

To be construed with Ord 33 of 1929, Ord 16 of 1930, Ord 21 of 1930 Ord 38 of 1930, Ord No 3 of 1931, Ord 8 of 1931.

**CHAPTER 34.**  
**CUSTOMS DUTIES.**

[No. IX of 1929.]

[26th January, 1929.]

*Repealed and re-enacted  
by Ord. 23 of 1931*

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

2.—(1) There shall be raised, levied, collected, and paid for the public use of the colony, the several duties set forth in the first, second, and third schedules to this Ordinance, and the several other duties otherwise enumerated, in respect of all goods, wares, and merchandise, imported into the colony, and also upon all goods, wares, and merchandise manufactured or produced in the colony, chargeable with any duty, subject to the following conditions, namely:—

- (a) the rates of customs duties set forth in column 1 "British preferential tariff" of the schedules above-mentioned shall apply to goods which are 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 of those goods produced in the colony. Proviso.

(2) The Governor in Council may by order published in the Gazette make regulations for carrying out the purposes of this section.

3. The goods, wares and merchandise enumerated in the fourth schedule to this Ordinance, imported into the colony shall be exempt from the payment of duty. Duty free goods; fourth schedule.

Modes of  
ascertaining  
ad valorem  
duties.

4.—(1) The duty on goods rated ad valorem shall be calculated on the value of the goods, including therein the value of all packages, receptacles, coverings, wrappings, or other packing material, and all charges made in respect of the packing and preparation for shipment of the goods at the place of exportation.

(2) The value of any article for the purposes of this section shall be taken to be the price which an importer would give for the article if it were delivered, freight and insurance paid, in bond at the port of importation, and duty shall be paid on that value as fixed by the Comptroller of Customs.

Articles  
imported in  
bags, boxes,  
and other  
packages.

5. 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 the article, the bag, box, tin, jar, bottle, or any other package aforesaid, shall be deemed, as against the importer, to contain that specific quantity. In all cases where the 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 the package and its contents.

Ascertain-  
ment of  
quantities  
in various  
containers :

6.—(1) Notwithstanding anything to the contrary contained in the previous section, 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 the bottles, jars, or similar receptacles are of the reputed sizes from time to time approved by the Governor and notified in the Gazette :

Proviso.

Provided that—

- (a) the approval and notification may be made retrospective in respect of any of the spirits, wines, or malt liquors, on which duty is due under this Ordinance; and
- (b) 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 the decision of the Comptroller of Customs in case of dispute as to the reputed content of any bottle shall be final.



(2) Where in any case in the first 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 the article if packed in any other way, or in any other form imported; and the amount of duty then payable 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.

Duty on articles packed other than in the manner set out in first schedule.

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

Measurements.

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 the 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 :

Composite goods :

Provided that this section shall not apply in the case of any article which is a compound of, or contains opium in accordance with the last current British Pharmacopœia, and is specially imported for medicinal purposes only.

Proviso.

(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 :

Goods classifiable under two or more names :

Provided that the higher duty shall not be exacted in cases where the Comptroller of Customs is satisfied that the article contains only a very small proportion of the article bearing the higher duty.

Proviso.

8.—(1) Wherever in this Ordinance, or in any 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.

Definition of " proof."

(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 the liquor may be submitted for analysis, so that the true strength thereof may be ascertained, and a certificate signed by the Government analyst,

Obscuration.

or anyone appointed by the Governor as an assistant analyst, shall be conclusive evidence of the true strength, and shall be so accepted in all courts of justice in the colony.

Definition of 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 :

Chapter 33 :

Proviso.

9.—(1) The provisions of the Customs Ordinance relating to the warehousing of goods shall not be applicable to gunpowder, dynamite, or other explosives, imported into the colony; and the duty on all gunpowder, dynamite, or other explosives so imported shall be paid immediately on importation :

Provided that where the gunpowder, dynamite, or other explosives, are imported for exportation, or are in transit, no duty shall be levied thereon if the regulations relating to the treatment of the articles are observed.

(2) If the importer fails to pay the duty immediately, the consignee or agent of the vessel in which the gunpowder, dynamite, 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 :

Chapter 33 :

Proviso.

Chapter 191.

