

27.1.18  
TRINIDAD AND TOBAGO.

No. 31.—1917.

[L.S.]



I ASSENT,

J. R. CHANCELLOR,  
*Governor.*

14th December, 1917.

AN ORDINANCE relating to Customs Duties.

[14th December, 1917.]

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

1. This Ordinance may be cited as the Customs Duties Short Title. Ordinance, 1917.

2.—(1.) There shall be raised, levied, collected and paid Customs duties to be levied. 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 (British Preferential Tariff) of the First Schedule,



shall apply to goods, the growth, produce or manufacture of the British Empire. Provided that such goods shall be imported direct from any place within the British Empire as aforesaid, and 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 column 3 (General Tariff) of the First Schedule shall apply to all goods not entitled to admission under column 2 (British 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.

Duty free goods.

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.

Mode of ascertaining *ad valorem* duties.

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 *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.

5. 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 value 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.

6. 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.

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

Duty on goods of which part is dutiable.

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

Definition of "proof spirit."

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.

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

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.

**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 of moneys.

**13.** 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.

**14.** 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.

Moneys  
weights and  
measures.

**15.** 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.

**16.** 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.

Repeal.

**17.** The Customs Duties Ordinance, 1913, the Customs Duties (Amendment) Ordinance, 1916, and the Customs (Amendment) Ordinance, 1917, are hereby repealed.

Effect of  
obligation to  
pay duties.

**18.** 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 Fourteenth day of December, in the year of Our Lord one thousand nine hundred and seventeen.

HARRY L. KNAGGS,  
*Clerk of the Council.*

## SCHEDULE OF CUSTOMS DUTIES.

## THE FIRST SCHEDULE.

ARTICLES.	BRITISH PREFERENTIAL TARIFF.	GENERAL TARIFF.
AERATED AND MINERAL WATERS, NATURAL AND ARTIFICIAL:		
Per dozen reputed splits or pints ...	6d. the dozen	... 6d. the dozen.
Per dozen reputed quarts ...	1/- the dozen	... 1/- the dozen.
In packages exceeding a quart ...	6d. the gallon	... 6d. the gallon.
ANIMALS AND BIRDS LIVING:		
Asses ... ..	.. 10/- each	... 10/- each.
Cattle ... ..	... Free	... 10/- each.
Dogs ... ..	... 10/- each	... 10/- each.
Goats ... ..	... Free	... 1/- each.
Horses ... ..	... 16/- each	... £1 each.
Mules ... ..	... £1 each	... £1 each.
Sheep ... ..	... Free	... 2/6 each.
Swine ... ..	... Free	... 1/- each.
Poultry, Game and other kinds ...	(See Second	Schedule.)
APPAREL all kinds ... ..	... 10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
ARMS, AMMUNITION AND EXPLOSIVES:		
Arms:		
Arms, all kinds ... ..	... 10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
Firearms:		
Fowling pieces ... ..	.. 10/- each	... 10/- each.
All other kinds, including air guns..	£1 each	... £1 each.
Ammunition:		
Cartridges, loaded ... ..	... 10/- the 1,000	... 10/- the 1,000.
Cartridges, unloaded ... ..	.. 5/- the 1,000	... 5/- the 1,000.
Other kinds ... ..	... 10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
EXPLOSIVES:		
Gunpowder ... ..	... 7d. the lb.	... 7d. the lb.
Other kinds ... ..	... 10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
BAGS AND SACKS, not including paper bags ... ..	... 10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
BAGS (TRAVELLING AND TOOL), TRUNKS AND VALISES ... ..	... 8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
BASKETS, all kinds ... ..	... 8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
BEER AND ALE, STOUT AND 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:—		
In bottle, per dozen reputed pints	7d. the dozen	... 7d. the dozen.
In bottle, per dozen reputed quarts	1/2 the dozen	... 1/2 the dozen.
In wood ... ..	... 7d. the gallon	... 7d. the gallon.

