

Repealed by 10/1915

TRINIDAD AND TOBAGO.

No. 18.—1909.

8th November.

AN ORDINANCE relating to Customs Duties.

Bill 10 of 1910  
10/1910  
see schedule

[L.S.]

GEORGE R. LE HUNTE,

GOVERNOR.

8th November, 1909.

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

**Short title.** 1. This Ordinance may be cited as the Customs Duties Ordinance, 1909.

**Specific duties.** 2. There shall be raised, levied, collected and paid, for the public use of this Colony, the several duties set forth in the First Schedule to this Ordinance, upon all goods, wares and merchandise, enumerated in the said Schedule, which shall be imported into this Colony, or taken out of bond for consumption in this Colony.

**Ad valorem duties.** 3. There shall be raised, levied, collected and paid, for the public use of this Colony, upon all goods, wares, and merchandise not enumerated in the First Schedule to this Ordinance, and not hereinafter exempted from the payment of duty, which shall be imported into this Colony, or taken out of bond for consumption in this Colony, an *ad valorem*

duty at the rate of ten per centum or ten pounds upon every one hundred pounds, of the actual cost of such goods, wares, and merchandise.

4. The goods, wares, and merchandise, enumerated in the Second Schedule to this Ordinance which shall be imported into this Colony, or taken out of bond for consumption in this Colony, shall be exempted from the payment of duty. Duty free goods.

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 consignor 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 *bona 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. Mode of ascertaining *ad valorem* duties.

(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 Assessment of values expressed in foreign coinage.

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.

Articles imported in bags, boxes, etc.

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 retail 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.

Duty on goods of which part is dutiable.

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.

What liquors may be classed as wine or malt.

9. —(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.

10.—(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. Marking of packages of malt liquor.

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

11. It shall be lawful for the Governor in 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. Governor may direct on what goods Drawback is payable.

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

13. 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.

Tobacco  
extracts.

14. 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.

Goods  
imported for  
temporary use  
only.

15. 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:—

- (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.

Moneys  
weights and  
measures.

16. 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.

17. 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.

18. The Customs Duties Ordinance (No. 179) is hereby Repeal. repealed.

19. Any proceedings heretofore taken and any penalty, Saving. forfeiture or liability heretofore incurred under the provisions of any Ordinance relating to duties of Customs which has ceased to be in operation may be continued, recovered, or enforced as if such Ordinance continued in operation; and all bonds taken and all things done under the authority or in pursuance of any Ordinance relating to duties of Customs which has ceased to be in operation shall be as valid and effectual and may be enforced in the same manner as if such Ordinance continued in force.

20. Where any obligation has been entered into for the Effect of obligation to pay duties. 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 eighth day of November, in the year of Our Lord one thousand nine hundred and nine.

J. M. FARFAN,  
*Acting Clerk of the Council.*

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## THE FIRST SCHEDULE.

## TABLE OF SPECIFIC DUTIES OF CUSTOMS.

## ACETIC ACID :

Containing not more than 6 per cent. of absolute acid ...	6d. the gallon.
Containing more than 6 per cent. ...	2/6 the gallon.

## AERATED OR MINERAL WATERS :

In bottles not exceeding a pint ...	6d. the dozen.
In bottles exceeding a pint but not exceeding a quart ...	1/- the dozen.
In bottles or other vessels exceeding a quart ...	6d. the gallon.

## ANIMALS, LIVING, VIZ. :

Horned Cattle, (Bulls, Cows with or without Calves, Oxen, Heifers, Steers) ...	10/- each.
Horses and Mules ...	£1 each.
Asses... ...	10/- each.
Dogs ...	10/- each.
Sheep ...	2/6 each.
Goats and Pigs ...	1/-each.

## ARMS AND AMMUNITION :

Muzzle-loading and Air Guns ...	5/- each.
All other Guns, Rifles, Revolvers and Pistols ...	10/- each.
Ammunition, Cartridges, loaded ...	5/- the 1,000.
Ammunition, Cartridges, unloaded ...	2/6 the 1,000.
Gunpowder ...	7d. the lb.

