

TRINIDAD AND TOBAGO.

No. 40.—1920.

I ASSENT,

[L.S.]

J. R. CHANCELLOR,
Governor.

5th November, 1920.

AN ORDINANCE relating to Customs Duties.

[5th November, 1920.]

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, 1920.

2.—(1.) There shall be raised, levied, collected and paid Customs duties to be levied.
to the use of His Majesty in aid of the general revenue 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 the column headed "British Preferential Tariff" of the first schedule to this Ordinance shall apply to goods, the growth, produce, or manufacture of the British Empire.

Provided that such goods are shown to the satisfaction of the Collector of Customs to have been (1) consigned from, and (2) grown, produced or manufactured in the British Empire, and also provided that such goods shall be accompanied by such evidence of origin as may be prescribed by the Governor in Executive Council from time to time.

- (b.) The rates of Customs duties set forth in the column headed "General Tariff" of the said first schedule shall apply to all goods not entitled to admission under the column headed "British Preferential Tariff" of such schedule.

(2.) The Governor in Executive Council may by order published in the *Royal Gazette* (which shall be judicially noticed) make regulations for carrying out the purposes of this section.

3. 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.

4.—(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 whole sale 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

Power to
make rules.

Duty free
goods.

Mode of
ascertaining
ad valorem
duties.

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 value stated in the entry is 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.

5. For the purpose of assessing the amount of the *ad valorem* duty payable on any goods the price or value thereof ascertained as aforesaid shall be converted into Trinidad currency at the market rate of exchange on the day on which the duty is paid or on the day of arrival of the importing ship at the election of the Collector of Customs.

Rate of Exchange on value of imported goods.

6. If any article subject to the payment of specific duty is imported in any bag, box, tin, jar, bottle, or any 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 package shall be deemed, as against the importer, to contain such specific quantity. In all cases where such bag, box, tin, jar, bottle, or 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 bag, box, tin, jar, bottle, or package and its contents.

Articles imported in bags, boxes etc.

7.—(1.) Goods not prohibited to be imported into the Colony containing 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.

(2.) If any article is enumerated in the tariff or can be classed under two or more names, headings or descriptions, and there is a difference of duty, the highest duty provided shall be charged and collected thereon. Provided that the higher duty shall not be exacted in cases where the Collector of Customs is satisfied that the article only contains a very small proportion of the article bearing the higher duty.

Definition of
"proof spirit."

8. 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.

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 beer and ale stout and porter. 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.

10.—(1.) Every package of beer and ale, stout and porter 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 beer and ale, stout and porter imported into this Colony and not so marked shall be liable to forfeiture.

11. 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.

Governor may direct on what goods Drawback is payable.

12. 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 moneys.

13. 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: Provided that the Collector of Customs may in his discretion allow any additional period where he is satisfied that the articles are the *bona fide* property of any person on a temporary visit to the colony.

Money,
weights and
measures.

14. 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.

15. 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.

Effect of
obligation to
pay duties.

16. 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.

Repeal.

17. The Canada and West Indies Reciprocity (Tariff) Ordinance, 1913, and the Customs Duties Ordinance, 1917, are hereby repealed.

SCHEDULE OF CUSTOMS DUTIES.

THE FIRST SCHEDULE.