## SCHEDULE OF CUSTOMS DUTIES.

THE FIRST SCHEDULE.—*Continued.*

ARTICLES.	BRITISH PREFERENTIAL TARIFF.	GENERAL TARIFF.
BISCUITS, BREAD AND CAKES :		
Pilot bread and crackers	... 9½d. the 60 lbs. ...	1/- the 60 lbs.
Other kinds	... ¾ the 100 lbs. ...	4/2 the 100 lbs.
BLACKING AND POLISHES	... 10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
BOOKS, PRINTED...	...	(See Second Schedule.)
BOOTS, SHOES AND SLIPPERS	... 8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
BRICKS, SLATES AND TILES	... 6/3 the 1,000 ...	6/3 the 1,000.
BROOMS AND BRUSHES	... 8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
BULLION AND COIN	...	(See Second Schedule.)
BUTTER AND BUTTER SUBSTITUTES :—		
Butter	... 6/8 the 100 lbs. ...	8/4 the 100 lbs.
Butter substitutes including butterine, 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, CARTS AND WAGONS :—		
Bicycles or tricycles, other than motor	} 8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
Bicycles or tricycles, motor		
Motor cars and motor vehicles		
Other kinds		
CATTLE AND OTHER ANIMAL FOODS :—		
Bran and pollard	... 6d. the 100 lbs. ...	7½d. the 100 bs
Linseed oil cake, and linseed oil cake meal	... 6d. the 100 lbs. ...	7½d. the 100 bs.
Molassine, molascuit, soya bean cake and any other preparation admitted as food for cattle and other animals by the Collector of Customs	... 7½d. the 100 lbs. ...	7½d. the 100 lbs.
CEMENT	... 9½d. the 400 lbs. ...	1/- the 400 lbs.
CHEESE	... 6/8 the 100 lbs. ...	8/4 the 100 lbs.

## SCHEDULE OF CUSTOMS DUTIES.

THE FIRST SCHEDULE.—*Continued.*

ARTICLES.	BRITISH PREFERENTIAL TARIFF.	GENERAL TARIFF.
<b>CHEMICALS :</b>		
Acetic acid :—		
Containing not more than 6 per cent. of absolute acid ...	6d. the gallon ...	6d. the gallon.
Containing more than 6 per cent. ...	2/6 the gallon ...	2/6 the gallon.
Calcium carbide ...	1/7 the 100 lbs. ...	2/- the 100 lbs.
Magnesite and sulphur ...	...	(See Second Schedule.)
Other kinds ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
CHINAWARE OR PORCELAIN, EARTHENWARE AND POTTERY ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
CLOCKS AND WATCHES ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
COAL, COKE AND PATENT FUEL ...	(See Second Schedule).	(See Second Schedule).
<b>COCOA :—</b>		
Raw ...	(See Second Schedule).	(See Second Schedule).
Ground or otherwise prepared, except sweetmeats ...	1d. the lb. ...	1d. the lb.
<b>COFFEE :—</b>		
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.
<b>CONFECTIONERY :—</b>		
Including chocolate and other creams, and sweetmeats of all kinds ...	2d. the reputed lb. ...	2d. the reputed lb.
CORDAGE AND TWINE ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
<b>COTTON :</b>		
Raw ...	(See Second Schedule).	(See Second Schedule).
Manufactures, all kinds ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
CUTLERY ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
<b>ELECTRICAL APPARATUS :</b>		
Including wires and cables, telegraph and telephone apparatus, electric lamps and batteries ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
Electric dental appliances ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
FILMS, CINEMATOGRAPH ...	5d. per 100 feet. ...	5d. per 100 feet.

## SCHEDULE OF CUSTOMS DUTIES.

THE FIRST SCHEDULE.— *Continued.*

ARTICLES.	BRITISH PREFERENTIAL TARIFF.	GENERAL TARIFF.
<b>FISH:—</b>		
Canned or preserved in jars or bottles ... ..	3/4 the 100 lbs. ...	4/2 the 100 lbs.
Fresh, including fresh fish in cold storage ... ..	(See Second Schedule.)	(See Second Schedule.)
Salmon, dried, salted, smoked or pickled ... ..	1/7 the 100 lbs. ..	2/- the 100 lbs.
All others, dried, salted, smoked, or pickled ... ..	9½d. the 100 lbs. ...	1/- the 100 lbs.
<b>FRUITS AND NUTS:—</b>		
Fruit, fresh ... ..	(See Second Schedule.)	(See Second Schedule.)
Dried, including currants, figs, prunes and raisins, other than candied or crystallized fruits and fruit in liquid ... ..	1d. the lb. ...	1d. the lb.
Nuts, edible, other than coconuts, and peanuts ... ..	1d. the lb. ...	1d. the lb.
Coconuts ... ..	(See Second Schedule.)	(See Second Schedule.)
Peanuts ... ..	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
<b>GLASS AND GLASSWARE:</b>		
Glass bottles, lamps, lamp chimneys, and table glassware... ..	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
Other kinds ... ..	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
<b>GRAIN, FLOUR, PULSE AND PREPARATIONS THEREOF:—</b>		
<b>GRAIN:—</b>		
Oats ... ..	9½d the 100 lbs. ...	1/- the 100 lbs.
Rice ... ..	2/2 the 100 lbs. ...	2/2 the 100 lbs.
Other kinds, including barley, maize, rye and wheat, 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.
<b>FLOUR AND MEAL:—</b>		
Wheaten ... ..	2/4 the 196 lbs. ...	3/4 the 196 lbs.
Maize or cornmeal ... ..	1/2½ the 196 lbs. ...	1/6 the 196 lbs.
<b>PULSE:—</b>		
Beans and peas, all kinds, excluding beans and peas in bottles or cans	9½d. the 100 lbs.	1/- the 100 lbs.
Beans and peas in bottles or cans	3/4 the 100 lbs. ...	4/2 the 100 lbs.
<b>FARINACEOUS PREPARATIONS:—</b>		
All kinds, including arrowroot, corn flour, macaroni, oatmeal, rolled oats, sago, tapioca, vermicelli and other cereal foods ... ..	3/4 the 100 lbs. ..	4/2 the 100 lb

