

# OFFICIAL GAZETTE

EXTRAORDINARY  
OF SOUTH WEST AFRICA.

BUITENGEWONE

# OFFISIËLE KOERANT



VAN SUIDWES AFRIKA.

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# ACT

To amend the law relating to customs.

(English text signed by the Governor-General.)  
(Assented to 2nd July, 1959.)

**BE IT ENACTED** by the Queen's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

Amendment of section 5 of Act 55 of 1955.

1. Section *five* of the Customs Act, 1955 (hereinafter referred to as the principal Act), is hereby amended by the substitution in sub-section (4) for the expression "sub-section (1)" of the words "this section".

Amendment of section 43 of Act 55 of 1955.

2. Section *forty-three* of the principal Act is hereby amended by the addition of the following proviso at the end of sub-section (1):

"Provided that the Minister may by notice in the *Gazette* exclude from the provisions of this sub-section any goods of a class or kind specified in such notice or any such goods imported in circumstances so specified."

Amendment of section 64 of Act 55 of 1955.

3. Section *sixty-four* of the principal Act is hereby amended by the substitution for sub-sections (2), (3), (4) and (5) of the following sub-sections:

"(2) The minimum rate of duty specified in any item of the tariff shall apply to any goods to which the item relates—

- (a) if the goods were produced or manufactured in and are imported from any territory indicated in parenthesis after the description of such goods in such item;
- (b) if the goods were so produced or manufactured and are imported from any other territory, and a duty not higher than such minimum rate of duty applies to similar goods produced or manufactured in and imported from such other territory.

(3) The intermediate rate of duty specified in any item of the tariff shall apply to any goods to which the item relates if the goods were produced or manufactured—

- (a) in any territory mentioned in the Fourth Schedule, unless the minimum rate of duty specified in that item applies to such goods;
- (b) in any other territory, unless a maximum rate is specified in that item in respect of such goods.

(4) The maximum rate of duty specified in any item of the tariff shall apply to any goods to which the item relates, unless the minimum or intermediate rate of duty specified in that item applies to such goods."

Substitution of section 65 of Act 55 of 1955.

4. The following section is hereby substituted for section *sixty-five* of the principal Act:

"Amendment of First and Fourth Schedules.

65. (1) The Minister may from time to time by notice in the *Gazette* amend the First Schedule—

- (a) in order to give effect to any agreement amending any agreement ratified and confirmed by section *one* of the Ottawa Agreements Act, 1933 (Act No. 8 of 1933), or approved by section *two* of the Geneva General Agreement on Tariffs and Trade Act, 1948 (Act No. 29 of 1948), or to any agreement concluded under section *seventy* or *seventy-three*;
- (b) in order to give effect to any recommendation of the Board of Trade and Industries;
- (c) whenever he deems it expedient in the public interest, by reducing any duty payable in accordance with the said Schedule, to the extent and for the period stated in the notice,

- or where no period is so stated, until he by like notice otherwise directs, or by suspending in like manner the operation of such duty;
- (d) by deleting any reference therein to any territory the government of which has cancelled without the consent of the Government of the Union any preferential customs tariff rate applicable at the commencement of this Act to any article produced or manufactured in the Union, on its importation into such territory.

(2) The Minister may from time to time by like notice amend the Fourth Schedule—

- (a) by including therein any territory with the government of which an agreement has been concluded under section *seventy* or *seventy-three* or any territory the government of which has acceded to the agreement approved by section *two* of the Geneva General Agreement on Tariffs and Trade Act, 1948 (Act No. 29 of 1948), and in respect of which the lastmentioned agreement applies as between the lastmentioned government and the Government of the Union;
- (b) by excluding therefrom any territory in respect of which an agreement on customs tariffs has ceased to be operative.

(3) Any amendment made under this section before the date upon which the Minister moves that the House of Assembly go into Committee of Supply on the Estimates of Expenditure to be defrayed from the Consolidated Revenue Fund during a financial year and into Committee of Ways and Means on taxation proposals, shall, unless Parliament otherwise provides, lapse thirty days after the end of the session of Parliament during which the Minister so moved, but without detracting from the validity of such amendment before it has so lapsed.

(4) Whenever in any legal proceedings any question arises as to whether the Minister in fact moved as described in sub-section (3), or as to the date upon which he so moved, a copy of the votes and proceedings of the House of Assembly, indicating that the Minister so moved and certified by the Clerk of the House to be a true copy, shall be accepted as sufficient evidence that he so moved and of the date upon which it took place.”

Repeal of sections 66, 67, 68 and 69 of Act 55 of 1955.

5. Sections *sixty-six*, *sixty-seven*, *sixty-eight* and *sixty-nine* of the principal Act are hereby repealed.

Substitution of section 70 of Act 55 of 1955.

6. The following section is hereby substituted for section *seventy* of the principal Act:

“Agreements in respect of application of intermediate rates of duty.

70. The Governor-General may conclude an agreement with the government of any territory whereby, in consideration of equivalent privileges in respect of the importation of goods produced or manufactured in the Union, rates of duty not lower than the intermediate rates specified in the tariff are on importation into the Union extended to specific goods produced or manufactured in that territory.”

Repeal of section 71 of Act 55 of 1955, as amended by section 2 of Act 53 of 1956.

7. Section *seventy-one* of the principal Act is hereby repealed.

Substitution of section 72 of Act 55 of 1955, as substituted by section 1 of Act 5 of 1958.

8. The following section is hereby substituted for section *seventy-two* of the principal Act:

“Definition of manufactures of a particular territory.

72. (1) For the purposes of this Chapter manufactured goods shall not be regarded as having been produced or manufactured in any particular territory unless—

- (a) at least twenty-five per cent. (or such other percentage as may be determined under sub-section (2) or (3)) of the factory or works cost of those goods, determined in accordance

with the regulations, is represented by materials produced and labour performed in that territory;

- (b) the last process in the manufacture of those goods has taken place in that territory; and
- (c) such other processes as the Minister may, on the recommendation of the Board of Trade and Industries, by notice in the *Gazette* prescribe in respect of any class or kind of goods, have taken place in the manufacture of goods of such class or kind in that territory.

(2) The Minister may from time to time, on the recommendation of the Board of Trade and Industries, by notice in the *Gazette* increase the percentage prescribed in sub-section (1), in regard to any class or kind of goods to which that sub-section applies.

(3) The Governor-General may, by agreement with the government of any territory, increase or reduce for the purposes of section *seventy-four* the percentage prescribed in sub-section (1) of this section, in so far as that territory is concerned, in regard to any class or kind of goods to which that sub-section applies.

(4) On any question whether goods shall be regarded as having been produced or manufactured in a particular territory, in terms of this section, the decision of the Minister shall be final."

Amendment of section 74 of Act 55 of 1955.

9. Section *seventy-four* of the principal Act is hereby amended by the deletion in sub-section (1) of paragraphs (b), (c), (d), (g) and (h) and by the deletion of sub-sections (2) and (3).

Amendment of section 78 of Act 55 of 1955.

10. Section *seventy-eight* of the principal Act is hereby amended by the substitution in paragraph (b) for the words "Southern or Northern Rhodesia" of the words "the Federation of Rhodesia and Nyasaland".

Repeal of section 82 of Act 55 of 1955, as amended by section 4 of Act 53 of 1956.

11. Section *eighty-two* of the principal Act is hereby repealed.

Substitution of section 86 of Act 55 of 1955.

12. (1) The following section is hereby substituted for section *eighty-six* of the principal Act:

"No dumping duty on goods imported under rebate, unless otherwise provided. 86. A dumping duty imposed under section *eighty-three* shall not apply to goods admitted into the Union under rebate of duty in terms of section *ninety-eight* or *one hundred*, unless the Minister has notified in the *Gazette* that the dumping duty shall apply to such goods."

(2) Any notice relating to dumping duties issued under section *eighty-six* of the principal Act, shall be deemed to have been issued under that section as substituted by this section.

Repeal of section 89 of Act 55 of 1955, as amended by section 6 of Act 53 of 1956, section 2 of Act 65 of 1957 and section 2 of Act 5 of 1958.

13. Section *eighty-nine* of the principal Act is hereby repealed.

Amendment of section 91 of Act 55 of 1955.

14. Section *ninety-one* of the principal Act is hereby amended by the substitution for sub-section (1) of the following sub-sections:

"(1) For assessing the amount of duty payable on any goods imported into the Union and for the purposes of any declaration which may at any time be required in connection with such duty, the value of such goods shall, subject to the provisions of sub-section (1) *bis*, be the domestic value thereof or the free-on-board cost of the goods to the importer, including any agent's or buying commission in excess of five per cent., whichever is the greater.

(1)*bis* Where any natural person who was the owner of and has used any motor vehicle in any territory outside

the Union, imports such vehicle into the Union for his own use and not for sale, the Commissioner may, if such vehicle was not produced or manufactured in such territory, at the request of such person determine the value of such vehicle for purposes of duty as if it were imported into the Union from the territory in which it was produced or manufactured, and the Commissioner's determination shall be final."

Amendment of  
section 98 of  
Act 55 of 1955.

15. (1) Section *ninety-eight* of the principal Act is hereby amended—

(a) by the substitution in sub-section (1) for the expression "Class XV of the tariff" of the words "the Second Schedule" and for the words "said Class" of the words "said Schedule";

(b) by the deletion of the proviso to the said sub-section;

(c) by the substitution for sub-sections (2) and (3) of the following sub-sections:

"(2) Such rebate shall be allowed—

(a) only in respect of goods entered for use in the industry described in the item of the Second Schedule in which those goods are specified;

(b) only in respect of goods entered for use in—

(i) a factory which is situated in an area approved by the Minister and is registered under the Factories, Machinery and Building Work Act, 1941 (Act No. 22 of 1941), or any like law in force in the territory of South-West Africa; or

(ii) a mine or works as defined in section *one* of the Mines and Works Act, 1956 (Act No. 27 of 1956), and which is situated in an area approved by the Minister;

(c) only—

(i) if at least ten operatives are employed in such industry in such factory, mine or works in the actual production or preparation (including packing) for distribution of any goods manufactured in such industry; or

(ii) if at least such lesser number of operatives as the Commissioner in consultation with the Board of Trade and Industries may from time to time determine in respect of such industry or in respect of any particular factory, mine or works, are so employed; and

(d) in the case of the clothing manufacturing industry or the shirt, collar and pyjama suit manufacturing industry, only if at least twenty machines or such lesser number as the Commissioner may determine in respect of any particular factory, are continuously engaged in such manufacturing industry in the factory concerned.

(3) The Minister may exempt goods entered for use in a particular industry, from the provisions of paragraph (b) of sub-section (2), and for the purposes of sub-paragraph (i) of the said paragraph, may limit the application of his approval of an area to the manufacture of one or more specified articles or substances."

(d) by the addition at the end thereof of the following sub-sections:

"(6) The Minister may from time to time by notice in the *Gazette* amend the Second Schedule in order to give effect to any recommendation of the Board of Trade and Industries.

(7) The provisions of sub-sections (3) and (4) of section *sixty-five* shall *mutatis mutandis* apply in respect of any amendment made under sub-section (6)."

(2) Any reference in any regulations made under the principal Act—

(a) to Class XV of the Customs tariff, shall be construed as a reference to the Second Schedule to that Act as substituted by this Act;

(b) to any item of the said Class, shall be construed as a reference to the corresponding item of the said Schedule.

Repeal of section 99 of Act 55 of 1955.

Substitution of section 100 of Act 55 of 1955, as amended by section 3 of Act 65 of 1957 and section 7 of Act 34 of 1958.

Insertion of section 142*bis* in Act 55 of 1955.

Amendment of section 158 of Act 55 of 1955, as amended by section 8 of Act 34 of 1958.

Insertion of section 163*bis* in Act 55 of 1955.

Substitution of section 164 of Act 55 of 1955.

**16.** Section *ninety-nine* of the principal Act is hereby repealed.

**17.** (1) The following section is hereby substituted for section *one hundred* of the principal Act:

“Specific rebates and refunds.

**100.** (1) A rebate or refund of duty shall, subject to such conditions as the Minister may prescribe, be allowed in respect of the goods specified in the Third Schedule to the extent specified therein.

(2) The Minister may from time to time by notice in the *Gazette* amend the Third Schedule in order to give effect to any recommendation of the Board of Trade and Industries or whenever he deems it expedient in the public interest.

(3) The provisions of sub-sections (3) and (4) of section *sixty-five* shall *mutatis mutandis* apply in respect of any amendment made under sub-section (2).”

(2) Any conditions imposed or regulations made under the principal Act in respect of the granting of rebates or refunds of duty in terms of section *one hundred* or *one hundred and one* of that Act shall be deemed to have been prescribed under the said Act as amended by this Act.

**18.** (1) The following section is hereby inserted in the principal Act after section *one hundred and forty-two*:

“Irregular application or use of certain goods subject to rebate or refund of duty.

**142*bis*.** (1) Any person to whom any paraffin, gas oil, diesel oil or furnace oil has been supplied at a reduced price for a purpose in respect of which a rebate or refund of duty is authorized under this Act, who applies such paraffin or oil or any portion thereof to any other purpose, shall be guilty of an offence and shall, in addition to any penalty prescribed for such offence, be liable for the duty on such paraffin or oil at the full rate in force at the time the paraffin or oil was supplied to him.

(2) Whenever any person to whom any paraffin, gas oil, diesel oil or furnace oil has been supplied at a reduced price for a purpose in respect of which a rebate or refund of duty is authorized under this Act, uses such paraffin or oil or any portion thereof for any other purpose in any vehicle, machine or appliance belonging to him, such vehicle, machine or appliance shall be liable to forfeiture.”

(2) Sub-section (1) shall, in so far as it relates to gas oil, diesel oil or furnace oil, be deemed to have come into operation on the twenty-fifth day of March, 1959.

**19.** (1) Section *one hundred and fifty-eight* of the principal Act is hereby amended by the insertion in sub-section (1) after the word “Africa” of the expression “(including the Eastern Caprivi Zipfel referred to in sub-section (3) of section *three* of the South-West Africa Affairs Amendment Act, 1951 (Act No. 55 of 1951))”.

(2) Sub-section (1) shall be deemed to have come into operation at the commencement of the principal Act.

**20.** The following section is hereby inserted in the principal Act after section *one hundred and sixty-three*:

“Production of certificate of officer of customs on registration of certain motor vehicles.

**163*bis*.** Any motor vehicle registering authority in the Union may refuse to register any motor vehicle which has previously been registered in any territory outside the Union other than Basutoland or the Protectorates of Bechuanaland and Swaziland, unless a certificate issued by an officer of customs is produced stating that the requirements of this Act in respect of the importation of such vehicle have been complied with.”

**21.** The following section is hereby substituted for section *one hundred and sixty-four* of the principal Act:

“Substitution of First, Second or Third Schedule or any item thereof.

**164.** Whenever the First, Second or Third Schedule, or any item thereof, is substituted, and the new Schedule or item provides that the Minister may impose or prescribe any condition or regulation or approve of any matter or thing in relation to any class of goods, any condition or regulation imposed or prescribed or approval given by the Minister under the Schedule or item in relation to

the same class of goods before substitution shall be deemed to have been imposed, prescribed or given under the new Schedule or item.”.

Amendment of section 166 of Act 55 of 1955.

22. Section *one hundred and sixty-six* of the principal Act is hereby amended—

(a) by the insertion in sub-section (1) after paragraph (e) of the following paragraph:

“(e)*bis* prescribing the costs which shall, for the purposes of section *seventy-two*, be included in or excluded from the factory or works costs of goods in general or of goods of any class or kind;”;

(b) by the deletion in paragraph (g) of sub-section (1) of the expression “of sub-section (2)”.

Amendment of section 167 of Act 55 of 1955.

23. Section *one hundred and sixty-seven* of the principal Act is hereby amended by the substitution for the word “Third” of the word “Fifth”.

Substitution of First, Second and Third Schedules to Act 55 of 1955, the existing Third Schedule becoming the Fifth Schedule.

24. The First, Second, Third and Fourth Schedules to this Act are hereby substituted for the First, Second and Third Schedules to the principal Act, the existing Third Schedule becoming the Fifth Schedule.

Certain duties to be operative retrospectively.

25. Subject to the provisions of section *eighty* of the principal Act, the duties specified in the First Schedule to that Act as substituted by this Act shall apply as if the substitution had taken effect and section *three* of this Act had come into operation and sections *sixty-six*, *eighty-two*, *eighty-nine* and *ninety-nine* of the principal Act had been repealed—

(a) on the twenty-fifth day of March, 1959, in so far as those duties relate to goods specified in items 15 (d), 48 (a) and (b), 200 (d) and 303 (1) (b);

(b) on the fourth day of June, 1959, in so far as those duties relate to goods specified in items 30 (c) (i) (A), 65 (b) (vi) (10), 69 (a) (iii) and (e) (i) (B), 73 (1) (a) (xiii), 102 (b) (i) to (iv), 129 (e), 200 (b) (ii) and 329 (5);

(c) on the tenth day of June, 1959, in so far as those duties relate to goods specified in item 154:

Provided that for the purposes of this section, item 73 (1) (a) (xiii), in so far as it applies to traced napery and embroidered household linens, and item 329 (5) shall be deemed to have contained no reference to a maximum duty before the tenth day of June, 1959.

Certain rebates to be operative retrospectively.

26. The rebate of duty specified in item 413 of the Second Schedule to the principal Act as substituted by this Act shall apply as if the substitution had taken effect and section *fifteen* of this Act had come into operation, on the twenty-fifth day of March, 1959.

Certain rebates and refunds to be operative retrospectively.

27. The rebates and refunds of duty specified in the Third Schedule to the principal Act, as substituted by this Act, shall apply as if the substitution had taken effect and section *seventeen* of this Act had come into operation—

(a) on the twenty-fifth day of March, 1959, in so far as those rebates or refunds relate to goods specified in item 962 (2);

(b) on the fourth day of June, 1959, in so far as those rebates relate to goods specified in item 963.

Temporary continuation of certain special suspended duties, temporary reductions or suspensions of duty, temporary special duties and withdrawals of rebates.

28. Notwithstanding the provisions of sections *sixty-six*, *eighty-two*, *eighty-nine* and *ninety-nine* of the principal Act, any special suspended duty or any temporary reduction or suspension of any duty, or any temporary special duty or any withdrawal of a rebate, in operation on the tenth day of June, 1959, shall not lapse before the commencement of this Act.

Repeal of laws.

29. The laws mentioned in the Fifth Schedule to this Act are hereby repealed to the extent set out in the third column of that Schedule.

Certain contract prices may be increased owing to increase of duty on diesel oil.

**30.** (1) Any person using gas oil or diesel oil in rendering any transportation service in pursuance of a contract made before the 25th March, 1959, may, in the absence of agreement to the contrary, recover as an addition to the contract price a sum equal to any increase in the cost of rendering such service due to any increase of duty on gas oil or diesel oil payable under the principal Act with effect from the said date.

(2) Sub-section (1) binds the State.

Application of laws.

**31.** Sections *twenty-five* to *thirty* (inclusive) shall apply also in the territory of South-West Africa (including the Eastern Caprivi Zipfel referred to in sub-section (3) of section *three* of the South-West Africa Affairs Amendment Act, 1951 (Act No. 55 of 1951)).

Short title.

**32.** This Act shall be called the Customs Amendment Act, 1959.

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## First Schedule.

### CUSTOMS TARIFF.

#### GENERAL NOTE.

- (1) The headings of the respective Classes in this Schedule are used only for the convenience of classification, and shall not in any way affect the interpretation of the tariff.
- (2) (a) "N.e.c." means not elsewhere enumerated or included.  
(b) The symbol "%" in the minimum, intermediate and maximum duty columns means per cent. *ad valorem*.
- (3) "Proof" shall mean the strength of proof as ascertained by Sikes' hydrometer.
- (4) "Proof spirits" shall mean spirits which at a temperature of 51 degrees Fahrenheit weigh twelve-thirteenths part of an equal measure of distilled water; and articles referred to in the tariff as exceeding or containing over 3 per cent. of proof spirit shall include articles containing over 1.713 per cent. of alcohol by volume or 1.363 per cent. of alcohol by weight.
- (5) The word "grease" where it appears in the tariff shall exclude substances which flow readily at a temperature of 70 degrees Fahrenheit.
- (6) Any lubricating oils or lubricating oil compounds which do not flow readily at 70 degrees Fahrenheit shall be regarded as antifriction or lubricating greases.
- (7) The term "in bulk" when it appears in the tariff means—
  - (a) goods loose without packing, or loose in barrels, casks or any other single outside package; or
  - (b) that the net contents of any immediate container of goods weigh not less than ten pounds or measure not less than one imperial gallon.

Note: Paragraph (a) shall not apply to goods imported through the post.
- (8) Piece goods which bear an indication by selvedge, scarving, pattern, marking or in any other manner, as to where they should be cut to form separate articles, are dutiable at the rates leviable on piece goods or at the rates leviable on the articles into which the material is capable of being cut up, whichever rates yield the higher duty.
- (9) New jackets, vests and trousers shall include materials cut to the shape of jackets, vests or trousers, whether or not stitched, tacked or worked up in any way.
- (10) 24 reputed half-pints, 12 reputed pints, 6 reputed quarts, or 4 reputed imperial quarts to be deemed to be not less than 1 gallon.
- (11) Tins, jars or other receptacles of reputed weight to be deemed to be not less than such weight.
- (12) Reputed 12 oz., 14 oz., and 16 oz. packets of candles to be deemed to be of those weights respectively.
- (13) Cement in packages of not less than 350 lb. and not more than 400 lb., to be deemed to be 400 lb., and cement in packages of not less than 93 lb. and not more than 100 lb., to be deemed to be 100 lb.
- (14) Packages of flour or wheaten meal containing not less than 90 lb. and not more than 100 lb., to be deemed to be 100 lb., and packages containing more than 180 lb. and not more than 200 lb., to be deemed to be 200 lb.
- (15) Oils and motor spirits in ordinary reputed two 5 American gallon or ten 1 American gallon tins to be deemed to be not less than 8½ imperial gallons, and two 4 reputed gallon tins to be deemed to be not less than 8 imperial gallons.
- (16) Goods mixed or made up of more than one article liable to duty under any of the Classes of this Schedule and not chemically forming another distinct substance, are chargeable with the full duty payable on the article charged with the highest rate of duty and as if such article formed the whole composition.
- (17) A complete article imported in an unassembled condition is liable to the rate of duty which would be applicable to that article if imported in a fully set-up condition, notwithstanding that the constituent parts are packed separately and are provided for elsewhere in the tariff.
- (18) Integral parts of an article liable to an *ad valorem* duty, or free of duty, imported as spare parts or for replacement purposes or for completion of the article in the Union shall be liable to the same rate of duty or free of duty, as the case may be, as the article itself, unless they are specifically provided for elsewhere in the tariff.
- (19) The undercarriage of, or wheels attached to, sprayers, cranes, tar boilers, excavators, agricultural machines and other portable or travelling machines shall be liable to the same rate of duty as the article itself, if especially designed or constructed therefor and not ordinarily capable of use as an independent truck or vehicle.
- (20) Planks, boards and other timber, not further manufactured than sawn, split or cut, and thicknessed or dressed on one side only shall be regarded as unmanufactured wood.
- (21) "Chassis" shall mean the frame, engine and undergear of a power driven vehicle and shall exclude batteries, rubber tyres, pneumatic tyre covers and tubes, spare parts and parts other than those mentioned hereunder:—
  - Wheels, including spare wheels, and hub caps therefor,
  - Axles or independent suspensions,
  - Transmission gear to axles,
  - Self-starters,
  - Steering gear,
  - Brakes and brake equipment,
  - Springs, including covers and bumpers therefor,
  - Shock absorbers,
  - Lamp brackets and tie rods,

Spare wheel carriers or brackets,  
 Licence number brackets, front and rear,  
 Radiators, including shells, guards or grilles and caps,  
 Mudguards,  
 Bonnets,  
 Scuttle dashes (cowls),  
 Windscreens without glass except polaroid or double curvature glass,  
 Windscreen wipers,  
 Running boards and toe boards,  
 Dash boards or instrument boards,  
 Ignition and lighting equipment,  
 Carburettors,  
 Filters: fuel, oil and air,  
 Pumps: fuel, oil and water,  
 Tanks: fuel, oil and water,  
 Horns and hooters,  
 Speedometers and revolution counters,  
 Gauges: fuel, oil, temperature and other,  
 Rear view mirrors,  
 Sun screens or visors,  
 Saddles for 3-wheel commercial vehicles,  
 Drawbars,  
 Bumpers and buffers.

*Note:* Batteries, clocks, windscreen glass except polaroid or double curvature glass, radio apparatus, rubber tyres, pneumatic tyre covers and tubes and other parts or accessories (except bodies) imported with a chassis for attachment thereto shall not disqualify such a chassis from being classified as a "chassis", but duty shall be paid on such parts and accessories under the appropriate items of the tariff.

(22) In the case of fabric in the piece, falling under item 76, 77, 78, 79 or 80, exceeding 30 inches in width "yard" shall mean 36 inches by 30 inches in width, and the free-on-board price and the duty at per yard shall be calculated proportionately to the width.

(23) (a) "Calico" means plain unprinted\*, unbleached, loomstate, calendered, brushed, cropped, scoured, bleached, dyed or glazed materials manufactured in a plain weave with single or double ends or a combination of single and double ends from single yarns of a count in either warp or weft not finer than 50's cotton, with a composition of 50 per cent. or more by weight of cotton and the total number of single threads in both warp and weft contained in one square inch of the fabric ranging from 50 to 160; but excluding—

(1) material woven from yarn of cotton and wool, or from yarn of cotton and wool and other fibres, blended in both cases during the spinning process, weighing not more than  $4\frac{1}{4}$  ounces per square yard and containing not less than 15 per cent. by weight of wool;

(2) material woven wholly or partly from coloured or dyed yarn;

(3) window blind holland;

(4) all types of material raised on one or both sides, provided there is incorporated in their construction a condenser or similar soft spun yarn weft;

(5) material with a permanent embossed finish (e.g. seersucker, waffle piqué, etc.).

(b) "Drill", "twill" and "sateen" mean plain unprinted\*, unbleached, loomstate, calendered, brushed, cropped, scoured, bleached, dyed, glazed, mercerised or shrunk materials manufactured in a twill or sateen weave, with a composition of 50 per cent. or more by weight of cotton, and the total number of individual threads in both warp and weft contained in one square inch of the fabric ranging from 50 to 190; but excluding—

(1) material woven from yarn of cotton and wool, or from yarn of cotton and wool and other fibres, blended in both cases during the spinning process, weighing not more than  $4\frac{1}{4}$  ounces per square yard and containing not less than 15 per cent. by weight of wool;

(2) material weighing less than  $2\frac{1}{4}$  ounces per square yard in the form in which it is imported;

(3) material woven from plied yarns finer than two-fold 38's cotton in both the warp and the weft;

(4) material which has coloured yarn introduced into the fabric in such a way as to form checks or stripes;

(5) all types of material raised on one or both sides, provided there is incorporated in their construction a condenser or similar soft spun yarn weft;

(6) material dyed black and weighing 4 ounces or less per square yard in the form in which it is imported, not raised except on one side;

(7) material with a permanent embossed finish (e.g. seersucker, waffle, piqué, etc.);

(8) shower-proofed material, being a type of fabric, having regard to the structure of the material, normally used in the manufacture of rainwear and having a reasonably high water repellency.

\*NOTE.—The term "plain unprinted" includes material printed on the reverse side only and also material printed on either side with fugitive colours or dyes.)

(c) "Winter sheeting" means a woven cloth commonly used as bed sheeting, containing 50 per cent. or more by weight of cotton, rayon or cellulose acetate or mixtures of rayon and cellulose acetate, unbleached, bleached, dyed or coloured woven, raised one or both sides, manufactured from single or folded yarns of a cotton count 30's or 2/60's and coarser in the warp, and single condenser or similar soft spun yarn in the weft of a count not finer than 16's, in a width 50 inches and higher, weighing 4 ounces or more per square yard, and the total number of threads in both warp and weft in one square inch of the fabric being not less than 45.

(d) "Winter sheets" mean sheets manufactured from winter sheeting.

(e) "Raised woven fabric in the piece" shall mean all types of piece goods raised on one or both sides provided there is incorporated in their construction a condenser or similar soft spun yarn weft.

(f) The yarn count in cotton is expressed in the English Cotton Count System, and by "resultant count" is meant the equivalent count expressed as a single yarn, found by dividing the single count by the number of ends: thus a 2/1 yarn is a single yarn in count two and the resultant count is two, there being only one end, whilst a 20/2 yarn is a yarn with two ends of single 20's twisted together and the resultant count is 10/1, there being two ends.

CLASS I.—ANIMALS, AGRICULTURAL AND PASTORAL PRODUCTS AND FOODSTUFFS.

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
1	Animals, living:				
	(a) Cattle for slaughter .. ..	each	—	1 10 0	—
	(b) Sheep for slaughter .. ..	each	—	0 5 0	—
	(c) Mules n.e.e. .. ..	each	—	5 0 0	—
	(d) Bred in South Africa, imported overland, not being for slaughter		—	Free	—
	(e) Horses n.e.e.—				
	(i) thoroughbred, for breeding purposes, under such conditions as the Minister may prescribe but subject, in the case of any horse so entered but subsequently registered for racing, to the payment of an amount of £100 in addition to the duty or duties otherwise payable, such payment to be made by the owner on registration .. ..		—	Free	—
	(ii) thoroughbred for other than breeding purposes .. ..	each	—	100 0 0	—
	(iii) other .. ..	each	—	3 0 0	5 0 0
	(f) Other .. ..		—	Free	—
2	(1) Baking powder .. ..	per lb.	—	0 0 4	—
			—	or 30%	—
			whichever	duty shall be the greater.	—
	(2) Yeast .. ..	per lb.	—	0 1 3	—
	<i>Note:</i> Yeast shall be deemed to weigh four times as much as the solid matter which it contains: Provided that yeast containing not less than twenty-five per cent. and not more than thirty per cent. of solid matter, shall be deemed to contain twenty-five per cent. of solid matter.				
3	(1) Biscuits, cakes, puddings and pastry .. ..	per lb.	—	25% or 0 0 4	—
			whichever	duty shall be the greater.	—
	(2) Bread, plain; and diabetic bread	per lb.	—	0 0 2	—
	(3) Dog biscuits .. ..		—	25%	—
4	(a) Bones, hoofs, horns, ivory, shells, teeth and other parts of animals (but excluding wool and hair), fishes or reptiles, not being manufactured, polished or further prepared than dried or cleaned, but in their raw and unmanufactured state .. ..		—	Free	—
	(b) Sausage casings—				
	(i) Hog .. ..		—	Free	—
	(ii) Printed synthetic .. ..		—	10%	—
	(iii) Other .. ..		—	Free	10%
	(c) (i) Bone meal, blood meal, meat meal, monosodium phosphate and precipitated bone phosphate, in bulk, for use as, or for the manufacture of, cattle or poultry food .. ..		—	Free	—
	(ii) Urea for livestock feeding purposes .. ..		—	Free	—
	(d) Feathers, in their raw and unmanufactured state—				
	(i) Down .. ..	per lb.	—	Free	—
	(ii) Goose .. ..	per lb.	—	0 0 6	—
	(iii) Other .. ..	per lb.	—	0 0 3	—
	(e) Hides and skins, in their raw or unmanufactured state or not further prepared than cleaned, dried, dry salted, wet salted or pickled:				
	(i) Bovine, exceeding in weight 22 lb., if dry salted, and 35 lb., if wet salted or pickled; but excluding bovine hides and skins contained in any one consignment in which the average weight does not exceed 22 lb. per dry salted hide or skin and 35 lb. per wet salted or pickled hide or skin and in which, in addition, the weight of any single				

Tariff item.	Article.		Mini-	Inter-	Maxi-
			mum	mediate	mum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
4	(e)(i)—Continued.				
	hide or skin in such consignment does not exceed 25 lb., when dry salted, and 40 lb., when wet salted or pickled—				
	(A) of a price free-on-board exceeding 14d. per lb. in respect of dry salted hides or skins and 10d. per lb. in respect of wet salted or pickled hides or skins, imported in terms of a permit issued by the Secretary for Agricultural Economics and Marketing		—	Free	—
	(B) other .. .. .		—	20%	—
	(ii) Other .. .. .		—	Free	—
5	Butter .. .. .	per lb.	—	0 0 2	0 0 2½
6	Butterine and butter substitutes, margarine, ghee, compound lard and vegetable fats, and similar substances for use as food or for cooking .. .. .	per lb.	—	0 0 4	—
7	Casein in bulk .. .. .		—	Free	—
8	Cheese:				
	(a) Containing not less than 45 per cent. milk fat in its water-free substance and being free from foreign fat .. .. .	per lb.	0 0 5½	0 0 6	0 0 6
	(United Kingdom and New Zealand)	per lb.	0 0 2	0 0 2	0 0 2
			with a rebate therefrom of 25% on such classes as are not produced in the Union as the Minister may prescribe or 25% duty shall be the greater.		
	(b) Other .. .. .	per lb.	—	25% and in addition	30%
			—	0 0 6	—
9	Charcoal (animal and vegetable), charcoal-kieselguhr compounds, and activated charcoal, in bulk ..		—	Free	—
10	(1) Chicory root, raw or dried only (2) Chicory and substitutes for chicory .. .. .	per lb.	—	Free	—
			—	0 0 3	—
11	(1) Chillies:				
	(a) Fresh or green .. .. .		—	5%	—
	(b) Dried—				
	(i) ground, crushed or rubbed	per lb.	—	0 0 4½	—
	(ii) other .. .. .	per lb.	—	0 0 4	—
	(2) Turmeric—				
	(a) ground .. .. .	per lb.	—	0 0 2	—
	(b) unground .. .. .		—	Free	—
12	Cocoa:				
	(a) Beans, raw .. .. .	per lb.	—	Free	—
	(b) Nibs and shells .. .. .		—	0 0 1	—
	(c) Mass, paste or slab, unsweetened; block chocolate, unsweetened; and cocoa butter ..	per lb.	—	0 0 2	—
	(d) Other unsweetened; cocoa mixed with milk or other food substances, except sugar .. .. .	per lb.	—	0 0 2½	—
13	Coffee:				
	(a) Raw .. .. .	per lb.	Free	0 0 1	—
	(United Kingdom, Ceylon, the Federation of the West Indies, and British non-selfgoverning Colonies and Protectorates, and Territories under United Kingdom Trusteeship)				
	(b) Roasted or ground .. .. .	per lb.	—	0 0 3	—
	(c) Mixed .. .. .	per lb.	—	0 0 4	—
	(d) Substitutes for coffee .. .. .	per lb.	—	0 0 5	—
14	Confectionery:				
	(a) Slab chocolate (plain, milk, nut or fruit) .. .. .	per lb.	—	0 0 3	—
			—	or 25%	—
			whichever duty shall be the greater.		

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
14	—Continued.				
	(b) Plain or fancy of all kinds, compounded, made or preserved with sugar; sweetened cocoa or chocolate; sweetmeats; crystallized fruits, candied or preserved ginger (not being for manufacturing purposes) and chowchow; Christmas stockings; crackers or bon-bons and surprise packets.. .. .	per lb.	—	0 0 3 or 25% whichever duty shall be the greater.	—
	Note: Medicated confectionery properly classed as a medicinal preparation is excluded from the above.				
	(c) Ginger for manufacturing purposes, preserved in syrup or brine, in packages of not less than 100 lb. net weight .. .. .	per lb.	—	0 0 1½	—
15	Corn and grain, excluding infants' or diabetics' foods, patent or proprietary foods, or corn or grain prepared as vegetables:				
	(a) Wheat—				
	(i) in the grain .. .. .	per 100 lb.	—	0 2 8	—
	(ii) ground or otherwise prepared .. .. .	per 100 lb.	—	0 5 8	—
	(iii) bran, wheaten .. .. .	per 100 lb.	—	0 1 2	—
	(b) Barley, buckwheat, kaffir corn and millet—				
	(i) in the grain or raw .. .. .	per 100 lb.	—	0 2 0	—
	(ii) malted barley .. .. .	per 100 lb.	—	0 2 0	0 4 0
	(iii) malted, other than barley .. .. .	per 100 lb.	—	0 4 0	—
	(iv) ground or otherwise prepared .. .. .	per 100 lb.	—	0 3 0	—
	(c) Maize—				
	(i) in the grain .. .. .	per 100 lb.	—	0 2 0	—
	(ii) samp .. .. .	per 100 lb.	—	0 2 9	—
	(iii) ground or otherwise prepared .. .. .	per lb.	—	0 0 1½	—
	(d) Rice in the grain .. .. .	per 100 lb.	—	1 5 0	—
	(e) Oats—				
	(i) in the grain or raw .. .. .	per 100 lb.	—	0 2 0	—
	(ii) rolled, ground or otherwise prepared, in bulk .. .. .	per 100 lb.	—	0 12 6	—
	(iii) rolled, ground or otherwise prepared, not in bulk .. .. .	per 100 lb.	—	0 3 0	—
	(f) Rye—				
	(i) in the grain or raw .. .. .	per 100 lb.	—	0 3 4	—
	(ii) ground or otherwise prepared .. .. .	per 100 lb.	—	0 5 0	—
16	(a) Cream of tartar .. .. .	per lb.	—	0 0 4 or 30% whichever duty shall be the greater.	—
	(b) Substitutes for cream of tartar, namely, acid phosphates of aluminium, calcium and sodium .. .. .	per lb.	—	0 0 2 or 30% whichever duty shall be the greater.	—
17	Eggs:				
	(a) In the shell .. .. .	per lb.	—	0 0 2	0 0 3
	(b) Whole or part contents—				
	(i) liquid .. .. .	per lb.	—	0 0 5	0 0 6
	(ii) dried .. .. .	per lb.	—	0 0 6	—
18	(1) Extracts and essences of all kinds for food or flavouring, n.e.e., including concentrated soup, but excluding extract of malt, virol, roboleine and similar tonic foods .. .. .		—	25%	—
	(2) Amyl and ethyl acetate .. .. .		—	Free	—
19	Fish:				
	(a) Fry and ova .. .. .		—	Free	—
	(b) Fresh, dried, cured or salted, of South African taking .. .. .		—	Free	—
	(c) Caviare, lax, lobster and anchovies .. .. .		—	25%	—
	(d) Fish pastes .. .. .	per lb.	—	0 0 6	—
	(e) Other—				
	(i) tinned .. .. . (United Kingdom and Canada)	per lb.	0 0 1½	0 0 3	—
	(ii) not tinned .. .. .	per lb.	—	0 0 2	—

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
20	Fodder:				
	(a) Oil-cake, oil-cake meal and fish meal, in bulk .. .. .	per 100 lb.	—	Free	—
	(b) Chaff, hay, lucerne, oathay, and other fodder n.e.e. .. .. .	per 100 lb.	—	0 2 0	—
21	Foods:				
	(a) Specially prepared for infants or diabetics, excluding virol, roboline and similar tonic foods ..		—	Free	—
	(b) Patent or proprietary cornflour—				
	(i) in bulk .. .. .	per lb.	20%	25%	—
	(United Kingdom and New Zealand)		0 0 1½	0 0 1½	—
			whichever	duty shall be the	greater.
	(ii) not in bulk .. .. .	per lb.	20%	25%	—
	(United Kingdom and New Zealand)		0 0 2½	0 0 3	—
			whichever	duty shall be the	greater.
	(c) Other patent or proprietary farinaceous and cereal foods, excluding oatmeal and rolled oats (United Kingdom and New Zealand)		20%	25%	—
	(d) Cod liver oil with malt, extract of malt, and other tonic foods n.e.e. .. .. .		—	15%	—
22	Fruits:				
	(a) Fresh or green—				
	(i) apples .. .. .		Free	5%	—
	(Canada. From 1st October to 31st December).				
	(ii) other .. .. .		—	5%	—
	(b) Bottled, tinned or otherwise preserved, including candied peel, but excluding pulp in bulk and crystallized fruits—				
	(i) bananas, pineapples, oranges and guavas .. .. .	per lb.	—	0 0 2½	—
	(ii) drained glacé cherries, sweetened .. .. .	per lb.	—	Free	0 0 2½
	(iii) other .. .. .	per lb.	—	0 0 2	0 0 2½
				or	—
				30%	—
				with a maximum of	—
		per lb.	—	0 0 2½	—
			whichever	duty shall be the	greater.
	(c) Dates—				
	(i) in bulk .. .. .	per lb.	—	0 0 1½	—
	(ii) not in bulk .. .. .	per lb.	—	0 0 2	—
	(d) Dried, except nuts and tamarinds—				
	(i) figs .. .. .	per lb.	—	0 0 2	0 0 3
	(ii) other .. .. .	per lb.	—	0 0 3	—
	(e) Pulp in bulk, and tamarinds ..	per lb.	—	0 0 1½	0 0 2½
				or	—
				30%	—
				with a maximum of	—
		per lb.	—	0 0 2½	—
			whichever	duty shall be the	greater.
23	Gelatine, animal or vegetable—				
	(a) not in bulk .. .. .		—	20%	—
	(b) in bulk .. .. .		—	Free	—
24	Glue (animal or fish); dextrinized starch; adhesives of treated starch and of casein origin; and gums of vegetable origin except dry resinous gums—				
	(a) in bulk .. .. .		—	5%	—
	(b) not in bulk .. .. .		—	15%	—
25	Sponges, natural .. .. .		—	5%	10%
26	Hops in bulk .. .. .		Free	5%	—
	(United Kingdom and New Zealand)				
27	Jams, jellies and honey; pudding, cake and jelly powders .. .. .	per lb.	—	0 0 2½	—
				or	—
				30%	—
			whichever	duty shall be the	greater.

