



BRITISH GUIANA.

ORDINANCES OF THE YEAR 1928.

I assent.

C. DOUGLAS-JONES,

Officer Administering the
Government.

21st February, 1928.

ORDINANCE NO. 1 OF 1928.

AN ORDINANCE to Fix a Tariff of Duties on Goods imported into and Exported from this Colony. A.D. 1928.

[22nd February, 1928.]

BE it enacted by the Governor of British Guiana, with the advice and consent of the Combined Court thereof, as follows:—

1. This Ordinance may be cited as the Customs Duties Ordinance, Short Title.
1928.

2.—(1.) There shall be raised, levied, collected, and paid for the public use of this Colony, the several duties set forth in the First and Second Schedules to this Ordinance, upon all goods, wares, and merchandise enumerated in the said Schedules, which shall be imported into this Colony, or taken out of bond for consumption in this Colony, subject to the following conditions, viz. :— First
and Second
Schedules.

(a.) The rates of Customs Duties set forth in Column 1 "British Preferential Tariff" of the Schedules above-mentioned shall apply to goods, the growth, produce or manufacture of the British Empire.

(b.) The rates of Customs Duties set forth in Column 2 "General Tariff" shall apply to all goods not entitled to admission under the British Preferential Tariff.

Provided that balata, rubber and other substances of a like nature, gold bullion, diamonds and logs of crabwood or cedar whether squared or unsquared imported from Venezuela or Brazil whether in transit or otherwise, shall be subject to an import duty equivalent to the amount of any royalty for the time being imposed severally upon any such goods produced in this Colony.

(2.) The Governor-in-Council may by Order published in the *Gazette* make Regulations for the carrying out of the purposes of this section.

Duty free goods. Third Schedule.

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

Mole of ascertaining *ad valorem* duties.

4.—(1.) The cost of goods, for the purpose of ascertaining the amount of the *ad valorem* duty payable thereon, shall be calculated, if the goods have been purchased by the importer or consignor thereof, on the price charged for the said goods by the vendor thereof as verified by the genuine invoice of such goods, and, if procured otherwise than by *bona fide* purchase, calculated on the actual market value or wholesale price of such goods at the time of exportation to this Colony in the principal markets of the country whence such goods were imported: Provided always that the Comptroller or the proper officer of customs is satisfied in the case of goods alleged to be purchased of the fact of purchase, that the entries in such invoice are true, and that the invoice is genuine in every particular, and also in the case of such goods or of goods obtained otherwise than by purchase that the price charged for the said goods as represented by the invoice aforesaid or by the entry appears to be a fair market value for such goods, at the place, and at the time that the same were purchased by the importer or consignor thereof.

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

Value to be calculated according to rate of exchange.

5. Where the cost of goods (as ascertained in section four of this Ordinance) is expressed in the currency of the country whence the goods are imported, the value for the purpose of *ad valorem* duty shall be calculated in sterling money according to the current rate of exchange on the day of arrival of the ship, and the importer shall pay duty on the value so calculated: Provided that where goods of

such countries with depreciated currencies as the Governor may, from time to time, notify by proclamation or otherwise are imported into the Colony the value shall be calculated in sterling according to the value of goods of similar character imported from other countries.

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

Articles imported in bags, boxes, &c.

(2.) Notwithstanding anything contained in the previous subsection to the contrary, the number of liquid gallons contained in bottles, jars or similar receptacles of brandy, whisky, gin, liqueurs, cordials, wines or malt liquors shall be ascertained by average measurement, except when such bottles, jars or similar receptacles are of such reputed sizes as may from time to time be approved by the Governor and notified in the *Gazette*. Provided that such approval and notification may be made retrospective in respect of any such spirits, wines or malt liquors on which duty is due under this Ordinance. Provided also that one bottle, two half bottles or four quarter bottles as commonly sold of whisky or brandy shall be deemed as against the importer to contain one-sixth of a liquid gallon, and provided that the Comptroller of Customs' decision in case of dispute as to the reputed content of any bottle shall be final.

7.—(1.) Goods not prohibited to be imported into or used in the Colony, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or, if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty: Provided that this section shall not apply in the case of any article being a compound of or containing opium in accordance with the last current British Pharmacopœia, and specially imported for medicinal purposes only.

Composite goods.

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

Definition of "proof." 8.—(1.) Wherever in this Ordinance, or in the First or the Second Schedule hereto, the word "proof" is used, it shall be taken to mean of the strength of proof as indicated by Sikes's Hydrometer in accordance with the tables prescribed by section nineteen of the Finance (No. 2) Act, 1915, a copy of which has been signed by the Comptroller of Customs and deposited in the office of the Registrar.

Obscuration. (2.) In any case where by reason of the presence of colouring, sweetening, or other matter, the true strength of any liquor cannot be immediately ascertained by Sikes's Hydrometer, a sample of such liquor may be submitted for analysis, so that the true strength of such liquor may be ascertained, and a certificate signed by the Government Analyst or any person appointed by the Governor as an Assistant Analyst, shall be conclusive evidence of such strength, and shall be accepted as such in all Courts of Justice in this Colony.

Wine and Malt liquors. (3) No liquor containing more than forty-two per centum of proof spirit shall be deemed wine, and no liquor containing more than twenty per centum of proof spirit shall be deemed malt liquor. All liquor containing more than forty-two per centum of proof spirit and all liquor other than wine containing more than twenty per centum of proof spirit shall be deemed spirits.

Instruments and calculations deemed correct. (4) All instruments used by an officer for ascertaining the quantity or strength of spirits shall be deemed to be accurate and the quantity or strength so ascertained shall be deemed to be correct unless the contrary be proved.

Special provision as to duty on gunpowder. 9.—(1.) The provisions of the Customs Ordinance, 1884, which relate to the warehousing of goods shall not be applicable to gunpowder, dynamite, fireworks, or other explosives imported into this Colony; and the duty on all such gunpowder, dynamite, fireworks, or other explosives shall be paid immediately on importation: Provided that where such gunpowder, dynamite, fireworks, or other explosives are imported for exportation, or in transit, no duty shall be levied thereon if the regulations relating to the treatment of the said articles are complied with.

No. 7 of
1884.

(2.) If the importer fails to pay such duty immediately, the consignee or agent of the vessel in which the gunpowder, dynamite, fireworks, or other explosives were imported may pay the duty and recover the amount thereof, together with the cost of storage and all other costs properly incurred, from the importer, in any Court of competent jurisdiction.

Drawbacks generally.