## SCHEDULE OF CUSTOMS DUTIES.

THE FIRST SCHEDULE. — *Continued.*

ARTICLES.	BRITISH PREFERENTIAL TARIFF.	GENERAL TARIFF.
GREASE :—		
Stearine and tallow ...	... 5/- the 100 lbs. ...	5/- the 100 lbs.
Other kinds ...	... 1/- the 100 lbs. ...	1/- the 100 lbs.
GUMS :—		
Balata, chicle, and raw rubber ...	(See Second Schedule.)	(See Second Schedule.)
Other kinds ...	... 10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
HABERDASHERY AND MILLINERY ...		
	... 10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
HARDWARE :		
Casket and coffin fittings ...	... 8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
Other kinds ...	... 10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
HATS AND BONNETS ...		
	... 10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
HAY AND CHAFF :		
Hay ...	... 6d. the 100 lbs. ...	7½d. the 100 lbs.
Chaff ...	... 7½d. the 100 lbs. ...	7½d. the 100 lbs.
HEMP MANUFACTURES ...		
	... 10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
HIDES AND SKINS, raw ...		
	(See Second Schedule.)	(See Second Schedule.)
HORNS AND BONES, unmanufactured ...		
	(See Second Schedule.)	(See Second Schedule.)
JAMS, JELLIES AND PRESERVED FRUITS :		
Canned and bottled fruits ...	... 6/8 the 100 lbs. ...	8/4 the 100 lbs.
Other kinds, including candied or crystallized fruits or peel and marmalade ...	... 8/4 the 100 lbs. ...	8/4 the 100 lbs.
JEWELLERY ...		
	... 10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
LARD AND LARD COMPOUNDS :		
Lard ...	... 6/8 the 100 lbs. ...	8/4 the 100 lbs.
Lard Compound ...	... 8/4 the 100 lbs. ...	8/4 the 100 lbs.
LEATHER :		
Dressed, partly or wholly ...	... 2d. the lb. ...	2d. the lb.
Undressed ...	... 1d. the lb. ...	1d. the lb.
Manufactures of, not elsewhere enumerated ...	... 10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
LINEN MANUFACTURES ...		
	... 10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>

## SCHEDULE OF CUSTOMS DUTIES.

THE FIRST SCHEDULE.—*Continued.*

ARTICLES.	BRITISH PREFERENTIAL TARIFF.	GENERAL TARIFF.
<b>MACHINERY, VIZ. :</b>		
Machines or sets of Machines worked by steam, water or other power, and parts thereof passed by the Collector of Customs as component parts—		
(a.) For agricultural, manufacturing and refining purposes and for the distillation of spirits.		
(b.) For saw-mills, foundries and factories, and for steam and other vessels.		
(c.) For electric lighting and power plant.		
(d.) For railways and tramways including rails and rolling stock.		
(e.) For mining purposes, including derricks and pipes for the sinking of oil and artesian wells, and tanks for storing petroleum and parts thereof.	2 per cent. <i>ad val.</i>	2½ per cent. <i>ad val.</i>
(f.) For water and sewerage works, including pipes, hydrants and other fittings, admitted as such by the Collector of Customs.		
(g.) For the irrigation or drainage of land.		
All other machinery including sewing machines, steam boilers and steam rollers, printing presses and types.		
MANURE, all kinds ... ..	(See Second	Schedule.)
<b>MATCHES :</b>		
In boxes containing not more than 72 matches each	1/6 the gross	... 1/6 the gross.