10.—(1) For the purpose of encouraging the trade of the 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, save as otherwise provided, be entitled to a drawback of duties on those goods, wares, and merchandise, at the British preferential tariff rates payable thereon; and the manner of claiming the drawback shall be subject to the provisions of the Customs Ordinance and any other Ordinance hereafter passed by the Legislative Council, for the regulation of drawbacks :

Provided that—

(a) no drawbacks aforesaid shall be allowed on any opium, as defined by the Opium Ordinance, 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;

- (b) drawbacks shall only be allowed as regards animals in cases provided for by regulations from time to time made by the Comptroller of Customs with the approval of the Governor in Council; and
- (c) 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, granted in exceptional cases, or on any goods in the opinion of the Governor in Council exported with a view to their re-importation; and
- (d) all goods entered for drawback must be shipped in the presence of the proper officer of customs, and the packages must have been previously unopened and unbroken, and the same wherein the goods were originally imported; and
- (e) on the re-importation of goods previously exported for drawback the importer of the 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; and
- (f) no drawback of duties shall be payable on goods entered for home use, which have become unmerchandiseable subsequent to importation, or have been in actual use in the colony.

(2) Whenever it is proved to the satisfaction of the Comptroller of Customs that any imported goods, wares, and merchandise, save and except those enumerated in section ten hereof as not being liable to be exported under drawback, are not of the nature, quality, or substance, indented for by the importer, he shall, if the goods be re-exported within three months of the date of importation be liable to refund the full duty paid, either on a certificate of drawback, or of over-entry duly signed by the proper officer.

Drawback on goods re-exported within three months of importation.

(3) Whenever it can be shown to the satisfaction of the Comptroller of Customs that, in the make up of finished articles, manufactured or produced in the colony, all the

Drawback on finished articles manufactured in the colony from imported materials :



materials used or employed in the manufacture or production have been imported into the colony and duty paid, there shall be allowed, in respect of the quantities or value of those materials, drawback on exportation of the full duties paid thereon.

Proviso.

Provided that, whenever, in the manufacture of any article to be exported, as aforesaid, there have also been used materials of domestic origin, the Comptroller of Customs may ascertain the value of, or the duty paid on, the imported materials, as the case may be, and, if that value or duty is not readily ascertainable, may assess it in accordance with any regulations framed under the provisions of this sub-section.

Drawback on goods made from duty-paid materials.

11. The Comptroller of Customs may permit hard bread or crackers made from duty-paid flour, clothing made in the colony, or materials for clothing, to be exported under drawback, and at the full rates of duty paid thereon, subject to any regulations in that behalf from time to time made by him in accordance with the provisions of the Customs Ordinance, and any other Ordinance relating to customs for the time being in force.

Chapter 33.

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

See Ord 33 of 1929.

~~12.—(1) 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.~~

~~(2) The drawback shall be subject to any regulations, as to security and otherwise, made by the Comptroller of Customs, with the approval of the Governor in Council.~~

~~(3) 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 candles used in mining.

13. Persons engaged in gold mining who use duty-paid candles underground in the course of the mining operations shall be entitled to drawback of the full duty paid thereon, subject to any regulations, as to security and otherwise, in that behalf from time to time made by the Comptroller of Customs with the approval of the Governor in Council.



14. The proprietor of any licensed cigarette factory shall be entitled to a drawback equal to fifty per centum of the full duties paid on any leaf tobacco, containing less than twenty-five per centum moisture and imported in packages containing not less than four hundred 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 leaf tobacco aforesaid used by him in the manufacture of cigars or cigarettes exported, or warehoused in a colonial bonded warehouse for exportation, from the colony, subject to any regulations from time to time made in accordance with the provisions of section nine of the Customs Ordinance, or any other Ordinance relating to the customs for the time being in force.

Drawback on  
leaf tobacco.

Chapter 33.

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 that duty in respect of breakages, but the allowance shall not be made upon articles not made entirely of glass or earthenware.

Allowance  
for breakage  
of glass and  
earthenware.

16. Everyone who sells to his Majesty's Government for the service of any of his Majesty's regular troops stationed in the colony, or any of his Majesty's ships arriving at the colony, shall be entitled to receive back the full amount of duty paid on materials or supplies of goods so sold or furnished for the service of the troops or the ship, provided due proof is made of the payment of the duty, and the nature and quantities of the materials or supplies so sold or furnished are duly certified by the officer commanding the troops or the ship, as the case may be.

Refund of  
duties on  
goods sold to  
or supplied  
for His  
Majesty's  
troops or  
ships.

17.—(1) The Comptroller of Customs may give permission to anyone to bring into the colony any goods, wares, and merchandise, without payment of duty thereon, upon being satisfied that the goods, wares, and merchandise are so brought in for temporary use only.

Exemption  
of goods  
imported for  
temporary  
use :

(2) The permission shall be subject to the following conditions, namely, that—

(a) the goods, wares, and merchandise shall be taken out of the colony within three months of the date of the permission, or within any further



time, not exceeding three months, allowed by the Governor;

- (b) The person to whom the permission is given shall deposit in the hands of the Comptroller of Customs the amount of the duty thereon, or enter into a bond to the satisfaction of the Comptroller of Customs for their due re-exportation.