10. For the purpose of encouraging the trade of this Colony with other countries, persons exporting goods, wares and merchandise on which duties have been paid under and by virtue of this or any other Ordinance shall be entitled to a drawback of duties on such goods, wares, and merchandise at and after the rates and amounts levied and paid on such goods, wares and merchandise; and the manner of claiming such drawback shall be subject to the provisions of the

Customs Ordinance, 1884, and any other Ordinance that may be hereafter passed by the Governor, with the advice and consent of the Court of Policy, for the regulation of drawbacks: Provided that no such drawbacks shall be allowed on any opium, as defined by the Opium Ordinance, 1926, on spirits of any kind, wine, tobacco, whether manufactured or otherwise, cigars, cigarillos, cigarettes, gunpowder, or on the following goods imported from Venezuela or Brazil, namely balata, rubber or other substances of a like nature, gold bullion, diamonds and logs of crabwood or cedar. Provided also that drawbacks shall only be allowed as regards animals in such cases as may have been or may be provided for by regulations from time to time made by the Comptroller of Customs with the approval of the Governor-in-Council: Provided also that no drawback shall be allowed on any goods exported after the expiration of twelve months from the date of the importation thereof, except by the special permission of the Governor-in-Council, which may be granted in exceptional cases, or on any goods which in the opinion of the Governor-in-Council have been exported with a view to their re-importation: Provided also, that on the re-importation of goods previously exported for drawback the importer of such goods shall pay thereon the rate of duty in force at the date of importation or at re-importation or at any intermediate time, whichever is highest.

No. 7 of
1884.No. 13 of
1926.

11. It shall be lawful for the Comptroller of Customs to permit hard bread or crackers made from duty-paid flour, clothing made in this Colony, or materials for clothing to be exported under drawback, subject to such regulations in that behalf as may have been or may be from time to time made in accordance with the provisions of the Customs Ordinance, 1884, and any other Ordinance relating to the Customs for the time being in force.

Drawback
on hard
bread, etc.,
made from
duty-paid
flour, etc.

No. 7 of 1884.

12. Persons using duty-paid petrol or duty-paid kerosene oil for driving agricultural or industrial machinery or machinery used for propelling any boat or other craft or for the reduction of any metal or alloy within the Colony, shall be entitled to a drawback of duty at the rate of three cents for every gallon of petrol, and at the rate of eleven cents for every gallon of kerosene oil, so consumed as fuel. The drawback shall be subject to such regulations, as to security and otherwise, as may be made by the Comptroller of Customs, with the approval of the Governor-in-Council. Persons using duty-paid oil for the lubrication of aircraft engines shall be entitled to a drawback of the whole of the duties paid thereon, subject to the same regulations, so far as they are applicable.

Drawback on
oil used as
fuel or as a
lubricant in
certain cases.

13. Persons engaged in gold mining using duty paid candles underground in the course of such mining operations shall be entitled

Drawback
on candles

used in mining.

to drawback of the duty paid on the same subject to such regulations, as to security and otherwise, in that behalf as may be from time to time made by the Comptroller of Customs, with the approval of the Governor-in-Council.

Drawback on leaf tobacco.

14. The proprietor of any licensed cigarette factory shall be entitled to a drawback equal to 50 per centum of the duties paid on any leaf tobacco containing less than 25% moisture and imported in packages containing not less than 400 pounds used by him in the manufacture of cigars or cigarettes for consumption in the Colony, and equal to the whole of the duties paid on any such leaf tobacco used by him in the manufacture of cigars or cigarettes which are exported or warehoused in a Colonial Bonded Warehouse for exportation from the Colony, subject to such regulations as shall from time to time be made in accordance with the provisions of section ten of the Customs Ordinance, 1884, or any other Ordinance relating to the Customs for the time being in force.

No. 7 of 1884.

Allowance for breakage of glass.

15. The Comptroller of Customs in calculating the duty on glass, glassware and earthenware, of all kinds, shall make an allowance of ten per centum and no more of such duty in respect of breakages: Provided that no such allowance shall be made upon articles not made entirely of glass or earthenware.

Refund of duties on goods sold to or supplied for H. M. Troops or Ships.

16. Every person who sells to His Majesty's Government for the service of any of His Majesty's Regular Troops stationed in this Colony, or any of His Majesty's ships arriving at this Colony, shall be entitled to receive back the amount of duty paid on materials or supplies or goods so sold or furnished for the service of such troops or ship: Provided that due proof is made of the payment of such duty, and that the nature and quantities of the materials or supplies so sold or furnished are duly certified by the Officer commanding such troops or ship as the case may be.

Exemption of goods imported for temporary use.

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

- (1.) That such goods, wares and merchandise shall be taken out of the Colony within three months of the date of such permission, or such further time as the Governor shall allow.
- (2.) That the person to whom such permission is given shall deposit in the hands of the Comptroller of Customs the amount of the duty on such goods, wares and merchandise, or enter into a bond to the satisfaction of the Comptroller of Customs for their due re-exportation.

If such goods, wares and merchandise are not taken out of the Colony within the time allowed the deposit in the hands of the Comptroller of Customs shall be forfeited, or, if bond has been given, the proper duties shall be paid forthwith. If such goods, wares and merchandise are taken out of the Colony as aforesaid, such deposit shall be refunded, or the bond cancelled as the case may be. Provided that the Comptroller of Customs may in his discretion allow any additional period in the case of paraphernalia imported by Scientific Expeditions; and provided that cameras, telescopes and binoculars which the Comptroller of Customs is satisfied are the *bona fide* property of any person on a temporary visit to the Colony shall be admitted free of duty.

18. Any goods that are admitted free or at a given rate of duty on condition that they are used for a specific purpose shall be so admitted subject to such regulations as the Comptroller of Customs shall deem necessary.

Fulfilment of conditions of importation.

19. There shall be raised, levied, collected and paid, an export duty of one per centum *ad valorem* on all produce exported from this Colony; and the proceeds of such export duty shall, until otherwise by Ordinance enacted be accumulated and invested by the Colonial Treasurer as a Colonization Fund for financing future unindentured immigration into this Colony and may be dealt with by the Governor in the same manner as the Colonization Fund under the Colonization Fund (Preliminary Application) Ordinance, 1921: Provided that the Combined Court may by resolution direct that the duty imposed by this section shall not be levied, collected or paid for such period as may be prescribed by the resolution.

Colonization duty.

No. 7 of 1921.

20. In addition to any other tax or duty imposed by this or any other Ordinance there shall be raised, levied, collected and paid for the public use of the Colony—

Export duties.

(a) a duty of thirty-five cents on every carat by weight of precious stones, exported from the Colony; and

(b) a duty equivalent to one and one-half per centum of the value of all goods other than precious stones exported from the Colony.

Such duty shall be paid to the Comptroller of Customs at the time of his passing of the export documents in connection with such goods.

Goods entered for re-exportation or exported on drawback shall pay no duty on such re-exportation.

Any person exporting any goods in contravention of this section shall be liable on summary conviction to a penalty not exceeding five hundred dollars, and any goods in respect of which such penalty is imposed shall be forfeited.

“Value” in this section means the f.o.b. value.