Tariff item.	Article.		Mini-	Inter-	Maxi-
			imum	mediate	imum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
28	Lard and edible meat fats .. .. .	per lb.	—	0 0 2½	—
29	Macaroni, spaghetti and vermicelli		—	30%	—
		per lb.	—	0 0 2½	—
			whichever	duty shall be the	
				greater.	
30	Meats, soups (not concentrated), and similar substances used as food, but excluding extracts and essences:				
	(a) Bacon and ham—				
	(i) cured, plain .. .. .	per lb.	—	0 0 6	—
	(ii) cooked or otherwise prepared	per lb.	—	0 0 8	—
	(b) Meats, fresh, frozen, salted or cured, but excluding chipped or sliced dried beef packed in containers of less than 1 lb. (New Zealand)	per lb.	0 0 3	0 0 4	—
	(c) Other—				
	(i) tinned—				
	(A) beef .. .. .	{ per lb.	* 0 0 5½	0 0 6	—
	*(United Kingdom)	{ per lb.	† 0 0 5½		
	†(New Zealand)				
	(B) other .. .. .	{ per lb.	* 0 0 1	0 0 1½	—
	*(United Kingdom)	{ per lb.	† 0 0 1½		
	†(New Zealand)				
	(ii) not tinned .. .. .	per lb.	0 0 1	0 0 1½	—
	(New Zealand)				
31	Meat pastes, potted or tinned:				
	(a) Pates de foie gras and foies gras	per lb.	—	0 0 3	0 0 3
				or	
			whichever	duty shall be the	
				greater.	
	(b) Other .. .. .	per lb.	—	0 0 3	—
				or	
			whichever	20% duty shall be the	
				greater.	
32	(a) Milk, full cream—				
	(i) sweetened condensed .. .. .	per 100 lb.	—	0 15 0	—
	(ii) unsweetened condensed .. .. .	per 100 lb.	—	0 12 6	—
	(iii) desiccated .. .. .	per lb.	—	0 0 4½	—
	(iv) other .. .. .	per 100 lb.	—	0 10 5	—
	(b) Milk, skimmed or separated .. .. .	per lb.	—	0 0 6	—
	(c) Cream .. .. .	per lb.	—	0 0 3	—
33	Nuts, edible:				
	(a) Coconuts—				
	(i) whole .. .. .		—	Free	—
	(ii) desiccated, unsweetened .. .. .		—	10%	15%
	(iii) desiccated, sweetened .. .. .		—	25%	35%
	(b) Walnuts—				
	(i) unshelled .. .. .	per lb.	—	0 0 3½	—
	(ii) shelled .. .. .	per lb.	—	0 0 3½	—
	(c) Brazil nuts .. .. .	per lb.	—	0 0 2	0 0 2½
	(d) Other n.e.e. .. .. .	per lb.	—	0 0 2½	—
34	Onions and garlic, not preserved:				
	(1) Onions .. .. .	per lb.	—	0 0 0½	—
	(2) Garlic .. .. .	per lb.	—	0 0 6	—
35	(1) Peas, beans and lentils:				
	(a) Dried, except peas and lentils	per 100 lb.	—	0 3 0	—
	(b) Ground or otherwise prepared	per 100 lb.	—	0 3 9	—
	(c) Preserved as a vegetable .. .. .	per lb.	—	0 0 2½	—
	(d) Peas and lentils, dried, except maple peas .. .. .	per 100 lb.	—	0 2 10	0 3 0
	(e) Maple peas, dried .. .. .		—	Free	—
	(2) Groundnuts:				
	(a) Dried, unshelled .. .. .	per 100 lb.	—	0 3 9	0 4 9
	(b) Shelled, ground or otherwise prepared .. .. .	per 100 lb.	—	0 4 6	0 5 6
	(3) Other leguminous seeds n.e.e.:				
	(a) Dried .. .. .	per 100 lb.	—	0 1 10	0 2 0
	(b) Ground or otherwise prepared	per 100 lb.	—	0 2 9	—
	(c) Preserved as a vegetable .. .. .		—	20%	—
	(4) Vanilla beans .. .. .		—	Free	10%
36	Pickles and condiments:				
	(a) Pickles, sauces, chutneys and other condiments .. .. .	per lb.	—	0 0 2½	—
	(b) Soy in packages containing over 10 gallons, and of weight not less than 13½ lb. to the imperial gallon, when imported by manufacturers of condiments .. .. .	per lb.	—	0 0 1½	—

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
37	Potatoes not preserved and not being seed-potatoes specially provided for	per 100 lb.	—	0 2 0	—
38	(a) Rennet .. .. . (b) Bacterial culture n.e.e. .. ..		— —	Free Free	— —
39	Salt: Table, rock, dairy and common ..	per 100 lb.	—	0 1 3 or 30% whichever duty shall be the greater.	—
40	(1) Seeds, bulbs, plants, trees and tubers, for planting and sowing only, excluding those ordinarily used for food or fodder: Provided that seed-potatoes may be imported under this item on production of a permit issued by the Secretary for Agricultural Economics and Marketing prior to such importation, and of a certificate issued by an officer of that Department, duly appointed for the purpose, certifying that such potatoes satisfy the conditions and purpose of the aforementioned permit .. .. . (2) Bird seed n.e.e. and manna ..	per lb.	— —	Free 0 0 1 or 20% whichever duty shall be the greater.	— —
41	(a) Spices: (i) Whole, decorticated or broken, but not ground or crushed; excluding coriander seed .. .. . (ii) Coriander seed, whole, decorticated or broken, but not ground or crushed .. .. . (iii) Other .. .. . (b) Sage, thyme, marjoram and other culinary herbs— (i) not ground, crushed or rubbed .. .. . (ii) other .. .. .	per lb. per lb. per lb. per lb. per lb.	— — — — —	Free 0 0 1½ 0 0 2½ 0 0 0½ 0 0 2½	0 0 0¼ — — — —
42	Starch, other than dextrinized starch: (a) In bulk .. .. . (b) Not in bulk .. .. .	per lb. per lb.	— —	0 0 1½ 0 0 3	— —
43	Sugar and sugar substitutes: (a) (i) Candy and icing sugar .. .. (ii) Loaf and cube sugar .. .. (b) Golden and maple syrup, jag-gery, molasses, saccharum, glucose and treacle .. .. . (c) Other kinds of sugar— (i) Sugar of milk (Lactose) .. .. (ii) Other .. .. . (d) Sweetening substances similar to saccharine, and materials capable of conversion into such substances .. .. . (e) Saccharine .. .. . <i>Note:</i> In the case of sugar upon which bounties are granted in the country of origin, an additional duty equal to the amount of such bounty is to be levied.	per 100 lb. per 100 lb. per 100 lb. per 100 lb. per 100 lb. per lb. per lb.	— — — — — — —	0 6 0 0 12 6 0 4 6 0 12 6 0 16 0 1 0 0 0 15 0	— — — 0 16 0 — — 1 0 0
44	Tapioca, sago and arrowroot ..		—	Free	—
45	Tea: (a) In packets or tins, not exceeding 10 lb. each in weight .. .. . (b) In larger containers .. .. .	per lb.	— —	0 0 1 Free	0 0 2 —
46	Vegetables: (a) Fresh or green, but excluding potatoes, onions or garlic .. .. (b) Tinned or otherwise preserved mushrooms and truffles .. .. (c) Tinned or otherwise preserved, other, n.e.e. .. .. . (d) Tomatoes (including paste, pulp, puree and extract), cucumbers and cabbage, tinned or otherwise preserved—		— — — —	Free Free 20% 20%	— 20% —



Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
46	(d)—Continued.				
	(i) tomato paste, tomato pulp, tomato puree and tomato extract .. .. .	per lb.	—	0 0 5 or 25% duty shall be the greater.	—
	(ii) other .. .. .	per lb.	—	0 0 2½	—
47	Vinegar, not being vinegar essence:				
	(a) In bottles or vessels of a capacity of not more than one imperial quart .. .. .	per imp. gallon	—	0 1 0	—
	(b) In larger vessels or in bulk .. .. .	per imp. gallon	—	0 0 6	—
	and in addition, in either case, for each 1 per cent. by weight of acetic acid in excess of 6 per cent. .. .. .	per imp. gallon	—	0 0 4	—

CLASS II.—ALES, SPIRITS, WINES AND BEVERAGES.

48	(a) Ale, beer, cider and perry, all kinds, of a strength exceeding 3 per cent. of proof spirit .. .. .	per imp. gallon	—	0 6 6	—
	(b) Stout, exceeding 3 per cent. of proof spirit .. .. . (Eire)	per imp. gallon	0 6 0	0 6 6	—
49	Beverages not exceeding 3 per cent. of proof spirit:				
	(a) Fruit juices, cordials and syrups		—	20%	25%
	(b) Other kinds n.e.e. .. .. .		—	25%	—
50	Spirits and alcohol:				
	(a) Perfumed and perfumery exceeding 3 per cent. of proof spirit	per imp. gallon	—	2 10 0 and in addition 15%	2 10 0 30%
	(b) Liqueurs, cordials and mixed potable spirits, exceeding 3 per cent. of proof spirit .. .. .	per imp. gallon	—	1 18 6 or 25%	—
		per imp. proof gallon	—	1 5 0	—
	(c) Other potable spirits exceeding 3 per cent. of proof spirit .. .. .	per imp. proof gallon	—	5 10 0	—
	Note: No allowance will be made for underproof in excess of 15 per cent.				
	(d) Medicinal preparations (liquid); essences, syrups and tinctures; including those made from wine—				
	(i) containing over 3 per cent. of proof spirit and not falling under sub-paragraph (ii) or (iii) .. .. .	per imp. gallon	—	1 18 6 or 25% duty shall be the greater.	—
	(ii) overproof, containing over 100 per cent. proof spirit and not falling under sub-paragraph (iii) .. .. .	per imp. proof gallon	—	1 17 6 or 25% duty shall be the greater.	—
	(iii) containing more than 50 per cent. by weight of propyl alcohol .. .. .	per imp. gallon	—	1 17 6	—
	and in addition thereto for each multiple of 5 per cent. or part thereof in excess of				

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
50	(d)(iii)—Continued.				
	50 per cent. by weight of alcohol .. .. .	per imp. gallon	—	0 2 9 or 25% whichever duty shall be the greater.	—
	(e) Collodion and iodiser, containing over 3 per cent. of proof spirit .. .. .	per imp. proof gallon	—	1 17 6	—
	<i>Note:</i> No allowance will be made for underproof in excess of 15 per cent.				
	(f) Rectified spirits, denatured alcohol, and solidified alcohol for burning purposes, containing over 3 per cent. of proof spirit	per imp. proof gallon	—	5 10 0	—
	(g) Wood naphtha and methyl alcohol .. .. .		—	20%	—
	(h) Toilet preparations (liquid)—				
	(i) containing over 3 per cent. of proof spirit and not falling under sub-paragraph (ii) or (iii) .. .. .	per imp. gallon	—	1 18 6 or 40% whichever duty shall be the greater.	1 18 6 50% be the
	(ii) overproof, containing over 100 per cent. proof spirit and not falling under sub-paragraph (iii) .. .. .	per imp. proof gallon	—	1 17 6 or 40% whichever duty shall be the greater.	1 17 6 50% be the
	(iii) containing more than 50 per cent. by weight of propyl alcohol .. .. .	per imp. gallon	—	1 17 6	1 17 6
	and in addition thereto for each multiple of 5 per cent. or part thereof in excess of 50 per cent. by weight of alcohol .. .. .	per imp. gallon	—	0 2 9 or 40% whichever duty shall be the greater.	0 2 9 50% be the
	(i) Propyl alcohol—				
	(i) containing not more than 50 per cent. by weight of alcohol .. .. .	per imp. gallon	—	1 17 6	—
	(ii) containing more than 50 per cent. by weight of alcohol .. .. .	per imp. gallon	—	1 17 6	—
	and in addition thereto for each multiple of 5 per cent. or part thereof in excess of 50 per cent. by weight of alcohol .. .. .	per imp. gallon	—	0 2 9	—
51	Waters: mineral, aerated and table:				
	(a) In bottles containing each not more than $\frac{3}{4}$ reputed pint ..	per doz. bottles	—	0 0 9	—
	(b) In bottles containing each more than $\frac{3}{4}$ reputed pint and not more than $1\frac{1}{2}$ reputed pints .. .. .	per doz. bottles	—	0 1 0	—
	(c) In larger size bottles or other containers .. .. .	per imp. gallon	—	0 1 0	—
52	Wines:				
	(a) Still wines not exceeding 20 per cent. of proof spirit .. .. .	per imp. gallon	—	0 6 6	—
	(b) Still wines exceeding 20 per cent. but not exceeding 50 per cent. of proof spirit .. .. .	per imp. gallon	—	0 13 0	—

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
52	—Continued.				
	(c) Sparkling wines, except champagne .. .. .	per imp. gallon	—	1 8 0	—
	(d) Champagne .. .. .	per imp. gallon	—	1 0 6	1 8 0
	<i>Note:</i> Wines containing less than 3 per cent. of proof spirit are excluded from the above, and wines containing more than 50 per cent. of proof spirit are classed as spirits.				

CLASS III.—TOBACCO AND MANUFACTURES THEREOF.

53	Cigars and cigarillos .. ..	per lb.	—	0 9 0	0 11 4
54	Cigarettes .. .. .	per lb.	—	0 8 0	—
		per 50 cigarettes	—	0 1 1½	—
55	Gorak, or goracco, and hookah mixture, and all imitations or substitutes therefor or for tobacco ..	per lb.	—	0 13 8	—
56	Snuff .. .. .	per lb.	—	0 4 0	—
57	Tobacco, manufactured:				
	(a) Cigarette .. .. .	per lb.	—	0 13 8	—
	(b) Other .. .. .	per lb.	—	0 9 2	—
	<i>Note:</i> "Cigarette tobacco" means— (a) any tobacco cut into strips less than one-twenty-fifth of an inch in width; or (b) any cut tobacco described or offered for sale as tobacco for making into cigarettes; or (c) a mixture of any cut tobacco with tobacco as defined in paragraph (a) or (b) of this <i>Note</i> .				
58	Tobacco, unmanufactured .. ..	per lb.	—	0 3 6	—

CLASS IV.—FIBRES, YARNS, TEXTILES AND APPAREL.

59	(1) Bags n.e.e.:				
	(a) Lined or unlined jute, hemp or hessian bags—				
	(i) manufactured from material weighing 4 oz. or more per sq. yd. but not exceeding 10½ oz. per sq. yd. .. .. .		—	20% Free	—
	(ii) other .. .. .		—	Free	—
	(b) For flour, grain, manure, sugar, wool, coal and minerals, and for local produce or manufactures—				
	(i) of cotton .. .. .		—	15%	—
	(ii) other, but excluding those provided for in paragraph (a) .. .. .		—	Free	—
	(c) Other .. .. .		—	20%	—
	(2) Trunks, attaché cases, hat boxes and suitcases, n.e.e. .. .. .		—	20%	—
	(3) Cotton ham wrappers .. .. .		—	Free	—
60	(1) Battery cloth and baize; gauze, matting, sieving and screening, not being of metal, for use in connection with machinery; brattice cloth, bolting cloth and mill silk; but excluding coconut matting .. .. .		—	Free	—
	(2) Filter bags and filter candles; filter cloths, discs and papers, fashioned expressly for, essential to and to be used with filters for industrial and manufacturing purposes, and pulp and glass wool for use in such filters .. (United Kingdom)		Free	5%	—
	(3) Plastic insect screening .. .. .		—	5%	—
61	(a) Blankets and rugs, shawls, n.e.e., sheets commonly used as blankets or rugs and known as kaffir sheets:				

Tariff item.	Article.		Mini-	Inter-	Maxi-
			imum	mediate	imum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
61	(a)—Continued.				
	(1) Weighing more than 12 oz. each and imported singly or in pairs or in the piece—				
	(i) consisting wholly of cotton, or of cotton and wool containing more than 60 per cent. of cotton ..	per lb.	—	0 0 8 or 25% whichever duty shall be the greater.	—
	(ii) containing 40 per cent. or more of wool .. ..	per lb.	—	0 0 11 or 25% whichever duty shall be the greater.	—
	(iii) other .. .. .	per lb.	—	0 1 2 or 25% whichever duty shall be the greater.	—
	(2) Second-hand, for sale ..	each	—	0 5 0	—
	(b) Blankets and rugs, n.e.e., sheets commonly used as blankets or rugs or body wraps and known as kaffir sheets, weighing not more than 12 oz. each and imported singly or in pairs or in the piece .. .. .				
	(c) Blanketing .. .. .	per lb.	—	10% 0 1 0 or 25% whichever duty shall be the greater.	—
	(d) Quilts, padded .. .. .			15%	—
62	Candlewick .. .. .			25%	—
63	Carpets and other floor coverings and felt:				
	(a) Carpets, carpeting, floor rugs and mats (other than coir, sisal and similar hard vegetable fibres) .. .. .			20%	—
	(b) (i) Mats and mattings of coir, sisal and similar hard vegetable fibres, being pile fabrics .. .. .	per square foot	—	25% or 0 0 3 whichever duty shall be the greater.	—
	(ii) Mats and mattings of coir, sisal and similar hard vegetable fibres, not being pile fabrics .. .. .	per square yard	—	25% or 0 0 2½ whichever duty shall be the greater.	—
	(c) Felt—				
	(i) carpet felt .. .. .			10%	—
	(ii) other—				
	(A) jute felt and wool felt ..			15%	—
	(B) other .. .. .			10%	—
	(d) Linoleum and floor cloth—				
	(i) printed feltbase floorcoverings, in lengths or otherwise .. .. .			20%	—
	(ii) other .. .. .			10%	—
	(e) Other .. .. .			10%	—
64	Cheese bandages and caps, including tubular cheese cloth in the piece for use in the manufacture of cheese ..			Free	—
65	Clothing:				
	(a) Bespoke, or made by a tailor or dressmaker to the order of an individual, including men's partly finished clothing, but excluding underclothing .. .. .			30%	—
	(b) Ready made, new—				
	(i) jackets, vests and trousers, other than knitted, for men and boys, excluding clothing provided for in sub-para-				

Tariff item.	Article.		Mini-	Inter-	Maxi-
			imum	mediate	imum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
65	(b) (i)—Continued.				
	graphs (b) (ii), (b) (vi) (6) and (b) (vi) (9)—				
	(1) of calico, drill, twill or sateen, for men .. ..	per garment	—	30% or 0 3 0 duty shall be the greater.	40% 0 4 0
	(2) other, for men .. ..	per garment	—	25% or 0 5 0 duty shall be the greater.	35% 0 6 0
	(3) of calico, drill, twill or sateen, for boys (excluding shorts provided for in sub-paragraph (b) (i) (6) ) .. ..	per garment	—	25% or 0 2 0 duty shall be the greater.	35% 0 3 0
	(4) other, for boys, excluding blazers and shorts provided for in sub-paragraphs (b) (i) (5) and (b) (i) (6), respectively ..	per garment	—	25% or 0 3 0 duty shall be the greater.	35% 0 4 0
	(5) blazers (plain and multi-coloured) for boys ..		—	15%	—
	(6) shorts for boys (excluding those forming parts of suits)—				
	(a) of calico, drill, twill or sateen .. ..	per garment	—	25% or 0 2 0 duty shall be the greater.	35% 0 3 0
	(b) other .. ..	per garment	—	25% or 0 3 0 duty shall be the greater.	35% 0 4 0
	(ii) dustcoats, butchers' and warehousemen's and factory coats, overalls and boiler suits, motorists' suits and leggings, men's knickers and smocks, and women's slacks, jeans and shorts, but excluding knitted clothing, children's clothing, rubber and asbestos clothing, and waterproof clothing provided for in sub-paragraph (b) (vi) (6)—				
	(1) made from calico, drill, twill or sateen .. ..	per garment	—	30% or 0 3 0 duty shall be the greater.	40% 0 4 0
	(2) other .. ..	per garment	—	25% or 0 3 0 duty shall be the greater.	35% 0 4 0
	(iii) overcoats for men and boys, excluding waterproof clothing provided for in sub-paragraph (b) (vi) (6) and knitted overcoats—				

Tariff item.	Article.	Minimum duty.			Intermediate duty.			Maximum duty.		
		£	s.	d.	£	s.	d.	£	s.	d.
65	(b) (iii)—Continued.									
	(1) containing more than 30 per cent. by weight of worsted wool, for men ..	—			20%			25%		
	each	—			0 10 0			0 12 6		
					whichever duty shall be the greater.					
	(2) other, for men .. .. .	—			15%			20%		
	each	—			0 10 0			0 12 6		
					whichever duty shall be the greater.					
	(3) containing more than 30 per cent. by weight of worsted wool, for boys ..	—			20%			25%		
	each	—			0 5 0			0 7 6		
					whichever duty shall be the greater.					
	(4) other, for boys .. .. .	—			15%			—		
	(iv) knitted outer clothing n.e.e. including jerseys, pullovers and shirts—									
	(1) containing more than 50 per cent. by weight of worsted wool .. .. .	—			30%			35%		
	dresses and frocks .. .. .	—			0 7 6			0 10 0		
	other .. .. .	—			0 2 6			0 3 6		
					and in addition			20%		
	(2) containing 50 per cent. or more by weight of rayon or cellulose acetate or mixtures thereof ..	—			30%			35%		
	dresses and frocks .. .. .	—			0 5 0			0 6 0		
	other .. .. .	—			0 1 6			0 2 0		
					and in addition			20%		
	(3) containing 50 per cent. or more by weight of cotton .. .. .	—			25%			30%		
		—			0 1 6			0 2 0		
					and in addition			25%		
	(4) other .. .. .	—			20%			25%		
		—			0 1 6			0 2 0		
					and in addition			20%		
	<i>Note:</i> Articles containing 50 per cent. by weight of cotton and 50 per cent. by weight of rayon or cellulose acetate or mixtures thereof shall be deemed to be of rayon or cellulose acetate.									
	(v) underwear (woven or knitted), n.e.e.—									
	(1) containing 50 per cent. or more by weight of cotton—									
	(A) boys' vests, pants and trunks; and girls' vests and knickers ..	—			15%			25%		
	per garment	—			0 0 3			0 1 0		
					and in addition			15%		
	(B) men's vests, pants and trunks—									
	(i) knitted .. .. .	15%			15%			25%		
	(United Kingdom)	Free			0 0 4			0 1 3		
					and in addition			15%		
	(ii) woven .. .. .	—			15%			25%		
	per garment	—			0 0 4			0 1 3		
					and in addition			15%		

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
65	(b) (v) (1)—Continued.				
	(C) women's vests and knickers—				
	(i) knitted .. .. . (United Kingdom)	per garment	15% with	15% a minimum of	25% of
			Free	0 0 3	0 1 3
			and	in addition	
	(ii) woven .. .. .	per garment	15% —	15% a minimum of	15% 25%
			—	0 0 3	0 1 3
			and	in addition	
	(D) girls' slips and combinations .. .. .	per garment	—	15%	15%
			—	15% a minimum of	25%
			—	0 0 4	0 1 3
			and	in addition	
	(E) women's slips and combinations—				
	(i) knitted .. .. . (United Kingdom)	per garment	15% with	15% a minimum of	25% of
			Free	0 0 5	0 1 9
			and	in addition	
	(ii) woven .. .. .	per garment	15% —	15% a minimum of	15% 25%
			—	0 0 5	0 1 9
			and	in addition	
	(F) other .. .. .		—	15% 30%	15% 40%
	(2) containing 50 per cent. or more by weight of rayon or cellulose acetate or mixtures thereof—				
	(A) boys' vests, pants and trunks .. .. .	per garment	—	15% a minimum of	20% of
			—	0 0 4	0 1 0
			and	in addition	
	(B) girls' vests and knickers .. .. .	per garment	—	15% a minimum of	20% of
			—	0 0 3	0 1 0
			and	in addition	
	(C) men's vests, pants and trunks—				
	(i) knitted .. .. . (United Kingdom)	per garment	15% with	15% a minimum of	20% of
			Free	0 0 6	0 1 6
			and	in addition	
	(ii) woven .. .. .	per garment	15% —	15% a minimum of	15% 20%
			—	0 0 6	0 1 6
			and	in addition	
	(D) women's vests and knickers—				
	(i) knitted .. .. . (United Kingdom)	per garment	15% with	15% a minimum of	20% of
			Free	0 0 4	0 1 6
			and	in addition	
	(ii) woven .. .. .	per garment	15% —	15% a minimum of	15% 20%
			—	0 0 4	0 1 6
			and	in addition	
	(E) girls' slips and combinations .. .. .	per garment	—	15%	15%
			—	15% a minimum of	20%
			—	0 0 5	0 1 3
			and	in addition	
	(F) women's slips and combinations—				
			—	15%	15%

Tariff item.	Article.	Minimum duty.			Intermediate duty.			Maximum duty.		
		£	s.	d.	£	s.	d.	£	s.	d.
65	(b) (v) (2) (F)—Continued.									
	(i) knitted .. .. . (United Kingdom)			15%		15%			20%	
	per garment			Free		0 0 7		0 2 0		
	(ii) woven .. .. .			15%		15%		15%		
	per garment			—		0 0 7		0 2 0		
	(G) other .. .. .			—		15%		15%		
	(3) containing more than 50 per cent. by weight of artificial or synthetic fibres, other than rayon or cellulose acetate—									
	(A) boys' vests, pants and trunks and girls' vests and knickers ..			—		25%		35%		
	per garment			—		0 0 4		0 1 0		
	(B) men's vests, pants and trunks and women's vests and knickers ..			—		25%		35%		
	per garment			—		0 1 6		0 2 0		
	(C) girls' slips and combinations .. .. .			—		25%		35%		
	per garment			—		0 0 5		0 1 3		
	(D) women's slips and combinations ..			—		25%		35%		
	per garment			—		0 3 0		0 4 0		
	(E) other .. .. .			—		25%		35%		
	(4) of other composition ..			—		15%		25%		
	<i>Note:</i> Articles containing 50 per cent. by weight of cotton or 50 per cent. by weight of rayon or cellulose acetate or mixtures thereof shall be deemed to be of rayon or cellulose acetate.									
	(vi) other clothing and infants' clothing—									
	(1) women's woven overcoats n.e.e. .. .. .			—		20%		30%		
	each			—		0 10 0		0 12 6		
	(2) other women's woven outerwear n.e.e. ..			—		25%		35%		
	containing 50 per cent. or more by weight of wool, silk, or artificial or synthetic fibres other than rayon or cellulose acetate—									
	dresses and frocks ..			—		0 7 6		0 10 0		
	jackets .. .. .			—		0 5 6		0 7 0		
	skirts .. .. .			—		0 4 0		0 5 0		
	other .. .. .			—		0 2 6		0 3 6		
	containing more than 50 per cent. by weight of cotton or rayon or cellulose acetate or mixtures thereof—									
	dresses and frocks ..			—		0 5 0		0 6 6		
	jackets .. .. .			—		0 3 6		0 4 6		
	skirts .. .. .			—		0 2 6		0 3 6		
	other .. .. .			—		0 2 0		0 3 0		
	(3) foundation garments—									
	(a) roll-ons .. .. .			—		15%		25%		
	(b) other .. .. .			—		15%		25%		
	brassieres and suspender belts .. .. .			—		0 1 0		0 1 6		
	corselettes, corsets and girdles .. .. .			—		0 2 6		0 3 6		





Tariff item.	Article.		Mini-	Inter-	Maxi-
			imum	mediate	imum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
65	(c) (iv)(1)—Continued.				
	fibres other than rayon or cellulose acetate ..		—	25%	35%
			with a minimum	per nightdress	
			or per	pyjama suit of	
			—	0 5 0	0 6 6
	(2) containing more than 50 per cent. by weight of rayon or cellulose acetate or mixtures thereof ..		—	30%	35%
			with a minimum	per nightdress	
			or per	pyjama suit (except	
			children's) of	0 2 6	0 3 6
			—	25%	35%
(3) other .. .. .		with a minimum	per nightdress		
		or per	pyjama suit (except		
		children's) of	0 2 6	0 3 6	
(v) collars imported separately		—	20%	30%	
(d) Second-hand clothing, for sale—					
(i) overcoats .. .. .		—	25%	—	
		each	or		
		—	0 4 0	—	
		whichever	duty shall	be the	
		—	greater.	—	
(ii) other .. .. .		—	25%	—	
		per	or		
		garment	—		
		—	0 3 6	—	
		whichever	duty shall	be the	
		—	greater.	—	
66	Shawls:				
	(a) Cashmere, lace and silk ..		—	15%	—
	(b) Knitted and crocheted ..		—	15%	—
	(c) Other shawls weighing not more than 12 oz. each .. .. .		—	15%	—
67	Furs:				
	(a) Fur skins—				
	(i) raw, cleaned and dried but otherwise unmanufactured ..		—	Free	—
	(ii) in the single original pelt, tanned and dyed or wholly or partly dressed .. .. .		—	15%	—
	(iii) tails and cuttings .. .. .		—	15%	—
	(iv) shaped pieces, known as "sacs", "plates" and "crosses", not otherwise worked up .. .. .		—	20%	—
	(b) Other, including muffs and articles of apparel (except gloves) made from furs .. .. .		—	33½%	—
68	Gloves, except firemen's (fire brigade) gauntlets, anti-gas gloves, and gloves specially constructed for agricultural and sporting purposes:				
	(a) Knitted, made wholly of cotton or synthetic fibres or mixtures thereof, and leather gloves (except gloves reinforced or otherwise specially constructed for industrial purposes) ..		—	25%	35%
	(b) Reinforced or otherwise specially constructed for industrial purposes .. .. .		15%	20%	—
	(United Kingdom)				
	(c) Other (except gloves made wholly of rubber) .. .. .		—	15%	—
69	Hats, caps and bonnets, and hoods and shapes:				
	(a) Hoods and shapes—				
	(i) second-hand .. .. .	each	—	0 3 6	—
	(ii) furfelt hoods for men's hats		—	20%	—
	(iii) woolfelt .. .. .		—	15%	20%
				and in addition	
			per doz.	—	0 12 0
	(iv) other .. .. .		—	15%	—
	(b) Miners' safety hats and caps ..		—	Free	—
	(c) Rubber bathing caps .. .. .		—	15%	—
(d) Boys' caps—					
(i) new of felt, wool, hair, straw or other vegetable fibre ..		—	20%	25%	
(ii) other .. .. .		—	20%	—	

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
69	—Continued.				
	(e) Men's—				
	(i) (A) furfelt hats, new ..	per doz.	—	25% with a minimum of	30% 0 12 0
	(B) other felt or fur hats, new .. .. .	per doz.	—	20% with a minimum of	25% 0 12 0
	(ii) caps—	per doz.	—	and in addition	0 12 0
	(A) new, of felt, wool, hair, straw or other vegetable fibre .. .. .		—	20%	25%
	(B) other .. .. .	each	—	20% 0 3 6	—
	(iii) second-hand, for sale ..		—		
	(iv) other, excluding cloth hats—				
	(A) new, of felt, wool, hair, straw or other vegetable fibre .. .. .		—	15%	20%
	(B) other .. .. .		—	15%	—
	(f) Ladies' (excluding cloth hats)—				
	(i) trimmed (but linings, bands and borders do not constitute trimming) .. .. .		—	25%	—
	(ii) untrimmed not ready to wear—				
	(A) new, of felt, wool, hair, straw or other vegetable fibre .. .. .	per doz.	—	15% or 0 6 0	20% 0 8 0
	(B) other .. .. .	per doz.	—	whichever duty shall be the greater. 15% or 0 6 0	—
	(iii) other (excluding nurses' caps)—				
	(A) new, of felt, wool, hair, straw or other vegetable fibre .. .. .		—	15%	20%
	(B) other .. .. .	each	—	15% or 30% or 0 0 6	35% 0 0 9
	(g) Nurses' caps .. .. .		—	whichever duty shall be the greater.	
	(h) Cloth hats—				
	(i) ladies' trimmed (but linings, bands and borders do not constitute trimming) ..	per doz.	—	25% or 0 10 0	35% 0 14 0
	(ii) other .. .. .	per doz.	—	whichever duty shall be the greater. 25% or 0 10 0	35% 0 14 0
	(i) Other—				
	(i) new, of felt, wool, hair, straw or other vegetable fibre .. .. .		—	15%	20%
	(ii) other .. .. .		—	15%	—
70	Hosiery:				
	(a) Socks, finished or unfinished:				
	(1) Of worsted yarn, containing more than 50 per cent. by weight of wool .. .. .		—	20%	30%
	(2) Other—				
	(i) for infants and young children .. .. .		—	25%	50%
	(ii) other .. .. .		—	25%	50%
		per doz. pairs	—	or 0 9 0	0 9 0
	(b) Stockings, finished or unfinished:				
	(1) Women's and girls', but excluding three-quarter hose—		—	whichever duty shall be the greater.	

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
70	(b) (1)—Continued. (i) manufactured from man-made fibres other than rayon or cellulose acetate (United Kingdom, Canada and Eire)		20%	20%	40%
		per doz. pairs	0 8 0	0 8 0	0 16 0
			whichever duty shall be the greater, and in addition		
	(ii) rayon or cellulose acetate (United Kingdom, Canada and Eire)		Free	5% 15%	10% —
	(iii) silk (United Kingdom, Canada and Eire)		10%	15%	—
	(iv) other (United Kingdom, Canada and Eire)		10%	15%	20%
	(2) Other, including all three-quarter hose—				
	(i) containing more than 50 per cent. by weight of rayon or cellulose acetate or mixtures thereof, or of nylon or silk (United Kingdom, Canada and Eire)		10%	15%	—
	(ii) other (United Kingdom, Canada and Eire)		20%	25%	40%
71	Laces, lace curtaining, lace flouncing and lace embroidery, in the piece or in the form of insertions or medallions (United Kingdom)		Free	5%	15%
72	(a) Coated piece goods:				
	(i) Imitation leather, leather cloth and materials similar to imitation leather and leather cloth		—	15%	50%
	(ii) Bookbinders' cloth, oil cloth and oil baize not being floor-cloth		—	Free	—
	(b) Window-blind cloth containing less than 50 per cent. by weight of fabric		—	Free	—
	(c) Other coated piece goods excluding canvas; and impregnated piece goods containing less than 50 per cent. by weight of fabric, excluding that mentioned in paragraph (b)		—	15%	—
73	(1) Millinery, drapery, haberdashery, and textile articles of furnishing and napery, n.e.e.:				
	(a) (i) Handkerchiefs; bedspreads; collars; face cloths (not made of woven terry towelling); scarves; hairbows; neckwear; stoles		—	15%	—
	(ii) Elastic, tape, braid, webbing and ribbon		—	25%	40%
	(iii) Braces, suspenders and belts (not leather)—				
	(A) braces less than 30 inches in length		—	22½%	30%
		each	—	0 0 6	0 1 0
			whichever duty shall be the greater.		
	(B) braces 30 inches or more in length		—	22½%	30%
		each	—	0 0 8	0 1 4
			whichever duty shall be the greater.		
	(C) other		—	15%	—
	(iv) (No paragraph)		—	15%	—
	(v) Bindings		—	15%	—
	(vi) Sanitary pads		—	15%	—
	(vii) Towels (not made of woven terry towelling), sanitary and other		—	15%	25%
	(viii) Cloth labels and tabs with woven inscriptions		—	25%	—
	(ix) Coat hangers		—	15%	—
	(x) Combs		—	15%	—
	(xi) Embroidered badges		—	25%	—



Tariff item.	Article.	Minimum duty.			Intermediate duty.			Maximum duty.		
		£	s.	d.	£	s.	d.	£	s.	d.
76	(3) —Continued.									
	weight of cotton, but excluding yarn for making carpets and floor rugs, mercerized knitting, and sewing, embroidery, darning and crochet yarn, threads and twists—									
	(a) single, of a resultant count less than 6s—									
	(i) unprocessed .. .. .	—			Free					5%
	(ii) not further processed than bleached or dyed ..	—			15%					25%
	(iii) other .. .. .	—			15%					25%
	(b) plied and other, of a resultant count less than 6s—									
	(i) unprocessed .. .. .	—			15%					25%
	(ii) not further processed than bleached or dyed ..	—			15%					25%
	(iii) other .. .. .	—			15%					25%
	(c) single, plied and other, of a resultant count not less than 6s and not more than 50s—									
	(i) unprocessed .. .. .	—			15%					25%
	(ii) not further processed than bleached or dyed ..	—			15%					25%
	(iii) other .. .. .	—			15%					25%
	(d) single, of a resultant count of more than 50s—									
	(i) unprocessed .. .. .	—			Free					5%
	(ii) not further processed than bleached or dyed ..	—			15%					25%
	(iii) other .. .. .	—			15%					25%
	(e) plied and other, of a resultant count of more than 50s—									
	(i) unprocessed .. .. .	—			15%					25%
	(ii) not further processed than bleached or dyed ..	—			15%					25%
	(iii) other .. .. .	—			15%					25%
	(4) Sewing, embroidery, darning and crochet yarn, threads and twists, containing 50 per cent. or more by weight of cotton ..	—			5%					10%
	(5) Mercerized knitting yarn, threads and twists, containing 50 per cent. or more by weight of cotton .. .. .	—			5%					10%
	(6) Woven fabric in the piece not being blanketing, or canvas provided for under item 75 (1), containing 50 per cent. or more by weight of cotton—									
	(a) the free-on-board price of which does not exceed 2s. per yard—									
	(i) calico the free-on-board price of which does not exceed 6s. 6d. per lb. by weight of material—									
	(A) unbleached .. .. . (United Kingdom)				5%					15%
	per yard	Free			0 0 1½					0 0 3
		whichever			duty shall					be the
					greater,					
					and in addition					
	(B) bleached .. .. . (United Kingdom)				30%					35%
	per yard	Free			0 0 1½					0 0 3
		whichever			duty shall					be the
					greater,					
					and in addition					
	(C) piece-dyed .. .. . (United Kingdom)				30%					35%
	per yard	Free			0 0 1½					0 0 3
		whichever			duty shall					be the
					greater,					
					and in addition					
	(ii) calico the free-on-board price of which exceeds 6s. 6d. per lb. by weight of material—									
	(A) unbleached .. .. . (United Kingdom)				5%					15%
	per yard	Free			0 0 1½					0 0 3
		whichever			duty shall					be the
					greater,					
					and in addition					
					20%					35%

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
76	(6) (a) (ii) —Continued.				
	(B) bleached .. .. . (United Kingdom)	per yard	5% Free whichever	10% or 0 0 1½ duty shall be the greater, and in addition	15% 0 0 3
	(C) piece-dyed .. .. . (United Kingdom)	per yard	20% 5% Free whichever	20% 10% or 0 0 1½ duty shall be the greater, and in addition	35% 15% 0 0 3
	(iii) drill, twill and sateen, the free-on-board price of which does not exceed 6s. 6d. per lb. by weight of material— (A) unbleached .. .. . (United Kingdom)	per yard	20% 5% Free whichever	20% 10% or 0 0 1½ duty shall be the greater, and in addition	35% 15% 0 0 3
	(B) bleached .. .. . (United Kingdom)	per yard	30% 5% Free whichever	30% 10% or 0 0 1½ duty shall be the greater, and in addition	35% 15% 0 0 3
	(C) piece-dyed .. .. . (United Kingdom)	per yard	30% 5% Free whichever	30% 10% or 0 0 1½ duty shall be the greater, and in addition	35% 15% 0 0 3
	(D) yarn-dyed .. .. . (United Kingdom)	per yard	30% 5% Free whichever	30% 10% or 0 0 1½ duty shall be the greater, and in addition	35% 15% 0 0 3
	(iv) drill, twill and sateen, the free-on-board price of which exceeds 6s. 6d. per lb. by weight of material— (A) unbleached .. .. . (United Kingdom)	per yard	30% 5% Free whichever	30% 10% or 0 0 1½ duty shall be the greater, and in addition	35% 15% 0 0 3
	(B) bleached .. .. . (United Kingdom)	per yard	20% 5% Free whichever	20% 10% or 0 0 1½ duty shall be the greater, and in addition	35% 15% 0 0 3
	(C) piece-dyed .. .. . (United Kingdom)	per yard	20% 5% Free whichever	20% 10% or 0 0 1½ duty shall be the greater, and in addition	35% 15% 0 0 3
	(D) yarn-dyed .. .. . (United Kingdom)	per yard	20% 5% Free whichever	20% 10% or 0 0 1½ duty shall be the greater, and in addition	35% 15% 0 0 3
	(v) terry towelling .. .. . (United Kingdom)	per yard	20% 5% Free whichever	20% 10% or 0 0 1½ duty shall be the greater, and in addition	35% 15% 0 0 3
		per yard	15% 0 0 4½ whichever	15% or 0 0 4½ duty shall be the greater, and in addition	20% 0 0 6
			Free	Free	15%

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Maximum duty.
		£ s. d.	£ s. d.	£ s. d.
76	(6) (a) —Continued.			
	(vi) winter sheeting— (A) of a free-on-board price not exceeding 8s. per lb. by weight of material . . . . . (United Kingdom)	5%	10% or 0 0 1½	15% 0 0 3
	per yard	Free whichever	duty shall greater, and in addition	be the
	(B) other . . . . . (United Kingdom)	15% 5%	15% 10% or 0 0 1½	35% 15% 0 0 3
	per yard	Free whichever	duty shall greater, and in addition	be the
	(vii) kaffir sheeting . . . . .	15% —	15% 20%	15% 35%
	<i>Note:</i> "Kaffir sheeting" means grey or unbleached cotton materials (excluding canvas, calico, drill, twill, sateen and winter sheeting) containing 50 per cent. or more by weight of cotton and weighing 5 oz. or over per square yard.			
	(viii) printed, other than included elsewhere in this item— (A) of a free-on-board price not exceeding 11s. per lb. by weight of material, but excluding indigo blue discharge prints . . . . . (United Kingdom)	5%	10% or 0 0 1½	15% 0 0 3
	per yard	Free whichever	duty shall greater, and in addition	be the
	(B) other . . . . . (United Kingdom)	Free 5%	Free 10% or 0 0 1½	15% 15% 0 0 3
	per yard	Free whichever	duty shall greater.	be the
	(ix) raised, other than included elsewhere in this item— (A) of a free-on-board price not exceeding 8s. per lb. by weight of material (other than flannelette and winceyette) . . . . . (United Kingdom)	5%	10% or 0 0 1½	15% 0 0 3
	per yard	Free whichever	duty shall greater, and in addition	be the
	(B) other . . . . . (United Kingdom)	Free 5%	Free 10% or 0 0 1½	35% 15% 0 0 3
	per yard	Free whichever	duty shall greater.	be the
	(x) plush or pile, other than included elsewhere in this item— (A) of a free-on-board price not exceeding 8s. per lb. by weight of material (excluding corduroy) . . . . . (United Kingdom)	5%	10% or 0 0 1½	15% 0 0 3
	per yard	Free whichever	duty shall greater, and in addition	be the
	(B) other . . . . . (United Kingdom)	Free 5%	Free 10% or 0 0 1½	35% 15% 0 0 3
	per yard	Free whichever	duty shall greater.	be the
	(xi) unbleached in plain weave (other than raised, plush or pile or included elsewhere in this item)— (A) of a free-on-board price not exceeding			



