

CHAPTER 309.

CUSTOMS.

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CHAPTER 309.**CUSTOMS.**

69 of 1952.
 20 of 1953,
 s. 4.

An Ordinance to consolidate and amend the law relating to Customs.

[31ST DECEMBER, 1952.]

Short title.

1. This Ordinance may be cited as the Customs Ordinance.

PART I.—PRELIMINARY.

Interpretation.

2. In this Ordinance and in any other Ordinance relating to the Customs unless the context otherwise requires—

“agent”, in relation to the master or owner of an aircraft or ship, includes any person who notifies the Comptroller in writing that he intends to act as agent, and who or on whose

behalf any person authorised by him signs any document required or permitted by the customs laws to be signed by an agent ; provided that the owner of any aircraft or ship, if resident or represented in the Colony, shall be deemed to be the agent of the master for all the purposes of the customs laws if no such agent be appointed;

“ aircraft ” includes balloons, kites, gliders, airships and flying machines ;

“ approved place of unloading ” and “ approved place of loading ” mean respectively any quay, jetty, wharf or other place, including any part of an aerodrome, appointed by the Governor by notice in the Gazette to be a place where coastwise or imported goods or goods about to be carried coastwise or exported may be unloaded or loaded ;

“ boarding station ” means any station or place appointed by the Governor by notice in the Gazette to be a station or place for aircraft or ships arriving at or departing from any port or place to bring to for the boarding or setting down of officers;

“ burden ” means net registered tonnage, or tonnage calculated in the manner prescribed by law for ascertaining net registered tonnage;

“ carriage ” includes every description of conveyance for the transport by land of human beings or goods;

“ Colony ” means the Colony of British Guiana and includes—

(a) the islands adjacent to the said Colony and forming part thereof;

(b) the dependencies of the said Colony;

(c) all inland waters of the said Colony, islands and dependencies, and

(d) all territorial waters adjacent to the said Colony, islands or dependencies;

“ Comptroller ” means the officer for the time being responsible for the collection and management of the Customs;

“ customs area ” means any place appointed to be a customs area by the Comptroller by notice in writing under his hand;

“ customs laws ” includes this Ordinance and any legislative enactment relating to the customs, and any proclamation, rule, regulation, resolution or order made under the authority of any law relating to the customs;

“drawback” means a refund of all or part of any duty of customs or excise authorised by law in respect of goods exported or used in any particular manner;

“duty” includes any tax or surtax imposed by the customs or excise laws;

“entered” in relation to goods imported, warehoused, put on board an aircraft or ship as stores or exported means the acceptance and signature by the proper officer of an entry, specification or shipping bill, and declaration signed by the importer or exporter on the prescribed form in the prescribed manner, together with the payment to the proper officer by the importer or exporter of all rents and charges due to the Government in respect of the goods, and, in the case of dutiable goods (except on the entry for warehousing of imported goods), the payment by the importer or exporter to the proper officer of the full duties due thereon, or else, where permitted, the deposit of a sum of money or giving of security for the duties as provided by law, or, in the case of goods for which security by bond is required on the exportation, putting on board an aircraft or ship as stores or removal of such goods, the giving of such security;

“export” with its grammatical variations and cognate expressions means to take or cause to be taken out of the Colony;

“exporter” includes any person by whom any goods (including goods transferred from an importing aircraft or ship) are exported from the Colony or supplied for use as aircraft’s or ships’ stores and also owner, or any person acting on his behalf, and any person who for customs purposes signs any document relating to goods exported or intended for supply as aircraft’s or ships’ stores as aforesaid;

“goods” includes all kinds of goods, wares, merchandise and livestock;

“Government warehouse” means any building or place under the control of Government and approved by the Comptroller by notice in the Gazette to be a place where goods to be warehoused may be lodged and secured;

“import”, with its grammatical variations and cognate expressions, means to bring or cause to be brought within the Colony;

“importer” includes the owner or any other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the same are duly delivered out of the charge of the proper officer, and

also any person who signs any document relating to any imported goods required by the customs laws to be signed by an importer;

“machinery” means a combination of moving parts of mechanical elements which may be put into motion by physical or mechanical force, together with their complementary stationary members;

“master” includes the person having or taking the charge or command of any aircraft or ship;

“motor spirit” means any spirit used to drive an internal combustion engine and includes gasoline and other light oils but not diesel and similar oils;

“name” includes the registration mark of an aircraft;

“obscuration” means the difference, caused by matter in solution, between the actual strength of spirits and the apparent strength as indicated by the hydrometer;

“occupier” includes any person who signs as principal any bond in respect of any building or place used for the deposit of goods for the security thereof or of the duties thereon under the customs laws;

“offence against the customs laws” includes any act of any person contrary to the customs laws or any failure of any person to perform an act required by the customs laws to be performed by him;

“officer” includes any person employed in the Department of Customs and Excise, and all members of the Police Force, as well as any person acting in the aid of any officer or any such person; and any person acting in the aid of an officer acting in the execution of his office or duty shall be deemed to be an officer acting in the execution of his office or duty;

“owner of goods” includes any person who is for the time being entitled, either as owner or agent for the owner, to the possession of any goods;

“over the Colony” means above the area contained within the imaginary lines bounding the Colony; and if any person, goods or thing shall descend or fall or be dropped or thrown from an aircraft within such area, such person, goods or thing shall be deemed to have descended or fallen, or to have been dropped or thrown from an aircraft over the Colony;

“port” means any place, whether on the coast or elsewhere, appointed by the Governor, by notice published in the Gazette, subject to any conditions or limitations specified in such notice, to be a port for the purposes of the customs

laws, and any customs aerodrome, whether within a port or not, shall be deemed to be a port for aircraft;

“postal packet” includes any letter, postcard, newspaper, book, document, pamphlet, pattern or sample packet, parcel or package, or other article whatsoever transmissible by post;

“prescribed,” unless otherwise stated, means prescribed by regulations made under section 273;

“private warehouse” means any building or place appointed by the Comptroller by notice in the Gazette to be a private warehouse;

“prohibited goods” and “restricted goods” mean respectively any goods the importation or exportation of which is prohibited or restricted by law;

“proof” means proof strength as ascertained by Sikes hydrometer;

“proof spirit” means spirit containing ethyl alcohol, the weight of such ethyl alcohol being equal to the weight of twelve-thirteenths of an equal volume of distilled water, the weight of each liquid being computed at the temperature of fifty-one degrees Fahrenheit;

“proper officer” means any officer whose right or duty it may be to exact the performance of, or to perform, the act referred to;

“Queen’s warehouse” means any place approved by the Comptroller for the deposit of unentered, unexamined, detained or seized goods or such other goods as are required by the customs laws to be deposited therein for the security thereof or of the duty due thereon;

“settler” means any person not being a resident of the Colony who satisfies the Comptroller within three months of his entry that he intends to take up residence in the Colony for a minimum period of three years;

“ship” includes a steamship as hereinafter defined, and any other ship, boat, lighter, or other floating craft of any description, but does not include aircraft;

“steamship” means a ship of at least one hundred ton burden propelled by mechanical power;

“sufferance wharf” means any place other than an approved place of loading or unloading at which the Comptroller may, in his discretion, and under such conditions and in such manner as he may direct, either generally or in any particular case, allow any goods to be loaded or unloaded;

“transit shed” means any building in a customs area approved by the Comptroller by notice in the Gazette to be a transit shed;

“uncustomed goods” includes goods liable to duty on which the full duties due have not been paid or secured, and any goods, whether liable to duty or not, which are imported or exported or in any way dealt with contrary to the customs laws;

“warehoused” means deposited in a Government or private warehouse;

“warehouse-keeper” means the owner or occupier of a private warehouse;

“waters of the Colony” means any waters other than waters of the Corentyne River, within a space contained within an imaginary line drawn parallel to the shores or outer reefs of the Colony which appear above the surface at low water mark at ordinary spring tides and distant three miles therefrom.

3. For the purpose of carrying out the provisions of the customs laws all officers shall have the same powers, authorities and privileges as are given by law to members of the Police Force.

Officers to have powers of members of the Police Force.

4. Every act, matter or thing required by the customs laws to be done or performed by, with, to or before the Comptroller, if done or performed by, with, to or before any officer assigned by the Comptroller for such purpose, shall be deemed to be done or performed by, with, to or before the Comptroller; and every person employed on any duty or service relating to the customs by the orders or with the concurrence of the Comptroller (whether previously or subsequently expressed) shall be deemed to be the officer for that duty or service; and every act required by the law at any time to be done by, with, to or before any particular officer nominated for such purpose, if done by, with, to or before any person appointed by the Comptroller to act for such particular officer; shall be deemed to be done by, with, to or before such particular place within any port, if done at any place within such port appointed by the Comptroller for such purpose, shall be deemed to be done at the particular place so required by law.

What shall be deemed acts of Comptroller, etc.

5. The working days and hours of general attendance of officers shall be as prescribed.

Hours of attendance.

Request by
the public
for extra
attendance.

6. Every request by any person for a temporary extension of the hours of general attendance which may be appointed under section 5 or elsewhere in this Ordinance shall be made in writing on the prescribed form to the proper officer at the port where the extra attendance is desired, and it shall be lawful for the said proper officer in his discretion to grant such request subject to the prescribed regulations and payment of the prescribed fees.

PART II.—DUTIES, PROHIBITIONS, DRAWBACKS AND REFUNDS
OF DUTY.

Customs
duties.

7. It shall be lawful for the Legislative Council from time to time, by resolution, to impose import or export duties of customs upon any goods whatsoever which may be imported into or exported from the Colony and to revoke, reduce, increase or alter any such duties, and to provide for the importation or exportation of any goods without payment of customs duty thereon:

First
schedule.

Provided that all import or export duties of customs and all exemptions from duties of customs set out in the first schedule shall continue in force until revoked, reduced, increased or altered in the manner provided in this Ordinance.

Governor in
Council may
make interim
order.

8. Notwithstanding anything contained in section 7, the Governor in Council may, by order published in the Gazette—

(a) revoke, reduce, or increase any import or export duties of customs; or

(b) make additions to or deletions from Part III of the first schedule; or

First
schedule.

(c) impose new import or export duties of customs;

and from the date of publication of such order and until the expiry of such order as hereinafter in section 9 provided the duties specified in such order shall be payable in lieu of any duties payable prior thereto:

Provided that the person who enters any goods in respect of which the duty is revoked by any such order shall deposit with the proper officer the duty payable prior to the date of the order:

Provided further that, where any duty is reduced by any such order, the person by whom any goods liable to the reduced duty are entered shall pay the reduced duty and in addition shall deposit with the proper officer the difference between the duty payable prior to the date of the order and the duty payable under the order until it expires as aforesaid.

9. Every order made under section 8 shall after four days and within twenty-one days from the date of its first publication be submitted to the Legislative Council, and the Legislative Council may by resolution confirm, amend or revoke such order and upon publication of the resolution of the Legislative Council in the Gazette the resolution shall have effect and the order shall then expire. If the order be not submitted within the said period of twenty-one days to the Legislative Council for confirmation it shall *ipso facto* expire.

Interim order to be confirmed, amended or revoked by Legislative Council.

10. So much of the duties as shall have been paid under the aforesaid order as may be in excess of the duties payable immediately after the expiry of such order shall be repaid to the persons who paid the same.

Excess duty to be refunded when order expires.

11. So much of any sums which have been deposited in accordance with the provisos to section 8, as, together with the duty paid, shall be equal to the duties payable after the expiry of the order in council, shall be brought to account by the Comptroller as duties of customs, and the balance, if any, shall be refunded to the depositor.

Refund of deposit.

12. The Governor in Council may, upon application by the importer or exporter, remit or refund in whole or in part any customs duty payable or paid by any person on any goods imported or exported or any rent or charges payable or paid on goods stored in a Government or a Queen's warehouse if he is satisfied that it is just and equitable so to do.

Governor in Council may remit duties, rents and charges.

13. (1) Any resolution or order passed or made under section 7, 8 or 9 may impose different rates of import duty upon—

Preferential and General Tariffs.

(a) goods which are shown to the satisfaction of the Comptroller to have been—

(i) consigned from a port of a territory set out in the Part II of the first schedule to this Ordinance; and

First schedule.

(ii) either to have been the produce of or to have been manufactured within a territory set out in the Part II of the first schedule to this Ordinance; and

(b) goods not shown to the satisfaction of the Comptroller to be goods consigned or produced as in paragraph (a) above.

(2) Duties imposed upon goods consigned or produced as in paragraph (a) of subsection (1) of this section shall be distinguished in the resolution or order as duties imposed under the Preferential Tariff, and duties imposed upon goods within the

meaning of paragraph (b) of subsection (1) of this section shall be distinguished as duties imposed under the General Tariff.

Regulations.

14. Notwithstanding the provisions of the last preceding section, no goods shall be admitted under the Preferential Tariff unless the importer shall comply with regulations which the Governor in Council is hereby authorised to make in relation thereto.

Time of entry to govern duty payable.

15. All goods deposited in any warehouse without payment of duty on the first importation thereof, or which may be imported or exported and shall not have been entered for use within the Colony or for exportation as the case may be, shall, upon being entered for use within the Colony or for exportation as the case may be, be subject to such duties as may be due and payable on the like sort of goods under the customs laws in force at the time when the same are entered, save in cases where special provision shall be made to the contrary:

Provided that for the purposes of this section, in the case of passengers' baggage or of goods imported into the Colony by post, for which entry is not required, the time of entry shall be taken to be the time of delivery of such baggage or goods to the passenger or addressee, as the case may be, and, in the case of goods exported from the Colony by post, the time of entry of such goods shall be taken to be the time of posting.

Effect of obligation to pay duty.

16. (1) Where by entry, bond, removal of goods or otherwise, any obligation has been incurred for the payment of duties of customs such obligations 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 the customs laws, and to pay the same as the same become payable.

Duties short levied or erroneously refunded.

(2) When any duty has been short levied or erroneously refunded, the person who should have paid the amount short levied, or to whom the refund has erroneously been made, shall pay the amount short levied or repay the amount erroneously refunded, on demand being made by the Comptroller.

Duty on goods re-imported.

17. (1) Subject to the provisions of subsection (2) of this section, where any goods whether made or produced within the Colony or not, being of a class or description liable to any import duty of customs, are re-imported into and entered for use within the Colony after exportation therefrom, and it is shown to the satisfaction of the Comptroller that any duty of customs or excise chargeable in respect of goods prior to their

exportation was duly paid, either prior to exportation or at any subsequent time, and either that no drawback of any such duty was allowed on exportation, or that any drawback so allowed has been repaid to the Comptroller, then—

(a) if it is further shown as aforesaid that the goods have not been subjected to any process abroad, or having been so subjected (but without change of their form or character) are goods not liable at the time of re-importation to duty *ad valorem*, the goods shall be exempt from any further duty when the same are entered for use within the Colony after re-importation, unless the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within the Colony after re-importation shall exceed the rate paid on the said goods as a duty of excise or on first importation and entry, as the case may be, in which case such goods shall be chargeable with duty according to the difference between the amount of duty previously paid and duty calculated at the rate in force at the date when such goods are entered for use within the Colony after re-importation;

(b) if the goods at the time when the same are entered for use within the Colony after re-importation are of a class or description liable to an import duty *ad valorem*, and it is shown as aforesaid that the goods have been subjected to a process of repair, renovation, or improvement abroad, but that their form or character has not been changed such goods shall be chargeable with duty as if the amount of the increase in the value of the goods attributable to the process were the whole value thereof, and, where any sum has been contracted to be paid for the execution of the process, that sum shall be *prima facie* evidence of that amount, but without prejudice to the powers of the Comptroller under the customs laws as to ascertainment of the value of the goods for the purpose of assessing duty thereon *ad valorem*:

Provided that if the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within the Colony after re-importation shall exceed the rate paid on the said goods as a duty of excise or on first importation and entry, as the case may be, then, in such case, in addition to the *ad valorem* import duty chargeable according to the amount of the increase in the value of the goods attributable to the process, such goods shall be chargeable with additional excise or customs duty calculated in the manner set out in paragraph (a) of this

subsection, as if such goods had not been subjected to any process of repair, renovation or improvement abroad.

(2) The provisions of subsection (1) shall be conditional on the person exporting goods for subsequent re-importation giving notice in writing and producing such goods for identification at the port or place of shipment to the proper officer, or, in the case of exportation by post, to the proper postal authority, before the exportation of such goods, unless the Comptroller in his discretion shall waive this condition in any case in which in his opinion it may seem unreasonable or impose hardship.

Goods entered for transshipment or in transit exempt from duty.

18. Goods entered for transshipment or in transit through the Colony in accordance with any regulation in that behalf made under the customs laws shall be exempt from the payment of import or export duties.

Disputes as to duty payable.

19. (1) If any dispute shall arise as to the proper rate or amount of duty payable on any goods imported into or exported from the Colony, the importer, consignee, or exporter, as the case may be, or his agent, shall deposit with the Comptroller the duty demanded by him and the amount so deposited shall be deemed and taken to be the proper duty unless the depositor shall within three months after such deposit appeal to the Customs Tariff Tribunal established under section 20 as to the rate or amount of duty. If either the depositor or the Comptroller is dissatisfied with the decision of the Tribunal he may, within one month after such decision, appeal therefrom to the magistrate's court to ascertain the rate or amount of duty payable on the goods. If no proceedings shall be so instituted the decision of the Tribunal shall be final and conclusive.

Delivery or shipment of goods.

(2) On payment by the depositor of the deposit required by subsection (1) and on the passing of a proper entry or shipping bill for the goods, the Comptroller shall permit delivery or shipment thereof, as the case may require.

Disposal of deposits.

(3) Every such deposit shall be paid by the Comptroller into the Treasury and, in case no appeal shall be brought or proceedings instituted within the times respectively limited for that purpose, the deposit shall be retained and paid into the general revenue of the Colony in the same manner as if it had been originally paid and received as the duty due on such goods; and in case of such proceedings, if it shall be determined that the duty so deposited was not the proper duty, but that a less duty was payable, the difference between the deposit and the duty found to be due, or the whole deposit, as the case may require, shall be returned to the depositor.

20. (1) There shall be established a Customs Tariff Tribunal (herein referred to as "the Tribunal") consisting of a Chairman and four members to be appointed by the Governor. The Chairman and members shall hold office at the pleasure of the Governor and shall receive such remuneration as may be decided from time to time by the Governor in Council.

Customs
Tariff
Tribunal.

(2) The Tribunal shall decide all disputes referred to them under the provisions of section 19 and all cases of doubtful classification of goods for tariff purposes under section 22 and shall transact such other business as the Governor, from time to time, may assign to them.

(3) The Tribunal may regulate its own procedure and shall have power to require and compel the attendance of witnesses and the production of books, papers and other documents.

21. (1) For the purpose of any enactment for the time being in force whereunder a duty of customs is chargeable on goods by reference to their value—

Value of
goods liable
to *ad*
valorem duty.

(a) in the case of imported goods the value for the purpose of assessing duty *ad valorem* shall be taken to be the price which they would fetch on sale in the open market in the Colony at the time of importation and duty shall be paid on that value as fixed by the Comptroller;

(b) for the purpose of computing the price aforesaid it shall be assumed—

(i) that the goods to be valued are to be delivered to the buyer at the port or place of importation, freight, insurance, commission and all other costs, charges and expenses incidental to the making of the contract of sale and the delivery of the goods at that port or place (except any duties of customs payable in the Colony and buying commission not exceeding five *per centum* of the total value which is shown to the satisfaction of the Comptroller to have been paid to an agent) having been paid by the seller; and

(ii) that in converting the selling price of the said goods from foreign currency to sterling the rate of exchange shall be the selling rate for sight drafts notified from time to time in the Gazette; and

(iii) that any portion of any charge for primage which is refundable on the performance by the importer of any specified conditions is not paid by the importer whether the importer intends to fulfil such conditions or not; and

(iv) that the price is the sole consideration for the sale of the said goods; and

(v) that neither the seller nor any person associated in business with him has any interest, direct or indirect, in the subsequent resale or disposal of the said goods; and

(vi) that there has not been and will not be any commercial relationship between the seller and the buyer, whether created by contract or otherwise, other than that created by the sale of the said goods.

(2) For the purpose of subsection (1) (b) (v) two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property or some third person has any interest in the business or property of both of them.

(3) In the case of exported goods the value for the purpose of assessing duty *ad valorem* shall be determined in the manner from time to time prescribed.

(4) Notwithstanding anything in this section hereinbefore contained, the Comptroller may, in respect of goods conveyed into the Colony by air, reduce the amount of the freight charges to be added in ascertaining the value of the goods for purpose of assessment of duty to such amount, not being less than one-fourth of the freight charges actually payable on such goods, as he may think fit.

Duty payable on classification at highest rate.

22. If any goods are enumerated in the tariff, or can reasonably be classified 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.

Duty on composite goods.

23. Except as otherwise provided in the customs laws, goods containing any article liable to duty as a part or ingredient thereof shall be liable to duty at the rate payable on such part or ingredient, and any goods composed of more than one article liable to duty shall be liable to duty at the rate payable on the article charged with the highest rate of duty:

Provided that the highest rate shall not be exacted in cases where the Comptroller in his discretion decides that the goods contain only a negligible proportion of the article liable to the highest rate:

Provided also that in no case shall any less duty be charged on any such goods than the duty due thereon when considered as a whole without regard to their contents.

24. If any goods subject to the payment of specific duty are imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail, and marked or labelled, or commonly sold, as containing or commonly reputed to contain, a specific quantity of such goods, then such package shall be deemed to contain not less than such specific quantity.

Duty chargeable on reputed quantity.

25. If any goods subject to the payment of duty according to the weight thereof are imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail, and such package is not marked or labelled, or is not in the opinion of the Comptroller commonly sold as containing or commonly reputed to contain a specific quantity of such goods, and the importer is not able to satisfy the Comptroller as to the correct nett weight the duty thereon shall be calculated according to the gross weight of such package and its contents.

Duty calculated on gross weight in certain cases.

26. It shall be lawful for the Governor, by notice in the Gazette, to specify, in gallons or fractions of a gallon, standard capacities for packages containing goods liable to duties according to the liquid measurement thereof, in all cases where, in his absolute discretion he shall consider that such packages, being of sizes, within limits to be specified in the notice, are reputed to be, or are sold as packages of standard sizes, whether or not any statement of the actual contents is contained on any label or other attachment to or part of such package, and thereupon all packages having capacities within the limits specified in any such notice shall be deemed to contain the standard capacity specified in the notice in each case.

Governor may fix standard contents for packages containing liquids.

27. All duties, rates, charges and drawbacks imposed and allowed according to any specified quantity, or any specified value, or any particular description of package, shall be deemed to apply in the same proportion to any greater or less quantity or value, or any other description of package, and shall be paid and received in any currency being legal tender in the Colony.

Duties, etc., to be proportionate to quantity or value.

28. No claim for any abatement of duty in respect of any goods imported into the Colony shall be allowed on account of damage unless such claim shall be made on the first examination thereof, nor unless it shall be proved to the satisfaction of the Comptroller that such damage was sustained before the delivery of the goods out of the control of the customs.

Abatement of duty.

Derelict, etc., goods liable to full duty unless damaged.

29. All goods derelict, jetsam, flotsam and wreck brought or coming into the Colony, and all droits of Admiralty sold in the Colony, shall at all times be subject to the same duty as goods of the like kind on importation into the Colony are subject, unless it shall be shown to the satisfaction of the Comptroller that such goods are damaged.

Damage to be assessed by Comptroller.

30. Subject to the provisions of sections 28, 31 and 32, the damage sustained by any goods shall be assessed by the Comptroller, who shall allow abatement of the duty in proportion to such damage.

No abatement on certain goods.

31. No claim for abatement of duty on account of damage shall be allowed in respect of tobacco, cigars, cigarillos, cigarettes, wine or spirits.

Qualification as to abatement.

32. No claim for abatement of duty on account of damage shall be allowed in respect of imported goods (not being goods derelict, jetsam, flotsam or wreck brought or coming into the Colony, or droits of Admiralty sold in the Colony) except on proof to the satisfaction of the Comptroller that the carrier or insurer of the goods has made an allowance to the importer in respect of the damage. In any case the abatement shall not exceed such proportion of the duty as the amount of the allowance made bears to the value of the goods undamaged, calculated in accordance with section 21.

Limitations as to wine and beer.

33. 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 beer, ale, stout or porter. 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.

Strength of spirits.

34. (1) In ascertaining the strength of any spirit, any obscuration shall be determined and allowed for.

(2) The certificate of the Comptroller or Government Analyst as to the strength of any liquid containing alcohol shall be *prima facie* evidence of the strength thereof.

Goods used contrary to purpose for which imported.

35. If any goods which are ordinarily liable to duty at a given rate are allowed by law to be, and are in fact, entered at a lower rate of duty, or free of duty, on any special conditions, or for use of some special purpose, or because they are the

property of or intended for use by some particular person or functionary, and if such conditions are not observed, or the goods are at any time within three years of the date of importation thereof used for any other than the specified purpose, or being goods entered as aforesaid because they are the property of or intended for use by some particular person or functionary, are sold or transferred to any other person, such goods, unless the full duties thereon or such lesser amount as the Comptroller either generally or in any particular case may decide shall be chargeable, shall have been paid, shall be forfeited, and the importer and any person who shall be knowingly concerned in the use of such goods contrary to such conditions, or for some purpose other than that specified or in any way contrary to this section shall each incur for each such offence a penalty of five hundred dollars, or treble the value of such goods, at the election of the Comptroller unless the full duties on such goods or such lesser amount as aforesaid shall be paid with the prior consent of the Comptroller.

36. The importer of any goods falling within the provisions of section 35, shall on demand, produce them to any officer or otherwise account for them to the satisfaction of the Comptroller within such period of three years aforesaid, and if he shall fail to produce such goods, or otherwise account for the same as aforesaid, he shall incur a penalty of five hundred dollars or treble the value of such goods, at the election of the Comptroller.

Penalty for not producing goods.

37. The proper officer may give permission to any person to import any goods without payment of duty thereon, upon being satisfied that such goods are so imported for temporary use or purpose only. Such permission shall be subject to the provisions of sections 38 and 39 and to the following conditions, that is to say—

Goods imported for temporary use or purpose.

(a) that such goods shall be exported within three months of the date of such permission; and

(b) that the person to whom such permission is given shall deposit in the hands of the proper officer the amount of the duty on such goods, or else give security therefor, at the election of the proper officer.

38. If any goods imported under the provisions of section 37 are not exported within three months of the date of the said permission the deposit in the hands of the proper officer shall be forfeited— if security has been given as aforesaid, then the

Disposal of deposit.

importer shall pay to the proper officer the full duties on such goods. If such goods are exported as aforesaid such deposit shall be refunded, or the security cancelled:

Provided that the proper officer may, in his discretion, and on provision of additional security where he so requires, allow any additional period where he is satisfied that the goods are the *bona fide* property or *bona fide* in the use of any person on a temporary visit to the Colony.

Certain goods may be excepted.

39. The Governor in Council may by notice in the Gazette declare that any goods named by him shall not be imported under the provisions of section 37 and may also in like manner declare that any goods which are permitted to be imported under the said section shall be subject to such proportion of the duty thereon as he shall specify in such notice.

Contract prices of imported goods may be adjusted to meet change in duty.

40. (1) Where any new import duty of customs is imposed, or where any import duty of customs is increased, and any goods in respect of which the duty is payable are delivered on or after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new duty or increase of duty, as the case may be.

(2) Where any import duty of customs is repealed or decreased, and any goods affected by the duty are delivered on or after the day on which the duty ceases or the decrease in the duty takes effect in pursuance of a contract made before the day, the purchaser of the goods in the absence of agreement to the contrary may, if the seller of the goods has had, in respect of those goods, the benefit of the repeal or decrease of the duty, deduct from the contract price a sum equal to the amount of the duty or decrease of duty, as the case may be.

(3) Where any addition to or reduction from the contract price may be made under this section on account of any new, increased, repealed or reduced duty, such sum as may be agreed upon, or in default of agreement, determined by the Comptroller as representing, in the case of a new or increased duty, any new expenses incurred, and, in the case of a repealed or reduced duty, any expenses saved may be included in the addition to or deduction from the contract price and may be recovered or deducted accordingly.

41. It shall be lawful for the Governor in Council from time to time, by order, to prohibit the importation, carriage coastwise or exportation of any goods whatsoever, and any such order may prohibit importation, carriage coastwise or exportation until the revocation thereof, or during such period as may be specified therein, and may either absolutely prohibit importation, carriage coastwise or exportation, or may prohibit importation, carriage coastwise or exportation, except on compliance with any conditions which may be specified in the order, or may prohibit importation from or exportation to, or carriage coastwise from or to any particular place named in the order.

Governor in Council may prohibit importation, carriage coastwise or exportation.

42. (1) The goods, the particulars of which are set out in the second schedule, are prohibited or restricted to be imported as the case may be, save as thereby excepted.

Goods prohibited or restricted to be imported.

(2) The Governor in Council may, from time to time, by order, add or delete any goods to or from the said second schedule.

Second schedule.

43. (1) The goods, the particulars of which are set out in the third schedule, are prohibited or restricted to be exported as the case may be, save as thereby excepted.

Goods prohibited or restricted to be exported.

(2) The Governor in Council may, from time to time, by order, add or delete any goods to or from the said third schedule.

Third schedule.

44. Goods imported in transit or in transshipment, or as the *bona fide* stores of any aircraft or ship, shall not be deemed to be goods prohibited or restricted to be imported or exported unless such goods are expressly prohibited or restricted to be imported in transit or in transshipment, or as aircraft's or ships' stores, in any order made under the customs laws or in any Ordinance prohibiting or restricting the importation or exportation of goods:

Saving as to goods in transit, in transshipment and stores.

Provided that any goods imported as aforesaid shall be duly re-exported within such time as the Comptroller shall allow.

45. The provisions of sections 41 to 44 shall be additional to the provisions of section 138 and to any provisions of any other Ordinance prohibiting or restricting the importation, carriage coastwise or exportation of any goods.

Prohibitions and restrictions elsewhere provided.

46. (1) It shall be lawful for the Governor in Council from time to time, by regulations, to direct on what goods a drawback of the whole or any part of the duties paid on the importation thereof may be granted, and the conditions under which such drawback shall be allowed.

Governor in Council may direct granting of drawbacks.

(2) Regulations made under subsection (1) whereby provision is made for granting a drawback of the duties paid otherwise than on the exportation or shipment as stores of any goods shall not have any force or effect until they have been approved by the Legislative Council and published in the Gazette.

(3) Notwithstanding anything hereinbefore contained in this section all drawbacks payable under any former Ordinance shall be paid or allowed under this Ordinance until cancelled by direction of the Governor in Council under this section.

Declaration
by owners of
goods
exported on
drawback.

47. The owner of any goods on which drawback is claimed shall make and subscribe a declaration on the debenture that the conditions under which drawback is allowed have been fulfilled, and, in the case of goods exported or put on board an aircraft or ship for use as stores, that such goods have been actually exported or put on board for use as stores, as the case may be, and have not been returned and are not intended to be returned to the Colony and that such owner at the time of entry of such goods was and continues to be entitled to the drawback thereon.

Certification
of debenture.

48. Every sum of money which shall be due upon any debenture shall be paid on the proper debenture certified by the Comptroller.

Evidence of
landing or
disposal of
drawback
goods.

49. The Comptroller may require the owner to produce satisfactory evidence of the landing or disposal of any goods before certifying any debenture.

Time limit
for debenture
payment.

50. No debenture for any drawback shall be paid after the expiration of two years or such further time as the Governor may allow from the date of entry of any goods for drawback, or from the date of the performance of the conditions on which drawback is allowed, as the case may require, or, in the case of goods exported or put on board an aircraft or ship for use as stores, from the date of putting the same on board the exporting or using aircraft or ship.

Refund of
duties
overpaid.

51. Any money which shall have been overpaid as duties of customs may be refunded at any time within two years after such payment, on the proper document for such overpayment being certified by the Comptroller.

PART III.—ARRIVAL AND REPORT OF AIRCRAFT AND SHIPS,
LANDING OF PASSENGERS AND UNLOADING, REMOVAL AND
DELIVERY OF GOODS.

52. If any aircraft or ship arriving in the Colony—

Procedure
on arrival.

(a) does not come to some port therein, or such other place as may be allowed by the Comptroller in any special circumstances, without touching at any other place in the Colony; or

(b) on arriving at any such port or place does not come as quickly up to the proper place of mooring or unloading as the nature of the port or place will admit, without touching at any other place; or

(c) in proceeding to such proper place does not bring to at the station appointed by the Governor by notice in the Gazette for the boarding of aircraft or ships; or

(d) after arriving at such proper place departs therefrom except directly to some other place of mooring or unloading approved by the proper officer, or with the authority of the proper officer, directly to some other port or to some place allowed by the Comptroller in any special circumstance as aforesaid in the Colony, or directly on any flight or voyage to a place outside the Colony in accordance with the provisions of the customs laws; or

(e) after departing as aforesaid on any flight or voyage to a place outside the Colony brings to within the Colony, unless in accordance with the customs laws, or with the permission of the proper officer, or for some cause which the master shall explain to the satisfaction of the Comptroller;

then in every such case the master of such aircraft or ship shall incur a penalty of five hundred dollars.

53. The Comptroller, may, subject to any other authority provided by law give reasonable directions as to what particular part of any port or other place aircraft or ships shall moor or shall discharge their cargo.

Comptroller
may direct
mooring and
discharge.

54. Any officer on duty may board any aircraft or ship within the Colony and stay on board for any period, and shall have free access to every part, with power to secure any part by such means as he shall consider necessary, and to examine any goods, and to require any goods to be unloaded, and removed for examination, or for the security thereof, or to unload and remove such goods at the expense of the master or owner, or the agent of either, and to examine any goods in course of being

Officer may
board
aircraft or
ship.

unloaded or removed, or when unloaded or removed, and to lock up, seal, mark or otherwise secure any goods on board such aircraft or ship.

Officer may open if access not free.

55. If any officer acting under the provisions of section 54 finds that there is not free access to any place or any box or chest, or if the keys of any such place, box or chest, if locked, are withheld, such officer may open any such place, box or chest in any manner; and such officer shall not be liable to any prosecution or action at law for so doing; and if any goods be found concealed on board, they shall be forfeited.

Penalty for interfering with seal, etc., or failing to unload goods if required.

56. If any officer acting under the provisions of section 54 places any lock, mark or seal upon any goods or stores on board an aircraft or ship or upon any place or package in which the same may be, and such lock, mark or seal be wilfully opened, altered or broken before due delivery of such goods or stores, or within the Colony except with the authority of the proper officer, or if any such goods or stores, be secretly conveyed away, or if any goods or stores, place or package after having been secured by the officer be opened within the Colony, except with the authority of the proper officer, or if any officer shall require any goods to be unloaded and removed for examination or for the security thereof and such goods are not unloaded and removed forthwith as required by the officer, the master of such aircraft or ship shall incur a penalty of five hundred dollars.

Goods unlawfully discharged.

57. If any officer boards any aircraft or ship and finds any goods thereon, and after leaving such aircraft or ship, such officer, or any other officer boards such aircraft or ship, and such or any part of such goods are no longer on board, and the master is unable to give a due account of the lawful discharging of the same, the master of such aircraft or ship shall incur a penalty of five hundred dollars, or treble the value of such goods, at the election of the Comptroller.

Search of persons.

58. If any officer is informed or has reason to suppose that any person on an aircraft or ship, or any person has landed from an aircraft or ship, or any person who the officer may suspect has received any goods from any such person, is carrying or has any uncustomed or prohibited goods about his person, such officer may search such person; and if any such person, upon being questioned by any officer as to whether he has any goods obtained outside the Colony upon his person, or in his possession, or in his baggage, refuses to answer or denies having the same, and any such goods are discovered to be or to have been upon his

erson, or in his possession, or in his baggage, such goods shall be forfeited. No officer shall be liable to any prosecution or action at law on account of any search made in accordance with the provisions of this section.

59. Before any person is searched he may require to be taken with all reasonable despatch before a magistrate, or the Comptroller, or other superior officer, who shall, if he see no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched.

Special authority may be required before search.

60. A female shall not be searched except by a female.

Search of female.

61. If upon boarding any ship not exceeding one hundred tons burden any officer finds any goods of which the master is not able to give a satisfactory account, and if such officer suspects that such goods are being or have been or are intended to be dealt with in any way contrary to the customs laws, he may arrest and detain such master, and take him before a magistrate, and if such master fails to satisfy the magistrate that such goods had not been, were not being, and were not intended to be dealt with contrary to the customs laws, such ship and such goods shall be forfeited, and the master shall incur a penalty of five hundred dollars.

Control of small craft.

62. The Governor in Council may from time to time make general regulations in respect of ships not exceeding one hundred tons burden prescribing, with reference to the tonnage, build or general description of such ships, the limits within which the same may be used or employed, the mode of navigation, the manner in which such ships shall be so used or employed, the number and description of arms and the quantity of ammunition which such ships may carry, and such other terms, particulars, conditions and restrictions as the Governor in Council may think fit.

General regulations for small craft.

63. Every ship which is used or employed contrary to any regulations made under section 62 shall be forfeited unless the same shall have been specially licensed by the Comptroller to be so used or employed, as next hereinafter provided.

Penalty for infringement of regulations re small craft.

64. The Comptroller may, if he thinks fit, grant licences in respect of any ships not exceeding one hundred tons burden upon such terms and conditions, and subject to such restrictions and stipulations as in such licences mentioned, notwithstanding any general regulations made as aforesaid, whether the said regula-

Licences for small craft.

tions shall be revoked or not; and if any ship so licensed shall not comply with the conditions imposed by or expressed in any such licence or if such ship shall be found without having such licence on board, such ship shall be forfeited. The Comptroller may revoke, alter or vary any licence granted as aforesaid.

Accommodation of officer.

65. If the master of any ship on board of which any officer is stationed shall neglect or refuse to provide every such officer with proper and sufficient food and suitable bedding accommodation under the deck to the satisfaction of the Comptroller, he shall incur a penalty of one hundred dollars.

Report of aircraft or ship.

66. The master of every aircraft or ship, whether laden or in ballast, or his agent shall (except as otherwise provided in any regulations made under this Ordinance) within twenty-four hours after arrival from any place outside the Colony at any port, or at any place specially allowed by the Comptroller, make report of such aircraft or ship and its stores and cargo to the Comptroller on the prescribed form in the prescribed manner and giving the prescribed particulars.

Certain goods to be reported separately.

67. Every report required by section 66 shall show separately any goods which are in transit or which are to be transferred to another aircraft or ship for re-exportation, and shall state whether there be any goods which are to remain on board for exportation in the same aircraft or ship; and such report shall, except in the case of a steamship as defined in section 2 or except where otherwise specially allowed by the Comptroller, give a particular account of all goods remaining on board for exportation, and shall be made before bulk be broken.

Steamship to report certain goods before breaking bulk.

68. The master of a steamship shall make a report of the stores of such ship, and of any packages or parcels for which no bill of lading has been issued, before bulk be broken unless the Comptroller shall otherwise allow.

Penalty for not making due report.

69. If the master of any aircraft or ship, or his agent, fails to make due report, or if any of the particulars contained in such report be false, such master, or his agent, shall incur a penalty of five hundred dollars, and all goods not duly reported shall be forfeited unless the omission is explained to the satisfaction of the Comptroller.

Penalty for not accounting for package reported.

70. If any package or parcel which is on board any ship or aircraft on arrival in the Colony and which is duly reported (except where remaining on board for re-exportation or, with

the permission of the Comptroller for direct transfer to another aircraft or ship for use as stores or for re-exportation) is not duly unloaded, removed and deposited in a customs area or other place approved by the Comptroller, the master or his agent shall pay the duty thereon unless he explains the failure to unload, remove and deposit or produce such package or parcel as aforesaid to the satisfaction of the Comptroller.

71. For the purposes of sections 70, 74 and 78, when the master or his agent is required by law to surrender any package or parcel into the custody of any other person, the onus placed by sections 70, 74 and 78 on such master or his agent and the penalties to which such master or his agent may become liable in respect of such package or parcel after such surrender shall devolve on the person into whose custody the package or parcel was surrendered as aforesaid.

Packages surrendered by master or agent into the custody of another person.

72. No goods may be imported as aircraft's or ships' stores except such as are required for consumption or use by or for the aircraft or ship, its officers, crew and passengers, and any goods not so required (other than the *bona fide* baggage of passengers) shall for all purposes be deemed to be the cargo of such aircraft or ship.

What is cargo.