Item No.	Article.	British Preferential Tariff.	General Tariff.
1	ALCOHOLIC AND MINERAL WATERS, NATURAL AND ARTIFICIAL: (a) Per dozen repinted pints	6d. the dozen	9d. the dozen.
2	ANIMALS AND BIRDS LIVING: (a) Asses	10/- per head	15/- per head.
	(b) Cattle	Free	10/- per head.
	(c) Dogs	10/- per head	15/- per head.
	(d) Goats	Free	3/- per head.
	(e) Horses	20/- per head	30/- per head.
	(f) Mules	20/- per head	30/- per head.
	(g) Sheep	Free	3/- per head.
	(h) Swine	Free	3/- per head.
	(i) Poultry, Game and other kinds	(See Second Schedule.)	
3	APPAREL, all kinds	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
4	ARMS, AMMUNITION & EXPLOSIVES: Arms: (a) Swords, bayonets and similar weapons	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
	Firearms: (b) Fowling pieces	10/- each	15/- each.
	(c) All other kinds, including air guns	20/- each	30/- each.
	Ammunition, all kinds, including unloaded cartridges	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
	EXPLOSIVES: (d) Gunpowder for sporting purposes	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i> (See Second Schedule.)
	(e) Gunpowder for blasting purposes	(See Second Schedule.)	
	(f) Other explosives	(See Second Schedule.)	
5	ASPHALT, all kinds, including pitch and tar	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
6	BAGS AND SACKS, (empty) not includ- ing paper bags	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
7	BAGS (TRAVELLING & TOOL), TRUNKS AND VALISES	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
8	BASKETS, all kinds	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
9	BEER & ALE, STOUT & PORTER 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:— (a) In bottle	7d. per repinted gal.	9d. per repinted gal.
	(b) In wood	7d. per gallon	9d. per gallon.

THE FIRST SCHEDULE.—*Continued*

Item No.	Article.	British Preferential Tariff.	General Tariff.
10	BISCUITS, BREAD AND CAKES : (a) Unsweetened in barrels (b) Unsweetened in tins (c) Other kinds	Free Free 3/6 per 100 lbs.	1/6 per 100 lbs. 1/6 per 100 lbs. 5/8 per 100 lbs.
11	BLACKING AND POLISHES	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
12	BLUF	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
13	BOOKS, PRINTED	(See Second Schedule.)	
14	BOOTS, SHOES AND SLIPPERS	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
15	BRICKS AND TILES	6/- per 1,000	9/- per 1,000.
16	BROOMS AND BRUSHES	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
17	BUCKETS, PAILS AND TUBS	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
18	BULLION AND COIN	(See Second Schedule.)	
19	BUTTER AND BUTTER SUBSTITUTES : (a) Butter (b) Ghee (c) Butter substitutes, including butterine and oleomargarine.	Free Free Free	4/2 per 100 lbs. 4/2 per 100 lbs. 4/2 per 100 lbs.
20	CANDLES : (a) Tallow candles (b) Other kinds	3/- per 100 lbs. 6/- per 100 lbs.	4/6 per 100 lbs. 9/- per 100 lbs.
21	CARRIAGES, CARTS AND WAGGONS : (a) Railway Rolling Stock (b) Bicycles or tricycles, other than motor (c) Bicycles or tricycles, motor (d) Motor cars (e) Motor lorries and vans (f) Other kinds and parts	Free 10 per cent. <i>ad val.</i> 10 per cent. <i>ad val.</i> 20 per cent. <i>ad val.</i> 10 per cent. <i>ad val.</i> 10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i> 15 per cent. <i>ad val.</i> 30 per cent. <i>ad val.</i> 15 per cent. <i>ad val.</i> 15 per cent. <i>ad val.</i>
22	CATTLE AND OTHER ANIMAL FOODS : (a) Bran and pollard (b) Linseed oil cake, and linseed oil cake meal (c) Other kinds admitted as such by the Collector of Customs	Free Free Free	1/- per 100 lbs. 1/- per 100 lbs. 1/- per 100 lbs.
23	CEMENT	1/- per 400 lbs.	1/6 per 400 lbs.
24	CHEESE	Free	4/2 per 100 lbs.
25	CHEMICALS : (a) Calcium carbide (b) Other kinds	2/- per 100 lbs. 10 per cent. <i>ad val.</i>	3/- per 100 lbs. 15 per cent. <i>ad val.</i>

THE FIRST SCHEDULE.—Continued.