Tariff item.	Article.		Mini-	Inter-	Maxi-	
			mum	mediate	mum	
			duty.	duty.	duty.	
			£ s. d.	£ s. d.	£ s. d.	
76	(6) (a) (xi) (A) —Continued.	8s. per lb. by weight of material . . . . . (United Kingdom)	5%	10% or 0 0 1½	15% 0 0 3	
		per yard	Free whichever	duty shall greater, and in addition	be the	
		(B) other . . . . . (United Kingdom)	5%	Free 10% or 0 0 1½	35% 15% 0 0 3	
		per yard	Free whichever	duty shall greater.	be the	
		(xii) unbleached in twill or sateen weave (other than raised, plush or pile or included elsewhere in this item)—				
		(A) of a free-on-board price not exceeding 8s. per lb. by weight of material . . . . . (United Kingdom)	5%	10% or 0 0 1½	15% 0 0 3	
		per yard	Free whichever	duty shall greater, and in addition	be the	
		(B) other . . . . . (United Kingdom)	5%	Free 10% or 0 0 1½	35% 15% 0 0 3	
		per yard	Free whichever	duty shall greater.	be the	
		(xiii) bleached in plain weave (other than raised, plush or pile or included elsewhere in this item)—				
		(A) of a free-on-board price not exceeding 8s. per lb. by weight of material . . . . . (United Kingdom)	5%	10% or 0 0 1½	15% 0 0 3	
		per yard	Free whichever	duty shall greater, and in addition	be the	
		(B) other . . . . . (United Kingdom)	5%	Free 10% or 0 0 1½	35% 15% 0 0 3	
		per yard	Free whichever	duty shall greater.	be the	
		(xiv) bleached in twill or sateen weave (other than raised, plush or pile or included elsewhere in this item)—				
		(A) of a free-on-board price not exceeding 8s. per lb. by weight of material . . . . . (United Kingdom)	5%	10% or 0 0 1½	15% 0 0 3	
		per yard	Free whichever	duty shall greater, and in addition	be the	
		(B) other . . . . . (United Kingdom)	5%	Free 10% or 0 0 1½	35% 15% 0 0 3	
		per yard	Free whichever	duty shall greater.	be the	
		(xv) piece-dyed in plain weave (other than raised, plush or pile or included elsewhere in this item)—				
(A) of a free-on-board price not exceeding 8s. per lb. by weight of material . . . . . (United Kingdom)	5%	10% or 0 0 1½	15% 0 0 3			
per yard	Free whichever	duty shall greater, and in addition	be the			
(B) other . . . . . (United Kingdom)	5%	Free 10% or 0 0 1½	35% 15% 0 0 3			
per yard	Free whichever	duty shall greater.	be the			

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
76	(6) (a) —Continued.				
	(xvi) piece-dyed in twill or sateen weave (other than raised, plush or pile or included elsewhere in this item)—				
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material . . . . . (United Kingdom)	per yard	5% Free whichever	10% or 0 0 1½ duty shall greater,	15% 0 0 3 be the
	(B) other . . . . . (United Kingdom)	per yard	5% Free whichever	10% or 0 0 1½ duty shall greater.	35% 15% 0 0 3 be the
	(xvii) yarn-dyed in plain weave (other than raised, plush or pile or included elsewhere in this item)—				
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material . . . . . (United Kingdom)	per yard	5% Free whichever	10% or 0 0 1½ duty shall greater,	15% 0 0 3 be the
	(B) other . . . . . (United Kingdom)	per yard	5% Free whichever	10% or 0 0 1½ duty shall greater.	35% 15% 0 0 3 be the
	(xviii) yarn-dyed in twill or sateen weave (other than raised, plush or pile or included elsewhere in this item)—				
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material . . . . . (United Kingdom)	per yard	5% Free whichever	10% or 0 0 1½ duty shall greater,	15% 0 0 3 be the
	(B) other . . . . . (United Kingdom)	per yard	5% Free whichever	10% or 0 0 1½ duty shall greater.	35% 15% 0 0 3 be the
	(xix) window blind holland—				
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material . . . . . (United Kingdom)	per yard	5% Free whichever	10% or 0 0 1½ duty shall greater,	15% 0 0 3 be the
	(B) other . . . . . (United Kingdom)	per yard	5% Free whichever	10% or 0 0 1½ duty shall greater.	35% 15% 0 0 3 be the
	(xx) having a permanent embossed finish—				
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material . . . . . (United Kingdom)	per yard	5% Free whichever	10% or 0 0 1½ duty shall greater,	15% 0 0 3 be the
	(B) other . . . . . (United Kingdom)	per yard	5% Free whichever	10% or 0 0 1½ duty shall greater.	35% 15% 0 0 3 be the

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Maximum duty.
		£ s. d.	£ s. d.	£ s. d.
76	(6) (a) —Continued.			
	(xxi) other—			
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material .. .. (United Kingdom)	5%	10% or 0 0 1½	15% 0 0 3
	per yard	Free whichever	duty shall greater, and in addition	be the
	(B) other .. .. (United Kingdom)	Free 5%	Free 10% or 0 0 1½	35% 15% 0 0 3
	per yard	Free whichever	duty shall greater.	be the
	(b) the free-on-board price of which exceeds 2s. per yard—			
	(i) calico the free-on-board price of which does not exceed 6s. 6d. per lb. by weight of material—			
	(A) unbleached .. ..	—	35%	50%
	(B) bleached .. ..	—	35%	50%
	(C) piece-dyed .. ..	—	35%	50%
	(ii) calico the free-on-board price of which exceeds 6s. 6d. per lb. by weight of material—			
	(A) unbleached .. ..	—	25%	50%
	(B) bleached .. ..	—	25%	50%
	(C) piece-dyed .. ..	—	25%	50%
	(iii) drill, twill and sateen, the free-on-board price of which does not exceed 6s. 6d. per lb. by weight of material—			
	(A) unbleached .. ..	—	35%	50%
	(B) bleached .. ..	—	35%	50%
	(C) piece-dyed .. ..	—	35%	50%
	(D) yarn-dyed .. ..	—	35%	50%
	(iv) drill, twill and sateen, the free-on-board price of which exceeds 6s. 6d. per lb. by weight of material—			
	(A) unbleached .. ..	—	25%	50%
	(B) bleached .. ..	—	25%	50%
	(C) piece-dyed .. ..	—	25%	50%
	(D) yarn-dyed .. ..	—	25%	50%
	(v) terry towelling .. ..	—	25%	45%
	(vi) uncut and semi-cut moquette—			
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material .. ..	—	25%	50%
	(B) other .. ..	—	25%	—
	(vii) winter sheeting—			
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material .. ..	—	25%	50%
	(B) other .. ..	—	25%	—
	(viii) kaffir sheeting .. ..	—	20%	35%
	<i>Note: "Kaffir sheeting" means grey or unbleached cotton materials (excluding canvas, calico, drill, twill, sateen and winter sheeting) containing 50 per cent. or more by weight of cotton and weighing 5 oz. or over per square yard.</i>			
	(ix) printed, other than included elsewhere in this item—			
	(A) of a free-on-board price not exceeding 11s. per lb. by weight of material, but excluding indigo blue discharge prints .. ..	—	10%	30%
	(B) other .. ..	—	10%	15%
	(x) raised, other than included elsewhere in this item—			
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material, exclud-			

Tariff item.	Article.	Mini-	Inter-	Maxi-
		mum duty.	mediate duty.	mum duty.
		£ s. d.	£ s. d.	£ s. d.
76	(6) (b) (x) (A) —Continued.			
	ing flannelette and winceyette .. ..	—	10%	50%
	(B) flannelette and winceyette of a free-on-board price not exceeding 8s. per lb. by weight of material	—	10%	15%
	(C) other .. ..	—	10%	—
	(xi) plush or pile, other than included elsewhere in this item—			
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material, excluding corduroy ..	—	10%	50%
	(B) corduroy of a free-on-board price not exceeding 8s. per lb. by weight of material	—	10%	15%
	(C) other .. ..	—	10%	—
	(xii) unbleached in plain weave (other than raised, plush or pile or included elsewhere in this item)—			
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material .. ..	—	10%	50%
	(B) other .. ..	—	10%	—
	(xiii) unbleached in twill or sateen weave (other than raised, plush or pile or included elsewhere in this item)—			
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material .. ..	—	10%	50%
	(B) other .. ..	—	10%	—
	(xiv) bleached in plain weave (other than raised, plush or pile or included elsewhere in this item)—			
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material .. ..	—	10%	50%
	(B) other .. ..	—	10%	—
	(xv) bleached in twill or sateen weave (other than raised, plush or pile or included elsewhere in this item)—			
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material .. ..	—	10%	50%
	(B) other .. ..	—	10%	—
	(xvi) piece-dyed in plain weave (other than raised, plush or pile or included elsewhere in this item)—			
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material .. ..	—	10%	50%
	(B) other .. ..	—	10%	—
	(xvii) piece-dyed in twill or sateen weave (other than raised, plush or pile or included elsewhere in this item)—			
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material .. ..	—	10%	50%
	(B) other .. ..	—	10%	—
	(xviii) yarn-dyed in plain weave (other than raised, plush or pile or included elsewhere in this item)—			
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material .. ..	—	10%	50%
	(B) other .. ..	—	10%	—

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Maximum duty.
		£ s. d.	£ s. d.	£ s. d.
76	(6) (b) —Continued.			
	(xix) yarn-dyed in twill or sateen weave (other than raised, plush or pile or included elsewhere in this item)—			
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material .. .. .	—	10%	50%
	(B) other .. .. .	—	10%	—
	(xx) window blind holland—			
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material .. .. .	—	10%	50%
	(B) other .. .. .	—	10%	—
	(xxi) having a permanent embossed finish—			
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material .. .. .	—	10%	50%
	(B) other .. .. .	—	10%	—
	(xxii) other—			
	(A) of a free-on-board price not exceeding 8s. per lb. by weight of material .. .. .	—	10%	50%
	(B) other .. .. .	—	10%	—
	(7) Knitted fabric in the piece containing 50 per cent. or more by weight of cotton—			
	(a) the free-on-board price of which does not exceed 2s. per yard .. .. . (United Kingdom)	5%	10% or 10%	15%
		per yard	Free or 0 0 1½	0 0 3
			whichever duty shall be the greater, and in addition	
		12½%	12½%	27½%
	(b) the free-on-board price of which exceeds 2s. per yard ..	—	22½%	37½%
77	Wool and hair:			
	(1) Wool fibre—			
	(a) raw, not further prepared than washed, scoured, cleaned, carbonized, carded or combed, including noils ..	—	Free	—
	(b) other .. .. .	—	10%	—
	(2) Waste and flock containing more than 50 per cent. by weight of wool—			
	(a) flock .. .. .	—	Free	—
	(b) waste .. .. .	—	10%	—
	(3) Yarn, threads and twists, containing more than 50 per cent. by weight of wool, but excluding yarns for making carpets and floor rugs—			
	(a) sewing, knitting, embroidery, darning and crochet—			
	(i) knitting wool, including crochet and darning wool, being 100 per cent. wool and prepared for retail sale .. .. .	—	15%	25%
	Note: See note below subparagraph (iii).			
	(ii) other prepared for retail sale .. .. .	—	15%	—
	Note: See note below subparagraph (iii).			
	(iii) other not prepared for retail sale .. .. .	—	15%	20%
	Note: Yarn, threads and twists, prepared for retail sale shall, with the exceptions mentioned below, mean yarns, threads and twists—			
	(a) on cards, reels, tubes or similar supports, and in balls, when the weight per article			

Tariff item.	Article.		Mini-	Inter-	Maxi-
			imum	mediate	imum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
77	(3) (a) (iii) (a) —Continued.				
	does not exceed four ounces; or				
	(b) in hanks or skeins of a weight not exceeding four ounces; or				
	(c) in hanks or skeins comprising several smaller connected hanks or skeins each of which has a uniform weight not exceeding four ounces and which are separately bound by dividing threads.				
	<i>Exceptions:</i>				
	(i) single yarn, threads and twists whatever the form of presentation; and				
	(ii) all yarn, threads and twists on cops, bobbins, cheeses, cones or pirns and on other industrial supports.				
	(b) other than sewing, knitting, embroidery, darning or crochet, of wool or of mixtures thereof with man-made fibres—				
	(i) all wool, worsted .. .. .	per lb.	—	0 0 10	0 0 10
				and in addition	
				12½%	20%
	(ii) other, worsted .. .. .	per lb.	—	0 0 10	0 0 10
				and in addition	
				12½%	20%
	(iii) all wool, other than worsted .. .. .	per lb.	—	0 0 10	0 2 6
				or	
				—	25%
				whichever duty shall be the greater.	
	(iv) other .. .. .	per lb.	—	0 0 10	0 2 6
				or	
				—	25%
				whichever duty shall be the greater.	
	(c) other than those mentioned in paragraphs (a) and (b)—				
	(i) mixed with cotton .. .. .		—	15%	20%
	(ii) mixed with fibres other than cotton .. .. .		—	10%	—
	(4) Hair fibre—				
	(a) raw, not further processed than washed, bleached, or dyed .. .. .		—	Free	—
	(b) other .. .. .		—	10%	—
	(5) Waste and flock, containing more than 50 per cent. by weight of hair—				
	(a) flock .. .. .		—	Free	—
	(b) waste—				
	(i) not further processed than washed, bleached or dyed .. .. .		—	Free	—
	(ii) other .. .. .		—	10%	—
	(6) Yarn, threads and twists, containing more than 50 per cent. by weight of hair, but excluding yarns for making carpets and floor rugs—				
	(a) sewing, knitting, embroidery, darning and crochet .. .. .		—	5%	—
	(b) other .. .. .		—	10%	—
	(7) Fabric in the piece not being blanketing, containing more than 50 per cent. by weight of wool or of hair or of wool and hair mixed—				
	(a) woven worsted containing 100 per cent. of wool or of hair or of wool and hair mixed—				
	(i) striped blazer cloth .. .. .		—	5%	25%
	(ii) other .. .. .		—	20%	50%
	(b) woven worsted containing man-made fibre—				
	(i) striped blazer cloth .. .. .		—	5%	25%
	(ii) other .. .. .		—	20%	50%
	(c) other woven worsted—				

Tariff item.	Article.	Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
77	(7) (c) —Continued.	£ s. d.	£ s. d.	£ s. d.
	(i) striped blazer cloth ..	—	5%	25%
	(ii) other .. .. .	—	20%	50%
	(d) woven, other than worsted—			
	(i) containing 100 per cent. of wool or of hair or of wool and hair mixed ..	—	5%	25%
	(ii) containing man-made fibre .. .. .	—	5%	25%
	(iii) other .. .. .	—	5%	25%
	(e) knitted worsted—			
	(i) containing 100 per cent. of wool or of hair or of wool and hair mixed—			
	(A) bearing an indication by selvedge, scarv- ing, pattern, mark- ing, draw threads or in any other manner as to where it should be cut or parted to form separate fin- ished or unfinished garments or parts thereof .. .. .	—	25%	40%
	(B) other .. .. .	—	20%	32½%
	(ii) containing man-made fibre—			
	(A) bearing an indication by selvedge, scarving, pattern, marking, draw threads or in any other manner as to where it should be cut or parted to form separate fin- ished or unfinished garments or parts thereof .. .. .	—	25%	40%
	(B) other .. .. .	—	20%	32½%
	(iii) other—			
	(A) bearing an indica- tion by selvedge, scarving, pattern, marking, draw threads or in any other manner as to where it should be cut or parted to form separate fin- ished or unfinished garments or parts thereof .. .. .	—	25%	40%
	(B) other .. .. .	—	20%	32½%
	(f) knitted, other than worsted—			
	(i) containing 100 per cent. of wool or of hair or of wool and hair mixed ..	—	5%	25%
	(ii) containing man-made fibre .. .. .	—	5%	25%
	(iii) other .. .. .	—	5%	25%
78	Man-made fibres:			
	(1) Staple fibre—			
	(a) rayon or cellulose acetate ..	—	Free	—
	(b) other .. .. .	—	Free	—
	(2) Waste and flock, containing more than 50 per cent. by weight of man-made fibre .. .. .	—	Free	—
	(3) Other man-made fibre .. .. .	—	10%	—
	(4) Yarn, threads and twists, con- taining more than 50 per cent. by weight of rayon or cellulose acetate or mixtures thereof, but excluding yarn for making car- pets and floor rugs—			
	(a) knitting, spun from staple, but excluding mercerised ..	—	15%	25%
	(b) sewing, knitting (not in- cluded in (4) (a)), em- broidery, darning and cro- chet .. .. .	—	5%	—
	(c) other—			
	(i) mixed with wool or with man-made fibre other than rayon or cellulose acetate or with wool and man-made fibre other than rayon or cellulose acetate .. .. .	per lb.	0 0 10	—

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
78	(4) (c) — <i>Continued.</i>				
	(ii) filament yarn of 100 per cent. rayon or cellulose acetate or mixtures thereof .. .. .		—	5%	—
	(iii) spun from 100 per cent. rayon staple or cellulose acetate staple or mixtures thereof .. .. .		—	15%	25%
	(iv) mixed with cotton .. .. .		—	15%	25%
	(v) other .. .. .		—	10%	—
	(5) Yarn, threads and twists, containing more than 50 per cent. by weight of man-made fibre other than rayon or cellulose acetate, but excluding yarns for making carpets and floor rugs—				
	(a) filament yarn .. .. .		—	5%	10%
	(b) staple and other .. .. .		—	5%	10%
	(6) Fabric in the piece not being blanketing or canvas provided for under item 75 (1), containing more than 50 per cent. by weight of rayon or cellulose acetate or mixtures thereof—				
	(a) woven, containing not more than 70 per cent. by weight of rayon or cellulose acetate or mixtures thereof and not less than 30 per cent. by weight of wool or of hair or of wool and hair mixed, and of which over 50 per cent. of the fibres by weight have been carded or prepared, combed and spun on worsted machinery—				
	(i) striped blazer cloth .. .. . (United Kingdom)	per yard	5%	5% or 0 0 3 less 5% duty shall be the greater.	10% 0 0 4 less 5% be the
	(ii) other .. .. . (United Kingdom)	per yard	5%	5% or 0 0 3 less 5% duty shall be the greater, and in addition	10% 0 0 4 less 5% be the
	(b) woven winter sheeting .. .. . (United Kingdom)	per yard	15% 5%	15% 5% or 0 0 3 less 5% duty shall be the greater, and in addition	55% 10% 0 0 4 less 5% be the
	(c) other, woven—				
	(i) unbleached in a plain weave .. .. . (United Kingdom)	per yard	5%	5% or 0 0 3 less 5% duty shall be the greater.	10% 0 0 4 less 5% be the
	(ii) unbleached in twill or sateen weave .. .. . (United Kingdom)	per yard	5%	5% or 0 0 3 less 5% duty shall be the greater.	10% 0 0 4 less 5% be the
	(iii) bleached in plain weave .. .. . (United Kingdom)	per yard	5%	5% or 0 0 3 less 5% duty shall be the greater.	10% 0 0 4 less 5% be the
	(iv) bleached in twill or sateen weave .. .. . (United Kingdom)	per yard	5%	5% or 0 0 3 less 5% duty shall be the greater.	10% 0 0 4 less 5% be the
	(v) piece-dyed in plain weave .. .. . (United Kingdom)	per yard	5%	5% or 0 0 3 less 5% duty shall be the greater.	10% 0 0 4 less 5% be the



Tariff item.	Article.	Minimum duty.	Intermediate duty.	Maximum duty.
		£ s. d.	£ s. d.	£ s. d.
78	(6) (c) —Continued.			
	(vi) piece-dyed in twill or sateen weave .. .. (United Kingdom)	5% Free	5% or 0 0 3 less 5% duty shall greater.	10% 0 0 4 less 5%
		per yard	whichever	be the
	(vii) yarn-dyed in plain weave (United Kingdom)	5% Free	5% or 0 0 3 less 5% duty shall greater.	10% 0 0 4 less 5%
		per yard	whichever	be the
	(viii) yarn-dyed in twill or sateen weave .. .. (United Kingdom)	5% Free	5% or 0 0 3 less 5% duty shall greater.	10% 0 0 4 less 5%
		per yard	whichever	be the
	(ix) printed— (A) of a free-on-board price not exceeding 11s. per lb. by weight of material, but excluding indigo blue discharge prints .. (United Kingdom)	5% Free	5% or 0 0 3 less 5% duty shall greater.	10% 0 0 4 less 5%
		per yard	whichever	be the
	(B) other .. .. (United Kingdom)	Free 5%	Free 5% or	20% 10%
		per yard	whichever	be the
	(x) other .. .. (United Kingdom)	5% Free	5% or 0 0 3 less 5% duty shall greater.	10% 0 0 4 less 5%
		per yard	whichever	be the
	(d) knitted— (i) containing 100 per cent. rayon or cellulose acetate or mixtures thereof ..	—	30%	45%
	(ii) containing wool or hair or wool and hair mixed	—	30%	45%
	(iii) other .. ..	—	30%	45%
	(7) Fabric in the piece not being blanketing or canvas provided for under item 75 (1), containing more than 50 per cent. by weight of man-made fibre other than rayon or cellulose acetate— (a) woven— (i) unbleached— (A) containing not less than 30 per cent. by weight of wool or hair, or wool and hair mixed and of which more than 50 per cent. of the fibres by weight have been carded or prepared, combed and spun on worsted machinery	—	20% 10%	50% —
	(B) other .. ..	—	20% 10%	50% —
	(ii) bleached— (A) containing not less than 30 per cent. by weight of wool or hair, or wool and hair mixed and of which more than 50 per cent. of the fibres by weight have been carded or prepared, combed and spun on worsted machinery	—	20% 10%	50% —
	(B) other .. ..	—	20% 10%	50% —
	(iii) piece-dyed— (A) containing not less than 30 per cent. by weight of wool or			

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
78	(7) (a) (iii) (A)— <i>Continued.</i> hair, or wool and hair mixed and of which more than 50 per cent. of the fibres by weight have been carded or prepared, combed and spun on worsted machinery (B) other . . . . .		—	20% 10%	50% —
	(iv) yarn-dyed— (A) containing not less than 30 per cent. by weight of wool or hair, or wool and hair mixed and of which more than 50 per cent. of the fibres by weight have been carded or prepared, combed and spun on worsted machinery (excluding striped blazer cloth) . . . (B) other . . . . .		—	20% 10%	50% —
	(v) printed— (A) containing not less than 30 per cent. by weight of wool or hair, or wool and hair mixed and of which more than 50 per cent. of the fibres by weight have been carded or prepared, combed and spun on worsted machinery (B) other . . . . .		—	20% 10%	50% —
	(vi) other— (A) containing not less than 30 per cent. by weight of wool or hair, or wool and hair mixed and of which more than 50 per cent. of the fibres by weight have been carded or prepared, combed and spun on worsted machinery (excluding striped blazer cloth) . . . (B) other . . . . .		—	20% 10%	50% —
	(b) knitted— (i) containing 100 per cent. man-made fibre other than rayon or cellulose acetate— (A) of 100 per cent. nylon (but excluding brushed, elasticized, flocked, pleated or embroidered fabrics and fabrics printed with non-fugitive colours or dyes) . . .	per yard	—	15% or 0 0 6	— —
	(B) other . . . . .		—	10% 10%	— —
	(ii) containing nylon mixed with fibres other than wool or hair or wool and hair mixed (but excluding brushed, elasticized, flocked, pleated or embroidered fabrics and fabrics printed with non-fugitive colours or dyes)	per yard	—	15% or 0 0 6	— —
	(iii) containing wool or hair or wool and hair mixed . . .		—	10%	—
	(iv) other . . . . .		—	10%	—
79	Jute and hemp: (1) Fibre— (a) raw (including tow) not further processed than scutched . . . . .		—	Free	—

whichever duty shall be the greater, and in addition

10%  
10%

whichever duty shall be the greater, and in addition

Tariff item.	Article.	Mini-	Inter-	Maxi-
		mum duty.	mediate duty.	mum duty.
		£ s. d.	£ s. d.	£ s. d.
79	(1)—Continued.			
	(b) other .. .. .	—	10%	—
	(2) Waste containing more than 50 per cent. by weight of jute or of hemp or of jute and hemp mixed—			
	(a) unprocessed .. .. .	—	Free	—
	(b) other .. .. .	—	10%	—
	(3) Yarn containing more than 50 per cent. by weight of jute or of hemp or of jute and hemp mixed, but excluding yarns for making carpets and floor rugs—			
	(a) single—			
	(i) containing more than 50 per cent. by weight of jute or of jute and hemp mixed .. .. .	—	10%	—
	(ii) other .. .. .	—	Free	—
	(b) plied and other .. .. .	—	10%	—
	(4) Fabric in the piece not being blanketing or canvas provided for under item 75 (1), containing more than 50 per cent. by weight of jute or of hemp or of jute and hemp mixed—			
	(a) containing more than 50 per cent. by weight of jute or of jute and hemp mixed, weighing 4 oz. or more per square yard but not exceeding 10½ oz. per square yard, the free-on-board value of which does not exceed 3s. per square yard .. .. .	—	20%	—
	(b) other .. .. .	—	Free	—
80	Fibre, waste, flock, yarn, threads, twists and fabric in the piece, n.e.e.:			
	(1) Fibre including grass and moss—			
	(a) unprocessed .. .. .	—	Free	—
	(b) other .. .. .	—	10%	—
	(2) Waste and flock—			
	(a) flock .. .. .	—	Free	—
	(b) waste—			
	(i) unprocessed .. .. .	—	Free	—
	(ii) other .. .. .	—	10%	—
	(3) Yarn, threads and twists—			
	(a) coir yarn, twisted .. .. .	—	Free	—
	(b) yarn of wool and rayon or cellulose acetate and other man-made fibre .. .. .	per lb.	0 0 10 or — whichever duty shall be the greater.	0 2 6 25%
	(c) yarns for making carpets and floor rugs .. .. .	—	5%	—
	(d) sewing, knitting, embroidery, darning and crochet .. .. .	—	5%	—
	(e) all other .. .. .	—	10%	—
	(4) Fabric in the piece—			
	(a) woven—			
	(i) containing more than 50 per cent. by weight of silk .. .. .	—	15%	—
	(ii) containing more than 50 per cent. by weight of flax .. .. .	—	10%	—
	(iii) containing not less than 30 per cent. by weight of wool or hair, or wool and hair mixed and of which more than 50 per cent. of the fibres by weight have been carded or prepared, combed and spun on worsted machinery (excluding striped blazer cloth) .. .. .	—	20%	50%
	(iv) other .. .. .	—	10%	—
	(b) knitted .. .. .	—	25%	—
81	(1) Twine:			
	(a) Seaming twine containing more than 50 per cent. by weight of jute .. .. . (United Kingdom and Canada)	10%	15%	—
	(b) Seaming twine, other; binder twine (oiled) for use in harvesting machines .. .. . (United Kingdom and Canada)	Free	5%	—
	(c) Other .. .. .	—	20%	—

Tariff item.	Article.	Duty		
		Minimum duty.	Intermediate duty.	Maximum duty.
81	—Continued.	£ s. d.	£ s. d.	£ s. d.
	(2) Grafting tape for trees .. ..	—	Free	—
	(3) Rope, cordage and jute gasketting:			
	(a) Drilling, driving and water-boring rope .. ..	—	Free	—
	(b) Other rope and cordage, n.e.e. .. ..	—	20%	—
	(c) Jute gasketting .. ..	—	20%	—

CLASS V.—METALS, METAL MANUFACTURES, MACHINERY AND VEHICLES.

82	(1) Airships, aeroplanes and other aircraft, including parts thereof other than rubber tyres, pneumatic tyre covers and tubes ..		—	Free	—
	(2) Engines not exceeding $\frac{1}{2}$ horsepower for aircraft models ..		—	Free	—
	(3) Rubber cables for launching gliders .. ..		—	Free	—
83	(1) Barrages: structural steelwork for, and the equipment directly connected with and essential to, the construction of barrages for irrigation and other water supply purposes .. ..		—	Free	—
	(2) Water current meters n.e.e., weir recorders and water level recording instruments, including the clock attachment .. ..		—	Free	—
84	(1) Baths, metal, porcelain or vitreous enamelled:				
	(a) Tub, plain white, enamelled on the inside only—				
	(i) of an overall length not exceeding 5 feet 8 inches ..	each	—	0 6 0	—
	(ii) of an overall length exceeding 5 feet 8 inches ..	each	—	0 8 0	—
	(b) Rectangular, plain white, enamelled on the inside only; excluding one-piece apron baths, and baths with soap, brush or other similar sinkings in the rim—				
	(i) of an overall length not exceeding 5 feet 8 inches ..	each	—	0 9 0	—
	(ii) of an overall length exceeding 5 feet 8 inches ..	each	—	0 10 0	—
	(c) Other .. ..		—	10%	—
	(2) Baths, metal, other:				
	(a) Galvanized .. ..	per 100 lb.	—	0 6 8	0 6 8
			—	with a maximum of 20%	—
	(b) Enamelled, other than porcelain or vitreous enamelled ..	per 100 lb.	—	0 15 0	0 15 0
			—	with a maximum of 20%	—
	(c) Other .. ..		—	20%	—
	(3) Bath, sink and lavatory plugs, washers, wastes and overflows ..		—	10%	—
85	Battery shoes and dies .. ..		—	Free	—
86	(a) (i) Bicycles, delivery tricycles, pedal, and frames and frame sets therefor; but excluding rubber pneumatic tyre covers and tubes .. ..	each	—	0 3 0	0 9 0
			—	and in addition 15%	15%
	(ii) Parts (including semi-finished parts) of pedal bicycles and pedal delivery tricycles; but excluding electric lamp bulbs, tyres, rubber pneumatic tyre covers and tubes, frames and frame sets, when imported separately:				
	(A) Metal pedals and parts thereof; rubber blocks for pedals and brakes; caliper brakes and parts thereof; yoke and hinge brakes and parts thereof; rear hubs and parts thereof; coaster hubs and parts thereof; reversible hubs and parts thereof; three-speed hub assem-				

Tariff item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
86	(a) (ii) (A)—Continued.				
	blies and parts thereof; three-speed hub controls and parts thereof; free-wheel assemblies and parts thereof; four-speed hubs and controls and parts thereof; driving chains; sprockets; rims		—	5%	15%
	(B) Other .. .. .		—	20%	30%
	(iii) Tricycles, pedal (excluding delivery tricycles) and parts thereof (excluding saddles and saddle parts), and accessories of pedal bicycles and tricycles; but excluding electric lamp bulbs, tyres, rubber pneumatic tyre covers and tubes, when imported separately, and pedal bicycle and delivery tricycle lighting sets of the dynamo type .. .. .		—	5%	—
	(iv) Pedal tricycle saddles (excluding saddles for pedal delivery tricycles) and parts thereof ..		—	5%	—
	(v) Pedal bicycle and delivery tricycle lighting sets of the dynamo type .. .. .		—	20%	40%
	(b) Motor cycles and side-cars, and parts and accessories; but excluding, if imported separately, electric lamp bulbs, batteries, tyres, rubber pneumatic tyre covers and tubes and parts specially provided for in this item—				
	(i) autocycles of which the engine capacity is less than 50 c.c. .. (United Kingdom)		10%	15%	—
	(ii) other .. .. . (United Kingdom)		15%	20%	—
	(c) (No paragraph.)				
	(d) Sparking plugs for motor cycles (United Kingdom)	each	0 0 2½	0 0 3	—
	(e) Castings in the rough for the making of pistons and piston rings for motor cycles .. .. .		—	Free	—
	(f) Driving chains for motor cycles (United Kingdom)	per foot	0 0 2½	0 0 3½	—
87	(1) Nails and screws, n.e.e., rivets and washers: metal .. .. .	per 100 lb.	—	3%	—
	(2) Nails, wire .. .. .		—	0 2 0	—
	(3) Wood screws and roofing screws, of metal .. .. .		—	3%	—
	(4) Bolts and nuts, of metal ..	per lb.	—	and in addition 0 0 6 3%	50%
88	Boilers, steam, industrial; boiler tubes; feed water evaporators and heaters and regulators, oil eliminators, mechanical stokers, automatic burners, economisers, soot blowers, draught fans, dust collectors, steam accumulators, de-aerators, air heaters, and superheaters, used directly in conjunction with industrial steam boilers; but excluding structural steelwork for staging and platforms .. .. .		—	Free	—
89	(a) Buckets, skips, trucks and tubs, wheeled or otherwise, for haulage or propulsion (except by locomotives) on rails or wires, and not intended for agricultural purposes; and finished and unfinished wheels and axles for such buckets, skips, trucks and tubs .. .. . (United Kingdom)		Free	5%	—
	(b) Articles enumerated in paragraph (a) intended for agricultural purposes .. .. .		—	Free	—
	(c) Metal shaft sets .. .. . (United Kingdom)		Free	5%	—

Tariff item.	Article.		Mini-	Inter-	Maxi-
			imum	mediate	imum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
89	—Continued.				
	(d) (i) Rails not exceeding 30 lb. per running yard .. .. . (United Kingdom)	per 2,000 lb.	Free	0 7 0	—
	(ii) Switches, points and crossings, for the above rails .. .. . (United Kingdom)		Free	5%	—
90	Buckets, household and sanitary .. .. .		—	25%	—
91	Bullion and platinum, in ingot, bar or sheet; coin and specie; gold and silver in the grain .. .. .		—	Free	—
92	Bungs, metal .. .. .		—	Free	—
93	(1) Carriages, carts, coaches and wagons:				
	(a) (i) Metal frames of trailers, including the wheels and tipping gear but excluding rubber tyres, pneumatic tyre covers and tubes, for completion as trailers in the Union .. .. .		—	5%	—
	(ii) Trailers, new, and parts thereof n.e.e., for use with tractors, traction engines, steam wagons, motor trucks and vans for the conveyance of goods; but excluding rubber pneumatic tyre covers and tubes		—	20%	—
	(iii) Other, new; but excluding rubber pneumatic tyre covers and tubes imported with trailers .. .. .		—	25%	—
	(b) Axles, springs, steps and steel wheels, and other metal parts not ordinarily made in the Union .. .. .		—	Free	—
	(c) Finished parts n.e.e. .. .. .		—	25%	—
	(d) Second-hand .. .. .	per vehicle	—	10 0 0	—
			and in addition 15% but in no case shall the duty be less than 25%.		
	(e) Crawler or track-laying type wheel assembly and fore-carriage, for bodies to be built in the Union .. .. .		—	Free	—
	(2) Store trucks and wheeled vehicles, n.e.e. .. .. .		—	15%	—
	(3) Electrically or mechanically propelled transporting apparatus of a class or kind specially constructed for use underground in mines .. .. .		—	Free	—
94	(1) Cash registers and calculating machines, including tabulators and sorting machines used therewith .. .. .		—	5%	—
	(2) Electronic digital computers .. .. .		—	5%	—
95	Chains:				
	(a) For hauling or hoisting .. .. .		—	Free	—
	(b) Trek chains .. .. .		—	Free	—
	(c) Split links, shackles, hooks and thimbles, imported separately for use in connection with chains falling under paragraphs (a) and (b) above .. .. .		—	Free	—
	(d) Transmission chains in uncut lengths .. .. .		—	Free	10%
96	Chimneys (smoke stacks), metal .. .. .		—	15%	20%
97	(1) Winches not being for whaling, trawling or mining purposes, hoisting crabs, chain blocks, spiral chutes, gravity conveyors and hoisting shears .. .. .		—	7%	—
	(2) Bucket and belt conveyors and conveyor belts and belting, not being for mining or industrial purposes; and mechanical storage lifting apparatus .. .. . (United Kingdom and Canada)		Free	7%	—
	(3) Cranes .. .. .		—	7%	—
	(4) Mechanical excavators and loaders .. .. .		—	Free	—

Tariff item.	Article.		Mini-	Inter-	Maxi-
			imum	mediate	imum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
98	Crown corks and similar stoppers (not being screw stoppers or swing stoppers), made of metal or other material, used alone or in combination with cork or other substances as stoppers for bottles and jars (common) of glass .. .. .	per gross	—	0 0 3	—
99	Cutlery not gold or silver, nor gold or silver-plated:				
	(a) Safety razor blades .. .. . (United Kingdom)		Free	5%	10%
	(b) Other .. .. . (United Kingdom)		5%	10%	—
100	Cylinders, barrels and drums, metal-:				
	(a) Cylinders (not being parts of acetylene gas lamps) for use, or used, as containers of oxygen, carbonic acid or other gases under pressure, liquid hydrocyanic acid or compressed air—				
	(i) cylinders for use, or used, as containers of carbonic acid gas for sodawater siphons ..		—	10%	—
	(ii) other .. .. .		—	Free	—
	(b) Barrels and drums of a capacity of 40 gallons and over .. .. .		—	Free	—
	(c) Other .. .. .		—	20%	—
101	Dairy utensils and machinery:				
	(a) (i) Milk cans of a capacity of over 5 gallons, and all vacuum insulated milk cans ..		—	Free	—
	(ii) Milk cans (not being vacuum insulated) of a capacity of 5 gallons or less, and milk buckets .. .. .		—	20%	—
	(b) Cheese moulds, tinned .. .. .		—	5%	—
	(c) Other dairy utensils and machinery; butter churn trolleys; ungalvanized unwelded milk bottle crates; and filter pads ..		—	Free	—
	(d) Metal castings and drinking bowls for the manufacture of cow stalls .. .. .		—	Free	—
102	Enamelware and hollowware:				
	(a) Enamelled lamp shades and reflectors—				
	(i) conical .. .. . (United Kingdom)	per 100 lb.	Free	0 3 4	—
	(ii) other .. .. . (United Kingdom)	per 100 lb.	Free	0 13 4	—
	(b) Enamelware n.e.e.—				
	(i) mugs and cups—				
	(a) of a diameter not exceeding 7 cm. .. .. . (United Kingdom)	each	Free	5% and in addition 0 0 3 0 0 3	—
	(b) of a diameter exceeding 7 cm. .. .. . (United Kingdom)	each	Free	5% and in addition 0 0 4½ 0 0 4½	—
	(ii) plates and saucers—				
	(a) of a diameter not exceeding 14 cm. .. .. . (United Kingdom)	each	Free	5% and in addition 0 0 4½ 0 0 4½	—
	(b) of a diameter exceeding 14 cm. .. .. . (United Kingdom)	each	Free	5% and in addition 0 0 4½ 0 0 4½	—
	(iii) basins, dishes and bowls (with or without lids)—				
	(a) of a diameter not exceeding 26 cm. .. .. . (United Kingdom)	each	Free	5% and in addition 0 0 4½ 0 0 4½	—
	(b) of a diameter exceeding 26 cm. but not exceeding 34 cm. .. .. . (United Kingdom)	each	Free	5% and in addition 0 0 9 0 0 9	—
	(c) of a diameter exceeding 34 cm. .. .. . (United Kingdom)	each	Free	5% and in addition 0 1 2½ 0 1 2½	—
	<i>Note:</i> In determining the diameter the greatest width must be taken.				