73. The master or agent shall—

(a) answer immediately all such questions relating to the aircraft or ship, its cargo, baggage, crew, passengers, and flight or voyage as shall be put to him by the proper officer, and

Master to answer questions.

(b) produce all such books and documents in his custody or control relating to the aircraft or ship, its cargo, stores, baggage, crew, passengers and flight or voyage as the proper officer may require, and

(c) before any person (unless permitted by the proper officer) disembarks, deliver to the officer who boards such aircraft or ship on arrival at any port or place a list containing the name of each passenger on board such aircraft or ship, and also, if required by such officer, the names of the master, and of each officer and member of the crew;

and if such list be not correct and complete, unless the inaccuracy or omission is explained to the satisfaction of the Comptroller, or if he does not observe any provisions of this section, the master

or his agent shall in respect of every such offence incur a penalty of five hundred dollars.

Penalty for wrongly breaking bulk.

74. If after arrival within the Colony bulk is broken contrary to section 67 or section 68, or any alteration made in the stowage of the cargo of any aircraft or ship so as to facilitate the unloading of any part of such cargo before such aircraft or ship has arrived at her proper place of unloading, or, not being a steamship, or an aircraft or ship specially allowed so to do before report of such aircraft or ship has been made as hereinbefore provided, or if at any time after arrival as aforesaid any goods are staved, destroyed, or thrown overboard, or any package is opened without the knowledge and consent of the proper officer, in every such case the master or his agent shall incur a penalty of five hundred dollars unless cause be shown to the satisfaction of the Comptroller.

Master to deliver previous clearance.

75. The master of every aircraft or ship or his agent shall, if required, deliver to the Comptroller at the time of making report the clearance of such aircraft or ship, if any, from the port or ports from which such aircraft or ship shall have arrived.

Aircraft or ship abandoned may be seized.

76. Any officer may seize any aircraft or ship found abandoned within the Colony and such aircraft or ship shall be delivered into the custody of the Comptroller.

Report when discharging at more than one port.

77. Notwithstanding any provisions contained in this Ordinance to the contrary, it shall be lawful, on the arrival from any place outside the Colony at any port, or at any place in the Colony specially allowed by the Comptroller, of any aircraft or ship having on board cargo intended to be delivered at more than one port or place in the Colony, for the master or his agent to make report at the first mentioned port or place of her whole cargo, reporting separately such portion of her cargo as may be intended for the first mentioned port or place and there discharge the same; and after the discharge of such cargo, and upon being authorised by the proper officer, the master may proceed to any other port or to any other place in the Colony specially allowed by the Comptroller, where such portion of the cargo as may be intended for such port or place shall be reported by the master or his agent, in like manner as if such master had first arrived at such last mentioned port or place, and the master or agent so reporting any aircraft or ship and all persons concerned in discharging the cargo shall be subject to all the provisions in such respect contained in the customs laws.

78. (1) Save in accordance with any regulation made under this Ordinance, or with the written permission of the Comptroller—

Unloading,
entry,
removal and
delivery of
goods.

(a) no goods shall be unloaded from any aircraft or ship arriving from any place outside the Colony unless authority for unloading the same has been given by the proper officer, nor from any ship other than a steamship as defined in section 2 unless such goods shall first have been duly entered;

(b) no goods shall be unloaded or removed from any aircraft or ship arriving from any place outside the Colony on Sundays or public holidays at any time whatsoever, or on any other days except between such hours as may be prescribed, or shall be transferred from any such aircraft or ship into any vessel at such time as will cause such goods to be afloat in such vessel on the said days, or on other days except between the said hours;

(c) no goods after having been unloaded from any aircraft or ship arriving from any place outside the Colony into any vessel to be landed shall be transhipped, or removed into any other vessel previously to their being landed and the vessel into which any goods after being unloaded from a ship shall be put, shall, if so required by the Comptroller, be a ship licensed under section 170; and any goods which have been unloaded from any aircraft or ship and put into any vessel to be landed shall be taken directly and without delay to an approved place of unloading or sufferance wharf approved for the purpose within the same port, there to be landed forthwith;

(d) no goods (except goods unloaded into a vessel to be landed in accordance with paragraph (c) of this subsection) shall be unloaded from any aircraft or ship arriving from any place outside the Colony except at an approved place of unloading or sufferance wharf approved for the purpose, and all goods when so unloaded, and all goods which shall have been put into a vessel to be landed in accordance with paragraph (c) of this subsection shall immediately upon being unloaded or landed be conveyed in the care of the proper officer into the customs area, or to a Queen's warehouse if the Comptroller shall so require;

Provided that such goods as the proper officer may deem to be unsuited for storage in a transit shed shall be deposited in such place as the proper officer may direct, at the risk and expense of the importer, as if such goods were deemed to be unsuited for storage in a Queen's warehouse under the provision of section 87;

78. (1) Save in accordance with any regulation made under this Ordinance, or with the written permission of the Comptroller—

Unloading,
entry,
removal and
delivery of
goods.

(a) no goods shall be unloaded from any aircraft or ship arriving from any place outside the Colony unless authority for unloading the same has been given by the proper officer, nor from any ship other than a steamship as defined in section 2 unless such goods shall first have been duly entered;

(b) no goods shall be unloaded or removed from any aircraft or ship arriving from any place outside the Colony on Sundays or public holidays at any time whatsoever, or on any other days except between such hours as may be prescribed, or shall be transferred from any such aircraft or ship into any vessel at such time as will cause such goods to be afloat in such vessel on the said days, or on other days except between the said hours;

(c) no goods after having been unloaded from any aircraft or ship arriving from any place outside the Colony into any vessel to be landed shall be transhipped, or removed into any other vessel previously to their being landed and the vessel into which any goods after being unloaded from a ship shall be put, shall, if so required by the Comptroller, be a ship licensed under section 170; and any goods which have been unloaded from any aircraft or ship and put into any vessel to be landed shall be taken directly and without delay to an approved place of unloading or sufferance wharf approved for the purpose within the same port, there to be landed forthwith;

(d) no goods (except goods unloaded into a vessel to be landed in accordance with paragraph (c) of this subsection) shall be unloaded from any aircraft or ship arriving from any place outside the Colony except at an approved place of unloading or sufferance wharf approved for the purpose, and all goods when so unloaded, and all goods which shall have been put into a vessel to be landed in accordance with paragraph (c) of this subsection shall immediately upon being unloaded or landed be conveyed in the care of the proper officer into the customs area, or to a Queen's warehouse if the Comptroller shall so require;

Provided that such goods as the proper officer may deem to be unsuited for storage in a transit shed shall be deposited in such place as the proper officer may direct, at the risk and expense of the importer, as if such goods were deemed to be unsuited for storage in a Queen's warehouse under the provision of section 87;

(e) no goods shall be removed from any part of the customs area or from the Queen's warehouse into which the same shall have been conveyed unless such goods shall first have been duly reported and entered, and authority for the removal or delivery of the same has been given by the proper officer;

(f) goods entered to be warehoused shall be removed by the importer by such ways, in such manner and within such time as the proper officer shall direct to the warehouse for which the same are entered, and delivered into the care of the officer in charge of the warehouse:

Provided that, if the Comptroller shall so require, the importer shall first enter into a bond for the due warehousing of such goods.

(2) The provisions of this section shall apply only to the cargo of an aircraft or ship.

Goods other than cargo.

79. (1) No goods whatsoever other than cargo duly reported as such shall be taken out of any aircraft or ship arriving from any place outside the Colony or delivered to any person aboard such aircraft or ship other than for the consumption or use of the crew or passengers thereof, except under such conditions (which conditions may vary the procedure as to reporting the aircraft or ship as required by this Ordinance) as may be prescribed by regulations made under this Ordinance or as directed by the Comptroller in any particular case.

(2) In this section the expression "goods" includes passengers' baggage, stores and any goods which may be taken on board any aircraft or ship arriving from any place outside the Colony while such aircraft or ship is within the Colony.

Forfeiture.

80. Any goods unloaded, removed or dealt with contrary to the provisions of section 78 or 79, or to the terms and conditions contained in any written permission of the Comptroller, shall be forfeited.

Delivery of bullion, currency notes and coin.

81. Notwithstanding anything hereinbefore contained it shall be lawful for the proper officer to permit the delivery to the importer of any bullion, currency notes or coin, without entry thereof, but if such importer fails within forty-eight hours after the same is removed from the importing aircraft or ship to deliver to the proper officer a full and true account thereof including its weight and value, he shall incur a penalty of one hundred dollars.

82. If the importer of any goods is not able to furnish full particulars of such goods for want of any documents or information concerning them (other than documents or information relating to the origin of such goods required by any provision of the customs laws) he shall make and subscribe a declaration in the prescribed form to that effect before the proper officer and the proper officer shall thereupon permit the importer to examine and enter such goods notwithstanding that there shall not be satisfactory documentary evidence regarding the same and may allow delivery of such goods, provided that the proper officer is satisfied that the description of the goods for tariff and statistical purposes is correct and also, in the case of goods liable to duty *ad valorem*, that the value declared on the entry is approximately correct, and in the case of goods liable to duty according to the weight, measurement or strength thereof, that the weight, measurement or strength declared on the entry is correct.

Entry in
absence of
documents.

83. In the case of goods liable to duty *ad valorem* the entry made in accordance with section 82 shall be deemed provisional. The amount estimated as the duty for the purpose of making such provisional entry, together with such sum as the proper officer may require, not being less than one-half of the estimated duty, shall be held on deposit, and shall be brought to account as duty unless the importer shall within three months or such further period as the proper officer may in any special circumstances allow produce to the proper officer satisfactory evidence of the value, and make final entry of such goods, in which case so much of the sum deposited as shall be necessary shall be brought to account as duty and the balance returned to the person who deposited the same.

Entry
provisional:
disposal of
deposit.

84. If the importer, having made a declaration in accordance with section 82, fails to make entry as therein provided, or if the proper officer is not satisfied as aforesaid (in which case any entry which shall have been made shall be *ipso facto* void), the proper officer shall cause the goods referred to in such declaration to be deposited in a Queen's warehouse and dealt with as provided in section 89.

Goods not
entered after
declaration.

85. Notwithstanding anything hereinbefore contained, if the Comptroller is satisfied, whether before or after the deposit in the Queen's warehouse under section 84 of any goods liable to duty *ad valorem*, that it is impossible for the importer to obtain satisfactory documentary evidence of the value of such goods, or if in any case the documentary evidence relating to such goods, though not complete, is in the opinion of the Comptroller

Power to
waive
production of
documents.

sufficient to enable a reliable estimate of the value to be made it shall be lawful for the Comptroller to permit such goods to be entered according to a value which two officers to be appointed by the Comptroller for the purpose are satisfied is, as nearly as may be estimated, and not less than, the correct value of such goods.

Deposit in certain cases.

86. Where the Comptroller permits any goods to be entered in the absence of any document under the provisions of section 85, it shall be lawful for him to require the person entering the goods to deposit with him such additional sum as he shall require, not exceeding one-half of the duty paid upon such goods. Any sum so deposited shall be forfeited unless the person entering the goods shall produce the required document within three months of the date of entry or unless he explains his failure to the satisfaction of the Comptroller.

Goods deemed to be in a Queen's warehouse.

87. Where under the customs laws any goods are or may be required to be deposited in a Queen's warehouse, and for any reason the proper officer in his discretion, decides that it is undesirable or inconvenient to deposit such goods in a Queen's warehouse, such goods shall for all purposes be deemed to be deposited in a Queen's warehouse as from the time that the same are required to be deposited in a Queen's warehouse, and shall in addition to the rent and other charges payable under section 88 be chargeable with such expenses for securing, watching, guarding, and of removing the same from the original to some other place of deposit (if the proper officer shall so require) as the proper officer shall deem reasonable, and no officer shall be liable to make good any damage which such goods may sustain by reason or during the time of their being so deposited and dealt with as aforesaid.

Goods not entered or delivered to be deposited in a Queen's warehouse.

88. (1) If any goods imported in any aircraft or ship remain on board such aircraft or ship, or having been unloaded, are not entered, and delivered from the customs area within fourteen days, (exclusive of Sundays and public holidays) from the date of importation or within such further period as the proper officer may, in any special circumstances allow, then such goods shall, if the Comptroller so requires, and subject to the provisions of section 71, be deposited in such Queen's warehouse as the proper officer shall direct by the agent of such aircraft or ship, or by the proper officer if there is no agent or if the agent shall not act forthwith as herein required. Such goods shall be subject to such rent and other charges as the Governor shall from time to time direct by notice in the Gazette.

(2) An agent of an aircraft or ship failing without reasonable cause to comply with any of the provisions of subsection (1) shall be deemed to have committed an offence and for each such offence shall incur a penalty of two hundred and fifty dollars.

(3) No compensation shall be payable by Government to any importer, owner or consignee of any goods deposited in a Queen's warehouse save when loss or damage occurs as the direct result of the wilful act or negligence of Government or of an officer.

89. (1) Where under the provisions of this Ordinance any goods are required to be deposited in a Queen's warehouse and such goods are of a perishable nature, then it shall be lawful for the proper officer, notwithstanding such provisions, to sell the same forthwith by public auction; and if such goods, though not perishable, are of a kind not permitted by any provision of law to be deposited in a Queen's warehouse, it shall be lawful for the proper officer, notwithstanding such provisions, to sell the same by public auction after fourteen days' notice by publication in the Gazette.

Goods deposited in a Queen's warehouse may be sold.

(2) Where any goods are deposited in a Queen's warehouse under the provisions of this Ordinance and the same are not entered for warehousing or delivery from such Queen's warehouse within two months after such deposit, or within such further period as the proper officer may direct, and all charges for removal, freight and rent and all other expenses incurred in respect thereof duly paid, such goods shall be advertised in the Gazette and one month after such advertisement shall with all convenient speed be sold by public competition.

(3) In all cases where goods are sold under the provisions of this section, the proceeds shall be applied first in discharge of duties (if any), of the expenses of removal and sale, and of rent and charges due to the Government, and then of freight and other charges for which a claim has been made before the date of the sale; and the balance, if any, shall be paid to the owner of the goods on his application for the same, if such application be made within two years from the time of the sale of such goods, but otherwise shall be paid into the general revenue of the Colony.

(4) If any goods on being offered for sale as aforesaid cannot be sold for a sum sufficient to pay all duties, expenses, rent and charges, the same may be destroyed, or otherwise disposed of as the Comptroller may direct.

Freight on goods deposited in a Queen's warehouse

90. Any officer having the custody of any goods which come into his hands under this Ordinance shall refuse delivery thereof from a Queen's warehouse until proof be given to his satisfaction that the freight, landing and storage charges due on such goods have been paid.

Goods deposited in a Queen's warehouse may be examined.

91. It shall be lawful for the Comptroller to cause any goods required to be removed under this Ordinance to a Queen's warehouse to be opened for examination by any officer, as often as may be required, at the expense of the owner of such goods.

Goods may be entered by ship-owners, etc.

92. Where the importer of any goods imported in any ship (not being a steamship as defined in section 2) into the Colony fails to make entry thereof, or having made entry, fails to land the same or to take delivery thereof by the times severally hereinafter mentioned, the shipowner or master or the agent of either may make entry of the said goods at the times, in the manner, and subject to the conditions following, that is to say—

(a) if a time for the delivery of the goods is expressed in the charter party, bill of lading or agreement, then at any time after the time so expressed; and

(b) if no time for delivery of the goods is expressed in the charter party, bill of lading or agreement, then at any time after the expiration of seventy-two hours, exclusive of Sundays or public days, after the report of the ship:

Provided that if at any time before the goods are landed or unshipped, the importer of the goods is ready and offers to land or take delivery of the same, he shall be allowed to do so, and his entry shall, in such case, be preferred to any entry which may have been made by the shipowner or master, or the agent or either.

Computation of time.

93. The periods of time mentioned in sections 88 and 92 shall be computed from the time at which the aircraft or ship or goods shall have been released from any quarantine to which they may have been subjected.

Aircraft or ship may be detained till goods landed.

94. Whenever any goods remain on board any importing aircraft or ship beyond the period of fourteen days after the arrival of such aircraft or ship, or beyond such further period as the proper officer may allow, such aircraft or ship may be detained by the proper officer until all expenses of watching or guarding such goods beyond such fourteen days, or such further time, if any, allowed as aforesaid and of removing the goods or

any of them to the Queen's warehouse, in case the officers shall so remove them, be paid; and like charge may be made in respect of any derelict or other aircraft or ship coming, driven, or brought into the Colony under legal process, by stress of weather, or for safety, when it is necessary to station any officer in charge, either on board thereof or otherwise, for the protection of the revenue, so long as the officer shall so remain.

95. (1) No person, whether a passenger or not, shall disembark or go ashore from, or go on board any aircraft or ship that has arrived within the Colony save at such times, by such means and by such ways as may be prescribed or otherwise as the Comptroller may allow.

Restrictions
as to
passengers
and other
persons.

(2) The master of any aircraft or ship who permits, allows or suffers any person to leave such aircraft or ship after arrival in the Colony save as permitted under this Ordinance shall be guilty of an offence and the master or his agent shall incur a penalty of five hundred dollars.

PART IV.—WAREHOUSED GOODS AND GOODS DEPOSITED IN A CUSTOMS AREA.

96. It shall be lawful for the Governor, from time to time, by notice in the Gazette, to declare what kind of goods shall or may be warehoused upon first importation without payment of duty thereon; and any such goods while in any warehouse, and all goods whatsoever while in any customs area, shall be subject to such regulations as may be prescribed, and in the case of goods warehoused in a Government warehouse or customs area in the occupation or use of the Government to the payment by the owner of such goods, at the prescribed times, of such rent and other charges as the Governor shall, from time to time, direct by notice in the Gazette; and if at any time any such rent or other charges are not paid to the proper officer when due and payable on any goods in any such Government warehouse or customs area, such goods, may without prejudice to any other lawful method of recovery, be sold, or otherwise dealt with, and any proceeds applied, as if they were goods which might be sold, or otherwise dealt with, under the provisions of sections 122 and 123.

Warehousing.

97. (1) No compensation shall be payable by Government to an importer, owner or consignee of any goods deposited in a Government warehouse or in a customs area in the occupation or use of Government save when loss or damage occurs as the

Government
not liable for
loss in
warehouses
or customs
areas.

direct result of the wilful act or negligence of Government or of an officer.

(2) No action shall be brought against the Government or any of its officers for loss or damage sustained by goods while in any private warehouse or private customs area or for any wrong or improper delivery of goods therefrom.

Private warehouses and customs areas.

98. No building or place may be used as a private warehouse or, save with the written permission of the Comptroller, as a customs area, until a bond, in such sum as may from time to time in each case be required by the Comptroller, is given by the warehouse-keeper or by the owner or occupier of the customs area, as the case may be, with one or more sufficient sureties, conditioned on due payment of all duties and the due observance of the provisions of the customs law.

Warehouse-keeper, etc., not to enter warehouse, without permission.

99. The owner or occupier of any customs area or a warehouse-keeper shall not by himself or by any person in his employ open or gain access to any building in a customs area or transit shed or private warehouse except in the presence or with the knowledge and consent of an officer acting in the execution of his duty.

Warehouse-keeper, etc., to provide facilities.

100. The owner or occupier of any private warehouse or customs area or transit shed shall provide such office, sanitary and lavatory accommodation and weights, scales, measures and other facilities for examining and taking an account of goods and for securing the same as the Comptroller may require.

Revocation of order approving warehouse.

101. The Comptroller for reasonable cause may revoke the appointment of any private warehouse and on such revocation the duties on all goods warehoused therein shall be paid, or the goods shall be exported or removed to another warehouse within such time, not less than three months, as the Comptroller may direct. Notice in writing of such revocation addressed to the warehouse-keeper of the private warehouse and left thereat, shall be deemed to be notice to all persons interested in the goods.

Disposal of goods on revocation.

102. If any goods are not duly exported or removed in conformity with section 101 such goods shall be taken to a Queen's warehouse by the proper officer and may be sold, or otherwise dealt with, and any proceeds applied as if the goods were goods which might be sold or otherwise dealt with under the provisions of section 89.

103. Upon the presentation of an entry for goods to be warehoused, the proper officer shall, subject to any other direction of the Comptroller, take a particular account of such goods at the approved place of unloading and shall enter in a book prepared for that purpose the name of the importing aircraft or ship, and of the person in whose name such goods are entered, the number of packages, the mark and number of each package, the description of the goods and the name of the warehouse in which the same shall be deposited; and when the same shall have been so deposited with the authority of such officer the warehouse-keeper, in the case of goods warehoused other than in a Government warehouse, shall acknowledge in writing at the foot of the account, the receipt of the goods into warehouse, and the proper officer at the warehouse shall certify that the entry and warehousing of the goods is complete; and such goods shall from that time be considered goods duly warehoused.

Procedure as to warehousing.

104. (1) All goods warehoused shall be deposited in the packages in which they are imported, except such goods as are permitted to be dealt with as provided in section 236, in which case they shall be deposited in the packages in which they are contained when the account thereof is taken by the proper officer on the completion of the operation.

Goods to be warehoused in packages in which imported, and may be required to be marked.

(2) The importer or owner of the goods shall mark such particulars on the packages containing such goods or any of them and in such manner as the Comptroller may direct.

105. If in the case of goods warehoused in a private warehouse any alteration shall afterwards be made in the goods or packages so deposited, or in the packing thereof in the warehouse or in the marks or numbers of such packages without the presence and sanction of the proper officer or if the same shall be removed from the part of the warehouse in which they were deposited without the knowledge of the proper officer, except for delivery after they have been duly entered, and under the authority of the proper officer, such goods shall be forfeited.

Penalty for interfering with storage of goods in a private warehouse.

106. All goods deposited in any private warehouse or customs area shall be arranged, stowed and maintained to the satisfaction of the Comptroller in such manner that easy access can be had to every package or parcel thereof.

Stowage of goods in private warehouse or customs area.

107. Where goods are not arranged, stowed and maintained to the satisfaction of the Comptroller, the occupier of the private warehouse or customs area shall, on receipt of a written notice from the Comptroller, comply with any directions given

Warehouse-keeper neglecting to arrange, stow and maintain goods.

under the provisions of section 106 within a period of seven days (Sundays and public holidays excluded) and if the occupier fails to comply he shall incur in respect of every package or parcel not so arranged, stowed and maintained, a penalty of twenty-five dollars, together with a further penalty of five dollars for each day during which any such package or parcel shall not be so arranged and stowed.

Goods to be produced to officer.

108. (1) If the occupier of any private warehouse or customs area does not produce to any officer on his request any goods deposited in such warehouse or customs area, which have not been duly entered or delivered therefrom, the proper officer shall send to the occupier a written notice requiring him within a period of seven days (Sundays and public holidays excluded) to produce such goods to the officer, or to account to the satisfaction of the officer for the goods.

(2) When the occupier fails within such period to produce the goods to the officer or to account for them to his satisfaction, the occupier shall for every such failure incur a penalty of twenty-five dollars in respect of every package or parcel not so produced or accounted for.

(3) Notwithstanding anything in this section contained the occupier shall, in every case, pay the duties (in addition to any penalty) due upon every package or parcel not produced or accounted for.

Penalty for not warehousing, etc.

109. If any goods entered to be warehoused shall not be duly warehoused by the importer in pursuance of such entry, or if any goods whatsoever, being duly warehoused or deposited in a customs area shall be in any way concealed in or removed from the warehouse or customs area, or abstracted from any package or transferred from one package to another, or otherwise, for the purpose of illegal mixing, removal or concealment, they shall be forfeited.

Penalty for illegally opening warehouse, customs area or transit shed.

110. If any person clandestinely opens any warehouse or customs area or transit shed, except in the presence of the proper officer acting in the execution of his duty, or gains access to the goods therein, he shall, for every such offence incur a penalty of five hundred dollars and if any person not authorised by the warehouse-keeper enters any warehouse or part of a customs area when forbidden by such officer, or refuses to leave any warehouse or any part of a customs area when requested to do so by such officer, he shall incur a penalty of fifty dollars.

Penalty for embezzling warehoused goods, etc.

111. (1) If any goods required to be previously entered are unlawfully taken out of any warehouse or customs area without being duly entered, the warehouse-keeper or the occupier of any part of a customs area where such goods have been deposited shall forthwith pay the duties due upon such goods.

(2) Any person who—

(a) unlawfully takes out any goods from any warehouse or customs area without such goods having been duly entered, or assists or is concerned therein; or

(b) destroys, steals or in any way misappropriates or converts any goods duly warehoused or deposited in a customs area;

shall be guilty of an offence and shall be liable, upon conviction or indictment, to imprisonment with hard labour for two years, and where any such person is an officer and has been prosecuted to conviction, no duty shall be payable in respect of such goods, and any damage sustained by reason of such destruction, theft, misappropriation or conversion shall, with the consent of the Governor in Council, be made good to the importer, consignee or owner.

112. The proper officer shall have power at the expense of the owner of goods warehoused in a Government warehouse, or deposited in a customs area in the occupation or use of the Government, to do all such reasonable acts as may by him respectively be deemed necessary for the proper custody and preservation of such goods, and shall have a lien on the said goods for expenses so incurred; but no such acts shall be done until the expiration of twenty-four hours after the owner of such goods has been notified that such acts are required, unless the proper officer shall in his discretion decide that immediate action is necessary for the proper custody or preservation of the goods as aforesaid.

Proper officer may do reasonable acts to warehoused goods.

113. The importer or owner of any such goods shall pay any expenses incurred in respect thereof under section 112 at such times and in such manner as the Comptroller shall either generally or in any particular case direct, and if any such expenses be not paid in accordance herewith, such goods may be sold or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under the provisions of section 122.

Importer or owner to pay cost of action taken under section 112.

Removal of
warehoused
goods to
another
warehouse.

114. The removal of warehoused goods from a warehouse to any other warehouse shall be subject to such regulations as may be prescribed and to such other conditions as the Comptroller may direct.

Procedure on
delivery.

115. On the delivery of any goods for removal as aforesaid, an account containing the particulars thereof shall be transmitted by the proper officer of the port or place of removal to the proper officer of the port or place of destination, and the person requiring the removal thereof shall enter into a bond, with such security as the Comptroller shall require, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the port or place of destination within such time as the proper officer may direct; and such bond shall not be discharged unless such goods shall have been produced to the proper officer and duly re-warehoused at the port or place of destination within the time directed by the proper officer as aforesaid, or unless the full duties of customs shall have been paid thereon as provided in section 117, or unless such goods shall have been otherwise accounted for to the satisfaction of the Comptroller or until the full duties due upon any deficiency of such goods not so accounted for shall have been paid.

Goods
removed
subject to
warehouse
regulations.

116. Upon the arrival of such goods at the port or place of destination, they shall be warehoused in the same manner, and under and subject to the same laws, rules and regulations, so far as the same are or can be made applicable, as on the warehousing of goods on the first importation thereof except that further entry of the goods shall not be required.

Goods re-
moved may
be entered
for use in the
Colony or
for export-
ation.

117. If, upon the arrival of goods so removed as aforesaid at the port or place of destination, the parties are desirous forthwith to export the same or to pay duty thereon for use within the Colony, without actually lodging the same in the warehouse, the officer at such port or place may permit the same to be entered and delivered for home use, or to be entered and loaded for exportation, as if such goods had been actually lodged in such warehouse.

Removal,
etc., to be
subject to
certain
conditions.

118. If any goods taken from a warehouse for removal or for exportation or use as aircraft's or ships' stores are removed or put on board an aircraft or ship except with the authority or under the care of the proper officer, and in accordance with any regulations made under this Ordinance and in such manner, by such persons and within such time, and by such roads or ways, as such officer shall permit or direct, such goods shall be forfeited;

and if any such goods are illegally removed or carried away prior to being put on board the exporting or removing aircraft, ship or carriage, or from any exporting or removing aircraft, ship or carriage, in or on which the same have been put, the bond given in respect thereof shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for putting the goods on board the exporting aircraft or ship, or re-warehousing such goods at the place of destination, has not expired; and all such goods may be forfeited.

119. Notwithstanding anything hereinbefore contained the Comptroller may, if in his discretion he decides that such action is advisable, remove goods at the cost of Government from one Government warehouse to another in any manner he may deem reasonable.

Comptroller may remove goods warehoused in a Government warehouse.

120. All warehoused goods shall be entered and delivered either for use within the Colony or as aircraft's or ships' stores, or for exportation not later than two years after the day on which the same were warehoused, unless the owner of such goods shall be desirous of re-warehousing the same, in which case the same shall be examined by the proper officer, and the duties due upon any deficiency or difference between the quantity ascertained on warehousing and the quantity found to exist on such examination, together with the necessary expenses attendant thereon, and any charges incurred in respect of the said goods, shall, subject to such allowances as are by law permitted in respect thereof, be paid to the Comptroller at the rates in force at the time of such examination; and the quantity so found shall be warehoused in the name of the then owner thereof in the same manner as on first warehousing:

Re-warehousing.

Provided that no goods shall be re-warehoused under this section unless the proper officer certifies that the goods are in proper condition to be re-warehoused.

121. If the owner of warehoused goods desires, with the concurrence of the warehouse-keeper, to re-warehouse the same according to the account taken at the warehousing thereof, without re-examination, such re-examination may be dispensed with if the officer is satisfied that the same are still in the warehouse, and that there is no reason to suspect that there is any undue deficiency; but the warehouse-keeper shall be liable to make good the duty on any deficiency not allowed by law which may be discovered in the goods at the time of delivery thereof, or any earlier time.

Re-examination.

Disposal of
goods not
re-ware-
housed.

122. If any warehoused goods are not duly entered for use within the Colony, or as aircraft's or ships' stores, or exported or re-warehoused, and the duties ascertained to be due on the deficiencies as aforesaid and any charges and expenses are not paid at the expiration of two years from the previous entry and warehousing thereof, the same shall be advertised in the Gazette and one month after such advertisement shall with all convenient speed be sold by public auction, and the proceeds thereof shall be applied to payment of the duties, expenses of the same, and of any rent and charges due to the Government, then in discharge of any lien for freight and other charges, and the surplus, if any, shall be paid to the owner of such goods on his application for the same within two years from the time of sale, but otherwise shall be paid into the general revenue of the Colony; and if such goods, on being offered for sale, cannot be sold for a sum to pay all duties, expenses, rent and charges due to the Government, then the same may be destroyed or otherwise disposed of as the Comptroller may direct; and the duties due upon any deficiency in any warehoused goods not allowed by law shall be forthwith paid by the owner of such goods.

Ware-
housed goods
entered or
sold, must
be removed
within 14
days.

123. If any goods remain in any warehouse for a period of fourteen days after being entered for use within the Colony, or after being sold by public auction under the customs laws, they shall be forfeited and disposed of in such manner as the Comptroller may direct, unless the failure to remove the same is explained to the satisfaction of the Comptroller.

Delivery in
special
circum-
stances.

124. The Comptroller may permit any goods to be taken out of any warehouse or customs area without payment of duty for such purpose and for such period as to him may appear expedient, and in such quantities, and under such regulations and restrictions, and with such security by bond for the due return thereof, or the payment of the duties due thereon, as he may direct or require; and if any such goods are dealt with in any way contrary to the terms of such permission or to such regulations or restrictions, the same shall be forfeited.

Stores.

125. The Comptroller may permit warehoused goods to be delivered as stores for a ship of not less than thirty tons burden, or an aircraft, in accordance with section 152; and if any goods taken from a warehouse for use as stores are not duly put on board the aircraft or ship for which the same are entered, or otherwise accounted for to the satisfaction of the Comptroller, or shall be dealt with in any way contrary to the customs laws, such goods shall be forfeited.

126. The duties to be paid when warehoused goods are entered for use within the Colony shall not be less in amount than would have been payable according to the value or quantity thereof at the time of importation, except as to the following goods, namely, tobacco in leaf, oil in casks, wine in casks, malt liquor in casks, and spirits in casks, the duties whereon, when cleared from the warehouse for use within the Colony shall be chargeable upon the quantity of such goods ascertained by weight, measure or strength, as the case may be, at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of any deficiency has been caused by illegal abstraction:

Duty to be paid according to original account.

Provided that if at any time any deficiency beyond that which can be accounted for by natural waste or other legitimate cause is found in goods warehoused, or operated on in warehouse, the warehouse-keeper or the owner of the goods shall on the written demand of the proper officer be liable immediately to pay the duty according to the account of the goods as warehoused and, if he fails to pay the duty, shall forfeit double the amount of such duty.

127. Subject to the observance by the exporter of all the provisions of the customs laws and the conditions of any bond, no import duty shall be charged in respect of—

Goods entered for exportation or use as aircraft's or ships' stores exempt from duty.

(a) any goods entered under bond for exportation or use as aircraft's or ships' stores, and subsequently proved to the satisfaction of the Comptroller to have been duly exported to and landed at some place outside the Colony, or exported as stores as the case may be; or

(b) any goods remaining on board an importing aircraft or ship for re-exportation or use as stores on the importing aircraft or ship,

unless the Comptroller has reasonable grounds to suppose that any deficiency in any such goods, or any part thereof, has arisen from illegal abstraction, in which case duty shall be paid on such deficiency by the owner of such goods.

PART V.—LOADING AND EXPORTATION OF GOODS.

128. The master of every ship, other than a steamship, in which any goods are to be exported, or his agent, shall, before any goods be taken on board, deliver to the proper officer at the port at which such ship shall have first arrived an entry outwards of such ship, verified by his signature, in the prescribed form, and containing the several particulars indicated in or

Certain ships to be entered outwards.

required thereby, and in such entry outwards the master or his agent shall declare that no imported goods are left on board such ship other than such goods and stores as shall be specified in the entry outwards.

Rummage certificate.

129. The master of every ship to which the provisions of section 128 apply shall, if required, obtain from the proper officer a certificate of rummage in the prescribed form. If he desires to obtain such certificate before the whole of the inward cargo of the ship has been discharged, he shall remove and stow the inward cargo remaining on board such ship in such manner as such officer shall direct in order to enable him to rummage the ship, and after the ship has been rummaged, shall stow the inward cargo remaining on board separately and keep it separated to the satisfaction of the proper officer from any coastwise or any outward cargo that may subsequently be put into such ship.

Licence to unload or load at a sufferance wharf.

130. Before any goods are unloaded from or loaded into an aircraft or ship at a sufferance wharf the master of such aircraft or ship shall furnish the Comptroller with particulars on the prescribed form of the goods to be so unloaded or loaded, as the case may be, and this form when signed by the proper officer shall be the licence for such aircraft or ship to proceed to such sufferance wharf.

Conditions to be observed.

131. The master of an aircraft or ship unloading or loading goods at a sufferance wharf shall, if the Comptroller so requires, first enter the goods at the port at which the licence has been issued and shall comply with the conditions of the licence and such other conditions as the Comptroller may impose.

Delivery of licence after unloading or loading.

132. When unloading or loading at a sufferance wharf has been completed the master or his agent before the aircraft or ship shall depart therefrom shall enter on the licence particulars of the cargo so unloaded or loaded and after signing such account shall deliver the licence to the proper officer.

Subsequent procedure.

133. After unloading or loading any goods at a sufferance wharf the master shall, unless the proper officer shall otherwise direct, proceed with his aircraft or ship forthwith to the port at which the licence was issued and shall there comply with all the provisions of the customs laws as nearly as may be as if such goods had been unloaded or loaded at such port.

134. If any goods are taken on board any aircraft or ship at any port contrary to the provisions of sections 128 and 129 or if any goods are unloaded from or loaded into any aircraft or ship at a sufferance wharf contrary to the provisions of sections 130 to 133 or if any of the requirements of the said sections 128 to 133 are not observed, the master of such aircraft or ship or his agent shall incur a penalty of five hundred dollars, unless such contravention is explained to the satisfaction of the Comptroller.

Penalty for breach of sections 128 to 133.

135. Nothing contained in sections 128 to 133 shall be deemed to authorise the loading of goods except from an approved place of loading or a sufferance wharf, unless specially allowed by the Comptroller under section 141.

Limitation.

136. The Governor may by notice to the Comptroller in writing under his hand direct that any or all of the provisions of sections 130 to 134 inclusive shall not apply to aircraft either generally or in any particular case during any period specified in such notice.

Non-application to aircraft.

137. On arrival at any port or place in the Colony of any ship other than a steamship, about to deliver cargo at more than one port or place in the Colony, or having on board any goods duly reported for exportation in the same ship, it shall be lawful, subject to any regulations made under this Ordinance, or to such conditions as the Comptroller may deem necessary, to allow the entry outwards of such ship, and to permit the loading of goods for exportation in such ship or for carriage coastwise as provided in section 168, before the whole of the goods imported in such ship are discharged therefrom, the complete separation of such goods from the inward cargo and from any cargo remaining on board for exportation being effected to the satisfaction of the proper officer.

Loading of goods for exportation or carriage coastwise by ships other than steamships.

138. No person shall export or attempt to export any warehoused goods, or goods liable to duties of customs transferred from an importing aircraft or ship, or goods entitled to drawback on exportation (not being wines, spirits, tobacco, cigars, cigarillos, or cigarettes), nor shall enter or attempt to enter any such goods for exportation in any ship of less burden than thirty-five tons.

Restriction on exportation of certain goods.

139. Any person who exports or enters or attempts to export or enter, any goods contrary to section 138 or places any goods on board a ship of less size than is thereby permitted for exportation shall incur a penalty of two hundred and fifty dollars, and such goods shall be forfeited.

Penalty.

General provisions as to loading and exportation of goods.

140. Except as provided in section 141, no goods shall be put on board any aircraft or ship for exportation or use as stores, or be put into any vessel to be water-borne, or be water-borne, to be put on board any aircraft or ship for exportation or use as stores from any port or place in the Colony on Sundays or public holidays or on any other days except between such hours as may be prescribed, or from any place not being an approved place of loading, or without the authority of the proper officer, or before due entry outwards of the exporting aircraft or ship, if the same is by law required to be entered outwards, or before such goods are duly entered, and no goods having been put into any vessel to be water-borne to any aircraft or ship for exportation or use as stores, shall be put on board the exporting aircraft or ship outside the limits of any port; and it shall be lawful for any officer to open and examine all goods put on board any aircraft or ship or brought to any place in the Colony to be put on board an aircraft or ship for exportation or for use as stores.

Comptroller may relax conditions of shipment.

141. Notwithstanding the provisions of section 140, the Comptroller may permit any goods to be put on board any aircraft or ship on such days, at such times, from or at such places, and under such conditions as he may either generally or in any particular case direct, and in like manner the Comptroller may direct what goods need not be entered by the exporter until after the departure of any aircraft or ship, but any such goods must be entered within forty-eight hours of such departure or such further time as the Comptroller may allow; and, if they are not so entered, the exporter for every such offence shall incur a penalty of five hundred dollars:

Provided that where any goods are permitted to be entered after being put on board the Comptroller may in such case require the exporter or his agent to give security for the payment of any export duties of customs on any goods liable thereto.

Vessels loading goods into ship to proceed direct and may be required to be licensed.

142. Any goods which have been put into any vessel to be water-borne to any aircraft or ship for exportation or use as stores shall be taken directly and without delay to the aircraft or ship in which the same are to be exported or used as stores, and put on board forthwith; and every vessel in which the same are water-borne as aforesaid to any aircraft or ship shall, if so required by the Comptroller, be a ship licensed under section 64.

Permission required to discharge goods loaded.

143. No goods having been put on board any aircraft or ship in accordance with section 154, or for exportation, or use as stores, shall be discharged in any part of the Colony without the

written permission of the proper officer, and except in accordance with such conditions as the Comptroller shall impose.

144. If any person puts or attempts to put any goods on board any aircraft or ship or discharge, or attempts to discharge, or deals with any goods in any way contrary to the provisions of sections 140 to 143, such person shall incur a penalty of five hundred dollars or treble the value of such goods at the election of the Comptroller, and all such goods shall be forfeited.

Penalty for breach of sections 140 to 143.

145. If any person puts on board any aircraft or ship, or puts off or puts into any vessel to be water-borne to any aircraft or ship for exportation or use as stores, or brings to any aerodrome, customs area, quay, wharf or any place whatever in the Colony for exportation or use as stores, or exports any goods prohibited to be exported, or any goods the exportation of which is restricted, contrary to such restriction, or attempts to perform or is knowingly concerned in the performance of any of the aforesaid acts, he shall (except as otherwise provided in section 139) incur a penalty of five hundred dollars, or treble the value of such goods, at the election of the Comptroller, and all such goods shall be forfeited.

Penalty for attempting to ship prohibited or restricted goods.