Item No.	Article.	British Preferential Tariff.	General Tariff.
26	CHINAWARE OR PORCELAIN, EARTHENWARE AND POTTERY ...	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
27	CIDER AND PERRY ...	6d. per gallon	9d. per gallon.
28	CLOCKS AND PARTS THEREOF ...	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
29	COAL COKE AND PATENT FUEL:	(See Second Schedule.)	
30	COCOA:—	(See Second Schedule.)	
	(a) Raw ...	1d. per lb.	1d. per lb.
	(b) Ground or otherwise prepared, except sweetmeats	1d. per lb.	1d. per lb.
31	COFFEE:—	(See Second Schedule.)	
	(a) Raw ...	1d. per lb.	1d. per lb.
	(b) Roasted, ground or otherwise prepared, and including coffee substitutes, extracts and essences ...	1d. per lb.	1d. per lb.
32	CONFECTIONERY including chocolate creams and sweetmeats of all kinds..	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
33	CORDAGE AND TWINE:	(See Second Schedule.)	
	(a) Cordage ...	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
	(b) Twine ...	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
34	CORK MANUFACTURES ...	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
35	COTTON:	(See Second Schedule.)	
	(a) Raw ...	Free	15 per cent. <i>ad val.</i>
	(b) Manufactures of—namely white cottons or shirtings, prints, oxfords, domestics, gingham, denims and galateas ...	Free	15 per cent. <i>ad val.</i>
	(c) Other kinds ...	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
36	CUTLERY ...	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
37	ELECTRICAL APPARATUS ...	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
38	FILMS, CINEMATOGRAPH ...	6d. per 100 feet	9d. per 100 feet.
39	FIREWORKS ...	20 per cent. <i>ad val.</i>	30 per cent. <i>ad val.</i>
40	FISH:—	(See Second Schedule.)	
	(a) Canned or preserved in jars or bottles ...	Free	2/1 per 100 lbs.
	(b) Fresh, including fresh fish in cold storage and turtle ...	Free	2/1 per 100 lbs.
	(c) Salmon, Trout and Mackerel, dried, salted, smoked or pickled ...	Free	2/1 per 100 lbs.
	(d) Other kinds, dried, salted, smoked or pickled ...	Free	2/1 per 100 lbs.

THE FIRST SCHEDULE. -Continued.

Class No.	Article.	British Preferential Tariff.	General Tariff.
41	FRUIT AND NUTS.—		
	(a) Fruit, fresh	(See Second Schedule).	
	(b) Dried, including currants, hysprunes and raisins, other than candied or crystallized fruit and fruit in liquid	1d. per lb.	1½d. per lb.
	(c) Nuts, edible, other than coconuts	1d. per lb.	1½d. per lb.
	(d) Coconuts	(See Second Schedule).	
	GLASS AND GLASSWARE.		
	(a) Glass bottles, lamp chimneys, and table glassware, and cut glass	Free	10 per cent. <i>ad val.</i>
	(b) Other kinds	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
43	GRAIN, FLOUR, PULSE & PREPARATIONS THEREOF.—		
	GRAIN:		
	(a) Corn (maize)	Free	1/- per 100 lbs.
	(b) Oats	Free	1/- per 100 lbs.
	(c) Rice	Free	1/- per 100 lbs.
	(d) Other kinds	Free	1/- per 100 lbs.
	FLOUR AND MEAL:		
	(e) Wheaten	Free	1/- per 196 lbs.
	(f) Maize or cornmeal	Free	1/- per 196 lbs.
	(g) Other kinds	Free	1/- per 100 lbs.
	PULSE:		
	(h) Beans and peas, whole or split	Free	1/- per 100 lbs.
	(i) Dhol	Free	1/- per 100 lbs.
	(j) Other kinds	Free	1/- per 100 lbs.
	FARINACEOUS PREPARATIONS:		
	(k) Arrowroot	Free	1/- per 100 lbs.
	(l) Other kinds (including corn flour, macaroni, oatmeal, rolled oats, sago, tapioca, vermicelli and other cereal foods.)	Free	1/- per 100 lbs.
44	CRASS, all kinds	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
45	GUMS:—		
	(a) Balata, chicle, and raw rubber	(See Second Schedule).	
	(b) Other kinds	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
46	HABERDASHERY AND MILLINERY	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
47	HARDWARE	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
48	HATS AND BONNETS	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
49	HAY AND CHAFF	Free	1/- per 100 lbs.
50	HORN AND HORN MANUFACTURES	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>