## SCHEDULE OF CUSTOMS DUTIES.

## THE FIRST SCHEDULE.—Continued.

ARTICLES.	BRITISH PREFERENTIAL TARIFF.	GENERAL TARIFF.
<b>MEAT :</b>		
Beef and pork, pickled or salted ...	1/8 the 100 lbs. ...	2/1 the 100 lbs.
Canned, concentrated or potted, and extracts ...	3/4 the 100 lbs. ...	4/2 the 100 lbs.
Fresh, (including game and poultry) and fresh meat, game and poultry in cold storage ...	(See Second Schedule.)	
Other kinds, including bacon, hams, and tongues ...	3/4 the 100 lbs. ...	4/2 the 100 lbs.
<b>MEDICINES AND DRUGS</b> ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
<b>METALS :</b>		
Iron and steel nails, spikes, rivets, clinches, wire (including barbed wire), woven wire fencing, metal gates, cash registers, and house, office, cabinet or store furniture of metals ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
Barrels and drums ...	2 per cent. <i>ad val.</i>	2 per cent. <i>ad val.</i>
Other metal manufactures, not elsewhere enumerated ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
<b>MILK :</b>		
Condensed or otherwise preserved, containing not less than 7 per cent. of butter fat ...	9½d. the 48 lbs. ...	1/- the 48 bs.
Containing less than 7 per cent. of butter fat ...	8/- the 48 lbs. ...	10/- the 48 lbs.
<b>MUSICAL INSTRUMENTS :—</b>		
Pianos and organs ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
Other kinds ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
<b>NUTS AND KERNELS :</b>		
Copra ...	(See Second Schedule.)	
<b>OIL :</b>		
Edible oil of all kinds exclusive of coconut and lard oils ...	1/3 the gallon	1/3 the gallon.
Coconut oil ...	Free ...	6d. the gallon.
Lard oil ...	6d. the gallon	6d. the gallon.
Kerosene, and other refined petroleum burning oils ...	6d. the gallon	6d. the gallon.
Motor spirit, including benzine, benzoline, gasoline, naphtha and petrol spirits generally ...	4d. the gallon	4d. the gallon.
Other kinds, including essential, lubricating, medicinal, perfumed and paint oils ...	6d. the gallon	6d. the gallon.

## SCHEDULE OF CUSTOMS DUTIES.

## THE FIRST SCHEDULE.—Continued.

ARTICLES.	BRITISH PREFERENTIAL TARIFF.	GENERAL TARIFF.
OPIUM AND GANJA :		
Including mixtures and preparations thereof ...	25/- the lb. ...	25/- the lb.
Tincture of opium, admitted by the Collector of Customs as being for medicinal purposes ...	5/- the gallon ...	5/- the gallon.
PAINTER'S 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	1/2½ the gallon ...	1/3 the gallon.
Polish and varnish not containing spirits ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
Turpentine and turpentine substitutes ...	6d. the gallon ...	6d. the gallon.
PAPER :		
Paper of all kinds and manufactures of paper ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
Cards, playing (per pack not exceeding 53 cards) ...	4½d. the pack.	6d. the pack.
PERFUMERY, not including perfumed spirits ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
PICKLES AND SAUCES ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
PLANTS, SEEDS AND BULBS ...	(See Second Schedule.)	
PLATE AND PLATED WARE :		
Nickel plated, gilt, or electro-plated ware ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
Other kinds ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
RUBBER MANUFACTURES ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
SADDLERY AND HARNESS ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
SALT :		
Coarse and rock salt ...	3d. the 100 lbs. ...	3d. the 100 lbs.
Fine, including table salt ...	6d. the 100 lbs. ...	6d. the 100 lbs.
SHIPS, BOATS AND LAUNCHES ...	(See Second Schedule.)	
SILK MANUFACTURES ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
SOAP :		
Common, including laundry, polishing and soft soap ...	1/8 the 100 lbs. ...	2/1 the 100 lbs.
Fancy, including medicated and perfumed soaps for toilet purposes	3/4 the 100 lbs. ...	4/2 the 100 lbs.