21. All moneys leviable or payable under and by virtue of this Ordinance shall, unless their collection is otherwise specially provided for, be paid to the Comptroller of Customs,

Persons to whom duties to be paid.

Recovery of duties.

22. In default of payment, when due or demanded, of any of the duties imposed by this or any other Ordinance relating to duties of Customs, the same with interest at the rate of six per centum per annum from the date when the same became due and payable, shall, where not otherwise specially provided for, be enforced and recovered by the Comptroller of Customs by parate execution.

Mode of collection of duties of Customs.

See No. 7 of 1884.

23. All duties of Customs shall be raised, levied and collected subject to the provisions of any Ordinance now in force or which may be hereafter passed by the Governor, with the advice and consent of the Court of Policy, for the purpose of regulating the collection of duties of Customs.

Saving of operation of Ordinances relating to duties of Customs.

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

Effect of obligation to pay duties of Customs.

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

Power to remit increased duties.

26. The Governor-in-Council may, in any case in which he is satisfied that the amount of increased duty to be collected under any Ordinance relating to duties of Customs is such as not to justify the cost of collection, or that such duty cannot be recovered, direct that no further steps be taken in connection with the collection thereof.

Repeal of Ord. No. 45 of 1927.

27. The Customs Duties (Temporary Collection) Ordinance, 1928 is hereby repealed.

Continuance in force of Regulations made under 1927 Ordinance.

28. The enactment of this Ordinance shall not affect the Order-in-Council made under sub-section (2) of section two of the Customs Duties Ordinance, 1927, or any Regulations made under that Ordinance, but such Order or Regulations shall have effect as if made under this Ordinance, and shall continue in force until revoked by any Order or Regulations made under this Ordinance.

Continuance in force of Ordinance.

29.—(1) This Ordinance shall take effect as on the sixteenth day of February, nineteen hundred and twenty-eight.

(2) This Ordinance shall continue in force until and inclusive of the thirty-first day of December, nineteen hundred and twenty-eight.

THE FIRST SCHEDULE.
TABLE OF SPECIFIC DUTIES.

	RATES OF DUTY.	
	British Preferential Tariff.	General Tariff.
1. *AERATED and MINERAL WATERS—		
(a) Per dozen bottles	\$ 0 16	\$ 0 32
(b) Per dozen splits†	0 08	0 16
2. ANIMALS, LIVING—		
(a) Oxen, Bulls and Cows, with or without calves per head	5 00	10 00
(b) Dogs	3 00	6 00
(c) Donkeys	1 00	2 00
(d) Horses	5 00	10 00
(e) Sheep	0 50	1 00
(f) Swine	0 50	1 00
3. ARMS, AMMUNITION and EXPLOSIVES—		
(a.) Arms—		
Guns, muzzle-loading each	1 00	2 00
Pistols and Revolvers	5 00	10 00
(b.) Ammunition—		
Percussion Caps per 100	0 04	0 08
Shot per lb.	0 02	0 04
(c.) Explosives—		
I. Dynamite and preparations of nitro-glycerine certified by the Government Analyst to contain less than 75% of nitro-glycerine, Blasting Gelatine, Gelatine Dynamite or Gelignite, Gun-cotton, and all other explosives admitted by the Comptroller of Customs as explosives for blasting purposes per lb.		
	0 02	0 04
II. Gunpowder, Rackarock and Fuses, admitted by the Comptroller of Customs as explosives for blasting purposes per 100 lbs.		
	0 50	1 00
III. Gunpowder not admitted by the Comptroller of Customs as explosives for blasting purposes per lb.		
	0 10	0 20
IV. All other explosives other than fireworks not admitted by the Comptroller of Customs as explosives for blasting purposes per lb.		
	0 20	0 40
4. BEER, ALE, STOUT or PORTER—		
(a) In bulk per gallon	0 30	0 60
* (b) In bottle per gallon	0 26	0 48
5. BISCUITS, BREAD and CAKES—		
(a.) Unsweetened and in barrels or boxes not containing small internal packages per 100 lbs.	0 60	1 20
(b.) Do. and in tins per 100 lbs.	1 00	2 00
(c.) All other kinds per 100 lbs.	4 00	8 00
6. BRICKS for building purposes and common fire bricks not elsewhere enumerated per 1,000		
	2 00	4 00
7. (a) BUTTER per 100 lbs.	1 00	3 00

* Subject to a maximum allowance of 5 per centum for breakage.

† A split shall contain not more than eight fluid ounces.

		RATES OF DUTY.	
		British Preferen- tial Tariff.	General Tariff.
	(b) BUTTER SUBSTITUTES per 100 lbs.	\$ 0 50	\$ 1 00
8.	CANDLES—		
	(a) Tallow per lb.	0 01	0 02
	(b) All other kinds per lb.	0 05	0 10
9.	CARDS—		
	Playing—(a) per pack not exceeding 60 cards unenumerated	0 16	0 32
	(b) per pack not exceeding 60 cards passed by the Comptroller of Cus- toms as for advertisement purposes	0 06	0 12
10.	CATTLE and OTHER ANIMAL FOODS—		
	(a) Oilcakes and Oilmeal, including Cotton Seed Meal per 100 lbs.	0 07	0 14
	(b) Bran, Pollard and Schumaker Feed... per 100 lbs.	0 15	0 30
11.	CEMENT—Portland ... per package of 400 lbs.	0 20	0 68
12.	CHEESE per 100 lbs.	1 25	3 75
13.	CHEMICALS—		
	(a) Acetic Acid—		
	(I) Containing 66% and upwards of the real acid per lb.	0 12	0 24
	(II) Containing less than 66% and more than 10% of the real acid... .. per gallon	0 60	1 20
	(III) Vinegar, and substitutes for Vinegar, containing not more than 10% of the real acid per gallon	0 10	0 20
	(b) Brimstone and Sulphur per lb.	0 01	0 02
	(c) Calcium Carbide per 100 lbs.	0 80	1 60
14.	CIDER and PERRY—		
	(a) In bulk per gallon	0 20	0 40
	(b) *In bottle... .. per gallon	0 24	0 48
15.	COAL, COKE, &c.—		
	(a) Coal per ton	0 25	0 50
	(b) Patent Fuel and Coke... .. per ton	0 50	1 00
16.	COCOA—		
	(a) Including Chocolate prepared otherwise than as Confectionery, per lb.	0 06	0 18
	(b) Raw and imitations and substitutes thereof per lb.	0 08	0 16
17.	COFFEE—		
	(a) Raw or kiln dried per lb.	0 08	0 16
	(b) Roasted, and all imitations of and substitutes for it, including Chicory, Dandelion, and Taraxacum (excepting Essence of Coffee in liquid form) per lb.	0 08	0 16
18.	CONFECTIONERY per lb.	0 06	0 18
19.	CORDAGE per cwt.	1 00	3 00
20.	CORK MANUFACTURES per lb	0 10	0 20
21.	FISH—		
	(a) Tinned or canned or preserved in jars or bot- tles per 100 lbs.	0 75	2 25

* Subject to a maximum allowance of 5 per centum for breakage.