THE FIRST SCHEDULE.—*Continued*

Item No.	Article.	British Preferential Tariff.	General Tariff.
51	HIDES AND SKINS, RAW		(See Second Schedule.)
52	HORNS AND BONES		(See Second Schedule.)
53	IMPLEMENTS AND TOOLS:—		
	(a) Agricultural		(See Second Schedule.)
	(b) Other kinds	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
54	INDIA RUBBER AND GUTTA PERCHA MANUFACTURES	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
55	INSTRUMENTS (Scientific)		(See Second Schedule.)
56	JAMS, JELLIES & PRESERVED FRUITS:—		
	(a) Jams, jellies and marmalade ...	3/- per 100 lbs.	4/6 per 100 lbs.
	(b) Canned and bottled fruits ...	4/- per 100 lbs.	6/- per 100 lbs.
	(c) Other kinds, including candied and crystallized fruit and peel	6/- per 100 lbs.	9/- per 100 lbs.
57	JEWELLERY	20 per cent. <i>ad val.</i>	30 per cent. <i>ad val.</i>
58	JUTE AND JUTE MANUFACTURES ...	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
59	LARD AND LARD SUBSTITUTES ...	Free	4/2 per 100 lbs.
60	LEATHER AND MANUFACTURES OF, excluding boots and shoes and saddlery and harness	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
61	LIME		(See Second Schedule.)
62	LINEN AND LINEN MANUFACTURES ...	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
63	(1) MACHINERY, including parts, viz:		
	(a.) Agricultural (including drainage and irrigation)		
	(b.) Sugar manufacturing (includ- ing rum distillation)		
	(c.) Mining		
	(d.) Electric lighting and power for industrial purposes		
	(e.) Railway and Tramway		
	(f.) Other industrial and manu- facturing	Free	5 per cent. <i>ad val.</i>
	(g.) Marine		
	(h.) Sewing Machines		
	(i.) Water and Sewerage		
	(j.) Fire Engines		
	(k.) Printing		
	(l.) Other kinds		
	[The term "Machinery" shall mean machines consisting of a combina- tion of moving parts or mechanical elements which may be put in motion by physical or mechanical force, admitted as such by the Collector of Customs] ...		

THE FIRST SCHEDULE. *Continued.*

Sl. No.	Article.	British Preferential Tariff.	General Tariff.
(2)	Machinery, accessories, appliances and apparatus which the Collector of Customs is satisfied are for use in connection with any machinery detailed above	Free	5 per cent. <i>ad val.</i>
64	MANURE, all kinds	(See Second Schedule.)	
65	MATCHES:		
(a.)	In boxes containing 80 matches or less. (Matches in boxes containing a greater quantity than 80 matches each to be charged in proportion)	1/6 per gross of boxes	2/3 per gross of boxes
66	MILK:		
(a.)	Beef and pork, pickled or salted	Free	2/1 per 100 lbs.
(b.)	Canned	Free	2/1 per 100 lbs.
(c.)	Fresh, (including game and poultry)	(See Second Schedule.)	
(d.)	Smoked or cured, including bacon and hams	Free	2/1 per 100 lbs.
(e.)	Other kinds, including extracts	Free	2/1 per 100 lbs.
67	MEDICINES AND DRUGS:		
(a.)	Opium and Ganja (Indian Hemp)	25/- per lb.	37/6 per lb.
(b.)	Other kinds	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
68	METALS:		
(a.)	Iron and steel nails, spikes, rivets, clinches, wire (including barbed wire), woven wire fencing, metal gates	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
(b.)	Barrels and drums	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
(c.)	Other metal manufactures, not elsewhere enumerated	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
69	MILK:		
(a.)	Condensed or otherwise preserved, containing not less than 7 per cent. of butter fat	Free	1/- per 48 lbs.
(b.)	Containing less than 7 per cent. of butter fat	10/- per 48 lbs.	15/- per 48 lbs.
(c.)	Other kinds	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
70	MUSICAL INSTRUMENTS	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
71	NUTS AND KERNELS OTHER THAN FOOD:		
(a.)	Copra	(See Second Schedule.)	
(b.)	Other kinds	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>