(3) If the 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.

(4) If the goods, wares and merchandise are taken out of the colony as aforesaid, the deposit shall be refunded or the bond cancelled, as the case may be :

Proviso.

Provided that—

(a) the Comptroller of Customs may in his discretion allow any additional period in the case of paraphernalia imported by scientific

(b) cameras, telescopes and binoculars which the Comptroller of Customs is satisfied are the bona fide property of anyone on a temporary visit to the colony shall be admitted free of duty.

Fulfilment  
of conditions  
of importa-  
tion.

18. Any goods 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 any regulations the Comptroller of Customs deems necessary.

Colonization  
duty :

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 that 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 the 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 :

Proviso.

Provided that the Legislative Council may by resolution direct that the duty imposed by this section shall not be levied, collected or paid for any period prescribed by the resolution.



**20.**—(1) 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 fifty 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.

See Ord No 3d  
1931.

(2) The duty shall be paid to the Comptroller of Customs at the time of the passing of the export documents in connection with the goods.

(3) Goods entered for re-exportation or exported on drawback shall pay no duty on the re-exportation :

Provided that the tax shall not be payable in respect of— Proviso.

- (a) bona fide samples of produce or manufacture of the colony;
- (b) goods ordinarily liable to export duty not exceeding two dollars, and intended for exhibition purposes only;
- (c) articles of household furniture bona fide in use, and not intended for sale or exchange;

all when so proved to the satisfaction of the Comptroller of Customs.

(4) Anyone exporting 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 whereof the penalty is imposed shall be forfeited. Penalty.

(5) " Value " in this section means the market value of the goods on board the exporting ship.

**21.** All moneys leviabie 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. Authority to whom duties to be paid.

**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 duties, with interest at the rate of six per centum per annum from the date when they became due and payable, shall, where not otherwise specially provided for, be enforced and recovered by the Comptroller of Customs by parate execution. Recovery of duties.

**23.** 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, Saving of operation of Ordinances relating to duties of customs.



recovered, or enforced, as if that 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 that Ordinance continued in force.

Effect of obligation to pay duties of customs.

24. Where any obligation has been entered into for the payment of duties of customs, the obligation shall be deemed to be one to pay all duties of customs which become legally payable or are made payable or recoverable under any Ordinance relating to duties of customs for the time being in force and to pay the duties as they become payable.

Power to remit increased duties.

25. The Governor in Council may, whenever 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 it cannot be recovered, direct that no further steps be taken in connection with the collection thereof.

Continuance in force of regulations made under no. iv of 1927.

26. 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 that Order or those regulations shall have effect as if made under this Ordinance and continue in force until revoked by any Order or regulations made under this Ordinance.

#### FIRST SCHEDULE.

TABLE OF SPECIFIC DUTIES.

	RATES OF DUTY.	
	British preferential tariff.	General tariff.
1. †AERATED and MINERAL WATERS—	\$ c.	\$ c.
(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) goats ... .. "	0 50	1 00
(e) horses ... .. "	5 00	10 00
(f) mules ... .. "	2 50	5 00
(g) sheep ... .. "	0 50	1 00
(h) swine ... .. "	0 50	1 00

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

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



FIRST SCHEDULE—continued.

	RATES OF DUTY.	
	British preferential tariff.	General tariff.
<b>3. ARMS, AMMUNITION and EXPLOSIVES—</b>		
(a) arms—	\$ c.	\$ c.
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
<b>4. BEER, ALE, STOUT <sup>and</sup> OR PORTER—</b>		
(a) in bulk ... .. per gallon	0 30	0 60
†(b) in bottle ... .. per gallon	0 28	0 48
<b>5. BISCUITS, BREAD and CAKES—</b>		
(a) unsweetened and in barrels or boxes not containing small internal packages ... .. per 100 lbs.	0 60	1 20
(b) „ and in tins ... .. per 100 lbs.	2 00	4 00
(c) all other kinds ... .. per 100 lbs.	4 00	8 00
<b>6. BRICKS for building purposes and common fire bricks not elsewhere enumerated ... .. per 1,000</b>		
	2 00	4 00
<b>7.*(a) BUTTER ... .. per 100 lbs.</b>		
	1 50	4 50
<b>(b) BUTTER SUBSTITUTES ... .. per 100 lbs.</b>		
	0 50	1 00
<b>8. CANDLES—</b>		
(a) tallow ... .. per lb.	0 01	0 02
(b) all other kinds ... .. per lb.	0 05	0 10
<b>9. CARDS—</b>		
playing—per pack not exceeding 60 cards ... ..	0 16	0 32
<b>10. CATTLE and OTHER ANIMAL FOODS—</b>		
(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 25	0 50
<b>11.*CEMENT—Portland ... .. per 400 lbs.</b>		
	0 25	0 75
<b>12.*CHEESE ... .. per 100 lbs.</b>		
	1 50	4 50

*Ord 38 of 1930.*

\* Items thus marked are subject to special preferences, in accordance with the Canada-West Indies Trade Agreement, 1925.