	RATES OF DUTY.	
	British Preferential Tariff.	General Tariff.
21. FISH—(Contd.)—		
(b) Smoked, dried or fresh not elsewhere enumerated per cwt.	\$ 0 50	\$ 1 50
(c) Mackerel and Salmon, pickled, per barrel of 200 lbs.	0 50	1 50
(d) All other sorts, pickled, per barrel of 200 lbs.	0 40	1 20
22. FRUIT—		
(a) Apples, not preserved, per barrel of 160 lbs.	Free	0 50
(b) Currants per lb.	0 01	0 02
(c) Nuts used in the opinion of the Comptroller of Customs as fruit per lb.	0 01	0 02
(d) Other, dried, canned or preserved, including crystallized fruit (excepting crystallized Ginger) ...per 100 lbs.	1 50	3 00
23. (a) GHI per 100 lbs.	1 00	2 00
(b) PHALKAQHI per 100 lbs.	0 50	1 00
24. GRAIN and FLOUR and Preparations thereof—		
(a) Flour of Wheat or other grain, per barrel of 196 lbs.	0 90	1 38
(b) Grain of all kinds unenumerated ...per 100 lbs.	0 15	0 30
(c) Beans, Peas and Pulse, all kinds, ..per 100 lbs.	0 15	0 30
(d) Rice per 100 lbs.	0 50	1 00
(e) Other farinaceous preparations such as Arrow- root, Cornflour, Macaroni, Sago and Tapioca not being animal feeding stuffs or patent or proprietary foods per 100 lbs.	0 50	1 00
25. HAY and CHAFF per 100 lbs.	0 05	0 10
26. JAMS and JELLIES per lb.	0 06	0 18
27. LARD & LARD COMPOUNDS & SUBSTITUTES, per 100lbs	0 50	2 00
28. LIME, all kinds, unenumerated per ton.	1 00	2 00
29. LUBRICANTS, grease and other, whether of animal, vegetable or mineral origin per lb.	0 02	0 04
30. MATCHES—		
(a) In boxes containing not more than 100 matches each per gross of boxes (Matches in boxes containing any greater quantity than 100 matches each to be charged in proportion.)	1 00	2 00
(b) Other than in boxes per 14,400	1 10	2 20
(c) Vestas per 14,400	1 50	3 00
(d) Match Splints, in cases containing each equal to 100 gross of matches of the ordinary length per case.	0 75	1 50
31. MEATS—		
(a) Beef and Pork, pickled or salted, per barrel of 200 lbs.	0 50	2 00
(b) Canned per 100 lbs.	1 50	3 00
(c) Fresh, including Poultry and Game, per 100 lbs.	1 50	3 00
(d) Other kinds, including Bacon, Hams and Tongues, unenumerated ...per 100 lbs.	1 00	2 00

	RATES OF DUTY.	
	British Preferential Tariff.	General Tariff.
32. METALS: IRON or STEEL—		
(a) Hoop per cwt.	\$ 0 15	\$ 0 30
(b) Galvanized in bars, rods, sheets or corrugated per cwt.	0 50	1 00
(c) Black in bars, rods, sheets or plates, other than boiler plates per cwt.	0 30	0 60
(d) Nails and Spikes, other than horseshoe nails per cwt.	0 25	0 50
(e) Bolts, nuts, washers and chains ... per cwt.	0 40	0 80
33. MILK, condensed, including milk powder		
(a) which, in the opinion of the Government Analyst, has been prepared from whole milk, per 48 lbs.	0 24	0 72
(b) which, in the opinion of the Government Analyst, has been prepared wholly or in part from skimmed milk, per 48 lbs. ...	4 80	9 60
34. OIL—		
(1) Petroleum, Shale Oil and their products when tested in the Abel-Pensky apparatus in the manner laid down in the Second Schedule to the Petroleum and Inflammable Liquids Ordinance, 1916.—		
(a) Refined Petroleum (flashing point 85° Fahrenheit and upwards) per gallon	0 25	0 29
(b) Petrol including gasoline, mineral naphtha, benzine and petroleum spirit, per gallon ...	0 18	0 22
(c) Oil fuel, distilled, including Gas Oil and inter- mediate oils, per 100 gallons	0 50	1 00
If imported in bulk for storage in tanks, per 100 gallons	0 38	0 76
(d) Crude Petroleum, including residual oils, per 100 gallons... ..	0 25	0 50
If imported in bulk for storage in tanks, per 100 gallons	0 16	0 32
(2) All other, not elsewhere enumerated, including Castor Oil, but not including—		
(a) Other Medicinal Oils		
(b) Essential Oils		
(c) Perfumed Oils per gallon	0 13	0 26
35. (a) OPIUM as defined by the Opium Ordinance, 1926 per lb.		
(b) Extract of Opium per lb.	6 00	12 00
(c) Official Tincture of Opium per gallon	12 00	24 00
(c) Official Tincture of Opium per gallon	0 80	1 60
36. PAINTS, including colours and pigments, but not including enamels or artist's colours... per cwt		
0 60		1 20
37. PICKLES and SAUCES ... per reputed quart		
0 06		0 12
38. ROSIN ... per barrel of 200 lbs.		
0 50		1 00
39. SACCHARINE ... per oz.		
0 14		0 28

	RATES OF DUTY.	
	British Preferential Tariff.	General Tariff.
40. SALT—		
(a) Coarse or Rock per ton	\$ 1 50	\$ 3 00
(b) Fine, including Table Salt not imported in small internal packages passed as such by the Comptroller of Customs per 100 lbs.	0 25	0 75
(c) Fine, including Table Salt packed in small internal packages. The decision of the Comptroller of Customs as to a small internal package shall be final per 100 lbs.	0 75	1 50
41. SEEDS, including BLACK PEPPER, except seeds for propagation per lb.	0 01	0 02
42. SILVER, raw per oz. troy	0 12	0 24
43. SOAP, common, and soft soap per 100 lbs.	0 60	1 20
44. SPICES—		
(a) Ginger (raw) and Turmeric (ground or unground) per lb.	0 01	0 02
(b) All other kinds (including ground mustard and pepper) per lb.	0 02	0 04
45. SPIRITS and STRONG WATERS—		
1. Enumerated Spirits— (which shall be held exclusively to be spirits as defined in the First Schedule of the Sale of Food and Drugs (Consolidation) Ordinance, 1918 (No. 38 of 1918))		
(1) Brandy not over proof imported in bottles, half bottles or quarter bottles, or in bottles, jars or similar receptacles of reputed sizes, passed by the Comptroller of Customs under section 6 (2) of this Ordinance the liquid gallon	3 25	4 00
(2) Brandy otherwise packed, and all Brandy over proof the proof gallon	4 30	5 30
(3) Whisky not over proof imported in bottles, half bottles or quarter bottles, or in bottles, jars or similar receptacles of reputed sizes, passed by the Comptroller of Customs under section 6 (2) of this Ordinance the liquid gallon	4 00	4 50
(4) Whisky otherwise packed, and all whisky over proof the proof gallon	5 25	6 00
(5) Gin not over proof, imported in bottles, jars or similar receptacles of reputed sizes, passed by the Comptroller of Customs under section 6 (2) of this Ordinance the liquid gallon	3 50	4 25
(6) Gin, otherwise packed, and all gin over proof, the proof gallon	4 50	5 50
(7) Rum the proof gallon	5 00	5 60
2. Unenumerated Spirits and unenumerated preparations containing Spirits the proof gallon	5 00	5 60
3. Other Spirituous Preparations—		
(1) Liqueurs, Bitters and Cordials, admitted as such by the Comptroller of Customs, not over proof, the liquid gallon	5 00	5 60