146. Before any warehoused goods or goods entitled to any drawback on being put on board an aircraft or ship for use as stores or for exportation, or goods exportable only under particular rules, regulations or restrictions, or goods liable to duties of customs intended for transfer from an importing to an exporting aircraft or ship shall be permitted to be entered for use as stores, or for exportation or for transfer as aforesaid, the exporter shall give such security by bond as the proper officer may require that such goods shall be duly put on board the aircraft or ship for which the same are entered and shall be used as stores (if so entered) or else exported to and discharged at the place for which they are entered within such time as the proper officer may deem reasonable, or be otherwise accounted for to the satisfaction of the Comptroller.

Bond to be given in certain cases.

147. The master of an exporting aircraft or ship shall, if required by the proper officer, give on the relative shipping bill or other appropriate document an acknowledgement of the receipt on board of the goods referred to therein.

Master may be required to sign for goods.

148. If any goods for which bond is required under section 146, or any goods liable to export duties of customs be put on board any aircraft or ship or brought to any aerodrome, customs

Offences relating to bonded goods.

area, quay, wharf or other place to be put on board an aircraft or ship and shall on examination by the proper officer be found not to agree with the entered particulars thereof, or being goods on which drawback is being claimed or allowed shall be found to be goods not entitled to drawback, all such goods shall be forfeited; and the exporter of such goods shall in every such case incur a penalty of five hundred dollars, or treble the amount of the value of such goods, at the election of the Comptroller.

Penalty for
not exporting
bonded
goods.

149. If any goods for which bond is required under section 146 after being entered and put on board an aircraft or ship are used otherwise than as stores (if so entered) or are not duly exported to and discharged at the declared destination (such goods not having been discharged in the Colony with the permission of the proper officer as provided in section 143) or otherwise accounted for to the satisfaction of the Comptroller, the same shall be forfeited; and the master of the aircraft or ship in which such goods have been put, shall incur a penalty of five hundred dollars, or treble the value of such goods at the election of the Comptroller.

Short
loading of
bonded
goods.

150. If any person who has entered any goods for which bond is required under section 146 fails, in case such goods or any of them are not duly put on board the aircraft or ship for which the same have been entered, to attend before the proper officer within twenty-four hours of the time of clearance of the aircraft or ship or such further period as the Comptroller may allow, and notify such officer of the short loading of such goods, and re-warehouse or re-enter for exportation or use as stores in some other aircraft or ship within such period of twenty-four hours any such goods which shall have been removed from a warehouse for exportation or use as stores, any such goods entered as aforesaid shall be forfeited.

Exporter to
notify short
loading of
non-bonded
goods.

151. If any exporter who has entered any goods, not being goods for which bond is required, for exportation in any aircraft or ship fails, in case such goods or any of them are not duly put on board the aircraft or ship for which the same are entered, to attend the proper officer within twenty-four hours after the departure of such aircraft or ship, or such period as the Comptroller may allow, and notify such officer of the short loading of such goods, he shall incur a penalty of twenty-five dollars.

Comptroller
may allow
shipment
of stores.

152. Notwithstanding anything to the contrary contained in the customs laws, and subject to any regulations made under this Ordinance, the Comptroller may, upon due request being made, permit the master of any aircraft or ship departing from

any port in the Colony upon a flight or voyage to any place outside the Colony to take on board stores (not being goods prohibited to be exported) for the use of such aircraft or ship, and of the master, crew and passengers, upon payment of any export duty leviable on the like kind of goods exported and upon such other terms and conditions as the Comptroller may direct, and in such quantities as the Comptroller in his discretion shall deem reasonable; and every such request shall be made on the prescribed form and contain the particulars required thereby or indicated therein, and shall be signed by the master or his agent; and no stores shall be put on board for the use of any aircraft or ship, nor shall any articles taken on board any aircraft or ship, be deemed to be stores, except such as shall be or have been put on board such aircraft or ship in accordance with the provisions hereof.

153. The provisions of the customs laws with reference to the exportation of warehoused goods, so far as they are applicable, shall be deemed to apply to and include goods liable to duties of customs transferred from an importing to an exporting aircraft or ship, and goods exported on drawback.

Drawback
and trans-
shipment
goods.

154. Notwithstanding anything to the contrary in the customs laws, and subject to any regulations made under this Ordinance, it shall be lawful for the proper officer to permit the loading of passengers' baggage, and also to permit any person to take on board any aircraft or ship any goods for sale or delivery to the passengers, officers, or crew of such aircraft or ship, or for such other purposes as the proper officer shall allow, under such conditions as he may either generally or in any particular case direct; but if any goods, not being part of the cargo or authorised stores of any aircraft or ship, shall be taken on board any aircraft or ship, which is about to proceed to any place outside the Colony, or which has any goods remaining on board thereof from a voyage from a place outside the Colony, or if any attempt shall be made to put any such goods on board any such aircraft or ship without the permission of or contrary to any conditions directed as aforesaid by the proper officer, or otherwise contrary to the customs laws, the same shall be forfeited.

Loading of
goods other
than cargo or
stores.

PART VI.—DEPARTURE AND CLEARANCE OF AIRCRAFT AND SHIPS.

155. No aircraft or ship shall depart from any port or place in the Colony to any port or place outside the Colony, either direct or *via* another port or place in the Colony, until the

Clearance
of aircraft
and ships.

master or his agent has satisfied the proper officer that all the provisions of the customs laws have been fulfilled, whereupon, unless he has decided to withhold clearance in accordance with any other provision of law, such officer shall deliver to the master or his agent a clearance in the prescribed form and such clearance shall be the authority for the departure of such aircraft or ship as aforesaid.

Penalty for
not clearing.

156. If any aircraft or ship departs from any port or place as aforesaid without authority having been granted as required by section 155 the master or his agent shall incur a penalty of five hundred dollars.

Master to
deliver
account of
cargo, etc.

157. The master of every aircraft or ship, or his agent, shall immediately before the departure of such aircraft or ship from any port or place in the Colony deliver to the proper officer a content of such aircraft or ship in the prescribed form and containing the several particulars therein required as far as the same can be known to him and shall make and subscribe the declaration at the foot thereof in the presence of such officer and shall answer all such questions as shall be put to him by such officer concerning the aircraft or ship, the cargo, the stores, the baggage, the officers, crew and passengers and the voyage:

Provided that the Comptroller may generally or in any particular case require the master or agent to furnish a list of the officers, crew and passengers to the proper officer at least one hour before the scheduled time of departure of any aircraft or ship.

Penalty for
any contra-
vention of
section 157.

158. If a master or agent fails to deliver the content required by section 157 or if any of the particulars contained in such content are false or if any of the required particulars are omitted from such content and such omission is not explained to the satisfaction of the Comptroller or if a master or agent otherwise fails to comply with any of the provisions of section 157 such master or agent shall incur a penalty of five hundred dollars.

Governor
may pre-
scribe special
conditions
as to
clearance.

159. Notwithstanding the provisions of sections 155 and 157 or any other provisions of the customs laws relating to the departure and clearance of aircraft and ships, it shall be lawful for the Governor, by notice in the Gazette, or by notice under his hand addressed to the Comptroller to require all aircraft and ships whatsoever, or any particular aircraft or ship or ships to be cleared in any manner specified in such notice; and if any aircraft or ship shall depart contrary to the provisions of any

such notice in the Gazette, or of any other notice as aforesaid of which the master or agent shall have been informed by the Comptroller in writing, the master or agent shall incur a penalty of two thousand five hundred dollars.

160. If any ship is departing in ballast from the Colony to any place outside the Colony, not having any goods on board except stores duly shipped as such, nor any goods reported inwards for exportation in such ship, the proper officer shall, on the application of the master or his agent, clear such ship in ballast; and the master of such ship or his agent shall comply with the customs laws as if such ship had cargo on board, except that the words "in ballast" shall be written on the prescribed forms in the places which are provided for particulars of cargo.

Clearance
in ballast.

161. For the purposes of section 160, ships having only passengers with their *bona fide* baggage on board in addition to stores as aforesaid, shall be deemed to be in ballast.

Ships with
passengers
and baggage
deemed in
ballast.

162. Any officer may go on board any aircraft or ship within the Colony, and demand the clearance of such aircraft or ship, and if the master fails to produce the same, or if the master of any aircraft or ship whatsoever which may be boarded as aforesaid by any officer fails to answer or does not truly answer such questions concerning the aircraft or ship, the cargo, stores, baggage, officers, crew, passengers and intended flight or voyage, as may be demanded by him, he shall incur a penalty of five hundred dollars.

Clearance to
be produced
to officer on
demand.

163. If there be any goods or stores on board any aircraft or ship which may have been boarded by an officer within the Colony not contained in the content or account required to be signed as the clearance of such aircraft or ship (if any) such goods or stores shall be forfeited, and the master shall incur a penalty of five hundred dollars, or treble the value of such goods, at the election of the Comptroller.

Goods not
contained in
account
forfeited.

164. If any officer having boarded any aircraft or ship within the Colony after clearance, discovers that any goods which were loaded in the Colony on board thereof as stores or for exportation or which at the time of clearance remained on board from the inward voyage, are no longer on board such aircraft or ship (unless the same shall have been discharged in the Colony, with the permission of the proper officer, as provided in section 143, or being stores remaining on board from the inward voyage, are in the opinion of the proper officer less than should be on board

Penalty for
failure to
produce
goods.

after making due allowance for what might reasonably have been consumed, having regard to the period during which such aircraft or ship shall have been within the Colony), the master shall incur a penalty of one hundred dollars for every package or parcel of such goods not on board, or a penalty of treble the value of such goods, at the election of the Comptroller.

Deficiency
in stores,
etc.

165. If any aircraft or ship, having departed from the Colony on a flight or voyage to a place outside the Colony and having returned within the Colony, is boarded by an officer, and if such officer discovers any deficiency in the stores of such aircraft or ship which in his opinion are in excess of the quantity which might fairly have been consumed, having regard to the period which has elapsed between the departure of such aircraft or ship and the discovery of the deficiency, the master shall pay the duties on such deficiency at the rate chargeable on similar goods imported, and in addition shall incur a penalty of one hundred dollars.

Aircraft or
ship not
bringing to
at boarding
station or
carrying
away officer.

166. If any aircraft or ship departing from the Colony does not bring to at the proper boarding station for setting down officers, or for any other purposes required by the customs laws, or departs on a flight or voyage with any officer on board without the assent in writing of such officer, the master shall incur a penalty of five hundred dollars unless the same shall be explained to the satisfaction of the Comptroller.

PART VII.—COASTING TRADE.

Definitions.

167. Except as provided in section 168, all trade by sea or by air from one part of the Colony to any other part thereof shall be deemed to be coasting trade, and all aircraft and ships while employed therein shall be deemed to be coasting aircraft and coasting ships, and if any doubt shall at any time arise as to what, or to or from what parts of the Colony shall be deemed a passage by sea the Governor may determine and direct in what cases the trade by water from one port or place in the Colony to another of the same shall or shall not be deemed a trade by sea within the meaning of the customs laws.

Provisions
relating to
aircraft and
ships from
places
outside the
Colony.

168. (1) Notwithstanding any provisions in the customs laws to the contrary, where any aircraft or ship arrives in the Colony from any place outside the Colony, having on board cargo intended to be delivered at more than one port in the Colony, or intending to load cargo for a foreign port at more than one port in the Colony, it shall be lawful for the proper officer to

permit such aircraft or ship to convey goods from any port at which such aircraft or ship partially discharges her cargo or loads cargo for a foreign port, to her port or ports of destination within the Colony for delivery there. Such goods shall be completely separated from the inward cargo still on board, to the satisfaction of the proper officer.

(2) Any aircraft or ship conveying goods from one port within the Colony to another port within the Colony shall not, by reason thereof, be deemed a coasting aircraft or coasting ship within the meaning of the customs laws.

(3) If any goods are unloaded or conveyed in contravention of any regulations made under this Ordinance or of such conditions as the Comptroller may impose, the master of the aircraft or ship shall incur a penalty of one hundred dollars, and the goods shall be forfeited.

169. Goods imported at a port in the Colony but consigned to and intended for delivery at another port in the Colony may, subject to such conditions as the Comptroller may impose, be transhipped at the port of first importation and carried by another ship in either the foreign or coasting trade to the port of destination prior to entry and without being examined, provided that at the latter port the goods shall be dealt with as goods imported direct from foreign and that if goods are so carried in a ship in the foreign trade such conveyance of goods shall not constitute the ship a coasting ship within the meaning of the customs laws.

Removing
unexamined
goods
coastwise.

170. It shall be lawful for the Governor in Council to prescribe by regulation for the licensing of ships to trade coastwise.

Licence for
coasting ship.

171. Every ship trading coastwise shall have her name and the number of her licence, if required to be licensed, painted on each bow in letters not less than six inches high and of proportionate width, in white on a dark ground or in black on a light ground. The master of every ship in respect of which this section is contravened shall incur a penalty of one hundred dollars, and the ship may be seized by any officer and detained until such penalty is paid.

Coasting
ship to
display name
and number.

172. No goods shall be carried in any coasting aircraft or ship except such as shall be loaded to be carried coastwise at some port or place in the Colony.

Coasting
aircraft or
ships to
take only
coastwise
cargo.

Offences.

173. If any coasting aircraft or ship deviates from its flight or voyage, unless forced by unavoidable circumstances, whereof the proof shall lie on the master of such aircraft or ship, or if the master of any coasting aircraft or ship which has deviated from its flight or voyage, or has taken on board any wrecked or other goods or discharged any goods in the course of a flight or voyage from one part of the Colony to another fails to enter an account of the circumstances and of any goods so taken on board or discharged in the cargo book hereinafter referred to and to proceed forthwith direct to the nearest port in the Colony, and to declare and explain the same to the satisfaction of the proper officer, and to deliver all goods so taken on board into his care, such master shall incur a penalty of five hundred dollars, and the aircraft or ship may be detained by any officer until such penalty be paid.

Special conditions as to certain goods.

174. Tobacco, cigars, cigarillos, cigarettes, wines and spirits (except spirits the product of the Colony removed under the provisions of the excise laws or with the permission of the Comptroller), shall not be put on board any aircraft or ship for carriage coastwise except at an approved place of loading or sufferance wharf and in the presence or with the authority of an officer, and if any such goods shall be put on board contrary hereto, or if any attempt is made so to put them, such goods shall be forfeited.

Coastwise cargo not to be put on board on Sundays, etc.

175. If any goods are discharged from any aircraft or ship arriving coastwise, or from any vessel into which the same have been put to be landed, or to be water-borne, to be put on board any aircraft or ship for carriage coastwise on Sundays or public holidays or on any other days except between such hours as may be prescribed, save with the written permission of the Comptroller, the same shall be forfeited, and the master of the aircraft, ship, or vessel shall incur a penalty of two hundred and fifty dollars and the aircraft, ship or vessel may be detained by any officer until such penalty is paid.

Forfeiture of goods prohibited or restricted to be carried coastwise.

176. If any person puts on board any coasting aircraft or ship, or puts off, or puts into any vessel to be put on board any coasting aircraft or ship, or brings to any aerodrome, customs area, quay, wharf or any place whatever in the Colony for carriage coastwise, or carries coastwise any goods prohibited to be carried coastwise, or any goods the carriage coastwise of which is restricted, contrary to such restriction, or attempts to perform, or is knowingly concerned in the performance of any

of the aforesaid acts, he shall incur a penalty of one thousand dollars, and all such goods shall be forfeited.

177. The master of every coasting aircraft or ship shall keep or cause to be kept a cargo book, stating the name of the aircraft or ship, the master and the port to which the aircraft or ship belongs, and of the port or place to which it is bound on each flight or voyage, and unless the Comptroller otherwise directs, shall at every port or place of loading enter in such book the name of such port or place, and an account of all goods there taken on board such aircraft or ship, stating the descriptions of the packages, and the quantities and descriptions of any goods stowed loose, and the names of the respective consignors and consignees, and shall at every port or place of discharge of such goods note the respective days on which the same, or any of them, are delivered out of such aircraft or ship, and the respective times of departure from every port or place of loading and of arrival at every port or place of discharge.

Master to
keep cargo
book.

178. The master of every coasting aircraft or ship shall, on demand, produce the cargo book for the inspection of any officer, who shall be at liberty to make any note or remark therein; and if upon examination any package entered in the cargo book as containing imported goods shall be found not to contain such goods, such package with its contents shall be forfeited; or if any package shall be found to contain imported goods not entered in such book such goods shall be forfeited.

Master to
produce
cargo
book on
demand.

179. If such master fails correctly to keep or cause to be correctly kept such cargo book or to produce the same or if at any time there is found on board such aircraft or ship any goods not entered in such book as loaded, or any goods noted as delivered, or if any goods entered as loaded and not noted as delivered are not on board, the master of such aircraft or ship shall incur a penalty of one hundred dollars, and the aircraft or ship may be detained by any officer until such penalty is paid.

Penalty for
failure to
keep cargo
book
correctly.

180. Notwithstanding any other provisions contained in this Ordinance it shall be lawful for the Governor, by notice in the Gazette, to require the owners of goods which they intend to ship coastwise to furnish to the Comptroller prior to shipment an account of such goods in such manner as may be specified in the said notice and to require the masters or agents of all or any coasting aircraft or ships to deliver to the Comptroller, prior to the departure from any port or place of such aircraft or ships, an account of all cargo and stores taken on board in such

Governor
may impose
special
conditions
respecting
coasting
trade.

manner as may be specified in the said notice; and if any owner as aforesaid fails to furnish such information he shall incur a penalty of treble the value of the goods or five hundred dollars at the election of the Comptroller and if any coasting aircraft or ship departs contrary to the provisions of any such notice as aforesaid the master and owner shall each incur a penalty of two hundred and fifty dollars.

Form of cargo book.

181. The cargo book shall be in the prescribed form, and shall contain such particulars in addition to, or in lieu of the particulars required by sections 177 to 180 as the form prescribed as aforesaid shall indicate or require; and if such cargo book is not in the form prescribed as aforesaid the master of the aircraft or ship shall incur a penalty of fifty dollars, and the aircraft or ship may be detained by any officer until such penalty is paid.

Coastwise passengers, etc.

182. The carriage of passengers, officers, and crew coastwise, whether in a coasting aircraft or ship or not, shall be subject to any regulations made under this Ordinance.

Master to deliver cargo book to officer before departure.

183. Before any coasting aircraft or ship departs from her port or place of loading, her cargo book, containing the several particulars required by this Ordinance, and signed by the master, shall be delivered to the proper officer, who shall return it dated and signed by him, and such cargo book shall be the clearance of the aircraft or ship for the voyage; and if the master fails to deliver such cargo book he shall incur a penalty of one hundred dollars, and the aircraft or ship may be detained by any officer until such penalty is paid.

Procedure where no officer is stationed.

184. Any coasting aircraft or ship taking cargo on board at a place where no officer is stationed, to be carried coastwise may depart from such place without delivering such cargo book, on condition that the master of the aircraft or ship shall produce the cargo book to the proper officer at the first place where an officer is stationed at which such aircraft or ship arrives after loading, and the officer shall thereupon sign such book, if satisfied as to its correctness.

Master to deliver cargo book on arrival.

185. Immediately after the arrival of any coasting aircraft or ship at her port or place of discharge and before any goods be unloaded, the cargo book with the name of the place or wharf where the cargo is to be discharged noted thereon shall be delivered to the proper officer, who shall note thereon the date of delivery; provided that a coasting aircraft or ship having

cargo duly loaded to be carried coastwise may discharge at a place where no officer is stationed without delivering the cargo book as herein required, on condition that the cargo book containing an account of the cargo so discharged, is produced to the proper officer at the first place where an officer is stationed at which the aircraft or ship arrives after discharging; and if any goods are unloaded or if any goods are loaded on board any aircraft or ship and carried coastwise, or be brought to any port or place in the Colony for that purpose, contrary to the customs laws, such goods shall be forfeited.

186. Notwithstanding anything hereinbefore contained, the Comptroller may permit the loading and clearance and the entry and unloading of any coasting aircraft or ship and goods under such conditions as he may, in any particular case, impose.

Comptroller may vary procedure.

187. Any officer may go on board any coasting aircraft or ship in any port or place in the Colony or on any coasting ship at any period of her voyage and search such aircraft or ship and examine all goods on board, and all goods then being loaded or unloaded, and demand all books or documents which ought to be on board such aircraft or ship, and may require all or any such books or documents to be brought to him for inspection, and the master shall answer all such questions concerning the aircraft or ship and its cargo, officers, crew, passengers and the flight or voyage as may be put to him by such officer; and if the master refuses to produce such books or documents on demand, or to bring the same to such officer when required, he shall incur a penalty of one hundred dollars; and the aircraft or ship may be detained by any officer until the penalty is paid.

Search of coasting aircraft or ship.

188. It shall be lawful for the Comptroller, subject to such conditions as he may require to be observed, to permit the master of any aircraft or ship bringing any goods coastwise to an approved port to enter such aircraft or ship and goods or any of them outwards for exportation without first discharging the same.

Coasting aircraft or ship and goods may be entered outwards in certain cases.

PART VIII.—TRANSIT TRADE AND IMPORTATION AND EXPORTATION OVERLAND.

189. The provisions of the customs laws with reference to the importation, prohibition, entry, examination, landing, warehousing and the exportation and clearance of goods so far as they are applicable, and subject to any regulations made under this Ordinance regarding goods in transit, shall be deemed to

Goods in transit.

apply to goods declared in transit to a destination beyond the Colony.

Application of provisions of customs laws to land frontiers and inland waters.

190. All the provisions of the customs laws shall apply in relation to the importation or exportation of goods and the arrival and departure of persons overland or by inland waters as they apply in relation to the importation or exportation of goods and to the arrival, landing and departure of persons by, from and on board aircraft or ships arriving from and proceeding overseas, and, for the purpose of facilitating such application, such provisions may be construed with such verbal alterations, not affecting the substance, as may render the same applicable.

PART IX.—IMPORTATION AND EXPORTATION BY POST.

Application of customs laws to importation and exportation by post.

191. Subject to any exceptions and modifications made by regulations under the next following section, the provisions of the customs laws shall apply to postal packets in like manner, so far as is consistent with the tenor thereof, as they apply to any other goods; and persons may be punished for offences against the customs laws, and goods may be examined, seized and forfeited, and the officers examining and seizing them shall be protected and legal proceedings, in relation to the matters aforesaid may be taken accordingly under the customs laws.

Power to modify such application.

192. (1) The Governor in Council may make regulations for the purpose of modifying or excepting the application of any of the customs laws to postal packets, and for the purpose of securing in the case of such packets the observance of the customs laws, and for enabling the officers of the post office to perform for the purpose of the customs laws and otherwise all or any of the duties of the importer and exporter, and for carrying into effect any arrangement with the government or postal administration of any other country with reference to such packets, and for prescribing penalties for any contravention of the customs laws or of the regulations made under this section.

(2) Without prejudice to the generality of the power to make regulations contained in the preceding subsection, the Governor in Council may, by regulations made under the preceding subsection, prescribe what descriptions of postal packets may or may not contain goods or other articles of any description whatsoever, and the conditions under which they may contain such goods or articles.

(3) The Postmaster General shall have the same right of recovering any sum paid in pursuance of the customs laws or otherwise under the said regulations in respect of any postal packet as he would have if the sum so paid were a rate of postage.

(4) A contravention of the regulations made under this section shall be deemed to be a contravention of the customs laws, and shall involve accordingly the like punishment of persons guilty thereof and the like forfeiture of goods.

193. Any officer of the post office may detain any incoming postal packet which he suspects of containing any letter, printed matter, document or any other thing whatsoever, the conveyance of which by post or the importation of which is prohibited or restricted by law, and deliver such packet to the proper officer, who may open and examine the packet in the presence of the person to whom the packet is addressed or of his accredited representative, or in the absence of such person, if, after notice in writing from the officer requiring the attendance of such person left at or forwarded by post to the address on the packet, if any, he or his accredited representative, fails to attend; and if the proper officer finds any goods therein, or any letter, printed matter, document or any other thing whatsoever being conveyed by post, or imported contrary to any lawful prohibition or restriction, he may detain the packet, and deal with it and its contents as goods imported contrary to the customs laws; but if he finds no such goods, letter, printed matter, document or other thing, he shall deliver the packet either to the person to whom it is addressed, or to his accredited representative, upon his paying the postage, or other sum, if any, chargeable thereon, or, if he is absent, forward the packet by post to the person to whom it is to be delivered.

Goods contained in postal packet contrary to law.

194. Sections 191 and 193 shall be in addition to and not in derogation of the provisions of the Post and Telegraph Ordinance.

Saving.
Cap. 132.

PART X.—BONDS AND OTHER SECURITIES.

195. (1) All bonds and other securities entered into by any person for the performance of any condition, order or matter relative to customs or incidental thereto shall be valid in law, and upon breach of any of the conditions thereof may be sued and proceeded upon.

All bonds and other securities entered into valid.

(2) All bonds and other securities relating to customs or for the performance of any conditions or matter incidental thereto shall be taken to or for the use of Her Majesty.

(3) All such bonds and other securities as aforesaid may, after the expiration of three years from the date thereof, or from the time, if any, limited therein for the performance of the condition thereof, be cancelled by, or by the order of, the Comptroller.

(4) All bonds and other securities given under the provisions of the customs laws by persons under twenty-one years of age shall be valid.

(5) It shall not be necessary for the validity of any of such bond or other security as aforesaid that it shall be sealed, or that it shall be signed or delivered in the presence of a witness.

Surety to
be deemed
a principal
debtor.

196. (1) Without prejudice to any rights of a surety under any bond or other security required by the customs laws against the person for whom he is surety, a surety shall, under the bond or other security executed by him, be deemed a principal debtor and not merely a surety, and accordingly, shall not be discharged nor shall his liability be affected by any giving of time for payment, or by any omission to enforce the bond or other security, or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.

(2) Whenever any person bound under a bond or other security required by the customs laws pays the whole or any part of the sum for which he is bound or, being a surety—

(a) dies; or

(b) becomes a bankrupt or enters into any arrangement or composition with or for the benefit of his creditors; or

(c) departs from the Colony without leaving sufficient property therein to satisfy the whole amount for which he is bound; or

(d) for any other reason is, in the opinion of the Comptroller, unable or likely to be unable to satisfy the bond or other security if called upon,

the Comptroller may, if he thinks fit, require a new bond or other security to be executed.

Validation
of existing
bonds and
other
securities.

197. All bonds and other securities executed under the authority or in pursuance of any provision of the customs laws before the commencement of this Ordinance shall be valid and effectual according to the tenor thereof, notwithstanding anything contained in this Ordinance.

PART XI.— PREVENTION OF SMUGGLING.

198. If any aircraft or ship is found or discovered to have been within or over the Colony—

Penalty on persons found on board smuggling aircraft or ships.

(a) which has any secret or disguised place adapted for concealing goods or any device adapted for running goods; or

(b) which has on board or in any manner attached thereto, or which has had on board or in any manner attached thereto, or which is conveying or has conveyed in any manner any goods imported contrary to the customs laws or goods intended for exportation contrary to the customs laws; or

(c) from which any part of the contents of such aircraft or ship has been thrown overboard to prevent seizure; or

(d) on board which any goods have been staved or destroyed to prevent seizure,

then in every such case every person who is found or discovered to have been on board any such aircraft or ship shall incur a penalty of five hundred dollars, and all such goods shall be forfeited:

Provided that no person shall be liable under this section unless there shall be reasonable cause to believe that such person was concerned in or privy to the illegal act or thing proved to have been committed.

199. Every ship of less than two hundred and fifty tons burden on board which, or in respect of which any offence against section 198 has been committed shall be forfeited.

Smuggling ships under 250 tons forfeited.

200. (1) With regard to aircraft or any ship of not less than two hundred and fifty tons burden, on board or in respect of which any offence against section 198 has been committed, such aircraft or ship shall not be forfeited for such offence, but the following provisions shall apply, that is to say—

Penalty on aircraft and ships of 250 tons or more.

(a) the Comptroller shall have power, subject to appeal to the Governor, to fine any such aircraft or ship in any sum, not exceeding two hundred and fifty dollars, in any case where in his opinion a responsible officer (as hereinafter defined) of such aircraft or ship is implicated either actually or by neglect;

(b) for the purpose of enforcing such fine, the Comptroller shall have power to require the deposit in his hands, at the port or place where such aircraft or ship shall be, of such sum, not exceeding two hundred and fifty dollars, as he may think

right, pending the ultimate decision, and in default of payment of such deposit the Comptroller shall have power to withhold clearance and to detain the said aircraft or ship;

(c) if in any case the Comptroller considers that the fine of two hundred and fifty dollars aforesaid will not be an adequate penalty against any such aircraft or ship for the offence committed thereon, it shall be lawful for him to take proceedings for condemnation of the said aircraft or ship in a penalty not exceeding two thousand five hundred dollars, at the discretion of the Court. And for this purpose the Comptroller may, as to any aircraft or ship referred to in this section, require the deposit in his hands as aforesaid of a sum not exceeding two thousand five hundred dollars, to abide the decision of the Court, and in default of payment of such deposit the Comptroller, may withhold clearance and detain such aircraft or ship;

(d) no claim shall be made against the Comptroller for damages in respect of the payment of any deposit, or the detention of any aircraft or ship under this section.

(2) The expression "responsible officer" in this section includes the master, mates and engineers of any ship, and in the case of a ship carrying a passenger certificate, the purser or chief steward, and where the ship is manned by Asiatic seamen, the serang or other leading Asiatic officer, and, in the case of an aircraft, the pilot, navigator, chief steward or chief engineer. The expression "neglect" in this section includes cases where good unowned by any of the crew are discovered in a place or places which could not reasonably have been put or remained if the responsible officer or officers having supervision of such place or places had exercised proper care at the time of the loading of the aircraft or ship or subsequently.

Ship forfeited for offence during chase.

201. If any ship within the Colony does not bring to upon the proper signal made by any vessel or boat in Her Majesty's service or in the service of the customs, whereupon chase is given, and any person on board such ship during chase or before such ship brings to or upon bringing to throws overboard any part of her contents, or staves or destroys any part thereof to prevent seizure, such ship shall be forfeited.

Penalty for not bringing to.

202. If any aircraft or ship liable to seizure or examination under the customs laws does not bring to when required so to do and so remain for such period as the boarding officer shall require, the master of such aircraft or ship shall incur a penalty of five hundred dollars.

203. (1) If any person maliciously shoots at aircraft or ships in the service of the customs, or maliciously shoots at, maims or wounds any officer in the execution of his office or duty, or with violence commits any of the offences mentioned in subsection (4) of this section, every person so offending, and every person aiding, abetting or assisting therein shall be guilty of felony; and shall be liable on conviction thereof to penal servitude for any term not exceeding fifteen years.

Offences by
smugglers,
etc., against
officers.

(2) If any person engaged, or who has been engaged, in the commission of any offence against the customs laws is armed with firearms or other offensive weapons, or whether so armed or not, is disguised in any way, or being so armed or disguised is found with any goods liable to forfeiture under the customs laws, he shall be guilty of an offence, and on conviction thereof shall be liable to be imprisoned for any term not exceeding three years.

(3) If any person by any means procures or hires or deposes or authorises any other person to procure or hire any person to assist in any evasion of the customs laws, he shall on conviction be liable to imprisonment for any term not exceeding twelve months.

(4) If any person staves, breaks, or destroys any goods to prevent seizure thereof by an officer or other person authorised to seize the same, or rescues, or staves, breaks or destroys to prevent the securing thereof any goods seized by an officer or other person authorised to seize the same, or rescues any person apprehended for any offence under the customs laws, or prevents the apprehension of any such person or obstructs any officer going, remaining or returning from on board an aircraft or ship within the Colony, or in searching an aircraft or ship, or in searching a person liable to be searched under the customs laws, or in seizing any goods liable to forfeiture, or otherwise acting in the execution of his duty, or attempts or endeavours to commit, or aids, abets or assists in the commission of any of the offences mentioned in this subsection, he shall for each such offence incur a penalty of five hundred dollars.

(5) If any person, not being an officer, takes or assumes the name, designation, appearance or character of an officer for the purpose of thereby obtaining admission into any aircraft, ship, house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, he shall, in addition to any other punishment to which he may be liable for the offence, be liable, on conviction, to be imprisoned for any term not exceeding three months.

(6) In this section "violence" means any criminal force or harm to any person, or any criminal mischief to any property, or any threat or offer of such force, harm or mischief, or the carrying or use of deadly, dangerous or offensive weapons in such manner as is likely to cause terror to any person, or such conduct as is likely to cause in any person a reasonable apprehension of criminal force, harm or mischief to them or to their property.

Penalty for assembling to evade customs laws.

204. All persons to the number of three or more who shall assemble for the purpose of evading any of the provisions of the customs laws, or who having so assembled evade any such provisions, shall each be guilty of an offence, and shall each be liable on summary conviction to imprisonment for twelve months.

Penalty for signalling to smuggling aircraft or ship.

205. (1) No person shall make or cause to be made, or aid, or assist in making any signal in or on board or from any aircraft or ship, or on or from any part of the Colony for the purpose of giving notice to any person on board any smuggling aircraft or ship, whether any person so on board of such aircraft or ship be or be not within distance to notice any such signal; and if any person shall make or cause to be made, or aid or assist in making any such signal, he shall be liable on summary conviction to imprisonment for any term not exceeding twelve months.

(2) If any person is charged with having made or caused to be made, or for aiding or assisting in making any such signal as aforesaid, the burden of proof that such signal so charged as having been made with intent and for the purpose of giving such notice as aforesaid was not made with such intent and for such purpose shall be upon the defendant against whom such charge is made.

(3) Any person whatsoever may prevent any signal being made as aforesaid, and may go upon any lands for that purpose, without being liable to any indictment, suit or action for the same.

(4) For the purposes of this section any ship to which a signal is made as aforesaid and which changes its course or, if at anchor, weighs anchor, or from which any signal is made following any signal made from an aircraft or ship or any part of the Colony as aforesaid, shall for the purposes of this section be deemed to be a smuggling ship unless the contrary be proved.

206. Every person who cuts away, cuts adrift, removes, alters, defaces, sinks or destroys, or in any other way injures or conceals any aircraft, ship, buoy, anchor, chain, rope or mark in the charge of or used by any person for the prevention of smuggling, or in or for the use of the service of the customs shall incur a penalty of two hundred and fifty dollars.

Penalty for interfering with customs gear.

207. If any person, not being an officer or otherwise authorised by law, intermeddles with or takes up any spirits or any goods prohibited to be imported or exported being in packages found floating upon or sunk into the sea, such spirits or goods prohibited to be imported or exported shall be forfeited and every such person shall incur a penalty of one hundred dollars.

Inter-meddling with goods found floating.

208. All writs of assistance issued from the Supreme Court (which is hereby authorised and required to grant such writs upon application by the Comptroller) shall continue in force during the reign for which they were granted and for six months afterwards; and any officer having such writ of assistance may, by day or by night, enter into and search any house, shop, cellar, warehouse, room or other place, and in case of resistance break open doors, chests, trunks, and other packages, and seize and bring away any uncustomed or prohibited goods, or any books or documents relating thereto, and put and secure the same in a Queen's warehouse.

Writs of assistance.

209. If any officer has reasonable cause to suspect that any uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods, are harboured, kept or concealed in any house or other place in the Colony, and it shall be made so to appear by information on oath before any magistrate or justice of the peace in the Colony, it shall be lawful for such magistrate or justice of the peace by special warrant under his hand to authorise such officer to enter and search such house or other place by day or by night, and to seize and carry away any such uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods, as may be found therein; and it shall be lawful for such officer, in case of resistance, to break open any door, and to force and remove any other impediment or obstruction to such entry or seizure as aforesaid.

Search warrant.

210. Any officer may upon reasonable suspicion stop and examine any ship, aircraft or carriage within the Colony to ascertain whether any uncustomed or prohibited goods are

Officers may stop carriage, etc.

contained therein; and, if none shall be found, the officer shall not on account of such stoppage and examination be liable to any prosecution of action at law; and the person in charge of any such ship of aircraft and any person driving or conducting such carriage refusing to stop or allow such examination when required by any officer shall incur a penalty of five hundred dollars.

Officer may patrol freely.

211. Any officer, when on duty, may patrol upon and pass freely either on foot or otherwise, along and over and enter any part of the Colony other than a dwelling-house, and any such officer so proceeding shall not be liable to any criminal or civil proceedings for so doing.

Officer may moor or park patrol craft or carriage.

212. The officer in charge of any aircraft, ship or carriage employed for the prevention of smuggling, may take such aircraft, ship or carriage, to such place as he shall deem most convenient for that purpose, and keep any such aircraft, ship or carriage at such place and for such time as he shall deem necessary and proper; and such officer shall not be liable to any criminal or civil proceedings for so doing.

PART XII.—GENERAL.

General penalty.

213. Save as otherwise provided in section 214 any person who is convicted of any offence against the customs laws for which no specific penalty is provided shall incur a penalty of two hundred and fifty dollars.

Penalty in cases of forfeiture.

214. Where any aircraft, ship, carriage or goods become liable to forfeiture under the customs laws, any person who shall be knowingly concerned in the act or omission which renders the same liable to forfeiture shall be guilty of an offence, and shall incur the penalty provided by this Ordinance in respect of such offence, or, where no such penalty is provided, shall incur a penalty of five hundred dollars, or treble the value of any goods seized, at the election of the Comptroller; and any such person may be arrested and detained by any officer, and taken before a magistrate to be dealt with according to law:

Provided that no person shall be arrested whilst actually on board any aircraft or ship in the service of a foreign state or country.

Penalty for false declaration, etc.

215. Any person who, in any matter relating to the customs, or under the control or management of the Comptroller—

(a) makes and subscribes, or causes to be made and subscribed, any false declaration; or

(b) makes or signs or causes to be made or signed, any declaration, certificate or other instrument required to be verified by signature only, the same being false in any particular; or

(c) makes or signs any declaration made for the consideration of any officer on any application presented to him, the same being untrue in any particular; or

(d) when required by the customs laws to answer questions put to him by any officer, refuses to answer such questions or answers any such questions untruly; or

(e) counterfeits, falsifies, or wilfully uses when counterfeited or falsified, any document required by the customs laws, or by or under the directions of any officer, or any instrument used in the transaction of any business or matter relating to customs; or

(f) alters any document or instrument after the same has been officially issued; or

(g) counterfeits the seal, signature, initials or other mark of or used by any officer for the verification of any such document or instrument, or for the security of goods, or any other purpose in the conduct of business relating to the customs, or under the control or management of the Comptroller; or

(h) on any document or instrument required for the purpose of the customs laws counterfeits or imitates the seal, signature, initials or other mark of or made use of by any other person whatsoever, whether with or without the consent of such person,

shall incur a penalty of two thousand five hundred dollars.

216. Every person who—

(a) imports or brings or is concerned in importing or bringing into the Colony any prohibited goods, or any goods the importation of which is restricted, contrary to such prohibition or restriction, whether the same be unloaded or not; or

(b) unloads or assists or is otherwise concerned in unloading, any goods which are prohibited, or any goods which are restricted and imported contrary to such restriction; or

(c) knowingly harbours, keeps or conceals, or knowingly permits or suffers or causes or procures to be harboured, kept or concealed, any prohibited, restricted or uncustomed goods; or

Penalty for evading customs laws regarding imported or exported goods.

(d) knowingly acquires possession of or is in any way knowingly concerned in carrying, removing, depositing, concealing, or in any manner dealing with any goods with intent to defraud the revenue of any duties thereon, or to evade any prohibition or restriction of or applicable to such goods; or

(e) is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any import or export duties of customs, or of the laws, and restrictions of the customs relating to the importation, unloading, warehousing, delivery, removal, loading and exportation of goods;

shall for each such offence incur a penalty of treble the value of the goods or five hundred dollars at the election of the Comptroller; and all goods in respect of which any such offence shall be committed shall be forfeited.

Penalty in relation to concealed goods, etc.

217. If any person imports or exports, or causes to be imported or exported, or attempts to import or export any goods concealed in any way, or packed in any package or parcel (whether there be any other goods in such package or parcel or not) in a manner calculated to deceive the officers of customs, or any package containing goods not corresponding with the entry thereof, such package and the goods therein shall be forfeited, and such person shall incur a penalty of five hundred dollars, or treble the value of the goods contained in such package, at the election of the Comptroller.

Power of Comptroller to purchase goods in certain cases.

218. (1) Notwithstanding the provisions of section 217, if, upon the examination of any imported goods, which are chargeable with duty upon the value thereof, it appears to the Comptroller that the value of such goods as declared by the importer and according to which duty has been or is sought to be paid is not the true value thereof, it shall be lawful for the Comptroller to detain the same, in which case he shall give notice in writing to the importer of the detention of such goods, and of the value thereof as estimated by him, either by delivering such notice personally, or by transmitting the same by post to such importer addressed to him at his place of abode or business.