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
102	(b)—Continued.				
	(iv) stewpans, saucepans and casseroles (excluding bellied and oval pots) .. .. . (United Kingdom)	each	15% 0 0 8	20% 0 0 8 and in addition	—
	(v) other enamel hollowware .. (United Kingdom)		25%	30%	—
	(vi) other, not being hollowware (United Kingdom)		15%	20%	—
	(c) Hollowware n.e.e.—				
	(i) of aluminium .. .. . (United Kingdom)		15%	20%	—
	(ii) other .. .. . (United Kingdom)		15%	20%	—
103	(a) Engines and motors, and propeller shafts, stern tubes and propellers imported with and for use with such engines and motors, for fishing and whaling boats and mercantile marine purposes, and trawl and whaling winches, excluding spare parts; fairleads, tackle blocks and towing and snatch blocks for trawlers .. .. .		—	Free	—
	(b) Engines and motors, and propeller shafts, stern tubes and propellers imported with and for use with such engines and motors, for fitting into vessels built in the Union, of types not enumerated in paragraph (a), excluding spare parts .. .. .		—	10%	—
	(c) (i) Spare parts of engines and motors enumerated in paragraphs (a) and (b) .. .. .		—	Free	—
	(ii) Spare parts of winches enumerated in paragraph (a) .. .. .		—	Free	20%
	(d) Propeller shafts, stern tubes and propellers imported as spare parts or for replacement purposes, for vessels of a class or kind ordinarily built in the Union .. .. .		—	20%	—
104	Fencing material: droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders and other materials or fastenings of metal ordinarily used for agricultural and railway fencing, but excluding wire and wire netting .. .. .		—	Free	—
105	Ferro-chrome, ferro-manganese and ferro-silicon, in bulk .. .. .		—	Free	—
106	Filing cabinets, steel .. .. .		—	25%	—
107	(a) Filters: being machinery, apparatus and appliances directly connected with and essential to the construction of water filtering or water purifying plants, attached to or used in connection with a public or mine water supply system, public swimming baths, electric power stations, or machinery for manufacturing and industrial purposes .. .. .		—	Free	—
	(b) Filters, other, for the purification or softening of water .. .. .		—	Free	—
	(c) Filters and apparatus, not being parts of motor vehicles, for the purification and cleaning of oil; and oil separators .. .. .		—	Free	—
	(d) Machinery, apparatus and appliances, n.e.e., for the treatment of sewage or trade waste, or for use in water treatment works, but excluding structural steelwork for staging and platforms .. .. .		—	Free	—
	(e) Zeolite in bulk, natural and artificial, for water purification purposes .. .. .		—	Free	—
	(f) Air conditioning machinery n.e.e. and air distributors and inlets used in connection therewith; and ventilating fans .. .. . (United Kingdom)		Free	5%	—



Tariff item.	Article.		Minimum duty.		Intermediate duty.		Maximum duty.				
			£	s.	d.	£	s.	d.	£	s.	d.
108	Firearms:										
	(a) Guns and rifles, including barrels therefor, single, n.e.e. . .	per barrel	—	—	—	1	0	0	—	—	—
			—	—	—	and	15%	in addition	—	—	—
	(b) Guns and rifles, including barrels therefor, double or other	per barrel	—	—	—	0	15	0	—	—	—
			—	—	—	and	15%	in addition	—	—	—
	(c) Revolvers and pistols, including barrels therefor . . . . .	each	—	—	—	0	5	0	—	—	—
			—	—	—	and	15%	in addition	—	—	—
(d) Gun and rifle furniture . . . . .		—	—	—	—	20%		—	—	—	
(e) Rifles, miniature, of a calibre not exceeding .22, and guns of a calibre not exceeding .420, including barrels therefor, single	each	—	—	—	0	15	0	—	—	—	
(f) Rifles, miniature, of a calibre not exceeding .22, and guns of a calibre not exceeding .420, including barrels therefor, double or other . . . . .	per barrel	—	—	—	0	10	0	—	—	—	
(g) Humane animal killers . . . . .		—	—	—	Free			—	—	—	
109	Fire escapes; fire alarms excluding batteries; and fire extinguishing appliances and apparatus . . . . .		—	—	—	Free		—	—	—	
110	Furniture and metal venetian blinds:										
	(a) Bedsteads, metal . . . . .		—	—	—	20%		—	—	—	
	(b) Furniture, upholstery and mattress springs, metal, imported singly, or in lengths or coils . . . . .		—	—	—	Free		—	—	—	
	(c) Ice chests, metal, n.e.e. . . . . (Canada)		Free		—	5%		—	—	—	
(d) Other metal furniture n.e.e. and metal venetian blinds . . . . .		—	—	—	—	20%		—	—		
111	(1) Gauze, sieving and screening, of metal, for use in connection with machinery; copper or brass gauze for dynamo brushes; woven wire screening for mining purposes; and rubber-coated metal screening in sheets for industrial or mining purposes . . . . .		—	—	—	Free		—	—	—	
	(2) Wire gauze, mosquito and fly . . . . . (Canada)		Free		—	5%		—	—	—	
	(3) Wire gauze n.e.e. . . . .		—	—	—	Free		—	—	—	
112	Gold and silver leaf, including foil . . . . .		—	—	—	5%		—	—	—	
113	(1) Hardware n.e.e. . . . .		—	—	—	10%		—	—	—	
	(2) Spoons and forks, not being gold or silver nor gold or silver-plated ware . . . . .		—	—	—	10%		—	—	—	
	(3) Vacuum cleaners and floor polishers, electric . . . . . (United Kingdom and Canada)		Free		—	5%		—	—	—	
	(4) Poultry and bird rings . . . . .		—	—	—	Free		—	—	—	
	(5) Lawn mowers . . . . .		—	—	—	10%		15%	—	—	
	(6) Fretwork machines, not being industrial machines . . . . .		—	—	—	5%		—	—	—	
	(7) (a) Laundry washing machines, domestic . . . . .		—	—	—	15%		—	—	—	
	(b) Wringer, wringer drive, gyrator, gyrator drive, oil pan and cover, legs and castors and drain assembly, for the manufacture of domestic laundry washing machines . . . . .		—	—	—	Free		—	—	—	
(8) Garden rollers . . . . .		—	—	—	15%		—	—	—		
114	Horse, mule, ox and donkey shoes . . . . .		—	—	—	Free		—	—	—	
115	Lamp bulbs, electric:										
	(a) Projector type . . . . . (United Kingdom)		Free		—	5%		—	—	—	
	(b) Radiator type . . . . . (United Kingdom)		15%		—	20%		—	—	—	
	(c) Motor and motor-cycle headlights . . . . . (United Kingdom)	per 100	Free		—	0	10	0	—	—	—
(d) Motor and motor-cycle side, tail and dash lights . . . . . (United Kingdom)	per 100	Free		—	0	5	0	—	—	—	

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
115	—Continued.				
	(e) Flashlights (United Kingdom) .. .. .	per 100	Free	0 2 6	—
	(f) Carbon filament (United Kingdom) .. .. .	per 100	Free	0 5 0	—
	(g) Vacuum type n.e.e.—				
	(i) not exceeding 60 watts (United Kingdom) .. .. .	per 100	Free	0 5 0	—
	(ii) exceeding 60 watts (United Kingdom) .. .. .	per 100	Free	0 10 0	—
	(h) Gasfilled type n.e.e.—				
	(i) not exceeding 100 watts (United Kingdom) .. .. .	per 100	Free	0 10 0	—
	(ii) exceeding 100 watts (United Kingdom) .. .. .	per 100	Free	1 0 0	—
	(i) Electric discharge vapour type (United Kingdom) .. .. .		Free	5%	—
116	Lamps and lampware, excluding motor vehicle and cycle lamps and lampware:				
	(a) Ships' navigation lamps .. .. .		—	Free	—
	(b) Miners' safety lamps (excluding acetylene lamps) and racks therefor .. .. .		—	Free	—
	Note: For the purpose of paragraph (b), a battery and a lamp imported together shall be deemed to be a lamp if the two units form a single outfit when connected by an electric cable.				
	(c) Gas lamps—				
	(i) metal parts for the manufacture of acetylene lamps other than miners' hand and bucket lamps; metal castings in the rough, wire, chains, screw eyes, escutcheon pins and burners, for the manufacture of miners' hand and bucket acetylene lamps .. .. .		—	Free	—
	(ii) miners' hand and bucket acetylene lamps and parts thereof including reflectors but not burners .. .. .		—	25%	25%
		per lamp	with a minimum of	—	0 1 6
	(iii) hand and portable gas lamps; other acetylene lamps .. .. .		—	15%	—
	(iv) other gas lamps (United Kingdom) .. .. .		Free	5%	—
	(d) Electric lamps—				
	(i) hand lamps and torches .. .. .		—	5%	—
	(ii) portable .. .. .		—	15%	—
	(iii) other .. .. . (United Kingdom)		Free	5%	—
	(e) Lamp shades and reflectors of glass moulded to shape or of metal, for gas and electric lighting, n.e.e. .. .. . (United Kingdom)		Free	5%	—
	(f) Oil lamps and lanterns and parts thereof—				
	(i) hurricane lanterns of the wick type .. .. .		—	15%	25%
		per dozen	—	or 0 10 0	0 18 0
			whichever duty shall be the greater.		
	(ii) other; and parts of oil lamps and lanterns .. .. .		—	5%	—
	(g) Other lamps and lampware .. .. .		—	15%	—
117	Lifts, hydraulic or electrical, including the gates and metal doors; and lifting jacks .. .. .		—	Free	—
118	Machinery, apparatus, appliances and implements, n.e.e., but excluding material, domestic machines, and vehicles:				
	(a) For agricultural purposes—				
	(1) ploughs designed for use on tractors—				
	(i) mouldboard, not being reversible type, with two to four shares .. .. .		—	15%	—
	(ii) disc, with two to five discs .. .. .		—	15%	—
	(2) harrows designed for use on tractors—				
	(i) offset disc type not exceeding 6 feet 6 inches in width .. .. .		—	15%	—

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Maximum duty.
		£ s. d.	£ s. d.	£ s. d.
118	(a) (2)—Continued.			
	(ii) one-way disc type not exceeding 8 feet 6 inches in width .. .. .	—	15%	—
	(3) parts (excluding discs and shares) for all types of ploughs and harrows ..	—	15%	—
	(4) plough shares, angle and flat ..	—	20%	—
	(5) other .. .. .	—	Free	—
	(b) Fixed plant and machinery for factory installation, but excluding structural steelwork for staging and platforms .. .. .	—	Free	—
	(c) For mining purposes, n.e.e. (United Kingdom) .. .. .	Free	5%	—
	(d) Rock drill spares and forgings (unfinished) therefor—			
	(i) forgings (unfinished) except front cover forgings .. .. .	—	5%	—
	(ii) other .. .. . (United Kingdom)	Free	5%	—
	(e) Rock drill sharpener spares (including dies and dollies), rivet-sets and chisel blanks, unfinished .. .. .	—	Free	—
	(f) Plates and frames for sugar filter presses .. .. . (United Kingdom)	17%	20%	—
	(g) Other, for manufacturing and industrial purposes; ball and roller bearings; air compressors; serrated saw banding; concrete mixers; machinery for power laundries; leather measuring machines for use in boot factories and tanneries; workshop machinery and appliances ordinarily used in a motor garage for manufacturing, testing and repair work; but excluding structural steelwork for staging and platforms .. .. . (United Kingdom)	Free	3%	5%
	<i>Note:</i> Oil, petrol and tyre pumps, washing outfits, grease guns, and other appliances ordinarily used for service in a motor service station do not fall under the heading of "workshop machinery and appliances."			
	(h) Liners (iron) for tube mills .. (United Kingdom)	7%	10%	—
	(i) Liners (manganese and chrome steel) for rod and ball mills ..	—	Free	—
	(j) Unfinished rolls for iron and steel rolling mills and unfinished roller shells for sugar milling machinery .. .. .	—	3%	5%
119	(a) Machinery, apparatus, appliances, implements, and electrical material used in connection therewith, for the generation, storage, transmission, distribution of, and lighting by, gas or electric power, and machinery for the conversion or transformation of electric power, n.e.e.; hot air driers for the drying of transformers .. (United Kingdom)	Free	5%	—
	(b) Batteries, electrical, wet or dry:			
	(i) Primary .. .. . (United Kingdom and Canada)	10%	20%	—
	(ii) Accumulator type of which each cell or unit is of a capacity greater than 150 ampère hours at a one-hour rate of discharge, and parts thereof.. (United Kingdom)	Free	5%	—
	(iii) Accumulator type, six and twelve volt, for radios and motor vehicles excluding motor cycles but including tractors .. .. . (United Kingdom and Canada)	each	0 2 6	0 5 0
	(iv) Accumulator type, other .. (United Kingdom and Canada)	10%	20%	—

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
119	(b)—Continued.				
	(v) Battery plates of a thickness of $\frac{1}{4}$ inch and over for batteries other than those provided for in sub-paragraph (ii) .. (United Kingdom and Canada)		Free	10%	—
	(vi) Battery parts not provided for in sub-paragraphs (ii) and (v) .. (United Kingdom and Canada)		10%	20%	—
	(c) (1) Plain copper wire (electric) .. (United Kingdom)		Free	5%	—
	(2) Insulated electric cable and wire:				
	(i) Paper insulated, lead covered or armoured or lead covered and armoured (United Kingdom)	per 100 lb.	Free	0 2 6	—
	(ii) Rubber insulated, lead covered or armoured or lead covered and armoured (United Kingdom)	per 100 lb.	Free	0 3 9	—
	(iii) Rubber insulated, taped and braided .. (United Kingdom)	per 100 lb.	Free	0 5 0	—
	(iv) Flexible cord .. (United Kingdom)		Free	5%	—
	(v) Other .. (United Kingdom)		Free	5%	—
	(d) Electrical machinery, apparatus, appliances, implements and material, n.e.e. ..		—	15%	—
	(e) Electricity testing equipment, n.e.e., including instruments for testing electric cables and electricity meters, but excluding electricity meter testing sets ordinarily carried by hand ..		—	Free	—
	(f) Insulators used in connection with machinery, apparatus, appliances and implements for the generation, storage, transmission, distribution of, and lighting by, electric power, including telegraph and telephone insulators—				
	(i) if for use with voltages lower than 660 volts .. (United Kingdom)		Free	5%	50%
	(ii) other .. (United Kingdom)		Free	5%	—
	(g) Electrical conduit tubing and fittings therefor—				
	(i) tubing up to and including 2 inch outside diameter and fittings therefor .. (United Kingdom)		15%	20%	—
	(ii) other .. (United Kingdom)		Free	5%	—
	(h) Lampholders, switches (excluding switches for electrical stoves and electrical hot plates), plugs, adaptors, plug sockets, switch units, switch cover plates, switch fuses, switch socket outlets, switch plugs, multi-plugs and multi-adaptors, and distribution boards, n.e.e., marked or rated for use at voltages less than 500 for the generation, storage, transmission, distribution of, and lighting by, electric power .. (United Kingdom)		Free	5%	—
	(i) Electrical motors—				
	(i) three-phase not less than 1 h.p. and not exceeding 350 h.p. .. (United Kingdom)		15%	20%	—
	(ii) other, not being integral parts of articles elsewhere provided for .. (United Kingdom)		Free	5%	—
	(j) Electrical transformers—				
	(i) not less than 5 kva. and not exceeding 2,500 kva. of a				

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Maximum duty.
		£ s. d.	£ s. d.	£ s. d.
119	(j) (i)—Continued.			
	maximum working voltage of 37·5 kv. . . . . (United Kingdom)	15%	20%	—
	(ii) other . . . . . (United Kingdom)	Free	5%	—
120	(a) Aluminium and aluminium alloys—			
	(i) in plain, perforated or corrugated sheets, in strips, circles, pellets, or in extended sections, not worked up in any way . . . . .	—	Free	—
	(ii) in foil . . . . .	—	Free	—
	(b) Aluminium detonator tubes . .	—	Free	—
	(c) Aluminium powder and aluminium paste, in bulk . . . . .	—	Free	—
	(d) Other aluminium manufactures n.e.c. . . . .	—	Free	—
121	(a) Brass, bronze, copper and copper alloys, in plain or perforated sheets, in strips, and in extruded sections, not worked up in any way . . . . .	—	Free	—
	(b) (i) Brass and copper tubing in lengths of not less than six feet . . . . .	—	Free	—
	(ii) Cored phosphor bronze rods in the rough . . . . .	—	Free	—
	(iii) Copper alloy detonator tubes . . . . .	—	Free	—
	(c) Fittings of bronze, copper and copper alloys, for the manufacture of windows and doors and frames therefor, of metal . . . . .	—	5%	—
	(d) Bronze, brass and copper powder, in bulk . . . . .	—	Free	—
122	Iron and steel:			
	(a) In blocks, ingots, pigs, billets, slabs, blooms, and like crude manufactures; and scrap . . . . .	—	Free	—
	(b) Plates, sheets and strips—			
	(1) steel, coated or clad with chromium, nickel or brass but not further worked up in any way . . . . .	—	3%	—
	(2) corrugated steel sheets, coated other than with lead, tin or zinc, for building purposes . . . . .	—	Free	—
	(3) plates, steel, chequered—			
	(i) not drilled or worked up in any way . . . . .	—	Free	—
	(ii) other . . . . .	—	15%	—
	(4) other, not worked up in any way except polished, corrugated, galvanized or coated with lead, tin or zinc—			
	(i) plates . . . . .	—	Free	—
	(ii) other . . . . . (United Kingdom)	Free	3%	—
	(c) Angle, bar, channel, rod, H, T, and other rolled steel sections, including sheet piling, and rolled steel sections for the manufacture of steel windows and doors and steel frames therefor, plain or galvanized, but not perforated or put together or worked up in any way, or marked for working, and not specially provided for; and fluted mild steel not cut to size . . . . . (United Kingdom)	Free	3%	—
	(d) Drill steel; and diamond drill steel rods not threaded . . . . . (United Kingdom)	Free	3%	—
	(e) Tool steel . . . . . (United Kingdom)	Free	3%	—
	(f) Hoop iron and hoop steel, shaped or fashioned for cooperage . . . . .	—	Free	—
	(g) (i) Fittings for the manufacture of steel windows and doors and steel frames therefor . . . . .	—	5%	—
	(ii) Rolled steel sections, perforated or put together or worked up in any way or marked for working, for the manufacture of steel windows and doors and steel frames therefor . . . . .	—	20%	—

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
122	(g) — <i>Continued.</i>				
	(iii) Windows and doors and frames therefor, of steel ..		—	20%	—
	(h) Hoop, plain, galvanized or perforated; baling clips and box strap .. .. . (United Kingdom)		Free	3%	—
	(i) Shovel and spade plates, shaped but otherwise in the rough— (i) with solid sockets .. .. . (ii) other .. .. .		—	Free	—
	(j) Castings and forgings in the rough or unfinished, n.e.e. ..		—	10%	—
	(k) Structural steelwork n.e.e. ..		—	20%	—
123	Lead:				
	(a) Sheet, plain .. .. .	per 100 lb.	—	0 2 0	—
	(b) Foil, and powder in bulk ..		—	Free	—
124	Tin and zinc:				
	(a) (i) Plates, sheets and strips, not worked up in any way except perforated .. .. . (ii) Tin foil, and tin powder in bulk .. .. .		—	Free	—
	(b) Zinc plates and sheets (polished), for lithographic work .. .. .		—	Free	—
	(c) Tin ore concentrates .. .. .		—	Free	—
125	Zinc: fume, dust, powder and shavings		—	Free	—
126	(a) Metal of all sorts (excluding iron and steel and precious metals), in rods, bars, blocks, ingots, pigs, and scrap .. .. . (b) Nickel and nickel alloys, in sheets, slabs, pellets, grains or foil; and nickel anodes .. .. . (c) Brazing and soldering alloys; and welding electrodes .. .. . (d) Antimony powder and tellurium powder .. .. . (e) Tungsten carbide tips .. .. .		—	Free	—
127	Metal sheets, metal badges, metal name or number plates, and similar articles:				
	(a) Enamelled, except corrugated iron roofing sheets .. .. .		—	25%	30%
	(b) Printed, lithographed or embossed .. .. .		—	25%	—
	(c) Varnished or lacquered but excluding lacquered tinplate ..		—	15%	20%
	(d) Lacquered tinplate .. .. .		—	15%	20%
128	(1) Meters, electricity:				
	(a) Of less than 50 ampères .. .. . (United Kingdom)	each	Free	0 2 6	—
	(b) Of 50 ampères and not exceeding 100 ampères .. .. . (United Kingdom)	each	Free	0 5 0	—
	(c) Exceeding 100 ampères .. .. . (United Kingdom)	each	Free	0 10 0	—
	(d) Parts and accessories for all the above classes of electricity meters .. .. . (United Kingdom)		Free	5%	—
	(2) Meters, air .. .. .		—	5%	—
129	Motor cars and motor vehicles n.e.e., including motor vehicles commonly known as caravans, country sedans, estate cars, jeeps, landrovers, minibuses, safari vans and station wagons, and similar dual-purpose or general-purpose motor vehicles: all excluding radio apparatus:				
	(a) Of a free-on-board value not exceeding £600, but excluding rubber pneumatic tyre covers and tubes— (i) weighing not more than 3,700 lb. .. .. .		—	20%	—
		per lb.	—	and in addition 0 0 6	—
	(ii) weighing more than 3,700 lb.		—	20%	—
		per lb.	—	and in addition 0 1 0	—
	(b) Of a free-on-board value exceeding £600 but not exceeding £800, but excluding rubber pneumatic tyre covers and tubes—				

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
129	(b)—Continued.				
	(i) weighing not more than 3,700 lb. . . . .	per lb.	—	25% and in addition 0 1 0	—
	(ii) weighing more than 3,700 lb. . . . .	per lb.	—	25% and in addition 0 1 6	—
	(c) Of a free-on-board value exceeding £800, but excluding rubber pneumatic tyre covers and tubes—				
	(i) weighing not more than 3,700 lb. . . . .	per lb.	—	30% and in addition 0 1 0	—
	(ii) weighing more than 3,700 lb. . . . .	per lb.	—	30% and in addition 0 1 6	—
	(d) (No paragraph.)				
	(e) Parts and materials (excluding such materials as are elsewhere provided for free of duty and batteries, tyres, rubber pneumatic tyre covers and tubes and leather cloth, imitation leather and other coated piece goods similar to leather cloth and imitation leather, felt, wadding including glazed wadding and sized wadding, rubberised fibre upholstery pads and tubular seat frames) for the building and equipment in the Union of motor cars and other motor vehicles provided for in this item—				
	(i) in the form prescribed by the Minister and under such conditions as he may impose . . . . .	per 100 lb.	—	0 9 6	—
	(ii) other . . . . .	per 100 lb.	—	1 3 0	—
	(f) (No paragraph.)				
	(g) (No paragraph.)				
	(h) Parts and accessories, but excluding electric lamp bulbs, batteries, tyres, rubber pneumatic tyre covers and tubes and parts specially provided for in this item . . . . .	per 100 lb.	—	20% 0 8 4	—
	(i) Blade springs and leaves therefor	per 100 lb.	—	—	—
	(j) Castings in the rough for the making of pistons and piston rings . . . . .	per 100 lb.	—	Free	—
	(k) (No paragraph.)				
	(l) Sparking plugs . . . . .	each	—	0 0 3	—
	(m) Brake linings and clutch facings	per lb.	—	0 0 6	—
130	Motor trucks and motor vans for the conveyance of goods, and steam wagons, and motor char-a-bancs, omnibuses, ambulance vans and hearses:				
	(a) (i) Motor omnibuses assembled or unassembled, with all-metal bodies; but excluding rubber pneumatic tyre covers and tubes . . . . .		—	5%	—
	(ii) Other (except steam wagons); but excluding rubber pneumatic tyre covers and tubes		—	20% 10%	—
	(b) Steam wagons . . . . .		—	—	—
	(c) Chassis (including tipping gear) imported for bodies to be built in the Union—				
	(i) parts and materials of unassembled chassis—				
	(a) in the form prescribed by the Minister and under such conditions as he may impose . . . . .		—	3%	—
	(b) other . . . . .		—	5%	—
	(ii) other . . . . .		—	5%	—
	Note: A cab shall be deemed to be part of a body, and notwithstanding the heading to this paragraph, a chassis to which an imported metal cab is to be attached shall not be disqualified from entry under this paragraph, provided such metal cab is imported				

Tariff item.	Article.	Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
		£ s. d.	£ s. d.	£ s. d.
130	—Continued.			
	unassembled and duty is paid thereon under the appropriate item of the tariff.			
	(d) Parts and materials (excluding such materials as are elsewhere provided for free of duty and batteries, radio apparatus, tubular seat frames, tyres, rubber pneumatic tyre covers and tubes, and leather cloth, imitation leather and other coated piece goods similar to leather cloth and imitation leather, felt, wadding including glazed wadding and sized wadding, and rubberized fibre upholstery pads) for the building and equipment in the Union of closed panel vans of a carrying capacity of 2,800 lb. and under, imported unassembled—			
	(i) in the form prescribed by the Minister and under such conditions as he may impose .. .. .	—	10%	—
	(ii) other .. .. .	—	20%	—
	(e) Parts and accessories, but excluding electric lamp bulbs, batteries, tyres, rubber pneumatic tyre covers and tubes and parts specially provided for in this item .. .. .	—	20%	—
	(f) Castings in the rough for the making of pistons and piston rings .. .. .	—	Free	—
	(g) Cabs, metal—			
	(i) unassembled, but excluding such materials as are elsewhere provided for free of duty .. .. .	—	20%	—
	(ii) other .. .. .	—	20%	—
	(h) Sparking plugs .. .. .	each	0 0 3	—
	(i) Brake linings and clutch facings (No paragraph.)	per lb.	0 0 6	—
	(k) Charcoal gas producers for attachment to motor trucks and motor vans .. .. .	—	Free	—
	(l) Blade springs and leaves therefor .. .. .	per 100 lb.	0 8 4	—
	(m) Parts and materials (excluding such materials as are elsewhere provided for free of duty and batteries, radio apparatus, tubular seat frames, tyres, rubber pneumatic tyre covers and tubes, and leather cloth, imitation leather and other coated piece goods similar to leather cloth and imitation leather, felt, wadding including glazed wadding and sized wadding, and rubberized fibre upholstery pads) for the building and equipment in the Union of pick-up vans of the unitary construction or mono-built type of a carrying capacity of 2,800 lb. and under, imported unassembled—			
	(i) chassis—			
	(a) in the form prescribed by the Minister and under such conditions as he may impose .. .. .	—	3%	—
	(b) other .. .. .	—	5%	—
	(ii) body parts—			
	(a) in the form prescribed by the Minister and under such conditions as he may impose .. .. .	—	10%	—
	(b) other .. .. .	—	20%	—
131	(a) Packing and lagging for engines, machinery and piping, and packing for buildings, but excluding jute gasketting, white and red leads, zinc oxide, leather, rubber sheets and sheeting with or without insertion interplies, and other rubber packing .. .. .	—	Free	—
	(b) Washers other than of metal, leather and rubber .. .. .	—	Free	—
	(c) Brake linings and clutch facings, n.e.e. .. .. .	per lb.	0 0 6	—



Tariff item.	Article.		Mini-	Inter-	Maxi-
			mum	mediate	mum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
132	Perambulators and baby carts ..		—	5%	—
133	Pickaxes, shovels and ballast forks		—	Free	—
134	(1) Pipes, piping, tubes, and fittings, of metal: gas, steam, drainage, sewerage, irrigation, water supply and water pumping; excluding grids, manhole covers and fittings, and surface boxes:				
	(a) Wrought iron or steel pipes and tubes, not riveted, except down-pipes and guttering .. (United Kingdom and Canada)	per 100 lb.	Free	0 1 0	—
	(b) Cast-iron pipes and tubes, except down-pipes and guttering (United Kingdom and Canada)	per 100 lb.	Free	0 0 8	—
	(c) Lead piping .. .. .		—	5%	—
	(d) (i) Cast-iron down-piping and guttering .. .. . (United Kingdom and Canada)	per 100 lb.	0 3 0	0 4 0	—
	(ii) Down-piping and guttering, other than of cast-iron, and fittings therefor; fittings for cast-iron down-piping and guttering; riveted wrought iron or steel pipes and tubes; brass bends and junctions for sanitary and waste-water pipes .. .. . (United Kingdom and Canada)		15%	20%	—
	(e) Pipe fittings n.e.e.—				
	(i) black malleable cast-iron pipe fittings .. .. . (United Kingdom and Canada)	per 100 lb.	Free	0 3 9	—
			15%	and in addition 15%	—
	(ii) galvanized malleable cast-iron pipe fittings .. .. . (United Kingdom and Canada)	per 100 lb.	Free	0 5 0	—
			15%	and in addition 15%	—
	(iii) black wrought iron pipe fittings .. .. . (United Kingdom and Canada)	per 100 lb.	Free	0 3 3	—
	(iv) galvanized wrought iron pipe fittings .. .. . (United Kingdom and Canada)	per 100 lb.	Free	0 4 6	—
	(v) other, including meters n.e.e.; steam traps; rough flange forgings exceeding 7 inches diameter; parts of water meters falling under paragraph (h) .. (United Kingdom and Canada)		Free	5%	—
	(f) Pipes and piping, other; and part circle culverts .. .. .		—	Free	—
	(g) Cocks, taps and valves—				
	(i) for use with pipes of sizes of up to and including one inch inside diameter namely, hose and toilet bib-cocks, plain; pillar and stop cocks; bath, hand-basin, shower and sink water mixers; shower units; tank locking cocks; ball valves .. .. . (United Kingdom and Canada)		10%	15%	—
	(ii) other .. .. . (United Kingdom and Canada)		Free	5%	—
	(h) Water meters for house connections, not exceeding 1-inch piping .. .. . (United Kingdom and Canada)	each	Free	0 3 0	—
	(i) Pipe fittings (other than of black or galvanized malleable				

Tariff item.	Article.		Mini-	Inter-	Maxi-
			imum	mediate	imum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
134	(1) (i)—Continued. cast-iron or wrought iron for use with pipes of sizes of up to and including one inch inside diameter, namely, branch pipe pieces or breech- ing pieces, couplings for copper tubes, and take-off ferrules for off-take pipes .. (United Kingdom and Canada)		10%	15%	—
	(2) Water sprayers and sprinklers, not being hose fittings or fire extinguishing apparatus .. .. .		—	Free	—
	(3) Metal lavatory flushing cisterns (United Kingdom and Canada)		15%	20%	—
	(4) Milk conducting pipes and pipe fittings therefor, of metal .. .. .		—	Free	—
	(5) Stainless steel tubing, n.e.e., in lengths of not less than six feet ..		—	Free	—
135	Presses: wool, cotton, hay, straw, forage, hop, wattle bark and wine ..		—	Free	—
136	Pumps:				
	(a) Pumps and tubes (metal), used in connection with the brewing of beer .. .. .		—	Free	—
	(b) Kerbside petrol meter pumps and oil delivery pumps .. .. .		—	10%	20%
	(c) Water pumps; water-pumping apparatus, except pipes and piping; wine pumps; and other pumps for pumping liquids, excluding dairy, industrial, mining and sewerage pumps, or parts of articles provided for elsewhere .. .. .		—	Free	—
137	Quicksilver .. .. .		—	Free	—
138	Railway construction or equipment requisites:				
	(a) Girders, iron bridgework, cul- vert tops, trolleys and cane trucks .. .. .		—	20%	—
	(b) (i) Tenders, ballast trucks, cari- ages, wheels and axles (finished or unfinished), en- gine water tanks, turntables, permanent or fixed signals, and railway lamps .. .. .		—	3%	—
	(ii) Goods wagons and weigh- bridges .. .. .		—	Free	3%
	(c) Railway locomotives .. .. . (United Kingdom)		Free	5%	—
	(d) (i) Rails n.e.e., and sleepers (other than wooden) .. .. .	per 2,000 lb.	—	0 5 0	—
	(ii) Fishplates .. .. .	per 2,000 lb.	—	0 6 0	—
	(iii) Switches, points and cross- ings, n.e.e.; switch boxes; and fastenings n.e.e. for rails or sleepers .. .. .		—	3%	—
139	(a) Household refrigerators—				
	(i) of a storage capacity of not less than 4 and not more than 12 cubic feet .. .. .		—	15%	—
	(ii) other .. .. .		—	Free	—
	(b) Cabinets without fittings or com- pletely fitted out, for household refrigerators—				
	(i) of a storage capacity of not less than 4 and not more than 12 cubic feet .. .. .		—	15%	—
	(ii) other .. .. .		—	Free	—
	(c) Household refrigeration units and parts therefor—				
	(i) sealed compression type .. .. .		—	15%	—
	(ii) absorption type .. .. .		—	Free	—
	(d) Household refrigerator parts (other than cabinets, refrigeration units and parts of refrigeration units) .. .. .		—	15%	—
	(e) Refrigerating machinery and me- chanically or chemically cooled refrigerators, other than house- hold refrigerators .. .. .		—	Free	—
140	Sewing and knitting machines, not being industrial machinery, and needles therefor; spinning wheels and weaving looms, and accessories therefor, not being industrial ma- chinery .. .. .		—	Free	—

Tariff item.	Article.	Minimum duty.			Intermediate duty.			Maximum duty.		
		£	s.	d.	£	s.	d.	£	s.	d.
141	(1) Sprayers and sprinklers and other apparatus used for the prevention or destruction of weeds, agricultural pests, or of diseases in stock, plants or trees .. .. .	—			Free			10%		
	(2) Fumigators, power driven, not provided for in paragraph (1) ..	—			Free			—		
	(3) Sprayers for the destruction of insect pests other than agricultural .. .. .	—			Free			—		
	(4) Lethal chambers for the destruction of animals .. .. .	—			Free			—		
142	(1) Steel balls for tube mills .. ..	—			Free			—		
	(2) Steel safes and strong room doors	—			15%			—		
143	(a) Stoves, ranges, coppers, grates, ovens and steam-jacketed pans, not being for manufacturing or industrial purposes:									
	(i) Cooking stoves for liquid fuel (oil), of pressure type .. .. .	—			20%			—		
	(ii) Other, except electrical .. ..	—			15%			—		
	(b) (i) Electrical cooking and heating appliances (including kettles and irons), not being for industrial purposes .. .. . (United Kingdom and Canada)	15%			20%			—		
	(ii) switches for electrical stoves and electrical hot-plates .. (United Kingdom and Canada)	15%			20%			—		
	(c) Laboratory drying or heating ovens and furnaces; laboratory incubators .. .. .	—			Free			—		
144	Tanks:									
	(a) Suitable and intended for mining purposes and for the brewing of beer, including vats; and sub-structures for the same .. .. .	—			Free			—		
	(b) Other, of metal .. .. .	—			17½%			20%		
145	Telegraphs and telephones; materials n.e.e. and instruments, for use in the construction and working of telegraph and telephone lines, excluding radio-telephonic and radio-telegraphic apparatus .. .. .	—			5%			—		
146	Tools not being agricultural implements or machine tools:									
	(a) Mechanics', being tools ordinarily used by mechanics or artisans .. .. . (United Kingdom and Canada)	Free			3%			—		
	(b) Axes and hatchets other than firemen's .. .. .	—			3%			—		
	(c) Other n.e.e. .. .. .	—			5%			—		
147	(a) Traction engines; stone crushers (not being mining machinery) and mechanical stone driers; bull and angledozers; scrapers; street sweeping machines; road rollers, road scarifiers, and road surface material spreaders (mechanical); mechanical thrust borers, power rammers, rippers and screens, mechanical graders and combined graders and tipping gear, and weighing and measuring machines, for road construction or maintenance .. .. .	—			Free			—		
	(b) Street spraying (water) machines, tar and pitch boilers, road surface heaters; asphalt melting, grinding, mixing and spreading machines, for road construction or maintenance; curb paving machines for laying road and pavement curbing .. .. .	—			Free			—		
	(c) (No paragraph.)	—			Free			—		
	(d) Road studs for traffic lines ..	—			Free			—		
	(e) Charcoal gas producers for attachment to tractors .. .. .	—			Free			—		

Tariff item.	Article.		Mini-	Inter-	Maxi-
			mum	mediate	mum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
147	—Continued.				
	(f) (i) Tractors of the mechanical horse type for the haulage of detachable semi-trailers .. (United Kingdom and Eire)		Free	5%	—
	(ii) Other tractors of the wheel type .. .. .		—	Free	—
	(iii) Tractors of the crawler or track-laying type .. .. .		—	Free	—
	(iv) Parts of tractors but excluding tyres, rubber pneumatic tyre covers and tubes ..		—	Free	—
148	(1) Tramway construction and equipment requisites:				
	(a) Girders, iron bridgework, culvert tops and trolleys ..		—	20%	—
	(b) Rails n.e.e., sleepers (except wooden), fastenings for rails or sleepers, cars and gates therefor, wheels and axles (finished or unfinished), water-tanks and turntables ..		—	3%	—
	(2) Trolley buses, but excluding rubber pneumatic tyre covers and tubes; and parts and accessories therefor other than tyres, rubber pneumatic tyre covers and tubes ..		—	3%	—
	(3) Tower structures fixed to or for affixing to vehicles, for the maintenance of street overhead electric lighting and power systems ..		—	3%	—
149	(1) (a) Duplicating and addressing machines .. .. .		—	Free	5%
	(b) Address plate frames and duplicating metal sheets used in conjunction with the machines provided for in paragraph (a) .. .. .		—	Free	10%
	(c) Numbering and perforating machines, not being for the printing or bookbinding industry .. .. .		—	5%	—
	(2) Typewriters—				
	(a) Braille .. .. .		—	Free	—
	(b) Other .. .. .		—	Free	10%
	(3) Postage meter machines .. .. .		—	Free	—
150	Water boring apparatus, including threaded and unthreaded drill bits, but excluding pipes or tubes elsewhere provided for .. .. .		—	Free	—
151	(a) Weighing machines including scales and balances, not being laboratory instruments, milk recording scales, or industrial appliances elsewhere provided for; fabric meters .. .. .		—	5%	—
	(b) Milk recording scales .. .. .		—	Free	—
152	Wheelbarrows .. .. .		—	20%	—
153	Wire:				
	(a) Millinery and picture wire, and wire made of precious metal ..		—	15%	—
	(b) Barbed fencing .. .. . (United Kingdom)	per 100 lb.	Free	0 0 5	—
	(c) Baling and fencing other than barbed .. .. . (United Kingdom)	per 100 lb.	Free	0 0 4	—
	(d) Other, except electric wire .. (United Kingdom)		Free	3%	—
154	Television, public address, inter-office communication, radar and radio (wireless) apparatus and accessories (including radio-telephonic and radio-telegraphic apparatus):				
	(1) (a) Radar and radio apparatus and accessories imported for merchant ships or civil aircraft .. .. .		—	Free	—
	(b) Television and radio apparatus imported by persons licensed to conduct a public radio or public television service .. .. .		—	Free	—

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
160	(b)—Continued.				
	(iii) of a capacity exceeding 14 fluid ounces but not exceeding 28 fluid ounces .. ..	per gross	—	0 5 0	—
	(c) Empty, of glass, milk—				
	(i) of a capacity not exceeding 12 fluid ounces .. ..	per gross	—	0 0 9	—
	(ii) of a capacity exceeding 12 fluid ounces but not exceeding 24 fluid ounces .. ..	per gross	—	0 1 0	—
	(iii) of a capacity exceeding 24 fluid ounces but not exceeding 45 fluid ounces .. ..	per gross	—	0 1 6	—
	(d) Other, empty—				
	(i) of glass, of the beer and mineral water types of a capacity exceeding 28 fluid ounces .. ..		—	25%	—
	(ii) other, including siphons .. ..		—	5%	—
	(e) Capsules (other than paper), metal and other caps and stoppers (not being corks, rubber stoppers or stoppers provided for in item 98) .. ..		—	5%	—
161	Bricks, including glass bricks, but not bath bricks .. ..		—	Free	—
162	Cements, cement clinker and concrete proofers:				
	(a) (i) Cement for building purposes, including hydraulic lime .. ..		—	Free	—
	(ii) Concrete proofers, being waterproofing materials intended for addition to concrete at the time of mixing .. ..	per 400 lb.	—	0 1 3	—
	(iii) Cement clinker .. ..	per 400 lb.	—	0 1 0	—
	(b) Liquid cement for tube mills .. ..		—	Free	—
	(c) Other cements, including roofing and similar prepared adhesive cements but excluding fire cements and furnace cements .. ..		—	20%	—
163	Coal and patent fuel .. ..		—	Free	—
164	Coke .. ..		—	Free	—
165	Crucibles, cupels, cupelling furnaces, ingot moulds, retorts and furnaces for roasting minerals .. ..		—	Free	—
166	Diamonds and other gems, or precious stones, in their rough state .. ..		—	Free	—
167	Earthenware and stoneware, n.e.e., including sanitary pans, urinals, sinks, lavatory basins and cisterns, of porcelain:				
	(a) Earthenware ornaments and earthenware flower vases and troughs—				
	(i) of a free-on-board price not exceeding 5s. each .. ..		—	20%	50%
	(ii) other .. ..		—	20%	30%
	(b) Other .. ..		—	20%	—
168	(1) Emery, corundum and similar abrasives, in bulk or in the form of cloth, paper, wheels, discs, blocks, bricks, cones, segments, sticks and mounted points; sand-, garnet-, glass- and flint-paper .. ..		—	Free	—
	(2) Ground cast-iron and abrasive grains, for hardening cement and for the construction of anti-slip flooring and pavements .. ..		—	Free	—
169	(1) Fireclay, kaolin, china clay and cornishstone, and fire cements and furnace cements, in bulk .. ..		—	Free	—
	(2) Blue (household) .. ..		—	10%	—
	(3) Activated clay .. ..		—	Free	—
170	Fuller's earth in bulk, not being a toilet preparation .. ..		—	Free	—

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
171	Glass:				
	(a) Illuminated windows, for use by a religious body .. ..		—	Free	—
	(b) Polished plate—				
	(i) exceeding 10 sq. ft. in measurement .. .. (United Kingdom)	per sq. ft.	0 0 4	0 0 5	—
	(ii) not exceeding 10 sq. ft. .. (United Kingdom)	per sq. ft.	Free	0 0 1	—
	(c) Sheet (plain, clear)—				
	(i) not exceeding 18 ozs. per sq. ft. .. .. (United Kingdom)	per 100 sq. ft.	0 2 0	0 3 0	—
	(ii) exceeding 18 ozs. but not exceeding 24 ozs. per sq. ft. .. (United Kingdom)	per 100 sq. ft.	0 3 0	0 4 0	—
	(iii) exceeding 24 ozs. but not exceeding 32 ozs. per sq. ft.	per 100 sq. ft.	—	0 4 0	—
	(iv) exceeding 32 ozs. per sq. ft.	per 100 sq. ft.	—	0 4 0	—
	(d) Bevelled, silvered (including mirrors n.e.e.), and other ..		—	20%	—
	(e) Rough optical .. ..		—	Free	—
	(f) Reflex glass studs for traffic signs .. ..		—	Free	—
	(g) Tube and rod .. ..		—	Free	—
172	Glassware, chinaware, porcelainware, and household crockery of earthenware:				
	(a) Glassware, chinaware and porcelainware, for laboratory use .. ..		—	Free	—
	(b) (i) Glassware n.e.e. .. ..		—	5%	20%
	(ii) Chinaware and porcelainware, n.e.e.—				
	(A) of a free-on-board price not exceeding 5s. each ..		—	5%	50%
	(B) other .. ..		—	5%	30%
	(c) Household crockery of china, porcelain or earthenware—				
	(i) unadorned monochromatic of earthenware .. ..		—	25%	50%
	(ii) other .. ..		—	5%	50%
	Note: Rings, stripes, bands and crests shall not be regarded as constituting adornment or colouring.				
173	Graphite or plumbago .. ..		—	Free	—
174	Grindstones, millstones, scythestones and oilstones .. ..		—	Free	—
175	Gypsum (sulphate of lime) and plaster of paris, in bulk .. ..		—	Free	—
176	Iron pyrites in bulk .. ..		—	Free	—
177	Kieselguhr and silica, in bulk ..		—	Free	—
178	Marble:				
	(a) In the rough or sawn .. ..		—	Free	—
	(b) Other, including tombstones and chips .. ..		—	15%	20%
179	Meerschaum in the rough .. ..		—	Free	—
180	Mica and mica manufactures:				
	(a) Lamp chimneys and stove fronts		—	25%	—
	(b) Mica plates for electrical purposes .. ..		—	15%	—
	(c) Other .. ..		—	20%	—
181	Pipes, piping and tubes, of earthenware, for drainage, irrigation, sewerage, water supply or water-pumping .. ..		—	25%	—
182	Sculpture (including bronzes but excluding tombstones) being original works of art, or specially made reproductions thereof, modelled separately by an individual artist ..		—	Free	—
183	Slates for roofing, n.e.e. .. ..		—	Free	—
184	Stone linings and pebbles, for tube mills .. ..		—	Free	—

Tariff item.	Article.		Mini-	Inter-	Maxi-
			imum	mediate	imum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
185	Thermoscope bars and seger cones ..		—	Free	—
186	Tiles:				
	(a) Cork flooring .. .. .		—	10%	—
	(b) Wall, earthenware—				
	(i) white and cream .. ..	per square yard	—	0 1 3	—
	(ii) black and coloured ..	per square yard	—	0 1 9	—
	(c) Aluminium roofing shingles and clay roofing tiles .. ..		—	Free	—
	(d) Other n.e.e. .. .. .		—	20%	—
187	Vitreous alumino-silicate compositions, or borax glasses with or without colouring or opacifying material .. .. .		—	Free	—

CLASS VII.—OILS, WAXES, RESIN, PAINTS AND VARNISHES.