	RATES OF DUTY.	
	British Preferential Tariff.	General Tariff.
(2) Liqueurs and Cordials, over proof, to pay duty as unenumerated spirits.		
(3) Flavouring Essences, the liquid gallon ...	\$ 5 00	\$ 5 60
(4) Bay Rum not over proof (being in the opinion of Comptroller of Customs not potable) per liquid gal	0 50	1 00
(5) Perfumed spirits, including bay rum not admitted under the preceding item, spirituous toilet preparations and dentifrices, all when not over proof the liquid gallon	3 00	6 00
(6) Perfumed Spirits, including toilet preparations and dentifrices containing Spirits, and Bay Rum, overproof the liquid gallon (Being in the opinion of the Comptroller of Customs not potable.)	4 00	8 00
(7) Wood Naphtha or Methanol, not purified so as to be potable ... the liquid gallon	0 25	0 50
(8) Methylated Spirits, certified by the Government Analyst to contain not less than 10 per centum of Wood Naphtha and three-eighths of one per cent. of Dippel's Oil or of Mineral Naphtha the liquid gallon	0 50	1 00
(9) Spirituous Compounds, being preparations recognized by the British Pharmacopœia, and which the Comptroller of Customs is satisfied are to be used in the compounding of medicines only the liquid gallon	0 60	1 20
46. STARCH, unenumerated per 100 lbs.	0 80	1 60
47. SUGAR—		
(a) Refined per 100 lbs.	0 45	0 90
(b) Unrefined per 100 lbs.	0 40	0 80
48. TEA per lb.	0 16	0 32
49. TOBACCO—		
Manufactured, viz:—		
(a) Cigars and Cigarettes ... per lb.	2 00	3 00
(b) Snuff per lb.	1 50	3 00
(c) Other sorts per b.	1 20	2 40
In Leaf:—		
(d) If in packages containing not less than 400 lbs:—Containing not less than 25 lbs. and not more than 38 lbs. of moisture in every 100 lbs. weight thereof ... per lb.	0 50	0 60
(e) Do Containing less than 25 lbs. of moisture in every 100 lbs. weight thereof per lb.	0 60	0 70

	RATES OF DUTY.	
	British Preferential Tariff.	General Tariff.
49. TOBACCO—(Contd.)—		
(f) If in packages containing less than 400 lbs. :—Containing not less than 25 lbs. and not more than 38 lbs. of moisture in every 100 lbs. weight thereof ... per lb.	\$ 0 60	\$ 0 70
(g) Do. Containing less than 25 lbs. of moisture in every 100 lbs. weight thereof per lb.	0 70	0 80
50. TURPENTINE—		
(a) Crude per barrel	0 50	1 00
(b) Spirits of, and substitutes therefor, passed as such by the Comptroller of Customs... per gallon	0 18	0 36
51. TWINE including Cotton twine ... per lb.	0 02	0 04
52. VARNISH and POLISH of a character similar to varnish, not including varnish stains packed in packages of less than 10 ounce content—		
(a) Not containing Spirits ... per gallon	0 09	0 18
(b) Containing Spirits per gallon	0 50	1 00
53. VEGETABLES—		
(a) Dried, canned or preserved ...per 100 lbs.	1 00	2 00
(b) Garlic per 100 lbs.	0 40	0 80
(c) *Onions per 100 lbs.	0 50	1 00
(d) All other (including ground provisions) ...per 100 lbs.	0 40	0 80
54. WINE—		
(1) Containing not more than 30 per centum of proof spirit, as verified by Sikes's Hydrometer per gallon	0 60	0 75
(2) Containing more than 30 but not more than 42 per centum of proof spirit, as verified by Sikes's Hydrometer ... per gallon	1 44	1 80
And in addition to the above duties		
(a) on still wine imported in bottle, per gallon	0 56	0 70
(b) on sparkling wine ... per gallon	1 20	1 50
55. WOOD and TIMBER—		
(a) Pitchpine, undressed per 1,000 feet board measure	1 50	3 00

* Subject to an allowance of 12½ per centum for deterioration on voyage in lieu of any allowance for survey.

	RATES OF DUTY.	
	British Preferential Tariff.	General Tariff.
55. WOOD AND TIMBER—(Contd.)—		
(b) Pitchpine, dressed per 1,000 feet board measure	\$ 2 50	\$ 5 00
(c) *Lumber, undressed, other than pitchpine, per 1,000 feet board measure	2 40	7 20
(d) Do. dressed do. do. ...	4 00	12 00
(e) Shingles, wooden, of all kinds ... per 1,000	0 40	1 20

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

And in addition to each of the duties enumerated in the above Schedule (except duties on Matches or Gold Bullion, Diamonds, Balata Rubber and other substances of a like nature and Logs of Crabwood or Cedar coming from Venezuela or Brazil) thirty per centum thereof, provided that on the duties on

Candles,
Prepared Cocoa,
Salmon and Mackerel (pickled),
Fish, smoked or dried,
Wheaten Flour,
Cornmeal,
Beef and Pork, salted or pickled,
Refined Petroleum (flashing point 85° Fahrenheit and upwards),
Soap, common,
Fine Salt,
Milk (condensed),
Edible oils passed as such by the Comptroller of Customs,
Vegetables (including ground provisions but not including garlic and onions, not dried, canned or preserved,
Spirituous Compounds, being preparations recognized by the British Pharmacopœi, and which the Comptroller of Customs is satisfied are to be used in the compounding of medicines only, and medicinal preparations charged duty as unenumerated spirits,

there shall be charged twenty-five per centum thereof.

Cigars, Cigarettes, Tobacco and Snuff imported in terms of the Regulations dated 16th November, 1916, made by the Comptroller of Customs under Section 29 and the First Schedule (as amended by Ordinance 14 of 1911) of the Customs Ordinance 7 of 1884, may be admitted to payment of duty on the Importer paying 24 cents per lb. or fractional part of a pound, in addition to the rates of duty payable under this Ordinance.