(2) The Comptroller shall, within fifteen days after the detention of such goods, determine either that the goods are or may be correctly entered according to the value declared by the importer and permit the same to be delivered, or to retain the same for the public use of the Colony, in which latter case he shall cause the value at which the goods were declared by the importer, together with an addition of five *per centum*, and the duties already paid to be paid to the importer in full

satisfaction for such goods; or he may permit such person, on his application for that purpose, to enter the goods according to such value and on such terms as he may direct.

(3) Such goods, if retained, shall be disposed of for the benefit of the Colony, and if the proceeds arising therefrom, in case of sale, exceed the sum so paid, and all charges incurred by the Colony, such surplus shall be disposed of as the Governor may direct.

219. If any officer shall demand or accept any fee, perquisite or reward whether pecuniary or otherwise, directly or indirectly, from any person on account of anything done or to be done by him, or omitted to be done by him, in or in any way relating to his office or employment, except such as he shall be permitted to demand or receive with the approval of the Governor or Comptroller, such officer so offending shall, on proof thereof to the satisfaction of the Governor, be dismissed from his office; and if any person shall give, offer or promise to give any such fee, perquisite or reward, such person shall for every offence incur a penalty of five hundred dollars.

Officer taking unauthorised fees, etc.

220. If any officer makes any collusive seizure, or delivers up, or makes any agreement to deliver up or not to seize any aircraft, ship, carriage or goods liable to forfeiture, or demands or takes any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, or conspires or connives with any person to commit an offence against the customs laws for the purpose of seizing any aircraft, ship, carriage or goods, and obtaining any reward for such seizure or otherwise, every such officer shall incur a penalty of two thousand five hundred dollars and be rendered incapable of holding any office under the Government of the Colony, and every person who gives or offers or gives or promises to give or procures to be given, any bribe, recompense or reward to, or shall make any collusive agreement with any such officer to induce him in any way to neglect his duty, or to do, conceal or connive at any act whereby any provisions of the customs laws may be evaded, shall incur a penalty of two thousand five hundred dollars.

Collusive seizure, bribery, etc.

221. If any person offers for sale any goods under pretence that the same are prohibited, or have been unloaded and removed without payment of duties, all such goods (although not prohibited or liable to any duties) shall be forfeited.

Offering goods for sale under pretence that they are smuggled.

General provisions as to forfeiture.

222. Subject to the provisions of sections 199 and 200, all aircraft, ships and carriages, together with all animals and things made use of in the importation, attempted importation, landing, removal, conveyance, exportation or attempted exportation of any uncustomed, prohibited or restricted goods, or any goods liable to forfeiture under the customs laws shall be forfeited; and all aircraft, ships, carriages and goods together with all animals and things liable to forfeiture, and all persons liable to be detained for any offence under the customs laws or under any law whereby officers are authorised to make seizures or detentions, shall or may be seized or detained in any place by any person duly employed for the prevention of smuggling, or by any person having authority from the Comptroller to seize or detain the same, and all aircraft, ships, carriages, and goods, together with all animals and things so seized, shall forthwith be delivered into the care of the Comptroller; and the forfeiture of any aircraft, ship, carriage, animal or thing shall be deemed to include the tackle, apparel and furniture thereof, and the forfeiture of any goods shall be deemed to include the package in which the same are found and all the contents thereof.

Procedure on seizure.

223. (1) Where any seizure is made of any goods forfeited under the provisions of the customs laws or any law enabling officers to make seizures, and the goods seized are not in the possession of the offender, master or person in charge of the vessel, aircraft or vehicle, or owner of the goods, or the seizure has not been made in the presence of the offender, master or owner as aforesaid, the seizing officer shall give notice in writing to the master or owner as aforesaid, if known to him by delivering the notice to him personally, or by sending such notice by post to his usual place of abode, or his business premises, if known.

(2) All seizures lawfully made under the customs laws or any other law shall be deemed to be taken and condemned and may be sold or otherwise disposed of in such manner as the Comptroller may direct, unless the person from whom the seizure has been made, or the master or owner as aforesaid or some person by them duly authorised, gives notice to the Comptroller within one calendar month from the date of the seizure that he claims the goods, whereupon proceedings shall be taken for the forfeiture and condemnation thereof:

Provided that animals or perishable goods may be sold forthwith by public auction and the proceeds of such sale retained to abide the result of any claim which may be lawfully made.

(3) Where any proceedings are taken for forfeiture and condemnation, the court may, except in the case of goods subject to any prohibition or restriction, order delivery of the thing seized to the claimant on security being given for the payment to the Comptroller of the value thereof in case of condemnation.

224. All seizures whatsoever which have been made and condemned under the customs laws, or any other Ordinance by which seizures are authorised to be made by officers, shall be disposed of in such manner as the Comptroller may direct. Disposal of seizure.

225. Where a penalty is prescribed for the commission of an offence under the customs laws, such offence shall be punishable by a penalty not exceeding the penalty so prescribed: Limit of penalty.

Provided that where by reason of the commission of any offence the payment of any customs duty has or might have been evaded the penalty imposed shall, unless the court for special reasons thinks fit to order otherwise, and without prejudice to the power of the court to impose a greater penalty, be not less than treble the amount of duty payable.

226. When any seizure has been made, or any fine or penalty incurred or inflicted, or any person committed to prison for any offence against the customs laws, the Governor may direct restoration of such seizure whether condemnation has taken place or not, or waive or compound proceedings or mitigate or remit such fine or penalty, or release such person from confinement either before or after conviction on any terms and conditions, as he shall see fit. Governor may restore seizure, etc.

227. Subject to the approval of the Governor (which approval may be signified by general directions to the Comptroller) and notwithstanding anything contained in section 225, the Comptroller may mitigate or remit any penalty or restore anything seized under the customs laws at any time prior to the commencement of proceedings in any court against any person for an offence against the customs laws or for the condemnation of any seizure. Comptroller may mitigate penalty.

228. The Comptroller may, with the approval of the Governor, reward any person who informs him of any offence against the customs laws or assists in the recovery of any fine or penalty: Rewards.

Provided that such approval need not be obtained for a reward not exceeding fifty dollars.

Steamship
agents.

229. Where under the customs laws any special procedure is prescribed in regard to steamships, and where the owner of any steamship is not resident in the Colony, it shall be the duty of the master or owner of such steamship to appoint an agent in the Colony for the purpose of performing any act which may under the customs laws be performed by the agent of the master or owner of a steamship; and if the master or owner of any steamship shall fail to appoint an agent as aforesaid, and until such agent be appointed or if such agent shall not give security when so required to the satisfaction of the Comptroller for the due observance of the customs laws, then such steamship shall be subject to the requirements of the customs laws applicable to ships other than steamships, and on failure or omission to perform any such requirement, the owner or master shall be liable in respect of such failure or omission to all penalties that might be imposed upon them or either of them under the customs laws if such ship were not a steamship.

Form of
document.

230. Every document submitted to the Comptroller or his officers for the purposes of the customs laws shall be in such form as may be prescribed, if any, and shall contain the particulars required by such form or indicated therein.

Production
of documents.

231. (1) The importer, exporter, or any person concerned in the importation or exportation of any goods shall, on the request of any officer made at any time within three years of the date of importation or exportation, as the case may be, or of the date of delivery to the proper officer of an entry for such goods, if the same have been entered, produce for the inspection of such officer the invoices, books of account and any other documents of whatever nature relating to such goods which the officer shall require and shall answer such questions and make and subscribe such declarations regarding the weight, measure, strength, value, cost, selling price, origin and destination of such goods, and the name of the place whence or where any imported goods were consigned or transferred from one aircraft or ship to another, as shall be put to him by the officer, and shall produce such evidence as the officer may consider necessary in support of any information so furnished; and if the importer or exporter or other person concerned as aforesaid shall without reasonable cause neglect or refuse to carry out any of the provisions of this section, he shall incur a penalty of five hundred dollars, and the Comptroller may, on such neglect or refusal, refuse entry or delivery or prevent shipment if the goods have not been entered or delivered or shipped or may allow entry, delivery or shipment upon such terms and conditions, and upon deposit of such sum, pending the

production of the proper documents and declarations, as he shall see fit to impose or require.

(2) The deposit made in accordance with subsection (1) of this section shall be forfeited unless within three months of the time of deposit, or such further period as the Comptroller may allow, the person making the deposit shall produce the required documents or declarations to the Comptroller.

232. Where any person is required to submit any report, entry, declaration, or other form for the purpose of the customs laws, the Comptroller may require such person to submit as many copies thereof as he may deem necessary; and where the Comptroller shall require invoices or certificates of origin, or both to be produced for any goods imported or exported, he may require such invoices or certificates of origin, or both, to be submitted in duplicate and may retain the duplicates, or, if such invoices or certificates of origin, or both, are not submitted in duplicate, he may retain the originals.

Copies of documents to be submitted, if required.

233. Where any document required for the purposes of the customs laws contains any words not in the English language, the person required to produce such document shall produce therewith a correct translation thereof in English.

Translation.

234. Any officer may on the entry of any goods, or at any time afterwards, take samples of such goods for such purpose as the Comptroller may deem necessary, and such samples shall be disposed of and accounted for in such manner as the Comptroller may direct.

Samples.

235. All goods subject to the customs laws shall be liable to such examination as the Comptroller may direct and the unloading, loading and removal of goods and bringing them to the proper place for examination and weighing, putting them into scales, opening, unpacking, repacking, bulking, sorting, lotting, marking and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until delivered or put on board an exporting aircraft or ship, shall be performed by or at the expense of the owner of such goods; and the owner shall unpack, sort, pile or otherwise prepare any goods either before or after entry thereof in such manner as the proper officer shall require to enable him to examine or take account of the same.

Examination and handling of goods.

Repacking:
sampling of
goods by
owner.

236. The Comptroller may direct what goods may be skipped in a customs area or warehouse, or bulked, sorted, lotted, packed and repacked there, and the manner thereof, and direct in what manner and subject to what conditions the owner of any goods may take samples thereof:

Provided that no goods may in any such building or place be repacked into packages of a size in which the same are prohibited to be imported or exported, unless express provision therefor is made by law.

Remission
of duty on
goods lost,
destroyed or
abandoned.

237. If any goods are lost or destroyed by unavoidable accident before the same have been delivered out of the care of any officer, either on board an aircraft or ship, or in removing, loading, unloading, or receiving into a customs area or warehouse, or in the customs area or warehouse, or in course of delivery therefrom, the Comptroller, if satisfied that such goods have not been and will not be consumed in the Colony, may remit or return the duties due or paid thereon, and any goods which may be abandoned by the owner thereof as not worth the duty while in the charge of any officer, may be destroyed or otherwise disposed of as the Comptroller shall direct at the cost and charges of such owner, and the Comptroller may thereupon remit or return the duties due or paid thereon.

Drawback on
goods lost.

238. Where it is proved to the satisfaction of the Comptroller that any goods after being duly put on board an aircraft or ship for exportation or use as stores have, either before or after exportation, been destroyed by accident on board such aircraft or ship, any drawback or allowance payable on the goods shall be payable in the same manner as if the goods have been actually exported or used as stores.

Drawback on
goods
abandoned.

239. Where it is proved to the satisfaction of the Comptroller that any goods after being duly put on board an aircraft or ship for exportation or use as stores have been materially damaged on board such aircraft or ship, any drawback or allowance payable in respect of the goods shall, if they are with the consent of the Comptroller discharged in the Colony and abandoned to the Government, be payable as if the goods had been actually exported or used as stores.

Modification
of
declaration.

240. The Comptroller may modify the form of declaration required under section 48 in such manner as he may think necessary for adapting it to the provisions of sections 238 and 239.

241. (1) Whenever any person makes application to any officer to transact any business on behalf of any other person, such officer may require the person so applying to produce a written authority from the person on whose behalf such application is made, and in default of the production of such authority may refuse to transact such business; and any document required by the customs laws to be signed by any particular person, if signed by any person authorised as aforesaid on behalf of the person required to sign the same, shall be deemed for all purposes to be signed by the person required to sign the same:

Authority to be produced by person acting for another.

Provided that the Comptroller may in his discretion refuse to allow any such application as aforesaid.

(2) It shall be lawful for the Governor in Council to make regulations for the licensing of persons to transact business with the customs on behalf of others.

242. Where any document or declaration is required by the customs laws to be signed in the presence of the Comptroller, or any particular officer, if such document or declaration is signed in the presence of a witness whose signature is known to and who is approved by the Comptroller or the officer who receives the same, then in such case such document or declaration shall be as valid as if it had been signed in the presence of the Comptroller or the officer in whose presence it is required to be signed.

Witnessing of signatures.

243. Where under the customs laws the master or agent of any aircraft or ship is required to answer questions put to him by the Comptroller or any officer, and such aircraft or ship shall be within the Colony and shall not have left her final position, anchorage or berth preparatory to leaving the Colony it shall be lawful for the Comptroller or such officer to require the master to attend before him at the office of the Comptroller or such officer, and in such case the requirements of the customs laws shall not be deemed to have been fulfilled unless the master shall so attend when so required:

Master to attend before Comptroller if so required.

Provided that it shall be lawful for the master with the consent of the Comptroller or such officer, to depute a senior officer of such aircraft or ship to attend for the purpose of answering such questions, and in such case, any reply made to any question put to such senior officer by the Comptroller or such officer as aforesaid shall for the purposes of section 215 be deemed to have been made by the person required to answer such questions.

Time of importation, etc., defined.

244. (1) If for any purpose of the customs laws it becomes necessary to determine the precise time at which an importation of any goods shall be deemed to have had effect, such time shall be deemed to be the time at which the aircraft or ship importing such goods actually arrived in the Colony.

(2) If any question arises upon the arrival of any aircraft or ship at any port or place in the Colony in respect of any charge or allowance for such aircraft or ship, exclusive of cargo, the time of such arrival shall be deemed to be the time at which such aircraft or ship shall first be boarded by any person other than the pilot in the employment of the Government at such port or place.

(3) The time of exportation of any goods shall be deemed to be the time when the same are put on board the exporting aircraft or ship, except in the case of goods prohibited to be exported, with reference to which the time of exportation shall be deemed to be the actual time at which the aircraft or ship departed from her final position, anchorage or berth within the Colony.

(4) Notwithstanding anything in this section hereinbefore contained in the case of goods imported or exported overland or by inland waters, the time of importation or exportation, as the case may be, shall be deemed to be the time at which such goods shall pass across the boundaries of the Colony.

Special packages and coverings deemed goods.

245. All packages and coverings in which goods are imported or exported and which in the opinion of the Comptroller—

(a) are not the usual or proper packages or coverings for such goods; or

(b) are designed for separate use, other than as packages or coverings for the same or similar goods, subsequent to importation or exportation, as the case may be;

shall for all purposes of the customs laws be deemed to be separate articles except in cases where a contrary provision shall be made.

Power of arrest.

246. In addition to any other power of arrest or detention conferred by the customs laws, any officer may arrest and detain any person whom he finds committing an offence against the customs laws, and take him before a magistrate to be dealt with according to law.

Arrest after escape.

247. If any person liable to arrest under the customs laws escapes from any officer attempting to arrest him, or if any officer is for any reason whatever unable or fails to arrest any

such person, such person may afterwards be arrested and detained by any officer at any place in the Colony within seven years from the time such offence was committed, and dealt with as aforesaid, as if he had been arrested at the time of committing such offence.

248. The Auctioneer's Ordinance shall not apply to sales under the customs laws when conducted by an officer, which officer is hereby authorised to conduct such sales.

Sales under the customs laws.
Cap. 349.

249. When the duty on any goods sold at any customs sale shall be chargeable *ad valorem*, the value for duty for such goods shall be the price realized at the sale, or the value appraised by the proper officer, whichever is the greater.

Value of articles sold by auction.

250. Any person requiring a receipt for duties payable under the customs laws or for any other moneys which are brought to account in accordance with the directions of the Comptroller on a bill of entry may have the same upon his furnishing the proper officer with an additional copy of the bill of entry; and such additional copy of the bill of entry, after having been compared with the original entry and signed by the proper officer, shall be delivered as a receipt to the person requiring it.

Receipts for duties and other payments made on bills of entry.

PART XIII.—LEGAL PROCEEDINGS.

251. Subject to the express provisions of the customs laws, any offences under the customs laws may be prosecuted, and any penalty or forfeiture imposed by the customs laws may be sued for, prosecuted and recovered summarily, and all rents, charges, expenses and duties, and all other sums of money whatsoever payable under the customs laws may be recovered and enforced in a summary manner before a magistrate on the complaint of any officer.

Prosecutions for customs offences.

252. Proceedings under the customs laws may be commenced at any time within seven years after the date of the offence.

Proceedings to be taken within 7 years.

253. Where any court has imposed a penalty for an offence against the customs laws, and such penalty is not paid, the court may, notwithstanding anything contained in any other law, order the defendant who is convicted of such offence, in default of payment of the penalty adjudged to be paid, to be imprisoned for any term not exceeding six months, where the penalty does not exceed five hundred dollars, or twelve months where the penalty exceeds five hundred dollars.

Alternative prison sentence.

Imprisonment for second offence.

254. Where a penalty of five hundred dollars or upwards has been incurred under the customs laws, and the defendant has previously been convicted for an offence against the customs laws, or has previously incurred a pecuniary penalty or forfeiture under the customs laws which has been enforced in any court, the court may, if it thinks fit, in lieu of ordering payment of a pecuniary penalty, order the defendant to be imprisoned for any period not exceeding one year.

Limitation as to pleading.

255. The fact that any duties of customs have been secured by bond or otherwise shall not be pleaded or made use of in answer to or in stay of any proceeding under the customs laws.

Place of offence.

256. Every offence under the customs laws shall be deemed to have been committed and every cause of complaint to have arisen either in the place in which it actually was committed or arose, or in any place on land where the offender or person prosecuted may be or be brought.

Officer may prosecute.

257. Any officer may prosecute and conduct any information or other proceeding under the customs laws in respect of any offence or penalty.

Costs.

258. In all proceedings under the customs laws the same rules as to costs shall be observed as in proceedings between private persons.

Claims to seized goods to be made in name of owner.

259. (1) No claim or appearance shall be entered to any information filed or exhibited for the forfeiture of any animal, carriage, aircraft, ship or goods seized for any cause of forfeiture in any court unless such claim or appearance be made by or in the real name of the owner thereof, describing his place of residence and occupation; and if such claimant shall reside in the Colony, oath shall be made by him before the court before which such information shall be exhibited, that the said animal, carriage, aircraft, ship or goods were his property at the time of seizure; but if such person shall reside outside of the Colony, then oath shall be made by the attorney by whom such claim or appearance shall be entered that he has full authority from such claimant to make or enter the same, and that to the best of his knowledge and belief the same were at the time of seizure, the *bona fide* property of the claimant; and on failure of making such proof of ownership such animal, carriage, aircraft, ship or goods shall be condemned, as if no claim or appearance had been made; and, if such animal, carriage, aircraft, ship or goods shall at the time of the seizure thereof be the *bona fide* property of any number of owners exceeding five, it shall not be necessary for

more than two of them to enter such claim or appearance on behalf of themselves and their co-owners, or to make such oath on behalf of themselves and their co-owners; and if such animal, carriage, aircraft, ship or goods shall be at the time of seizure the property of a company, such claim and appearance may be entered and oath made by the secretary or a director of such company.

(2) For the purpose of this section a company means a limited company registered in the Colony under the provisions of the Companies Ordinance, but does not include any company or association of persons calling themselves a company not so registered.

Cap. 328.

260. In case any information or suit is commenced or brought to trial on account of the seizure of any animal, carriage, aircraft, ship or goods, or pursuant to any act done by any officer in the execution or intended execution of his duty under the customs laws, and such information or suit be dismissed, and it appears to the court before whom the same shall have been tried that there was probable cause for such seizure or act the court shall certify on the record that there was such probable cause, and in such case the person who made such seizure or performed such act shall not be liable to any action, indictment or other suit or prosecution on account of such seizure or act; and a copy of such certificate verified by the signature of the officer of the court, shall at the request of the officer concerned be given to him, and the same shall for all purposes be sufficient evidence of such certificate; and in case any action, indictment or other suit or prosecution shall be commenced and brought to trial against any person on account of any seizure or act aforesaid (whether any information be brought to trial in respect of the same or not, or, having been brought to trial, the court shall not have certified that there was a probable cause for such seizure or act), wherein a verdict shall be given against the defendant, if the court shall be satisfied that there was probable cause for such seizure or act, then the plaintiff shall recover any things seized or the value thereof without costs of suit, but no conviction shall be recorded against the defendant.

Certificate of probable cause of seizure.

PART XIV.—PROOF IN PROCEEDINGS.

261. In any prosecution under the customs laws, the proof that the proper duties have been paid in respect of any goods, or that the same have been lawfully imported or exported, or lawfully put into or out of any aircraft or ship, or lawfully transferred from one aircraft or ship to another aircraft or ship shall lie on the defendant.

Onus of proof on defendant in certain cases.

Customs.

The averment that the Comptroller has elected that any particular penalty should be sued for or recovered, or that any goods thrown overboard, staved or destroyed were thrown overboard, staved or destroyed to prevent seizure, or that any person is an officer, or that any person was employed for the prevention of smuggling, or that the offence was committed, or that any act was done within the limits of any port, or in the waters of the Colony, or over the Colony, or where the offence is committed in any port or place in the Colony, the naming of such port or place in any information or proceedings, shall be deemed sufficient, unless the defendant in any such case shall prove the contrary.

Evidence of officers.

263. If upon any trial a question shall arise whether any person is an officer, his own evidence thereof shall be deemed sufficient, and every such officer shall be deemed a competent witness upon the trial of any suit or information on account of any seizure or penalty, notwithstanding such officer may be entitled to any reward upon the conviction of the party charged in such suit or information.

Valuation of goods for penalty.

264. (1) In all cases where any penalty the amount of which is to be determined by the value of any goods is sued for under the customs laws, such value shall, as regards proceedings in any court, be estimated and taken according to the rate and price for which goods of the like kind but of the best quality upon which the duties of customs shall have been paid were sold at or about the time of the offence, or according to the rate and price for which the like kind of goods were sold in bond at or about the time of the offence with the duties due thereon added to such rate or price in bond.

(2) A certificate under the hand of the proper officer of the value of such goods shall be accepted by the court as *prima facie* evidence of the value thereof.

Copies of documents valid.

265. In case any book or document required by the customs laws be required to be used as evidence in any court as to the transactions to which it refers, copies thereof certified by an officer shall be admissible for that purpose without production of the original; and certificates and copies of official documents purporting to be certified under the hand and seal or stamp of office of any of the principal officers of Customs and Excise in the United Kingdom, or of any Comptroller of colonial revenue in any British possession, or of any British Consul or Vice-Consul in a foreign country shall be received as *prima facie* evidence.

266. (1) If upon the trial of any issue touching any seizure, penalty or forfeiture, or other proceedings under the customs laws or incident thereto, it may be necessary to give proof of any order issued by the Governor, Comptroller or any person in the employment of the Government, the order, or any letter or instructions referring thereto, shall be admitted and taken as sufficient evidence of such order, if any such document purports to be signed by any such functionary, or shall appear to have been officially printed or issued, unless the contrary be proved.

Proof of order of Governor, etc., or of certificate of Government chemist.

(2) In any proceedings under the customs laws the production of a certificate purporting to be signed by a Government chemist shall be sufficient evidence of all matters therein stated unless the contrary be proved.

267. Condemnation by any court under the customs laws may be proved in any court, or before any competent tribunal, by the production of a certificate of such condemnation purporting to be signed by the officer of such court.

Certificate of condemnation.

PART XV.—MISCELLANEOUS.

268. The Comptroller may permit the entry, unloading, removal and loading of goods, and the report and clearance of aircraft and ships in such form and manner as he may direct to meet the exigencies of any case to which the customs laws may not be conveniently applicable.

Discretionary power to Comptroller in special circumstances.

269. Notwithstanding any other provisions of this Ordinance, the Comptroller may, in any case he deems proper and in substitution for any proceedings in a court of summary jurisdiction, accept on behalf of the Crown a sum of money by way of compensation from any person reasonably suspected of a contravention of the Ordinance or any regulations made thereunder:

Power to accept compensation for offences.

Provided that such compensation shall be accepted only where the person reasonably suspected of such contravention has expressed his willingness in the form prescribed by the Comptroller that the contravention as aforesaid shall be so dealt with.

270. Where in any Order in Council made applicable to the Colony in accordance with the provisions of the Air Navigation Acts, 1920 and 1936, or any amending Act, or in any regulations made under any such Order in Council, any provision shall be made contrary to the customs laws such provision shall have effect to the exclusion of the corresponding provision contained in the said laws.

Effect of Air Navigation Orders in Council.

Com-
missioned air-
craft or
ships.

271. The captain or other officer having charge of any aircraft or ship having commission from Her Majesty or from any foreign State, having on board any goods laden at any port or place outside the Colony shall, on arrival at any port or place in the Colony, and before any part of such goods be taken out of such aircraft or ship, or when called upon so to do by any officer, deliver an account in writing under his hand to the best of his knowledge of the quality and quantity of every package or parcel of such goods, and of the marks and numbers thereon, and of the names of the respective consignors and consignees of the same, and shall make and subscribe a declaration at the foot of such account declaring to the truth thereof, and shall also truly answer to the Comptroller or other proper officer such questions concerning such goods as shall be required of him and on failure thereof such captain or other officer shall incur a penalty of five hundred dollars; and all such aircraft and ships shall be liable to such searches as merchant aircraft and ships are liable to, and officers may freely enter and go on board all such aircraft and ships, and bring from thence on shore into the Queen's warehouse any goods found on board any such aircraft or ship as aforesaid, subject nevertheless to such regulations in respect to aircraft or ships of war belonging to Her Majesty as shall from time to time be directed in that respect by the Governor in Council.

Comp-
troller may
prescribe
forms.

272. Subject to the provisions of this Ordinance and any regulations made thereunder, the Comptroller may from time to time prescribe forms required to be used for the purposes of the customs laws and any such forms so prescribed shall be published in the Gazette one month before such forms shall be required to be used.

Power to
make
regulations.

273. The Governor in Council may make regulations for the further, better or more convenient effectuation of any of the provisions or purposes of the customs laws, and may, in such regulations, prescribe fees, rents or charges to be paid in respect of any matter therein referred to.

Existing
ports,
warehouses,
etc., to
continue.

274. All ports, warehouses, sufferance wharves and boarding stations, approved as such at the commencement of this Ordinance, shall continue to be ports, warehouses, sufferance wharves and boarding stations, and all duly appointed wharves shall be deemed to be approved places of loading and unloading until the appointment thereof is revoked or varied under this Ordinance.

FIRST SCHEDULE.

s.7.

PART I.

(As substituted by section 4 (1) of the Customs Duties Ordinance, Cap. 310.)

GENERAL PROVISIONS.

1. Part I of this schedule embodies a classification of goods for import and goods for export for both tariff and statistical purposes.

2. The General Notes at the beginning of Sections and Chapters in Part I of this schedule shall be deemed part of the tariff.

3. The following abbreviations wherever they appear in this schedule shall have the meanings hereunder assigned to them—

<i>Abbreviation</i>	<i>Meaning</i>
No.	Number
Pr.	Pair
Doz.	Dozen
Doz. Pr.	Dozen Pairs
Doz. Pk.	Dozen packs of 53 cards
Gr.	Gross
Gr. Box	Gross Boxes (matches)
100 I. Uts.	100 International Units
L. Ft.	Linear Foot
Sq. Ft.	Square Foot
Cu. Ft.	Cubic Foot
L. Yd.	Linear Yard
Sq. Yd.	Square Yard
B. Ft.	Board Foot (12 in. by 12 in. by 1 in.)
Std. L. Ft.	Linear Foot of 1 $\frac{3}{8}$ in. standard width
Sup. Ft.	Superficial Foot
Oz.	Ounce (avoirdupois)
Lb.	Pound (avoirdupois)
Cwt.	Hundredweight (112 lb. avoirdupois)
Ton	Ton (of 2,240 lbs.)
Gr. Ton.	Gross Tonnage
Oz. T....	Ounce (Troy)
L. Oz....	Liquid Ounce
L. Gal.	Gallon (Liquid—Imperial)
P. Gal.	Gallon (Proof)
Bch.	Bunch
Ct.	Carat
Cnt.	Count
Brl.	Barrel (of 35 gallons Imperial)
k.w.	Kilowatt
n.e.s.	Not elsewhere specified or included.

4. The Comptroller may, for the purpose of applying Part I of this schedule, assimilate goods not specified therein by name, to the goods which appear to him most closely to resemble the same in character.

5. The "Preferential Tariff" shall apply to those countries listed in Part II of this schedule.

6. When the unit for classification is shown as "value", this shall mean the c.i.f. value, or f.o.b. value as the case may be.

7. The c.i.f. value or f.o.b. value shall be stated on the appropriate Customs entry forms for statistical purposes whether or not it is specifically required for classification purposes.

8. The item number, description, unit number, quantity, weight, value, country of origin, and code number shall be shown on all entries.

GOVERNMENT OF BRITISH GUAINA.

TRADE CLASSIFICATION LIST AND TARIFF (1952).

Item No. of commodity.	Description	Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
SECTION 0—FOOD.							
DIVISION 00—LIVE ANIMALS.							
GROUP 001—LIVE ANIMALS, CHIEFLY FOR FOOD (a).							
001-01	Bovine cattle, including buffaloes—	No.	01	—	—	Free	Free
001-01.1	Bulls and bull calves for rearing and breeding ...	No.	01	—	—	Free	Free
001-01.2	Cows and heifers and heifer calves for rearing and breeding ...	No.	01	—	—	Free	\$5 per head
001-01.3	Calves under 6 months of age for slaughter ...	No.	01	—	—	Free	\$5 per head
001-01.4	Others, for slaughter ...	No.	01	—	—	Free	Free
001-02	Sheep and lambs—	No.	01	—	—	Free	Free
001-02.1	Rams and ram lambs for rearing and breeding ...	No.	01	—	—	Free	Free
001-02.2	Ewes and ewe lambs for rearing and breeding ...	No.	01	—	—	Free	Free
001-02.3	Others, for slaughter ...	No.	01	—	—	Free	50c. per head
001-03	Swine—	No.	01	—	—	Free	Free
001-03.1	Boars and young boars for rearing and breeding ...	No.	01	—	—	Free	Free
001-03.2	Sows and young sows for rearing and breeding ...	No.	01	—	—	Free	Free
001-03.3	Others, for slaughter ...	No.	01	—	—	Free	50c. per head
001-04	Poultry—	No.	01	—	—	Free	Free
001-04.1	Cocks for breeding ...	No.	01	—	—	Free	Free
001-04.2	Hens and pullets for rearing and breeding ...	No.	01	—	—	Free	Free
001-04.3	Baby chicks for rearing ...	No.	01	—	—	Free	Free
001-04.4	Others, for slaughter ...	No.	01	—	—	20%	36%
001-05	Goats—	No.	01	—	—	Free	Free
001-05.1	Ram goats and ram kids for rearing and breeding ...	No.	01	—	—	Free	Free
001-05.2	Ewe goats and ewe kids for rearing and breeding ...	No.	01	—	—	Free	Free
001-05.3	Other goats for slaughter ...	No.	01	—	—	Free	50c. per head
001-09	Other live animals, n.e.s. chiefly for food (incl. turtles) ...	No.	01	—	—	20%	36%

(a) See also Group 921.

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	Gene. tariff.
DIVISION 01—MEAT & MEAT PREPARATIONS.							
GROUP 011.—MEAT: FRESH, CHILLED OR FROZEN.							
011-01	Meat of bovine cattle (beef or veal)	Lb.	04	—	—	\$4 per 100 lb.	\$6 per 100 lb.
011-02	Meat of sheep or lambs (mutton lamb)	Lb.	04	—	—	\$4 per 100 lb.	\$6 per 100 lb.
011-03	Meat of swine (pork)	Lb.	04	—	—	\$4 per 100 lb.	\$6 per 100 lb.
011-04	Poultry, killed or dressed	Lb.	04	—	—	\$4 per 100 lb.	\$6 per 100 lb.
011-09	Fresh, chilled or frozen meat not included in items 011—01 through 011—04 (including edible offals, horsemeat and game)	Lb.	04	—	—	\$4 per 100 lb.	\$6 per 100 lb.
GROUP 012.—MEAT: DRIED, SALTED OR SMOKED, NOT CANNED (NOT IN TINS).							
012-01	Bacon, ham and salted pork—	Lb.	04	—	—	\$5.50 per 100 lb.	\$8.10 per 100 lb.
012-01.1	Bacon	Lb.	04	—	—	\$5.50 per 100 lb.	\$8.10 per 100 lb.
012-01.2	Ham	Lb.	04	—	—	50c. per 100 lb.	\$1.50 per 100 lb.
012-01.3	Pork, pickled in brine	Lb.	04	—	—	50c. per 100 lb.	\$1.50 per 100 lb.
012-01.4	Pork, dry salted	Lb.	04	—	—	50c. per 100 lb.	\$1.50 per 100 lb.
012-02	Smoked, dried or salted beef and veal—	Lb.	04	—	—	50c. per 100 lb.	\$1.50 per 100 lb.
012-02.1	Salted (pickled in brine) beef and veal	Lb.	04	—	—	50c. per 100 lb.	\$1.50 per 100 lb.
012-02.2	Smoked or dried beef and veal (tassajo, etc.)	Lb.	04	—	—	50c. per 100 lb.	\$1.50 per 100 lb.
012-03	Smoked, dried or salted meats not included in items 012—01 and 012—02	Lb.	04	—	—	50c. per 100 lb.	\$1.50 per 100 lb.
GROUP 013.—MEAT CANNED AND MEAT PREPARATIONS, CANNED AND NOT CANNED.							
013-01	Sausages of all kinds not in airtight containers	Lb.	04	—	—	\$5 per 100 lb.	\$7.60 per 100 lb.
013-02	Meat and meat preparations in airtight containers—	Lb.	04	—	—	6%	12%
013-02.1	Hams	Lb.	04	—	—	6%	12%
013-02.2	Sausages	Lb.	04	—	—	6%	12%
013-02.3	Other kinds (incl. meat pastes, etc.) n.e.s.	Lb.	04	—	—	6%	12%
013-09	Meat extracts and preparations of meat n.e.s. (including natural sausage casings)	Lb.	04	—	—	6%	12%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
	DIVISION 02.—DAIRY PRODUCTS, EGGS AND HONEY.						
	GROUP 021.—MILK AND CREAM: FRESH OR SOUR.						
021-01	Milk and cream (including butter-milk, skim milk, sour milk, sour cream and whey), fresh	Lb.	04	—	—	5%	10%
	GROUP 022.—MILK AND CREAM: EVAPORATED, CONDENSED OR DRIED.						
022-01	Milk and cream (including butter-milk, skim milk and whey), evaporated or condensed (in liquid or semi-solid form)—						
022-01.1	Unsweetened (evaporated) containing not less than 8 per cent. of butter fat	Lb.	04	—	—	2½%	5%
022-01.2	Unsweetened (evaporated) containing less than 8 per cent. of butter fat	Lb.	04	—	—	2½%	5%
022-01.3	Sweetened (condensed) containing not less than 8 per cent. of butter fat	Lb.	04	—	—	5%	15%
022-01.4	Sweetened (condensed) containing less than 8 per cent. of butter fat	Lb.	04	—	—	5%	15%
022-02	Milk and cream (including butter-milk, skim milk and whey), dry (in solid form, such as blocks and powder)—						
022-02.1	Containing not less than 8 per cent. of butter fat	Lb.	04	—	—	2½%	5%
022-02.2	Containing less than 8 per cent. of butter fat	Lb.	04	—	—	2½%	5%
	GROUP 023.—BUTTER.						
023-01	Butter, fresh, whether salted or not, including melted—						
023-01.1	Butter, fresh or salted	Lb.	04	—	—	\$4.00 per 100 lb.	\$7.90 per 100 lb.
023-01.2	Ghee	Lb.	04	—	—	\$1.50 per 100 lb.	\$2.80 per 100 lb.
024-01	GROUP 024.—CHEESE. Cheese	Lb.	04	—	—	\$4.00 per 100 lb.	\$7.90 per 100 lb.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
GROUP 025.—EGGS.						
025-01	No.	01	—	—	20%	36%
025-02	Lb.	04	—	—	20%	36%
GROUP 026.—NATURAL HONEY.						
026-01	Lb.	04	—	—	20%	36%
GROUP 029.—MISCELLANEOUS DAIRY PRODUCTS.						
029-09	Lb.	04	—	—	20%	36%
DIVISION 03.—FISH AND FISH PREPARATIONS.						
GROUP 031.—FISH, FRESH OR SIMPLY PRESERVED.						
031-01	Lb.	04	—	—	\$1.00 per cwt.	\$2.95 per cwt.
031-02	Lb.	04	—	—	\$1.00 per cwt.	\$2.95 per cwt.
031-02.1	Lb.	04	—	—	\$1.00 per cwt.	\$2.95 per cwt.
031-02.2	Lb.	04	—	—	\$1.00 per cwt.	\$2.95 per cwt.
031-02.3	Lb.	04	—	—	\$1.00 per cwt.	\$2.95 per cwt.
031-02.4	Lb.	04	—	—	\$1.00 per cwt.	\$2.95 per cwt.
031-02.5	Lb.	04	—	—	\$1.00 per cwt.	\$2.95 per cwt.
031-03	Lb.	04	—	—	\$1.00 per cwt.	\$2.95 per cwt.
GROUP 032.—FISH CANNED AND FISH PREPARATIONS.						
032-01	Lb.	04	—	—	\$3.00 per 100 lb.	\$5.60 per 100 lb.
032-01.1	Lb.	04	—	—	\$3.00 per 100 lb.	\$5.60 per 100 lb.
032-01.2	Lb.	04	—	—	\$3.00 per 100 lb.	\$5.60 per 100 lb.
032-01.3	Lb.	04	—	—	\$3.00 per 100 lb.	\$5.60 per 100 lb.
032-01.4	Lb.	04	—	—	\$3.00 per 100 lb.	\$5.60 per 100 lb.
032-02	Lb.	04	—	—	20%	36%

(b) Including fish lightly salted for transport.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
	DIVISION 04.—CEREALS AND CEREAL PREPARATIONS.						
041-01	GROUP 041.—WHEAT, UNMILLED. Wheat and spelt (including meslin), unmilled	Lb.	04	—	—	25c. per 100 lb.	50c. per 100 lb.
042-01	GROUP 042.—RICE. Rice in husk	Lb.	04	—	—	\$1.00 per 100 lb.	\$2.00 per 100 lb.
042-02	Rice not in the husk, including polished and broken rice—	Lb.	04	—	—	\$1.00 per 100 lb.	\$2.00 per 100 lb.
042-02.1	Broken rice	Lb.	04	—	—	\$1.00 per 100 lb.	\$2.00 per 100 lb.
042-02.2	All other	Lb.	04	—	—	—	—
043-01	GROUP 043.—BARLEY, UNMILLED. Barley, unmilled	Lb.	04	—	—	50c. per 100 lb.	\$1.00 per 100 lb.
044-01	GROUP 044.—MAIZE (CORN), UNMILLED. Maize (corn), unmilled	Lb.	04	—	—	50c. per 100 lb.	\$1.00 per 100 lb.
045-01	GROUP 045.—CEREALS, UNMILLED, OTHER THAN WHEAT, RICE, BARLEY AND MAIZE. Rye, unmilled	Lb.	04	—	—	50c. per 100 lb.	\$1.00 per 100 lb.
045-02	Oats, unmilled	Lb.	04	—	—	50c. per 100 lb.	\$1.00 per 100 lb.
045-09	Cereals, unmilled n.e.s.	Lb.	04	—	—	50c. per 100 lb.	\$1.00 per 100 lb.
046-01	GROUP 046.—WHEAT FLOUR. Meal and flour of wheat and spelt (including meslin)	Lb.	04	—	—	85c. per 100 lb.	\$1.09 per 100 lb.
047-01	GROUP 047.—CEREALS, MILLED, EXCEPT WHEAT FLOUR. Meal and flour of rye	Lb.	04	—	—	85c. per 100 lb.	\$1.09 per 100 lb.
047-02	Meal and flour of maize (corn)	Lb.	04	—	—	85c. per 100 lb.	\$1.09 per 100 lb.
047-09	Meal and flour of cereals, n.e.s.	Lb.	04	—	—	85c. per 100 lb.	\$1.09 per 100 lb.
048-01.1	GROUP 048.—CEREAL PREPARATIONS. Groats, semolina and cereals: flaked, pearled or prepared in a manner not elsewhere specified ("Prepared Breakfast Foods")	Lb.	04	—	—	15%	30%

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
048-01.2	Barley, pearled	Lb.	—	04	6%	12%
048-01.3	Oats, rolled	Lb.	—	04	6%	12%
048-02	Malt (c)	Lb.	—	04	15%	30%
048-03	Macaroni, spaghetti, noodles, vermicelli, and similar preparations	Lb.	—	04	6%	12%
048-04	Bakery products (bread, biscuits, cakes, etc.)—	Lb.	—	04	15%	30%
048-04.1	Biscuits, sweetened (in bulk and in small packages)	Lb.	—	04	10%	20%
048-04.2	Biscuits, unflavoured and unsweetened in bulk	Lb.	—	04	—	—
048-04.3	Biscuits, unflavoured and unsweetened in tins or small packages	Lb.	—	04	10%	20%
048-04.4	Biscuits and other bakery products n.e.s. (including cakes, bread, etc.)	Lb.	—	04	20%	36%
048-09	Cereal preparations for food n.e.s.—	Lb.	—	04	\$2.00 per 100 lb.	\$3.30 per 100 lb.
048-09.1	Corn (maize) canned	Lb.	—	04	20%	36%
048-09.2	All other	Lb.	—	04	—	—
DIVISION 05.—FRUITS AND VEGETABLES.						
GROUP 051.—FRUITS AND NUTS, FRESH (NOT INCLUDING OIL NUTS).						
051-01	Oranges, tangerines and mandarines	Lb.	—	04	5%	5%
051-02	Citrus fruits other than oranges, tangerines and mandarines—	Lb.	—	04	—	—
051-02.1	Limes	Lb.	—	04	5%	5%
051-02.2	Grapefruit	Lb.	—	04	5%	5%
051-02.3	Other	Lb.	—	04	5%	5%
051-03	Bananas and plantains, fresh—	Lb.	—	04	5%	5%
051-03.1	Bananas, fresh	Lb.	—	04	5%	5%
051-03.2	Plantains	Lb.	—	04	Free	50c. barrel per of 160 lb.
051-04	Apples	Lb.	—	04	5%	5%
051-05	Grapes	Lb.	—	04	5%	5%

(c) Malt extracts and malt flour are included in item 9048-0.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
051-06	Other fresh fruits, n.e.s. (e.g. melons, pineapples, figs, berries, olives)—						
051-06.1	Mangoes	Lb.	04	—	—	5%	5%
051-06.2	Avocado pears	Lb.	04	—	—	5%	5%
051-06.3	Pineapples	Lb.	04	—	—	5%	5%
051-06.4	Cashew	Lb.	04	—	—	5%	5%
051-06.5	Other	Lb.	04	—	—	5%	5%
051-07	Edible nuts (including fresh coconuts), other than nuts chiefly used for the extracting of oil—						
051-07.1	Groundnuts (peanuts) not for extracting oil (d)	Lb.	04	—	—	\$2.20 per 100 lb.	\$3.50 per 100 lb.
051-07.2	Other (e.g. almonds, brazil nuts, hazel nuts, etc.)	Lb.	04	—	—	\$2.50 per 100 lb.	\$3.80 per 100 lb.
052-01	GROUP 052.—DRIED FRUITS. Dried fruits, not including artificially dehydrated	Lb.	04	—	—	15%	30%
053-01	GROUP 053.—FRUITS PRESERVED AND FRUIT PREPARATIONS. Preserved fruits whole or in pieces with or without added sugar, whether in airtight containers or not—						
053-01.1	Preserved fruit in airtight containers	Lb.	04	—	—	20%	36%
053-01.2	Preserved fruit not in airtight containers	Lb.	04	—	—	20%	36%
053-02	Fruit, fruit peel, parts of plants drained, glazed or crystallised, flavoured or not	Lb.	04	—	—	20%	36%
053-03	Jams, marmalades, fruit jellies, fruit pulps and pastes whether in airtight containers or not—						
053-03.1	Jams, marmalades and fruit jellies	Lb.	04	—	—	20%	36%
053-03.2	All other	Lb.	04	—	—	20%	36%
053-04	Fruit juices, unfermented, whether frozen or not (including syrups and natural fruit flavours)—						
053-04.01	Grapefruit juice in bulk	Gal.	09	—	—	20%	36%
053-04.02	Grapefruit juice in airtight containers	Gal.	09	—	—	20%	36%
053-04.03	Orange juice in bulk	Gal.	09	—	—	20%	36%
053-04.04	Orange juice in airtight containers	Gal.	09	—	—	20%	36%

(d) See also item 221-01.