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

FIRST SCHEDULE—*continued.*

	RATES OF DUTY	
	British preferential tariff.	General tariff.
13. CHEMICALS—		
(a) acetic acid—		
(i) containing 66% and upwards of the real acid per lb.	\$ c. 0 12	\$ c. 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, ETC.—		
(a) coal ... .. per ton	0 25	0 50
(b) patent fuel and coke ... .. per ton	0 50	1 00
16.*COCOA—raw and prepared, including chocolate prepared otherwise than as confectionery ... .. per lb.		
	0 08	0 24
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.*CORDAGE ... .. per <sup>100</sup> cwt.	1 00	3 00
19. CORK MANUFACTURES ... .. per lb.		
	0 10	0 20
20.*FISH—		
(a) tinned or canned or preserved in jars or bottles per 100 lbs.	1 00	3 00
(b) smoked, dried, salted or fresh not elsewhere enumerated per cwt.	0 75	2 25
(c) mackerel and salmon, pickled, per barrel of 200 lbs.	1 00	3 00
(d) all other sorts, pickled, per barrel of 200 lbs....	0 50	1 50
21. FRUIT—		
(a)*apples, not preserved, per barrel of 160 lbs. ... ..	0 50	1 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
22. (a) GHI ... .. per 100 lbs.	1 00	2 00
(b) PHALKAGHI ... .. per 100 lbs.	0 50	1 00
23. 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 25	0 50
(c) beans, peas and pulse, all kinds ... per 100 lbs.	0 25	0 50
(d) rice ... .. per 100 lbs.	0 50	1 00
(e) other farinaceous preparations, such as cornflour, macaroni, sago and tapioca, not being animal feeding stuffs or patent or proprietary foods per 100 lbs.	0 50	1 00

\* Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

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

See W. v. 288 of 930



FIRST SCHEDULE—*continued.*

	RATES OF DUTY	
	British preferential tariff.	General tariff.
24. HAY and CHAFF ... .. per 100 lbs.	\$ c. 0 05	\$ c. 0 10
25.*JAMS and JELLIES ... .. per lb.	0 06	0 18
26.*LARD and LARD COMPOUNDS and SUBSTITUTES per 100 lbs.	0 50	2 00
27. LIME, all kinds, unenumerated ... .. per ton	1 00	2 00
28. LUBRICANTS, grease and other, whether of animal, vegetable or mineral origin ... .. per lb.	0 02	0 04
29. 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
30.*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.	2 00	4 00
31. 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
32.*Milk, condensed, including milk powder which, in the opinion of the government analyst, has been prepared wholly or in part from skimmed milk per 48 lbs. ... ..	4 80	14 40
33. OIL—		
(1) petroleum, shale oil, and their products, when tested in the Abel-Pensky apparatus in the manner laid down in the second schedule in the Petroleum and Inflammable Liquids Ordinance:—		
(a) petroleum oil whether manufactured by refining or otherwise which has a specific gravity of between .780 and .885 compared with water at 60° Fahrenheit and with a mini- mum flash point of 85° Fahrenheit, per gallon ... ..	0 25	0 29
(b) petrol including gasolene, mineral naphtha, benzine, and petroleum spirit, whether manu- factured by refining or otherwise, which has a specific gravity of .780 or under compared with water at 60° Fahrenheit per gallon ... ..	0 18	0 22

\* Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

FIRST SCHEDULE—*continued.*

	RATES OF DUTY.	
	British preferential tariff.	General tariff.
33. OIL—( <i>continued</i> )—	\$ c.	\$ c.
(c) oil fuel including gas oil and intermediate oils other than lubricants whether manufactured by refining or otherwise which has a specific gravity of .885 or over but not more than .930 compared with water at 60° Fahrenheit, per 100 gallons ... ..	0 75	1 50
if imported in bulk for storage in tanks, per 100 gallons ... ..	0 50	1 00
(d) crude petroleum and residual oils other than lubricants whether manufactured by refining or otherwise and which have a specific gravity of over .930 compared with water at 60° Fahrenheit 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 other medicinal, perfumed and essential oils... .. per gallon	0 13	0 26
34. (a) <del>Opium</del> as defined by the Opium Ordinance ... per lb.	<del>6 00</del>	<del>12 00</del>
(b) Extract of opium ... .. per lb.	<del>12 00</del>	<del>24 00</del>
(c) <del>Official licience of opium</del> ... .. per gallon	<del>0 80</del>	<del>1 60</del>
35. PICKLES and SAUCES ... .. per gallon	0 60	1 20
36. (a) PITCH ... .. per 200 lbs.	0 50	1 00
(b) ROSIN ... .. per 200 lbs.	0 50	1 00
37. SACCHARINE ... .. per oz.	2 40	4 80
38. SALT—		
(a) coarse or rock ... .. per ton	1 50	3 00
(b) fine, including table salt not imported in small internal packages <del>so</del> passed by the Comptroller of Customs ... .. per 100 lbs.	0 25	0 75
(c) fine, including table salt packed in small internal packages ... .. per 100 lbs.	0 75	1 50
39. SEEDS, including BLACK PEPPER, except seeds for propagation per lb.	0 01	0 02
40. SILVER, raw ... .. per oz. troy	0 12	0 24
41. SOAP, common, including polishing and soft soap per 100 lbs.	0 75	1 50
42. SPOICES—		
(a) raw ginger 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
43. 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.		
(a) 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 six (2) of this Ordinance the liquid gallon	3 28	4 00

See Ord 38 of 1930.

See Ord 38 of 1930.

See Ord 38 of 1930.



FIRST SCHEDULE—continued.

	RATES OF DUTY.	
	British preferential tariff.	General tariff.
43. SPIRITS and STRONG WATERS (continued)—	\$ c.	\$ c.
(b) Brandy otherwise packed, and all brandy over proof ... .. the proof gallon	4 30	5 30 See Ord 38 of 1930.
(c) 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 six (2) of this Ordinance	4 00	4 50 See Ord 38 of 1930.
(d) Whisky otherwise packed, and all whisky over proof ... .. the proof gallon	5 25	6 00
(e) <del>Gin not over proof, imported in bottles, jars, or similar receptacles of reputed sizes, passed by the Comptroller of Customs under section six (2) of this Ordinance</del>	<del>3 50</del>	<del>4 25</del> See Ord 38 of 1930.
(f) Gin, otherwise packed, and all gin over proof, the proof gallon	4 50	5 50
(g) Rum ... .. the proof gallon	5 00	5 00
(2) Unenumerated spirits and unenumerated preparations containing spirits ... the proof gallon	5 00	5 60
(3) other spirituous preparations		
(a) Liqueurs, bitters and cordials, admitted as such by the Comptroller of Customs, not over proof ... .. the liquid gallon	5 00	5 60
(b) Liqueurs and cordials, over proof, to pay duty as unenumerated spirits.		
(c) Flavouring essences, ... the liquid gallon	5 00	5 60
(d) Bay rum not over proof (being in the opinion of Comptroller of Customs not potable) per liquid gallon	5 00 <del>0 50</del>	6 00 <del>1 00</del> See Ord 33 of 1929.
(e) 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
(f) Perfumed spirits, including toilet preparations and dentifrices containing spirits, and bay rum, over proof ... the liquid gallon (Being in the opinion of the Comptroller of Customs not potable).	4 00	8 00
(g) Wood naphtha or methanol, not purified so as to be potable ... the liquid gallon	0 25	0 50
(h) Methylated spirit, certified by the government analyst to contain not less than 10 per centum of wood naphtha and three-eighths of one per centum of Dippel's oil or of mineral naphtha ... the liquid gallon	0 50	1 00
(i) Spirituous compounds, being preparations recognized by the British Pharmacopœia, and which the Comptroller of Customs is satisfied are to be used in compounding medicines only ... the liquid gallon	0 60	1 20
44. STARCH (laundry, including arrowroot) ... per 100 lbs.	0 80	1 60
45. SUGAR—		
(a) refined ... .. per 100 lbs.	1 00	2 00
(b) unrefined ... .. per 100 lbs.	0 40	0 80 See Ord 16 of 1930.