Wines and Spirits in cask or bottle imported in terms of the Regulations dated 16th November, 1916, made by the Comptroller of Customs under Section 29 and the First Schedule (as amended by Ordinance No. 14 of 1911) of the Customs Ordinance No. 7 of 1884, may be admitted to payment of duty on the Importer paying 48 cents per gallon or fractional part of a gallon, in addition to the rates of duty payable under this Ordinance.

* Spruce and White Pine Lumber not grooved, tongued or dressed, to be subject to a reduction of five per centum for splits.

Provided that the following articles shall not be allowed to be entered for consumption or use within the Colony :—

AERATED AND MINERAL WATERS containing lead, copper, arsenic or other matter which in the opinion of the Comptroller of Customs is injurious to health.

CONDENSED MILK which in the opinion of the Government Analyst has been prepared from skimmed milk wholly or in part, unless such condensed milk is contained in tin cans or other receptacles having the words "skimmed milk" or "separated milk" and the statement "unfit for the use of children and invalids" printed on a label affixed to such receptacle, in large and legible type in red colour, diagonally across such label.

CONDENSED MILK which contains less than one-half of one per centum of butter fat and one and three-tenths per centum of nitrogen.

DRUGS OR MEDICINES gazetted by the Medical Board as inimical to the public health.

DYNAMITE and preparations (other than Blasting Gelatine, Gelatine Dynamite and Gelignite), containing more than 75% of nitro-glycerine.

BUTTER AND BUTTER SUBSTITUTES, where the proportion of fat is less than 75 per centum.

LARD AND LARD COMPOUNDS AND SUBSTITUTES containing more than 1 per centum of water.

REFINED PETROLEUM which gives off an inflammable vapour at a temperature of less than 85 degrees Fahrenheit when tested in the Abel-Pensky apparatus in the manner laid down in the Second Schedule to the Petroleum and Inflammable Liquids Ordinance, 1916.

SKINS, or any portions thereof, of wild birds protected under the Wild Birds Protection Ordinance No. 31 of 1919, except those imported for the use of Museums or Scientific and Educational Institutions.

SPIRITS other than Brandy of a lower strength than 25 under proof and all spirits which do not conform to the standards of purity defined in the First Schedule to the Sale of Food and Drugs (Consolidation) Ordinance, 1918, except such as may be passed by the Comptroller of Customs as Liqueurs.

No. 38 of
1918.

TOBACCO-IN-LEAF containing more than 38 lbs. of moisture in every 100 lbs. weight thereof.

Where in any case in the Schedule reference is made to any article as packed in a particular way, or imported in a particular form, the same duty shall be imposed on such article if packed in any other way or in any other form imported; and the amount of duty payable in any such case shall be computed by the Comptroller so as to equal as nearly as may be, but be not less than, the amount of duty payable in the like case if the article had been packed in the usual way or imported in the usual form.

All measurements of spirits, wines and malt liquors required by this Ordinance shall be calculated to the one thousandth part of a gallon.

THE SECOND SCHEDULE.

TABLE OF AD VALOREM DUTIES.

Articles.	British Preferential Tariff.	General Tariff.
I. Agricultural and industrial machinery not elsewhere enumerated and parts thereof, when passed as such by the Comptroller of Customs	Free	5% ad valorem.
II. Machinery and parts thereof for the generation of electricity for use— (a) as power, other than in motor vehicles, and not elsewhere enumerated, or (b) in the lighting of buildings, streets and other places.	do.	do.
III. Machinery and parts thereof which are shown to the satisfaction of the Comptroller of Customs to be imported exclusively for use as part of the equipment of ships, launches, boats and barges.	do.	do.
<p><i>Note.</i> (1) The word "machinery" in the three preceding items shall be held to mean machines consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force, together with their complementary stationary members.</p>		
<p><i>Note.</i> (2) Machinery which under this schedule is liable to duty may be admitted free of duty by the Governor-in-Council on satisfactory proof that machinery of a like nature and quality could not have been obtained from a part of the British Empire at a comparatively reasonable cost.</p>		
IV. Machinery accessories and other appliances or apparatus of all kinds, which the Comptroller of Customs is satisfied are to be used (a) for kilns, chimneys and smoke-stacks imported exclusively for use in connection with any machinery classifiable for present importation under items I, II and III. of this schedule, also lining bricks, wire rope and all materials which are necessary for the construction of such chimneys and smoke-stacks; (b) in electric street lighting, but not including lamps; (c) exclusively in the distillation of rum;	do. do. do.	do. do. do.

Articles.	British Preferential Tariff.	General Tariff.
(d) for the cultivation, collection and preparation of rubber ;	Free.	5% ad valorem.
(e) with machinery admitted for the bauxite industry ;	do.	do.
(f) exclusively as a necessary accessory to any machinery imported under items I, II. and III. of this schedule, to the satisfaction of the Comptroller of Customs.	do.	do.
<i>Note.</i> The words "necessary accessory" shall apply only to articles for use in direct connection with a machine for its greater efficiency.		
V. Machinery accessories and other appliances or apparatus of the descriptions hereinafter specified, provided that the Comptroller of Customs is satisfied that they are to be used for the purposes stated :—		
(a) for industrial purposes, namely, cane-carrier, lifter and elevator chains, iron bridges, iron cane punts and parts thereof, grating bars and steam fittings of every description ;	do.	do.
(b) in cyaniding and for industrial purposes, namely, tanks ;	do.	do.
(c) for electric lighting, namely, wire ;	do.	do.
(d) for mining, namely, trucks and rails, wire cable, wheels and pulleys, ore buckets, battery perforated metal screens, belt conveyors, automatic samplers, amalgamated plates, pipes and drill steel ;	do.	do.
(e) for the construction of gas works, namely, gasometers, pipes and retorts ;	do.	do.
(f) for distributing electricity, namely, electric cables and the poles for carrying the same, including their supports and integral parts ;	do.	do.
(g) for use exclusively in the manufacture of sugar and its by-products, or for the storage or supply of water, namely, pans, tanks, teaches and other vessels.	do.	do.
VI. Steam boilers of every description also steam boiler plates, fittings, mountings, tubes and laggings, on proof to the satisfaction of the Comptroller of Customs that they are to be used for the construction of steam boilers.	do.	do.
VII. Tanks, pumps, pipes and similar articles to be used exclusively for handling molasses in bulk.	do.	do.