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
053-04.05	Mixtures of orange and grapefruit juice	Gal.	—	—	20%	36%
053-04.06	Lime juice, raw	Gal.	—	—	20%	36%
053-04.07	Lime juice, concentrated	Gal.	—	—	20%	36%
053-04.08	Lime juice, top pulp	Gal.	—	—	20%	36%
053-04.09	Lime juice, clear, clarified, filtered, racked or settled	Gal.	—	—	20%	36%
053-04.11	All other (including fruit syrups) n.e.s.	Gal.	—	—	20%	36%
<p>GROUP 054.—FRESH AND DRY VEGETABLES, ROOTS AND TUBERS, NOT INCLUDING ARTIFICIALLY DEHYDRATED—</p>						
054-01	Potatoes not including sweet potatoes (e)	Lb.	—	—	24c. per 100 lb.	30c. per 100 lb.
054-02	Beans, peas, lentils and other legumes (pulses) dry, including split (f)	Lb.	—	—	75c. per 100 lb.	\$1.10 per 100 lb.
054-03	Crude vegetable products used chiefly as materials for human food n.e.s. (e.g. manioc, arrowroots, sugar beets, sugar cane)	Lb.	—	—	—	—
054-03.1	Chicory root (not roasted)	Lb.	—	—	—	—
054-03.2	All other n.e.s.	Lb.	—	—	20%	36%
054-09	Vegetables chiefly for human food n.e.s. (including sweet potatoes)—					
054-09.1	Garlic	Lb.	—	—	\$1.00 per 100 lb.	\$1.60 per 100 lb.
054-09.2	Onions	Lb.	—	—	\$1.00 per 100 lb.	\$1.60 per 100 lb.
054-09.3	Pumpkins	Lb.	—	—	20c. per 100 lb.	26c. per 100 lb.
054-09.4	Tomatoes	Lb.	—	—	20c. per 100 lb.	26c. per 100 lb.
054-09.5	Yams	Lb.	—	—	20c. per 100 lb.	26c. per 100 lb.
054-09.6	Sweet potatoes	Lb.	—	—	20c. per 100 lb.	26c. per 100 lb.
054-09.7	Tannias	Lb.	—	—	20c. per 100 lb.	26c. per 100 lb.
054-09.8	Other n.e.s. (including beans and peas, fresh (not dry), carrots, asparagus, cabbages, etc.)	Lb.	—	—	20c. per 100 lb.	26c. per 100 lb.
055-01	GROUP 055.—VEGETABLES PRESERVED AND VEGETABLE PREPARATIONS. Vegetables dehydrated	Lb.	—	—	10%	20%

(e) Including seed potatoes. (f) Dry pulses used as food for animals should be included here.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
055-02	Vegetables preserved or prepared (except dehydrated) in airtight containers (including all soups and vegetable juices)—						
055-02.1	All soups and vegetable juices in airtight containers ...	Lb.	04	—	—	20%	36%
055-02.2	Tomatoes, canned or in other airtight containers ...	Lb.	04	—	—	10%	26%
055-02.3	Peas and beans canned or in other airtight containers ...	Lb.	04	—	—	10%	26%
055-02.4	Other vegetables canned or in other airtight containers ...	Lb.	04	—	—	10%	26%
055-02.5	Tomato paste ...	Lb.	04	—	—	5%	10%
055-03	Vegetables preserved or prepared (except frozen, dehydrated or in brine), not in airtight containers ...						
055-04	Flour and flakes of potatoes, fruits and vegetables (including sago, tapioca and other starches prepared for use as food (g)—	Lb.	04	—	—	20%	36%
055-04.1	Arrowroot (manufactured in powder form, usually in small packages) ...	Lb.	04	—	—	65c. per 100 lb.	\$1.30 per 100 lb.
055-04.2	Sago ...	Lb.	04	—	—	65c. per 100 lb.	\$1.30 per 100 lb.
055-04.3	Tapioca ...	Lb.	04	—	—	65c. per 100 lb.	\$1.30 per 100 lb.
055-04.4	Plantain ...	Lb.	04	—	—	65c. per 100 lb.	\$1.30 per 100 lb.
055-04.5	All other ...	Lb.	04	—	—	65c. per 100 lb.	\$1.30 per 100 lb.
DIVISION 06.—SUGAR AND SUGAR PREPARATIONS.							
GROUP 061.—SUGAR.							
061-01	Beet sugar and cane sugar, not refined—						
061-01.1	Unrefined cane sugar, white crystals ...	Cwt.	05	—	—	\$4.00 per 100 lb.	\$7.90 per 100 lb.
061-01.2	Unrefined cane sugar, grey crystals ...	Cwt.	05	—	—	\$4.00 per 100 lb.	\$7.90 per 100 lb.
061-01.3	Unrefined cane sugar, yellow crystals ...	Cwt.	05	—	—	\$4.00 per 100 lb.	\$7.90 per 100 lb.
061-01.4	Unrefined cane sugar, other types ...	Cwt.	05	—	—	\$4.00 per 100 lb.	\$7.90 per 100 lb.
061-01.5	Unrefined beet sugar ...	Cwt.	05	—	—	\$4.00 per 100 lb.	\$7.90 per 100 lb.
061-02	Beet sugar and cane sugar refined—						
061-02.1	Icing sugar ...	Lb.	04	—	—	\$4.50 per 100 lb.	\$8.40 per 100 lb.
061-02.2	Other sorts (including loaf, lump, granulated) ...	Lb.	04	—	—	\$4.50 per 100 lb.	\$8.40 per 100 lb.
061-03	Molasses, inedible (raw) ...	Cwt.	05	—	—	20%	36%

(g) For starches not prepared for use as food see item 599-03.

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
061-04 061-09	Lb.	04	—	—	20%	36%
	Lb.	04	—	—	20%	36%
062-01	Lb.	04	—	—	23% or 7c. per lb.	63% or 17c. per lb.
062-01.1	Lb.	04	—	—	23% or 7c. per lb.	63% or 17c. per lb.
062-01.2	Lb.	04	—	—	23% or 7c. per lb.	63% or 17c. per lb.
071-01	Cwt.	05	—	—	10c. per lb.	20c. per lb.
071-02	Lb.	04	—	—	8%	16%
071-02.1	Lb.	04	—	—	8%	16%
071-02.2	Lb.	04	—	—	8%	16%
071-03	Lb.	04	—	—	8%	16%
072-01	Cwt.	05	—	—	5c. per lb.	10c. per lb.
072-02	Lb.	04	—	—	7%	21%
072-03	Lb.	04	—	—	10%	30%
072-03.1	Lb.	04	—	—	7%	21%
072-03.2	Lb.	04	—	—	23% or 7c. per lb.	63% or 17c. per lb.

(h) Syrup made from sugar (beet or cane) and molasses; for fruit syrups, see items 053-047.

(i) Coffee beans, husks and shells when imported separately are included in item 081-09.3.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
073-01.2	Other including malted chocolate or cocoa preparations containing more than 50 per cent. of prepared cocoa or chocolate by weight	Lb.	04	—	—	20%	30%
074-01	GROUP 074.—TEA AND MATE.	Lb.	04	—	—	24c. per lb.	45c. per lb.
074-02	Tea	Lb.	04	—	—	20%	36%
075-01	Mate	Lb.	04	—	—	—	—
075-01	GROUP 075.—SPICES.	Lb.	04	—	—	\$4.60 per 100 lb.	\$7.20 per 100 lb.
075-02	Pepper and pimento, whether unground, ground or otherwise prepared—	Lb.	04	—	—	\$4.60 per 100 lb.	\$7.20 per 100 lb.
075-02.1	Spices, except pepper and pimento whether unground, ground or otherwise prepared—	Lb.	04	—	—	—	—
075-02.2	Cinnamon	Lb.	04	—	—	\$4.60 per 100 lb.	\$7.20 per 100 lb.
075-02.3	Nutmeg	Lb.	04	—	—	\$4.60 per 100 lb.	\$7.20 per 100 lb.
075-02.4	Mace	Lb.	04	—	—	\$4.60 per 100 lb.	\$7.20 per 100 lb.
075-02.5	Ginger	Lb.	04	—	—	\$4.60 per 100 lb.	\$7.20 per 100 lb.
075-02.6	Coriander seeds and tumeric	Lb.	04	—	—	\$2.00 per 100 lb.	\$4.00 per 100 lb.
	Other	Lb.	04	—	—	\$4.60 per 100 lb.	\$7.20 per 100 lb.
DIVISION 08.—FEEDING STUFF FOR ANIMALS (NOT INCLUDING UNMILLED CEREALS).							
081-01	GROUP 081.—FEEDING STUFF FOR ANIMALS (NOT INCLUDING UNMILLED CEREALS).	Lb.	04	—	—	10c. per 100 lb.	16c. per 100 lb.
081-02	Hay and fodder, green and dry (including carobs)	Lb.	04	—	—	—	—
081-02.1	Bran, pollard, sharps and other by-products from the preparation of cereals and cereal products—	Lb.	04	—	—	30c. per 100 lb.	60c. per 100 lb.
081-02.2	Bran and pollard	Lb.	04	—	—	—	—
081-03	Other by-products from the preparation of cereal and cereal products	Lb.	04	—	—	25c. per 100 lb.	40c. per 100 lb.
081-03.1	Oil seed cake and meal and other vegetable oil residues—	Lb.	04	—	—	25c. per 100 lb.	40c. per 100 lb.
081-03.2	Linseed cake and meal	Lb.	04	—	—	25c. per 100 lb.	40c. per 100 lb.
081-03.3	Coconut meal and cake	Lb.	04	—	—	25c. per 100 lb.	40c. per 100 lb.
	Soya bean meal and cake	Lb.	04	—	—	25c. per 100 lb.	40c. per 100 lb.

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
081-03.4	Lb.	04	—	—	25c. per 100 lb.	40c. per 100 lb.
081-03.5	Lb.	04	—	—	25c. per 100 lb.	40c. per 100 lb.
081-04	Lb.	04	—	—	25c. per 100 lb.	40c. per 100 lb.
081-09.1	Lb.	04	—	—	25c. per 100 lb.	40c. per 100 lb.
081-09.2	Lb.	04	—	—	25c. per 100 lb.	40c. per 100 lb.
081-09.3	Lb.	04	—	—	25c. per 100 lb.	40c. per 100 lb.
081-09.4	Lb.	04	—	—	25c. per 100 lb.	40c. per 100 lb.
091-01	Lb.	04	—	—	\$1.85 per 100 lb.	\$2.50 per 100 lb.
091-02	Lb.	04	—	—	\$1.80 per 100 lb.	\$3.30 per 100 lb.
091-02.1	Lb.	04	—	—	\$1.80 per 100 lb.	\$3.30 per 100 lb.
091-02.2	Lb.	04	—	—	\$1.80 per 100 lb.	\$3.30 per 100 lb.
099-09	Lb.	04	—	—	—	38%
099-09.01	Lb.	04	—	—	—	60%
099-09.02	Gal.	09	Lb.	04	20%	40%
099-09.03	Lb.	04	—	—	20%	40%
099-09.04	Lb.	04	—	—	20%	40%
099-09.05	Lb.	04	—	—	20%	40%
099-09.06	Lb.	04	—	—	20%	40%
099-09.07	Lb.	04	—	—	20%	40%
099-09.08	Lb.	04	—	—	20%	40%
099-09.09	Gal.	09	—	—	20%	40%
099-09.11	Gal.	09	—	—	20%	40%
099-09.12	Gal.	09	Lb.	04	20%	36%
099-09.13	Gal.	09	—	—	20%	40%

(j) Acetic acid with an acetic acid content of not more than 10%; for over 10% in acetic acid, see 512-01.

DIVISION 09.—MISCELLANEOUS FOOD PREPARATIONS

GROUP 091.—MARGARINE AND SHORTENINGS.
 Margarine: animal, vegetable, or mixed
 Shortening, lard or lard substitutes and similar edible fats—
 Lard
 Other sorts, n.e.s. (e.g. refined tallow (Premier Jus), dripping, beef suet, etc.)

GROUP 099.—FOOD PREPARATIONS, N.E.S.

Food preparations, n.e.s.—
 Hops, hop-cones and lupin
 Flavouring essences with or without alcohol
 Mustard
 Pickles and vegetables preserved in vinegar
 Sauces and other condiments
 Roasted chicory and other coffee substitutes
 Yeasts
 Baking powder
 Vinegar (for table use) (j)
 Fruit juices fortified with spirits
 Concentrates for manufacture of non-alcoholic beverages
 All other (including dehydrated soups)

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.			Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.
SECTION 1.—BEVERAGES AND TOBACCO.						
DIVISION 11.—BEVERAGES.						
GROUP 111.—WATER AND OTHER NON-ALCOHOLIC BEVERAGES.						
111-01	Non-alcoholic beverages and waters (not including fruit or vegetable juices)—					
111-01.1	Water supplied to vessels (ships, boats, aircraft) plying between the Colony and foreign ports	Ton	06	—	—	Free
111-01.2	Non-alcoholic beverages (excluding fruit or vegetable juices, e.g. aerated waters, herb beer, etc.)... ..	Gal.	09	—	—	36%
GROUP 112.—ALCOHOLIC BEVERAGES.						
112-01	Wine including grape must and medicated wines—					
112-01.1	Sparkling wine	L. Gal.	09	—	—	\$6.80 per l. gal.
112-01.2	Still, in bottle containing not more than 42% of proof spirit	L. Gal.	09	—	—	\$6.00 per l. gal.
112-01.3	Still, in wood or like containers, containing less than 26% of proof spirit	L. Gal.	09	—	—	\$2.75 per l. gal.
112-01.4	Still, in wood or like containers, containing not less than 26% but under 35% of proof spirit	L. Gal.	09	—	—	\$3.60 per l. gal.
112-01.5	Still, in wood or like containers, containing not less than 35% but not more than 42% of proof spirit	L. Gal.	09	—	—	\$4.20 per l. gal.
112-01.6	Vermouth	L. Gal.	09	—	—	\$5.60 per l. gal.
112-01.8	Grape must	L. Gal.	09	—	—	\$6.00 per l. gal.
112-01.9	Wine, medicated	L. Gal.	09	—	—	10%
112-02	Cider and fermented fruit juices n.e.s.	L. Gal.	09	—	—	\$4.75 per l. gal.
112-03	Beer (including ale, stout, porter) and other fermented cereal beverages—					
112-03.1	Beer and ale	L. Gal.	09	—	—	\$1.60 per l. gal.
112-03.2	Stout and porter	L. Gal.	09	—	—	\$2.00 per l. gal.
112-03.3	Other fermented cereal beverages	L. Gal.	09	—	—	\$1.60 per l. gal.

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
112-04						
112-04.01	L. Gal.	09	P. Gal.	19	\$12.00 per l. gal.	\$13.60 per l. gal.
112-04.02	P. Gal.	19	—	—	\$14.00 per p. gal.	\$16.00 per p. gal.
112-04.03	L. Gal.	09	P. Gal.	19	\$11.25 per l. gal.	\$18.50 per l. gal.
112-04.04	P. Gal.	19	—	—	\$13.25 per p. gal.	\$21.75 per p. gal.
112-04.05	L. Gal.	09	P. Gal.	19	\$14.00 per l. gal.	\$16.24 per l. gal.
112-04.06	P. Gal.	19	—	—	\$15.50 per p. gal.	\$18.36 per p. gal.
112-04.07	L. Gal.	09	P. Gal.	19	\$14.00 per l. gal.	\$16.24 per l. gal.
112-04.08	P. Gal.	19	—	—	\$15.50 per p. gal.	\$18.36 per p. gal.
112-04.09	L. Gal.	09	—	—	\$15.25 per l. gal.	\$16.00 per l. gal.
112-04.11	L. Gal.	09	—	—	\$15.25 per l. gal.	\$16.00 per l. gal.
112-04.12	L. Gal.	09	—	—	\$12.50 per p. gal.	\$20.30 per p. gal.
<p style="text-align: center;">DIVISION 12.—TOBACCO AND TOBACCO MANUFACTURES.</p>						
121-01	<p>GROUP 121.—TOBACCO UNMANUFACTURED.</p>					
121-01.1	<p>Tobacco unmanufactured (including scrap tobacco and tobacco stems)—</p>					
121-01.2	Lb.	04	—	—	\$2.00 per lb.	\$2.00 per lb.
121-01.3	Lb.	04	—	—	\$3.40 per lb.	\$3.40 per lb.
	Lb.	04	—	—	20%	36%
122-01	Lb.	04	—	—	\$6.30 per lb.	\$7.20 per lb.

Distilled alcoholic beverages—
 Brandy—in bottle of a strength not exceeding 85% proof spirit
 Other brandy
 Rum—in bottle of a strength not exceeding 85% proof spirit
 Other rum
 Whisky—in bottle of a strength not exceeding 85% proof spirit
 Other whisky
 Gin—in bottle of a strength not exceeding 85% proof spirit
 Other gin
 Bitters
 Cordials and liqueurs
 Unenumerated, including mixtures and other preparations containing spirits

GROUP 121.—TOBACCO UNMANUFACTURED.
 Tobacco unmanufactured (including scrap tobacco and tobacco stems)—
 Unmanufactured (leaf) containing 25% or more of moisture
 Unmanufactured (leaf) containing less than 25% of moisture
 Unmanufactured tobacco offals (stalks, stems, scrap, etc.)
 GROUP 122.—TOBACCO MANUFACTURES.
 Cigars and cheroots

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
122-02	Cigarettes—						
122-02.1	entirely from a scheduled territory	Lb.	04	—	—	\$5.42 per lb.	—
122-02.2	Cigarettes manufactured in a scheduled territory	Lb.	04	—	—	\$5.84 per lb.	—
122-02.3	entirely or partly from foreign grown tobacco	Lb.	04	—	—	—	\$6.88 per lb.
122-03	Cigarettes manufactured in foreign countries Tobacco manufactured for human consumption (smoking, chewing, snuff)—						
122-03.1	Tobacco (smoking, chewing) manufactured in a scheduled territory entirely from scheduled territory	Lb.	04	—	—	\$4.16 per lb.	—
122-03.2	Tobacco (smoking, chewing) manufactured in scheduled territory entirely or partly from foreign grown tobacco	Lb.	04	—	—	\$4.72 per lb.	—
122-03.3	Tobacco (smoking, chewing) manufactured in foreign countries	Lb.	04	—	—	—	\$5.92 per lb.
122-03.4	Snuff	Lb.	04	—	—	\$4.72 per lb.	\$5.92 per lb. \$5.92 per lb.
<p>SECTION 2.—CRUDE MATERIALS, INEDIBLE, EXCEPT FUELS. (This section includes also processed materials which according to the usual trade practices are handled as crude materials).</p>							
<p>DIVISION 21.—HIDES, SKINS AND FUR SKINS, UNDRESSED.</p>							
<p>GROUP 211.—HIDES AND SKINS (EXCEPT FUR SKINS), UNDRESSED.</p>							
211-01	Hides of cattle, including buffalo, and hides of horses, mules and asses, undressed	Lb.	04	—	—	10%	26%
211-02	Calf skins and kip skins, undressed	Lb.	04	—	—	10%	26%
211-03	Sheep skins and lamb skins (except astrakan, caracul, persian lamb, broadtail), undressed	Lb.	04	—	—	10%	26%
211-04	Goat skins and kid skins, undressed	Lb.	04	—	—	10%	26%
211-05	Waste and used leather	Lb.	04	—	—	10%	26%
211-09	Hides and skins, undressed, n.e.s.	Lb.	04	—	—	10%	26%

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
212-01	Lb.	04	—	—	10%	26%
<p>GROUP 212.—FUR SKINS, UNDRESSED. Fur skins, undressed (including astrakan, caracul, persian lamb, and broadtail sheep skins and lamb skins) ...</p>						
<p>DIVISION 22.—OIL-SEEDS, OIL NUTS AND OIL KERNELS.</p>						
221-01	Lb.	04	—	—	10%	26%
221-01.1	Lb.	04	—	—	10%	26%
221-01.2	Lb.	04	—	—	10%	26%
221-02	Cwt.	05	—	—	10%	26%
221-03	Lb.	04	—	—	10%	26%
221-04	Lb.	04	—	—	10%	26%
221-05	Lb.	04	—	—	10%	26%
221-06	Lb.	04	—	—	10%	26%
221-07	Lb.	04	—	—	10%	26%
221-09	Lb.	04	—	—	10%	26%
221-09.1	Lb.	04	—	—	10%	26%
221-09.2	Lb.	04	—	—	10%	26%
<p>GROUP 221.—OIL-SEEDS, OIL NUTS AND OIL KERNELS. Groundnuts (peanuts), green, whether shelled or unshelled (report on a shelled basis)— Groundnuts, unshelled Groundnuts, shelled Copra Palm kernels Soya-beans Linseed (flaxseed) Cottonseed Castorseed Oil-seeds, oil nuts and oil kernels n.e.s.— Sesame Other</p>						
<p>DIVISION 23.—CRUDE RUBBER, INCLUDING SYNTHETIC AND RECLAIMED.</p>						
231-01	Lb.	04	—	—	10%	26%
231-01.1	Lb.	04	—	—	10%	26%
231-01.2	Lb.	04	—	—	10%	26%
231-01.3	Lb.	04	—	—	10%	26%
231-02	Lb.	04	—	—	10%	26%
231-03	Lb.	04	—	—	10%	26%
231-04	Lb.	04	—	—	10%	26%
<p>GROUP 231.—CRUDE RUBBER, INCLUDING SYNTHETIC AND RECLAIMED. Natural rubber and similar natural gums— Rubber Balata Other Synthetic rubbers and rubber substitutes (Facite) Reclaimed rubber Waste and scrap rubber (including worn out articles of rubberised fabrics)</p>						

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
DIVISION 24.—WOOD, LUMBER AND CORK.						
GROUP 241.—FUELWOOD AND CHARCOAL.						
241-01	Fuelwood (including sawdust)	04	Lb.	—	10%	26%
241-02	Charcoal	04	Lb.	—	10%	26%
GROUP 242.—WOOD IN THE ROUND OR ROUGHLY SQUARED.						
242-01	Pulpwood	06	Ton	—	20%	36%
242-02	Sawlogs and veneer logs—conifer	27	Cub. ft.	—	20%	36%
242-03	Sawlogs and veneer logs—non-conifer—					
242-03.1	Caribbean cedar	27	Cub. ft.	—	20%	36%
242-03.2	Crabwood	27	Cub. ft.	—	20%	36%
242-03.3	Other	27	Cub. ft.	—	20%	36%
242-04	Pitprops (mine timber)	06	Ton	—	20%	36%
242-09	Poles, piling, posts and other wood in the round except pitprops—					
242-09.1	Conifer	27	Cub. ft.	—	20%	36%
242-09.2	Non-conifer—					
242-09.21	Greenheart (piling)	27	Cub. ft.	—	20%	36%
242-09.22	Other (piling)	27	Cub. ft.	—	20%	36%
242-09.23	Wallaba (poles and posts)	27	Cub. ft.	—	20%	36%
242-09.24	Other (poles and posts)	27	Cub. ft.	—	20%	36%
GROUP 243.—WOOD SHAPED OR SIMPLY WORKED.						
Railway sleepers (ties) whether sawn or not—						
243-01	Conifer	27	Cub. ft.	—	20%	36%
243-01.1	Non-conifer—					
243-01.2	Mora	27	Cub. ft.	—	20%	36%
243-01.21	Other	27	Cub. ft.	—	20%	36%
243-01.22	Lumber, sawn, planed or dressed, conifer—					
243-02	Douglas fir—					
243-02.1	Dressed	37	Board ft.	—	20%	36%
243-02.11	Undressed	37	Board ft.	—	20%	36%
243-02.12	Pitch pine—					
243-02.2	Dressed	37	Board ft.	—	5%	10%
243-02.21	Undressed	37	Board ft.	—	5%	10%

Item No. of commodity.	Description	Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
243-02.3	White pine—	Board ft.	37	—	—	5%	10%
243-02.31	Dressed ...	Board ft.	37	—	—	5%	10%
243-02.32	Undressed ...	Board ft.	37	—	—	20%	36%
243-02.4	Western red cedar (<i>Thuja plicata</i>)—	Board ft.	37	—	—	20%	36%
243-02.41	Dressed ...	Board ft.	37	—	—	20%	36%
243-02.42	Undressed ...	Board ft.	37	—	—	20%	36%
243-03	Lumber, sawn, planed or dressed, non-conifer—						
243-03.1	Caribbean cedar (<i>Cedrela mexicana odorata</i>)—						
243-03.11	Dressed ...	Board ft.	37	—	—	20%	36%
243-03.12	Undressed ...	Board ft.	37	—	—	20%	36%
243-03.2	Greenheart—	Board ft.	37	—	—	20%	36%
243-03.21	Dressed ...	Board ft.	37	—	—	20%	36%
243-03.22	Undressed ...	Board ft.	37	—	—	20%	36%
243-03.3	Mahogany—	Board ft.	37	—	—	20%	36%
243-03.31	Dressed ...	Board ft.	37	—	—	20%	36%
243-03.32	Undressed ...	Board ft.	37	—	—	20%	36%
243-03.4	Mora—	Board ft.	37	—	—	20%	36%
243-03.41	Dressed ...	Board ft.	37	—	—	20%	36%
243-03.42	Undressed ...	Board ft.	37	—	—	20%	36%
243-03.5	Other—	Board ft.	37	—	—	20%	36%
243-03.51	Dressed ...	Board ft.	37	—	—	20%	36%
243-03.52	Undressed ...	Board ft.	37	—	—	20%	36%
243-04	Hewn timber (non-conifer)—						
243-04.1	Greenheart ...	Cub. ft.	27	—	—	20%	36%
243-04.2	Purpleheart ...	Cub. ft.	27	—	—	20%	36%
243-04.3	Other ...	Cub. ft.	27	—	—	20%	36%
244-01	GROUP 244.—CORK, RAW Cork, raw and waste cork ...	Lb.	04	—	—	10%	26%
251-01	DIVISION 25.—PULP AND WASTE PAPER. GROUP 251.—PULP AND WASTE PAPER. Paper waste and old paper ...	Cwt.	05	—	—	10%	26%
251-02	Mechanical wood pulp ...	Cwt.	05	—	—	10%	26%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
251-03	Chemical wood pulp, sulphite	Cwt.	05	—	—	10%	26%
251-04	Chemical wood pulp, other than sulphite	Cwt.	05	—	—	10%	26%
251-05	Chemical pulp of straw, of fibres and of rags	Cwt.	05	—	—	10%	26%
DIVISION 26.—TEXTILE FIBRES NOT MANUFACTURED INTO YARN, THREAD OR FABRICS, AND WASTE.							
GROUP 261.—SILK.							
261-01	Silk worm cocoons	Lb.	04	—	—	10%	26%
261-02	Unreleable cocoons and cocoon wastes, frisons, silk thread waste and silk noils	Lb.	04	—	—	10%	26%
261-03	Raw silk (not thrown) in hanks or in skeins	Lb.	04	—	—	10%	26%
GROUP 262.—WOOL AND OTHER ANIMAL HAIR.							
262-01	Sheep's and lamb's wool, greasy or back washed	Lb.	04	—	—	10%	26%
262-02	Sheep's and lamb's wool, scoured whether or not bleached or dyed	Lb.	04	—	—	10%	26%
262-03	Fine animal hair (including angora rabbit hair) suitable for spinning, other than wool	Lb.	04	—	—	10%	26%
262-04	Fine animal hair, not suitable for spinning (beaver, hare, rabbit)	Lb.	04	—	—	10%	26%
262-05	Horsehair and other coarse hair	Lb.	04	—	—	10%	26%
262-06	Wool shoddy	Lb.	04	—	—	10%	26%
262-07	Wool or fine hair, carded or combed, including tops	Lb.	04	—	—	10%	26%
262-08	Waste of wool and of other animal hair	Lb.	04	—	—	10%	26%
GROUP 263.—COTTON.							
263-01	Raw cotton, other than linters	Lb.	04	—	—	10%	26%
263-02	Cotton linters	Lb.	04	—	—	10%	26%
263-03	Cotton mill waste and devalled cotton waste, not further manufactured	Lb.	04	—	—	10%	26%
263-04	Cotton, carded or combed	Lb.	04	—	—	10%	26%
GROUP 264.—JUTE.							
264-01	Jute, including jute cuttings and waste	Lb.	04	—	—	10%	26%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
GROUP 265.—VEGETABLE FIBRES EXCEPT COTTON AND JUVE.						
265-01	Lb.	04	—	—	10%	26%
265-02	Lb.	04	—	—	10%	26%
265-03	Lb.	04	—	—	10%	26%
265-04	Lb.	04	—	—	10%	26%
265-05	Lb.	04	—	—	10%	26%
265-09	Lb.	04	—	—	10%	26%
265-09.1	Lb.	04	—	—	10%	26%
265-09.2	Lb.	04	—	—	10%	26%
265-09.3	Lb.	04	—	—	10%	26%
GROUP 266.—SYNTHETIC FIBRE.						
266-01	Lb.	04	—	—	10%	26%
GROUP 267.—WASTE MATERIALS FROM TEXTILE FABRICS.						
267-01	Lb.	04	—	—	10%	26%
DIVISION 27.—CRUDE FERTILIZERS AND CRUDE MINERALS, EXCLUDING COAL, PETROLEUM AND PRECIOUS STONES.						
GROUP 271.—FERTILIZERS CRUDE.						
271-01	Cwt.	05	—	—	2%	5%
271-02	Cwt.	05	—	—	2%	5%
271-03	Cwt.	05	—	—	2%	5%
271-04	Cwt.	05	—	—	2%	5%
GROUP 272.—CRUDE MINERALS, EXCLUDING COAL, PETROLEUM, FERTILIZER MATERIALS AND PRECIOUS STONES.						
272-01	Ton	06	—	—	10%	26%
272-01.1	Ton	06	—	—	10%	26%
272-01.2	Ton	06	—	—	10%	26%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.			Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.
272-02	Sand	Ton	06	—	—	10%
272-03	Gravel, marl and crushed stone	Ton	06	—	—	10%
272-04	Clay	Cwt.	05	—	—	26%
272-05	Salt (including salt put up for retail sale)—					
272-05.1	Salt (NaCl) coarse and rock	Cwt.	05	—	—	\$2 per ton
272-05.2	Salt (NaCl) fine (table salt)	Lb.	04	—	—	70%
272-06	Sulphur	Cwt.	05	—	—	\$3 per cwt.
272-07	Natural abrasives including industrial diamonds... ..	Lb.	04	—	—	5%
272-08	Building and monumental (dimension) stone, not worked	Lb.	05	—	—	26%
272-11	Stone for industrial uses, except dimension (gypsum, lime- stone)	Cwt.	05	—	—	10%
272-12	Asbestos, crude, washed or ground	Cwt.	05	—	—	26%
272-13	Mica uncut or unmanufactured, in sheets or blocks, films, and splittings; scrap mica, underground or ground	Cwt.	05	—	—	26%
272-14	Feldspar, fluorspar and cryolite	Cwt.	05	—	—	26%
272-15	Magnesite	Cwt.	05	—	—	26%
272-16	Natural graphite (k)	Cwt.	05	—	—	26%
272-19	Non-metallic minerals, crudes, n.e.s.	Cwt.	05	—	—	26%
DIVISION 28.—METALLIFEROUS ORES AND SCRAP.						
281-01	GROUP 281.—IRON ORE. Iron ore and concentrates (except pyrites not roasted)	Ton	06	—	—	10%
282-01	GROUP 282.—IRON AND STEEL SCRAP. Scrap iron and steel	Ton	06	—	—	10%
283-01	GROUP 283.—ORES OF NON-FERROUS BASE METALS AND CONCENTRATES (l) Copper ore and concentrates	Ton	06	—	—	26%
283-02	Nickel ore and concentrates	Ton	06	—	—	26%

(k) Artificial graphite is classified in 599-09.