188	Amber and amberoid, in the rough		—	Free	—
189	Antifriction and lubricating grease ..	per lb.	—	0 0 1	—
190	Candles .. .. .	per 100 lb.	—	0 4 2	—
191	Copra .. .. .		—	Free	—
192	Lead, white:				
	(a) Dry or mixed with or ground in water .. .. .	per 100 lb.	0 6 0	0 7 0	—
	(United Kingdom and Canada)				
	(b) Ground in oil—				
	(i) in packages containing 50 lb. weight or over .. .. .	per 100 lb.	0 9 0	0 10 0	—
	(United Kingdom and Canada)				
	(ii) in packages containing less than 50 lb. weight .. .. .	per 100 lb.	0 10 0	0 11 0	—
	(United Kingdom and Canada)				
193	Litharge .. .. .		—	Free	—
194	Manganese resinate in bulk ..		—	Free	—
195	(1) Motor spirit, namely, benzine, benzoline, naphtha (non-potable), gasoline, petrol; and petroleum, shale and coal-tar spirit generally	per imp. gallon	—	0 1 2½	—
	(2) White spirit .. .. .		—	Free	—
196	Oil, fish, raw, from fish of South African taking .. .. .		—	Free	—
197	Oils, essential (natural and synthetic), including those containing fixatives:				
	(a) Lemon and orange .. .. .		—	Free	—
	(b) Other .. .. .		—	Free	—
198	Oils, heavy, for road or pavement construction—				
	(a) in bulk, provided they are of a standard approved by the Minister .. .. .		—	Free	—
	(b) other .. .. .		—	20%	—
199	Oils, lubricating—				
	(a) in bulk .. .. .	per imp. gallon	—	0 0 3	—
	(b) not in bulk .. .. .		—	15%	—
200	Oils, mineral:				
	(a) Crude .. .. .	per 100 lb.	—	20% and in addition	—
	(b) Paraffin—				
	(i) of such specifications and for such uses and under such conditions as the Minister may prescribe .. .. .		—	Free	—
	(ii) other .. .. .	per imp. gallon	—	0 1 2½	—
	(c) Transformer and transil ..		—	Free	—
	(d) Gas oil, diesel oil and furnace oil	per imp. gallon	—	0 1 2½	—
	(e) Other, n.e.e. .. .. .		—	20%	—

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
201	(1) Oils, tar and creosote, in bulk ..		—	Free	—
	(2) Brake fluid for vehicles .. ..		—	Free	—
202	Oils, vegetable, animal and fish, n.e.e.:				
	(1) (a) Maize, groundnut, cotton seed, sesame seed, sunflower seed, mustard seed, rape seed and soya bean oil	per lb.	—	25% or 0 0 1	—
			whichever	duty shall be the greater.	be the
	(b) Palm, palm kernel and coconut oil—				
	(i) unrefined .. ..	per lb.	—	20%	—
	(ii) refined .. ..		—	25% or 0 0 1	—
			whichever	duty shall be the greater.	be the
	(2) Whale oil .. ..		—	20%	—
	(3) Fish body oil .. ..		—	20%	—
	(4) Fish liver oil .. ..		—	20%	—
	(5) Olive oil .. ..		—	5%	20%
	(6) Other, including crude castor oil .. ..		—	20%	—
203	(1) Paints and colours:				
	(a) (i) Ready mixed for use; and enamels, poster colours, flat oil paints, sheep-marking oils and petrifying liquids		—	25%	—
	(ii) Colour washes and distempers in paste or powder form .. ..	per lb.	—	25% or 0 0 1	—
			whichever	duty shall be the greater.	be the
	(b) Dry pigments n.e.e.; and paste driers .. ..		—	15%	—
	(c) Colours ground in oil, excluding white lead .. ..		—	20%	—
	(d) Artists' colours .. ..		—	Free	—
	(2) Painters' preparations n.e.e., including putty, wood fillers and thinners .. ..		—	20%	—
204	Polishes: floor, furniture, leather, metal and similar polishes and dressings, including blacking and shoe dressings but not french polish		—	20%	—
205	Resin and turpentine:				
	(a) Artificial and synthetic resins, and preparations thereof n.e.e., including artificial and synthetic resin adhesives or cements—				
	(i) alkyd; epoxy esters; melamine formaldehyde, modified rosins, namely, ester-gums, modified cresylic, modified maleic and modified phenolic resins and resinates; polyester; polyvinyl acetate; pure phenolic, excluding oil-soluble types; and urea formaldehyde .. ..		—	15%	—
	(ii) other .. ..		—	Free	—
	(b) Natural resin, dry resinous gums and dry shellac—				
	(i) in bulk .. ..		—	Free	—
	(ii) not in bulk .. ..		—	15%	—
	(c) Synthetic and artificial resins, compounded with fibre or fabric, in sheets, bars, rods and blocks, not worked up in any way ..		—	Free	—
	(d) Turpentine (natural, artificial and synthetic) .. ..		—	Free	—
206	Soap, soap powders and extracts:				
	(a) Toilet .. .. (United Kingdom)	per 100 lb.	0 4 9	0 4 9 or 28½%	0 4 9
			20% whichever	duty shall be the greater.	be the
	(b) Soap powder and extracts, other than toilet .. ..		—	25%	—
	(c) Other .. ..		—	25%	—



Tariff item.	Article.		Mini-	Inter-	Maxi-
			mum	mediate	mum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
207	Tallow, animal and vegetable, including oleine .. .. .		—	Free	—
208	Tar and pitch, not being derived from petroleum— (a) in bulk, provided they are of a standard approved by the Minister .. .. . (b) other .. .. .		— —	Free 20%	— —
209	(a) Varnish, varnish stains, japans, lacquers, french polish, terebine, liquid driers, liquid size, patent knotting, and gasket shellac .. (b) Brunswick and berlin black, and similar black varnishes (asphalt, bitumen, tar or pitch preparations) .. .. .	per imp. gallon  per imp. gallon	— —	0 2 6 0 2 6	— —
210	Waxes and greases: (a) Beeswax .. .. . (b) Paraffin wax .. .. . (c) Other, n.e.e. .. .. .		— — —	15% Free 15%	— — —

CLASS VIII.—DRUGS, CHEMICALS AND FERTILIZERS.

211	(1) Acetate of lead .. .. . (2) Acetone .. .. .	per lb.	— —	Free 0 0 1	— —
212	Acetic and pyroligneous acids and extracts, and essences of vinegar— (a) in bottles or other vessels of a capacity of not more than one imperial quart .. .. . (b) in larger vessels .. .. . and in addition, in either case, for each 1 per cent. by weight of acetic acid in excess of 6 per cent. .. .. .	per imp. gallon per imp. gallon  per imp. gallon	— — —	0 1 6 0 1 0 0 0 4	— — —
213	Acids: (a) Boric, in bulk .. .. . (b) Oxalic, in bulk .. .. . (c) Citric and tartaric— (i) in bulk .. .. . (ii) not in bulk .. .. . (d) Other n.e.e. .. .. . (e) Chromic .. .. .	per 100 lb.  per lb.	— — — — — — —	Free Free 0 19 0 with a maximum of 15% 0 0 4 with a maximum of 15% 15% 15%	— — 1 4 0 — 0 0 5 — 20% —
214	(a) Alum in bulk .. .. . (b) Aluminium sulphate .. .. . (c) Bauxite .. .. .		— — —	Free Free Free	— — —
215	(1) Ammonia (solution) and anhydrous ammonia, ammonium carbonate, ammonium chloride (sal-ammoniac), in bulk .. .. . (2) Mono-ammonium phosphate, ammonium nitrate and ammonium sulphocyanide .. .. . (3) Ammonium perchlorate in bulk .. .. .		— — —	3% Free Free	— — 3%
216	Animal glands and tissues and their preparations, including adrenalin, insulin and analogous glandular extracts; lymph; toxins; antitoxins; sera and vaccines and other biological and bacterial derivatives: (a) Lymph, toxins, antitoxins, sera and vaccines and other bacterial derivatives and all admixtures thereof, whether or not described by their common or proprietary names, for prophylactic or therapeutic use .. (b) Bacterial cultures, pathogenic micro-organisms, and sera and toxins when imported solely for standardization purposes by laboratories holding a permit under the Public Health Act, 1919 (Act No. 36 of 1919) ..		— — —	20% Free	— —

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
216	—Continued.				
	(c) Other, for prophylactic or therapeutic use .. .. .		—	Free	—
217	Barium carbonate and barium peroxide, in bulk .. .. .		—	Free	—
218	Boiler compositions and preparations for removing scale in boilers; electrostatic appliances for preventing scale in boilers .. .. .		—	Free	—
219	Borax in bulk .. .. .		—	Free	—
220	Bromine .. .. .		—	Free	—
221	Calcium:				
	(a) Bisulphite, carbonate, chlorate, chloride, cyanamide, hydroxide, iodate, oxide, phosphate, silicide, and sulphocyanide, in bulk .. .. .		—	Free	—
	(b) Carbide .. .. .	per 100 lb.	—	0 5 0	—
222	Carbonic acid gas .. .. .		—	Free	—
223	Disinfectants, germicides, antiseptics and deodorants—				
	(a) disinfectants in bulk, provided they are of a standard approved by the Minister—				
	(i) liquid disinfectants the active ingredients of which are derivatives of coal tar .. .. .		—	20%	—
	(ii) other .. .. .		—	5%	—
	(b) all other .. .. .		—	20%	—
224	Drugs and medicines, n.e.e :				
	(a) Such preparations as may be approved by the Minister to be of recognized value in the prevention or treatment of malaria and tuberculosis .. .. .		—	Free	—
	(b) Such preparations for the eradication of disease in stock as may be approved by the Minister and under such conditions as he may impose .. .. .		—	Free	—
	(c) Drugs and medicines disposed of under a proprietary or trade name; secret medicines; medicated confectionery .. .. .		—	20%	—
	(d) Caffeine, theobromine, emetine and natural menthol, other than those provided for under subparagraph (c) .. .. .		—	10%	15%
	(e) Other including acetylsalicylic acid and anaesthetics .. .. .		—	15%	—
225	Dyes and colour preparations, not being paints and colours or toilet preparations elsewhere provided for:				
	(a) Annatto .. .. .		—	Free	—
	(b) Other—				
	(i) in bulk .. .. .		—	Free	—
	(ii) not in bulk .. .. .		—	10%	15%
226	Extracts for perfuming n.e.e. .. .. .		—	25%	—
227	(1) Fertilizers in bulk: animal, mineral or vegetable, artificial or natural; and phosphate rock and maltassa .. .. .		—	Free	—
	(2) Bacterial cultures for seed and soil inoculation as may be approved by the Minister .. .. .		—	Free	—
	(3) Chemical activators for the decomposition of vegetable matter in the formation of compost .. .. .		—	Free	—
	(4) Soil conditioners as may be approved by the Minister .. .. .		—	Free	—
228	Glycerine:				
	(a) Crude, in bulk .. .. .		—	Free	—
	(b) Distilled .. .. .		—	25%	—
229	(a) Magnesium chloride and magnesium sulphate, in bulk .. .. .		—	Free	—
	(b) Magnesium carbonate and magnesium silicate .. .. .		—	15%	—

Tariff item.	Article.		Minimum duty.			Intermediate duty.			Maximum duty.		
			£	s.	d.	£	s.	d.	£	s.	d.
230	Manganese dioxide and manganese sulphate, in bulk .. .. .		—			Free			—		
231	(No paragraph.)										
232	Naphthalene in bulk .. .. .		—			Free			—		
233	Nickel sulphate in bulk .. .. .		—			Free			—		
234	Nitrates in bulk, except nitrate of ammonium, for manufacturing purposes or for fertilizers .. .. .		—			Free			—		
235	Pastes and powders containing not less than 30 per cent. of water-soluble phosphoric oxide, in the dry substance .. .. .		—			20%			—		
236	Peptone and agar-agar, for making bacterial culture media .. .. .		—			Free			—		
237	Perchloride of iron in bulk .. .. .		—			Free			—		
238	Perfumery and toilet preparations, n.e.e., including powders, washes, pomatums, cosmetics, pastes, dyes, hair oils, but excluding tooth powders, tooth pastes and tooth washes .. .. .		—			35%			40%		
239	Pills and tablets, including gelatine capsules containing drugs and medicinal preparations, imported in packages not for direct sale to the public .. .. .	per lb.	—			0 15 0			1 0 0		
240	(a) Platinum chloride .. .. . (b) Rhodium trichloride .. .. .		—			Free			—		
241	Potassium: Bicarbonate, bichromate, bisulphite, carbonate, caustic potash, chlorate, chloride, cyanide, iodide, metabisulphite, permanganate, red and yellow prussiate of, silicate, sulphite, sulphocyanide (thio-cyanate), and xanthate including amyl, butyl and ethyl xanthate, in bulk .. .. .		—			Free			—		
242	Radium compounds and radioactive isotopes .. .. .		—			Free			—		
243	Saltpetre in bulk .. .. .		—			Free			—		
244	Sodium: (a) Carbonate, including soda crystals (washing soda)— (i) soda crystals (washing soda) (ii) other, including soda ash .. .. . (b) Bicarbonate, bichromate, bisulphite, caustic soda, chlorate, disodium phosphate, ferrocyanide, fluoride, metabisulphite, metaphosphate, permanganate, silicate, sulphide, sulphite, sulphocyanide (thio-cyanate), trisodium phosphate, and xanthate including isopropyl, amyl, butyl and ethyl xanthate, in bulk .. .. . (c) (i) Nitrate not in bulk .. .. . (ii) Aluminate .. .. . (d) Caustic soda and sodium compounds, n.e.e. .. .. . (e) Cream acidity standardizers and neutralizers approved of by the Superintendent of Dairying .. .. .	per 100 lb. per 100 lb.	— —			0 3 6 0 2 0			— —		
245	Sodium cyanide .. .. .		—			Free			—		
246	(1) (a) Substances for the prevention or destruction of weeds, agricultural pests, including sheep and cattle dips and dipping powders and materials suitable only for dip; substances for the prevention or cure of diseases in plants or trees; arsenic, arsenic pentoxide, carbon bisulphide, copper arsenate, copper sulphate, copper tartrate, lead arsenate, O-o-diethyl-o-(2-isopropyl-4-methyl pyrimidyl-6) thiophos-		—			Free			—		

Tariff item.	Article.	Minimum duty.			Intermediate duty.			Maximum duty.		
		£	s.	d.	£	s.	d.	£	s.	d.
246	(1) (a)—Continued. phate; 2 : 3 dioxane-dithiol-s-bis (o-o-diethyl phospho-dithionate) and condensation products thereof, together with 2 : 5 dioxane products; O-o-diethyl o-p-nitrophenyl thiophosphate, sodium arsenate, sodium arsenite and zinc sulphate .. .. . (b) Such substances as may be approved by the Minister for use as spreaders, stickers or wetting agents with the articles enumerated in sub-paragraph (a) .. .. . (2) Substances for the prevention of wood rot, and substances for the preservation of wood, n.e.e., but excluding oils and stains .. .. . (3) (No paragraph.) (4) Ethylene gas for the treatment of fruit, under such conditions as the Minister may impose .. .. . (5) Tetrachlorethylene, ethylene dichloride, chlorinated diphenyl, and carbon tetrachloride .. .. . (6) Insect powders and substances for destroying pests, n.e.e. .. .. . (7) Substances for the extermination of rodents .. .. .	—	—	—	Free	—	—	Free	—	—
247	Sulphur in bulk .. .. .	—	—	—	Free	—	—	—	—	—
248	Sulphurous anhydride, dichlorodifluoromethane and trichloromonofluoromethane .. .. .	—	—	—	Free	—	—	—	—	—
249	Tooth powders, tooth pastes, and tooth washes containing not more than 3 per cent. of proof spirit .. .. .	—	—	—	15%	—	—	—	—	—

CLASS IX.—LEATHER AND RUBBER AND MANUFACTURES THEREOF.

250	Bands and belting of all kinds including fasteners therefor, for driving machinery .. .. . (United Kingdom)	Free	—	—	5%	—	—	—	—	—
250A	Boot and shoemakers' grindery: (a) Tips, caps and plates, of metal; toepuffs; plastic heels with detachable top pieces; wooden heels other than those covered by leather, wooden clog soles, and cork heel socks; eyelets and hooks; peg-wood, peg material made of fibre; pullovers, i.e., models of shoe uppers in half pairs; moulded stiffeners, shanks (b) Buttons, buckles and ornaments (not being jewellery); crêpe rubber .. .. .	—	—	—	Free	—	—	5%	—	—
250B	Shoe fillers, trees, splines and lasts .. .. .	—	—	—	Free	—	—	—	—	—
251	Boots and shoes: (a) Infants' and surgical— (i) infants', sizes 0 to 2½; and surgical boots and shoes .. .. . (ii) infants', sizes 3 to 6½ .. .. . (b) Men's, women's and children's, not being slippers, ballet dancing shoes, goloshes, rubber boots, rubber bathing shoes, spiked running shoes, boots and shoes with rope or wooden soles, wooden footwear, or cotton-mesh and canvas shoes of the tennis or gymnasium type, the soles of which, excluding socking, are wholly of rubber— (i) children's, sizes 7 to 1 .. .. .	—	—	—	Free	—	—	12%	—	—
	per pair	—	—	—	30% or 0 1 0	—	—	—	—	—
		whichever duty shall be the greater.								

Tariff item.	Article.		Mini-	Inter-	Maxi-
			imum	mediate	mum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
251	(b)—Continued.				
	(ii) men's and youths', women's and maids', sizes 2 and upwards .. .. .	per pair	—	30% or 0 3 6	—
			whichever	duty shall	be the
				greater.	
	(iii) uppers, cut, fashioned or finished .. .. .	per pair	—	0 2 6 or 25%	—
			whichever	duty shall	be the
				greater.	
	(c) Cotton-mesh and canvas shoes of the tennis or gymnasium type, the soles of which, excluding the socking, are wholly of rubber; and canvas boots and shoes with rope soles—				
	(i) men's and youths', women's and maids', sizes over 4 .. (United Kingdom and Canada)	per pair	30% 0 0 6	30% or 0 1 6	—
			whichever	duty shall	be the
				greater.	
	(ii) sizes other than those provided for in sub-paragraph (i) .. .. .		—	30%	—
	(iii) uppers, cut, fashioned or finished .. .. . (United Kingdom and Canada)	per pair	0 1 6	0 2 6	—
	(d) (i) Spiked running shoes ..		—	15%	—
	(ii) All other of any material, including goloshes .. .. .		—	30%	—
	(e) Soles, tips and heels, black, rubber—				
	(i) soles, children's, sizes 7 to 1	per lb.	—	0 0 5	—
	(ii) soles, sizes 2 and upwards, and tips and heels .. .. .	per lb.	—	0 0 6	—
	(f) Soles, tips and heels, other than black, rubber—				
	(i) soles, children's, sizes 7 to 1	per lb.	—	0 0 7	—
	(ii) soles, sizes 2 and upwards, and tips and heels .. .. .	per lb.	—	0 0 9	—
252	Harness and saddlery:				
	(a) New .. .. .		—	25%	—
	(b) Second-hand, for sale .. .. .		—	40% or	—
		per bridle or head-stall	—	0 5 0	—
		per saddle (with or without fittings)	—	1 5 0	—
		per set of harness	—	2 10 0	—
			whichever	duty shall	be the
				greater.	
253	Hose:				
	(a) Rubber air and rubber water hose, up to 3-inch diameter, except garden hose—				
	(i) plain .. .. .	per lb.	—	0 0 2½	—
	(ii) armoured .. .. .	per lb.	—	0 0 1½	—
	(b) Rubber water garden hose—				
	(i) plain .. .. . (United Kingdom and Canada)	per lb.	0 0 2½	0 0 3	—
	(ii) armoured .. .. . (United Kingdom and Canada)	per lb.	0 0 1½	0 0 2	—
	(c) Rubber suction hose—				
	(i) plain .. .. .	per lb.	—	0 0 3	—
	(ii) armoured .. .. .	per lb.	—	0 0 1½	—
	(d) Rubber steam hose and other rubber hose, n.e.e. .. .. .	per lb.	—	0 0 3	—
	(e) Leather, canvas (excluding fire hose) and other hose not containing rubber .. .. .		—	15%	—
	(f) Metal fittings for all the above classes of hose .. .. .		—	15%	—
254	Leathers:				
	(1) Patent .. .. .		—	Free	—
	(2) Genuine reptile, fish, frog, toad, bird, seal, kangaroo, antelope, deer, pig and hog leathers ..		—	Free	—

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Maximum duty.
		£ s. d.	£ s. d.	£ s. d.
254	—Continued.			
	(3) Sole, all (excluding splits), whether shaped or not, including pieces .. .. .	per lb.	20% or 0 0 6 whichever duty shall be the greater.	—
	(4) Splits—			
	(a) for use as linings and/or soles, of a free-on-board price per square foot of—			
	(i) not less than 10d. ..	—	Free	—
	(ii) less than 10d. ..	—	20%	—
	(b) other, including splits for gloves, of a free-on-board price per square foot of—			
	(i) not less than 1s. 6d. ..	—	Free	—
	(ii) less than 1s. 6d. . .	—	20%	—
	(5) Made from bovine and horse hides and skins—			
	(a) for use as linings and measuring—			
	(i) less than 12 square feet in sides or 24 square feet in whole hides ..	—	Free	—
	(ii) not less than 12 square feet in sides or 24 square feet in whole hides ..	—	20%	—
	(b) white leathers having a suede, velour or velvet finish ..	—	Free	—
	(c) being whole hides and calfskins measuring less than 18 square feet per hide or skin ..	—	Free	—
	(d) other, whether shaped or not, including pieces, of a free-on-board price per square foot of—			
	(i) not less than 2s. 6d. ..	—	Free	—
	(ii) less than 2s. 6d. ..	—	20%	—
	(6) Made from sheep and lamb skins, including persians and cabrettas—			
	(a) in the natural state and for use as linings, of a free-on-board price per square foot of—			
	(i) not less than 10d. ..	—	Free	—
	(ii) less than 10d. ..	—	20%	—
	(b) not in the natural state and for use as linings, of a free-on-board price per square foot of—			
	(i) not less than 1s. 1d. ..	—	Free	—
	(ii) less than 1s. 1d. ..	—	20%	—
	(c) other, of a free-on-board price per square foot of—			
	(i) not less than 1s. 4d. ..	—	Free	—
	(ii) less than 1s. 4d. . .	—	20%	—
	(7) Made from goat and kid skins—			
	(a) for use as linings, of a free-on-board price per square foot of—			
	(i) not less than 1s. 6d. ..	—	Free	—
	(ii) less than 1s. 6d. . .	—	20%	—
	(b) glacé leather, of a free-on-board price per square foot of—			
	(i) not less than 1s. 6d. ..	—	Free	—
	(ii) less than 1s. 6d. . .	—	20%	—
	(c) suedes, of a free-on-board price per square foot of—			
	(i) not less than 2s. 6d. ..	—	Free	—
	(ii) less than 2s. 6d. . .	—	20%	—
	(d) other, of a free-on-board price per square foot of—			
	(i) not less than 2s. 3d. ..	—	Free	—
	(ii) less than 2s. 3d. ..	—	20%	—
	(8) Welting and randing—			
	(a) plain, grooved and bevelled ..	—	20%	—
	(b) other, including fancy ..	—	Free	—
	(9) Other .. .. .	per lb.	20% or 0 0 6 whichever duty shall be the greater.	—

Tariff item.	Article.			
		Minimum duty.	Intermediate duty.	Maximum duty.
		£ s. d.	£ s. d.	£ s. d.
255	(No paragraph.)			
256	(No paragraph.)			
257	Leather manufactures, namely, leggings, attaché cases, suit cases, hat boxes, bags, trunks, portmanteaux, hold-alls, belts, straps and gun cases, made wholly or chiefly of leather, but excluding ladies' hand-bags .. .. .	—	25%	—
258	(1) Rubber, unmanufactured, including latex, first latex crêpe, crude, waste, masticated and reclaimed rubber, synthetic rubber and gutta percha .. .. .	—	Free	—
	(2) Chlorine derivatives of rubber, in sheets or rolls, not exceeding $\frac{1}{1000}$ inch in thickness .. .. .	—	Free	—
	(3) Expanded rubber (natural or synthetic) in grains, sheets, blocks, bricks and rods .. .. .	—	Free	—
259	Rubber, manufactures of, n.e.e., and not being toys .. .. .	—	20%	—
260	Rubber pneumatic tyre covers and tubes, new or second-hand or used, including rubber pneumatic tyre covers imported for retreading:			
	(a) Covers, including the weight of the immediate wrapper—			
	(i) when imported (one for each running and spare wheel) with chassis and with metal frames of trailers, for bodies to be built or constructed on such chassis or frames in the Union, or imported for attachment to chassis assembled or manufactured in bond for bodies to be built or constructed in the Union	per lb.	— 0 0 8	—
	(ii) when imported (one for each running and spare wheel) with pedal bicycles, motor trucks and motor vans for the conveyance of goods, motor char-a-bancs, motor omnibuses, motor ambulance vans, motor hearses, trolley buses and new trailers ..	per lb.	— 0 0 8	—
	(iii) when imported (one for each running and spare wheel) with motor cars, including motor vehicles commonly known as caravans, country sedans, estate cars, jeeps, landrovers, minibuses, safari vans and station wagons, and similar dual purpose or general purpose motor vehicles of a free-on-board value—			
	not exceeding £600 .. .. .	per lb.	— 0 0 8	0 0 8
	exceeding £600 but not exceeding £800 .. .. .	per lb.	— 0 0 8	0 0 8
	exceeding £800 .. .. .	per lb.	— 0 0 8	0 0 8
	(iv) for airships, aeroplanes and other aircraft .. .. .	per lb.	— 0 0 3	—
	(v) other .. .. . (United Kingdom and Canada)	per lb.	0 0 8	0 0 10
	(b) Tubes—			
	(i) when imported (one for each running and spare wheel) with pedal bicycles, motor trucks and motor vans for the conveyance of goods, motor char-a-bancs, motor omnibuses, motor ambulance vans, motor hearses, trolley buses and new trailers	per lb.	— 0 0 8	—
	(ii) when imported (one for each running and spare wheel) with motor cars, including motor vehicles commonly known as caravans, country			

Tariff item.	Article.		Minimum duty.			Intermediate duty.			Maximum duty.		
			£	s.	d.	£	s.	d.	£	s.	d.
260	(b) (ii)—Continued.										
	sedans, estate cars, jeeps, landrovers, minibuses, safari vans and station wagons, and similar dual purpose or general purpose motor vehicles, of a free-on-board value—										
	not exceeding £600 .. ..	per lb.	—			0	0	8	0	0	8
	exceeding £600 but not exceeding £800 .. ..	per lb.	—			0	0	8	0	0	8
	exceeding £800 .. ..	per lb.	—			0	0	8	0	0	8
	(iii) for pedal bicycles, n.e.e., and motor cycles .. .. (United Kingdom and Canada)	per lb.	0	0	8	0	0	10			
	(iv) for airships, aeroplanes and other aircraft .. ..	per lb.	—			0	0	3			
	(v) other .. .. (United Kingdom and Canada)	per lb.	0	0	8	0	0	9½			
261	Rubber tyres, solid, complete or in lengths or in the piece .. .. (United Kingdom and Canada)	per lb.	0	0	2	0	0	3			

CLASS X.—WOOD, CANE, WICKER AND MANUFACTURES THEREOF.

262	Beehives and wooden sections thereof, and wax foundations therefor .. .. .		—			Free			—
263	Boxes, wooden, empty or in shooks:								
	(a) (i) For packing fresh fruits (except citrus), dried fruits, dairy produce, eggs, fresh sausages, and condensed milk manufactured in the Union .. .. .		—			Free			—
	(ii) For packing citrus fruits ..		—			Free			—
	(iii) Fruit punnets .. .. .		—			Free			—
	(b) For packing other classes of goods and for other purposes ..		—			20%			—
		per 165 cu. ft.	—			3	0	0	—
						whichever			be the
						duty shall			greater.
264	(1) Brushes (excluding brushes mounted with precious or semi-precious stones, or containing gold or silver plate or being gold or silver-plated ware, and brushes being parts of agricultural, manufacturing or industrial machinery, but including machine bottle brushes); brooms, whisk brushes, feather dusters and mops:								
	(a) Toilet brushes, clothes brushes and boot and shoe brushes .. .. .		—			15%			—
	(b) Paint brushes (including varnish brushes)—								
	(i) not exceeding 2 inches in width .. .. .	each	—			15%			15%
						and in addition			0
	(ii) exceeding 2 inches in width .. .. .	each	—			15%			15%
						and in addition			0
		each	—			and in addition			0
						fraction thereof in excess			of two inches
									0
	(c) Handles and ferrules for paint and varnish brushes .. .. .		—			15%			—
	(d) Artists' or signwriters' brushes .. .. .		—			15%			—
	(e) Machine bottle brushes .. (United Kingdom)		20%			25%			—
	(f) (i) Brooms; whisk brushes, feather dusters and mops; and brushes not provided for elsewhere in this item .. .. .		—			30%			—



Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
264	(1) (f)—Continued. (ii) Wooden handles and stocks for the articles specified in sub-paragraph (f) (i) .. .. .		—	25%	—
	(2) Paint rollers .. .. . (United Kingdom)		7%	10%	—
265	Cane, bamboo, rattans and osiers: (a) Unmanufactured, including rattan-core (whole or split) and split cane unmanufactured .. .. . (b) Manufactures of, not being furniture .. .. .		—	Free	—
			—	20%	—
266	Casks, wooden, n.e.e., empty or in staves .. .. .		—	15%	20%
267	Sawdust, husks or other waste substances and paper shavings, intended and suitable for use only as packing material .. .. .		—	Free	—
268	Cork (compressed or otherwise) and corkwood: (a) Corks, plain; floats for fishing nets .. .. . (b) Cork and corkwood, crude (including waste n.e.e.) or not further manufactured than in plain sheets, blocks, bricks and slabs .. .. . (c) Corkdust and granulated cork .. .. . (d) Manufactures of cork and corkwood, n.e.e. .. .. .		—	Free	—
			—	Free	—
			—	15%	—
269	(1) Furniture, wooden, wicker, cane and grass; and spring mattresses: (a) Seagrass and rattan-core and wicker chairs .. .. . (b) Seagrass and rattan-core and wicker settees, .. .. . (c) Bentwood chairs .. .. .  (d) Spindle chairs .. .. .  (e) Ice chests, wooden, n.e.e. .. .. . (Canada) (f) Metal parts for wooden bedsteads, excluding mattress frames and springs .. .. . (g) Other; venetian blinds, spring assemblies for mattresses or upholstery, and parts of furniture n.e.e. .. .. . (2) Seats of wood, plastic or other materials, for lavatory pans .. .. .	each	—	0 3 9	—
		each	—	0 7 6	—
		each	—	20%	—
		each	—	0 1 0	—
		each	—	20%	—
		each	—	0 1 0	—
			20%	25%	—
			—	10%	—
			—	25%	—
			—	10%	—
270	Handles, wooden, for picks, shovels, mechanics' tools, and agricultural implements: (a) Shaped but otherwise in the rough— (i) for picks .. .. . (ii) other .. .. . (b) Other— (i) for picks .. .. . (ii) other .. .. .		—	Free	—
			—	Free	—
			—	5%	—
			—	5%	—
271	Hubs, rims, spokes, felloes, shafts, tent-bows and poles, cut or fashioned, not finished: (a) For wagons and carts commonly used for the conveyance of goods .. .. . (b) Other .. .. .		—	20%	—
			—	5%	—
272	Joinery: (a) (i) Window and door frames, wooden .. .. .  (ii) Doors, wooden .. .. .  (b) Wooden frameworks of houses, including sills, sashes, lintels, staircases, casements, wooden shutters and mouldings .. .. .	each	—	20% or 0 3 6	25% 0 3 6
			whichever	duty shall	be the
			—	25%	—
		each	—	0 3 6	—
			whichever	duty shall	be the
			—	25%	—
273	Plywood: (a) Alder and birch, not exceeding 4 mm. in thickness .. .. .	per cubic foot	—	0 1 3	—

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
273	—Continued.				
	(b) Other .. .. .	per cubic foot	—	0 3 0 or 25% whichever duty shall be the greater.	0 4 0 25%
274	Saddle trees .. .. .		—	Free	—
275	Shingles, wooden (Canada) .. .. .		20%	30%	—
276	Sleepers, railway or tramway, wooden .. .. .		—	Free	3%
277	(1) Staves, wooden, in the rough, and split or quarter sawn headings for casks and vats .. .. .		—	Free	—
	(2) Bungs, wooden .. .. .		—	Free	—
278	Vats, wooden, for use in the manufacture of wines, and hogsheads and casks of a capacity of 40 gallons or more .. .. .		—	Free	—
279	Wood:				
	(a) Unmanufactured—				
	(i) softwood (coniferous) (Canada) .. .. .	per 100 cub. ft.	Free	0 4 6	0 9 0
	(ii) other, except veneer sheets (United Kingdom and Canada) .. .. .		Free	2%	3%
	(iii) veneer sheets (United Kingdom and Canada) .. .. .		Free	3%	—
	(b) Ceiling and flooring boards, planed, tongued and grooved; and parquet and laminated flooring .. .. .		—	3%	—
	(c) Manufactured n.e.e. .. .. .		—	20%	—
280	(a) Wood meal and wood wool .. .. .		—	Free	—
	(b) Wood cellulose for packing fresh fruit, in rolls or in sheets .. .. .		—	Free	—
	(c) Wood pulp:				
	(i) Bleached .. .. .		—	Free	—
	(ii) Unbleached .. .. .		—	Free	—

CLASS XI.—BOOKS, PAPER AND STATIONERY.

281	Atlases, charts, globes and maps .. .. .		—	Free	—
282	Bags, paper, including transparent cellulose bags:				
	(a) Printed—				
	(i) multi-walled paper bags except those with a onese side area measurement (exclusive of the gusset) of 400 square inches or less for packing of fertilizers only .. .. .		—	Free	—
	(ii) other .. .. .		—	20%	—
	(b) Not printed—				
	(i) multi-walled paper bags except those with a onese side area measurement (exclusive of the gusset) of 400 square inches or less for packing of fertilizers only .. .. .		—	Free	—
	(ii) other .. .. .	per lb.	—	0 0 1½	—
	(c) Pictorial seed packets (paper), not being advertising matter .. .. .		—	Free	—
283	Bank notes and other paper currency and postage stamps (used or unused) .. .. .		—	Free	—
284	Books, printed, and printed music, newspapers and periodicals, n.e.e., and which are not foreign unauthorized prints of any British or Union copyright work the importation of which is prohibited, or which are not advertising matter elsewhere enumerated .. .. .		—	Free	—
285	Cardboard boxes, jars, cups, and cartons, and paper cups:				
	(a) Printed, other than those provided for in paragraphs (c) and (d) .. .. .		—	20%	—

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
285	<i>—Continued.</i>				
	(b) Not printed, other than those provided for in paragraphs (c) and (d) .. .. .		—	20%	—
	(c) Waxed jars for honey and dairy, fat, meat and fruit products, and other waxed containers for milk and cream .. .. .		—	Free	—
	(d) Drinking and soufflé cups, and ice cream cups and jars .. .. .		—	20%	—
286	Cardboard discs for milk bottles, plain or printed .. .. .		—	20%	—
287	(1) Cardboard, linenboard, leatherboard, fibreboard, strawboard and millboard, but excluding pulpboard for building purposes:				
	(a) Of a free-on-board value not exceeding £40 per 2,000 lb. ..		—	15%	—
	(b) Of a free-on-board value exceeding £40 but not exceeding £80 per 2,000 lb. .. .. .		—	10%	—
	(c) Of a free-on-board value exceeding £80 per 2,000 lb. .. .. .		—	Free	—
	(2) Pulpboard for building purposes:				
	(a) Up to $\frac{5}{16}$ ths inch in thickness—				
	(i) of a weight not exceeding 500 lb. per 1,000 square feet .. .. .	per 1,000 square feet	—	0 17 6	—
	(ii) of a weight exceeding 500 lb. but not exceeding 600 lb. per 1,000 square feet .. .. .	per 1,000 square feet	—	1 0 0	—
	(iii) of a weight exceeding 600 lb. but not exceeding 800 lb. per 1,000 square feet .. .. .	per 1,000 square feet	—	1 10 0	—
	(iv) of a weight exceeding 800 lb. but not exceeding 1,000 lb. per 1,000 square feet .. .. .	per 1,000 square feet	—	1 15 0	—
	(v) of a weight exceeding 1,000 lb. per 1,000 square feet .. .. .	per 1,000 square feet	—	2 0 0	—
	(b) Exceeding $\frac{5}{16}$ ths inch but not exceeding $\frac{1}{2}$ inch in thickness	per 1,000 square feet	—	1 5 0	—
	(c) Exceeding $\frac{1}{2}$ inch in thickness	per 1,000 square feet	—	1 15 0	—
288	Cards, playing .. .. .	per pack	—	0 0 9 and in addition 20%	—
289	Diagrams, drawings and plans ..		—	Free	—
290	Engravings and photographs (excluding enlargements or reproductions), not being labels or advertisements elsewhere enumerated		—	Free	—
	<i>Note:</i> Photographs produced from negatives which have been made or copied from other negative or positive photographs, other than photographs reproduced in metal, shall be classed as reproductions of photographs.				
291	(1) Inks and ink powders:				
	(a) Printing, ruling and lithographic .. .. .		—	Free	—
	(b) Duplicating machine inks ..		—	10%	20%
	(c) Other .. .. .		—	30%	—
	(2) Roller composition, ink driers, and ink reducers, and paste paint for silk screen process .. .. .		—	Free	—
292	Mottoes and texts of religious subjects, excluding those made of precious metal .. .. .		—	Free	—
293	Newspapers or supplement editions or parts thereof, intended to be completed and published in the Union—				
	(a) as religious publications ..		—	Free	—
	(b) other .. .. .		—	20%	—
		per lb.	—	or 0 0 9	—

whichever duty shall be the

Tariff item.	Article.	Minimum duty.			Intermediate duty.			Maximum duty.		
		£	s.	d.	£	s.	d.	£	s.	d.
294	Paintings, etchings, pictures including calendar mounts on which a picture is imprinted, lithographed or embossed with or without a decorated border or margin, and not forming nor intended to form part of any imported printed, lithographed or embossed matter otherwise provided for, and picture books Note: The provisions of this item shall not apply to advertisements elsewhere enumerated.	—			Free			—		
295	Paper:									
	(a) Blotting, carbon and wall ..	—			Free			—		
	(b) Graphitized, lithographic transfer, oiled, transparent cellulose, lined bottle tissue, plain tissue and greaseproof (plain or corrugated), and cover paper for use in the process of manufacturing boots and shoes.. .. .	—			Free			—		
	(c) Newsprint, in reels or in the flat .. .. . (United Kingdom and Canada)	Free			5%			—		
	(d) Plain or composite, n.e.e.—									
	(1) in the original mill wrappers, flat or folded, not less than 16 inches by 15 inches—									
	(i) linen faced, rag, flint glazed, cigarette, mechanical containing not less than 60 per cent. mechanical pulp; and all other of a substance below 35 grammes per square metre or exceeding 250 grammes per square metre, or of a free-on-board value of less than £60 or more than £120 per 2,000 lb.	—			Free			—		
	(ii) other .. .. .	per lb.	—		0	0	1	—		
	(2) in the original mill reels or rolls; paper in reels used for the monotype typesetting machine—									
	(i) linen faced, rag, flint glazed, cigarette, mechanical containing not less than 60 per cent. mechanical pulp; and all other of a substance below 35 grammes per square metre or exceeding 250 grammes per square metre, or of a free-on-board value of less than £60 or more than £120 per 2,000 lb.	—			Free			—		
	(ii) other .. .. .	per lb.	—		0	0	1	—		
	(e) Sanitary and tracing .. .. .	—			7½%			15%		
	(f) Wrapping (including browns, casings, sealings, nature or ochre browns, sulphites, krafts and bag papers), in original mill wrappers, or in sheets or in rolls, when the weight of the paper at a size of 29 inches by 45 inches, or its equivalent, is not less than 30 lb. per ream of 480 sheets, but excluding waxed, oiled, greaseproof, vegetable and imitation parchment, and cover paper for use in the process of manufacturing boots and shoes, and printed papers, transparent cellulose papers, cartridge papers, and tinfoil and similar metallic papers .. .. .	per lb.	—		0	0	0 <sup>3</sup> / <sub>8</sub>	—		
					and in addition					
	(g) Sensitized .. .. .	—			10%			—		
	(h) Waxed .. .. .	—			7½%			—		
	(i) Gummed—									
	(i) in reels .. .. .	—			Free			—		
	(ii) other .. .. .	—			Free			—		

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Maximum duty.
		£ s. d.	£ s. d.	£ s. d.
296	Printed, ruled, lithographed and embossed matter (not being metal and excluding embossed paper serviettes, d'oyleys and paper mats):			
	(a) Picture postcards; Christmas, birthday, pictorial, New Year and other cards; calendars, calendar pads, calendar mounts, n.e.e., and almanacs; box-coverings and pictures intended to form part of imported printed, lithographed or embossed matter .. .. .	—	20%	—
	(b) Directories, guide books, year books and handbooks, relating to the Union; Union Christmas annuals; holiday and special numbers or editions of Union newspapers, magazines or periodicals or parts thereof; supplements to Union publications; albums designed or intended for disposal as advertising matter..	—	20% or 0 0 6	—
		per lb.	whichever duty shall be the greater.	be the
	(c) Account books, exercise books and copy books; stationery and forms in books, pads or loose; diaries n.e.e.; delivery, manifold, and index books; bank cheques, drafts, promissory notes, bills of exchange and similar forms; receipt forms; reminder slips; scrip, share certificates and company reports; membership certificates for lodges, unions and like institutions; letter headings and form letters; invoices and account forms .. .. .	—	20% or 0 0 6	—
		per lb.	whichever duty shall be the greater.	be the
	(d) (i) Pocket diaries, loose leaf and other, and refills therefor, advertising and other..	—	20%	—
	(ii) Letter-copying books and pin tickets .. .. .	—	20%	—
	(e) Envelopes (except what is technically known as "side die") ..	—	20%	—
	(f) (i) Cloth labels and tabs ..	—	20%	—
	(ii) Labels and tickets, n.e.e., and address tags or tabs, flat or in rolls .. .. .	—	20% or 0 0 6	—
		per lb.	whichever duty shall be the greater.	be the
	(g) (i) Catalogues and price lists of Union firms and firms holding stocks in the Union, printed and posted abroad to individuals in the Union..	—	20% or 0 0 6	—
		per lb.	whichever duty shall be the greater.	be the
	(ii) Catalogues, price lists and trade publications of firms or persons having no established place of business in the Union, and no permanent agent holding stocks in the Union .. .. .	—	Free	—
	(iii) Publications and advertising matter relating to fairs, exhibitions and travel in countries outside the Union ..	—	Free	—
	(h) (i) All advertising samples (not being any article liable to a rated duty and not being an article of food liable to a duty other than a rated duty) issued gratis or intended for distribution gratis as advertising matter .. .. .	—	20% or 0 0 6	—
		per lb.	whichever duty shall be the greater.	be the

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
296	(h)—Continued.				
	(ii) Advertising samples of an article of food liable to a duty other than a rated duty issued gratis or intended for distribution gratis as advertising matter .. .. .		—	Free	—
	(iii) All other advertising matter, including advertising invoice forms and similar stationery usually issued gratis or at nominal prices .. .. .	per lb.	—	20% or 0 0 6	—
			whichever	duty shall	be the
	(i) Stencil sheets for duplicating ..		—	10%	—
	(j) Wrapping paper not being wrappers cut to size .. .. .		—	20%	—
	(k) Other n.e.e. .. .. .		—	20%	—
	(l) Cut samples of cloth, leather, linoleum and wallpaper in book form, not being for distribution as advertising matter; and colour cards .. .. .		—	Free	—
297	(1) Stationery n.e.e.:				
	(a) Loose-leaf covers and binders; letter or document files in book or folder form .. .. .		—	20%	—
	(b) Other, except envelopes—				
	(i) lead pencils, not propelling .. .. .		—	10%	15%
	(ii) other .. .. .		—	15%	—
	(c) Metal parts for the manufacture of the articles falling under paragraph (a) .. .. .		—	20%	—
	(d) Envelopes—				
	(i) less than 9½ inches in length .. .. .		—	20%	—
	(ii) other .. .. .		—	15%	—
	(2) Crayons other than wood-cased and blackboard chalk .. .. .		—	Free	—

CLASS XII.—JEWELLERY, TIME-PIECES, FANCY GOODS AND MUSICAL INSTRUMENTS.