## BREAD OR BISCUIT :

Unsweetened and in barrels, the barrel not exceeding 60 lbs. ...	1/- the barrel.
All other kinds ...	4/2 the 100 lbs.

Bricks ...	6/3 the 1,000.
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## BUTTER AND LARD :

Butter and Butter substitutes, Lard and Lard compounds, including Butterine, Cottoline, Ghee, Oleomargarine and all edible fats unenumerated ...	1d. the lb.
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Calcium Carbide ...	2/- the 100 lbs.
Candles, Dip or Tallow ...	2/2 the 100 lbs.
Do. All other kinds ...	4/2 the 100 lbs.
Cards, Playing ...	6d. the pack not exceeding 53 cards.

## CATTLE FOODS :

Oilmeal and Cake, Hay, Bran, Pollard, Chaff, Molasscuit, Molassine, and any other preparation including crushed or ground feed, which the Collector of Cust- oms is satisfied is intended as food for cattle ...	7½d. the 100 lbs.
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*vide 37/4/11*

Cement, the barrel not exceeding 400 lbs. ...	...	1/- the barrel.
Chalk, including Fireclay, Plaster of Paris and Whiting ...	...	1/- the 100 lbs.
Cheese ... ..	...	1d. the lb.
Cocoa :		
Ground or otherwise prepared except Sweetmeats ...	...	1d. the lb.
COFFEE :		
Raw (in the berry, unprepared) ... ..	...	1d. the lb.
Roasted, ground or otherwise prepared, and including Coffee substitutes, extracts and essences not enu- merated ... ..	...	2d. the reputed lb. or pint.
CONFECTIONERY :		
Including Sweetmeats of all kinds, Chocolate Creams, Jams, Jellies, Marmalades, Dessicated Coconut, Can- died or Crystallized fruits or peel or fruit in liquid...	...	1d. the reputed lb. or pint.
FARINACEOUS FOODS :		
Not elsewhere enumerated including Sago, Tapioca, Ground Rice, Pease, Beans, Arrowroot in tins or bot- tles, and foods for infants or invalids ... ..	...	$\frac{1}{2}$ d. the lb.
FATS :		
Animal or Vegetable, not elsewhere enumerated, and including cart and engine grease ... ..	...	1/- the 100 lbs.
Tallow ... ..	...	5/- the 100 lbs.
FISH :		
Pickled, Salmon ... ..	...	2/- the 100 lbs.
Do. all others ... ..	...	1/- the 100 lbs.
Smoked or dried (not canned) ... ..	...	1/- the 100 lbs.
Unenumerated, including canned or concentrated or fresh fish imported in cold storage ... ..	...	$\frac{1}{2}$ d. the lb.
FLOUR :		
Wheaten, in barrels or bags of 196 lbs ; or in $\frac{1}{2}$ barrels or $\frac{1}{2}$ bags... ..	...	$\frac{3}{4}$ the barrel.
In packages smaller than 98 lbs....	...	$\frac{1}{2}$ d. the lb.
FRUIT :		
Dried or preserved, other than crystallized or liquid, Raisins, Currants, Prunes and Nuts, other than Pea Nuts ... ..	...	1d. the lb.
GRAIN :		
Maize, Oats, Dholl, Peas, Beans, Gram, Barley, exclud- ing Peas, Beans, and Barley in bottles or cans...	...	1/- the 100 lbs.
Unenumerated ... ..	...	1/- the 100 lbs.
LEATHER, UNMANUFACTURED ... ..		
...	...	1d. the lb.
MALT LIQUOR :		
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 wood ... ..	...	7d. the gallon.
In bottle ... ..	...	{ 7d. the dozen re- poted pints or $\frac{1}{2}$ dozen reputed quarts.

## MATCHES:

In boxes containing not more than 72 matches each ... 1/6 the gross.

## MEAL, NOT WHEATEN:

In barrels or bags of 196 lbs., or in half barrels or half bags } 1/6 the barrel or bag.

Do. (Including Corn Flour,) in packages of less than 98 lbs. ... 1/2d. the lb.

## MEATS:

Preserved in brine or dried ... 2/1 the 100 lbs.