Articles.	British Preferential Tariff.	General Tariff.
VIII. All materials, machinery and tools imported for the purpose of mining, storing, packing and handling oils which are refined or imported for refining in the Colony : Provided that nothing that is imported under this item shall be disposed of in the Colony without payment of the full duties that would ordinarily have been due upon them at the time and place of importation, less such allowance for deterioration as the Comptroller of Customs shall allow. The importer shall enter into a bond to the satisfaction of the Comptroller of Customs for the carrying out of this condition.		5% ad valorem.
IX Laundry blue.	Free. 16 $\frac{2}{3}$ % ad valorem.	33 $\frac{1}{3}$ % ad valorem.
X. Cotton piece goods ordinarily used for clothing and of the following descriptions :— Khaki Drill, Denim, Indigo or Blue Drill, Chambray, Flannelette, Saloo, Unbleached Cotton Piece Goods, White Cotton and Madapolam, all when passed as such by the Comptroller of Customs.	do.	do.
XI. (a) Drugs, medicines and medicinal preparations recognised by the British Pharmacopœia, not elsewhere enumerated. The decision of the Surgeon General regarding any dispute under this item shall be final ;	12 $\frac{1}{2}$ % ad valorem.	25% ad valorem.
(b) Drugs, medicines and medicinal preparations not recognised by the British Pharmacopœia, provided that such preparations do not contain spirits over the strength of proof and are not elsewhere enumerated.	16 $\frac{2}{3}$ % ad valorem.	33 $\frac{1}{3}$ % ad valorem.
XII. Boots and shoes.	20% ad valorem.	60% ad valorem.
XIII. All other goods not in this or the first schedule particularly mentioned, nor in the third schedule particularly exempted.	20% ad valorem.	40% ad valorem.

And in addition to each of the duties enumerated in items I. to VIII. of the above Schedule, fifty per centum thereof.

THE THIRD SCHEDULE.

TABLE OF EXEMPTIONS FROM DUTY.

1. Articles and materials for use in Railways or other special works, which in the opinion of the Governor-in-Council, may be useful in the development of the resources of the Colony.
2. Articles not exempt from duty, which in any particular case may be exempted by order of the Governor-in-Council, provided that the list of all such special exemptions be laid before the Combined Court each year at its annual session.
3. Articles and materials imported for use as hereinafter laid down, to the satisfaction of the Comptroller of Customs :—
 - (a) of all kinds, imported by or on behalf of the Government of the Colony and the Harbour Board ;
 - (b) of all kinds, including provisions, when imported by His Majesty's Government for the use of His Majesty's Naval or Military forces ;
 - (c) of all kinds imported by or on behalf of the Mayor and Town Council of Georgetown, or of New Amsterdam, or to be used for the maintenance or upkeep of any village or country district worked under the Local Government Board, for municipal purposes ;
 - (d) of all kinds, subject to the sanction of the Governor, when imported for the official use of the consulate of any foreign country or place ; provided that a similar privilege in respect of similar articles is accorded by the laws and customs of such foreign country or place to His Majesty's Consulate therein ;
 - (e) of all kinds imported by the Pacific Cable Board for official purposes ;
 - (f) of all kinds, sent to the Colony for repair or improvement and subsequent re-exportation ;
 - (g) of all kinds, imported exclusively for the Georgetown Free Library, and library appliances imported exclusively for such libraries as shall from time to time be approved by the Governor ;
 - (h) aviation spirit for air-craft ;
 - (i) cartons boxes, tins and similar containers ; bottles suitable and intended for bottling preserves ; paper bags on which is printed the name of the article to be packed therein ; wood, tin, and iron sheets and plates, and other materials intended to be used solely in the manufacture of containers ; and capsules, labels, tinfoil and other packing material, not including wrapping paper ; all when imported solely for the purpose of packing, or of making containers for, goods of local manufacture or production, on proof to the satisfaction of the Comptroller of Customs that they will be used solely for such purposes ;
 - (j) cement, iron-work and ferro-concrete and other building materials for the construction of the Roman Catholic Cathedral, Georgetown, to an amount of duty not exceeding six thousand dollars for the period of re-construction ;

- (k) furniture and ornaments of a non-consumable nature, imported for any place of worship of the Christian religion in the Colony ;
 - (l) locks and sluices for sea defences, water supply or drainage ;
 - (m) materials other than petrol, gasolene, mineral naphtha; benzene and petroleum spirit, for use exclusively in methylation or denaturation of spirits manufactured in the Colony -
 - (n) paraphernalia for use by registered friendly societies including regalia, recognition badges, banners, certificates and emblems ;
 - (o) pipes to be used exclusively for the sinking of artesian wells ;
 - (p) stores landed from an immigrant vessel for the purpose of feeding the immigrants conveyed thereby, in terms of contract of conveyance, and subsequently certified by the Immigration Agent General to have been so used ;
 - (q) shooks, bungs, wooden headings and wooden hooping for making puncheons, hogsheads or barrels, for holding rum or molasses ;
 - (r) shooks, wooden headings and wooden hoopings for making barrels and drums for holding locally manufactured biscuits ;
 - (s) uniforms and equipment for girl guides and boy scouts when imported by or on behalf of a *bona fide* girl guides' or boy scouts' organisation ;
 - (t) school hat-bands or badges imported by or on behalf of any school approved by the Director of Education.
 - (u) uniforms, naval, military, civil or consular, also uniforms, arms, ammunition, accoutrements and prizes imported by or for the use of His Majesty's naval or military forces, the Colonial Militia or the Police Force, or any volunteer force or rifle association sanctioned by the Governor.
4. Advertising matter of a non-marketable description such as show cards, calendars, &c., passed as such by the Comptroller of Customs, but not including such articles as stationery, playing cards, penknives, crockery and the like which replace ordinary articles of commerce.
5. Baggage and furniture :—
- (a) the *bona fide* baggage of a passenger, the property of and accompanied by such passenger. *Bona fide* baggage shall consist of necessary and appropriate wearing apparel, and such articles as in the opinion of the Comptroller of Customs, may be passed as personal effects ; binoculars and photographic cameras that have been used by the passenger ; articles of household use, such as furniture (not including musical instruments), carpets, pictures, glass, linen, cutlery, crockery, silver and plated ware, which are proved to the satisfaction of the Comptroller of Customs to have been in household use by the passenger, and are

not for sale ; instruments and tools for the professional use of passengers ; articles which in any particular instance are admitted as baggage by the Governor-in-Council. *Bona fide* baggage landed at any Customs port within six months of the arrival of a passenger, or such further period as the Governor may allow, may be included in this exemption ;

(b) of all kinds when imported by officers on Imperial Service in His Majesty's Naval and Military Forces, and horses imported by such officers.