## FIRST SCHEDULE—continued.

	RATES OF DUTY.	
	British preferential tariff.	General tariff.
46. TEA ... .. per lb.	\$ c. 0 16	\$ c. 0 32
47. TOBACCO—		
Manufactured, namely—		
(a) cigars and cigarettes ... .. per lb.	2 00	3 00
(b) snuff ... .. per lb.	1 50	3 00
(c) other sorts ... .. per lb.	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)       "       containing less than 25 lbs. of moisture in every 100 lbs. weight thereof ... .. per lb.	0 60	0 70
(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)       "       containing less than 25 lbs. of moisture in every 100 lbs. weight thereof ... .. per lb.	0 70	0 80
48. TURPENTINE—		
(a) crude ... .. per barrel	0 50	1 00
(b) spirits of, and substitutes therefor as so passed by the Comptroller of Customs ... .. per gallon	0 18	0 36
49. TWINE including cotton twine ... .. per lb.	0 02	0 04
50. 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
51. 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
52. WINE—		
(1) Sparkling ... .. per gallon	1 80	2 25
(2) Still—in bottle—		
(a) containing not more than 26 per centum of proof spirit ... .. per gallon	0 95	1 20
(b) containing not more than 30 per centum of proof spirit ... .. per gallon	1 28	1 60
(c) containing not more than 35 per centum of proof spirit ... .. per gallon	1 60	2 00
(d) containing not more than 42 per centum of proof spirit ... .. per gallon	2 00	2 50
(3) Still—in bulk—		
(a) containing not more than 30 per centum of proof spirit ... .. per gallon	0 60	0 75

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



FIRST SCHEDULE—continued.

	RATES OF DUTY.	
	British preferential tariff.	General tariff.
52. WINE—(continued)—	\$ c.	\$ c.
(b) containing not more than 33 per centum of proof spirit ... .. per gallon	0 96	1 20
(c) containing not more than 36 per centum of proof spirit ... .. per gallon	1 32	1 65
(d) containing not more than 42 per centum of proof spirit ... .. per gallon	1 44	1 80
53. WOOD and TIMBER—		
(a) pitchpine, undressed per 1,000 feet board measure...	1 50	3 00
(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) * " " dressed " " " " "	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 those 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 following~~

- candles;
- prepared cocoa,
- salmon and mackerel (pickled),
- ~~fish, except of which,~~
- wheat flour,
- cornmeal,
- beef, and pork, salted or pickled,
- refined petroleum (flashing point 85° Fahrenheit and upwards),
- ~~salt, common,~~
- fire salt,
- ~~oil (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 Pharmacopœia, 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,

*See Ord 38 of 1930.*

there shall be charged twenty-five per centum thereof.

Cigars, cigarettes, tobacco and snuff imported in terms of the regulations dated the 16th of November, 1916, made by the Comptroller of Customs under section 28 and the first schedule of the Customs Ordinance, 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 the 16th of November, 1916, made by the Comptroller of Customs under section 28 and the first schedule of the Customs Ordinance, 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.

\* Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

† Spruce and white pine lumber not grooved, tongued or dressed, to be subject to a reduction of five per centum for splits.

## SECOND SCHEDULE.

TABLE OF AD VALOREM DUTIES.

Articles.	British preferential tariff.	General tariff.
1. Apparel—(caps, collars, cuffs, corsets, stays, shirts, neck-ties and ready-made clothing) ... ..	Per cent. 15	Per cent. 30
2. Articles, ordinarily merchantable, bearing an advertising device, not enumerated in the first schedule and not exempt in the fourth schedule ... ..	8½	16½
3.*Boots and shoes ... ..	10	30
4.*Confectionery ... ..	<del>16½</del>	<del>50</del>
5. Cotton piece goods of a yardage value not exceeding 1/-, but excluding any woven fabric, which, although in piece lengths, have a marked point for cutting, so that a distinctive article may be produced ... ..	15	30
6. Cotton piece goods, other ... ..	16½	33½
7. Cotton hosiery—socks and stockings ... ..	15	30
8. Hats and bonnets ... ..	15	30
9. <del>Implements and tools—</del> (a) <del>agricultural</del> ... .. (b) <del>all other</del> ... ..	<del>Free</del> <del>Free</del>	<del>5</del> <del>5</del>
10. Jewellery ... ..	20	40
11. Machinery (including parts, accessories, and appliances therefor):—		
agricultural ... ..	} Free	7½
sugar ... ..		
mining ... ..		
electric lighting and power for industrial purposes		
railways and tramways ... ..		
other industrial and manufacturing ... ..		
marine ... ..		
sewing machines ... ..		
printing ... ..		
fire engines ... ..		
The term "machinery" 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.		
The expression "necessary accessories" shall apply only to articles for use in direct connection with a machine for its greater efficiency.		
Machinery accessories and appliances admissible under this schedule shall include the following:—		
kilns, chimneys, and smoke-stacks, also lining bricks, wire rope, and all materials necessary for the construction of the chimneys and smoke-stacks; cane-carrier, lifter and elevator chains, iron bridges, iron cane punts and parts thereof, grating bars, and steam fittings of every description; tanks, chemicals, and other substances employed in cyaniding; quicksilver for use in goldmining; trucks and rails, wire cable, wheels and pulleys, ore buckets, battery perforated metal screens, belt conveyors, automatic samplers, amalgamation plates, pipes and drill steel; gasometers, pipes and retorts; wire for electric lighting, and electric cables and poles for carrying the wire, including the supports and integral parts, but not electric lamps; pans, tanks, teaches, and other vessels		

\* Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

See Ord 16 of 1930

See Ord 33 of 1929



SECOND SCHEDULE—continued.