298	Band instruments and stands, the <i>bona fide</i> property of an air, military, naval or police force, and not the property of individuals .. .. .		—	Free	—
299	Beads, excluding imitation pearls ..	per lb.	—	0 0 4 or 15%	0 0 6 25%
			whichever	duty shall	be the
				greater.	
300	Clocks and watches:				
	(a) Complete n.e.e. .. .. .		—	10%	—
	(b) Cases and set-up mechanism or movements .. .. .		—	10%	—
	(c) Other parts .. .. .		—	10%	—
	(d) Tower clocks and parts therefor; pigeon flying time recording clocks .. .. .		—	Free	—
301	Cups, medals and other trophies, not being for the purpose of advertisement, awarded abroad to any person and imported by him or on his behalf, or imported for presentation:				
	(a) As prizes at public exhibitions or shows, at public examinations or examinations in any educational institution, or for skill or sport in public competition or competition in any educational institution .. .. .		—	Free	—
	(b) As prizes for shooting by air, military, naval or police forces ..		—	Free	—
	(c) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorious public services: .. .. . Provided that all such articles shall on importation or delivery		—	Free	—

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
301	—Continued.  free from the Customs bear engraved or otherwise indelibly marked on them the occasion or purpose for which they were or are to be presented.				
302	(1) Ladies' handbags .. ..		—	25%	30%
	(2) Gold and silver plate, and gold and silver plated ware including communion sets: (i) Imported by or for presentation to any religious body .. (ii) Other .. .. .		— —	Free 20%	— —
303	(1) (a) Gramophones, phonographs and needles therefor .. (b) Gramophone and phonograph records, excluding pressings not exceeding 8 inches in diameter on transparent plastic material laminated to paper board or similar substances, manufactured for playing at— (i) a speed of 78 revolutions per minute .. .. (ii) a speed of 45 revolutions per minute .. .. (iii) any speed other than the above .. .. (c) Gramophone and phonograph turntable units, and also motors, pick-ups and record changers for gramophones and phonographs, imported separately .. .. (d) Gramophone and phonograph cabinets, imported separately .. ..	each each each	— — —	Free 0 0 3 0 0 6 0 1 0	— — —
	(2) Tape, wire and cylinder recording machines and accessories therefor		—	10%	—
	(3) Coin-operated sound reproduction instruments and accessories		—	Free	—
304	Jewellery, including imitation jewellery and rolled gold, enamel or gilt jewellery; precious stones and imitations thereof, cut or polished, and whether mounted or unmounted; pearls and imitations thereof, whether mounted or unmounted; completed portions or parts of any article of jewellery, imitation or otherwise; ornamental hat pins, ornamental hairpins and ornamental buckles; bangles, necklaces, girdles, muff chains, clasps, and similar articles of adornment: (1) Imitation pearls, mounted or unmounted— (a) loose or strung, but excluding bracelets and necklaces .. (b) mounted into articles containing more than 24 individual pearls, but excluding bracelets and necklaces .. (c) bracelets and necklaces ..	per lb.  per lb.  per inch	— — — —	20% or — duty shall be the greater. 20% or — duty shall be the greater. 20% or — duty shall be the greater.	50% 2 12 0 be the 50% 2 12 0 be the 50% 0 0 1 be the
	<i>Note:</i> In the case of bracelets and necklaces made-up of more than one string or row of imitation pearls, the alternate specific duty shall be calculated on the length of the total number of individual strings or rows contained in such bracelets and necklaces.				
	(2) Other .. .. .		—	20%	—
305	Musical instruments n.e.e. .. ..		—	Free	—

Tariff item.	Article.	Minimum duty.		Intermediate duty.		Maximum duty.	
		£	s. d.	£	s. d.	£	s. d.
306	Organs and blowers therefor, harmoniums and band instruments, for use by a religious body .. .. .	—		Free		—	
307	(1) (a) Tennis racquets and frames, cricket bats, hockey sticks and golf clubs .. .. .	—		15%		20%	
	(b) Tennis balls .. .. .	—		20%		—	
	(c) Golf balls .. .. .	—		15%		—	
	(d) Fish hooks .. .. .	—		Free		15%	
	(e) Toys .. .. .	—		15%		—	
	(2) Sporting and athletic goods, that is, articles n.e.e.—						
	(a) used for outdoor games or outdoor recreation; fishing appliances (not being for industrial purposes), excluding fish hooks .. .. .	—		10%		15%	
	(b) used for gymnastics, indoor games or indoor recreation .. .. .	—		15%		—	
	(3) Metal stampings, wooden heads and wooden shafts, in the rough, for the manufacture of golf clubs .. .. .	—		Free		—	
	(4) Children's playground equipment for permanent installation, when imported or taken out of bond by or on behalf of any municipal or local governing body .. .. .	—		Free		—	
308	Tobacconists' wares, including pipes, pouches, pipe covers, pipe stands, pipe cases, smokers' cabinets, cigar and cigarette holders, match boxes, tobacco jars, cigar and cigarette cases, ash trays, cigar and cigarette lighters:						
	(a) Cut cigarette papers in boxes .. .. .	—		15%		20%	
	(b) Other .. .. .	—		20%		—	

CLASS XIII.—MISCELLANEOUS.

309	(No paragraph.)						
310	Ammunition and explosives:						
	(a) Blasting compounds including all kinds of explosives suitable and intended for blasting and not suitable for use in firearms, but excluding detonators; nitro-cellulose, dry or moist .. .. .	—		Free		—	
	(b) Cartridges—						
	(i) for humane animal killers .. .. .	—		Free		—	
	(ii) miniature rifle and revolver or pistol cartridges, rimfire type, calibre .22 inch, loaded with ball or shot .. .. .	per 1,000 cartridges	—	0 2 0		—	
	(iii) rifle cartridges, calibre .256 inch or 6.5 millimetres and over, loaded with ball .. .. .	per 1,000 cartridges	—	1 10 0		—	
	(iv) shot cartridges, 20, 16 and 12 gauge or bore .. .. .	per 1,000 cartridges	—	0 17 6		—	
	(v) shot cartridges, .410 gauge or bore .. .. .	per 1,000 cartridges	—	0 12 0		—	
	(vi) automatic pistol and revolver cartridges, calibre .25 inch or 6.35 millimetres .. .. .	per 1,000 cartridges	—	0 5 0		—	
	(vii) automatic pistol and revolver cartridges, calibre .320 inch, .32 inch and 7.65 millimetres .. .. .	per 1,000 cartridges	—	0 7 6		—	
	(viii) automatic pistol and revolver cartridges, calibre .38 inch, .380 inch and .450 inch .. .. .	per 1,000 cartridges	—	0 10 0		—	
	(ix) automatic pistol and revolver cartridges, calibre .30 inch, .455 inch and 7.63 millimetres .. .. .	per 1,000 cartridges	—	0 15 0		—	
	(x) all other .. .. .	—		20%		—	
	(c) Detonators, including electric detonators; fuseheads, percussion caps and empty cartridge cases .. .. .	—		20%		—	



Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
310	—Continued.				
	(d) Fireworks of all descriptions ..		—	10%	25%
	(e) Blasting fuse—				
	(i) safety fuse .. .. .		—	Free	—
	(ii) detonating fuse .. .. .		—	Free	—
	(f) Gunpowder and other explosives suitable for use in firearms ..	per lb.	—	0 0 6 and in addition	—
	(g) Shot, bullets and slugs .. .. .		—	15% 20%	—
311	Appointments and uniforms for air, military or naval forces .. .. .		—	Free	—
312	(No paragraph.)				
313	Assay mabor and assayer's bone ash		—	Free	—
314	Astronomical instruments and equipment therefor, imported by institutions or societies engaged in astronomical work .. .. .		—	Free	—
315	(a) Cinematograph projectors, epidiascopes and magic lanterns, and slides for the same, not provided for in paragraph (b):				
	(i) Cinematograph sound apparatus .. .. .		—	5%	15%
	(ii) Other .. .. .		—	15%	—
	(b) Slides, film-slides, projectors and epidiascopes, imported or taken out of bond for purposes approved by the Minister ..		—	Free	—
316	(1) Church decorations, altars, fonts, lecterns, pulpits, vestments and other appointments not being furniture, for use by a religious body .. .. .		—	Free	—
	(2) Carillon of bells for public buildings and other tower and turret bells .. .. .		—	Free	—
317	(No paragraph.)				
318	Felt, dampcourse and similar substances:				
	(a) In rolls, for building purposes and for wrapping water pipes ..		—	Free	—
	(b) Not in rolls, for building purposes .. .. .		—	Free	—
	(c) Sheathing felt for ship and boat-building .. .. .		—	Free	—
	(d) Mulching paper for agricultural purposes .. .. .		—	Free	—
319	Films, cinematograph:				
	(a) Blank films, known as raw films, or stock .. .. .		—	Free	—
	(b) (i) Of a scientific or educational nature, for exhibition solely to scientific or technical societies or in educational institutions, or certified by the Secretary for Public Health to be for use in the interest of public health ..		—	Free	—
	(ii) Imported solely for religious instruction on a certificate given by a body or association approved by the Minister or for other purposes approved by the Minister ..		—	Free	—
	(iii) 16 m.m. and other sub-standard films, silent or sound, made on purely touristic subjects in the name of or under the auspices of national tourist bodies and all official administrative bodies, whether national or local, and supplied for free non-theatrical distribution in the interests of tourist traffic developments .. .. .		—	Free	—
	(iv) duplicate negatives of news films .. .. .		—	Free	—

Tariff item.	Article.		Minimum duty.			Intermediate duty.			Maximum duty.		
			£	s.	d.	£	s.	d.	£	s.	d.
319	—Continued. (c) Other— (1) silent films— (i) of a width not exceeding 10 m.m. . . . . (ii) of a width exceeding 10 m.m. . . . . (2) sound films— (i) first copy . . . . . (ii) second and subsequent copies of the same picture for the same importer . . . . . <i>Note: "Sound films" shall include synchronized or sound-on-disc films.</i>	per foot per foot per foot per foot	— — — —	0 0 0 0	0 0 0 0	5 6 10 8	— — — —				
320	Ice . . . . .		—		Free		—				
321	Life belts and buoys, and other life saving apparatus (including mine-rescue apparatus, and rockets and flares prescribed for use on ships and lifeboats); gas masks and anti-gas clothing, including headgear, goggles, gloves and boots		—		Free		—				
322	Matches: (a) Wooden, including match splints— (i) in boxes or packages of not more than 60 matches . . . . . (ii) in boxes or packages containing more than 60 but not more than 100 matches . . . . . (iii) in boxes or packages containing more than 100 but not more than 200 matches . . . . . and for every 100 additional matches in boxes or packages . . . . . (b) Fusees, vestas or wax matches, or other patent lights used as such— (i) in boxes or packages containing not more than 50 . . . . . (ii) in boxes or packages of more than 50 but not more than 100 . . . . . and for every 50 additional in boxes or packages . . . . .	per gross of boxes or packages per gross of boxes or packages per gross of boxes or packages per gross of 100 matches per gross of boxes or packages per gross of boxes or packages per gross of 50 matches	— — — — — — —		0 0 0 0 0 0 0	3 4 8 4 2 5 2	6 0 0 0 6 0 6	— — — — — — —			
323	Models, not being toys— (a) for the purpose of advertising travel outside the Union . . . . . (b) for the purpose of being used as a pattern for constructional purposes only . . . . .		— —		Free Free		— —				
324	(a) Photographic apparatus and material, n.e.e., but excluding process cameras imported by lithographers: (i) Cameras but excluding motion picture cameras . . . . . (ii) Plates and films, sensitized, unexposed . . . . . (iii) Other . . . . . (b) Telescopes, binoculars and field glasses, n.e.e., and opera glasses (United Kingdom) (c) Spectacles and eyeglasses and semi-finished lenses therefor, and optical appliances, n.e.e., not being surgical appliances . . . . .		— — — Free —		12½% 10% 15% 10% Free		15% 15% — 20% —				
325	(No paragraph.)										
326	Educational requisites approved of by the Minister, under such conditions as he may prescribe . . . . .		—		Free		—				

Tariff item.	Article.	Minimum duty.			Inter-mediate duty.			Maximum duty.		
		£	s.	d.	£	s.	d.	£	s.	d.
327	Scientific apparatus and instruments, for scientific observation, record or research, for the control of manufacturing or industrial operations, for determination of the mineral or other properties of the soil, for locating water and oil, and for laboratory use, including micro cameras for attachment to microscopes; air survey cameras and apparatus, course and distance calculators, cross-country protractors, computers for navigation and earphones, for aviation; and instruments for land and geological survey; platinum crucibles for laboratory use .. .. .	—			Free			—		
328	(1) Specimens illustrative of natural history and exhibits, for public museums or other institutions to which the public have free access, or for scientific purposes .. .. .	—			Free			—		
	(2) Antiques and works of art, provided they were produced or manufactured more than one hundred years prior to the date of importation, under such conditions as the Minister may prescribe .. .. .	—			Free			—		
329	(1) Surgeons' instruments and appliances; operating tables; operating theatre lamps; dentist chairs; splints; X-ray apparatus and accessories therefor; surgical sutures including umbilical tape; surgical ligatures; trusses; snake-bite and first aid outfits excluding cabinets being furniture; enemas including intestinal baths; appliances peculiarly adapted to correct a deformity of the body n.e.e. but excluding corsets; and surgical, medical, dental, ophthalmic, physio-therapeutical and veterinary apparatus, appliances and instruments for the diagnosis, treatment or prevention of diseases or affections of the human or animal body .. .. .	—			Free			—		
	(2) Jaconet and surgical dressings, but excluding cotton wool .. .. .	—			Free			—		
	(3) (a) Artificial limbs and appliances for attachment thereto and socks for leg stumps; artificial eyes; optical contact lenses; artificial teeth not set up; and aids-to-hearing for the partially deaf but excluding batteries therefor imported separately .. .. .	—			Free			—		
	(b) Invalid chairs, mechanically propelled or otherwise .. .. .	—			Free			—		
	(c) Crutches .. .. .	—			Free			—		
	(4) Apparatus and cabinets for sterilizing surgical and dental instruments, appliances and dressings .. .. .	—			Free			—		
	(5) Elasticized knee and ankle guards (excluding padded, felt lined or ribbed guards) and elasticized wrist bands .. .. .	—			30%			50%		
330	Vessels:									
	(a) (i) Boats (except fishing boats), launches and yachts, n.e.e., of a class or kind ordinarily built in the Union .. .. .	—			25%			30%		
	(ii) Boats, fishing, of a class or kind ordinarily built in the Union .. .. .	—			20%			—		
	(b) Other vessels n.e.e. .. .. .	—			Free			—		
	(c) Ships' and boats' compasses, recording logs and anchors .. .. .	—			Free			—		
331	Hulks .. .. .	—			Free			—		
332	Lifeboats .. .. .	—			Free			—		

Tariff item.	Article.	Minimum duty.			Inter-mediate duty.			Maximum duty.		
		£	s.	d.	£	s.	d.	£	s.	d.
333	Tugs, ships' tenders, dredgers and lighters: Provided that when condemned or landed to be broken up duty shall be paid on the hull and all fittings according to the tariff that may be in force .. ..	—			Free			—		
334	(No paragraph.)									

CLASS XIV.—GENERAL.

335	All goods, wares and merchandise not included under any other heading in the tariff .. .. .	—			10%		—		
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## Second Schedule.

NOTE.—The General Note to the First Schedule shall apply also in respect of this Schedule.

### INDUSTRIAL REBATES.

The goods described in this Schedule shall, subject to the provisions of section *ninety-eight* and the regulations, be admitted into the Union under rebate of duty to the extent stated in the last column.

#### FOOD PRODUCTS AND BEVERAGES.

Item.	Article.	Duty rebated as under.
401	<i>Bacon and meat industries.</i> —Parchment containers for lard; rubber rings and metal caps for the sealing of containers for potted meats .. .. .	To the extent of the intermediate duty.
402	<i>Butter and cheese manufacturing industry.</i> —Salt; wooden scale boards for the packing of cheese for export; citric acid crystals for the manufacture of cheese; vegetable parchment paper for lining butter boxes; printed and unprinted waxed transparent cellulose bags and printed waxed transparent cellulose wrapping paper and wrappers for packing process cheese .. .. .	To the extent of the intermediate duty.
403	<i>Infants' food manufacturing industry.</i> —Malted dextrin powder; lactose .. .. .	To the extent of the intermediate duty.
404	<i>Confectionery, jelly, puddings, mincemeat and biscuit manufacturing industry.</i> — (1) Golden syrup, molasses, desiccated unsweetened coconut, raw gums, and cocoa butter, in bulk; embossed plaques .. .. . (2) Toys and charms, not being of precious metal, for insertion in crackers or bon-bons and surprise packets; pictorial and ornamental covers for sweet boxes, without printed or lithographed lettering .. .. . (3) Suet for the manufacture of puddings and mincemeat	To the extent of the intermediate duty. To the extent of the intermediate duty. To the extent of the intermediate duty.
405	<i>Coffee manufacturing industry.</i> —Chicory root, raw or dried only, in such quantities and at such times as may be permitted by the Minister .. .. .	To the extent of the intermediate duty.
406	<i>Lime juice, and fruit and vegetable products manufacturing industries.</i> — (1) Lime juice, crude, in bulk for the manufacture of lime juice and lime juice cordial .. .. . (2) Casks (second-hand) of a capacity of under 40 gallons for use as containers of Union citrus juice for export (3) Citric acid in bulk for the manufacture of jam and fruit products .. .. . (4) Formic acid for the manufacture of fruit products .. .. . (5) Tartaric acid in bulk for the manufacture of jam and fruit products .. .. . (6) Blackberry, blackcurrant and raspberry pulp, in bulk, for use in the manufacture of those jams for export, under such conditions as the Minister may prescribe	To the extent of the intermediate duty. To the extent of the intermediate duty. 19s. per 100 lb. To the extent of the intermediate duty. 19s. per 100 lb. To the extent of the intermediate duty.
407	<i>Yeast manufacturing industry.</i> —Molasses in such quantities and at such times as may be permitted by the Minister	To the extent of the intermediate duty.
408	<i>Soya bean milling industry.</i> —Soya beans for use in the manufacture of soya bean food products, except oil, in such quantities and at such times as may be permitted by the Minister .. .. .	To the extent of the intermediate duty.
409	<i>Beer brewing industry.</i> —Barley for malting purposes, and malted barley, in such quantities and at such times as may be permitted by the Minister, for the brewing of beer .. .. .	To the extent of the intermediate duty.
410	<i>Wine, grape syrup, brandy and spirit industries.</i> — (1) Matured second-hand wine and spirit casks of a capacity of not more than 65 liquid gallons for maturing spirits distilled in accordance with section <i>eight</i> of Act No. 38 of 1956 .. .. . (2) Matured wine and spirit casks for use as containers of Union wine for export .. .. . (3) Puncheons and metal drums, for use as containers of Union spirits, wine and grape syrup for export ..	To the extent of the intermediate duty. To the extent of the intermediate duty. To the extent of the intermediate duty.
411	<i>Whaling industry.</i> — (1) Gunpowder, detonators, gun and time fuses; empty shell cases .. .. . (2) Harpoons, whaling guns and parts thereof; manila and hemp whale lines, over 3½ inches in circumference ..	To the extent of the intermediate duty. To the extent of the intermediate duty.

Item.	Article.	Duty rebated as under.
412	<i>Cattle and poultry foods and cattle licks manufacturing industry.</i> —Rice pollard, linseed meal and iron sulphate, in bulk; molasses in such quantities and at such times as may be permitted by the Minister .. .. .	To the extent of the intermediate duty.
413	<i>Breakfast food manufacturing industry.</i> —Rice in the grain .. .. .	To the extent of the intermediate duty.

FISHING INDUSTRY.

441	<i>Fishing, fish canning and preserving industries.</i> — (1) Wood linings for tins, cut to shape .. .. . (2) Wire ropes .. .. .	To the extent of the intermediate duty. To the extent of the intermediate duty.
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TEXTILE MANUFACTURING INDUSTRIES.

451	<i>Textile industry.</i> — (1) Yarns made from cotton (excluding cotton yarns of a count of not less than 6s cotton and not more than 50s cotton, unbleached, bleached or dyed, but not otherwise processed), cotton waste or cotton shoddy, for the manufacture of blanketing, blankets, rugs and shawls .. .. . (2) Yarns, other than jute, woollen or worsted (in both cases containing more than 50 per cent. by weight of wool), for use in the manufacture of woven fabrics, not being blanketing, blankets, rugs, shawls, carpets, carpeting, calico, drill, twill or sateen, but including denim .. .. . (3) Yarns (excluding worsted yarns containing more than 50 per cent. by weight of wool and yarns of cotton, spun rayon or spun cellulose acetate or mixtures of cotton and spun rayon or spun cellulose acetate but including mercerised yarns of cotton, spun rayon or spun cellulose acetate or mixtures of cotton and spun rayon or spun cellulose acetate) for use in the manufacture of knitted goods.. .. . (4) Yarns, other than worsted yarns containing more than 50 per cent. by weight of wool, for use in the manufacture of stockings, other than men's and boys' stockings (three-quarter hose) .. .. . (5) Yarns and rubber thread (covered or uncovered) for use in the manufacture of banding, binding, braid, elastic, labels, ribbon, tabs, tape, webbing and similar narrow loom fabrics .. .. . (6) Oils (excluding castor oil) and solidified emulsions of oil, in bulk, for lubricating cotton or wool in the process of spinning or weaving .. .. . (7) Formic acid, in bulk .. .. . (8) Finishing media for the narrow band industry .. .. . (9) Buttons, buckles (other than jewellery) and paper transfers, for use in the manufacture of machine-knitted goods .. .. . (10) Waste cotton or teased cotton waste, dyed; ring travellers, paper tubes and rubbing leathers, for the spinning of yarn .. .. . (11) Detergents and wetting, softening, bleaching, reducing, penetrating, retarding and stabilizing agents .. .. . (12) Azoic dyestuffs and oxidation colours .. .. .	To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.
452	<i>Blankets, rugs and shawls manufacturing industry.</i> —Mohair yarns .. .. .	To the extent of the intermediate duty.
453	<i>Carpets, carpeting, floor rugs and mats manufacturing industry.</i> —Woollen yarns .. .. .	To the extent of the intermediate duty.
454	<i>Woven jute fabric manufacturing industry.</i> —Jute yarn for the manufacture of jute fabric in the piece weighing more than 10½ oz. per square yard .. .. .	To the extent of the intermediate duty.
455	<i>Woven worsted piece goods manufacturing industry.</i> —Worsted yarns containing more than 50 per cent. by weight of wool .. .. .	To the extent of the intermediate duty.



Item.	Article.	Duty rebated as under.
491	<p>—Continued.</p> <p>(3) For the manufacture of braces, sock suspenders, garters, belts and arm bands:— Elastic and other webbing, in reels or in the piece; metal fittings .. .. .</p> <p>(4) For the manufacture of corsets, brassieres and suspender belts:— Elastic and other webbing, of a width of four inches or more, in reels or in the piece; metal fittings ..</p> <p>(5) For the manufacture of plaited belts:— Elastic and other braids; metal fittings .. ..</p>	<p>To the extent of the intermediate duty.</p> <p>To the extent of the intermediate duty.</p> <p>To the extent of the intermediate duty.</p>
492	<p><i>Hat and cap manufacturing industry.</i>—</p> <p>(1) Felt; plaits and braids; inside bands; linings of any material cut to shape; padding .. .. .</p> <p>(2) Cap peaks, including fibreboard and other shapes therefor, but excluding cloth-covered cap peaks .. ..</p> <p>(3) Felt hoods (new) made of wool, hair or fur or mixtures thereof (excluding hoods for the manufacture of men's and boys' hats), not blocked, stiffened, ironed, shaped, or worked up in any way, but in the rough .. ..</p> <p>(4) Materials of all kinds, not cut to shape, for the making of linings, stiffeners, borders and bands including inside bands .. .. .</p> <p>(5) Springs and metal fittings, for the manufacture of caps and helmets .. .. .</p> <p>(6) Fittings, other than of textile material or leather, for the chin-straps of helmets .. .. .</p> <p>(7) Raw hoods (with or without brims) and capelines, of felt, real or imitation, pounced but not further prepared or worked up in any way, for the manufacture of women's and girls' hats .. .. .</p> <p>(8) Materials of straw or fibre, real or imitation, for the manufacture of capelines .. .. .</p> <p>(9) Waterproof materials for the manufacture of caps and cap covers .. .. .</p> <p>(10) Raw hoods (with or without brims) and capelines, of straw or fibre, real or imitation, pounced but not further prepared or worked up in any way .. .. .</p> <p>(11) Woven piece goods of all kinds (except calico, drill, twill, sateen, worsted piece goods, canvas and kaffir sheeting) for the manufacture of cloth hats .. ..</p>	<p>To the extent of the intermediate duty.</p> <p>To the extent of the intermediate duty.</p> <p>To the extent of the intermediate duty.</p> <p>To the extent of the intermediate duty.</p> <p>To the extent of the intermediate duty.</p> <p>To the extent of the intermediate duty.</p> <p>To the extent of the intermediate duty.</p> <p>To the extent of the intermediate duty.</p> <p>To the extent of the intermediate duty.</p> <p>To the extent of the intermediate duty.</p> <p>To the extent of the intermediate duty.</p>
493	<p><i>Shirt, collar and pyjama suit manufacturing industries.</i>—</p> <p>(1) Elastic webbing .. .. .</p> <p>(2) Piece goods (excluding kaffir sheeting, calico, drill, twill and sateen but including calico interlinings) provided for in tariff item 76 (6) (a) and liable to the— minimum duties .. .. . intermediate or maximum duties .. .. .</p> <p>(3) Piece goods (excluding calico, drill, twill and sateen but including calico interlinings) provided for in tariff items 76 (6) (a) (vii), 76 (6) (b) and 77 (7) .. .. .</p> <p>(4) Woven cotton prints (excluding indigo blue discharge prints), the free-on-board price of which does not exceed 11s. per lb. by weight of material, and to which the maximum rates provided for in tariff items 76 (6) (a) (viii) and 76 (6) (b) (ix) of the Customs Tariff apply <i>Note:</i> In the case of piece goods exceeding 30 inches in width, "yard" shall mean 36 inches by 30 inches in width and the duty rebated shall be calculated proportionately to the width.</p>	<p>To the extent of the intermediate duty.</p> <p>The whole duty. ¼d. per yard.</p> <p>To the extent of the intermediate duty.</p> <p><i>ad valorem</i> 15 per cent.</p>
494	<p><i>Glove manufacturing industry.</i>—Knitted cotton piece goods provided for in tariff item 76 (7) (b) and knitted synthetic fibre piece goods provided for in tariff items 78 (7) (b) and 80 (4) (b); and plasticisers .. .. .</p>	<p>To the extent of the intermediate duty.</p>
495	<p><i>Boiler suit and bib and brace overalls manufacturing industries.</i>—Woven denim cotton piece goods provided for in sub-paragraphs (6) (a) (iii) and (iv) and (6) (b) (iii) and (iv) of tariff item 76 .. .. .</p>	<p><i>ad valorem</i> 7½ per cent.</p>



Item.	Article.	Duty rebated as under.
496	<i>Oilskin and waterproof clothing, hat, cap and bonnet manufacturing industry.—</i>	
	(1) Waterproofed textile fabrics, in the piece; textile fabrics combined with waterproof solutions (rubber or otherwise), in the piece .. .. .	To the extent of the intermediate duty.
	(2) Paddings in the piece (excluding felt and glazed wadding) and pads (excluding felt) .. .. .	To the extent of the intermediate duty.
	(3) Waterproofed textile tapes, taping, strips and strapping, in the piece; textile trimmings in the piece (not being trouser bands or banding, bindings, tape, braid, ribbon, webbing (elastic or otherwise), calico, drill, twill, sateen or plain elastic) .. .. .	To the extent of the intermediate duty.
	(4) Pocketings in the piece (excluding materials manufactured in a twill or sateen weave, and calico); interlinings in the piece (excluding drill, twill and sateen)..	To the extent of the intermediate duty.
	(5) Coal tar naphtha; hooks and eyes, rivets and caps, press studs and other metal fasteners; rubber solution in bulk; linseed oil and water-proofing compounds of linseed oil .. .. .	To the extent of the intermediate duty.
497	<i>Boot and shoemaking industry.—</i>	
	(1) Poplin and fabric linings (in both cases excluding canvas, calico, drill, twill and sateen) .. .. .	To the extent of the intermediate duty.
	(2) Backing cloth (excluding canvas, calico, drill, twill and sateen) for uppers and insoles .. .. .	To the extent of the intermediate duty.
	(3) Materials in the piece (not being canvas, calico, felt or leather other than woven leather) for making uppers ..	To the extent of the intermediate duty.
	(4) Threads .. .. .	To the extent of the intermediate duty.
	(5) Brushes .. .. .	To the extent of the intermediate duty.
	(6) Blacking; polishes; dressings (other than paints and lacquers); cleaners; waxes .. .. .	To the extent of the intermediate duty.
	(7) Marking and embossing inks; embossing paper ..	To the extent of the intermediate duty.
	(8) Composite cellulose paper; composite cellulose wrappers .. .. .	To the extent of the intermediate duty.
	(9) Buttons, buckles and ornaments (not being jewellery), for shoes and shoe laces .. .. .	To the extent of the intermediate duty.
	(10) Crêpe rubber in the piece with or without insertion ..	To the extent of the intermediate duty.
	(11) Fibreboard, linen-backed board, canvas-backed board, hessian-backed board and compressed composition containing both fibre and rubber, all in sheets ..	To the extent of the intermediate duty.
	(12) Welting and randing; cords; leather thongs .. ..	To the extent of the intermediate duty.
	(13) Nails and metal studs .. .. .	To the extent of the intermediate duty.
	(14) Materials in the piece (not being leather) used in the stiffening of the toes of boots and shoes .. ..	To the extent of the intermediate duty.
	(15) Splitbacked board and cardboard backed with fabric, for the making of insoles and socking .. .. .	To the extent of the intermediate duty.
	(16) Celluloid sheets for the making of heel plates and of shoe fillers, and for covering heels .. .. .	To the extent of the intermediate duty.
	(17) Materials in the piece (other than canvas, leather, calico, drill, twill or sateen) for covering heels .. ..	To the extent of the intermediate duty.
	(18) Compressed composition containing both rubber and cork, not cut to size or shape, with or without fabric covering .. .. .	To the extent of the intermediate duty.
	(19) Shaped cork clog soles (without leather or other materials) .. .. .	To the extent of the intermediate duty.
	(20) Fillers (not being of fibre and not being boot or shoe stretchers) .. .. .	To the extent of the intermediate duty.
	(21) Embossed fabric vamps .. .. .	To the extent of the intermediate duty.
	(22) Cements (including solutions) and solvents therefor (not being acetone or butyl alcohol) .. .. .	To the extent of the intermediate duty.
	(23) Hydroxyl .. .. .	To the extent of the intermediate duty.
	(24) Rand tacking wire "Stahlband" (steel ribbon) ..	To the extent of the intermediate duty.



Item.	Article.	Duty rebated as under.
541	—Continued.	
	(h) Studs; rivets; brass-headed nails; nickel-headed nails; saddle nails; bridle rosettes of metal ..	To the extent of the intermediate duty.
	(i) Metal strip in rolls or in coils, tinned, lacquered, enamelled or other ..	To the extent of the intermediate duty.
	(j) Metal strip (not cut to size), U-shaped, folded or fluted, tinned, lacquered, enamelled or other ..	To the extent of the intermediate duty.
	(k) Seat linen; painted hessian; willesden green cloth; mohair webbing; stiffening paper; stiffening fabric	To the extent of the intermediate duty.
	(l) Saddle serge; vegetable-tanned saddlers' basils; thread ..	To the extent of the intermediate duty.
	(m) Coverings of coated fabric in the piece (excluding leather cloth, imitation leather and materials similar to leather cloth and imitation leather), and of painted, enamelled or proofed flax fabrics in the piece, linings (excluding calico, drill, twill and sateen) and textile materials combined with rubber interlinings in the piece, for suitcases, bags, trunks and other bagware ..	To the extent of the intermediate duty.
	(n) Case hides, being vegetable-tanned bovine whole hides or skins not exceeding 1.5 millimetres in thickness, for the manufacture of suitcases, attaché cases, trunks, portmanteaux and hat-boxes ..	To the extent of the intermediate duty.
	(2) Rubber linings in the piece for tobacco pouches ..	To the extent of the intermediate duty.
	(3) For the manufacture of ladies' handbags and fancy leather goods, the following:— Tortoiseshell in the piece; celluloid in the piece; fasteners, excluding separable slide fasteners; celluloid frames; felt paper; ornaments (not being of precious metal) ..	To the extent of the intermediate duty.
542	Tanning and leather manufacturing industry.—Substances for preparing or bating hides and skins and for tanning and finishing leather, except the following:— Acetic acid; acetone; butyl alcohol; castor oil; cellulose thinners; glucose; paints; sugar; talc or magnesium silicate ..	To the extent of the intermediate duty.

PAPER AND PAPER PRODUCTS.

561	<i>Paper and paper products manufacturing industry.</i> — (1) For the manufacture of gummed tape and waxed, bituminised and laminated papers:— Kraft and sulphite wrapping paper, plain, in the original mill wrappers, or in sheets or in rolls, when the weight of the paper at a size of 29 inches by 45 inches, or its equivalent, is not less than 30 lb. per ream of 480 sheets ..	To the extent of the intermediate duty.
	(2) For the manufacture of gummed tape:— Glue ..	To the extent of the intermediate duty.
	(3) For the manufacture of reinforced bituminised paper:— Fibre-glass scrim ..	To the extent of the intermediate duty.
	(4) For the manufacture of paper laminates:— Decorative paper; externally plasticised water-soluble malamine formaldehyde synthetic resin in powder form ..	To the extent of the intermediate duty.
	(5) For use in the industry for the manufacture of paper and paper board:— Size in bulk; waste paper and waste paperboard for reduction to pulp for the manufacture of paper and paperboard ..	To the extent of the intermediate duty.
562	<i>Waxed cups and other waxed containers and ice cream cups manufacturing industry.</i> —Paper other than waxed paper; unwaxed cardboard, linenboard, leatherboard, fibreboard, strawboard and millboard ..	To the extent of the intermediate duty.
563	<i>Cardboard and fibreboard box and paper bag making industry.</i> — (1) Wall paper or other fancy paper in rolls, or in the flat not less than 16 inches by 15 inches, and gummed tape, lace paper and lace strips, greaseproof or otherwise, for box making ..	To the extent of the intermediate duty.

Item.	Article.	Duty rebated as under.
563	—Continued.	
	(2) Metal eyelets, parts, fittings, studs, rivets and edgings	To the extent of the intermediate duty.
	(3) Wrapping paper the weight of which at a size of 29 inches by 45 inches, or its equivalent, exceeds 105 lb. per ream of 480 sheets, for the manufacture of corrugated cardboard and corrugated cardboard containers	To the extent of the intermediate duty
	(4) Bleached sulphite paper for the manufacture of corrugated wrapping and lining paper .. .. .	To the extent of the intermediate duty.
	(5) Wrapping paper (plain) for use in the manufacture of paper bags .. .. .	To the extent of the intermediate duty.
564	<i>Ceiling, wallboard and woodfibre board manufacturing industry.</i> —Paper (plain); raw linseed oil, tung oil and other tempering oils and petrolatum for the manufacture of woodfibre board .. .. .	To the extent of the intermediate duty.
565	<i>Drinking straws manufacturing industry.</i> —Bleached sulphite paper .. .. .	To the extent of the intermediate duty.

PRINTING AND BOOKBINDING INDUSTRIES.

591	<i>Printing, lithographic, bookbinding, ink and roller composition manufacturing industry.</i> —	
	(1) Stamping colours; lithographic offset powder; bronze leaf .. .. .	To the extent of the intermediate duty.
	(2) Collodion, iodizer, glue (animal and fish), dragon's blood, biphosphate of ammonia, resublimed iodine, xylol, glass screens, plate, films and photographic paper, stereoflong, photographic developers, mounting bases, stereo moulding blankets, plate coating materials, cold top enamel developers and sensitizers, etches (including iron perchloride, calcium chloride, phosphoric acid, citric acid and lactic acid) for lithographic plates; varnish including litho varnish; snakestone blocks, stereo blotting paper, stereo backing and grain-ing grit .. .. .	To the extent of the intermediate duty.
	(3) Bookbinders' cloth, canvas in white and colours, American cloth, webbing, parchment, leather, corduroy, skins, vellum, binders' paper, marble paper, thread and tape .. .. .	To the extent of the intermediate duty.
	(4) Sulphite papers (plain) for the manufacture of printed wrappers cut to size, stationery and other printed products excluding printed wrapping paper .. .. .	To the extent of the intermediate duty.
	(5) Cloth for the manufacture of heliographic material .. .. .	To the extent of the intermediate duty.
	(6) Gallic acid, tannic acid, gallnuts, iron sulphate, mineral lubricating oil, carbon black dispersion, organic lacquer paints, colourings and colouring matter in paste form and tricresylphosphate, in bulk, for the manufacture of ink and ink powder .. .. .	To the extent of the intermediate duty.
	(7) Blotting paper for the manufacture of writing-pads; and interleaving blotting paper for the manufacture of diaries and memorandum books .. .. .	To the extent of the intermediate duty.
	(8) Tape (cotton and linen) in rolls for printing tickets; cloth (cotton and linen) in rolls, not perforated nor printed on, for the manufacture of labels and tabs .. .. .	To the extent of the intermediate duty.
	(9) Sensitized cheque paper .. .. .	To the extent of the intermediate duty.
	(10) Glue (animal and fish) in bulk, for the manufacture of roller composition .. .. .	To the extent of the intermediate duty.
	(11) Plain paper, not cut to size, for the manufacture of crayon drawing books .. .. .	To the extent of the intermediate duty.
	(12) Metal eyelets, parts, fittings, studs, rivets and edging, except for use in the manufacture of loose-leaf covers and binders and letter or document files in book or folder form .. .. .	To the extent of the intermediate duty.
	(13) Gum for envelopes .. .. .	To the extent of the intermediate duty.