(l) The weight and value of each metal contained herein should be specified.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
283-03	Bauxite (aluminium ore) and concentrates—						
283-03.1	Bauxite—calcined	Ton	06	—	—	10%	26%
283-03.2	Bauxite—other	Ton	06	—	—	10%	26%
283-04	Lead ore and concentrates	Ton	06	—	—	10%	26%
283-05	Zinc ore and concentrates	Ton	06	—	—	10%	26%
283-06	Tin ore and concentrates	Ton	06	—	—	10%	26%
283-07	Manganese ore and concentrates	Ton	06	—	—	10%	26%
283-08	Chromium ore and concentrates	Ton	06	—	—	10%	26%
283-11	Tungsten ore and concentrates	Ton	06	—	—	10%	26%
283-19	Base metal ores and concentrates, n.e.s.	Ton	06	—	—	10%	26%
GROUP 284.—NON-FERROUS METAL SCRAP.							
284-01	Scrap of non-ferrous metals—						
284-01.1	Scrap of copper	Cwt.	05	—	—	10%	26%
284-01.2	Scrap of aluminium	Cwt.	05	—	—	10%	26%
284-01.3	Scrap of lead	Cwt.	05	—	—	10%	26%
284-01.4	Scrap of zinc	Cwt.	05	—	—	10%	26%
284-01.5	Scrap of tin	Cwt.	05	—	—	10%	26%
284-01.6	Scrap of other non-ferrous metals	Cwt.	05	—	—	10%	26%
GROUP 285.—SILVER AND PLATINUM ORES (1)							
285-01	Ores and ore concentrates of silver	Ton	06	—	—	10%	26%
285-02	Ores and ore concentrates of platinum and platinum group metals	Ton	06	—	—	10%	26%
DIVISION 29.—ANIMAL AND VEGETABLE CRUDE MATERIALS, N.E.S.							
GROUP 291.—CRUDE ANIMAL MATERIALS INEDIBLE N.E.S.							
291-01	Bones, ivory, horns, hoofs, claws and similar products						
291-09	Materials of animal origin n.e.s. (e.g. intestines, stomachs, bristles, hair, bird skins, feathers, sponges, fish eggs, not for food)	Lb.	04	—	—	10%	26%
291-09.1	Intestines, stomach, bladders	Lb.	04	—	—	10%	26%

(1) The weight and value of each metal contained herein should be specified.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.		General tariff.
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.		
291-09.2	Pigs' and boars' bristles ...	Lb.	04	—	—	10%	26%	26%
291-09.3	Hair, bird skins, feathers ...	Lb.	04	—	—	10%	26%	26%
291-09.4	Sponges, fish eggs (not for food)...	Lb.	04	—	—	10%	26%	26%
291-09.5	Other ...	—	—	—	—	10%	26%	26%
GROUP 292.—CRUDE VEGETABLE MATERIALS, INEDIBLE, N.E.S.								
292-01	Plants and parts of plants for use in dyeing and tanning, whether ground or not—							
292-01.1	Mangrove bark ...	Cwt.	05	—	—	20%	36%	36%
292-01.2	Divi-divi ...	Cwt.	05	—	—	10%	26%	26%
292-01.3	Logwood ...	Cwt.	05	—	—	10%	26%	26%
292-01.4	All other ...	Lb.	04	—	—	10%	26%	26%
292-02	Natural gums, resins and balsam ...	Lb.	04	—	—	20%	36%	36%
292-03	Vegetable materials for plaiting (e.g. for baskets and plaited rugs) including bamboo ...	Lb.	04	—	—	10%	26%	26%
292-04	Plants, seeds, flowers and parts of plants, n.e.s., mainly for use in medicines or perfumery—							
292-04.1	Tonka beans ...	Lb.	04	—	—	3%	3%	3%
292-04.2	Other ...	Lb.	04	—	—	3%	3%	3%
292-05	Seeds for planting ...	Lb.	04	—	—	Free	Free	Free
292-06	Bulbs, tubers and rhizomes of flowering or of foliage plants; cuttings, slips, live trees and other plants ...	—	—	—	—	Free	Free	Free
292-07	Cut flowers and foliage ...	—	—	—	—	Free	Free	Free
292-09	Vegetable saps, juices and extracts n.e.s. except dyeing and tanning extracts, and vegetable materials, n.e.s.—	—	—	—	—	20%	36%	36%
292-09.1	Bagasse ...	Ton	06	—	—	10%	26%	26%
292-09.2	Other ...	Lb.	04	—	—	10%	26%	26%
SECTION 3.—MINERAL FUELS, LUBRICANTS AND RELATED MATERIALS.								
DIVISION 31.—MINERAL FUELS, LUBRICANTS AND RELATED MATERIALS.								
311-01	GROUP 311.—COAL, COKE AND BRIQUETTES. Coal (anthracite, bituminous, sub-bituminous, lignite) ...	Ton	06	—	—	—	\$1 per ton	\$1.30 per ton

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
311-02 311-03	Ton Ton	06 06	— —	— —	\$2 per ton \$2 per ton	\$2.60 per ton \$2.60 per ton
312-01 312-01.1 312-01.2	Barrel Barrel	29 29	Ton Ton	06 06	10% 10%	26% 26%
313-01 313-01.1 313-01.2 313-01.3 313-01.4	Barrel Barrel Barrel Gal.	29 29 29 09	Ton Ton Ton Ton	06 06 06 06	32c. per gal. 32c. per gal. 32c. per gal. 20%	37c. per gal. 37c. per gal. 37c. per gal. 36%
313-02 313-02.1 313-02.2	Barrel Barrel	29 29	Ton Ton	06 06	8c. per gal. 8c. per gal.	13c. per gal. 13c. per gal.
313-03 313-03.1 313-03.2 313-03.3 313-03.4 313-03.5 313-04	Barrel Barrel Barrel Barrel Barrel Barrel	29 29 29 29 29 29	Ton Ton Ton Ton Ton Ton	06 06 06 06 06 06	70c. per 100 gal. 70c. per 100 gal. 70c. per 100 gal. 25c. per 100 gal. 25c. per 100 gal.	\$1.20 per 100 gal. \$1.20 per 100 gal. \$1.20 per 100 gal. 50c. per 100 gal. 50c. per 100 gal.
313-04.1 313-04.2 313-05 313-05.1 313-05.2 313-05.3	Gal. Lb. Lb. Lb. Lb.	09 04 04 04 04	— — — — —	— — — — —	25c. per gal. 3c. per lb. 20% 20% 20%	50c. per gal. 6c. per lb. 36% 36% 36%

GROUP 312.—PETROLEUM, CRUDE AND PARTLY REFINED.
Crude petroleum and petroleum partly refined for further refining (including natural gasolene)—
Crude petroleum (petroleum tops)
Petroleum partly refined for further refining

GROUP 313.—PETROLEUM PRODUCTS.
Motor spirit (gasolene and other light oils for similar uses) including gasolene blending agents—
Aviation spirit of 100 octane and over
Aviation spirit of other grades
Other motor spirit (gasolene)
Blending agents including tetra ethyl lead and similar anti-knock compounds

Lamp oil and white spirit (kerosene, illuminating oil)—
Power kerosene (vaporising oil or white spirit)
Illuminating kerosene (lamp oil)
Gas oil, diesel oil and other fuel oils—
Gas oil, including detergent alkylate
Diesel oil
Bunker "C" grade fuel oil
Other fuel oils
Lubricating oils and greases including mixtures with animal and vegetable lubricants—
Lubricating oils
Lubricating greases
Mineral jelly and waxes (including petrolatum)—
Petroleum jelly, natural and artificial
Paraffin wax
Lignite wax and mineral wax

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.		Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
313-09	Pitch, resin, petroleum asphalt, coke of petroleum and other by-products of petroleum and oil shale (including mixtures with asphalt) n.e.s. not chemicals—						
313-09.1	Road oils (petroleum residual product) e.g. colas, tenolas, medium, light and heavy road oils)...	Barrel	29	—	—	10%	26%
313-09.2	Petroleum (bituminous) asphalt ...	Ton	06	—	—	10%	26%
313-09.3	All other ...	Ton	06	—	—	10%	26%
314-01	GROUP 314.—GAS, NATURAL AND MANUFACTURED.						
314-02	Gas, natural ...	—	—	—	—	20%	36%
	Gas, manufactured ...	—	—	—	—	20%	36%
315-01	GROUP 315.—ELECTRIC ENERGY.						
	Electric energy ...	—	—	—	—	Free	Free
SECTION 4.—ANIMAL AND VEGETABLE OILS AND FATS.							
(Essential oils are classified in Section 5.—Chemicals.)							
DIVISION 41.—ANIMAL AND VEGETABLE OILS (NOT ESSENTIAL OILS), FATS, GREASES AND DERIVATIVES.							
GROUP 411.—ANIMAL OILS AND FATS.							
411-01	Oils from fish and marine animals—						
411-01.1	Refined (e.g. whale oil, shark oil, etc.) ...	Lb.	04	Gal.	09	10%	20%
411-01.2	Unrefined (e.g. whale oil, shark oil, cod liver oil, etc.)	Lb.	04	—	—	10%	20%
411-02	Animal oils, fats and greases (excluding lard (<i>m</i>) for food)—						
411-02.1	Tallow (not refined) ...	Lb.	04	—	—	10%	20%
411-02.2	Other ...	Lb.	04	Gal.	09	10%	20%
GROUP 412.—VEGETABLE OILS.							
412-01	Linsseed oil ...	Lb.	04	Gal.	09	10%	20%
412-02	Soya-bean oil—						
412-02.1	Soya-bean oil, refined ...	Lb.	04	Gal.	09	30%	60%
412-02.2	Soya-bean oil, unrefined ...	Lb.	04	Gal.	09	10%	20%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Units of quantity.			Rate of import duty.		
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
Cottonseed oil—						
Cottonseed oil, refined ...	Lb.	04	Gal.	09	30%	60%
Cottonseed oil, unrefined ...	Lb.	04	Gal.	09	10%	20%
Groundnut (peanut) oil ...	Lb.	04	Gal.	09	30%	60%
Olive oil—						
Olive oil, refined (for table use) ...	Lb.	04	Gal.	09	5%	10%
Olive oil, unrefined (not for table use) ...	Lb.	04	Gal.	09	5%	10%
Palm oil ...	Lb.	04	Gal.	09	30%	60%
Coconut (copra) oil—						
Coconut (copra) oil, refined ...	Lb.	04	Gal.	09	30%	60%
Coconut (copra) oil, unrefined ...	Lb.	04	Gal.	09	10%	20%
Palm kernel oil ...	Lb.	04	Gal.	09	30%	60%
Castor oil ...	Lb.	04	Gal.	09	8%	16%
Tung oil ...	Lb.	04	Gal.	09	30%	60%
Oils from seeds, nuts and kernels, n.e.s. ...	Lb.	04	Gal.	09	30%	60%
GROUP 413.—OILS AND FATS PROCESSED (m) AND WAXES OF ANIMAL OR VEGETABLE ORIGIN.						
Oils, oxidized, blown or boiled ...	Lb.	04	—	—	10%	20%
Hydrogenated oils and fats ...	Lb.	04	—	—	10%	20%
Acid oils, fatty acids, and solid oils from the treatment of oils and fats ...	Lb.	04	—	—	10%	20%
Waxes of animal or vegetable origin—						
Bees wax ...	Lb.	04	—	—	10%	20%
Other ...	Lb.	04	—	—	10%	20%
SECTION 5.—CHEMICALS.						
DIVISION 51.—CHEMICAL ELEMENTS AND COMPOUNDS.						
GROUP 511.—INORGANIC CHEMICALS.						
Inorganic acids and anhydrides (e.g. nitric, sulphuric, hydrochloric acids)—						
Nitric acid ...	Lb.	04	—	—	20%	36%

(m) Margarine, lard, lard substitutes, shortenings, and similar edible fats are classified in Group 091.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
511-01.2	Lb.	04	—	—	20%	36%
511-01.3	Lb.	04	—	—	20%	36%
511-01.4	Lb.	04	—	—	20%	36%
511-02	Lb.	04	—	—	20%	36%
511-03	Lb.	04	—	—	20%	36%
511-04	Lb.	04	—	—	20%	36%
511-09	Lb.	04	—	—	20%	36%
511-09.01	Lb.	04	—	—	20%	36%
511-09.02	Lb.	04	—	—	20%	36%
511-09.03	Lb.	04	—	—	20%	36%
511-09.04	Lb.	04	—	—	9%	15%
511-09.05	Lb.	04	—	—	20%	36%
511-09.06	Lb.	04	—	—	20%	36%
511-09.07	Lb.	04	—	—	20%	36%
511-09.08	Cwt.	05	—	—	20%	36%
511-09.09	Cwt.	05	—	—	20%	36%
511-09.11	Lb.	04	—	—	20%	36%
GROUP 512.—ORGANIC CHEMICALS.						
512-01	Aliphatic organic acids and anhydrides (e.g. acetic acid, tartaric acid, citric acid)—					
512-01.1	Lb.	04	—	—	20%	36%
512-01.2	Lb.	04	—	—	20%	36%
512-01.3	Lb.	04	—	—	20%	36%
512-02	All other (including formic, tartaric, oxalic, lactic, etc.)					
512-03	Lb.	04	P. Gal.	19	\$12.50 per p. gal.	\$20.50 per p. gal.
512-04	Lb.	04	—	—	10%	26%
512-04.1	Alcohols n.e.s. (o)—					
512-04.1	Lb.	04	Gal.	09	70c. per l. gal.	\$1.40 per l. gal.
512-04.2	Lb.	04	Gal.	09	70c. per l. gal.	\$1.40 per l. gal.
512-05	Lb.	04	Gal.	09	25c. per l. gal.	50c. per l. gal.
512-09	Organic compounds, n.e.s.—					
512-09.1	Lb.	04	—	—	\$3 per oz.	\$6 per oz.
Saccharine and other artificial sweetening substances						

(n) See also 099-09.02.

(o) Includes methyl alcohol, propyl, butyl, amyl, fusel oils, glycols.

Item No. of commodity.	Units of quantity.					Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.	
512-09.2 512-09.3	Calcium carbide Other organic compounds (p)	05 04	— —	— —	10% 20%	20% 36%	
521-01 521-02	DIVISION 52.—MINERAL TAR AND CRUDE CHEMICALS FROM COAL, PETROLEUM AND NATURAL GAS. GROUP 521.—MINERAL TAR AND CRUDE CHEMICALS FROM COAL, PETROLEUM AND NATURAL GAS. Mineral tar Tar oils and other crude chemicals from coal, petroleum and natural gas	04 04	— —	— —	10% 10%	26% 26%	
531-01	DIVISION 53.—DYEING, TANNING AND COLOURING MATERIALS. GROUP 531.—COAL-TAR DYES Coal-tar dyestuffs and natural indigo	04	—	—	10%	26%	
532-01 532-02 532-03	GROUP 532.—DYEING AND TANNING EXTRACTS, AND SYNTHETIC TANNING MATERIALS. Dyeing extracts (vegetable, and animal) (g) Tanning extracts, except synthetic tanning materials Synthetic tanning materials	04 04 04	— — —	— — —	10% 10% 10%	26% 26% 26%	
533-01	GROUP 533.—PIGMENTS, PAINTS, VARNISHES, AND RELATED MATERIALS. Colouring materials, including distempers other than of coal-tar origin—	06	—	—	9%	15%	
533-01.1 533-01.2 533-01.3 533-01.4 533-01.5 533-01.6	Barytes (ground) Metallic pigments Blue, laundry Other dry pigments (other than those of coal-tar origin) White lead Ships' bottom compositions (anti-corrosive and anti-fouling)	04 04 04 04 04 04	— — — — — —	— — — — — —	9% 9% 20% 9% 9% 9%	15% 15% 36% 15% 15% 5%	

(p) Includes phenol alcohols. (q) Including all vegetable and animal dyes except indigo.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description of commodity	Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
533-01.7	Distempers, dry or not	Lb.	04	—	—	9%	15%
533-01.8	All other	Lb.	04	—	—	9%	15%
533-02	Printers' ink	Lb.	04	—	—	2%	5%
533-03	Prepared paints, enamels, lacquers, varnishes, artists' colours, siccatives (paint driers) and mastics—						
533-03.1	Wood preservatives	Lb.	04	Gal.	09	10%	20%
533-03.2	Paints and enamels	Lb.	04	Gal.	09	10%	20%
533-03.3	Varnishes and lacquers	Lb.	04	Gal.	09	10%	20%
533-03.4	Asphalt cement (mastics)	Ton	06	—	—	20%	36%
533-03.5	Putty	Lb.	04	—	—	20%	36%
533-03.6	All other (including driers)	Lb.	04	—	—	10%	20%
DIVISION 54.—MEDICINAL AND PHARMACEUTICAL PRODUCTS.							
GROUP 541.—MEDICINAL AND PHARMACEUTICAL PRODUCTS.							
541-01	Vitamins and vitamin preparations	—	—	—	—	20%	36%
541-02	Bacteriological products, sera, vaccines—						
541-02.1	Insulin	100 int. units	11	—	—	Free	Free
541-02.2	Other kinds	—	—	—	—	20%	36%
541-03	Penicillin, streptomycin, tyrocidine and other antibiotics	—	—	—	—	Free	Free
541-04	Opium, alkaloids, cocaine, caffeine, quinine and other alkaloids, salts and their derivatives—						
541-04.1	Narcotics and derivatives, and other synthetic drugs (e.g. morphine, opium, cocaine, physostigmine, etc.)	Oz.	03	—	—	20%	36%
541-04.2	Quinine alkaloids and salts	Oz.	03	—	—	Free	Free
541-04.3	Other alkaloids, salts and derivatives n.e.s.	Lb.	04	—	—	20%	36%
541-09	Medicinal and pharmaceutical products, n.e.s.—						
541-09.01	Dental amalgams	Oz.	03	—	—	20%	36%
541-09.02	Atebrin, plasmochin, paludrine and similar anti-malarial preparations	Oz.	03	—	—	Free	Free

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
541-09.03	Lb.	04	—	—	20%	36%
541-09.04	Oz.	03	—	—	20%	36%
541-09.05	—	—	—	—	20%	36%
541-09.06	—	—	—	—	20%	36%
541-09.07	—	—	—	—	20%	36%
541-09.08	—	—	—	—	20%	36%
541-09.09	—	—	—	—	20%	36%
541-09.11	Lb.	04	—	—	20%	36%
541-09.12	—	—	—	—	20%	36%
541-09.13	Lb.	04	—	—	20%	36%
541-09.14	Gal.	09	—	—	20%	36%
551-01	Lb.	04	Gal.	09	10%	26%
551-01.1	Lb.	04	Gal.	09	10%	26%
551-01.2	Lb.	04	Gal.	09	10%	26%
551-01.4	Lb.	04	Gal.	09	20%	36%
551-02	Lb.	04	Gal.	09	20%	36%
551-03	Lb.	04	—	—	30%	50%

(s) See item 512-05.

(r) For medicated sparkling wine, see item 112-01.

DIVISION 55.—ESSENTIAL OILS AND PERFUME MATERIALS, TOILET, POLISHING AND CLEANSING PREPARATIONS.

GROUP 551.—ESSENTIAL OILS, PERFUME AND FLAVOUR MATERIALS.
 Essential vegetable oils—
 Lime oil, hand pressed (equalled)
 Lime oil, distilled
 Lime oil, in solution
 Other essential vegetable oils (not including turpentine)
 (s)
 Synthetic perfume and flavour materials and concentrates
 Endeavour greases and mixtures of alcohol and essential oils

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
	GROUP 552.—PERFUMERY, COSMETICS, SOAPS, AND CLEANSING AND POLISHING PREPARATIONS.						
552-01	Perfumery, cosmetics, dentifrices and other toilet prepara- tions except soaps—						
552-01.1	Bay rum and lime rum and similar preparations ...	Gal.	09	—	—	\$11.20 per l. gal.	\$22.40 per l. gal.
552-01.2	Other toilet waters (e.g. eau-de-cologne, lavender water, florida water, etc.) ...	Gal.	09	—	—	\$11.20 per l. gal.	\$22.40 per l. gal.
552-01.3	Other perfume with or without alcohol... ..	Liq. oz.	23	—	—	30%	50%
552-01.4	Cosmetics: Toilet preparations except soaps (e.g. powder, rouge, lipstick, hair dyes, bath salts, deodorants, etc.) ...	Lb.	04	—	—	30%	50%
552-01.5	Tooth paste and powder (including denture powder) ...	Lb.	04	—	—	20%	36%
552-01.6	All other (including dental soap)	—	—	—	—	20%	36%
552-02	Soaps and cleansing preparations—						
552-02.01	Soft soap and resin soap	Lb.	04	—	—	15%	30%
552-02.02	Hard soap in bars, blocks, slabs, used principally for laundry washing	Lb.	04	—	—	15%	30%
552-02.03	Similar hard soaps for laundry washing principally, but in cakes or tablets	Lb.	04	—	—	15%	30%
552-02.04	Toilet soap in cake or tablet form (including shaving soap)	Lb.	04	—	—	20%	36%
552-02.05	Toilet liquid or semi-solid soap (including shampoos and shaving soap	Lb.	04	—	—	20%	36%
552-02.06	Medicinal soaps	Lb.	04	—	—	20%	36%
552-02.07	Soap powders, flakes, granules (not for toilet purposes) principally used as washing preparations	Lb.	04	—	—	6%	12%
552-02.08	Cleansing preparations containing soap	Lb.	04	—	—	6%	12%
552-02.09	Cleansing preparations without soap (detergents)	Lb.	04	—	—	6%	12%
552-02.11	Other soaps and cleansing preparations, n.e.s....	Lb.	04	—	—	15%	30%
552-03	Waxes, polishes, pastes, powder and similar preparations for polishing and preserving leather, wood, metal, glass or other materials—						
552-03.1	Leather polishes	Lb.	04	Gal.	09	20%	36%
552-03.2	Metal polishes	Lb.	04	Gal.	09	20%	36%

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
552-03.3	Wood polishes (for furniture and floor)	04	Gal.	09	20%	36%
552-03.4	Other types of polishes	04	Gal.	09	20%	36%
552-03.5	Waxes	04	—	—	20%	36%
552-03.6	Other preparations n.e.s. for polishing and preserving leather, wood, metal, glass or other materials ...	04	—	—	20%	36%
DIVISION 56.—FERTILIZERS, MANUFACTURED.						
GROUP 561.—FERTILIZERS, MANUFACTURED.						
561-01	Nitrogenous fertilizers and nitrogenous fertilizer materials (other than natural), n.e.s.—	06	—	—	2%	5%
561-01.1	Ammonium nitrate	06	—	—	2%	5%
561-01.2	Ammonium phosphate	06	—	—	2%	5%
561-01.3	Ammonium sulphate	06	—	—	2%	5%
561-01.4	Calcium nitrate	06	—	—	2%	5%
561-01.5	Cyanamide	06	—	—	2%	5%
561-01.6	Sodium nitrate	06	—	—	2%	5%
561-01.7	Other	06	—	—	2%	5%
561-02	Phosphatic fertilizers and phosphatic fertilizer materials (other than natural), including superphosphates and basic slag—	06	—	—	2%	5%
561-02.1	Super single (all grades below 25% PO)	06	—	—	2%	5%
561-02.2	Super double (all grades 25% PO and over)	06	—	—	2%	5%
561-02.3	Basic slag	06	—	—	2%	5%
561-02.4	Other	06	—	—	2%	5%
561-03	Potassic fertilizers and potassic fertilizer materials, except crude potash salts—	06	—	—	2%	5%
561-03.1	Muriate of potash	06	—	—	2%	5%
561-03.2	Potassium sulphate	06	—	—	2%	5%
561-03.3	Other	06	—	—	2%	5%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.		Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
561-09	Fertilizers, n.e.s. including mixed fertilizer—						
561-09.1	Manure salts	Ton	06	—	—	2%	5%
561-09.2	Other	Ton	06	—	—	2%	5%
DIVISION 59.—EXPLOSIVES AND MISCELLANEOUS CHEMICAL MATERIALS AND PRODUCTS.							
GROUP 591.—EXPLOSIVES.							
591-01	Propellant powders, prepared explosives and sporting ammunition—						
591-01.1	Loaded cartridges	Doz.	12	Lb.	04	20%	36%
591-01.2	Lead shot, buck shot and bullets	Lb.	04	—	—	20%	36%
591-01.3	Empty cartridge-cases, whether primed or not	Doz.	12	Lb.	04	20%	36%
591-01.4	Other	Lb.	04	—	—	20%	36%
591-02	Fuses, primers and detonators for industrial purposes	Lb.	04	—	—	3%	8%
591-03	Pyrotechnical articles	—	—	—	—	20%	36%
591-04	Explosives for blasting	Lb.	04	—	—	7%	14%
GROUP 599.—MISCELLANEOUS CHEMICAL MATERIALS AND PRODUCTS.							
599-01	Synthetic plastic materials in blocks, sheets, rods, tubes, powder and other primary forms	—	—	—	—	10%	20%
599-02	Insecticides, fungicides, disinfectants, including sheep and cattle dressings and similar preparations	Lb.	04	—	—	2%	5%
599-03	Starches, starchy substances (t), gluten and gluten flour	Lb.	04	—	—	10%	20%
599-04	Casein, albumen, gelatin, glue and dressings—						
599-04.1	Glue and size, and dressings	Lb.	04	—	—	10%	20%
599-04.2	Other	Lb.	04	—	—	10%	20%
599-09	Chemical materials and products n.e.s.	—	—	—	—	10%	20%

(t) For starches prepared for use as food, see item 055-04.

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
<p>SECTION 6.—MANUFACTURED GOODS CLASSIFIED CHIEFLY BY MATERIAL.</p> <p>DIVISION 61.—LEATHER, LEATHER MANUFACTURES, N.E.S. AND DRESSED FURS.</p> <p>GROUP 611.—LEATHER.</p> <p>Leather—</p>						
611-01	Tanned or curried	04	Sq. ft.	17	8%	13%
611-01.1	Other dressed	04	Sq. ft.	17	8%	13%
611-01.2	Reconstituted and artificial leather containing leather or leather fibre	04	—	—	20%	36%
612-01	Machine leather belting and other articles of leather for use in machinery	04	—	—	3%	10%
612-02	Saddlery and harness makers' goods	—	—	—	20%	36%
612-03	Uppers, legs and other prepared parts of footwear of all materials	—	—	—	3%	8% + 75c. per lb.
612-09	Manufactures of leather n.e.s.	—	—	—	20%	—
613-01	Furs, dressed or dressed-and-dyed, not made up into articles of clothing	04	No.	01	20%	36%
<p>DIVISION 62.—RUBBER MANUFACTURES N.E.S.</p> <p>GROUP 621.—RUBBER FABRICATED MATERIALS.</p> <p>Pastes, plates, sheets, rods, threads and tubes of rubber...</p>						
621-01	Rubber tyres and tubes for vehicles and aircraft— Inner tubes for motor cars Inner tubes (giant) for lorries (trucks), trailers, buses and vans Inner tubes for tractors, road-building and maintenance vehicles	04	—	—	20%	36%
629-01	Inner tubes for motor cars	01	—	—	23%	43%
629-01.01	Inner tubes (giant) for lorries (trucks), trailers, buses and vans	01	—	—	23%	43%
629-01.02	Inner tubes for tractors, road-building and maintenance vehicles	01	—	—	23%	43%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity	Description of commodity	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
629-01.04	Inner tubes for tri-cars, motor cycles, and auto cycles	No.	01	—	—	23%	43%
629-01.05	Inner tubes for bicycles	No.	01	—	—	20%	36%
629-01.06	Inner tubes for other vehicles n.e.s. (including aircraft, animal drawn carts, hand trucks, etc.)	No.	01	—	—	20%	36%
629-01.07	Outer casings (tyres) for motor cars	No.	01	—	—	23%	43%
629-01.08	Outer casings (tyres) (giant) for lorries (trucks), trailers, buses and vans	No.	01	—	—	23%	43%
629-01.09	Outer casings (tyres) for tractors, road-building and maintenance vehicles	No.	01	—	—	23%	43%
629-01.11	Outer casings (tyres) for tri-cars, motor cycles, and auto cycles	No.	01	—	—	23%	43%
629-01.12	Outer casings (tyres) for bicycles	No.	01	—	—	23%	43%
629-01.13	Outer casings (tyres) for other vehicles n.e.s. (including aircraft, animal drawn carts, hand trucks, etc.)	No.	01	—	—	20%	36%
629-01.14	Solid tyres for motor cars, motor cycles and tri-cars	No.	01	—	—	20%	36%
629-01.15	Solid tyres for other vehicles, n.e.s.	No.	01	—	—	23%	43%
629-01.16	Outer casings for vehicles used in agriculture and the interior for industrial purposes when so admitted by the Comptroller	No.	01	—	—	3%	10%
629-01.17	Inner tubes for vehicles used in agriculture and the interior for industrial purposes when so admitted by the Comptroller	No.	01	—	—	3%	10%
629-02	Hygienic, medical and surgical articles of rubber (not including tubes)	—	—	—	—	20%	36%
629-09	Manufactures of soft and hard rubber n.e.s.—	—	—	—	—	—	—
629-09.1	Soles and heels for boots and shoes	Lb.	04	—	—	10%	26%
629-09.2	Other soft articles (e.g. rubber gloves)	—	—	—	—	20%	36%
629-09.3	Other articles of hard rubber n.e.s.	—	—	—	—	20%	36%
631-01	DIVISION 63.—WOOD AND CORK MANUFACTURES EXCLUDING FURNITURE. GROUP 631.—VENEERS, PLYWOOD, BOARDS, ARTIFICIAL OR RECONSTITUTED WOOD AND OTHER WOOD, WORKED, N.E.S. Veneer sheets	Cu. ft.	27	—	—	20%	36%

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
631-03	Cu. ft.	27	—	—	20%	36%
631-09	Cu. ft.	27	—	—	20%	36%
632-01	Lb.	04	—	—	2%	5%
632-02	Lb.	04	—	—	2%	5%
632-02.1	Lb.	04	—	—	2%	5%
632-02.2	Lb.	04	—	—	2%	5%
632-03	—	—	—	—	—	—
632-03.1	—	—	—	—	—	—
632-03.2	Cu. ft.	27	—	—	20%	36%
632-03.3	Doz.	12	Lb.	04	60c. per 1,000	\$1.80 per 1,000
632-03.4	—	—	—	—	20%	36%
632-09	—	—	—	—	—	—
632-09.1	—	—	—	—	—	—
632-09.2	—	—	—	—	20%	36%
633-01	Lb.	04	—	—	10%	26%
633-09	Lb.	04	—	—	10%	26%
633-09.1	Lb.	04	—	—	2%	5%
633-09.2	Lb.	04	—	—	20%	36%
633-09.3	Lb.	04	—	—	20%	36%

(u) Prefabricated buildings and panels of all materials are classified in Group 811 and wood furniture in Group 821.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.		Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
	DIVISION 64.—PAPER, PAPERBOARD AND MANUFACTURES THEREOF.						
	GROUP 641.—PAPER AND PAPERBOARD.						
641-01	Newsprint paper	Cwt.	05	—	—	2%	5%
641-02	Printing and writing papers in rolls and sheets other than newsprint	Lb.	04	—	—	20%	36%
641-03	Common packing and wrapping paper	Cwt.	05	—	—	20%	36%
641-04	Paperboard (cardboard) including corrugated cardboard but not building board	Cwt.	05	—	—	20%	36%
641-05	Building board of paper or pulp not impregnated	Cwt.	05	—	—	20%	36%
641-06	Paper and paperboard bituminised or asphalted, including reinforced and coated with graphite in imitation of slate Paper and paperboard, coated impregnated, vulcanized, etc., other than bituminised or asphalted	Cwt.	05	—	—	10%	26%
641-07	Wallpaper including linocrusta	Cwt.	05	—	—	20%	36%
641-08	Cigarette paper	Cwt.	05	—	—	20%	36%
641-11	Blotting paper and filter paper	Lb.	04	—	—	20%	36%
641-12	Papers and paperboards n.e.s.	Lb.	04	—	—	20%	36%
641-19	Papers and paperboards n.e.s.	Lb.	04	—	—	20%	36%
	GROUP 642.—ARTICLES MADE OF PULP, OF PAPER AND PAPERBOARD.						
642-01	Paper bags, cardboard boxes and other containers of paper or cardboard—						
642-01.1	Paper bags	Lb.	04	—	—	20%	36%
642-01.2	All other	Lb.	04	—	—	20%	36%
642-02	Envelopes, paper in boxes, packets, etc.	Lb.	04	—	—	20%	36%
642-03	Exercise books, registers, albums and other manufactures of writing paper	Lb.	04	—	—	20%	36%
642-09	Articles of pulp, paper and paperboard, n.e.s.	Lb.	04	—	—	20%	36%
	DIVISION 65.—TEXTILE YARNS, FABRICS AND MADE-UP ARTICLES AND RELATED PRODUCTS.						
	GROUP 651.—TEXTILE YARNS AND THREAD.						
651-01	Thrown silk and other silk yarns and thread (including schappe and bourette)—						
651-01.1	Put up for retail sale	Lb.	04	—	—	20%	36%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
651-01.2	Lb.	04	—	—	10%	26%
651-02	Lb.	04	—	—	20%	36%
651-02.1	Lb.	04	—	—	10%	26%
651-02.2						
651-03	Lb.	04	—	—	8%	13%
651-03.1	Lb.	04	—	—	8%	13%
651-03.2	Lb.	04	—	—	8%	13%
651-04	Lb.	04	—	—	8%	13%
651-04.1	Lb.	04	—	—	8%	13%
651-04.2	Lb.	04	—	—	8%	13%
651-05	Lb.	04	—	—	8%	13%
651-05.1	Lb.	04	—	—	8%	13%
651-05.2	Lb.	04	—	—	8%	13%
651-06	Lb.	04	—	—	20%	36%
651-06.1	Lb.	04	—	—	10%	26%
651-06.2	Lb.	04	—	—	20%	36%
651-07	Lb.	04	—	—	10%	26%
651-09	Lb.	04	—	—	10%	26%
651-09.1	Lb.	04	—	—	10%	26%
651-09.2	Lb.	04	—	—	10%	26%
652-01	Sq. yd.	18	Lb.	04	8%	13%
652-02	Sq. yd.	18	Lb.	04	8%	13%
652-02.1	Sq. yd.	18	Lb.	04	8%	13%
652-02.2	Sq. yd.	18	Lb.	04	8%	13%
652-02.3	Sq. yd.	18	Lb.	04	8%	13%
652-02.4	Sq. yd.	18	Lb.	04	8%	13%
652-02.5	Sq. yd.	18	Lb.	04	8%	13%
652-02.6	Lb.	04	Lb.	04	8%	13%
	Lb.	04	Lb.	—	3%	10%

NOTE.—Fabrics include "piece goods."

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
	GROUP 653.—TEXTILE FABRICS OF STANDARD TYPE (NOT INCLUDING NARROW AND SPECIAL FABRICS), OTHER THAN COTTON FABRICS.						
	Silk fabrics—						
653-01	Silk fabrics of pure silk	Sq. yd.	18	Lb.	04	20%	36%
653-01.1	Silk fabrics of silk mixed with other materials (silk being the chief component by weight)	Sq. yd.	18	Lb.	04	20%	36%
653-01.2	Woolen and worsted fabrics (including fabrics of fine hair)—						
653-02	Woolen fabrics (of pure wool)	Sq. yd.	18	Lb.	04	20%	36%
653-02.1	Woolen fabrics of wool mixed with other materials (wool being the chief component by weight)	Sq. yd.	18	Lb.	04	20%	36%
653-02.2	Linen, hemp and ramie fabrics—						
653-03	Linen fabrics (pure linen)	Sq. yd.	18	Lb.	04	20%	36%
653-03.1	Hemp and ramie fabrics (pure hemp and ramie)	Sq. yd.	18	Lb.	04	20%	36%
653-03.2	Fabrics made of linen, hemp, and ramie mixed, and mixtures of other materials with linen, hemp and ramie (v)	Sq. yd.	18	Lb.	04	20%	36%
653-03.3	Fabrics of jute—						
653-04	Fabrics of pure jute	Sq. yd.	18	Lb.	04	20%	36%
653-04.1	Jute fabrics of jute mixed with other material (jute being the chief component by weight)	Sq. yd.	18	Lb.	04	20%	36%
653-04.2	Fabrics of synthetic fibres and spun glass—						
653-05	Fabrics made wholly of regenerated or partly regenera- ted cellulose, protein and similar fibres	Sq. yd.	18	Lb.	04	8%	13%
653-05.1	Fabrics made of regenerated or partly regenerated cellulose, protein and similar fibres mixed with other materials (regenerated or partly regenerated cellulose, protein or similar fibres being the chief component by weight)	Sq. yd.	18	Lb.	04	20%	36%
653-05.2	Fabrics made wholly of synthetic fibres, e.g. nylon, etc. Fabrics made of spun glass	Sq. yd.	18	Lb.	04	20%	36%

(v) Fabrics containing mixtures of linen, hemp and ramie with other materials are to be classified here even though linen, hemp and ramie are not the chief components.

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
653-05.5						
653-06	Sq. yd.	18	Lb.	04	20%	36%
653-07	Sq. yd.	18	Lb.	04	20%	36%
653-07.1						
653-07.2	Sq. yd.	18	Lb.	04	8%	13%
653-07.3	Sq. yd.	18	Lb.	04	8%	13%
653-09	Sq. yd.	18	Lb.	04	20%	36%
654-01						
654-01.1	Yd.	08	Lb.	04	20%	36%
654-01.2						
654-01.3	Yd.	08	Lb.	04	20%	36%
654-01.4	Yd.	08	Lb.	04	20%	36%
654-01.5	Yd.	08	Lb.	04	20%	36%
654-02	Yd.	08	Lb.	04	20%	36%
654-02.1	Yd.	08	Lb.	04	20%	36%
654-02.2	Yd.	08	Lb.	04	20%	36%
654-02.3	Yd.	08	Lb.	04	20%	36%

Fabrics made of mixtures of synthetic fibres, of spun glass mixed with synthetic fibres, or of mixtures of synthetic fibres and natural fibres (synthetic fibres or spun glass being the chief component by weight) ...

Fabrics of textile fibres mixed with metal ...

Knitted fabrics (piece goods of all textile fibres)—
 Knitted fabrics of cotton ...
 Knitted fabrics made wholly of regenerated or partly regenerated cellulose, protein or similar fibres ...
 Knitted fabrics, other ...
 Fabrics n.e.s. (including fabrics made from coarse hair and paper yarn) ...

GROUP 654.—TULLE, LACE, EMBROIDERY, RIBBONS, TRIMMINGS, AND OTHER SMALL WARES.
 Tulle, lace and lace fabrics of all fibres (including net and netting)—
 Of silk and of silk mixed with other materials (silk being the chief component by weight) ...
 Of regenerated or partly regenerated cellulose, protein and similar fibres and of such materials mixed with other materials (cellulose, protein or similar fibres being the chief component by weight) ...
 Of other synthetic fibres and of other synthetic fibres mixed with other materials (other synthetic fibres being the chief component by weight) ...
 Of wool and other fine hair ...
 Of cotton and other mixed materials ...
 Ribbons of silk and of synthetic fibres—
 Of silk ...
 Of silk mixed with other materials (silk being the chief component by weight) ...
 Of regenerated or partly regenerated cellulose, protein and similar fibres and of such materials mixed with other materials (cellulose, protein or similar fibres being the chief component by weight) ...

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
654-02.4	Of other synthetic fibres and of other synthetic fibres mixed with other materials (other synthetic fibres being the chief component by weight)	Yd.	08	Lb.	04	20%	36%
654-03	Ribbons (other than silk and synthetic fibres), trimmings, tapes and bindings of all fibres, except elastic	Yd.	08	Lb.	04	20%	36%
654-04	Embroidery, in the piece, in strips or in motifs, not including embroidered clothing and other embroidered made-up articles	Sq. yd.	18	Lb.	04	20%	36%
655-01	GROUP 655.—SPECIAL TEXTILE FABRICS AND RELATED PRODUCTS.						
	Felts and felt articles, except hats and hoods for hats (hat bodies)—						
655-01.1	Felt roofing	Sq. yd.	18	Lb.	04	10%	26%
655-01.2	Other	Lb.	04	—	—	20%	36%
655-02	Hat bodies of wool, felt and fur felt	Lb.	04	Doz.	12	8%	13%
655-03	Hat bodies n.e.s.	Lb.	04	Doz.	12	8%	13%
655-04	Rubberised and other impregnated fabrics and felts, except linoleums—						
655-04.1	Oilcloth for floor coverings	Lb.	04	Sq. yd.	18	20%	36%
655-04.2	Other oil cloths	Lb.	04	Sq. yd.	18	20%	36%
655-04.3	Leather cloth	Lb.	04	Sq. yd.	18	20%	36%
655-04.4	All other	Lb.	04	Sq. yd.	18	20%	36%
655-05	Elastic fabrics, webbing and other small wares of elastic Cordage, cables, ropes, twines and manufactures thereof (fishing nets, ropemakers' wares)—	Lb.	04	—	—	20%	36%
655-06	Cordage and twine of cotton (being under $\frac{1}{4}$ in. in diameter)	Lb.	04	—	—	5%	15%
655-06.1	Cordage and twine of hemp (being under $\frac{1}{4}$ in. in diameter)—						
655-06.2	Singles	Lb.	04	—	—	10%	30%
655-06.21	All other	Lb.	04	—	—	10%	30%
655-06.22	Cordage and twine of other materials (being under $\frac{1}{4}$ in. in diameter)	Lb.	04	—	—	10%	30%
655-06.3	$\frac{1}{4}$ in. in diameter)	Lb.	04	—	—	10%	30%

NOTE.—Fabrics include "piece goods."