## SCHEDULE OF CUSTOMS DUTIES.

## THE FIRST SCHEDULE.—Continued.

ARTICLES.	BRITISH PREFERENTIAL TARIFF.	GENERAL TARIFF.
SPICES ... ..	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
SPIRITS :		
Brandy, Gin, Rum and Whiskey :		
Not exceeding the strength of proof	13/- the gallon ...	13/- the gallon.
Exceeding the strength of proof ...	13/- the proof gallon	13/- the proof gallon.
Rum :		
The product of, and imported direct from British Guiana or the British West Indies,		
Not exceeding the strength of proof	10/- the gallon ...	10/- the gallon.
Exceeding the strength of proof ...	10/- the proof gallon	10/- the proof gallon.
Cordials and Liqueurs :		
All kinds, including bitters and flavouring extracts containing spirits ... ..		
	14/6 the gallon ...	14/6 the gallon.
Medicinal Spirits, admitted as such by the Collector of Customs ...		
	5/- the gallon ...	5/- the gallon.
Methylated Spirits and Methylated Alcohol, admitted as such by the Collector of Customs ...		
	1/6 the gallon ...	1/6 the gallon.
Perfumed Spirits :		
Bay Rum ... ..	10/6 the gallon ...	10/6 the gallon.
All others, including dentifrices, toilet preparations and washes...	15/- the gallon ...	15/- the gallon.
Unenumerated Spirits :		
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.
STATIONERY, other than paper	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
SUGAR :—		
Refined ... ..	1/8 the 100 lb. ...	1/8 the 100 lbs.
Unrefined ... ..	1/8 the 100 lbs. ...	1/8 the 100 lbs.
Molasses and syrup	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
TEA ... ..	6d. the lb. ...	6d. the lb.

## SCHEDULE OF CUSTOMS DUTIES.

## THE FIRST SCHEDULE.—Continued.

ARTICLES.	BRITISH PREFERENTIAL TARIFF.	GENERAL TARIFF.
TOBACCO AND SNUFF :		
Unmanufactured :		
Leaf, containing 25 per cent. or more of moisture when dried at a temperature of 212 deg. Fahrenheit	1/5 the lb.	... 1/5 the lb.
Leaf, containing less than 25 per cent. moisture ...	... 1/7½ the lb.	... 1/7½ the lb.
Manufactured :		
Cigars ...	... 3/- the lb.	... 6/- the lb.
Cigarettes ...	... 5/6 the lb.	... 5/6 the lb.
Snuff ..	... 3/- the lb.	... 3/- the lb.
Other manufactured tobacco	... 4/- the lb.	... 4/- the lb.
TOYS AND GAMES ...	... 10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
UMBRELLAS AND PARASOLS ...	... 10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
VEGETABLES :		
Canned or otherwise prepared	... 6/8 the 100 lbs.	... 8/4 the 100 lbs.
Fresh ...	..	(See Second Schedule.)
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 degrees	... 1/9 the gallon	... 1/9 the gallon.
In wood, under 42 degrees	... 3/3 the gallon	... 3/3 the gallon.
Vermouth ...	... 4/- the gallon	... 4/- th gallon.

## SCHEDULE OF CUSTOMS DUTIES.

THE FIRST SCHEDULE.—*Continued.*

ARTICLES.	BRITISH PREFERENTIAL TARIFF.	GENERAL TARIFF.
WOOD AND TIMBER:		
Unmanufactured:		
Sawn and hewn, undressed ...	6/8 the 1000 feet board measure	8/4 the 1000 feet board measure.
Sawn and hewn, wholly or partly dressed ...	10/- the 1000 feet board measure	12/6 the 1000 feet board measure.
Shingles ...	1/2½ the 1000 ...	1/6 the 1000.
Staves and headings of oak, per pack or packs containing staves and headings for one puncheon or two hogsheads ...	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>
Manufactured:		
House, office, cabinet or store furniture, coffins, caskets, doors, sashes and blinds ...	8 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
Other kinds ...	10 per cent. <i>ad val.</i>	10 per cent. <i>ad val.</i>
WOOL MANUFACTURES ...	10 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, 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 of passengers which have been in the use of the passenger for at least one year.

SCHEDULE OF CUSTOMS DUTIES.

THE SECOND SCHEDULE.—*Continued.*

**Table of Exemptions from Duty.**—*Continued.*

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 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 case of "Consuls de Carrière."

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

**ARTIFICIAL LIMBS.**

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

**BULLION AND COIN.**

**CHEMICALS:—**

Magnesite and Sulphur.

**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.

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

FIRE ENGINES including hose and couplings, and fire-extinguishers.

FISH, fresh, including fresh fish in cold storage.

**FRUITS AND NUTS:—**

Fruits, fresh.

Coconuts.

**GUMS:—**

Balata, Chicle and Raw Rubber.

HIDES AND SKINS, raw.

HORNS AND BONES, unmanufactured.

SCHEDULE OF CUSTOMS DUTIES.

THE SECOND SCHEDULE.—*Continued.*

**Table of Exemptions from Duty.**—*Continued.*

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

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.

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 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.

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.

SHIPS, BOATS AND LAUNCHES.

SPECIMENS illustrative of Natural History.

TANNING AND DYEING MATERIALS:—

Divi Divi and Mangrove Bark.

TONCA BEANS.

VACCINE LYMPH, medical serums and radium.

VEGETABLES, fresh.

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,