WOOD PRODUCTS AND FURNITURE MANUFACTURING INDUSTRIES.

601	<i>Furniture and mattress making industry.</i> —	
	(1) Hinges; locks and keys; escutcheons; handles; castors and half castors; metal stays; ferrules other than of precious metal; studs; coat and hat hooks; hooks and sockets; staples; metal mirror clips .. .. .	To the extent of the intermediate duty.

Item.	Article.	Duty rebated as under.
601	<i>Continued.</i>	
	(2) Chair movements; revolving chair screws; extension table screws .. .. .	To the extent of the intermediate duty.
	(3) Metal tubing; robe rods; metal towel rails and metal brackets therefor .. .. .	To the extent of the intermediate duty.
	(4) Metal parts of blind rollers .. .. .	To the extent of the intermediate duty.
	(5) Mattress keys, eyelets and rings, chain, knobs, rosettes, eyebolts, eyescrews and other fittings, for bedsteads, for wire mattresses and for the manufacture of box and interior spring mattresses.. .. .	To the extent of the intermediate duty.
	(6) Ballbearing rollers for use in the manufacture of steel furniture .. .. .	To the extent of the intermediate duty.
	(7) Bindings, gimps, cords and similar edgings .. .. .	To the extent of the intermediate duty.
	(8) Twisted seagrass and plaited seagrass .. .. .	To the extent of the intermediate duty.
	(9) Haircloth; jute scrim not being for use as packing material .. .. .	To the extent of the intermediate duty.
	(10) Veneered mouldings .. .. .	To the extent of the intermediate duty.
	(11) Tiles .. .. .	To the extent of the intermediate duty.
602	<i>Plywood manufacturing industry.</i> —Gummed veneer tape; vegetable starch in bulk; logs .. .. .	To the extent of the intermediate duty.
603	<i>Wooden chipboard manufacturing industry.</i> —Urea formaldehyde artificial or synthetic resin for use other than for the attachment of veneer finishing layers .. .. .	To the extent of the intermediate duty.

**METALS, MACHINERY, AND HARDWARE MANUFACTURING INDUSTRIES AND ENGINEERING INDUSTRY.**

621	<i>Windmill and pump manufacturing industries.</i> —Brass tubes rough drawn); galvanized steel angles .. .. .	To the extent of the intermediate duty.
622	<i>Iron and steel and engineering industries including foundry work and the manufacture of metal castings.</i> —	
	(1) Case hardening powders, and compounds, ferro-alloys, tungsten powder and ferro-titanium carbon, for the production of steel; sand reviving compo; plugs used as gauges for grooving and cutting rolls for the rolling of iron and steel; specially prepared moulders' coal dust and foundry blacking; silico manganese; silica flour paint in bulk; bricks, calcined magnesite and magnesite cement, for furnace linings; waxes; "Lunkerit" and similar anti-piping material for the manufacture of steel ingots; French earth; crushed tiles and moulders' sand; raw linseed oil in bulk for use in the manufacture of castings .. .. .	To the extent of the intermediate duty.
	(2) Electrodes for use in electric arc furnaces .. .. .	To the extent of the intermediate duty.
	(3) Malleable iron castings in the rough .. .. .	To the extent of the intermediate duty.
	(4) Wrought iron blank ends for the manufacture of haulage rollers .. .. .	To the extent of the intermediate duty.
	(5) Pumps (electric or hand) with indicators, filters, motors, air-separators, meters, registers, sight glass fittings and discharge control cocks (but excluding the pedestals, framework, casings and hose), for the manufacture of kerbside and portable meter pumps for petrol, lubricating oil or fuel-oil .. .. .	To the extent of the intermediate duty.
	(6) Pumps with indicators (but excluding the hose) for the manufacture of portable oil pumps, oil reservoirs or distributors .. .. .	To the extent of the intermediate duty.
	(7) Solid drawn weldless steel tubing of a diameter not exceeding 1 inch and in lengths of not less than 6 feet for the manufacture of rock drill spares and hose menders .. .. .	To the extent of the intermediate duty.
	(8) Mild steel strips for the manufacture of shovels, spades, forks and picks; pared fork straps for the manufacture of forks; and pick moulds .. .. .	To the extent of the intermediate duty.
	(9) Metal liner tubes for the manufacture of hollow rock drill steel .. .. .	To the extent of the intermediate duty.
	(10) Fluxes and cotton twines and threads for the manufacture of welding electrodes; "stalloy" composition metal in sheets for the manufacture of electric welding machines .. .. .	To the extent of the intermediate duty.

Item.	Article.	Duty rebated as under.
622	—Continued.	
	(11) Enamellers' clay and frit, oxides and steel-grit, for the manufacture of stoves, including electric stoves ..	To the extent of the intermediate duty.
	(12) Rough or unfinished castings and forgings, for tube-making machinery; coal cutting machine castings in the rough .. .. .	To the extent of the intermediate duty.
	(13) Scheelite, tungsten, tungsten metal powder, tungsten carbide powder, titanium carbide powder, tungsten titanium carbide powder, tantalum carbide powder, vanadium carbide powder, tungsten oxide and tungstic acid, for the manufacture of tungsten carbide tips ..	To the extent of the intermediate duty.
	(14) Steel sheets for the manufacture of steel drums ..	To the extent of the intermediate duty.
	(15) Iron and steel plates, sheets and strips, not worked up in any way except polished, corrugated, galvanized, coated with lead, tin or zinc, angle, bar, channel, rod, H, T, and other rolled steel sections, including sheet piling, and fluted mild steel not cut to size, for the manufacture of agricultural and irrigation machinery	To the extent of the intermediate duty.
	(16) Unworked circular steel plates (with centre holes) of a diameter of not less than 6 inches for the manufacture of circular saws; fashioned but otherwise unworked steel cross cut saw plates for the manufacture of jacksaws .. .. .	To the extent of the intermediate duty.
	(17) Drawn steel rods for the manufacture of bolts, nuts and rivets .. .. .	To the extent of the intermediate duty.
	(18) Eyelets, chains, handles, hooks, angles, rims and rings, for the manufacture of pressed steelware, including milk cans; brass wire gauze strainers and perforated metal plates for the manufacture of milk strainers; rough steel tubing for petrol and other fillers; titanium wash and water-proofing compounds, for use in the manufacture of steel ceilings .. .. .	To the extent of the intermediate duty.
	(19) Wire for the manufacture of wire netting, of wire screening and of barbed wire .. .. .	To the extent of the intermediate duty.
623	<i>Trowel manufacturing industry.</i> —Trowels, unfinished, for the manufacture of brick, pointing, gauging and tiler's trowels .. .. .	To the extent of the intermediate duty.
624	<i>Nail manufacturing industry.</i> —Metal strips and wire, for the manufacture of nails .. .. .	To the extent of the intermediate duty.
625	<i>Cutlery and spoon and fork manufacturing industry.</i> —Xylonite in sheets, and metal blanks .. .. .	To the extent of the intermediate duty.
626	<i>Hollowware manufacturing industry.</i> —Metal spouts and handles .. .. .	To the extent of the intermediate duty.
627	<i>Container manufacturing industry.</i> —Caps, nozzles, studs and pressed-in telescopic taps for the manufacture of metal and cardboard containers which are ordinary trade packages .. .. .	To the extent of the intermediate duty.
628	<i>Copper smelting industry.</i> —Furnace bricks .. .. .	To the extent of the intermediate duty.
629	<i>Tin printing industry.</i> —Stoving varnishes and lacquers, in bulk .. .. .	To the extent of the intermediate duty.
630	<i>Metallization processes and micanite manufacture.</i> —Wire of all kinds, and metals in powder form for metallization processes .. .. .	To the extent of the intermediate duty.

TRANSPORT EQUIPMENT MANUFACTURING INDUSTRIES.

651	<p><i>Industry for the building and equipment of motor cars and other motor vehicles provided for in tariff item 129.</i>—Upholstery and tent or top materials (including cellulose finished leather but not other leathers and excluding drill, twill and sateen and leather cloth, imitation leather and other coated piece goods similar to leather cloth and imitation leather, felt, wadding including glazed wadding and sized wadding, and rubberized fibre upholstery pads) in the piece or roll not cut to shape; celluloid in sheets, not fashioned .. .. .</p> <p><i>Note:</i> This item shall be regarded as including the building and equipment of closed panel vans of a carrying capacity of 2,800 lb. and under imported unassembled.</p>	To the extent of the intermediate duty.
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Item.	Article.	Duty rebated as under.
652	<p><i>Motor-bus and electric trolley-bus body building industry.</i>—</p> <p>(1) Metal skeleton framework, assembled or unassembled, or in unfinished parts, for bodies (excluding windows and seats) and destination boxes, when imported for the building of motor-bus and electric trolley-bus bodies in the Union .. .. .</p> <p>(2) Motor-bus chassis and undercarriage (including in each case one tyre and tube per wheel) and driving and trolley equipment of electric railless cars or trolley-buses, for the building of bus bodies in the Union, with or without metal skeleton frameworks imported in terms of paragraph (1) .. .. .</p> <p>(3) Metal sections not provided for in item 122 of the Customs Tariff, and not perforated, put together or worked up in any way, when imported for the construction in the Union of the framework of motor-bus and electric trolley-bus bodies, destination boxes, windows and seats .. .. .</p> <p>(4) Pulpboards and upholstery materials (excluding drill, twill, sateen and leathercloth, imitation leather and other coated piece goods similar to leathercloth and imitation leather, felt, wadding including glazed wadding and sized wadding, and rubberized fibre upholstery pads), in the piece or roll not cut to shape .. .. .</p>	<p>To the extent of the intermediate duty.</p> <p>To the extent of the intermediate duty.</p> <p>To the extent of the intermediate duty.</p> <p>To the extent of the intermediate duty.</p>
653	<p><i>Industry for the manufacture of seat assemblies for motor vehicles.</i>—Metal side frame member; metal front and rear crossmembers; metal spring retainer; metal retainer helper support; metal ash receptacle bracket; metal back strainer; metal outer facing support; metal bottom border C rim; metal side panel; metal strainer support; metal flanged retainer strip; metal spacer clips; paper covered support wires; and forged steel hinge pins, nuts and clinch nuts .. .. .</p>	<p>To the extent of the intermediate duty.</p>
654	<p><i>Mine and cane truck manufacturing industry.</i>—Wheels and axles in the rough, brake screws and front standards, for the manufacture of mine trucks and cane trucks ..</p>	<p>To the extent of the intermediate duty.</p>
655	<p><i>Pedal bicycle, pedal delivery bicycle and pedal delivery tri-cycle manufacturing industry.</i>—</p> <p>(1) Pedal bicycles:—</p> <p>(a) finished or unfinished bottom bracket shells, fork crowns, fork blades, fork ends and lugs .. .. .</p> <p>(b) all other parts, finished or unfinished, including tubing whether or not cut to size, but excluding the following:—</p> <p>Electric lamp bulbs, tyres, rubber pneumatic tyre covers and tubes, frames and frame sets, when imported separately</p> <p>Metal pedals and parts thereof</p> <p>Rubber blocks for pedals and brakes</p> <p>Caliper brakes and parts thereof</p> <p>Yoke and hinge brakes and parts thereof</p> <p>Rear hubs and parts thereof</p> <p>Coaster hubs and parts thereof</p> <p>Reversible hubs and parts thereof</p> <p>Three-speed hub assemblies and parts thereof</p> <p>Three-speed hub controls and parts thereof</p> <p>Free-wheel assemblies and parts thereof</p> <p>Four-speed hub assemblies and controls and parts thereof</p> <p>Driving chains</p> <p>Sprockets</p> <p>Wheel rims</p> <p>Saddles and parts thereof</p> <p>Chainstays and parts thereof except chainstay ends</p> <p>Seatstays and parts thereof</p> <p>Front forks and parts thereof, and fork crown plugs</p> <p>Handlebars and parts thereof except expander bolts for handlebars, brake springs on the handlebars and handlebar eyebolts</p> <p>Front hubs and parts thereof except front hub spindles, front hub adaptors and fixed and adjuster cones</p> <p>Chainwheels, finished</p> <p>Cranks, finished</p> <p>Mudguards and parts thereof</p> <p>Spokes</p> <p>Spoke nipples</p> <p>Spoke washers</p> <p>Seat pillars .. .. .</p>	<p><i>ad valorem</i> 20 per cent.</p> <p>To the extent of the intermediate duty but with a maximum of <i>ad valorem</i> 15 per cent.</p>

Item.	Article.	Duty rebated as under.
655	—Continued.  (2) Pedal delivery bicycles and pedal delivery tricycles:— (a) finished or unfinished bottom bracket shells; front fork crowns; front fork blades; front fork ends; lugs (b) all other parts, finished or unfinished, including tubing whether or not cut to size, but excluding electric lamp bulbs, tyres, rubber pneumatic tyre covers and tubes, frames and frame sets, when imported separately, and metal boxes	<i>ad valorem</i> 20 per cent.  To the extent of the intermediate duty but with a maximum of <i>ad valorem</i> 15 per cent.

#### RUBBER PRODUCTS.

671	<i>Rubber manufacturing industry: For the manufacture of rubber and rubber goods.—</i> (1) French chalk; compounding agents, namely, ebonite dust, calcined magnesia, clay, ethylene polysulphide (Ethanite) and zinc stearate powder  (2) Rubber substitutes, namely, vulcanized vegetable oils (excluding castor oil), in bulk  (3) Pitches, tars, petroleum oil and jelly, rubber compounding oils, "Plastogen" and hydrocarbon mineral rubber  (4) Rubber solvents not including petrol  (5) Sulphur chloride in jars of not less than one imperial gallon  (6) Canvas, melton cloth and jute cloth (hessian), in the piece; cord fabric (except cord fabric of cotton for pedal cycle tyres, and cord fabric of rayon or cellulose acetate); unbleached cotton sheeting; yarns; webbing; rubber labels; valves and parts, for tyre tubes  (7) Organic accelerators (of vulcanization)  (8) Anti-oxidants  (9) Piece goods (excluding kaffir sheeting, drill, twill and sateen) provided for in tariff item 76, for the manufacture of waterproof fabrics	To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.  To the extent of the intermediate duty.
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#### ELECTRICAL GOODS MANUFACTURING INDUSTRIES.

681	<i>Electric batteries manufacturing industry.—</i> (1) Terminals, plugs and metal parts other than plates; insulators; glass tubes; dolls; battery boxes and covers of hard pressed rubber for the manufacture of wet batteries; battery jars and covers therefor made of glass  (2) Plastic battery boxes and covers  (3) Electrodes (battery plates) of nickel or iron (4) Composition pitch; exciter salts; mercuric acetate; oxides of lead and lamp black; manganese peroxide; zinc ammonium chloride; carbon rods; carbon powder; ground petroleum coke; mercuric chloride; zinc chloride	To the extent of the intermediate duty.  <i>ad valorem</i> 10 per cent.  <i>ad valorem</i> 10 per cent.  To the extent of the intermediate duty.
682	<i>Electric transformer and electric motor manufacturing industry.—</i> Varnished or lacquered silicon steel sheets	To the extent of the intermediate duty.
683	<i>Electric cable manufacturing industry.—</i> (1) Insulating paper; filling jute (yarn); varnished cambric; cotton threads and yarns; hessian tape; proofed tape; silk and rayon or cellulose acetate yarns; cotton tape interwoven with copper wire, up to 3 inches in width; crêpe rubber; plywood flanges and cardboard centres; proofed cloth (printed or unprinted); calendar cloth; thermoplastic material in granular, strip or slab form	To the extent of the intermediate duty.



Item.	Article.	Duty rebated as under.
683	—Continued. (2) Mineral oil compounded with resin; linseed oil; waxes; organic accelerators for vulcanization of rubber; plasticisers; materials for compounding with rubber; petroleum compounds and oils, for paper and cable impregnating; tar compounds; weather proofing wax compounds; French chalk .. .. .	To the extent of the intermediate duty.
684	<i>Electric stoves and hot-plates manufacturing industry.</i> —Electrical parts (excluding heating plates, elements and switches) and heat indicators, for the manufacture of electric stoves and hot-plates under such conditions as the Minister may prescribe, liable to the— minimum duty .. .. . intermediate or maximum duty .. .. .	The whole duty. <i>ad valorem</i> 15 per cent.

GLASS, STONE, PLASTER, CEMENT, ASBESTOS AND CERAMIC PRODUCTS, ETC.

701	<i>Glass bottle manufacturing industry.</i> —Furnace bricks, spring clips and rubber rings (round in section) ..	To the extent of the intermediate duty.
702	<i>Safety-glass manufacturing industry.</i> —Plain sheet glass exceeding 21 oz. but not exceeding 24 oz. per square foot; celluloid and plastic materials, not cut to shape, in sheets or in rolls; dimethylphthalate .. .. .	To the extent of the intermediate duty.
703	<i>Ceramics and crockery manufacturing industry.</i> — (1) Transfer paper, liquid gold and liquid silver .. .. (2) Zirconium silicate preparations for the manufacture of ceramics .. .. .	To the extent of the intermediate duty. To the extent of the intermediate duty.
704	<i>Floor-making preparations.</i> —Calcined magnesite and ground rubber, in bulk .. .. .	To the extent of the intermediate duty.
705	<i>Abrasive paper and abrasive cloth manufacturing industry.</i> —Plain manila and M.G. kraft paper; woven fabric in the piece, not being blanketing or canvas, containing 50 per cent. or more by weight of cotton; impregnated piece goods containing less than 50 per cent. by weight of fabric	To the extent of the intermediate duty.
706	<i>Polishing and grinding buff manufacturing industry.</i> —Woven cotton piece goods not being canvas, blanketing, moquette or kaffir sheeting; impregnated piece goods .. ..	To the extent of the intermediate duty.

RESIN AND PLASTIC GOODS MANUFACTURING INDUSTRIES.

721	<i>Plastic goods manufacturing industry.</i> —Plastic sheeting in the piece, thermoplastic materials in bars, blocks, rods, sheets, slabs and tubes, and raw castings (straight from the lead mould without any further processing) made from thermoplastic or thermosetting plastic moulding materials, for the manufacture of plastic goods other than those as may be specified by the Minister; thermoplastic and thermosetting plastic moulding materials in powder, granular or flake form, in bulk .. ..	To the extent of the intermediate duty.
722	<i>Thermoplastic and thermosetting plastic moulding material manufacturing industry.</i> —Plasticisers and lead salicylate	To the extent of the intermediate duty.
723	<i>Unsupported plastic sheeting, plastic coated fabric sheeting, plastic coated felt and rubber coated fabrics manufacturing industry.</i> —Plasticisers; woven piece goods containing over 50 per cent. by weight of artificial or synthetic fibres or artificial and synthetic fibres mixed, but excluding worsted materials .. .. .	To the extent of the intermediate duty.
724	<i>Leathercloth, plastic coated paper and plastic coated bonded material (excluding felt) manufacturing industry.</i> —Plasticisers; isopropyl alcohol; polyvinyl chloride; butyl acetyl ricinolate; polymethyl metacrylate; sub-micron silica; accelerators; bonded material (random fibre cloth) in the piece (excluding felt), not woven or knitted ..	To the extent of the intermediate duty.
725	<i>Synthetic resins, synthetic resinous emulsions and synthetic resinous solutions manufacturing industry.</i> —Pentaerythritol; phenol; cresylic acid and meta, para and ortho cresol; xylene; formaldehyde and paraformaldehyde; urea; hexamine; aniline; stearine and stearic acid; magnesium oxide; triethanolamine; maleic anhydride; linseed, oiticica, soya bean and tung oils; ethylene glycol; cyclohexanol and cyclohexanone; beeswax and carnauba and candillilla waxes; aluminium stearate; oil of mirbane; cobalt sulphate; calcium acetate; fatty acids of linseed, soya bean and oiticica oils; glycerine; naphtha; xylol (xylene); toluol (toluene); polyvinyl-alcohol; tricresyl-	To the extent of the intermediate duty.

Item.	Article.	Duty rebated as under.
725	—Continued. phosphate and dibutylphthalate; styrene monomer; hydroxyethyl cellulose; dibutyl glycol thalate; diethylene glycol monoethyl ether; ethylene glycol monobutyl ether acetate; diethylene glycol monobutyl ether acetate ..	To the extent of the intermediate duty.

CHEMICAL PRODUCTS, PAINT, PEST REMEDY AND WAX MANUFACTURING INDUSTRIES.

741	<i>Vitamin oil manufacturing industry.</i> —Livers and oil-bearing tissues of fishes, seals and whales .. .. .	To the extent of the intermediate duty.
742	<i>Fish oil refining and concentrating industry.</i> —Raw fish liver oil and raw whale liver oil for refining and concentration in the Union, in such quantities and at such times as may be permitted by the Minister .. .. .	To the extent of the intermediate duty.
743	<i>Oil expressing and refining and fat-making industries.</i> — (1) Oil seeds and nuts, edible and non-edible, in bulk, but excluding groundnuts, soya beans and sesame seed .. .. . (2) Groundnuts, soya beans and sesame seed, in such quantities and at such times as may be permitted by the Minister, for use only by a manufacturer who has purchased or contracted to purchase solely for oil expressing purposes such quantities of groundnuts produced in the Union as may in his particular case from time to time be determined by the Minister .. .. . (3) Bleaching and decolorizing agents, petroleum ether, benzene, benzol (benzene), trichlorethylene and tetrachlorethane .. .. .	To the extent of the intermediate duty.
744	<i>Core oil manufacturing industry.</i> —Turpentine (natural, artificial and synthetic); white spirit .. .. .	To the extent of the intermediate duty.
745	<i>Wax manufacturing industry.</i> —Benzine and propyl alcohol .. .. .	To the extent of the intermediate duty.
746	<i>Wax mixtures manufacturing industry.</i> —Carnauba wax .. .. .	To the extent of the intermediate duty.
747	<i>Fatty acids manufacturing industry.</i> —Raw linseed oil .. .. .	To the extent of the intermediate duty.
748	<i>Paint, thinner, varnish, polish and putty manufacturing industries.</i> — (1) Materials in bulk for the manufacture of paints, thinners, leads, varnishes, polishes and putty, for resale, namely:— (a) White lead (dry or mixed with or ground in water); linseed oil (boiled or raw); turpentine (natural, artificial or synthetic); coal tar naphtha; oil of mirbane .. .. . (b) Vegetable oils (other than castor and sunflower seed oils) or compounds thereof, for use as substitutes for linseed oil .. .. . (c) Waxes, rape oil and technical white oil, for polish making .. .. . (d) Dry glues and dry gums, for the manufacture of distemper binders or distempers .. .. . (e) Iron sulphate for colouring distempers .. .. . (f) Naphthenic acid for the manufacture of driers .. .. . (g) Crude celluloid in flakes, chlorinated rubber, zinc compounds (excluding zinc oxide) in the dry state, barium compounds in the dry state, aluminium stearate and fibrous hydrated magnesium silicate, for the manufacture of paints .. .. . (h) Toluol (toluene) and xylol, for the manufacture of thinners.. .. . (2) Carnauba wax and crude wool grease, in bulk, for the manufacture of sheepmarking oils .. .. . (3) Benzine for the manufacture of paint thinners .. .. .	To the extent of the intermediate duty.
749	<i>Cobalt naphthenate paint driers manufacturing industry.</i> —Cobalt sulphate .. .. .	To the extent of the intermediate duty.

Item.	Article.	Duty rebated as under.
750	<i>Chrome pigments manufacturing industry.</i> —Ammonium molybdate .. .. .	To the extent of the intermediate duty.
751	<i>Phosphorus compounds manufacturing industry.</i> —Phosphorus	To the extent of the intermediate duty.
752	<i>Formaldehyde and trimethoxybutane manufacturing industry.</i> —Methanol .. .. .	To the extent of the intermediate duty.
753	<i>Vanadium pentoxide manufacturing industry.</i> —Ammonium chloride .. .. .	To the extent of the intermediate duty.
754	<i>Acid manufacturing industry.</i> —Furnace bricks, tellurium lead pipes; and acid-resisting steel pipes, bricks, tiles, slabs and sections; iron sulphide in bulk; potassium vanadate; vanadium mass and platinized asbestos mass	To the extent of the intermediate duty.
755	<i>Acetone and butyl and ethyl alcohol manufacturing industry.</i> —Molasses for use in the acetobutylicum process, in such quantities and at such times as may be permitted by the Minister .. .. .	To the extent of the intermediate duty.
756	<i>Metal stearates manufacturing industry.</i> —Stearine acid ..	To the extent of the intermediate duty.
757	<i>Explosives manufacturing industry.</i> —Ammonium oxalate, gunpowder, diethyl diphenyl urea (centralite), dimethylaniline, sodium azide, resorcinol and potassium perchlorate; mineral jelly, distilled glycerine and ethylene glycol, in bulk; wooden dowels for explosive cartridges; processed cotton waste for the manufacture of cordite; paper for the manufacture of explosive cartridges and bags for the packing of explosives .. .. .	To the extent of the intermediate duty.
758	<i>Dips, disinfectants, insecticides, fly papers, pest remedies and weedkillers manufacturing industry.</i> —	
	(1) Iron sulphate .. .. .	To the extent of the intermediate duty.
	(2) Linseed oil; fatty acids (excluding acetic acid) ..	To the extent of the intermediate duty.
	(3) Orthotoluidin; plant extracts containing rotenone ..	To the extent of the intermediate duty.
	(4) Turpentine; chlor cresol; cresylic acid; green oil; vaporizing oil; red oil; verpine; steel powder; iodine	To the extent of the intermediate duty.
	(5) Pyrethrum flowers; pyrethrum powder .. .. .	To the extent of the intermediate duty.
	(6) Carboic and naphthalic acids; high boiling point tar acids .. .. .	To the extent of the intermediate duty.
	(7) Nitro-benzol .. .. .	To the extent of the intermediate duty.
	(8) Mineral oils not being motor spirit or paraffin ..	To the extent of the intermediate duty.
	(9) Crude terebene oil .. .. .	To the extent of the intermediate duty.
	(10) Petroleum jelly .. .. .	To the extent of the intermediate duty.
	(11) Crude eucalyptus oil; citronella oil .. .. .	To the extent of the intermediate duty.
	(12) Benzoic acid .. .. .	To the extent of the intermediate duty.
	(13) Betanaphthol .. .. .	To the extent of the intermediate duty.
	(14) Sodium carbonate (excluding soda crystals) .. ..	To the extent of the intermediate duty.
	(15) Crude wool grease in bulk; crude trichlorethylene in bulk .. .. .	To the extent of the intermediate duty.
	(16) Red phosphorus in bulk; ethylene glycol in bulk ..	To the extent of the intermediate duty.
	(17) Chlorinated camphene .. .. .	To the extent of the intermediate duty.
	(18) Toluol (toluene) for use as a solvent in the preparation of dichlorodiphenyl trichlorethane (D.D.T.) emulsions or solutions .. .. .	To the extent of the intermediate duty.
	(19) O-o-dimethyl dithiophosphate of diethyl mercaptosuccinate .. .. .	To the extent of the intermediate duty.
	(20) Phenoxy-acetic acid and its derivatives for the manufacture of weedkillers .. .. .	To the extent of the intermediate duty.



MISCELLANEOUS INDUSTRIES.

Item.	Article.	Duty rebated as under.
821	<i>Button, buckle, comb and disc manufacturing industry.</i> — (1) Mother-of-pearl, resinoid, cellulose, casein or any similar plastic or moulded materials, in sheets .. (2) Casein and polyester plastic button blanks not worked up in any way for the manufacture of buttons ..	To the extent of the intermediate duty. To the extent of the intermediate duty.
822	<i>Pipe (tobacco) making industry.</i> —Stems (other than wooden), bone screws; clay and asbestos pipe cups, disc rasps and files, felt bobs and mops for polishing, ebonite and erinoid rods, meerschäum blocks, mouth-pieces of vulcanite, amber, amberoid, erinoid, celluloid, bakelite, horn, clay linings and cups, shellac, block vulcanite, hingetops, and pipe rims and bands of metal other than precious metal .. .. .	To the extent of the intermediate duty.
823	<i>Broom and brush-making industry.</i> —Palm stalks, fibre and grass, cleaned, bleached or dyed, but not further prepared or manufactured; split whalebone; plastic or synthetic monofilaments .. .. .	To the extent of the intermediate duty.
824	<i>Lampshade manufacturing industry.</i> —Parchment, parchment paper; resinous, cellulose, casein and similar plastic materials, in the sheet not fashioned or cut to shape ..	To the extent of the intermediate duty.
825	<i>Surgical instruments manufacturing industry.</i> —Stainless steel tubes, in lengths of less than six feet, for the manufacture of trocars, cannulas and hypodermic and bleeding needles .. .. .	To the extent of the intermediate duty.
826	<i>Electro-plating industry.</i> —Unplated pressings, stampings and made-up roughs for use in the manufacture of electroplatedware .. .. .	To the extent of the intermediate duty.
827	<i>Moulded packing material manufacturing industry.</i> —Size in bulk, but excluding starch and dextrinized starch ..	To the extent of the intermediate duty.
828	<i>Cigar manufacturing industry.</i> — (1) Empty wooden cigar boxes for packing cigars manufactured in the Union .. .. . (2) Unmanufactured tobacco for use in the manufacture of cigars .. .. .	To the extent of the intermediate duty. per lb. 2/6d.
829	<i>Sports goods manufacturing industry.</i> —Ferrules and caps and steel shafts, for the manufacture of golf clubs; wood roughly fashioned or bent but not otherwise manufactured for the manufacture of cricket bats and hockey sticks; leather grips for use in the manufacture of golf clubs and tennis racquets .. .. .	To the extent of the intermediate duty.
830	<i>Bottle and jar cap manufacturing industry.</i> —Lining material and substances for use as cap linings or for coating cap linings .. .. .	To the extent of the intermediate duty.
831	<i>Wattle bark industry.</i> —Jute piece goods for packing wattle bark .. .. .	To the extent of the intermediate duty.

GENERAL.

851	<i>Materials for general industrial purposes.</i> — (1) Dyes, colour preparations (not being enamels, lacquers, japans, brunswick black, paints, distempers or varnishes), stains other than varnish stains, and glazes, used in the manufacture or preparation of articles for sale .. (2) Oils in bulk: palm, palm kernel, coconut, cotton seed, mafurra, resin, whale and sea elephant .. .. . <i>Note:</i> (i) The oils provided for in this paragraph may not be entered thereunder for the purpose of being refined. (ii) Palm, palm kernel, coconut, cotton seed and mafurra oils may not be entered under this paragraph for the manufacture of vegetable fats by the process of hardening or hydrogenating, nor for mixing with fats, nor for use in the confectionery industry, except for sweet making. (3) Oxides (dry) in bulk, namely, cobalt, copper, iron, and tin; and dry pigments (other than zinc oxide and chrome pigments based on lead chromate or zinc chromate) ..	To the extent of the intermediate duty. To the extent of the intermediate duty. To the extent of the intermediate duty.
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Item.	Article.	Duty rebated as under.
851	—Continued.	
	(4) Solvent naphtha, sealing compounds and soldering fluxes, rubber rings, soldering foil and string solder, for use in the manufacture of containers, and by manufacturers in the sealing of containers .. .. .	To the extent of the intermediate duty.
	(5) Raw linseed and other vegetable oils (excluding castor and sunflower seed oils) for processing into paint and varnish oils .. .. .	To the extent of the intermediate duty.
	(6) Natural resin, dry gums and dry shellac, in bulk ..	To the extent of the intermediate duty.
	(7) Materials in the piece for use as filter cloth .. ..	To the extent of the intermediate duty.
	(8) Enamellers' clay .. .. .	To the extent of the intermediate duty.
	(9) Rags .. .. .	To the extent of the intermediate duty.
	(10) Refined sugar, other than candy, icing, loaf and cube sugar, in such quantities and at such times as may be permitted by the Minister .. .. .	To the extent of the intermediate duty.
	(11) Blanketing, rubber sheeting, and moleskin and other cloths, in the roll or piece, for use on machine rollers	To the extent of the intermediate duty.
	(12) Acetic acid for use to the extent indicated in the following industries:—	
	(a) Dips, disinfectants, insecticides, fly paper, pest remedies and weedkillers manufacturing industries	The amount of duty in excess of 20 per cent. <i>ad valorem</i> .
	(b) Hat and cap manufacturing industry—for use in the manufacture of felt for the production of hoods for making felt hats .. .. .	The amount of duty in excess of 20 per cent. <i>ad valorem</i> .
	(c) Paint, thinner, varnish, polish and putty manufacturing industry .. .. .	The amount of duty in excess of 20 per cent. <i>ad valorem</i> .
	(d) Printing, lithographic, bookbinding, ink and roller composition manufacturing and cardboard and fibreboard boxmaking industries .. .. .	The amount of duty in excess of 20 per cent. <i>ad valorem</i> .
	(e) Rope, twine and cordage manufacturing industry ..	The amount of duty in excess of 20 per cent. <i>ad valorem</i> .
	(f) Textile industry .. .. .	The amount of duty in excess of 20 per cent. <i>ad valorem</i> .
	(g) Tanning, leather and furriery manufacturing industry—for use in preparing or bating hides and skins and for tanning and finishing leather ..	The amount of duty in excess of 20 per cent. <i>ad valorem</i> .
	(h) Industry for the manufacture of chrome pigments and of corrosion resistant coatings for metal ..	The amount of duty in excess of 20 per cent. <i>ad valorem</i> .
	(i) Electro-plating industry .. .. .	The amount of duty in excess of 20 per cent. <i>ad valorem</i> .
	(13) Sodium carbonate, excluding soda crystals, in bulk, for use in the following industries:—	
	(a) Industry for the manufacture of sodium silicate ..	To the extent of the intermediate duty.
	(b) Industry for the manufacture of sodium bicarbonate and sodium bichromate .. .. .	To the extent of the intermediate duty.
	(c) Industry for the manufacture of blasting compounds including all kinds of explosives (except detonators) suitable and intended for blasting and not suitable for use in firearms .. .. .	To the extent of the intermediate duty.
	(d) Industry for the manufacture of nitrocellulose, dry or moist .. .. .	To the extent of the intermediate duty.
	(e) Industry for the manufacture of cartridges for humane animal killers .. .. .	To the extent of the intermediate duty.
	(f) Industry for the manufacture of sodium sulphite	To the extent of the intermediate duty.
	(g) Industry for the manufacture of sodium bisulphite	To the extent of the intermediate duty.

Item.	Article.	Duty rebated as under.
851	—Continued.	
	(h) Industry for the manufacture of Epsom salt ..	To the extent of the intermediate duty.
	(i) Industry for the manufacture of boiler compositions, and preparations for removing scale in boilers ..	To the extent of the intermediate duty.
	(j) Industry for the washing and the carbonizing of wool .. .. .	To the extent of the intermediate duty.
	(k) Industry for the manufacture of calcium carbonate	To the extent of the intermediate duty.
	(l) Industry for the manufacture of glass containers	To the extent of the intermediate duty.
	(m) Industry for the manufacture of sodium nitrate	To the extent of the intermediate duty.
	(n) Industry for the manufacture of weedkillers ..	To the extent of the intermediate duty.
	(o) Industry for the manufacture of cardboard ..	To the extent of the intermediate duty.
	(p) Industry for the manufacture of phosphorus compounds .. .. .	To the extent of the intermediate duty.
	(q) Industry for the manufacture of vitreous aluminosilicate compositions or of borax glasses with or without colouring or opacifying materials ..	To the extent of the intermediate duty.
	(r) Textile industry .. .. .	To the extent of the intermediate duty.
	(s) Industry for the manufacture of sheet glass ..	To the extent of the intermediate duty.
	(t) Industry for the manufacture of printing and of writing paper .. .. .	To the extent of the intermediate duty.
	(u) Industry for the manufacture of fused soda ash..	To the extent of the intermediate duty.
	(v) Industry for the manufacture of glass fibre ..	To the extent of the intermediate duty.
	(w) Industry for the smelting and refining of lead ores and lead residues .. .. .	To the extent of the intermediate duty.
	(14) Tricresyl phosphate, nitro film perforation waste, nitro cellulose chips and nitrate celluloid (old washed films), for the manufacture of solvents, cements and fillers for the boot and shoe manufacturing industry ..	To the extent of the intermediate duty.

### Third Schedule.

*Note:* The General Note to the First Schedule shall apply also in respect of this Schedule.

#### SPECIFIC REBATES AND REFUNDS.

A rebate or refund of duty shall, subject to such conditions as the Minister may prescribe, be allowed on the goods described in this Schedule to the extent indicated in the last two columns.