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
655-06.4	Ropes and cables of all materials (¼ in. and over in diameter)					
655-06.41	Of hemp singles	04	—	—	10%	30%
655-06.42	All other	04	—	—	10%	30%
655-06.5	Manufactures of cordage, n.e.s. (e.g. fishing nets, hammocks, etc.)	04	—	—	20%	36%
655-09	Special products of textile materials and of related materials n.e.s.	—	—	—	20%	36%
<p>GROUP 656.—MADE-UP ARTICLES WHOLLY OR CHIEFLY OF TEXTILE MATERIALS, N.E.S. (OTHER THAN CLOTHING).</p>						
656-01	Bags and sacks for packing, new or used—					
656-01.1	Of jute or hessian	04	Doz.	12	2%	5%
656-01.2	Of other materials...	04	Doz.	12	10%	26%
656-02	Tarpaulins, tents, awnings, sails, and other made-up canvas goods—					
656-02.1	Tarpaulins ...	04	—	—	10%	26%
656-02.2	Other ...	04	—	—	10%	26%
656-03	Blankets, travelling rugs and coverlets of all materials ...	04	—	—	20%	36%
656-04	Bed linen, table linen, toilet linen, kitchen linen of all materials ...	—	—	—	20%	36%
656-05	Made-up curtains, draperies, and made-up household articles of textile materials, n.e.s.—					
656-05.1	Of cotton and of cotton chief component (by weight)	04	—	—	20%	36%
656-05.2	Of silk and of silk chief component (by weight)	04	—	—	20%	36%
656-05.3	Of linen and of linen chief component (by weight)	04	—	—	20%	36%
656-05.4	Of other materials...	—	—	—	20%	36%
656-09	Made-up articles of textile materials, n.e.s.	—	—	—	20%	36%
<p>GROUP 657.—FLOOR COVERINGS AND TAPESTRIES.</p>						
657-01	Carpets, carpeting, floor rugs, mats and matting of wool and fine hair	Sq. yd.	Lb.	04	20%	36%
657-02	Carpets, carpeting, floor rugs, mats, matting and tapestries of textile fibres, other than wool and fine hair...	Sq. yd.	Lb.	04	20%	36%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
655-06.4	Ropes and cables of all materials ($\frac{1}{4}$ in. and over in diameter)—						
655-06.41	Of hemp singles	Lb.	04	—	—	10%	30%
655-06.42	All other	Lb.	04	—	—	10%	30%
655-06.5	Manufactures of cordage, n.e.s. (e.g. fishing nets, hammocks, etc.)	Lb.	04	—	—	20%	36%
655-09	Special products of textile materials and of related materials n.e.s.	—	—	—	—	20%	36%
656-01	GROUP 656.—MADE-UP ARTICLES WHOLLY OR CHIEFLY OF TEXTILE MATERIALS, N.E.S. (OTHER THAN CLOTHING).						
656-01.1	Bags and sacks for packing, new or used—						
656-01.2	Of jute or hessian	Lb.	04	Doz.	12	2%	5%
656-02	Of other materials...	Lb.	04	Doz.	12	10%	26%
656-02.1	Tarpaulins, tents, awnings, sails, and other made-up canvas goods—						
656-02.2	Tarpaulins	Lb.	04	—	—	10%	26%
656-03	Other	Lb.	04	—	—	10%	26%
656-04	Blankets, travelling rugs and coverlets of all materials	Lb.	04	—	—	20%	36%
656-05	Bed linen, table linen, toilet linen, kitchen linen of all materials	—	—	—	—	20%	36%
656-05.1	Made-up curtains, draperies, and made-up household articles of textile materials, n.e.s.—						
656-05.2	Of cotton and of cotton chief component (by weight)	Lb.	04	—	—	20%	36%
656-05.3	Of silk and of silk chief component (by weight)	Lb.	04	—	—	20%	36%
656-05.4	Of linen and of linen chief component (by weight)	Lb.	04	—	—	20%	36%
656-09	Of other materials...	—	—	—	—	20%	36%
657-01	Made-up articles of textile materials, n.e.s.						
657-02	GROUP 657.—FLOOR COVERINGS AND TAPESTRIES.						
657-01	Carpets, carpeting, floor rugs, mats and matting of wool and fine hair	Sq. yd.	18	Lb.	04	20%	36%
657-02	Carpets, carpeting, floor rugs, mats, matting and tapestries of textile fibres, other than wool and fine hair...	Sq. yd.	18	Lb.	04	20%	36%

Item No. of commodity.	Description	Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
655-06.4	Ropes and cables of all materials (½ in. and over in diameter)						
655-06.41	Of hemp singles	Lb.	04	—	—	10%	30%
655-06.42	All other	Lb.	04	—	—	10%	30%
655-06.5	Manufactures of cordage, n.e.s. (e.g. fishing nets, hammocks, etc.)	Lb.	04	—	—	20%	36%
655-09	Special products of textile materials and of related materials n.e.s.	—	—	—	—	20%	36%
656-01	GROUP 656.—MADE-UP ARTICLES WHOLLY OR CHIEFLY OF TEXTILE MATERIALS, N.E.S. (OTHER THAN CLOTHING).						
656-01.1	Bags and sacks for packing, new or used—						
656-01.1	Of jute or hessian	Lb.	04	Doz.	12	2%	5%
656-01.2	Of other materials	Lb.	04	Doz.	12	10%	26%
656-02	Tarpaulins, tents, awnings, sails, and other made-up canvas goods—						
656-02.1	Tarpaulins	Lb.	04	—	—	10%	26%
656-02.2	Other	Lb.	04	—	—	10%	26%
656-03	Blankets, travelling rugs and coverlets of all materials	Lb.	04	—	—	20%	36%
656-04	Bed linen, table linen, toilet linen, kitchen linen of all materials	—	—	—	—	20%	36%
656-05	Made-up curtains, draperies, and made-up household articles of textile materials, n.e.s.—						
656-05.1	Of cotton and of cotton chief component (by weight)	Lb.	04	—	—	20%	36%
656-05.2	Of silk and of silk chief component (by weight)	Lb.	04	—	—	20%	36%
656-05.3	Of linen and of linen chief component (by weight)	Lb.	04	—	—	20%	36%
656-05.4	Of other materials	—	—	—	—	20%	36%
656-09	Made-up articles of textile materials, n.e.s.	—	—	—	—	20%	36%
657-01	GROUP 657.—FLOOR COVERINGS AND TAPESTRIES.						
657-02	Carpets, carpeting, floor rugs, mats and matting of wool and fine hair	Sq. yd.	18	Lb.	04	20%	36%
657-02	Carpets, carpeting, floor rugs, mats, matting and tapestries of textile fibres, other than wool and fine hair	Sq. yd.	18	Lb.	04	20%	36%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.		Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
657-03	Carpets, carpeting, floor rugs, mats and matting of vegetable plate materials (including coconut matting), n.e.s.—						
657-03.1	Coir mats and matting	Sq. yd.	18	Lb.	04	20%	36%
657-03.2	Other	Sq. yd.	18	Lb.	04	20%	36%
657-04	Linoleum and similar products	Sq. yd.	18	Lb.	04	20%	36%
DIVISION 66.—NON-METALLIC MINERAL MANUFACTURES, N.E.S.							
GROUP 661.—LIME, CEMENT, AND FABRICATED BUILDING MATERIALS EXCEPT GLASS AND CLAY MATERIALS.							
Lime—							
661-01	Limestone ground or pulverised for agricultural use ...	Cwt.	05	—	—	2%	5%
661-01.1	Other agricultural lime	Cwt.	05	—	—	2%	5%
661-01.2	Other lime	Cwt.	05	—	—	2%	5%
661-01.3	Other lime	Cwt.	05	—	—	2%	5%
661-02	Cement—						
661-02.1	Special types of cement for oil wells	Cwt.	05	—	—	—	34c. per 100 lb.
661-02.2	All other	Cwt.	05	—	—	—	38c. per 100 lb.
661-03	Building and monumental (dimension) stone, worked ...	Cwt.	05	—	—	20%	36%
661-09	Building materials of asbestos, cement and of baked or unfired non-metallic minerals, n.e.s.—	Cwt.	05	—	—	20%	36%
661-09.1	Of asbestos	Cwt.	05	—	—	20%	36%
661-09.2	Of asphalt or similar materials	Cwt.	05	—	—	20%	36%
661-09.3	Of cement or concrete	Cwt.	05	—	—	20%	36%
661-09.4	Of other non-metallic minerals n.e.s.	Cwt.	05	—	—	20%	36%
GROUP 662.—CLAY CONSTRUCTION MATERIALS AND REFRACTORY CONSTRUCTION MATERIALS.							
662-01	Bricks, tiles, pipes and other products of brick earth or of ordinary baked clay—						
662-01.1	Bricks	Cwt.	05	Doz.	12	20%	36%
662-01.2	Other	Cwt.	05	—	—	20%	36%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
662-02	Wall tiles, floor tiles, pipes, and other clay construction materials, except those of brick, earth or ordinary baked clay—						
662-02.1	Floor and wall tiles (glazed)	Lb.	04	Doz.	12	20%	36%
662-02.2	Floor and wall tiles (unglazed)	Lb.	04	Doz.	12	20%	36%
662-02.3	All other n.e.s. (including roof tiles)	Lb.	04	—	—	20%	36%
662-03	Refractory bricks and other refractory construction materials—						
662-03.1	Refractory bricks	Cwt.	05	Doz.	12	3%	10%
662-03.2	All other materials	—	—	—	—	20%	36%
663-01	GROUP 663.—MINERAL MANUFACTURES N.E.S. NOT INCLUDING CLAY AND GLASS.						
663-02	Grinding and polishing wheels, stones, and sized grains... ..	Lb.	04	—	—	3%	8%
663-03	Abrasive cloths, and papers, and similar articles	Lb.	04	—	—	10%	26%
663-04	Manufactures of asbestos, not including building materials	Lb.	04	—	—	10%	26%
663-05	Manufactures of mica (built-up mica products, and articles made from sheet mica and built-up mica)	Lb.	04	—	—	10%	26%
663-06	Carbon and graphite products, except crucibles (include lighting carbons, electrodes, carbon brushes and brush stock and carbon batteries)	—	—	—	—	10%	26%
663-07	Non-metallic minerals, worked or manufactured, n.e.s.	—	—	—	—	10%	26%
663-08	Refractory products other than refractory construction material (e.g. retorts, crucibles, muffles, nozzles, plugs, supports, tubes, pipes, sheets, rods)	—	04	—	—	10%	26%
663-09	Packings and jointings (steam) for industrial purposes	Lb.	04	—	—	3%	10%
	Articles of ceramic materials n.e.s.	—	—	—	—	20%	36%
664-01	GROUP 664.—GLASS.						
664-02	Glass in the mass, including broken and powdered glass, glass rods and tubing	Lb.	04	—	—	20%	36%
664-03	Optical glass and spectacle glass, unworked	Lb.	04	—	—	20%	36%
664-04	Sheet (window) glass, unworked	Sq. ft.	17	Lb.	04	20%	36%
	Plate glass (unobscured flat glass ground and polished on both sides) not otherwise worked	Sq. ft.	17	Lb.	04	20%	36%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
664-05	Rolled, obscured or wired (reinforced) glass, not otherwise worked	Sq. ft.	17	Lb.	04	20%	36%
664-06	Bricks, tiles and other construction materials of cast or pressed glass	Lb.	04	—	—	20%	36%
664-07	Laminated and other safety glass	Sq. ft.	17	Lb.	04	20%	36%
664-08	Sheet and plate glass, tinned, silvered or coated with platinum, not further worked	Sq. ft.	17	Lb.	04	20%	36%
664-09	Glass, n.e.s.	—	—	—	—	20%	36%
665-01	GROUP 665.—GLASSWARE. Bottles, flasks and other containers, stoppers and closures of common glass—blown, pressed or moulded but not otherwise worked—						
665-01.1	Beer, wine, spirit and similar common glass bottles	Doz.	12	Lb.	04	2%	5%
665-01.2	Other bottles (for containing local products)	Doz.	12	Lb.	04	2%	5%
665-01.3	All other n.e.s.	Lb.	04	—	—	20%	36%
665-02	Glass tableware and other articles of glass for household, hotel and restaurant use—						
665-02.1	Table glass of plain glass, not heat resisting (e.g. bowls, glasses, etc.)	Lb.	04	—	—	20%	36%
665-02.2	Table glass of plain glass, heat resisting	Lb.	04	—	—	20%	36%
665-02.3	Table glass of figured or ornamented glass (cut, etched)	Lb.	04	—	—	20%	36%
665-02.4	Other household (including hotel and restaurant) glass-ware of plain glass	Lb.	04	—	—	20%	36%
665-02.5	Other household (including hotel and restaurant) glass-ware of figured or ornamented glass (cut, etched)	Lb.	04	—	—	20%	36%
665-09	Articles made of glass, n.e.s.—						
665-09.1	Bulbs for the manufacture of electric bulbs and valves	No.	01	Lb.	04	10%	26%
665-09.2	Glassware for laboratory use, including such goods of fused quartz or silica	Lb.	04	—	—	Free	16½%
665-09.3	Other	Lb.	04	—	—	20%	36%
666-01	GROUP 666.—POTTERY. Table and other household and art articles wholly of ordinary baked clay or ordinary stoneware—						
666-01.1	Table	Lb.	04	—	—	20%	36%
666-01.2	Other household	Lb.	04	—	—	20%	36%

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
666-01.3	All other Table and other household (including hotel and restaurant) and art articles of faience or fine earthenware— Table Other household All other Table and other household (including hotel and restaurant) and art articles of chinaware or porcelain— Table Other household All other	04	—	—	20%	36%
666-02		04	—	—	20%	36%
666-02.1		04	—	—	20%	36%
666-02.2		04	—	—	20%	36%
666-02.3		04	—	—	20%	36%
666-03		04	—	—	—	36%
666-03.1		04	—	—	—	36%
666-03.2		04	—	—	—	36%
666-03.3	Lb.	—	—	—	20%	36%
DIVISION 67.—SILVER, PLATINUM, GEMS AND JEWELLERY.						
671-01	GROUP 671.—SILVER, AND PLATINUM GROUP METALS. Silver, unworked and partly worked Platinum and other metals of platinum group, unworked and partly worked	13	—	—	23%	43%
671-02		13	—	—	23%	43%
672-01	GROUP 672.—PRECIOUS AND SEMI-PRECIOUS STONES AND PEARLS, UNWORKED AND WORKED. Precious and semi-precious stones (including synthetic), uncut Precious and semi-precious stones (including synthetic), cut but not set Natural and cultured pearls unworked Natural and cultured pearls worked but not set	—	—	—	23%	43%
672-02		—	—	—	23%	43%
672-03		—	—	—	23%	43%
672-04		—	—	—	23%	43%
673-01	GROUP 673.—JEWELLERY AND GOLDSMITHS' AND SILVERSMITHS' WARES. Jewellery of gold, silver and platinum group metals and goldsmiths' and silversmiths' wares (except watchcases) (w)—	—	—	—	23%	43%

(w) See Item 864-01.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
673-01.1	—	—	—	—	23%	43%
673-01.2	Doz.	12	—	—	23%	43%
673-01.3	—	—	—	—	23%	43%
673-02	—	—	—	—	20%	36%
DIVISION 68.—BASE METALS.						
GROUP 681.—IRON AND STEEL (z).						
681-01	Cwt.	05	—	—	3%	8%
681-02	Cwt.	05	—	—	3%	8%
681-03	Cwt.	05	—	—	3%	8%
681-04	Cwt.	05	—	—	5%	10%
681-05	Cwt.	05	—	—	8%	16%
681-06	Cwt.	05	—	—	8%	16%
681-07	Cwt.	05	—	—	5%	10%
681-07.1	Cwt.	05	—	—	5%	10%
681-07.2	Cwt.	05	—	—	5%	10%
681-07.3	Cwt.	05	—	—	5%	10%
681-07.4	Cwt.	05	—	—	3%	10%
681-08	Cwt.	05	—	—	8%	16%
681-11	Cwt.	05	—	—	13%	26%
681-12	Cwt.	05	—	—	8%	16%
681-13	Cwt.	05	—	—	8%	16%
681-14	Cwt.	05	—	—	8%	16%
681-14.1	Cwt.	05	—	—	8%	16%
681-14.2	Cwt.	05	—	—	8%	16%
681-15	Cwt.	05	—	—	8%	16%
681-16	Cwt.	05	—	—	2%	5%

(z) Including alloy steel throughout.

(y) Primary forms—see also Item 699-01.

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
GROUP 682.—COPPER.							
682-01	Copper and alloys not refined and refined, unwrought—						
682-01.1	Not refined, unwrought	Cwt.	05	—	—	8%	16%
682-01.2	Refined, unwrought	Lb.	04	—	—	13%	26%
682-02	Copper and copper alloys, wrought (bars, rods, plates, sheets, wire, pipes, tubes, castings and forgings) ...	Lb.	04	—	—	13%	26%
GROUP 683.—NICKEL.							
683-01	Nickel and nickel alloys, unwrought	Cwt.	05	—	—	8%	16%
683-02	Nickel and nickel alloys, wrought (bars, rods, plates, sheets, wire, pipes, tubes, castings and forgings) ...	Lb.	04	—	—	13%	26%
GROUP 684.—ALUMINIUM.							
684-01	Aluminium and aluminium alloys, unwrought	Cwt.	05	—	—	8%	16%
684-02	Aluminium and aluminium alloys, wrought (bars, rods, plates, sheets, wire, pipes, tubes, castings and forgings)—						
684-02.1	Corrugated sheets	Cwt.	05	—	—	5%	10%
684-02.2	Flat sheets	Lb.	04	—	—	5%	10%
684-02.3	All other	Lb.	04	—	—	15%	30%
GROUP 685.—LEAD.							
685-01	Lead and lead alloys, unwrought	Cwt.	05	—	—	8%	16%
685-02	Lead and lead alloys wrought (bars, rods, plates, sheets, wire, pipes, tubes, castings and forgings)	Lb.	04	—	—	13%	26%
GROUP 686.—ZINC.							
686-01	Zinc and zinc alloys, unwrought	Cwt.	05	—	—	8%	16%
686-02	Zinc and zinc alloys, wrought (bars, rods, plates, sheets, wire, tubes, castings and forgings)	Lb.	04	—	—	13%	26%
GROUP 687.—TIN.							
687-01	Tin and tin alloys (including tin solder), unwrought—						
687-01.1	Solder	Lb.	04	—	—	15%	30%
687-01.2	All other	Lb.	04	—	—	15%	30%
687-02	Tin and tin alloys, wrought (bars, rods, sheets, wire, pipes, tubes, castings and forgings)	Lb.	04	—	—	15%	30%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
	<p>GROUP 689.—MISCELLANEOUS NON-FERROUS BASE METALS EMPLOYED IN METALLURGY.</p> <p>Non-ferrous base metals employed in metallurgy and their alloys, n.e.s. unwrought 20%</p> <p>Non-ferrous base metals employed in metallurgy and their alloys, n.e.s. wrought— Printing type metal 10% All other 3% 13%</p>					
689-01	Cwt.	05	—	—	10%	20%
689-02	Lb.	04	—	—	3%	10%
686-02.1	Lb.	04	—	—	13%	26%
689-02.2						
	<p>DIVISION 69.—MANUFACTURES OF METALS.</p>					
	<p>GROUP 691.—ORDNANCE.</p> <p>Firearms of war including tanks and self-propelled guns, except revolvers and pistols (but including continuous fire pistols) 36%</p> <p>Firearms other than firearms of war (but including revolvers and pistols), sidearms— Revolvers, pistols and rifles 36% Sporting firearms 36% Parts of sporting firearms 36% Other 36% Projectiles and ammunition, filled or unfilled, except sporting ammunition— Revolver and rifle 36% All other 36%</p>					
691-01	—	—	—	—	20%	36%
691-02	—	—	—	—	20%	36%
691-02.1	No.	01	—	—	20%	36%
691-02.2	No.	01	—	—	20%	36%
691-02.3	Lb.	04	—	—	20%	36%
691-02.4	Lb.	04	—	—	20%	36%
691-03	—	—	—	—	—	—
691-03.1	Lb.	04	—	—	20%	36%
691-03.2	Lb.	04	—	—	20%	36%
	<p>GROUP 699.—MANUFACTURES OF METALS, N.E.S.</p> <p>Finished structural parts made of iron or steel, including assembled structures (z) 36%</p> <p>Finished structural parts made of aluminium and other non-ferrous base metals, including assembled structures Wire cables and ropes of iron and steel, uninsulated, for industrial use 10% Wire cables and ropes of iron and steel, uninsulated, other 30%</p>					
699-01	—	—	—	—	—	—
699-02	Cwt.	05	—	—	20%	36%
699-03.1	Cwt.	05	—	—	20%	36%
699-03.2	Cwt.	05	—	—	3%	10%
	Cwt.	05	—	—	15%	30%

(z) Ready for assembly, see also Item 681-04.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
699-04	Cwt.	05	—	—	15%	30%
699-05	Cwt.	05	—	—	15%	30%
699-05.1	Cwt.	05	—	—	15%	30%
699-05.2	Cwt.	05	—	—	3%	20%
699-05.3	Cwt.	05	—	—	8%	16%
699-05.5	Cwt.	05	—	—	15%	30%
699-06	Cwt.	05	—	—	15%	30%
699-07	Cwt.	05	—	—	15%	30%
699-07.1	Cwt.	05	—	—	5%	10%
699-07.2	Cwt.	05	—	—	5%	10%
699-07.3	Cwt.	05	—	—	20%	36%
699-08	Lb.	04	—	—	15%	30%
699-11	Cwt.	05	—	—	20%	36%
699-12	Lb.	04	—	—	3%	8%
699-12.1	Lb.	04	—	—	3%	8%
699-12.2	Lb.	04	—	—	20%	36%
699-13	Lb.	04	—	—	20%	36%
699-14	Lb.	04	—	—	20%	36%
699-15	Lb.	04	—	—	20%	36%
699-16	Lb.	04	—	—	20%	36%
699-16.1	Doz.	12	—	—	20%	36%
699-16.2	Doz.	12	—	—	20%	36%
699-17	Doz.	12	—	—	20%	36%
699-17.1	Doz.	12	—	—	20%	36%

Wire cables and ropes of non-ferrous base metals, unisulcated ...
 Wire netting, wire fencing, wire grills, wire mesh and expanded metal of iron and steel, including barbed wire—
 Expanded metal of iron or steel
 Wire netting, and wire mesh of all kinds, of iron or steel
 Fencing wire, barbed
 Fencing wire, other
 All other
 Wire netting, wire fencing, wire grills, wire mesh, and expanded metal of aluminium, copper and other non-ferrous base metals
 Nails, bolts, nuts, washers, rivets, screws and similar articles of base metals—
 Nails and spikes of iron or steel
 Bolts, nuts and washers of iron or steel
 All other, n.e.s.
 Needles and pins of all base metals
 Safes, strong room fittings, and strong boxes
 Hand tools (including sets of hand tools), tools for machines and hand implements, including agricultural—
 For agricultural and horticultural purposes
 Other tools of iron or steel (including artisans' tools) ...
 Household utensils of iron and steel (whether enamelled or not)
 Household utensils of aluminium
 Household utensils of base metals except iron, steel, aluminium ...
 Table and kitchen knives, forks and spoons of base metals, including plated—
 Knives
 Forks and spoons
 Cutlery, n.e.s.
 Razors, safety and other

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
699-17.2	Razor blades	Gross	21	—	20%	36%
699-17.3	Scissors	Doz. pr.	24	—	20%	36%
699-17.4	Tailors shears	Doz. pr.	24	—	3%	8%
699-17.5	Other	—	—	—	20%	36%
699-18	Hardware of metal (locks, padlocks, safety bolts, keys, fittings for doors, windows, furniture, vehicles, trunks, saddlery, etc.)—	Lb.	04	—	20%	36%
699-18.1	Of iron and steel	Lb.	04	—	20%	36%
699-18.2	Of copper and other non-ferrous metals	—	—	—	—	—
699-21	Metal containers for transport and storage (including empty tin cans)—	No.	01	Lb.	2%	5%
699-21.1	For liquid and gases	No.	01	Lb.	2%	5%
699-21.2	Other	Lb.	04	—	20%	36%
699-29	Stoves, furnaces (not for central heating), grades and ranges made of metal (not electric)	Cwt.	05	—	20%	36%
699-29.1	Manufactures of metals, n.e.s.—	Cwt.	05	—	3%	10%
699-29.2	Chains for industrial use	Lb.	04	—	20%	36%
699-29.3	Springs	Lb.	04	No.	Free	Free
699-29.4	Fire extinguishers	Lb.	04	—	20%	36%
699-29.5	Other	Lb.	04	—	20%	36%
711-01	SECTION 7.—MACHINERY AND TRANSPORT EQUIPMENT.	No.	01	Cwt.	3%	10%
711-02	DIVISION 71.—MACHINERY OTHER THAN ELECTRIC.	Cwt.	05	—	3%	10%
	GROUP 711.—POWER GENERATING (EXCEPT ELECTRIC) MACHINERY.					
	Steam generating boilers					
	Boiler house plant, including economisers, superheaters, condensers, soot-removers, gas-recoverers and related items					

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
711-03	Steam engines including steam tractors and steam engines with self-contained boilers (generally known as locomobiles and steam turbines)—					
711-03.1	Steam engines with boilers	No.	Cwt.	05	3%	10%
711-03.2	Steam engines without boilers	No.	Cwt.	05	3%	10%
711-03.3	Parts of steam engines	Lb.	—	05	3%	10%
711-03.4	Steam tractors	No.	Cwt.	05	3%	10%
711-03.5	Parts of steam tractors	Lb.	—	—	3%	10%
711-03.6	Steam turbines with parts	Lb.	—	—	3%	10%
711-04	Aircraft engines including jet propulsion engines—					
711-04.1	Complete engines	No.	Cwt.	05	3%	3%
711-04.2	Parts	Lb.	—	—	3%	3%
711-05	Internal combustion, diesel and semi-diesel engines, other than aircraft engines—					
711-05.1	Gasoline engines for road motor vehicles	No.	Cwt.	05	23%	43%
711-05.2	Gasoline engines for water craft (marine)	No.	Cwt.	05	3%	10%
711-05.3	Gasoline engines, stationary	No.	Cwt.	05	3%	10%
711-05.41	Parts of gasoline engines for road vehicles	Lb.	—	—	23%	43%
711-05.42	Parts of gasoline engines, other	Lb.	—	—	3%	10%
711-05.5	Diesel and semi-diesel engines for road motor vehicles	No.	Cwt.	05	23%	43%
711-05.6	Diesel and semi-diesel engines for water craft (marine)	No.	Cwt.	05	3%	10%
711-05.7	Diesel and semi-diesel engines, stationary	No.	Cwt.	05	3%	10%
711-05.81	Parts of diesel and semi-diesel engines for road vehicles	Lb.	—	—	23%	43%
711-05.82	Parts of diesel and semi-diesel engines, other	Lb.	—	—	3%	10%
711-09	Engines n.e.s. (e.g. wind engines, hot air engines, water wheels and water turbines, gas turbines)	Cwt.	—	—	3%	10%
712-01	GROUP 712.—AGRICULTURAL MACHINERY AND IMPLEMENTS.					
712-01.1	Agricultural machinery and appliances for preparing and cultivating the soil—					
712-01.2	Ploughs, complete	No.	Cwt.	05	3%	8%
712-01.3	Parts for ploughs	Lb.	—	—	3%	8%
	Harrows, disc harrows, cultivators, rollers and other machinery for tillage of the soil, and parts ...	Cwt.	—	—	3%	8%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.			Unit code No.	Rate of import duty.	General tariff.
		First unit.	Second unit.	Unit code No.			
712-01.4	Fertilizer distributors, seed drills, planting machines and combined seed planting and fertilizer distributing machinery	No.	Cwt.	05	3%	8%	
712-01.5	Parts for 712-01.4	Lb.	—	04	3%	8%	
712-01.6	All other, including parts	Lb.	—	04	3%	8%	
712-02	Agricultural machinery and appliances for harvesting, threshing and sorting	Cwt.	—	05	3%	8%	
712-03	Milking machines, cream separators, and other dairy farming equipment	Lb.	—	04	3%	8%	
712-09	Agricultural machinery and appliances n.e.s. (aa)—	Lb.	—	04	3%	8%	
712-09.1	Poultry keeping apparatus and appliances	No.	—	01	3%	3%	
712-09.2	Small mills for crushing seed and cakes	Lb.	Lb.	04	3%	10%	
712-09.3	Parts for 712-09.2	Lb.	—	04	3%	10%	
712-09.4	Lawn mowers with or without motors	No.	Lb.	01	20%	36%	
712-09.5	Bee-keeping apparatus and appliances	Lb.	—	04	3%	3%	
712-09.6	Other (including horticultural) and parts	Lb.	—	04	3%	8%	
713-01	GROUP 713.—TRACTORS OTHER THAN STEAM.						
713-01.1	Tractors, agricultural and industrial including parts—	No.	Cwt.	05	3%	8%	
713-01.2	Tractors, agricultural	No.	Cwt.	05	3%	8%	
713-01.3	Tractors, industrial	Cwt.	—	05	3%	8%	
713-01.4	Tractor parts, agricultural and industrial	No.	Cwt.	05	23%	43%	
713-01.5	Other tractor parts	Cwt.	—	05	23%	43%	
714-01	GROUP 714.—OFFICE MACHINERY.						
714-01.1	Typewriters—	No.	Lb.	01	20%	36%	
714-01.2	Parts	Lb.	—	04	20%	36%	
714-02	Accounting, bookkeeping, calculating and other office machines and cash registers	Lb.	—	04	20%	36%	

(aa) Agricultural hand tools and implements—Item 699.12.
 NOTE.—(Ref. machinery and transport equipment.) Under each item detached parts which are assignable to the item should be included unless provision is made for them to be shown separately.

Item No. of commodity	Description	Units of quantity.			Rate of import duty.			
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.	
715-01	GROUP 715.—METALWORKING MACHINERY. Machine tools for working metals (e.g. boring, drilling, milling, planing, grinding, gear cutting machinery) ... Metal working machinery other than machine tools (e.g. rolling mills, forging, wire drawing, bending and forming machinery, foundry equipment) ...	Lb.	04	—	—	3%	10%	
715-02		Cwt.	05	—	—	—	3%	10%
716-01	GROUP 716.—MINING, CONSTRUCTION AND OTHER INDUSTRIAL MACHINERY. Pumps for liquids— Complete units ... Parts ... Industrial trucks (sometimes known as industrial tractors for use in factories, railroad stations, docks, etc., for internal transport)— Complete units ... Parts ... Conveying, hoisting, excavating, road construction and mining machinery (e.g. cranes, hoists, stacks, well drilling machinery, road rollers)— Conveying, hoisting, excavating (cranes, hoists) machinery (mechanical shovels, etc.)... Oil mining machinery ... Oil refining machinery ... Other mining machinery ... Road rollers (complete units) ... Road roller parts ... All other including parts ... Wood working machinery ... Pneumatic tools operated by hand or otherwise ... Paper mill and pulp mill machinery, and machinery for paper manufactures ... Printing and bookbinding machinery (including printing type, printing plates, and other printing accessories);	No.	01	Lb.	04	—	3%	8%
716-01.1		Lb.	04	—	—	—	3%	8%
716-01.2								
716-02								
716-02.1		No.	01	Lb.	04	—	20%	36%
716-02.2		Lb.	04	—	—	—	20%	36%
716-03								
716-03.1		Cwt.	05	—	—	—	3%	8%
716-03.2		Cwt.	05	—	—	—	3%	8%
716-03.3		Cwt.	05	—	—	—	3%	10%
716-03.4		Cwt.	05	—	—	—	3%	8%
716-03.5		No.	01	Cwt.	05	—	3%	10%
716-03.6		Lb.	04	—	—	—	3%	10%
716-03.7		Lb.	04	—	—	—	3%	10%
716-04		Cwt.	05	—	—	—	3%	10%
716-05		Lb.	04	—	—	—	3%	10%
716-06		Cwt.	05	—	—	—	3%	10%
716-07		Cwt.	05	—	—	—	3%	10%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
716-07.1	photogravure and similar apparatus except photographic apparatus)—	Lb.	04	—	—	3%	10%
716-07.2	Printers' type of base metals	Cwt.	05	—	—	3%	10%
716-07.3	Printing and bookbinding machinery	Lb.	04	—	—	3%	10%
716-08	All other including parts	Cwt.	05	—	—	3%	10%
716-11	Textile machinery and accessories	—	—	—	—	—	—
716-11.1	Sewing machines, industrial and household—	—	—	—	—	—	—
716-11.2	Complete machines	No.	01	Lb.	04	3%	10%
716-12	Parts	Lb.	04	—	—	3%	10%
716-13	Air-conditioning and refrigerating equipment (excluding mechanical refrigerators, cf. 899-08)	Cwt.	05	—	—	3%	8%
716-13.1	Machinery and appliances (other than electrical or household) n.e.s.—	—	—	—	—	—	—
716-13.2	Apparatus for distilling and rectifying spirits	Cwt.	05	—	—	3%	10%
716-13.3	Grain milling machinery and appliances	Cwt.	05	—	—	3%	10%
716-13.4	Sugar making machinery	Cwt.	05	—	—	3%	10%
716-14	Other	Cwt.	05	—	—	3%	10%
716-15	Ball and roller bearings, and parts	Lb.	04	—	—	3%	10%
	Machine parts and accessories (except electrical) not included in item 716-13 and not assignable to a particular class of machinery	Lb.	04	—	—	3%	10%
721-01		No.	01	Lb.	04	3%	10%
721-01.1		No.	01	Lb.	04	3%	10%
721-01.2		No.	01	Lb.	04	3%	10%
721-01.3		No.	01	Lb.	04	20%	36%
721-02		No.	01	Lb.	04	20%	36%

DIVISION 72.—ELECTRIC MACHINERY,
APPARATUS AND APPLIANCES.GROUP 721.—ELECTRIC MACHINERY, APPARATUS AND
APPLIANCES.

Electric generators and alternators, motors and converters, transformers, switchgears—
Motors of 1 horsepower and under
Motors over 1 horsepower
All other
Electric batteries (accumulators to be included in 721-19)

Item No. of commodity.	Description	Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
721-03	Bulbs (bb) and tubes for electric lighting, complete—						
721-03.1	Flament lamps under 20 volts (usually for flash lamps, vehicles, etc.)	No.	01	—	—	20%	36%
721-03.2	Flament lamps, 20 volts and over	No.	01	—	—	20%	36%
721-03.3	Fluorescent lamps	No.	01	—	—	20%	36%
721-03.4	Other (including sodium, mercury, etc.)	No.	01	—	—	20%	36%
721-04	Radio apparatus for telegraphy, telephony, television and radar (including broadcasting transmission and reception equipment with amplifiers of all types, thermionic or electronic tubes and valves, photo-electric cells, supersonic or electro-magnetic echo sounding apparatus and detectors)—						
721-04.1	Radio transmitters (with or without receivers) ...	No.	01	—	—	20%	36%
721-04.2	Radio receivers for commercial use (separately con- signed)	No.	01	—	—	20%	36%
721-04.3	Radio apparatus for telephony	—	—	—	—	20%	36%
721-04.4	Radio apparatus for television and radar	—	—	—	—	20%	36%
721-04.5	Radio receivers for domestic (household) use	No.	01	—	—	20%	36%
721-04.6	Radio gramophones (radio-grams)	No.	01	—	—	20%	36%
721-04.7	All other (including parts when separately consigned)	—	—	—	—	20%	36%
721-05	Apparatus other than radio, for telegraphy and tele- phony—						
721-05.1	Telephone apparatus	—	—	—	—	5%	5%
721-05.2	Apparatus (other than radio) for telegraphy including submarine telegraph	—	—	—	—	20%	36%
721-06	Electrothermic apparatus, including domestic ap- pliances—						
721-06.1	Stoves (ranges)	No.	01	Lb.	04	20%	36%
721-06.2	Parts for stoves and ranges (electric)	Lb.	04	—	—	20%	36%
721-06.3	Other household cooking and heating appliances (e.g. hot plates, toasters, irons, sun lamps, etc.)	—	—	—	—	20%	36%

(bb) "Bulbs" includes lamps.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
721-07	Electric appliances for motor vehicles, aircraft, ships, cycles and explosion motors	—	—	—	—	20%	36%
721-08	Apparatus for measuring and controlling electric energy, electric signalling and safety apparatus, electric bells—	No.	01	—	—	20%	36%
721-08.1	Meters for measuring electrical energy consumed	No.	01	—	—	20%	36%
721-08.2	Other electrical meters (including testing meters)	—	—	—	—	20%	36%
721-08.3	All other	—	—	—	—	20%	36%
721-11	Electric apparatus for medical purposes and radiological apparatus (not including tools and instruments merely actuated by electric motors)	—	—	—	—	3%	10%
721-12	Portable electrical tools and appliances—	—	—	—	—	20%	36%
721-12.1	Small household electro-mechanical appliances (e.g. vacuum cleaners, carpet sweepers, polishing brooms, etc.)	—	—	—	—	20%	36%
721-12.2	Other portable electrical tools and appliances (e.g. saws, drills, planers, soldering irons, etc.)	—	—	—	—	3%	10%
721-13	Insulated cables and wire for electricity	Lb.	04	—	—	3%	10%
721-19	Electrical machinery, apparatus and appliances n.e.s. and parts of accessories not assignable to a particular class of electrical machinery—	—	—	—	—	23%	43%
721-19.1	Accumulators, electric	No.	01	Lb.	04	23%	43%
721-19.2	Parts	Lb.	04	—	—	23%	43%
721-19.3	All other	—	—	—	—	23%	43%
DIVISION 73.—TRANSPORT EQUIPMENT.							
GROUP 731.—RAILWAY VEHICLES.							
731-01	Railway locomotives, steam (and tenders if shipped separately)—	—	—	—	—	3%	10%
731-01.1	Railway locomotives, with tenders	No.	01	Ton	06	3%	10%
731-01.2	Railway locomotives, without tenders	No.	01	Ton	06	3%	10%
731-01.3	Tenders (if shipped separately)	No.	01	Ton	06	3%	10%
731-02	Railway locomotives, electric	No.	01	Ton	06	3%	10%
731-03	Railway locomotives, internal combustion and all other except steam and electric	No.	01	Ton	06	3%	10%

Item No. of commodity.	Units of quantity.					Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.	
731-04	No.	01	Ton	06	3%	10%	
731-05	No.	01	Ton	06	3%	10%	
731-06	No.	01	Ton	06	3%	10%	
731-07	Cwt.	05	—	—	3%	10%	
732-01	No.	01	Lb.	04	23%	43%	
732-01.1	No.	01	Lb.	04	23%	43%	
732-01.2	No.	01	Lb.	04	23%	43%	
732-01.3	No.	01	Lb.	04	23%	43%	
732-02	No.	01	Lb.	04	23%	43%	
732-03	No.	01	Lb.	04	23%	43%	
732-03.1	No.	01	Lb.	04	23%	43%	
732-03.2	Cwt.	05	—	—	23%	43%	
732-03.3	No.	01	Lb.	04	3%	10%	
732-03.4	Cwt.	05	—	—	3%	10%	
732-04	No.	01	Lb.	04	23%	43%	
732-04.1	No.	01	Lb.	04	23%	43%	
732-05.1	No.	01	Lb.	04	23%	43%	

(cc) Whether or not assembled.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
2-05.2	Chassis with engines mounted, of vehicles listed in 732-03.3 for use in industry in the interior when so admitted by the Comptroller	No.	.01	Lb.	04	3%	10%
732-06	Bodies, chassis, frames, and other parts for road motor vehicles except parts for motor cycles and side cars (not including rubber tyres, engines, chassis with engines mounted and electric parts)— For motor cars	Cwt. Cwt.	05 05	— —	— —	23% 23%	43% 43%
732-06.1	For other road vehicles	Lb.	04	—	—	23%	43%
732-06.2	Motor cycles and side car parts (not including rubber tyres, engines and electric parts)	—	—	—	—	—	—
732-07	Motor cycles and side car parts (not including rubber tyres, engines and electric parts)	—	—	—	—	—	—
733-01	GROUP 733.—ROAD VEHICLES OTHER THAN MOTOR VEHICLES.	—	—	—	—	—	—
733-02	Bicycles and other cycles not motorized	No.	01	—	—	20%	36%
733-09	Parts of bicycles and of other cycles not motorized (not including tyres and electric parts)	—	—	—	—	20%	36%
733-09.1	Road vehicles including trailers n.e.s. and parts (not including rubber tyres)— Hand trucks, wheelbarrows and trolleys, complete	No.	01	—	—	20%	36%
733-09.2	Parts of hand trucks, wheelbarrows and trolleys	Lb.	04	—	—	20%	36%
733-09.3	Carriages (prams for babies)	No.	01	—	—	20%	36%
733-09.4	Trailers (including parts) for use in industry in the interior when so admitted by the Comptroller...	No.	01	Lb.	04	3%	10%
733-09.5	Trailers (including parts), other	No.	01	Lb.	04	20%	36%
733-09.6	Other (including parts)	—	—	—	—	20%	36%
734-01	GROUP 734.—AIRCRAFT.	—	—	—	—	—	—
734-02	Aircraft, heavier than air complete (cc)	No.	01	—	—	3%	3%
734-03	Airships and balloons, and parts thereof	—	—	—	—	3%	3%
	Parts of aircraft, heavier than air (not including rubber tyres, engines and electric parts)	Lb.	04	—	—	3%	3%

(cc) Whether or not assembled.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
735-01	GROUP 735.—SHIPS AND BOATS.	No.	01	Gross ton	16	20%	36%
735-02	Combat vessels of all sizes, including submarines and landing craft	No.	01	Gross ton	16	20%	36%
735-02.1	Ships and boats, of gross tonnage exceeding 250 (not including combat vessels)—	No.	01	Gross ton	16	20%	36%
735-02.2	Sail	No.	01	Gross ton	16	20%	36%
735-02.3	Steam	No.	01	Gross ton	16	20%	36%
735-02.4	Motor	No.	01	Gross ton	16	20%	36%
735-09	Other, including parts	No.	01	Gross ton	16	20%	36%
735-09.1	Ships and boats, n.e.s.—	No.	01	Gross ton	16	20%	36%
735-09.2	Motor launches	No.	01	Gross ton	16	20%	36%
735-09.3	Yachts with motors including parts thereof	No.	01	Gross ton	16	20%	36%
735-09.4	Yachts without motors including parts thereof	No.	01	Gross ton	16	20%	36%
735-09.5	Other	Lb.	04	—	—	20%	36%
	Parts, n.e.s.	Lb.	04	—	—	20%	36%
	SECTION 8—MISCELLANEOUS MANUFACTURED ARTICLES.						
	DIVISION 81.—PREFABRICATED BUILDINGS, SANITARY, PLUMBING, HEATING AND LIGHTING FIXTURES AND FITTINGS.						
811-01	GROUP 811.—PREFABRICATED BUILDINGS AND THEIR ASSEMBLED PARTS.	Ton	06	—	—	20%	36%
	Prefabricated buildings and their assembled panels and parts of all materials						
812-01	GROUP 812.—SANITARY, PLUMBING, HEATING AND LIGHTING FIXTURES AND FITTINGS.	Lb.	04	—	—	20%	36%
	Central heating apparatus (furnaces for central heating, boilers, radiators, conduits and parts)						
812-02	Sinks, washbasins, bidets, baths and other sanitary and plumbing fixtures and fittings of ceramic and other materials, except metal	Lb.	04	—	—	20%	36%
	Sinks, washbasins, bidets, baths and other sanitary and plumbing fixtures and fittings of metal (whether enamelled or not)	Lb.	04	—	—	20%	36%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description of commodity	Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
812-04	Lighting fixtures of all materials (gaslight and electric light fixtures and fittings and parts thereof, lamps and lanterns)—						
812-04.1	Oil lamp chimneys	Lb.	04	Doz.	12	Free	16½%
812-04.2	Other globes and shades of glass or other material for all types of lamps	Lb.	04	Doz.	12	20%	36%
812-04.3	Lamps and lanterns other than electric, complete (e.g. petrol, kerosene, gas, hurricane lamps)	Lb.	04	No.	01	Free	16½%
812-04.4	All other including parts	Lb.	04	—	—	20%	36%
	DIVISION 82.—FURNITURE AND FIXTURES.						
	GROUP 821.—FURNITURE AND FIXTURES.						
821-01	Wood furniture and fixtures—						
821-01.1	Chairs (all kinds)	No.	01	Cwt.	05	20%	36%
821-01.2	Other	Cwt.	05	—	—	20%	36%
821-02	Metal furniture and fixtures—						
821-02.1	Chairs (all kinds)	No.	01	Lb.	04	20%	36%
821-02.2	Beds	No.	01	Cwt.	05	20%	36%
821-02.3	Filing cabinets, desks and other office furniture n.e.s.	Cwt.	05	—	—	20%	36%
821-02.4	Other (including parts n.e.s.)	Lb.	04	—	—	20%	36%
821-09	Furniture n.e.s. (<i>ad</i>)—						
821-09.1	Furniture of basketware	Lb.	04	—	—	20%	36%
821-09.2	Other (including parts n.e.s.)	Lb.	04	—	—	20%	36%
	DIVISION 83.—TRAVEL GOODS AND HANDBAGS AND SIMILAR ARTICLES.						
	GROUP 831.—TRAVEL GOODS AND HANDBAGS AND SIMILAR ARTICLES.						
831-01	Travel goods (trunks, suitcases, travelling bags, dressing cases, shopping bags, haversacks, packs and similar articles) of all materials	—	—	—	—	20%	36%
831-02	Handbags, wallets, purses, pocket-books and similar articles of all materials	—	—	—	—	20%	36%

(*ad*) Furniture of bamboo, of coir, of reed, of rattan, or the like (wickerwork); furniture of plastics; other furniture not included in the items 821-01 and 821-02. Accessory materials such as padding or upholstery to be disregarded in classifying all furniture.