THE FIRST SCHEDULE - *Continued.*

Item No.	Article.	British Preferential Tariff.	General Tariff
72	Oil :		
	(a) Edible	Free	6d. per gallon.
	(b) Fuel	4d. per gallon	6d. per gallon.
	(c) Illuminating, including kerosene, and other refined petroleum burning oils	1d. per gallon	6d. per gallon.
	(d) Lubricating and Paint oils	6d. per gallon	9d. per gallon.
	(e) Motor spirit, including benzine, benzoline, gasoline, naphtha and petrol spirits generally	4d. per gallon	6d. per gallon.
	(f) Other kinds, including essential, medicinal, and perfumed oils.	1/- per gallon	1/6 per gallon.
73	OILCLOTH AND LINOLEUM	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
74	PAINTER'S COLOURS AND MATERIALS :		
	(a) Paints and colours	2/6 per 100 lbs.	3/9 per 100 lbs.
	(b) Polishes and varnishes	1/- per gallon	1/6 per gallon.
	(c) Turpentine and turpentine substitutes	1/- per gallon	1/6 per gallon.
75	PAPER :		
	(a) Cards, playing (per pack not exceeding 53 cards)	6d. per pack	9d. per pack.
	(b) Paper of all kinds and manufactures of paper	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
76	PERFUMERY, not including perfumed spirits	20 per cent. <i>ad val.</i>	30 per cent. <i>ad val.</i>
77	PICKLES, CONDIMENTS AND SAUCES	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
78	PICTURES, except unframed photographs	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
79	PLANTS, SEEDS AND BULBS	(See Second Schedule.)	
80	PLATE AND PLATED WARE :	20 per cent. <i>ad val.</i>	30 per cent. <i>ad val.</i>
81	PROVISIONS, unenumerated	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
82	SADDLERY AND HARNESS	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
83	SALT :		
	(a) Coarse and rock salt	5/- per ton	7/6 per ton.
	(b) Fine, including table salt	6d. per 100 lbs.	9d. per 100 lbs.
84	SEEDS for expressing oil therefrom	Free	1/- per 100 lbs.
85	SHIPS, BOATS AND LAUNCHES	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
86	SILK AND SILK MANUFACTURES	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
87	SOAP :		
	(a) Common, including laundry, polishing and soft soap	2/- per 100 lbs.	3/- per 100 lbs.
	(b) Fancy, including medicated and perfumed soaps for toilet purposes	4/- per 100 lbs.	6/- per 100 lbs.

THE FIRST SCHEDULE—Continued.

Item No.	Article.	British Preferential Tariff.	General Tariff.
88	SPIRITS	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
89	SPIRITS:		
	(a) Brandy.		
	(b) Gin.		
	(c) Whiskey		
	Not exceeding the strength of proof	15/- per gallon	17/6 per gallon.
	Exceeding the strength of proof	15/- per proof gallon	17/6 per proof gallon.
	(d) Rum		
	Not exceeding the strength of proof	11/- per gallon	13/6 per gallon.
	Exceeding the strength of proof	11/- per proof gallon	13/3 per proof gallon.
	(e) Cordials and Liqueurs:		
	All kinds, including bitters and flavouring extracts containing spirits	14/6 per liquid gal.	17/- per liquid gallon.
	(f) Medicinal Spirits, admitted as such by the Collector of Customs	5/- per liquid gallon	7/6 per liquid gallon.
	(g) Methylated Spirits and Methylated Alcohol, admitted as such by the Collector of Customs	1/6 per liquid gallon	2/3 per liquid gallon.
	Perfumed Spirits:		
	(h) Bay Rum	5/- per liquid gallon	7/6 per liquid gallon.
	(i) All others, including dentifrices, toilet preparations and washes	15/- per liquid gal.	17/6 per liquid gallon.
	Unenumerated Spirits:		
	(j) Potable:		
	Not exceeding the strength of proof	15/- per gallon	17/6 per gallon.
	Exceeding the strength of proof	15/- per proof gal.	17/6 per proof gallon.
	(k) Not potable	5/- per liquid gallon	7/6 per liquid gallon.
90	STARCH	1/- per 100 lbs.	1/6 per 100 lbs.
91	STATIONERY, other than paper	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
92	STONES AND SLATES	10 per cent. <i>ad val.</i>	15 per cent. <i>ad val.</i>
93	SUGAR:		
	(a) Refined	2/- per 100 lbs.	3/- per 100 lbs.
	(b) Unrefined	1/6 per 100 lbs.	2/3 per 100 lbs.
	(c) Molasses and syrup	1d. per gallon	1½d. per gallon
94	TEA	6d. per lb.	9d. per lb.
95	TOBACCO AND SNUFF:		
	Unmanufactured:		
	(a) Leaf, containing 25 per cent. or more of moisture when dried at a temperature of 212 degrees Fahrenheit	2/6 per lb.	2/6 per lb.
	(b) Leaf, containing less than 25 per cent. moisture	3/3 per lb.	3/3 per lb.
	Manufactured:		
	(c) Cigars	6/- per lb.	6/- per lb.
	(d) Cigarettes	3/6 per lb.	5/6 per lb.
	(e) Snuff	3/- per lb.	3/- per lb.
	(f) Other manufactured tobacco	4/- per lb.	4/- per lb.