Item.	Article.	Rebate.	Refund.
	<b>GOODS FOR THE USE OF THE GOVERNMENT OF THE UNION, OTHER COMMONWEALTH GOVERNMENTS AND LOCAL AUTHORITIES.</b>		
901	<p>Goods for the exclusive use of the Government of the Union or of any other Commonwealth country or of any territory under the control or sovereignty of the Union or any other Commonwealth country, provided at the time of entry for customs purposes of such goods, a certificate is delivered to the Customs Authorities under the hand of an officer approved by the Commissioner setting forth that any duty levied on such goods would be borne directly by that Government.</p> <p>Provided that if any goods, other than hospital requisites supplied to a patient in a hospital under the control of a Provincial Administration, entered under this item by or on behalf of the Government of any Commonwealth country other than the Union or by or on behalf of any Provincial Administration or the South African Railways and Harbours Administration (including the South African Airways), are sold or otherwise disposed of, used or unused, so as to come into possession of or into consumption by any person not legally entitled to obtain the same free of duty, then duty shall forthwith be paid to the Commissioner by the Administration or Government concerned at the rates ordinarily leviable in respect of new goods of the like kind at the time of such sale or disposal, except that in the case of any goods liable to a rate of duty other than an <i>ad valorem</i> rate, and which have been used prior to sale or disposal, the Commissioner may accept duty at an <i>ad valorem</i> rate which in his opinion is equivalent to such other rate on new goods of a like kind.</p>	The whole duty.	—
902	Educational requisites imported by a Provincial Administration for issue to scholars and staff of schools and institutions controlled by that Administration.	The whole duty.	—
903	Steam wagons, road rollers, trailers, motor trucks and chassis (including the tyres and tubes on the running wheels), for use by any local authority in road construction or maintenance; and tractors, motor spirit, fuel oil and lubricating oil for use by any divisional council in the Province of the Cape of Good Hope or any other local authority approved by the Minister, the Transkeian Territorial Authority or any regional authority established under Proclamation No. 180 of 1956, the Glen Grey District Council, or the Herschel District Local Council, in road construction or maintenance.	The whole duty.	—
904	<p>Goods purchased by the South African Railways and Harbours Administration from duty-paid stocks in the Union.</p> <p>Provided that in lieu of refunds in terms of this item amounts to be determined by the Minister may from time to time be paid to the Administration out of funds voted by Parliament for the purpose.</p>	—	The whole duty.
905	<p>Goods purchased by or on behalf of the officer commanding Her Majesty's naval forces in the Union from duty-paid stocks in the Union for Admiralty purposes.</p> <p>Provided that in lieu of refunds in terms of this item amounts to be determined by the Minister may from time to time be paid to the said commanding officer out of funds voted by Parliament for the purpose.</p>	—	The whole duty.
	<b>GOODS FOR THE USE OF THE GOVERNOR-GENERAL AND DIPLOMATIC, CONSULAR AND OTHER FOREIGN REPRESENTATIVES IN THE UNION.</b>		
912	Goods for the personal or official use of the Governor-General and his family.	The whole duty.	—



Item.	Article.	Rebate.	Refund.
913	<p>(1) Goods for the personal or official use of—</p> <p>(a) Diplomatic Agents accredited to the Union and their families and the staff of the said agents and their families, provided they are citizens of the country represented;</p> <p>(b) The High Commissioner for Basutoland, and the Protectorates of Bechuanaland and Swaziland and members of his staff;</p> <p>(c) The Resident Commissioners for Basutoland and the Protectorates of Bechuanaland and Swaziland.</p> <p>(2) Goods for the personal or official use of Career Consular Representatives, Career Trade Commissioners and Career Press and Information Officers in the Union, provided they are citizens of the country they represent.</p> <p>(3) Consular stationery and uniforms and appointments for the official use of Consular Officers or Trade Commissioners other than those falling under paragraph (2).</p> <p>(4) Goods (not being food or drink or tobacco in any form) imported by persons other than those mentioned in paragraphs (1) and (2), on their first entry on appointment by their governments as office assistants to or engagement as household personnel by the persons mentioned in the said paragraphs and intended for their own use, provided the said goods are imported within three months of the date of arrival of the Said persons within the Union and provided the said persons are citizens of the country to whose mission they are attached and are not normally resident in the Union.</p> <p><i>Note.</i></p> <p>(1) The provisions of sub-paragraph (a) or (b) of paragraph (1) and paragraphs (2), (3) or (4) of the abovementioned item shall—</p> <p>(i) be conditional on the grant of similar privileges by any country to representatives of the Union who may hold corresponding positions in any such country, to their families and their staffs, office assistants and household personnel (being South African citizens) as the case may be;</p> <p>(ii) not apply in respect of any articles in the event of such articles being sold or otherwise disposed of in the Union within a period of two years after the date of due entry of the articles for home consumption unless the Minister otherwise determines.</p> <p>(2) For the purpose of this item "family" shall mean the wife or husband, as the case may be, and the dependant children of the person mentioned therein.</p> <p>(3) For the purpose of sub-paragraphs (a) and (b) of paragraph (1), "staff" shall mean counselors, secretaries, attachés and such other persons who enjoy diplomatic status.</p> <p>(4) For the purpose of sub-paragraph (a) of paragraph (1), "Diplomatic Agents" shall mean the public representative of any other head of State or Government duly accredited to the Union as an Ambassador, High Commissioner, Envoy Extraordinary and Minister Plenipotentiary, a Minister Resident or Chargé d'Affaires.</p>	The whole duty.	—
		The whole duty.	—
		The whole duty.	—
		The whole duty.	—
<b>GOODS IMPORTED BY IMMIGRANTS, TOURISTS, VISITORS AND PASSENGERS.</b>			
918	<p>(1) Yachts, the property of tourists visiting the Union.</p> <p>(2) Goods, other than yachts provided for in paragraph (1), imported into the Union by <i>bona fide</i> tourists for their own use provided the export of such goods takes place within twelve months of the date of importation.</p>	The whole duty.	—
		—	The whole duty.
919	Used personal effects, including used sporting and recreational equipment, included in the baggage of immigrants and Union residents returning to the Union.	The whole duty.	—
920	New goods (excluding any goods the importation of which is prohibited) to a value of £25, not imported on behalf of other persons or for trade purposes, brought into the Union in the baggage of visitors, immigrants, tourists and Union residents returning to the Union, provided such goods are declared on importation.	The whole duty.	—

Item.	Article.	Rebate.	Refund.
921	Used household effects to the value of two hundred pounds for each adult and one hundred pounds for each child, but not exceeding eight hundred pounds in all for each family, and new household effects to the value of fifty pounds for each adult and twenty-five pounds for each child, but not exceeding two hundred pounds in all for each family, imported by and the <i>bona fide</i> property of persons arriving in the Union to settle therein, and not intended for sale or disposal to other persons.	The whole duty.	—
922	Motor vehicles specified in item 129 of the tariff, imported by and the <i>bona fide</i> property of persons arriving in the Union to settle therein, which have been owned and used for not less than six months by such persons prior to their departure for the Union and which are not intended for sale or disposal to other persons:—	The <i>ad valorem</i> duty to a maximum amount of £100, and so much of the specific duty per lb. as is stated below:	—
	if in use prior to shipment to the Union for—		
	6 months or more, but less than 12 months ..	7½ per cent	—
	12 months or more, but less than 24 months ..	15 per cent	—
	24 months or more, but less than 36 months ..	30 per cent	—
	36 months or more, but less than 48 months ..	45 per cent	—
	48 months or more, but less than 60 months ..	60 per cent	—
	60 months or more .. .. .	75 per cent	—
GOODS FOR THE USE OF PARTICULAR INSTITUTIONS, PERSONS OR CATEGORIES OF PERSONS.			
933	(1) Goods essential for the equipment of buildings used for educational purposes by, or erected by, educational institutions approved by the Secretary for Education, Arts and Science; (2) educational requisites and gymnastic apparatus (but not athletic or sporting goods) for approved educational institutions; (3) goods essential for the equipment of buildings erected by a public hospital; (4) hospital requisites and gymnastic apparatus (but not athletic or sporting goods) for public hospitals; (5) requisites for— the South African Institute for Medical Research, the South African Bureau of Standards, the Fishing Industry Research Institute, the Council for Scientific and Industrial Research, the Fuel Research Institute of South Africa, the Durban Blood Transfusion Service, the East London Blood Transfusion Service, the Pietermaritzburg Blood Transfusion Service, the Port Elizabeth Blood Transfusion Service, the South African Blood Transfusion Service, the South-West African Blood Transfusion Service, the Western Province Blood Transfusion Service; Provided that in each case a certificate is produced from an official appointed for that purpose that such gymnastic apparatus, requisites or other goods are for use in the institutions mentioned, and such certificate is endorsed by the Board of Trade and Industries that such or similar gymnastic apparatus, requisites or other goods are not ordinarily nor satisfactorily made in the Union.	The whole duty.	—
		The whole duty.	—
		The whole duty.	—
		The whole duty.	—
		The whole duty.	—
934	(1) Machines, implements and materials for manufacturing articles for sale when imported by a council, society or other body of persons approved by the Minister, the sole or main purpose of which is the promotion of the welfare of the blind; (2) Articles specially constructed or adapted for the use of the blind, upon production of a certificate to that effect from the National Council for the Blind.	The whole duty.	—
		The whole duty.	—
935	Materials (excluding calico, drill, twill and sateen) imported by or on behalf of any public hospital for the manufacture of hospital nurses' uniforms, and imported by or on behalf of the undermentioned institutions for the manufacture of uniforms for members of such institutions, and appointments and insignia imported by or on behalf of the said institutions— (a) the St. John Ambulance Association; (b) the South African Red Cross Society; (c) the Boy Scouts' or Girl Guides' Association;	The whole duty.	—

Item.	Article.	Rebate.	Refund.
935	—Continued. (d) the "Voortrekkerseuns" or "-dogters"; (e) the Campaigners; (f) the Boys' Naval Brigade; (g) the Church Lads' Brigade; (h) the Boys' Brigade; (i) "Die Jongensbrigade van die Nederduits Gereformeerde Sendingkerk in Suid-Afrika"; (j) "Die Meisiesbrigade van die Nederduits Gereformeerde Sendingkerk in Suid-Afrika"; (k) The Girls' Life Brigade; (l) The Girl Wayfarers' Association; (m) Habonim (S.A.)		
936	Goods for the use of members of Her Majesty's regular naval, military or air forces.	The whole duty.	—
IMPORTED OR LOCALLY PRODUCED OR MANUFACTURED GOODS EXPORTED AND THEREAFTER RETURNED TO THE UNION.			
951	Goods which have been imported into the Union (upon payment of duty which has not been refunded), exported from the Union, and are thereafter returned to or brought back by the exporter in the Union without having been subjected to any process of manufacture or manipulation.	The whole duty.	—
952	Goods which have been produced or manufactured in the Union, exported therefrom, and thereafter are returned to or brought back by the exporter in the Union without having been subjected to any process of manufacture or manipulation, but excluding— (a) goods manufactured or assembled in the Union in bond; (b) any of the undermentioned products of the Union unless the importer thereof obtains in respect of each consignment the written approval of the Secretary for Agricultural Economics and Marketing for the importation of such consignment under rebate of the duties otherwise payable: Butter, Cheese, Maize and maize products, Sugar, Wine, Brandy and spirituous liquors.	The whole duty.	—
Provided that—			
(1) if a refund or rebate of customs duty was granted on the whole or any portion of the goods in respect of their exportation, that portion of the goods on which such rebate or refund was granted shall be liable when the goods are brought back to the Union to the duties then in force;			
(2) any goods in respect of which a rebate or refund of excise duties was granted on exportation shall on their return be liable to the excise duties leviable on similar goods produced or manufactured in the Union at the time when they are brought back: Provided that with the permission of the Commissioner and under such conditions as he may require such goods may be returned to non-duty-paid excisable stocks; and			
(3) if any bounty or subsidy was paid in respect of the exportation of the goods, an amount equal to such bounty or subsidy shall be paid to the State when the goods are brought back to the Union.			
953	Exposed cinematograph films, wholly or partly produced in the Union by an undertaking registered in the Union, which are exported from the Union for finishing processes, and thereafter are returned to or brought back by the exporter in the Union, provided at least seventy-five per cent. of the salaries and wages paid in connection with the production of such films has been paid to Union citizens.	The whole duty.	—
GOODS FOR COMMERCIAL AND INDUSTRIAL PURPOSES.			
961	Goods intended solely for use in the packing and conveyance of petrol and paraffin oil, namely, wooden cases in shooks, empty containers, and materials other than nails required for the construction thereof.	The whole duty.	—
962	Gas oil, diesel oil and furnace oil— (1) for use as fuel in the machinery of whaling vessels, trawlers, ocean-going fishing boats operating solely for gain, and Union-registered coasting ships. (2) supplied for purposes other than road transport, not being public passenger bus transport services or road transport for agricultural	The whole duty.	—
		The whole duty less 2d. per gallon.	The whole duty less 2d. per gallon.



Item.	Article.	Rebate.	Refund.
966	<p>—Continued.</p> <p>used as outer cloth in the Union in the manufacture of outer clothing exported to territories other than the Federation of Rhodesia and Nyasaland, Basutoland, and the protectorates of Bechuanaland and Swaziland.</p>		
<p>MISCELLANEOUS.</p>			
981	<p>Monuments and building materials therefor, tools, appliances and stores imported by the War Graves Commission or similar international association.</p>	The whole duty.	—
982	<p>Goods, including seeds not being corn or grain, imported for experimenting therewith.</p>	The whole duty.	—
983	<p>Goods not intended for trade purposes imported by post when such goods are returned by the addressee to the sender, in the same condition as imported, within seven days of the date on which duty was paid or within such further time as the Commissioner in his discretion may permit.</p>	—	The whole duty.

## Fourth Schedule.

TERRITORIES TO WHICH THE PROVISIONS OF SUB-SECTION 3 (a) OF SECTION SIXTY-FOUR RELATE.

Angola.  
Argentina.  
Australia.  
Austria.  
Bahrein.  
Belgium—  
    Belgian Congo.  
    Ruanda-Urundi (Trust Territory)  
Brazil.  
Burma.  
Canada  
Ceylon.  
Chile.  
Colombia.  
Costa Rica.  
Cuba.  
Czechoslovak Republic.  
Denmark—  
    Färoe Islands.  
    Greenland.  
Dominican Republic.  
Egypt.  
Finland.  
French Union, The, comprising—  
    France (including the Saar and the principality of Monaco).  
    Algeria.  
    Cameroons (Trust Territory).  
    Comoro Archipelago.  
    French Equatorial Africa.  
    French Guiana.  
    French Oceania.  
    French Somaliland.  
    French West Africa.  
    Guadeloupe.  
    Madagascar and Dependencies.  
    Martinique.  
    New Caledonia and Dependencies.  
    Reunion.  
    St. Pierre and Miquelon.  
    Togoland (Trust Territory).  
Germany, The Federal Republic of, and the Western Sectors of Berlin.  
Ghana.  
Greece.  
Haiti.  
Indonesia.  
Ireland, The Republic of.  
Italy.  
Jordan.  
Kuwait.  
Liberia.  
Luxemburg.  
Malaya, Federation of.  
Morocco.  
Mocambique, Province of.  
Netherlands, Kingdom of the—  
    Netherlands Antilles.  
    New Guinea (Dutch).  
    Surinam.  
New Zealand.  
Nicaragua.  
Norway—  
    Antarctic Possessions.  
    Jan Mayen Islands.  
    Svalbard.  
Pakistan.  
Peru.  
Qatar.  
Rhodesia and Nyasaland, Federation of.  
Sweden.  
Switzerland and Liechtenstein.  
Tonga.  
Trucial States.  
Tunisia.  
Turkey.  
United Kingdom of Great Britain and Northern Ireland (including Isle of Man and Channel Islands)—  
    Aden.  
    Bahama Islands.  
    Bermuda.  
    British Guiana.  
    British Honduras.  
    Brunei.  
    Cyprus.  
    Falkland Islands and Dependencies.  
    Fiji.  
    Gambia.  
    Gibraltar.  
    Hong Kong.  
    Kenya.  
    Maldivo Islands.  
    Malta.  
    Mauritius.  
    Nigeria, Federation of including the Cameroons under United Kingdom Trusteeship).  
    North Borneo.

# ACT

To further amend the law relating to customs.

(English text signed by the Governor-General.)  
(Assented to 2nd July, 1959.)

**BE IT ENACTED** by the Queen's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

Substitution of certain customs duties.

1. (1) Notwithstanding anything to the contrary in any other law contained, customs duty payable in respect of the period from the fifth day of June, 1959, to the date immediately preceding the date of commencement of the Customs Amendment Act, 1959 (both dates inclusive), in respect of any goods described in items 76 (6) (a) (i) to (iv) and 76 (6) (b) (i) to (iv) of the First Schedule to the Customs Act, 1955 (Act No. 55 of 1955), shall be calculated as if—

(a) for the rates of duty in item 76 (6) (a) (i) to (iv) of the said Schedule, the following rates of duty had been substituted:

		Minimum duty.	Inter-mediate duty.	Maximum duty.
		£ s. d.	£ s. d.	£ s. d.
<i>ad valorem</i> .. .. .	..	5%	10%	
per yard .. .. .	..			0 1 1
			or	
per yard .. .. .	..	—	0 0 1½	—
			whichever duty shall be the greater,	
			and in addition	
per yard .. .. .	}	0 0 7½	0 0 7½	—
<i>ad valorem</i> .. .. .		10%	10%	— ;

(b) for the rates of duty in item 76 (6) (b) (i) to (iv) of the said Schedule the following rates of duty had been substituted:

		Minimum duty.	Inter-mediate duty.	Maximum duty.
		£ s. d.	£ s. d.	£ s. d.
per yard .. .. .	..	—	0 1 0	0 1 3
			less	
<i>ad valorem</i> .. .. .	..	—	10%	— ;

(c) for the rates of duty in item 76 (6) (a) (i) to (iv) of Part I of the Second Schedule to the lastmentioned Act, the minimum and intermediate rates of duty specified in paragraph (a) had been substituted, and as if no special suspended duties and no temporary special duties were payable in respect of the said goods.

(2) This section shall apply also in the territory of South-West Africa (including the Eastern Caprivi Zipfel referred to in sub-section (3) of section *three* of the South-West Africa Affairs Amendment Act, 1951 (Act No. 55 of 1951)).

Short title.

2. This Act shall be called the Customs Further Amendment Act, 1959.

# ACT

To amend the law relating to excise.

(Afrikaans text signed by the Governor-General.)  
(Assented to 2nd July, 1959.)

**BE IT ENACTED** by the Queen's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

Amendment of section 1 of Act 62 of 1956, as amended by section 1 of Act 67 of 1957 and section 1 of Act 35 of 1958.

1. (1) Section *one* of the Excise Act, 1956 (hereinafter called the principal Act) is hereby amended—

- (a) by the insertion in paragraph (b) of the definition of "manufacturer" before the word "diesel" wherever it occurs, of the word "paraffin";
- (b) by the insertion in the said definition after paragraph (c) of the following paragraph:

"(d) gramophone and phonograph records, means any person who manufactures such records and includes any person to whose order such records are manufactured by any other person for sale and any person who distributes or sells such records on behalf of the manufacturer;"

(2) Paragraph (a) of sub-section (1) shall be deemed to have come into operation on the fourth day of June, 1959.

(3) Paragraph (b) of sub-section (1) shall be deemed to have come into operation on the twenty-fifth day of March, 1959.

Amendment of section 7 of Act 62 of 1956, as amended by section 3 of Act 67 of 1957 and section 2 of Act 35 of 1958.

2. Section *seven* of the principal Act is hereby amended by the deletion of sub-section (4).

Amendment of section 8 of Act 62 of 1956, as amended by section 3 of Act 35 of 1958.

3. (1) Section *eight* of the principal Act is hereby amended by the insertion in sub-section (1) after the word "Africa" of the expression "(including the Eastern Caprivi Zipfel referred to in sub-section (3) of section *three* of the South-West Africa Affairs Amendment Act, 1951 (Act No. 55 of 1951))".

(2) Sub-section (1) shall be deemed to have come into operation at the commencement of the principal Act.

Amendment of section 36 of Act 62 of 1956, as amended by section 4 of Act 67 of 1957.

4. Section *thirty-six* of the principal Act is hereby amended by the insertion in sub-section (1) before the word "add" of the words ", except with the prior written authority of the proper officer and subject to such conditions as the Commissioner may impose,".

Amendment of section 57 of Act 62 of 1956.

5. (1) Section *fifty-seven* of the principal Act is hereby amended by the insertion in paragraph (b), before the word "diesel" wherever it occurs, of the word "paraffin,".

(2) Sub-section (1) shall be deemed to have come into operation on the fourth day of June, 1959.

Amendment of section 75 of Act 62 of 1956, as amended by section 6 of Act 67 of 1957.

6. Section *seventy-five* of the principal Act is hereby amended by the insertion after sub-section (7) of the following sub-sections:

"(8) The Minister may from time to time by notice in the *Gazette* amend Schedule No. 2 in order to give effect to any recommendation of the Board of Trade and Industries or whenever he deems it expedient in the public interest.

(9) Any amendment made under sub-section (8) before the date upon which the Minister moves that the House of Assembly go into Committee of Supply on the Estimates of Expenditure to be defrayed from the Consolidated Revenue fund during a financial year and into Committee of Ways and Means on taxation proposals, shall, unless Parliament otherwise provides, lapse thirty days after the end of the session of Parliament during which the Minister so moved, but without detracting from the validity of such amendment before it has so lapsed.

(10) Whenever in any legal proceedings any question arises as to whether the Minister in fact moved as described in sub-section (9), or as to the date upon which he so moved, a copy of the votes and proceedings of the House of Assembly, indicating that the Minister so moved and certified



by the Clerk of the House to be a true copy, shall be accepted as sufficient evidence that he so moved and of the date upon which it took place.”.

Insertion of section 94bis in Act 62 of 1956.

7. (1) The following section is hereby inserted after section *ninety-four* of the principal Act:

“Irregular application or use of certain goods subject to rebate or refund of duty.

94bis. (1) Any person to whom any paraffin, diesel oil or furnace oil has been supplied at a reduced price for a purpose in respect of which a rebate or refund of duty is authorized under this Act, who applies such paraffin or oil or any portion thereof to any other purpose—

(a) shall be guilty of an offence and liable on conviction to a fine not exceeding two hundred pounds or in default of payment to imprisonment for a period not exceeding twelve months, or to both such fine and such imprisonment; and  
(b) shall be liable for the duty on such paraffin or oil at the full rate in force at the time the paraffin or oil was supplied to him.

(2) Whenever any person to whom any paraffin, diesel oil or furnace oil has been supplied at a reduced price for a purpose in respect of which a rebate or refund of duty is authorized under this Act, uses such paraffin or oil or any portion thereof for any other purpose in any vehicle, machine or appliance belonging to him, such vehicle, machine or appliance shall be liable to forfeiture.”.

(2) Sub-section (1) shall, in so far as it relates to diesel oil or furnace oil, be deemed to have come into operation on the twenty-fifth day of March, 1959.

Amendment of Schedule No. 1 to Act 62 of 1956, as amended by section 7 of Act 67 of 1957 and section 7 of Act 35 of 1958.

8. (1) Schedule No. 1 to the principal Act is hereby amended in the manner set forth in the First Schedule to this Act.

(2) Save as provided in sub-section (3), sub-section (1) shall, subject to the provisions of section *nine* of the principal Act, be deemed to have come into operation on the twenty-fifth day of March, 1959.

(3) Item 6 of the said Schedule No. 1 as substituted by sub-section (1), shall, in so far as it relates to paraffin, be deemed to have come into operation on the fourth day of June, 1959.

Amendment of Schedule No. 2 to Act 62 of 1956, as amended by section 8 of Act 67 of 1957 and section 8 of Act 35 of 1958.

9. (1) Schedule No. 2 to the principal Act is hereby amended in the manner set forth in the Second Schedule to this Act.

(2) Sub-item (b) of item 26 of the said Schedule No. 2 as inserted by sub-section (1), shall be deemed to have come into operation on the first day of November, 1958.

(3) Sub-item (b) of item 45 of the said Schedule No. 2 as inserted by sub-section (1), shall be deemed to have come into operation on the eighteenth day of April, 1956.

(4) Items 67 to 71 (inclusive) of the said Schedule No. 2 as inserted by sub-section (1), shall be deemed to have come into operation on the twenty-fifth day of March, 1959.

(5) Items 72 to 74 (inclusive) of the said Schedule No. 2 as inserted by sub-section (1), shall be deemed to have come into operation on the fourth day of June, 1959.

Amendment of Schedule No. 3 to Act 62 of 1956, as amended by section 9 of Act 67 of 1957.

10. Schedule No. 3 to the principal Act is hereby amended—

(a) by the insertion in the heading to item 4 before the word “MOTOR” of the word “PARAFFIN,”;

(b) by the insertion after item 18 of the following item:

“GRAMOPHONE AND PHONOGRAPH RECORDS:  
19. To manufacture for sale .. 1 0 0 1st January—  
31st December.”.

Certain contract prices may be increased owing to increase of duty on diesel oil.

11. (1) Any person using diesel oil in rendering any transportation service in pursuance of a contract made before the 25th March, 1959, may, in the absence of agreement to the contrary, recover as an addition to the contract price a sum equal to any increase in the cost of rendering such service due to any increase of duty on diesel oil payable under the principal Act with effect from the said date.

(2) Sub-section (1) binds the State.

(3) This section shall apply also in the territory of South-West Africa (including the Eastern Caprivi Zipfel referred to in sub-section (3) of section *three* of the South-West Africa Affairs Amendment Act, 1951 (Act No. 55 of 1951)).

Short title.

12. This Act shall be called the Excise Amendment Act, 1959.

First Schedule.

AMENDMENTS OF SCHEDULE NO. 1 TO THE EXCISE ACT, 1956.

Item.	Article.	Rate of Duty.
		£ s. d.
2, 3, 4.	By the substitution for these items of the following items: "2. Lager beer, per 36 standard gallons of worts . . 3. Beer, other than lager beer— (a) brewed from worts of a specific gravity exceeding one thousand and thirty-nine degrees, per 36 standard gallons of worts (b) brewed from worts of a specific gravity not exceeding one thousand and thirty-nine degrees, per 36 imperial gallons of worts  per 36 imperial gallons of worts . . . . Provided that— (i) in calculating, for the purposes of item 2 or 3 (a), any number of standard gallons, beer (other than stout) brewed from worts of a specific gravity of less than one thousand and forty-six degrees shall be deemed to have been brewed from worts of a specific gravity of one thousand and forty-six degrees, and stout brewed from worts of a specific gravity of less than one thousand and sixty-five degrees shall be deemed to have been brewed from worts of a specific gravity of one thousand and sixty-five degrees; (ii) if after the quantity or gravity of worts or beer has been ascertained by an officer, any substance which increases the quantity or gravity thereof is added thereto, duty shall be leviable on the basis of such increased quantity or gravity, and any increase in the quantity or gravity of beer shall for this purpose be deemed to be an increase in the quantity or gravity of the worts."	9 9 0  9 9 0  5 8 0 plus a suspended duty of 2 4 0
6.	By the substitution for this item of the following item: "6. Paraffin, diesel oil and furnace oil, per gallon	0 1 1½".
23.	By the insertion after item 22 of the following item: "GRAMOPHONE AND PHONOGRAPH RECORDS: 23. Manufactured in the Union for sale excluding pressings not exceeding eight inches in diameter on transparent plastic material laminated to paperboard or similar substance, if intended to be played— (a) at a speed of 78 revolutions per minute, each . . . . . (b) at a speed of 45 revolutions per minute, each . . . . . (c) at any other speed, each . . . . .	0 0 3  0 0 6  0 1 0".

Second Schedule.

AMENDMENTS OF SCHEDULE NO. 2 TO THE EXCISE ACT, 1956.

Item.		Rebate.	Refund.
2.	By the addition of the following sub-item at the end of this item, the existing item becoming sub-item (a): "(b) Used in the manufacture of vinegar exported by a manufacturer to places outside the Union (except to Basutoland, the Bechuanaland Protectorate and Swaziland) . .	The whole."	
15.	By the substitution for this item of the following item: "15. Supplied by a manufacturer for use in road construction or maintenance, by any divisional council in the Province of the Cape of Good Hope or any other local authority approved by the Minister, the Transkeian Territorial Authority or any regional authority established under Proclamation No. 180 of 1956, the Glen Grey District Council or the Herschel District Local Council . . . . .	The whole."	

Item.		Rebate.	Refund.
26.	By the addition of the following sub-item at the end of this item, the existing item becoming sub-item (a): “(b) Spirits used by a manufacturer in the separation of higher alcohols and the purification of motor fuel, subject to such conditions as the Commissioner may impose . .	The whole.”.	
45.	By the addition of the following sub-item at the end of this item, the existing item becoming sub-item (a): “(b) To the extent it has lost weight through evaporation of moisture content while stored unpacked on the licensed premises of the manufacturer . . . .	The whole.”.	
59 to 66 (inclusive).	By the substitution for the heading to these items of the words “DIESEL OIL AND FURNACE OIL.”.		
61.	By the substitution for this item of the following item: “61. Rendered unsuitable for actuating diesel or other compression ignition engines or for firing furnaces, by the addition on the premises where it was manufactured of such substances as may be approved by the Commissioner and subject to such conditions as he may impose	The whole.”.	
65.	By the substitution for this item of the following item: “65. Supplied by a manufacturer for use in road construction or maintenance, by any divisional council in the Province of the Cape of Good Hope or any other local authority approved by the Minister, the Transkeian Territorial Authority or any regional authority established under Proclamation No. 180 of 1956, the Glen Grey District Council or the Herschel District Local Council . . . .	The whole.”.	
67 to 74 (inclusive).	By the substitution for these items and the heading thereto of the following items: “67. Supplied for purposes other than road transport, not being public passenger bus transport services or road transport for agricultural purposes . . . .	The whole less one penny per gallon.	The whole less one penny per gallon.
	GRAMOPHONE AND PHONOGRAPH RECORDS.		
	68. Exported by the manufacturer to places outside the Union (except to Basutoland the Bechuanaland Protectorate and Swaziland) . .	The whole.	
	69. Unavoidably broken or damaged on the licensed premises of the manufacturer or in transit . . . .	The whole.	
	70. No item.		
	71. Destroyed under excise supervision on the licensed premises of the manufacturer	The whole.	
	PARAFFIN.		
	72. Exported by a manufacturer to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland) . . . .	The whole.	

## GOVERNMENT NOTICES.

### DEPARTMENT OF CUSTOMS AND EXCISE.

No. 1037.]

[10th July, 1959.

#### CUSTOMS ACT, 1955—AMENDMENT OF THE FIRST SCHEDULE (No. 1/1).

I. Theophilus Ebenhaezer Dönges, Minister of Finance, under the powers conferred upon me by section *sixty-five* of the Customs Act, 1955, hereby amend the First Schedule to the said Act to the extent set out in the Schedule hereto.

T. E. DÖNGES,  
Minister of Finance.

#### Schedule.

GENERAL NOTE.—By substituting for paragraph (23) of the General Note to the tariff the following:—

“(23) (a) “Calico” means plain unprinted\*, unbleached, loomstate, calendered, brushed, cropped, scoured, bleached, dyed, glazed, mercerized or shrunk materials manufactured in a plain weave with single or double ends or a combination of single and double ends from single or plied yarns or a combination of single and plied yarns, with a composition of 50 per cent or more by weight of cotton, but excluding—

- (1) material woven from yarn of cotton and wool, or from yarn of cotton and wool and other fibres, blended in both cases during the spinning process, weighing not more than  $4\frac{1}{4}$  ounces per square yard and containing not less than 15 per cent by weight of wool;
- (2) material woven from coloured or dyed yarn;
- (3) window blind holland and tracing cloth;
- (4) all types of material raised on one or both sides, provided there is incorporated in their construction a condenser or similar soft spun yarn weft of a count not finer than 16's cotton;
- (5) material with a permanent embossed finish (e.g. seersucker, waffle piqué, etc.);
- (6) shower-proofed material, being a type of fabric, having regard to the structure of the material, normally used in the manufacture of rainwear and having a reasonably high water repellency.

(b) “Drill”, “twill” and “sateen” mean plain unprinted\*, unbleached, loomstate, calendered, brushed, cropped, scoured, bleached, dyed, glazed, mercerized or shrunk materials manufactured in a twill or sateen weave, with a composition of 50 per cent or more by weight of cotton, but excluding—

- (1) material woven from yarn of cotton and wool, or from yarn of cotton and wool and other fibres, blended in both cases during the spinning process, weighing not more than  $4\frac{1}{4}$  ounces per square yard and containing not less than 15 per cent by weight of wool;
- (2) material weighing less than  $2\frac{3}{4}$  ounces per square yard in the form in which it is imported;
- (3) material which has coloured yarn introduced into the fabric in such a way as to form checks or stripes and which is less than 50 inches in width;
- (4) all types of material raised on one or both sides, provided there is incorporated in their construction a condenser or similar soft spun yarn weft of a count not finer than 16's cotton;
- (5) material dyed black and weighing 4 ounces or less per square yard in the form in which it is imported, not raised except on one side;
- (6) material with a permanent embossed finish (e.g. seersucker, waffle piqué, etc.);
- (7) shower-proofed material, being a type of fabric, having regard to the structure of the material, normally used in the manufacture of rainwear and having a reasonably high water repellency.

\*(Note.—The term “plain unprinted” includes material printed on the reverse side only; and also material printed on either side with fugitive colours or dyes.)

- (c) "Winter sheeting" means a woven cloth commonly used as bed sheeting, containing 50 per cent or more by weight of cotton, rayon or cellulose acetate or mixtures of rayon and cellulose acetate, unbleached, bleached, dyed or coloured woven, raised one or both sides, manufactured from single or folded yarns of a cotton count 40's or 2/80's and coarser in the warp, and single condenser or similar soft spun yarn in the weft of a count not finer than 16's, in a width 50 inches and higher, weighing 3½ ounces or more per square yard, and the total number of threads in both warp and weft in one square inch of the fabric being not less than 45.
- (d) "Winter sheets" means sheets manufactured from winter sheeting.
- (e) "Raised woven fabric in the piece" shall mean all types of piece goods raised on one or both sides provided there is incorporated in their construction a condenser or similar soft spun yarn weft of a count not finer than 16's cotton.
- (f) The yarn count in cotton is expressed in the English Cotton Count System, and by "resultant count" is meant the equivalent count expressed as a single yarn, found by dividing the single count by the number of ends: thus a 2/1 yarn is a single yarn in count two and the resultant count is two, there being only one end, whilst a 20/2 yarn is a yarn with two ends of single 20's twisted together and the resultant count is 10/1, there being two ends."

Tariff item.	Article.		Mini-	Inter-	Maxi-
			mum	mediate	mum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
65	By substituting for sub-paragraph (i) of paragraph (c) the following: "i) shirts of calico, drill, twill or sateen— (A) khaki-coloured .. .. . children's .. .. . other .. .. . (B) other .. .. . children's .. .. . other .. .. ."		—	30%	40%
				with a minimum per garment of	
			—	0 2 0	0 3 0
			—	0 2 6	0 3 6
			—	20%	30%
				with a minimum per garment of	
		—	0 2 0	0 3 0	
		—	0 2 6	0 3 6"	
76	By substituting for sub-paragraphs (i), (ii), (iii) and (iv) of paragraph (6) (a) the following: "i) calico— (A) unbleached .. .. . (United Kingdom) (B) bleached .. .. . (United Kingdom) (C) piece dyed .. .. . (United Kingdom) (D) woven partly from coloured or dyed yarns .. .. . (United Kingdom)	per yard	5%	10%	0 1 1
		per yard	Free	or 0 0 1½	—
			whichever duty shall be the greater,	and in addition	
		per yard	{ 0 0 7½	0 0 7½	—
			less 10%	less 10%	—
			5%	10%	0 1 1
		per yard	Free	or 0 0 1½	—
			whichever duty shall be the greater,	and in addition	
		per yard	{ 0 0 7½	0 0 7½	—
			less 10%	less 10%	—
			5%	10%	0 1 1
		per yard	Free	or 0 0 1½	—
	whichever duty shall be the greater,	and in addition			
per yard	{ 0 0 7½	0 0 7½	—		
	less 10%	less 10%	—		
	5%	10%	0 1 1		
per yard	Free	or 0 0 1½	—		
	whichever duty shall be the greater,	and in addition			
per yard	{ 0 0 7½	0 0 7½	—		
	less 10%	less 10%	—		

Tariff item.	Article.		Minimum duty.			Intermediate duty.			Maximum duty.			
			£	s.	d.	£	s.	d.	£	s.	d.	
	(ii) drill, twill and sateen— (A) unbleached .. .. . (United Kingdom)	per yard	5%			10%			0	1	1	
		per yard	Free			0	0	1½	—			
						whichever duty shall be the greater,						
		per yard				and in addition						
					0	0	7½	0	0	7½	—	
					less			less				
	(B) bleached .. .. . (United Kingdom)	per yard		10%		10%			—			
				5%		10%			0	1	1	
		per yard	Free			0	0	1½	—			
									whichever duty shall be the greater,			
		per yard				and in addition						
					0	0	7½	0	0	7½	—	
(C) piece dyed .. .. . (United Kingdom)	per yard		10%		10%			—				
			5%		10%			0	1	1		
	per yard	Free			0	0	1½	—				
								whichever duty shall be the greater,				
	per yard				and in addition							
				0	0	7½	0	0	7½	—		
(D) dyed other than piece dyed (United Kingdom)	per yard		10%		10%			—				
			5%		10%			0	1	1		
	per yard	Free			0	0	1½	—				
								whichever duty shall be the greater,				
	per yard				and in addition							
				0	0	7½	0	0	7½	—		
78	By substituting for sub-paragraphs (i), (ii), (iii) and (iv) of paragraph (6) (b) the following:											
	“(i) calico—											
	(A) unbleached .. .. .	per yard	—			0	1	0	0	1	3	
						less						
	(B) bleached .. .. .	per yard	—			0	1	0	0	1	3	
						less						
	(C) piece dyed .. .. .	per yard	—			0	1	0	0	1	3	
						less						
	(D) woven partly from coloured or dyed yarns ..	per yard	—			0	1	0	0	1	3	
						less						
	(ii) drill, twill and sateen—					10%			—			
	(A) unbleached .. .. .	per yard	—			0	1	0	0	1	3	
						less						
	(B) bleached .. .. .	per yard	—			0	1	0	0	1	3	
						less						
	(C) piece dyed .. .. .	per yard	—			0	1	0	0	1	3	
						less						
	(D) dyed other than piece dyed .. .. .	per yard	—			0	1	0	0	1	3	
						less						
						10%			—			
	“(c) woven, unprinted, but excluding those provided for in sub-paragraphs (a) and (b)—											
	(i) of a weight not exceeding 4 ounces per square yard and with coloured yarns introduced into the fabric in such a way as to form checks or stripes .. .. . (United Kingdom)		per yard	5%			5%			10%		
						Free			0	0	3	
									less			
								5%				
					whichever duty shall be the greater.							
								less				
								5%				
								0	0	4		

Tariff item.	Article.		Mini-	Inter-	Maxi-
			imum	mediate	imum
			duty.	duty.	duty.
			£ s. d.	£ s. d.	£ s. d.
	(ii) raised, plush or pile, including corduroy, velvets, velveteens and flannelette (United Kingdom)	per yard	5% Free	5% or 0 0 3 less 5% duty shall greater.	10% 0 0 4 less 5% be the
	(iii) seersucker, waffle piqué and materials with a permanent embossed finish .. (United Kingdom)	per yard	5% Free	5% or 0 0 3 less 5% duty shall greater.	10% 0 0 4 less 5% be the
	(iv) shower-proofed, being a type of fabric, which, having regard to the structure of the material, is normally used in the manufacture of rainwear and has a reasonably high water repellency .. (United Kingdom)	per yard	5% Free	5% or 0 0 3 less 5% duty shall greater.	10% 0 0 4 less 5% be the
	(v) repp and slub .. (United Kingdom)	per yard	5% Free	5% or 0 0 3 less 5% duty shall greater.	10% 0 0 4 less 5% be the
	(vi) consisting of rayon or cellulose acetate, and wool, but containing not less than 30 per cent by weight of wool .. (United Kingdom)	per yard	5% Free	5% or 0 0 3 less 5% duty shall greater.	10% 0 0 4 less 5% be the
	(vii) other, manufactured from staple fibre yarn, of a price free-on-board not exceeding 6s. per lb. by weight of material .. (United Kingdom)	per yard	5% Free	5% or 0 0 3 less 5% duty shall greater, and in addition	10% 0 0 4 less 5% be the 25%
		per yard	20% Free	Free duty shall greater.	0 0 4 be the
	(viii) other, manufactured from filament yarn, of a price free-on-board not exceeding 6s. 6d. per lb. by weight of material .. (United Kingdom)	per yard	5% Free	5% or 0 0 3 less 5% duty shall greater, and in addition	10% 0 0 4 less 5% be the 25%
		per yard	20% Free	Free duty shall greater."	0 0 4 be the
318	By substituting for the rates of duty in paragraph (a) the following:		" —	20%	— "
	By substituting for the rates of duty in paragraph (b) the following:		" —	20%	— "

## CUSTOMS ACT, 1955.—AMENDMENT OF THE SECOND SCHEDULE. (No. 2/1).

I, Theophilus Ebenhaezer Dönges, Minister of Finance, under the powers conferred upon me by section *ninety-eight* of the Customs Act, 1955, hereby amend the Second Schedule to the said Act to the extent set out in the Schedule hereto.

T. E. DÖNGES,  
Minister of Finance.

## Schedule.

Item.	Article.	Duty rebated as under.
491	<p>By adding to paragraph (1) (a) the following sub-paragraphs:</p> <p>“(vi) Calico, drill, twill and sateen (not being khaki-coloured) for the manufacture of girls’ gym frocks and dresses of the school uniform type and women’s blouses, jeans, dungarees, shorts and slacks .. .. .</p> <p>(vii) Fabric in the piece, manufactured in a plain weave from filament yarn of rayon or cellulose acetate or mixtures thereof, of a free-on-board price not exceeding 6s. 6d. per lb. by weight of material, for the manufacture of women’s underwear .. .. .</p> <p>By substituting for sub-paragraph (iii) of paragraph (1) (a) the following:</p> <p>“(iii) Pocketings in the piece (excluding materials manufactured in a twill or sateen weave, calico and materials manufactured in a plain weave from either 50 per cent or more by weight of cotton or more than 50 per cent by weight of rayon or cellulose acetate or mixtures thereof); interlinings in the piece (excluding calico, drill, twill and sateen) .. .. .</p> <p>By substituting for paragraph (2) the following:</p> <p>“(2) (No paragraph)”.</p>	<p>To the extent of the intermediate duty.</p> <p>To the extent of the intermediate duty.”</p> <p>To the extent of the intermediate duty.”</p>
493	<p>By substituting for paragraphs (2) and (3) the following:</p> <p>“(2) Piece goods (excluding kaffir sheeting, calico, drill, twill and sateen) provided for in tariff item 76 (6) (a) and liable to the—</p> <p>minimum duties .. .. .</p> <p>intermediate or maximum duties .. .. .</p> <p>(3) Piece goods (excluding calico, drill, twill and sateen) provided for in tariff items 76 (6) (a) (vii), 76 (6) (b) and 77 (7) .. .. .</p> <p>By adding the following paragraphs:</p> <p>“(5) Calico, drill, twill and sateen (not being khaki-coloured) provided for in tariff item 76 (6) (a) and liable to the—</p> <p>minimum duties .. .. .</p> <p>intermediate or maximum duties .. .. .</p> <p>(6) Calico, drill, twill and sateen (not being khaki-coloured) provided for in tariff item 76 (6) (b); fabric in the piece (not being khaki-coloured), manufactured from staple fibre yarn of rayon or cellulose acetate or mixtures thereof, weighing not more than 4 ounces per square yard, and the free-on-board price of which does not exceed 6s. per lb. by weight of material .. .. .</p>	<p>The whole duty.</p> <p>¾d. per yard.</p> <p>To the extent of the intermediate duty.”</p> <p>The whole duty.</p> <p>The intermediate duty less ¾d. per yard.</p> <p>To the extent of the intermediate duty.”</p>
495	<p>By substituting for the item the following:</p> <p>“495 (No paragraph)”.</p>	
496	<p>By substituting for paragraph (4) the following:</p> <p>“(4) Pocketings in the piece (excluding materials manufactured in a twill or sateen weave, calico and materials manufactured in a plain weave from either 50 per cent or more by weight of cotton, or more than 50 per cent by weight of rayon or cellulose acetate or mixtures thereof); interlinings in the piece (excluding calico, drill, twill and sateen) .. .. .</p>	<p>To the extent of the intermediate duty.”</p>
563	<p>By substituting for paragraph (5) the following:</p> <p>“(5) Wrapping paper (plain) for the manufacture of multi-walled paper bags with an external surface area of a single side (exclusive of the flap) exceeding 400 square inches, and bags with printed laminated walls .. .. .</p>	<p>To the extent of the intermediate duty.”</p>



Item.	Article.	Duty rebated as under.
652	By adding the following paragraph: “(5) Door gear mechanisms; door furniture; geared mechanisms for destination blinds; geared mechanisms for route number blinds; blinds with route numbers or destinations thereon; adjustable mechanisms for the driving seat; interior lighting fittings complete with holders; switch boxes and control panels; windscreen frames and locking arms therefor; windscreen panels and glazed ventilating panels for the driving cabin or for the front-end; support brackets for hand-rails; internal signalling system; electrical direction indicator signals or lights; windscreen wipers; tread plates with non-slip inserts; luggage rail brackets; and brackets for interior parcel racks .. .. .	To the extent of the intermediate duty.”

No. 1039.]

[10th July, 1959.

CUSTOMS ACT, 1955.—AMENDMENT OF THE THIRD SCHEDULE. (No. 3/1).

I, Theophilus Ebenhaezer Dönges, Minister of Finance, under the powers conferred upon me by section *one hundred* of the Customs Act, 1955, hereby amend the Third Schedule to the said Act to the extent set out in the Schedule hereto.

T. E. DÖNGES,  
Minister of Finance.

Schedule.

Item.	Article.	Rebate.	Refund.
964	By substituting for the item the following new item:		
“964	Goods (excluding goods returned to the supplier thereof) exceeding one pound in value which for trade purposes are exported from the Union in the same condition as imported ..  Provided that application for refund is received by the proper officer within three years from the date on which the relevant export bill of entry was delivered to such officer.”	—	The whole duty: