/4 the 100 lbs.	4/2 the 100 lbs.
Other kinds, including canned, potted or concentrated meats and extracts	3/4 the 100 lbs.	4/2 the 100 lbs.
METALS :		
Iron and steel nails, spikes, rivets, clinches, wire (including barbed wire), woven wire fencing and metal gates ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
MILK :		
Condensed or otherwise preserved, containing not less than 9 per cent. of butter fat ...	} 9 1/2 d. the case of 48 lbs.	1/- the case of 48 lbs.
Containing less than 9 per cent. of butter fat ...			8/- per case of 48 lbs.	10/- the case of 48 lbs.
MUSICAL INSTRUMENTS :		
Pianos and Organs ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
All others ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
OIL :		
<i>Mineral of all kinds, except when imported to be used exclusively as fuel</i> ...	6d. the gallon	6d. the gallon.
Mineral of all kinds, when imported to be used exclusively as fuel, and so proved to the satisfaction of the Collector of Customs ...	4d. the gallon	4d. the gallon.
Petrol, Naptha, Benzine and Gasoline	4d. the gallon	4d. the gallon.
Lard Oil ...	6d. the gallon	6d. the gallon.

The First Schedule.—CONTINUED.

Articles.	Preferential Tariff.	General Tariff.
OIL:		
Edible oil of all kinds, including olive and cotton seed oil, but not including lard oil or coconut oil ...	1/3 the gallon	1/3 the gallon.
Other than mineral or edible, including lubricating, medicinal, perfumed and essential oils ...	6d. the gallon	6d. the gallon.
OPIMUM AND GANJA:		
Including mixtures and preparations thereof ...	15/- the lb.	15/- the lb.
Tincture of opium, admitted by the Collector of Customs as being for medicinal purposes ...	5/- the gallon	5/- the gallon.
PAINTERS' COLOURS AND MATERIALS:		
Paints and colours ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
Polish and varnish containing spirits	1/2d. the gallon	1/5 the gallon.
Polish and varnish not containing spirits ...	3 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
Turpentine ...	6d. the gallon	6d. the gallon.
PAPER:		
Paper of all kinds and manufactures of paper ...	3 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
Cards—Playing (per pack not exceeding 53 cards) ...	4½d. per pack	6d. per pack.
PLATE AND PLATED WARE:		
Including nickel-plated, gilt, or electro-plated ware ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
SALT:		
Coarse and rock salt ...	3d. the 100 lbs.	3s. the 100 lbs.
Fine, not including table salt ...	6d. the 100 lbs.	6d. the 100 lbs.
SOAP:		
Fancy, including perfumed and medicated soaps for toilet purposes ...	3/4 the 100 lbs.	4/2 the 100 lbs.
Common, including laundry, polishing and soft soap ...	1/8 the 100 lbs.	2/1 the 100 lbs.
SPIRITS:		
<i>Brandy, Gin, Rum and Whiskey:</i>		
Not exceeding the strength of proof	11/6 the gallon	11/6 the gallon.
Exceeding the strength of proof ...	11/6 the proof gallon	11/6 the proof gal.
<i>Rum:</i>		
The product of, and imported direct from British Guiana or the British West Indies.		
Not exceeding the strength of proof	9/- the gallon.	9/- the gallon
Exceeding the strength of proof ...	9/- the proof gallon	9/- the proof gallon.

The First Schedule. -- CONTINUED.