THE FIRST SCHEDULE *Continued*

Item No.	Article.	British Preferential Tariff.	General Tariff.
96	TOYS AND GAMES ...	10 per cent. <i>ad. val.</i>	15 per cent. <i>ad. val.</i>
97	UMBRELLAS AND PARASOLS ...	10 per cent. <i>ad. val.</i>	15 per cent. <i>ad. val.</i>
98	VEGETABLES :		
	(a) Dried, canned or preserved ...	Free	4/2 per 100 lbs
	(b) Onions and Garlic ...	(See Second Schedule.)	(See Second Schedule.)
	(c) Fresh ...	(See Second Schedule.)	(See Second Schedule.)
99	VINEGAR ...	6d. per gallon	9d. per gallon.
100	WATCHES AND PARTS THEREOF ...	10 per cent. <i>ad. val.</i>	15 per cent. <i>ad. val.</i>
101	WAX ...	10 per cent. <i>ad. val.</i>	15 per cent. <i>ad. val.</i>
102	WINE :		
	(a) Sparkling ...	8/- per gallon	10/- per gallon.
	(b) Still :		
	In bottles containing less than 42 per cent of proof spirit ...	4/- per gallon	5/- per gallon.
	(c) In wood, under 23 degrees ...	1/3 per gallon	1/7 per gallon.
	(d) " " 32 " ...	1/3 per gallon	2/7 per gallon.
	(e) " " 42 " ...	3/3 per gallon	4/1 per gallon.
	(f) Vermouth ...	4/- per gallon	5/- per gallon.
103	WOOD AND TIMBER :		
	Unmanufactured :		
	(a) Lumber, sawn or hewn, undressed ...	6/- per 1000 feet	9/- per 1000 feet.
	(b) Lumber, sawn or hewn, wholly or partly dressed ...	10/- per 1000 feet	15/- per 1000 feet.
	(c) Shingles ...	1/6 per 1000	2/3 per 1000.
	(d) Shooks, staves and headings ...	10 per cent. <i>ad. val.</i>	15 per cent. <i>ad. val.</i>
	(e) Other kinds ...	10 per cent. <i>ad. val.</i>	15 per cent. <i>ad. val.</i>
	Manufactured :		
	(f) House, office, cabinet, or store furniture ...	10 per cent. <i>ad. val.</i>	15 per cent. <i>ad. val.</i>
	(g) Other kinds ...	10 per cent. <i>ad. val.</i>	15 per cent. <i>ad. val.</i>
104	WOOL AND WOOLLEN MANUFACTURES ...	10 per cent. <i>ad. val.</i>	15 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>	15 per cent. <i>ad. val.</i>
	In the case of specific duties, these rates to be charged upon any greater or less quantity of such goods, wares and merchandise respectively.		

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 FITZES imported by, or for the use of His Majesty's Naval or Military Forces, the Civil Service, the Constabulary Force or any Militia or Volunteer Force or Rifle Association sanctioned by the Governor, and all goods, wares and merchandize imported or taken out of bond for the use of His Majesty's Naval and Military Forces on the signed declaration of the Officer, for the time being, in command of such Forces.