Articles.	British preferential tariff.	General tariff.
used exclusively in the manufacture of sugar ; tanks, pumps, pipes, and similar articles to be used exclusively for handling molasses in bulk ; steam boilers of every description, also steam boiler plates, fittings, mountings, tubes and lagging for the construction of steam boilers ; locks and sluices for sea defences, water supply or drainage ; pipes to be used exclusively for the sinking of artesian wells ; machinery belting ; hose and couplings : sewing machine needles ; all materials imported for the purpose of mining, storing, packing, and handling oils which are refined or imported for refining in the colony : Provided that (a) 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 any allowance for deterioration the Comptroller of Customs allows, and (b) the importer shall enter into a bond to the satisfaction of the Comptroller of Customs for the carrying out of this condition.	Per cent.	Per cent.
12.*Milk, condensed, including milk powder, which, in the opinion of the government analyst, has been prepared from whole milk	5	15
13. Motor Cars, motor-car parts, accessories and appliances, including all other motor vehicles and their parts, accessories and appliances, not elsewhere enumerated...	20	40
14. Paints	6	12
15. Plate and plated ware including electroplate and silver gilt	20	40
16. All other goods not in this, nor in the first and third schedules particularly mentioned, nor in the fourth schedule particularly exempted	16½	33½

Proviso.

And, in addition to any duty payable under this schedule, a surtax, in respect of all goods imported by parcels post, of 5 per centum thereon.

\* Items thus marked are subject to special preferences in accordance with the Canada-West Indies Trade Agreement, 1925.

THIRD SCHEDULE.

TABLE OF AD VALOREM DUTIES.

Articles.	British preferential tariff.	General tariff.
1. Bags and sacks, empty, and not of paper, canvas, or cotton	Per cent. 2	Per cent. 5
2. Cartons, boxes, tins, <sup>drums</sup> and similar containers ; bottles suitable and intended for bottling preserves ; paper bags whereon 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 ; capsules, labels, tinfoil, and other packing		

See Ord 8 of 1931  
S. 2.

THIRD SCHEDULE—*continued*.

Articles.	British preferential tariff.	General tariff.
	Per cent.	Per cent.
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 those purposes ...	2	5
3. Chemicals and materials, including logs for making splints, but not including splints, used in the manufacture and packing of matches ... ..	2	5
4. 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 ... ..	2	5
5. Materials and articles of British origin for the initial equipment of any hospital approved by the Surgeon-General	2	5
6. Packages and containers of the following description:— casks and other packages, empty, suitable and intended for containing spirits in bulk ... ..	2	5
7. Pipes, clay, for smoking tobacco ... ..	2	5
8. 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; 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 that conductor ... ..	2	5
9. Shooks, bungs, wooden headings and wooden hooping for making puncheons, hogsheads, or barrels, for holding rum or molasses ... ..	2	5
10. Shooks, wooden headings and wooden hooping for making barrels and drums for holding locally manufactured biscuits ... ..	2	5

See Ord 38 of 1930.

And, in addition to any duty payable under this schedule, a surtax in respect of all goods imported by parcels post, of 5% thereof.

## FOURTH SCHEDULE.

## TABLE OF EXEMPTIONS FROM DUTY.

1. Articles and materials imported for use as hereinafter laid down, to the satisfaction of the Comptroller of Customs:—
  - (1) of all kinds, imported by or on behalf of the Government of the colony and the Harbour Board;