Articles.	Preferential Tariff	General Tariff.
SPIRITS:		
<i>Cordials and Liqueurs :</i>		
All kinds, including bitters and flavouring extracts containing spirits	14/6 the gallon	14/6 the gallon.
<i>Medicinal Spirits :</i>		
Admitted as such by the Collector of Customs	5/- the gallon	5/- the gallon.
<i>Methylated Spirits and Methylated Alcohol :</i>		
Admitted as such by the Collector of Customs	1/6 the gallon	1/6 the gallon.
<i>Perfumed Spirits :</i>		
Bay Rum	10/6 the gallon	10/6 the gallon.
All others, including toilet preparations, washes, and dentifrices	15/- the gallon	15/- the gallon.
<i>Unenumerated Spirits :</i>		
Not exceeding the strength of proof	15/- the gallon	15/- the gallon.
Exceeding the strength of proof	15/- the proof gallon.	15/- the proof gallon.
STARCH	9½d. the 100 lbs.	1/- the 100 lbs.
STONES AND SLATES :		
Slates	6/8 the 1,000	6/8 the 1,000.
SUGAR :		
Refined	1/8 the 100 lbs.	1/8 the 100 lbs.
Unrefined	1/8 the 100 lbs.	1/8 the 100 lbs.
TEA	6d. the lb.	6d. the lb.
TOBACCO AND SNUFF :		
<i>Unmanufactured :</i>		
Leaf, containing 25 per cent. or more of moisture when dried at a temperature of 212° Fahrenheit	1/3 the lb.	1/3 the lb.
Leaf, containing less than 25 per cent. moisture	1/5½d. the lb.	1/5½d. the lb.
<i>Manufactured :</i>		
Cigars	5/- the lb.	5/- the lb.
Cigarettes	5/- the lb.	5/- the lb.
Snuff	3/- the lb.	3/- the lb.
Other manufactured tobacco	3/- the lb.	3/- the lb.
VEGETABLES :		
<i>Fresh :</i>		
English potatoes, garlic and onions	9½d. the 100 lbs.	1/- the 100 lbs.
<i>Canned or otherwise prepared :</i>		
All kinds	6/8 the 100 lbs.	8/4 the 100 lbs.

The First Schedule.—CONTINUED.

Articles.	Preferential Tariff.	General Tariff.
VINEGAR:		
Containing not more than 6 per cent. of acetic acid ...	6d. the gallon	6d. the gallon.
Containing more than 6 per cent. of acetic acid ...	2/6 the gallon	2/6 the gallon.
WINE:		
Sparkling ...	7/6 the gallon	7/6 the gallon.
Non-sparkling—In bottles, containing less than 42 per cent. of proof spirit ...	4/- the gallon	4/- the gallon.
In wood, under 23 degrees ...	1/3 the gallon	1/3 the gallon.
In wood, under 32 „ ...	1/9 the gallon	1/9 the gallon.
In wood, under 42 „ ...	3/3 the gallon	3/3 the gallon.
Vermouth ...	4/- the gallon	4/- the gallon.
WOOD AND TIMBER:		
<i>Unmanufactured:</i>		
Sawn and hewn, undressed ...	6/8 the 1000 feet	8/4 the 1000 feet.
Sawn and hewn, wholly or partly dressed ...	10/- the 1000 feet	12/6 the 1000 feet.
<i>Shingles</i> ...	1/2½ the 1000	1/6 the 1000.
<i>Staves and Headings of Oak:</i>		
Per pack or packs containing staves and headings for one puncheon or two hogheads ...	8d. the pack	10d. the pack.
Shooks, staves and headings, other kinds ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
<i>Manufactured:</i>		
Doors, sashes and blinds ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
All other articles not in this Schedule particularly enumerated or in the Second Schedule particularly exempted ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>

THE SECOND SCHEDULE.

TABLE OF EXEMPTIONS FROM DUTY.

ANIMALS AND BIRDS, LIVING:

Exclusive of those specified in the First Schedule.

ARMS, AMMUNITION, UNIFORMS, ACCOUTREMENTS AND PRIZES imported by, or for the use of His Majesty's Naval or Military Forces, the Police Force, or any Volunteer Force or Rifle Association sanctioned by the Governor.

The Second Schedule.—CONTINUED.

ARTICLES sent to the Colony for repairs and improvements and so proved to the satisfaction of the Collector of Customs.

ARTICLES imported at the cost of public subscribers as gifts to the public.

ARTICLES passed by the Collector of Customs as the personal baggage of passengers; professional apparatus brought in by passengers for their own use, and household effects of passengers which have been in the use of the passenger for at least one year.

ARTICLES, exclusive of oil and other illuminants, imported specially for the furnishing, decoration, construction and repair of churches used for public worship, on the signed declaration of the head of the denomination for which they are intended.

ARTICLES imported by, or for the use of the Governor of the Colony.

ARTICLES imported by, or for the use of the Colonial Government.

ARTICLES imported by, or for the use of the office or bureau for meteorological observations maintained in the Colony by the Government of the United States.