Fresh Meat, poultry and game imported in cold storage 4/2 the 100 lbs.

All other, including canned, potted or concentrated meats 4/2 the 100 lbs.

## MILK:

Condensed or otherwise preserved—containing not less than 9 per cent. of butter fat, the case computed to contain 48 lbs. ... 1/- the case.

Containing less than 9 per cent. of butter fat—the case computed to contain 48 lbs.... 10/- the case.

## OIL:

Mineral of all kinds ... 6d. the gallon.

Olive and other Edible Oils, including coconut and cotton seed oil ... 1/3 the gallon.

Other than Mineral or Edible and including Linseed, raw or boiled, Lard Oil, and medicinal, perfumed and essential oils ... 6d. the gallon.

## OPIUM AND GANJA:

Including mixtures and preparations thereof... 15/- the lb.

Tincture of Opium, admitted by the Collector of Customs as being for medicinal purposes ... 5/- the gallon.

## PICKLES AND SAUCES:

Including Olives and extracts for flavouring and colouring, other than spirituous, in bottles not exceeding a pint ... 3d. the dozen.

In bottles exceeding a pint, but not exceeding a quart ... 6d. the dozen.

In bottles exceeding a quart ... 3d. the gallon.

## PIECE GOODS, VIZ:—

Cottons, White Shirtings, Oxford Shirtings or Harvards, Grey Domestic, Grey Drill and Prints, not exceeding in cost 3d. per yard ... £5 per £100.

Exceeding in cost 3d. per yard ... £10 per £100.

## RICE:

Unground ... 2/2 the 100 lbs.

*vide s's 7 10 of 1910*

## SALT :

Coarse or Rock	...	...	...	3d. the 100 lbs.
Fine, including Table Salt	...	...	...	6d. the 100 lbs.

## SHINGLES

...	...	...	...	1/6 the 1,000.
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## SLATES AND TILES

...	...	...	...	6/8 the 1,000.
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## SOAP :

Brown, Yellow, Blue-mottled, or other hard soaps or powders or extracts for laundry purposes; Brookes', Sapolio, or other polishing soaps; harness soap and soft soap	...	...	...	2/1 the 100 lbs.
Perfumed, medicated or fancy soaps for toilet purposes...	...	...	...	4/2 the 100 lbs.

## SPICES AND SEEDS :

Including Cinnamon, Cloves, Nutmegs, Mace, Cassia, Pepper, Mustard, Pimento, Ginger, (other than candied or fresh), Cumin seed, Coriander seed, Aniseed, but not including seeds for propagation	...	...	...	½d. the lb.
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## SPIRITS AND STRONG WATERS :

Brandy, Gin, Rum and Whiskey:				
Not exceeding the strength of proof	...	...	...	11/6 the gallon.
Exceeding the strength of proof	...	...	...	11/6 the proof gal.

## Rum:

The product of, and imported direct from British Guiana, or the British West Indies:				
Not exceeding the strength of proof	...	...	...	9/- the gallon.
Exceeding the strength of proof	...	...	...	9/- the proof gall.

## Liqueurs, Cordials, Bitters or Flavouring Extracts :

Including Apricot, Orange, Cherry, Ginger and Peach Brandy, Anisette, Benedictine, Curacao, Chartreuse, Creme de Menths, Cherry Whiskey, Maraschino, Kummel, Milk Punch, Orange Gin, Sloe Gin, Peppermint, Noyeau, Creme de Cacao, and any other Liqueurs, Cordials, Bitters, or Flavouring Extracts admitted as such by the Collector of Customs	...	...	...	14/6 the gallon.
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## Medicinal :

Admitted as such by the Collector of Customs	...	...	...	5/- the gallon.
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## Perfumed Spirits :

Bay Rum	...	...	...	10/6 the proof gall.
All others including toilet preparations, washes, dentifrices, &c.	...	...	...	15/- the gallon.

## Naptha or Methyl Alcohol :

Not purified so as to be potable	...	...	...	6d. the gallon.
Purified so as to be potable	...	...	...	15/- the gallon.