6. Bags and sacks, empty, and not of paper, canvas or cotton.
7. Bank notes, signed.
8. Books, printed, and almanacks, including illustrated picture books, and alphabetical cards for educational purposes.
9. Bullion and coin, other than raw silver, Venezuelan and Brazilian gold bullion and Mexican dollars.
10. Cattle (bulls, cows and calves), horses, donkeys, sheep, goats and swine approved by the Director of Agriculture for breeding purposes.
11. Chemicals, drugs, medicines, medical appliances and other materials of the following descriptions, to the satisfaction of the Comptroller of Customs as to their description and use namely :—
 - (a) animal charcoal ;
 - (b) artificial limbs ;
 - (c) chemicals and other substances for the purification of water ;
 - (d) chemicals and other substances necessary for the cyanide process and quicksilver for use in gold mining ;
 - (e) chemicals for use in the preparation of rubber ;
 - (f) chemicals and materials, including logs for making splints but not including splints, used in the manufacture and packing of matches ;
 - (g) drugs and appliances imported with the approval of the Surgeon General for the relief and control of ankylos-tomiasis ;
 - (h) drugs and appliances imported by or for the use of the Society for the Prevention and Treatment of Tuberculosis and for the Infant Welfare and Maternity League ;
 - (i) electric appliances designed for the treatment of disease and approved by the Surgeon General ;
 - (j) manures, vermin killers and insecticides including sulphate of ammonia, nitrate of soda, lime, Paris green, arsenite of soda and other substances which the Comptroller of Customs is satisfied are imported for use as manure, or in the production of manure from waste vegetable matter, or as remedies for diseases of plants, or preventatives of attacks by rats or other vermin, or by insects, on plants and animals ;
 - (k) materials and articles of British origin for the initial equipment of any hospital approved by the Surgeon General.

- The word "equipment" shall not include drugs, medicines or clothing of any kind;
- (l) materials for use in the manufacture of soap and candles, namely: tallow, stearine, caustic soda, silicate of soda and rosin, soda ash, paper boxes, and soap dyes;
 - (m) quinine and its salts and approved synthetic quinine preparations, thymol and carbon of tetrachloride;
 - (n) salvarsan and other arsenical preparations, approved by the Surgeon General, for use exclusively in the diagnosis and treatment of venereal diseases;
 - (o) surgical instruments and appliances when imported by medical practitioners, dentists or veterinary surgeons for their personal use;
 - (p) vaccine lymph, medicinal serums and culture media.
12. Cinematograph films.
 13. Dunnage mats.
 14. Fish, fresh, not imported in cold storage.
 15. Fruits, not preserved and not enumerated in the First Schedule.
 16. Ice.
 17. Implements:—
 - (a) for agriculture, cattle and poultry farming passed as such by the Comptroller of Customs;
 - (b) for bee culture, including supplies passed as such by the Comptroller of Customs;
 - (c) for use of artisans, wood-cutters, miners and gold-diggers, passed as such by the Comptroller of Customs.
 18. Instruments and apparatus (scientific) and educational supplies:—
 - (a) all apparatus, utensils, instruments, materials and preparations, including absolute alcohol for preserving purposes, which are imported by or on behalf of any college, academy, school or seminary of learning approved of by the Director of Education, and which the Comptroller of Customs is satisfied are to be used exclusively for educational purposes, or for the purpose of prosecuting scientific investigation, and are not for sale or exchange;
 - (b) all efficient and recognised special apparatus and instruments, and their accessories, which are used to increase the sense of hearing;
 - (c) optical, chemical, and other scientific instruments and apparatus of British manufacture, which in the opinion of the Director of Agriculture, the Surgeon General, the Government Analyst or the Commissioner of Lands and Mines are imported exclusively for the purpose of scientific, medical or technical research, or for topographical, geological or other technical surveys, or which are imported by ophthalmologists or practising opticians, and are not for sale or exchange;
 - (d) telegraphic instruments and other materials imported by telegraph companies, and necessary for the construction and use of their works, offices and stations in the Colony.
 - (e) telephones and materials necessary for the construction of telephones.

19. Machines, sewing and knitting, and parts therefor, including needles.
20. Machinery :—
 - (a) Machinery and component parts thereof for the reaping and preparation of rice ;
 - (b) Machinery belting ;
 - (c) Locomotive engines and railway plant, including street railways and tramways ;
 - (d) Fire engines and hose and couplings for the same, and fire extinguishers, and parts thereof.
 - (e) hose used in connection with pumps employed in the gold fields in surface mining.
21. Maps, plans and photographs, not including frames therefor.
22. Marl.
23. Medals not imported for sale ; also cups and shields engraved as sporting trophies, presented or for presentation as prizes and not for sale, to the satisfaction of the Comptroller of Customs.
24. Mosquito proof netting and mosquito proof gauze as approved by the Comptroller of Customs.
25. Motor omnibuses imported by a contractor with the Government for the carriage of mails, passengers and their baggage.
26. Mules.
27. Patterns and samples, subject to any regulations made by the Governor-in-Council.
28. Packages and containers of the following descriptions :—
 - (a) casks and other packages, empty, suitable and intended for containing spirits in bulk ;
 - (b) packages in which goods are imported, except the following, namely :—
 - (1) trunks, canisters, pails and buckets, and
 - (2) packages of a fancy description, which in the opinion of the Comptroller of Customs, are in themselves a marketable commodity ;
 - (c) packages and bags returned empty, after having been previously exported filled with produce, passed as such by the Comptroller of Customs.
29. Pipes, clay, for smoking tobacco.
30. Postage stamps.
31. Poultry and incubators, brooders and like apparatus for employment in poultry rearing, passed as such by the Comptroller of Customs.
32. Printing presses and types ; printing paper ordinarily used for the printing of newspapers, posters, printed books and the like ; printers' cards ; paper used for book-binding or book covers, and paper used for printing forms supplied under contract to the Government ; printing ink and printing ink reducers and

- driers used exclusively for letter-press printing ; composition ; and all book-binding sundries, including leather, canvases and cloths ; straw boards, gold leaf, glue and thread ; all when imported by or on behalf of the conductor of any newspaper or printing establishment for the exclusive purpose of being used by him in the course of his trade as such.
33. Seeds, bulbs, roots, trees, plants and vines of all kinds, which the Comptroller of Customs is satisfied are to be used for propagation or cultivation.
34. Ships, launches, boats and barges of all kinds.
35. Specimens illustrative of natural history.

I assent.

C. DOUGLAS-JONES,
Officer Administering the
Government.

21st February, 1928.

ORDINANCE NO. 2 OF 1928.

A.D. 1928.

AN ORDINANCE to impose certain Taxes for the Public Use of the Colony during the year 1928, and to make provision for the Collection of the said Taxes.

[22nd February, 1928.]

WHEREAS a Statement has been laid before our present Combined Assembly showing the amount of the supplies which will be necessary to defray the Public Expenditure of the Colony during the year nineteen hundred and twenty-eight ;

And whereas it is necessary that certain Taxes should be imposed for the purpose of defraying in part the said Expenditure and that provision should be made by law for the collection of the said Taxes :

Be it therefore enacted by the Governor of British Guiana, with the advice and consent of the Combined Court thereof, as follows :—