ARTICLES re-imported into the Colony (within one year from date of exportation), on which duty has been paid on a previous importation and so proved to the satisfaction of the Collector of Customs.

ARTICLES imported by the Consuls of foreign countries for the official use of their Consulates, which countries grant similar privileges to British Consular Officers.

(1.) Furniture and effects in the case of "Consuls de Carriere."

(2.) Flags, coats of arms, and other articles for official use imported by Consular Officers, whether "Consuls de Carriere" or otherwise.

BARK.

BEANS, TONCA.

BOOKS, printed, bound or unbound, not being account books, and not subject to duty under the Foreign Reprints Ordinance; music printed, not subject to duty under the Foreign Reprints Ordinance; pamphlets, periodicals, newspapers, unframed photographs, atlases, maps, charts, and plans, trade catalogues, advertising circulars, show cards, bank notes, used stamps and post cards, but not including labels and christmas cards.

BULLION AND COIN.

CASSAVA, FARINE, AND CASSAVA BREAD.

CHARCOAL, ANIMAL AND OTHER.

COAL, COKE AND PATENT FUEL.

COCCA, RAW.

COCONUTS.

COPRA.

COTTON, RAW.

DIVI DIVI.

EGGS, fresh, not preserved.

FISH, FRESH, not imported in cold storage.

FRUIT, FRESH.

GLUE, FISH.

GUM, BALATA.

HIDES, RAW.

HORNS AND BONES, unmanufactured.

HORSES, baggage and furniture of Officers on Imperial service in His Majesty's Naval and Military Forces.

 The Second Schedule.—CONTINUED.

ICE.

IMPLEMENTS AND TOOLS :

Agricultural, bootmakers' and saddlers', blacksmiths' and fitters', carpenters' and painters', coopers', masons', tailors and seamstresses', which, in the opinion of the Collector of Customs, are intended for use in any of the foregoing branches of industry. Provided always that the above mentioned implements and tools are imported in packages not containing other articles.

MACHINERY, agricultural, manufacturing and refining, (and parts thereof, not imported for sale, if admitted as such by the Collector of Customs).

MACHINERY for waterworks and sewerage works, including pipes, hydrants, (and other waterworks and sewerage fittings not imported for sale, if admitted as such by the Collector of Customs).

MACHINERY for saw mills, foundries and factories, (and parts thereof, not imported for sale, if admitted as such by the Collector of Customs).

MACHINERY for steam and other vessels, (and parts thereof, not imported for sale, if admitted as such by the Collector of Customs).

MACHINERY for electric lighting and power plant on estates or mines, (and parts thereof, not imported for sale, if admitted as such by the Collector of Customs).

MACHINERY for railways and tramways on estates or mines, including rails and rolling stock, (and parts thereof, not imported for sale, if admitted as such by the Collector of Customs).

MACHINERY, mining of all sorts, including machinery and pipes for the sinking of oil and artesian wells, and tanks for containing petroleum, (and parts thereof, not imported for sale, if admitted as such by the Collector of Customs).

MACHINERY for the irrigation or drainage of lands, (and parts thereof, not imported for sale, if admitted as such by the Collector of Customs).

MACHINERY, OTHER, viz.: fire engines, hose and couplings for same, printing presses and types, sewing machines, steam boilers and steam rollers, and parts thereof.

MANURES, including sulphate of ammonia, nitrate of soda, lime and other substances which the Collector of Customs is satisfied are imported for use as manures, or as remedies for diseases of, or preventive of insect attacks on plants.

OIL, Coconut.

PACKAGES OR COVERINGS in which any articles are contained, and which are in the opinion of the Collector of Customs the usual or proper packages or coverings.

PANS, tanks, tanches and other vessels to be used in the manufacture of produce.

PLANTS, seeds, and bulbs for cultivation or propagation.

PRODUCE of the Colony re-imported into the Colony within one year from date of exportation, and so proved to the satisfaction of the Collector of Customs.

RUBBER, RAW.

SAND, earth, and stones in the rough.

SHIPS, BOATS, AND LAUNCHES.

SPECIMENS illustrative of natural history.

VACCINE LYMPH, medical serums, and radium.

VEGETABLES, FRESH, exclusive of those specified in the First Schedule.

WINE, for public worship, on the signed declaration of the head of the denomination for which it is intended.