- (2) of all kinds, including provisions, when imported by his Majesty's Government for the use of his Majesty's naval or military forces ;
- (3) of all kinds, imported by or on behalf of the Mayor and Town Council of Georgetown, or of the Mayor and Town Council 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 ;
- (4) 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, if a similar privilege in respect of similar articles is accorded by the laws and customs of the foreign country or place to his Majesty's Consulate therein ;
- (5) of all kinds, imported by the Pacific Cable Board for official purposes ;
- (6) of all kinds, sent to the colony for repair or improvement and subsequent re-exportation ;
- (7) of all kinds, imported exclusively for the Georgetown Free Library, and library appliances imported exclusively for any libraries from time to time approved by the Governor ;
- (8) 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 ;
- (9) 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 ;
- (10) of all kinds, purchased as gifts by public subscriptions for public exhibition or use ;
- (11) furniture and ornaments of a non-consumable nature, imported for any place of worship of the Christian religion in the colony ;
- (12) 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 ;
- (13) equipment for girl guides and boy scouts when imported by, or on behalf of a bona fide girl guides' or boy scouts' association ; school hat-bands and recognition badges imported by or on behalf of any school approved by the Director of Education ;
- (14) medals of gold, silver, copper, bronze or other metallic substance to be competed for, or presented as rewards, or tokens of recognition ; war decorations ; cups, shields, and similar sporting trophies, duly engraved, and presented, or for presentation, as prizes ; all when not for sale or exchange ;
- (15) bullion and coin, other than raw silver, Venezuelan and Brazilian gold bullion and Mexican dollars ;
- (16) bees, and implements and supplies for bee culture, so passed by the Comptroller of Customs ;
- (17) marl and other road-making material ;
- (18) mosquito-proof netting and mosquito-proof gauze ;

See Ord 33 of  
1929.

(19) patterns and samples, subject to any regulations made by the Governor in Council ;

See Ord 37 of 1930.

~~(20) packages and containers, not elsewhere enumerated, wherein goods are imported, except the following, namely, trunks, canisters, pails and buckets, and packages of a fancy description which, in the opinion of the Comptroller of Customs, are in themselves a marketable commodity; packages and bags returned empty, after having been previously exported filled with produce;~~

(21) poultry and incubators, brooders, and like apparatus for employment in poultry rearing ;

(22) seeds, bulbs, roots, trees, plants, and vines of all kinds, for propagation or cultivation ;

(23) specimens illustrative of natural history ;

(24) advertising articles of no commercial or marketable value, including showcards, calendars, and the like, for free distribution ;

(25) books and other paperware of the following description ; printed books save as otherwise provided, illustrated picture books and alphabetical cards for educational purposes ; almanacs ; bank notes, signed ; maps and plans ; photographs (not including frames therefor) ; postage stamps, used or unused ; used postcards ;

(26) dunnage mats ;

(27) cinematograph films ;

(28) fish, fresh, not imported in cold storage ;

(29) fruits, not preserved and not enumerated in the first schedule ;

(30) ice ;

See Ord 38 of 1930.

See Ord 33 of 1929.

~~(31) motor omnibuses, imported by a contractor with the Government for the carriage of mails, passengers and their baggage ;~~

2. Articles not exempt from duty, which in any particular case may be exempted by order of the Governor in Council, provided the list of all the exemptions be laid before the Legislative Council each year at its annual session.

3. Baggage and furniture :—

the bona fide baggage of a passenger, the property of and accompanied by the passenger. Bona fide baggage consists 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 any further period the Governor allows, may be included in this exemption.

4. Cattle (bulls, cows and calves), horses, donkeys, sheep, goats, and swine approved by the Director of Agriculture for breeding purposes.



5. Chemicals, drugs, medicines, medical appliances, and other materials of the following description, to the satisfaction of the Comptroller of Customs as to their description and use, namely :—

- (1) animal charcoal ;
- (2) artificial limbs, crutches, invalid vehicles, and similar aids to physical disablement ;
- (3) for use in the preparation of rubber ;
- (4) imported with the approval of the Surgeon General, namely, thymol, and carbon of tetrachloride for the relief of ankylos-tomiasis, quinine and its salts, and approved synthetic quinine preparations, including esanophale ; salvarsan and other arsenical preparations for use exclusively in the diagnosis and treatment of venereal diseases ; vaccine lymph, medicinal serums and culture media ;
- (5) imported by, or for the use of the society for the prevention and treatment of tuberculosis, and for the Infant Welfare and Maternity League ;
- (6) electrical appliances designed for the treatment of disease and approved by the Surgeon General ;
- (7) materials for use in the manufacture of soap and candles, namely, tallow, stearine, caustic soda, silicate of soda, rosin soda ash, paper boxes, and soap dyes ;
- (8) surgical instruments and appliances, when imported by medical practitioners, dentists, or veterinary surgeons, for their professional use.

See Ord 80/1931

6. Instruments and apparatus (scientific) and educational supplies :—

- (1) 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 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 ;
- (2) 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 ;
- (3) typewriting machines specially designed for the purpose of recording data obtained by the use of instruments employed in topographical, geological, or other technical surveys ;
- (4) all efficient and recognized special apparatus and instruments, and their accessories, which are used to increase the sense of hearing ;
- (5) 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 ;
- (6) telephones and materials necessary for the construction of telephones ;
- (7) fire extinguishers, parts thereof, and charges therefor.

See Ord 160/1930