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 not exceeding in value £250, brought in for personal use and not for sale, and which have been in the use of the passenger for at least one year, and personal effects, not being merchandize, of persons domiciled in the colony who have died abroad.

ARTICLES imported especially 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 Colonial Government.

ARTICLES imported by, or for the use of, any office or bureau for meteorological observations approved by the Governor.

ARTICLES re-imported into the Colony on which duty has been paid on a previous importation and so proved to the satisfaction of the Collector of Customs.

ARTICLES for the official use of any foreign Consulate or the luggage and personal effects of the Consular representative of any foreign country, or his family, or suite, if such Consular representative is not engaged in any other business or profession in this Colony, provided that a similar privilege is accorded by such foreign country to the British Consulate therein.

ARTICLES imported or taken out of bond by or on behalf of any Municipality, District Board, Public Library, or Public Institution, provided that if any such articles are sold for use or consumption in the Colony, the unpaid duty in respect thereof shall be paid by such bodies.

ARTIFICIAL LIMBS.

BEES, BEE-HIVES AND BEE-KEEPING APPARATUS.

BOOKS, printed, bound or unbound, not being account books; music, newspapers, pamphlets, periodicals, unframed photographs, almanacs, school globes, atlases, charts, maps, plans, trade catalogues and advertising circulars of no commercial value, bank notes, used postage stamps and used post cards; but not including printed labels, printed forms, and Christmas cards.

BULLION AND COIN.

COAL, COKE AND PATENT FUEL.

COCOA, raw.

COTTON, raw.

DRUGS and appliances imported with the approval of the Governor for the relief and control of Ankylostomiasis and Tuberculosis.

DRUGS and appliances imported with the approval of the Governor by the Institute for the Blind.

EGGS.

THE SECOND SCHEDULE.—CONTINUED.

Table of Exemptions from Duty.—Continued.

- FISH, fresh, including fresh fish in cold storage and turtle.
- FRUITS AND NUTS :—
Fruits, fresh.
Coconuts.
- FUEL, FIREWOOD AND CHARCOAL.
- GUMS :—
Balata, Chicla and Raw Rubber.
- GUNPOWDER, except for sporting purposes and other explosives.
- HIDES AND SKINS, raw.
- HORNS AND BONES.
- HORSES, baggage and furniture of Officers on Imperial Service in His Majesty's Naval and Military Forces.
- ICE.
- IMPLEMENTS AND TOOLS :—
Agricultural.
- MANURES, all kind, insecticides, fungicides, vermin-killers, 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 preventives of insect attacks on plants and animals.
- MEAT, fresh, including game and poultry, and fresh meat, game and poultry, in cold storage.
- NUTS AND KERNELS :
Copra.
- PACKAGES or coverings in which any articles are imported, and which are, in the opinion of the Collector of Customs, the usual or proper packages or coverings.
- PACKAGES and bags, exported filled with produce and returned empty, passed as such by the Collector of Customs.
- PATTERNS and samples of no commercial value.
- 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.
- SAND, Earth and Stones in the rough, not including precious stones.
- SCIENTIFIC APPARATUS, utensils, instruments and preparations, including absolute alcohol for preserving purposes, imported exclusively for the purpose of prosecuting scientific investigations on behalf of any college, academy, school or seminary of learning, and not for sale or exchange, and so proved to the satisfaction of the Collector of Customs.
- SPECIMENS illustrative of Natural History.
- TANNING AND DYEING MATERIALS :—
Divi-Divi, Logwood and Mangrove and other Bark.
- TONCA BEANS.
- VACCINE LYMPH, medical serums and radium.
- VEGETABLES, fresh including Garlic and Onions.
- WINE for public worship, on the signed declaration of the head of the denomination for which it is intended.
- OTHER ARTICLES not exempt from duty which in any particular case may be exempted by order of the Governor in Executive Council.

Passed in Council this Fifth day of November,
in the year of Our Lord one thousand nine hundred and
twenty.

G. D. OWEN,
Acting Clerk of the Council.