## Methylated Spirits :

Admitted as such by the Collector of Customs	...	...	...	1/6 the gallon.
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Unenumerated Spirits	...	...	...	15/- the gallon.
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## STARCH

Raw and including arrowroot not in tins and intended for laundry purposes	...	...	...	1/- the 100 lbs.
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SUGAR :			
Refined or unrefined	...	...	1/8 the 100 lbs.
TEA :			
...	...	...	6d. the lb.
TIMBER :			
Sawn and Hewn, undressed	...	...	8/4 the 1,000 feet.
Do. wholly or partly dressed	...	...	12/6 the 1,000 ft.
TOBACCO :			
Leaf, containing 25 per cent. or more of moisture when dried at a temperature of 212° Fahrenheit	...	...	1/3 the lb.
Containing less than 25 per cent. of moisture	...	...	1/5½ the lb.
Cigars and Cigarettes	...	...	5/- the lb.
All other manufactured including Snuff	...	...	3/- the lb.
TURPENTINE :			
...	...	...	6d. the gallon.
VARNISH AND POLISH :			
Containing Spirits	...	...	1/6 the gallon.
VEGETABLES :			
Garlic, Onions and English Potatoes	...	...	1/- the 100 lbs.
Canned or otherwise prepared	...	...	1d. the lb.
VEHICLES :			
Bicycles or Tricycles other than motor	...	...	12/6 each.
Do. motor	...	...	50/- each.
Motor Cars for pleasure to seat two, including the driver	...	...	£10 each.
For each additional seat	...	...	50/-
Motor vehicles intended solely for agricultural, industrial or trade purposes, if admitted as such by the Collector of Customs, passenger cars to seat 10 or more persons, and vans and waggons for the carriage of goods	...	...	£10 each.
VERMICELLI AND MACARONI :			
...	...	...	2/- the 100 lbs.
VERMOUTH :			
...	...	...	4/- the gallon.
VINEGAR :			
...	...	...	6d. the gal. or 6 reputed quarts or 12 reputed pts.
WINE :			
In bottle, Sparkling	...	...	7/6 the gallon.
In bottle, Still, containing less than 42% of proof spirit	...	...	4/- the gallon.
In wood, under 23 degrees	...	...	1/3 the gallon.
In wood, under 32 degrees	...	...	1/9 the gallon.
In wood, under 42 degrees	...	...	3/3 the gallon.

And at these Rates upon any greater or less quantity of such goods, wares and merchandise respectively.

*Vide §§ 37  
10 of 1910*

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 THE SECOND SCHEDULE.
 

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 TABLE OF EXEMPTIONS FROM DUTY.
 

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- Animal Charcoal.  
 Animals, exclusive of those specified in the First Schedule.  
 Apparatus, professional, brought in by passengers for their own use.  
 Articles sent to the Colony for repairs and improvements when passed by the Collector of Customs as such.  
 Articles imported at the cost of public subscribers as a gift to the public.  
 Articles passed by the Collector of Customs as the personal baggage of passengers, and household effects of passengers which have been in the use of the importer for at least one year, if admitted as such by the Collector of Customs.  
 Articles, exclusive of oil and other illuminants, imported specially for the furnishing, decoration, construction and repair of churches.
- Balata Gum.  
 Bark.  
 Bones, unmanufactured.  
 Books, printed, bound or unbound and not being account books and not subject to duty under the Foreign Reprints Ordinance; music, printed, bound or unbound, and not subject to duty under the Foreign Reprints Ordinance, pamphlets, periodicals including newspapers, unframed photographs, atlases, maps, charts and plans, trade catalogues and advertising circulars, show cards, bank notes, used stamps and post cards, but excluding labels and christmas cards.  
 Bulbs, roots, seeds, and plants of all kinds for cultivation or propagation.  
 Bullion and Coin.
- Cassava, farine and bread.  
 Charcoal.  
 Coal and Coke.  
 Cocoa, raw.  
 Coconuts and Copra.  
 Cotton, raw.
- Divi Divi.
- Earth, Sand and Stones in the rough.  
 Eggs.
- Fire Engines and hose and couplings for the same.  
 Fish Glue.  
 Fish, fresh, not imported in cold storage.  
 Fruit, fresh.  
 Fuel, patent.
- Goods imported by or for the use of the Governor of the Colony.  
 Goods, Stores, Arms and Ammunitions imported by the Colonial Government.  
 Goods for the use of the office or bureau for meteorological observations maintained in the Colony by the Government of the United States.  
 Goods re-imported into the Colony (within one year) on which duty has been paid on a previous importation and so proved to the satisfaction of the Collector of Customs.

Goods imported by the Consuls of Foreign Countries for the official use of their Consulate, 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.

Hides, raw.

Horns, unmanufactured.

Horses, Baggage and Furniture of Officers on Imperial Service in His Majesty's Naval and Military Forces.

Ice.

IMPLEMENTS AND TOOLS, VIZ.:

*Agricultural implements*, including Forks, Ploughs, Cutlasses, Chop-chop machines, Diggers, Rakes, Spades, Axes, Hoes, Pruning knives, Shovels, Reaping hooks, Corn shellers, Coffee shellers, Grind-stones.

TOOLS, VIZ.:

*Bootmakers' and Saddlers'*, including Knives, Bristles and Lasts.

*Blacksmiths' and Fitters'*, including Vices, Sledges, Anvils, Drills, Forges, Screw jacks, Spanners, Wrenches, Wedges, Pliers, Ratchet braces and Stocks, and dies, and any other Implements or Tools which are in the opinion of the Collector of Customs 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.

*Carpenters' and Painters'*, including Planes and Plane irons, Chisels, Hammers, Hatchets, Gouges, Awls, Rules, Adzes, Files, Rasps, Saws, Gimlets, Screw drivers, Brace and Bits, Augers, Bevils, Compasses, Crucibles, Glue pots, Putty knives, Mallets, Sash tools, Paint brushes, Spirit levels, Rimers, Squares, Bench screws, Gauges, Saw sets, Pincers, Drawing knives, Cramps, and handles for any of the above mentioned.

*Coopers'*, including Cleavers, Beaks and Spoke Shaves.

*Masons'*, including Picks, Plumb bobs, Riddles, and Trowels.

*Tailors' and Seamstresses'*, including Scissors and Sad irons.

Launches, Boats and Vessels of all sorts.

Machinery, Agricultural and Manufacturing, if admitted as such by the Collector of Customs (and parts thereof, not imported for sale).

Machinery for Waterworks and Sewerage Works, including pipes, hydrants, and other Waterworks, and Sewerage fittings, not imported for sale).

Machinery for the irrigation or drainage of lands or for use in mining operations (and parts thereof, not imported for sale).

Machinery for Sawmills, Foundries and Factories, (and parts thereof, not imported for sale).

Machinery for steam and other vessels, (and parts thereof, not imported for sale).

Machinery for electric lighting and power plant on Estates or Mines, (and parts thereof, not imported for sale).

Machinery for Railways and Tramways on Estates or Mines, including rails and rolling stock, (and parts thereof, not imported for sale).

Manures, 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.

Packages or Coverings in which any articles are contained, being the usual or proper packages or coverings, but not including trunks, canisters, iron tanks, new hogsheads, new puncheons and casks, cans, tins, bottles, cases, boxes or other receptacles or coverings immediately enclosing or containing any articles or substances liable to duty on importation.

Pans, Teaches, Tanks and other vessels to be used in the manufacture of produce.

Pipes to be used for the sinking of Oil and Artesian wells.

Poultry and Birds of all kinds.

Printing Presses and Types.

Rubber, raw.

Sewing Machines.

Steam Boilers (and parts thereof, not imported for sale.)

Steam Rollers and parts thereof.

Specimens illustrative of Natural History.

Tonca Beans.

Uniforms, Arms, Ammunition, Accoutrements and Prizes imported by or for the use of His Majesty's Naval or Military Forces, or the Police Force, or any Volunteer Force or Rifle Association sanctioned by the Governor.

Vaccine Lymph and Medical Serum.

Vegetables, fresh, exclusive of those specified in the First Schedule.

Wine for Public Worship.