Item No. of commodity.	Description	Units of quantity.			Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.
DIVISION 84.—CLOTHING.						
GROUP 841.—CLOTHING EXCEPT FUR CLOTHING.						
841-01	Stockings and hose—	Doz. pr.	24	—	—	36%
841-01.1	Of silk	Doz. pr.	24	—	—	36%
841-01.2	Of regenerated or partly regenerated cellulose, protein and similar fibres	Doz. pr.	24	—	—	36%
841-01.3	Of wool	Doz. pr.	24	—	—	36%
841-01.4	Of cotton	Doz. pr.	24	—	—	36%
841-01.5	Of synthetic material (nylon, etc.)	Doz. pr.	24	—	—	36%
841-01.6	Of other materials...	Doz. pr.	24	—	—	36%
841-02	Underwear and nightwear knit or made of knitted fabrics—	Doz.	12	—	—	7%
841-02.1	Vests for men and boys	Doz.	12	—	—	7%
841-02.2	Vests for women and girls	No.	01	—	—	7% (other than nightwear)
841-02.3	Other knitted underwear and nightwear for men and boys	No.	01	—	—	33% (nightwear)
841-02.4	Other knitted underwear and nightwear for women and girls (e.g. petticoats, panties, etc.)	No.	01	—	—	7% (other than nightwear)
841-02.5	Undergarments for infants	No.	01	—	—	33% (nightwear)
841-03	Underwear knit or made of knitted fabrics—	Doz.	12	—	—	33%
841-03.1	Shirts for men and boys	Doz.	12	—	—	18%
841-03.2	Shirts for women and girls	Doz.	12	—	—	18%
841-03.3	Suits (complete) for men and boys	No.	01	—	—	18%
841-03.4	Suits (complete) for women and girls	No.	01	—	—	18%
841-03.5	Coats, waistcoats, trousers, shorts and the like, separately consigned, for men and boys	No.	01	—	—	18%
841-03.6	Dresses for women and girls	Doz.	12	—	—	18%
841-03.7	Other outer garments for men and boys (including overcoats) n.e.s.	No.	01	—	—	18%
841-03.8	Other outer garments for women and girls (e.g. coats, skirts, blouses, school uniforms, slacks, etc.)	No.	01	—	—	18%
841-03.9	Outer garments for infants	No.	01	—	—	18%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
841-04	Underwear and nightwear, other than knitted—						
841-04.1	Pyjamas and other nightwear for men and boys	Doz.	12	—	—	18%	33%
841-04.2	Pyjamas and other nightwear for women and girls	Doz.	12	—	—	18%	33%
841-04.3	Vests for men and boys	Doz.	12	—	—	5%	7%
841-04.4	Vests for women and girls	Doz.	12	—	—	5%	7%
841-04.5	Other (non-knitted) underwear and nightwear for men and boys (e.g. drawers)	No.	01	—	—	5% (other than nightwear) 18% (nightwear)	7% (other than nightwear) 33% (nightwear)
841-04.6	Other (non-knitted) underwear and nightwear for women and girls (petticoats, brassieres, etc.)—						
841-04.61	Of silk	No.	01	—	—	5% (other than nightwear) 18% (nightwear)	7% (other than nightwear) 33% (nightwear)
841-04.62	Of regenerated or partly regenerated cellulose, protein and similar fibres	No.	01	—	—	5% (other than nightwear) 18% (nightwear)	7% (other than nightwear) 33% (nightwear)
841-04.63	Of cotton	No.	01	—	—	5% (other than nightwear) 18% (nightwear)	7% (other than nightwear) 33% (nightwear)
841-04.64	Of other synthetic fibres (e.g. nylon)	No.	01	—	—	5% (other than nightwear) 18% (nightwear)	7% (other than nightwear) 33% (nightwear)
841-04.65	Of other materials	No.	01	—	—	5% (other than nightwear) 18% (nightwear)	7% (other than nightwear) 33% (nightwear)
841-04.7	Undergarments for infants	No.	01	—	—	18% (nightwear) 5%	33% (nightwear) 7%
841-05	Outerwear, other than knitted (<i>ee</i>)—						
841-05.1	Shirts for men and boys	Doz.	12	—	—	18%	33%
841-05.2	Shirts for women and girls	Doz.	12	—	—	18%	33%
841-05.3	Suits (complete) for men and boys	No.	01	—	—	18%	33%
841-05.4	Suits (complete) for women and girls	No.	01	—	—	18%	33%

(ee) Not including items classified under items 841-06 and 841-07.

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
841-05.5	Coats, waistcoats, trousers, shorts and the like separately consigned, for men and boys	No.	01	—	—	18%	33%
841-05.6	Dresses for women and girls	Doz.	12	—	—	18%	33%
841-05.7	Other outer garments for men and boys (including overcoats) n.e.s.	No.	01	—	—	18%	33%
841-05.8	Other outer garments for women and girls (e.g. coats, skirts, blouses, school uniforms, slacks, etc.)	No.	01	—	—	18%	33%
841-05.9	Outer garments for infants	No.	01	—	—	18%	33%
841-06	Leather coats, and other leather clothing	No.	01	—	—	18%	33%
841-07	Clothing of rubberized, oiled and similar impermeable materials (including plastic)	No.	01	—	—	18%	33%
841-08	Hats, caps and other headgear of wool felt and fur felt	Doz.	12	—	—	18%	33%
841-11	Hats, caps and other headgear of other materials than wool felt and fur felt	Doz.	12	—	—	18%	33%
841-12	Gloves and mittens of all materials (except rubber gloves) (ff)	Doz. pr.	24	—	—	18%	33%
841-19	Clothing n.e.s. (handkerchiefs, armbands, ties, scarves, shawls, collars, corsets, suspenders, and similar articles)	—	—	—	—	20%	36%
842-01	GROUP 842.—FUR CLOTHING. Fur clothing not including hats, caps or gloves	—	—	—	—	18%	33%
DIVISION 85.—FOOTWEAR.							
851-01	GROUP 851.—FOOTWEAR. Slippers and house footwear of all materials except rubber	Doz. pr.	24	—	—	5%	9%
851-02	Footwear, wholly or mainly of leather (not including slippers and house footwear)	Doz. pr.	24	—	—	5%	9%
851-03	Footwear wholly or chiefly of textile materials (not including slippers and house footwear)—	Doz. pr.	24	—	—	5%	5%
851-03.1	With soles of rubber	Doz. pr.	24	—	—	5%	5%

(ff) Rubber gloves are classified in item 629-08.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
851-03.2	With soles of leather or leather substitutes	Doz. pr.	24	—	—	5%	9%
851-03.3	With soles of other materials	Doz. pr.	24	—	—	5%	9%
851-04	Rubber footwear	Doz. pr.	24	—	—	5%	5%
851-09	Footwear n.e.s. (including gaiters, spats, leggings, puttees)	Lb.	04	—	—	18%	33%
DIVISION 86.—PROFESSIONAL, SCIENTIFIC AND CONTROLLING INSTRUMENTS; PHOTOGRAPHIC AND OPTICAL GOODS; WATCHES AND CLOCKS.							
GROUP 861.—SCIENTIFIC, MEDICAL, OPTICAL MEASURING AND CONTROLLING INSTRUMENTS AND APPARATUS.							
861-01	Optical instruments and appliances and parts thereof, except photographic and cinematographic	Lb.	04	—	—	20%	36%
861-02	Photographic and cinematograph apparatus and appliances—						
861-02.1	Camera	No.	01	—	—	20%	36%
861-02.2	Camera parts	Lb.	04	—	—	20%	36%
861-02.3	Other photographic apparatus and appliances (including parts)	Lb.	04	—	—	20%	36%
861-02.4	Cinematograph apparatus (electric)	Lb.	04	—	—	20%	36%
861-02.5	Parts of cinematograph apparatus n.e.s.	Lb.	04	—	—	20%	36%
861-02.6	All other	Lb.	04	—	—	20%	36%
861-03	Surgical, medical and dental instruments and appliances, except electric (but including those merely activated by electrical motor)	Lb.	04	—	—	20%	36%
861-09	Measuring, controlling, and scientific instruments, n.e.s.	—	—	—	—	20%	36%
GROUP 862.—PHOTOGRAPHIC AND CINEMATOGRAPHIC SUPPLIES.							
862-01	Films (other than cinematographic), plates and paper for photography—						
862-01.1	Films (rolls of films)	No.	01	—	—	20%	36%
862-01.2	Other (including plates and paper)	Lb.	04	—	—	20%	36%

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
862-02	Cinematographic films, not exposed	Linear ft.	47	—	—	20%	20%
862-03	Chemical products for use in photography put up for retail sale	Lb.	04	—	—	20%	36%
863-01	GROUP 863.—EXPOSED CINEMATOGRAPHIC FILMS.						
863-01.1	Cinematographic films exposed, whether developed or not—						
	For commercial use (cinemas, etc.)	Linear ft. of a standard width of 1½ in.	47	—	—	Free	Free
863-01.2	Other	Linear ft.	47	—	—	20%	20%
864-01	GROUP 864.—WATCHES AND CLOCKS.						
	Watches, watch movements, cases and other parts of watches—						
864-01.1	Complete watches	No.	01	—	—	20%	36%
864-01.2	Parts	Lb.	04	—	—	20%	36%
864-02	Clocks, clock movements—						
864-02.1	Electric clocks	No.	01	—	—	20%	36%
891-02.2	Electric clock parts, cases, movements, etc.	Lb.	04	—	—	20%	36%
864-02.3	Clocks other than electric	No.	01	—	—	20%	36%
864-02.4	Parts, movements, cases, etc. for 864-02.3	Lb.	04	—	—	20%	36%

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.		Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
	DIVISION 89.—MISCELLANEOUS MANUFACTURED ARTICLES, N.E.S.						
	GROUP 891.—MUSICAL INSTRUMENTS, PHONOGRAPHS AND PHONOGRAPH RECORDS.						
	PHONOGRAPHS (gramophones) including record players						
	<i>(gg)</i> —						
891-01	Electric	No.	01	—	—	20%	36%
891-01.1	Non-electric	No.	01	—	—	20%	36%
891-01.2	Phonograph (gramophone) records—						
891-02	Records 10 in. and under in diameter	Doz.	12	—	—	20%	36%
891-02.1	Records over 10 in. in diameter	Doz.	12	—	—	20%	36%
891-02.2	Pianos and piano-playing mechanisms—						
891-03	Complete units	No.	01	Cwt.	05	20%	36%
891-03.1	Parts, n.e.s.	Lb.	04	—	—	20%	36%
891-03.2	Musical instruments, n.e.s.—						
891-09	Stringed instruments (including parts) ...						
891-09.1	Wind instruments (including parts) ...						
891-09.2	Wind instruments (including parts) ...						
891-09.3	Percussion instruments (including parts)						
891-09.4	All other n.e.s. (including parts) ...						
	GROUP 892.—PRINTED MATTER.						
892-01	Books and pamphlets, printed						
892-02	Newspapers and periodicals						
892-03	Music: printed, engraved or in manuscript, unbound or bound	No.	01	—	—	Free	Free
892-04	Pictures and designs printed or otherwise reproduced on paper or cardboard						
892-09	Printed matter on paper or cardboard n.e.s. (including labels of all kinds, whether or not printed or gummed; commercial publicity material, greeting cards, printed	Doz.	12	—	—	Free	36%

(gg) Motion picture recording and reproducing sound equipment and parts are classified in item 861-02; radio-gramophones in item 721-04.6.

Item No. of commodity.	Description	Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
892-09.1	cards for statistical machines, stamps, banknotes, calendars of all kinds)—	—	—	—	—	Free	Free
892-09.2	Bank and currency notes (new notes) (<i>hh</i>)	—	—	—	—	20%	36%
899-09.3	Post cards, Christmas cards, greeting cards, and similar cards	—	—	—	—	20%	36%
	All other	—	—	—	—	—	—
899-01	GROUP 899.—MANUFACTURED ARTICLES N.E.S. Candles, tapers and articles of inflammable materials n.e.s. (e.g. solidified alcohol, sulphured wicks)—	Lb.	04	—	—	10%	20%
899-01.1	Candles of tallow	Lb.	04	—	—	10%	20%
899-01.2	Candles made of other materials	Lb.	04	—	—	10%	20%
899-01.3	All other	Gross boxes of 60 matches	31	—	—	\$1 per gross +3% <i>ad valorem</i>	\$2 per gross +3% <i>ad valorem</i>
899-02	Matches	—	—	—	—	—	—
899-03	Umbrellas, parasols, walking sticks and similar articles—	No.	01	—	—	20%	36%
899-03.1	Complete units	Lb.	04	—	—	20%	36%
899-03.2	Parts	—	—	—	—	—	—
899-04	Prepared ornamental feathers and articles made of feathers; artificial flowers, foliage or fruit; articles of human hair; ornamented fans	—	—	—	—	20%	36%
899-05	Buttons and studs of all materials except of precious metals	Lb.	04	—	—	20%	36%
899-06	Fancy carved articles of natural animal, vegetable or artificial materials (not including jewellery)	—	—	—	—	20%	36%
899-07	Table and other household (including hotel and restaurant) and art articles of plastics—	—	—	—	—	—	—
899-07.1	Table	—	—	—	—	20%	36%
899-07.2	Other household	—	—	—	—	20%	36%
899-07.3	Other	—	—	—	—	20%	36%
899-08	Mechanical (electric, gas, or other types) refrigerators, self-contained units—	—	—	—	—	—	—
899-08.01	Domestic refrigerators (types normally in use in dwelling houses, hotels, etc.) electrically operated	No.	01	Lb.	04	20%	36%

(*hh*) New currency notes value to be shown at cost of acquisition (C.I.F.) not face value.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description of commodity	Units of quantity.			Rate of import duty.		
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
899-08.02	Domestic refrigerators (types normally in use in dwelling houses, hotels, etc.) non-electric	No.	01	Lb.	04	20%	36%
899-08.03	Parts for 899-08.01	Lb.	04	—	—	20%	36%
899-08.04	Parts for 899-08.02	Lb.	04	—	—	20%	36%
899-08.05	Commercial refrigerators, electric	No.	01	Lb.	04	20%	36%
899-08.06	Commercial refrigerators, non-electric	No.	01	Lb.	04	20%	36%
899-08.07	Parts for 899-08.05	Lb.	04	—	—	20%	36%
899-08.08	Parts for 899-08.06	Lb.	04	—	—	20%	36%
899-08.09	Water and beverage coolers	No.	01	Lb.	04	20%	36%
899-08.11	Parts for 899-08.09	Lb.	04	—	—	20%	36%
899-11	Articles made of plastics, n.e.s. (e.g. combs)	—	—	—	—	20%	36%
899-12	Articles of basketware or of wickerwork n.e.s.	—	—	—	—	20%	36%
899-13	Brooms and brushes of all materials—	—	—	—	—	20%	36%
899-13.1	Paint brushes (including decorators' brushes)	Doz.	12	—	—	3%	8%
899-13.2	Toilet brushes (shaving, tooth, hair, etc.)	Doz.	12	—	—	20%	36%
899-13.3	Household brooms and brushes	Doz.	12	—	—	20%	36%
899-13.4	Other brushes and brooms (including mops)	Doz.	12	—	—	20%	36%
899-14	Sports goods (not including arms and ammunition)—	—	—	—	—	20%	36%
899-14.1	Crickets	—	—	—	—	—	—
899-14.2	Football	—	—	—	—	20%	36%
899-14.3	Tennis	—	—	—	—	20%	36%
899-14.4	Golf	—	—	—	—	20%	36%
899-14.5	All other	—	—	—	—	20%	36%
899-15	Toys and games (including baby carriages (ii), playing cards)—	—	—	—	—	20%	36%
899-15.1	Playing cards	Lb.	04	Doz. pack	34	25c. per pack	45c. per pack
899-15.2	All other	—	—	—	—	20%	36%
899-16	Fountain pens, propelling pencils, pen-holders and pencil holders of all materials—	—	—	—	—	20%	36%
899-16.1	Fountain pens and propelling pencils	No.	01	—	—	20%	36%
899-16.2	All other (including penholders, pencil holders, etc. and parts)	—	—	—	—	20%	36%
899-17	Office supplies (not paper), n.e.s.	—	—	—	—	20%	36%
899-17.1	Ink (writing and drawing) (ii)	Gal.	09	Lb.	04	20%	36%

(ii) Toy baby carriage only, see also item 733-09.3.

(j) For printers' ink, see item 533-02.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Units of quantity.				Rate of import duty.	
	First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
899-17.2	All other (including sealing wax, pencils, rulers, crayons, paper, fasteners, pens (nibs), inked ribbons, etc.) ...	—	—	—	20%	36%
899-18	Pipes, cigar holders and cigarette holders... ..	No.	—	—	20%	36%
899-19	Bottle caps, capsules and crown corks	Lb.	—	—	2%	5%
899-21	Works of art and articles for collections	—	—	—	20%	36%
899-99	Manufactured articles n.e.s.	—	—	—	20%	36%
SECTION 9.—MISCELLANEOUS TRANSACTIONS, AND COMMODITIES, N.E.S.						
DIVISION 91.—POSTAL PACKAGES.						
911-01	GROUP 911.—POSTAL PACKAGES. Postal packages, not classified according to kind	—	—	—	Value and duty according to content	
DIVISION 92.—LIVE ANIMALS OTHER THAN FOR FOOD.						
GROUP 921.—LIVE ANIMALS OTHER THAN FOR FOOD.						
921-01	Horses, asses and mules—					
921-01.1	Horses	No.	—	—	\$25 per head	\$31.50 per head
921-01.2	Asses	No.	—	—	\$3 per head	\$4.30 per head
921-01.3	Mules	No.	—	—	\$20 per head	\$23.25 per head
921-09	Live animals (not for food), n.e.s.—					
921-09.1	Dogs	No.	—	—	\$4 per head	\$8 per head
921-09.2	Cats	No.	—	—	\$1 per head	\$2 per head
921-09.3	All other, n.e.s.	No.	—	—	20%	36%
DIVISION 93.—RETURNED GOODS AND SPECIAL TRANSACTIONS.						
GROUP 931.—RETURNED GOODS AND SPECIAL TRANSACTIONS.						
931-01	Goods returned to the country whence exported... ..	—	—	—	See section 17 of the Ordinance.	
931-02	Special transactions (personal effects of travellers and	—	—	—		

GOVERNMENT OF BRITISH GULANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Item No. of commodity.	Description	Units of quantity.				Rate of import duty.	
		First unit.	Unit code No.	Second unit.	Unit code No.	Preferential tariff.	General tariff.
931-02.1	immigrants, samples and articles temporarily imported or exported, and other special cases)—	—	—	—	—	—	—
931-02.2	Personal effects of travellers and immigrants ...	—	—	—	—	—	—
931-02.3	Samples and articles temporarily imported ... Other special cases ...	—	—	—	—	—	—
DIVISION 99.							
(not forming an integral part of the Trade Statistics)							
991.—GOLD.							
991-01	Gold coin, and bullion in bars (in form accepted in interbank transactions) ...	Oz. troy	13	—	—	Free	Free
991-01	Unrefined gold ...	Oz. troy	13	—	—	20%	40%
991-03	Partly worked gold including plate, sheet wire and other gold products in which the value of the gold is 80% or more of the total value (<i>kk</i>) ...	—	—	—	—	23%	43%
992.—CURRENT NOTES AND SILVER COINS AND OTHER COINS.							
992-01	Current notes ...	Face value	—	—	—	Free	Free
992-02	Current silver coins ...	Face value	—	—	—	Free	Free
992-03	Current coins (not silver or gold) ...	Face value	—	—	—	Free	Free

(*kk*) Partly worked gold including plate, sheet wire and other gold products in which the value of the gold is less than 80% of the total value included in item 673-01.

Provided also 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 these goods produced in the Colony.

GOVERNMENT OF BRITISH GUIANA.—TRADE CLASSIFICATION LIST AND TARIFF (1952).—(continued).

Notwithstanding the above tariff, the Comptroller may allow entry of the following articles at the rates specified hereunder, and subject to such conditions as he may think fit—

Articles.	Rate of import duty.	
	Preferential tariff.	General tariff.
Common wrapping paper, paperboard, paper bags on which is printed the name of the article to be packed therein, and bags of other materials, cardboard boxes and cartons, foil, glassine and cellulose paper, imported for the packaging of goods manufactured or produced in the Colony	2%	5%
Distribution line material (not including lamps and poles) when imported to the satisfaction of the Comptroller for a utility service or for industry for the distribution of electricity provided that wire and fittings for internal use shall be charged with duty at the rates specified under other appropriate sections of the tariff...	3%	10%
Pipes and fittings for main distribution lines to be used exclusively for artesian wells or conveyance of water from artesian wells and disposal of sewage	3%	8%
Surgical instruments and appliances; and optical instruments used exclusively in testing and treatment of the eyes when imported by medical practitioners, dentists, veterinary surgeons and registered opticians for their professional use	3%	8%
Motor vehicles, launches, marine engines, spare parts and accessories when imported by missionaries for use in the interior	3%	10%
Ships, marine engines, parts and accessories and materials for building such vessels, imported solely for industrial or commercial use	3%	10%

Further, the Comptroller may make a deduction of 10% of the duty on all glassware and earthenware but the allowance shall not be made for any goods which are not composed wholly of glass or earthenware; likewise a breakage allowance may be made up to a maximum of 5% in respect of malts, cider and non-alcoholic beverages in bottle.

EXPORT DUTIES.

Items.	Rates.
1. Precious stones other than cut and polished precious stones	\$0.15 per carat
7. Bauxite, calcined	\$1.00 per ton
3. Bauxite, other	\$0.45 per ton
4. All other articles, n.e.s.	1½%

s. 13.

FIRST SCHEDULE.

PART II.

TERRITORIES REGARDING WHOSE GOODS THE "PREFERENTIAL TARIFF" IS APPLICABLE.

United Kingdom of Great Britain and Northern Ireland.
 Dependent territories of the United Kingdom of Great Britain and Northern Ireland.
 Canada.
 Commonwealth of Australia.
 Dependent territories of the Commonwealth of Australia.
 New Zealand.
 Dependent territories of New Zealand.
 Union of South Africa including South-West Africa.
 India.
 Pakistan.
 Ceylon.
 Southern Rhodesia.
 Irish Republic.
 Burma.

s. 7.

FIRST SCHEDULE.

PART III.

(As substituted by section 4 (2) of the Customs Duties Ordinance, Cap. 311, and amended by Ordinance 26 of 1949, s.7A and third schedule.)

EXEMPTIONS FROM IMPORT DUTIES OF CUSTOMS.

Apparatus,
scientific.

1. Instruments and apparatus (scientific) and educational supplies—

(1) optical, chemical, and other scientific instruments and apparatus of Scheduled Territory manufacture, which, in the opinion of the Director of Agriculture, the Director of Medical Services, 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, and are not for sale or exchange;

(2) typewriting machines specially designed for the purpose of recording data obtained by the use of instruments employed in topographical, geological or other technical surveys.

Apparatus
for broad-
casting.

2. All instruments, apparatus, radio equipment and materials including records for broadcasting, of Scheduled Territory manufacture imported by or on behalf of any broadcasting company nominated by the Governor in Council for the benefit of this exemption.

Aircraft.

3. (1) Aircraft and their component parts, accessories and instruments necessary for the navigation of aircraft, and tools, machinery and equipment necessary for the repair and maintenance of aircraft, admitted as such by the Comptroller;

(2) Fuel and lubricants imported or taken out of bond solely for use in aircraft:

Provided that the exemptions in subparagraph (1) shall apply only to air services approved by the Governor in Council.

4. Asses, cattle, goats, horses, pigs, poultry, rabbits and sheep imported for breeding purposes under and in accordance with a permit granted by the Director of Agriculture. Animals.

5. (1) The accompanied baggage of a passenger or settler passed as such by the proper officer and consisting of— Baggage and household effects.

(a) a reasonable quantity of wearing apparel, articles of personal adornment and toilet requisites, whether new or used;

(b) instruments and tools to be used by the passenger or settler for the purpose of his profession, trade, occupation or employment provided they have been in his possession and *bona fide* use for a reasonable period; and

(c) such portable articles not including firearms, ammunition and gramophone records in his baggage or on his person which he might reasonably be expected to carry with him for his regular and private use, provided they have been in his possession and *bona fide* use for a reasonable period.

(2) Household effects, admitted as such by the Comptroller, which accompany a settler and are proved to the satisfaction of the Comptroller to have been in *bona fide* use by the settler for a period of not less than 6 months in his previous country of domicile.

(3) Baggage and household effects, imported within two months before or after the arrival of a passenger or settler or within such further period as the Comptroller shall in the circumstances deem reasonable, provided that the articles would have been exempted from import duty had they been imported under subparagraph (1) or (2) hereof.

(4) Personal effects, not being merchandise, of natives of the Colony or of persons ordinarily domiciled in the Colony who have died abroad.

6. Bees. Bees.

7. All goods imported by the British Council which the Comptroller is satisfied are or will be a charge against the funds of the Council and which are not for sale or for the personal use of the employees or members of the Council, on a certificate to that effect from the representative for the time being of the British Council in the Colony. British Council.

8. All supplies imported by or on behalf of the British Guiana Airways, Limited, for the purpose of operating the air services. British Guiana Airways.

9. Telecommunication material imported for the use of Cable and Wireless (West Indies) Ltd. Cable and Wireless.

10. Worn clothing, food, medical supplies and soap admitted as such by the Comptroller, imported by any welfare organisation approved by the Governor, on production of a certificate from the head of such organisation that such articles are imported for free distribution. Clothing, worn.

11. Ingredients used in the manufacture of spirituous compounds manufactured in any bonded premises. Compounds.

12. (1) Goods imported for the official use of any Consulate or for the official use of any Consular representative not engaged in any private occupation for gain within the Colony. Consuls.

(2) Goods imported on first arrival or at any time during his official residence by a member of the United States Consulate for his personal use or the personal use of his family, provided that—

(a) he is a citizen of the United States of America;

(b) he is a permanent and pensionable employee of the United States Government and is not engaged in any private occupation for gain within the Colony;

(c) his appointment as a member of the United States Consulate has been duly notified to the Government.

(3) Goods of all kinds imported on first arrival by a career officer or employee of the Norwegian Consulate, or at any time during his official residence by a career officer of that Consulate for his personal use or the personal use of members of his family forming part of his household, provided that—

(i) he is a citizen of Norway;

(ii) he is a permanent employee of the Norwegian Government and is not engaged in any private occupation for gain within the Colony; and

(iii) his appointment as an officer or employee of the Norwegian Consulate has been duly notified to the Government.

(4) Goods imported on first arrival, or within one year thereof, if the goods were owned at the time of first arrival, by any *de carriere* member of the Consular staff of any foreign country, other than the United States of America and Norway, for his personal use or the personal use of his family, if a similar privilege is accorded by such foreign country to the British Consul therein.

Advertising material.

13. Advertising material of no commercial or marketable value and articles which to the satisfaction of the Comptroller are imported for the manufacture of calendars.

Cotton, sea island.

14. Goods made from sea island cotton and bearing the trade mark of the West Indian Sea Island Cotton Association.

Coverings.

15. Packages or coverings in which any goods not liable to duty *ad valorem* are imported, provided that the Comptroller is satisfied that they are the usual or proper packages or coverings for such goods.

Cultural articles.

16. Articles of an educational, scientific or cultural nature of the following description, being products of any State which is a party to the Agreement on the importation of Educational, Scientific, and Cultural Materials approved by the General Conference of the United Nations Educational, Scientific, and Cultural Organisation during its Fifth Session at Florence in June, 1950, to the satisfaction of the Comptroller of Customs as to their description and use—

(i) books, documents (printed or produced by duplicating processes, but excluding stationery), periodicals, newspapers, manuscripts (including typescripts), musical compositions, maps, charts;

(ii) paintings and drawings (excluding manufactured wares), hand-painted impressions signed and numbered by the artist, original works of art of statutory or sculpture; collectors' pieces and objects of art consigned to approved public galleries, museums and other public institutions and not intended for re-sale; antiques more than one hundred years old;

(iii) films, slides and sound recordings:

Provided that articles in subparagraph (iii) may only be imported by a Cultural Society or body approved as such by the Governor in Council.

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

Diseases—
Articles for
treatment
and
prevention of.

(1) animal charcoal;

(2) thymol, carbon tetrachloride, quinine and its salts, salvarsan, and other drugs or preparations approved by the Director of Medical Services for use exclusively in the diagnosis and treatment of ankylostomiasis, malaria, filariasis, tuberculosis and venereal diseases; vaccine lymph, medicinal serums and culture media;

(3) oil or oil mixtures suitable for larvicidal purposes and approved by the Director of Medical Services for use exclusively in connection with the prevention of mosquito-borne diseases;

(4) drugs, medicines, appliances and other materials imported by, or for the use of, the Society for the Prevention and Treatment of Tuberculosis or for the Infant Welfare and Maternity League;

(5) medicines and cattle dips approved by the Director of Agriculture for use exclusively in the prevention and treatment of diseases of livestock;

(6) cardiazal, and such other substances and preparations as may from time to time be approved by the Director of Medical Services for use in the treatment of mental diseases.

18. Artificial flowers, miniature flags, buttons, brooches and similar small emblems of no commercial value imported for sale for the purpose of providing funds in aid of any institution or charitable purpose approved by the Governor.

Emblems.

19. Articles imported by the British Red Cross Society and St. John's Ambulance Association.

Red Cross
and St.
John's
Ambulance.
Fire-fighting
apparatus.

20. Fire-fighting apparatus, including fire engines, fire hose and couplings, of Scheduled Territory manufacture, fire extinguishers and refills therefor, admitted as such by the Comptroller.

21. Fishing nets and gear therefor, fish hooks, cotton fishing lines, seine twine, fishing wire, swivels and pine tar, of Scheduled Territory manufacture which the Comptroller is satisfied are imported solely for use in the fishing industry.

Fishing
gear.

22. (1) Goods imported or taken out of bond by the Government for its own use.

Government.

(2) Goods of Scheduled Territory manufacture or production imported by or for the Georgetown Town Council, Georgetown Sewerage & Water Commissioners, the Committee of the Public Free Library or any local authority certified by the appropriate authority to be for the purposes of administration.

23. (1) Goods officially imported or officially taken out of bond for the use of Her Majesty's Armed Forces.

H.M. Forces.

(2) Arms, ammunition, uniforms, accoutrements and equipment imported by and for the use of any Colonial Volunteer Force, Cadet Force or Rifle Association, approved by the Governor, on the signed declaration of the officer for the time being in command of any such force or of the president or chairman of such association, as the case may be.

(3) Arms, accoutrements, equipment and uniforms the property of officers of Her Majesty's Armed Forces or of any Colonial Volunteer Force

or Cadet Force imported by such officers for their personal use as required by the regulations of their respective services and admitted as such by the Comptroller.

Hearing aids,
crutches, etc.

24. Hearing aids, crutches, invalid chairs, trusses and similar appliances and identifiable spare parts for the relief of permanent bodily disablement, including reading matter and articles specially designed for the blind.

Hospitals.

25. Equipment and medical and surgical supplies of Scheduled Territory manufacture imported by any hospital or veterinary hospital established in the Colony, provided the Comptroller is satisfied that such equipment and supplies are necessary for the proper functioning of such hospital or veterinary hospital and that such hospital or veterinary hospital has been approved by the Governor for the purpose of this concession.

Fish.

26. Morocut.

Industry,
materials for.

27. The following when of Scheduled Territory origin or manufacture—

(1) Chemicals for use in the preparation of rubber.

(2) Ingredients for use in the manufacture of edible oils and margarine.

(3) Sulphur, tin crystals, muriatic acid, alum, phosphoric acid, stannine, bloomer, and such other substances and preparations as may from time to time be approved by the Director of Agriculture when imported for use in the manufacture of white and yellow sugars.

(4) Materials for use in the curing and packing of meat, viz:—salt-petre, ammonia, prague salt, sodium nitrate and calcium chloride.

(5) Chemicals for use in the tanning of hides.

(6) Chemicals and other materials for use in the manufacture of cheese.

(7) Chemicals and other materials (excluding logs for making splints and splints) for use in the manufacture of matches.

(8) Diamond dust for use in a diamond polishing establishment.

Lamps and
lanterns.

28. Lamps and lanterns (other than electric lamps and lanterns) for illumination, including their parts and accessories when of Scheduled Territory origin or manufacture.

Mess
equipment.

29. Mess equipment and band instruments imported by and for the use of Her Majesty's Armed Forces on the signed declaration of the Officer for the time being in command of such forces.

Meteorolo-
gical offices;
scientific or
research
institutions.

30. Goods of Scheduled Territory manufacture which the Comptroller is satisfied are imported by, or for the use of, any office or bureau for meteorological observation or any scientific or research institution, approved by the Governor in Council.

Miners'
lamps.

31. Miners' lamps together with any headgear to which such lamps may be attached.

Mosquito
nets, etc.

32. Mosquito nets, mosquito netting and mosquito proof gauze, admitted as such by the Comptroller.

Ships.

33. Ships used exclusively in foreign trade.

34. Motor spirit (including gasolene and other light oils for similar use) when imported or cleared from bond for use as fuel for driving machinery as specified hereunder— Motor spirit industries.

BALATA AND RUBBER PRODUCTION, motor spirit for use in vehicles and launches approved for the purpose of transporting the balata and rubber and necessary supplies between the place of production and a place approved by the Comptroller.

GOLD COLUMBITE, TANTALITE AND DIAMOND MINING, motor spirit for use in vehicles and launches approved for the purpose of transporting supplies and products and for driving machinery necessary for the undertaking.

WOODCUTTING, motor spirit for driving machinery necessary for the undertaking and for use in approved vehicles and launches for the hauling of timber and the transport of supplies between the grant and the mill and in the case of firewood to a place approved by the Comptroller.

BRICK AND TILE MANUFACTURE, motor spirit for driving machinery necessary for the undertaking and for use in approved vehicles and launches used for transporting supplies and finished products between the place of manufacture and a place approved by the Comptroller.

Food production (including draining and irrigation incidental thereto) as specified hereunder—

SUGAR PRODUCTION, motor spirit for use in approved vehicles within the boundaries of the plantation, or for use in approved launches and for driving machinery necessary for the undertaking.

RICE PRODUCTION, motor spirit for use in tractors and other machinery used in the rice fields and for driving machinery necessary for milling, cleaning, grading and packing rice.

RANCHING, motor spirit for driving machinery and for use in approved vehicles necessary for the raising of cattle and other animals and for the growing of crops, provided that such spirit shall only be used within the boundaries of the ranch.

OTHER FOOD PRODUCTION, motor spirit for use in tractors and other machinery used on the land:

Provided that such motor spirit imported or cleared from bond free of duty shall not be used in any vehicle on any public road:

Provided also that the Governor in Council may, by order, add any industry to or remove any industry from the list of industries in this sub-item.

35. Navigation aids for use exclusively on rivers in the Colony. Navigation aids.

36. Reagents for the treatment of wet emulsified crude oils. Oil reagents.

37. Unsolicited gifts imported by post by or for members of the United Kingdom, Dominion and Colonial Military and Naval Forces stationed in the Colony but not domiciled therein. Parcels for the Forces.

38. Patterns and samples, cut, mutilated or otherwise spoiled to the satisfaction of the Comptroller so as to render them unmerchantable. Patterns and samples.

39. Unframed photographs not imported for sale. Photographs.

40. (1) Goods which the Comptroller is satisfied are imported solely for the use in the construction, repair and furnishing or decoration of places of worship or as vestments for use during public worship, on the signed declara- Places of worship: altar bread and altar wine.

tion of the head of the denomination for which they are intended that the goods and vestments will be used only for such purpose.

(2) Altar bread and altar wine, imported for the purpose of administering the Sacrament, on the signed declaration of the head of the denomination for which they are intended.

Poultry and eggs.

41. Poultry, also eggs for hatching with a view to the improvement of local poultry stocks passed as such by the Director of Agriculture.

Printing, lithographing and manufacture of containers.

42. Lithographic cameras, lithographic films, leather, paper other than newsprint, paper board, canvas, cloth, glue and gold leaf for printing, book-binding and the manufacture of containers and packing materials of Scheduled Territory manufacture admitted as such by the Comptroller when imported by a printing or lithographic establishment, or by a manufacturer of containers.

Schools.

43. School apparatus and equipment, including apparatus and equipment for games and physical training, shown to the satisfaction of the Comptroller to be imported for use in schools and other educational establishments approved by the Director of Education and to be intended solely for educational purposes.

Seeds and plants.

44. Seeds, bulbs, roots, trees, plants and vines of all kinds, for propagation or cultivation.

Shirt factories, articles for.

45. Cones of not less than 2,000 yards of sewing cotton, interlining for collars, starch and stiffening compounds, triacitin, tin plates for patterns, transparent cellulose wrapping paper, and such other articles intended for use in a shirt or pyjama factory, as may be approved by the Governor in Council:

Provided that the provisions of this sub-item shall apply only to goods of Scheduled Territory origin which are imported to the satisfaction of the Comptroller of Customs for use in a *bona fide* shirt or pyjama factory.

Sugar experiment, supplies for. 26 of 1949, s. 7A and 3rd sch.

46. Motor spirit, kerosene oil, diesel oil and lubricating oils when imported by or on behalf of any sugar cane experimental station approved by the Governor in Council, for use in connection with any experiments with sugar cane.

Tombstones and memorials.

47. Tombstones and memorials of Scheduled Territory manufacture engraved with an inscription in commemoration of a deceased person.

Trade Commissioners.

48. (1) Goods officially imported or taken out of bond by and for the use of Her Majesty's Trade Commissioner or the Trade Commissioner of the Government of Canada.

(2) Goods imported on first arrival or at any time during his official residence by the de carriere Trade Commissioner or a de carriere Assistant Trade Commissioner of the Government of Canada for his personal use or the personal use of his family if a similar privilege is accorded by the Government of Canada to the de carriere Trade Commissioner and Assistant Trade Commissioners of the British West Indies.

(3) Goods imported by any Trade Commissioner approved by the Governor.

Trophies.

49. Cups, medals, shields and similar trophies, not being articles of general utility, proved to the satisfaction of the Comptroller to be specially imported for bestowal as honorary distinction or prizes or when won abroad or sent by donors resident abroad, provided that the articles do not bear any

advertisement and that this exemption shall not apply or extend to the importation or stocking of the articles for purposes of trade.

50. Uniforms imported by members of the Civil Service for their own use as required by Colonial Regulations and the robes of the Legislature, Judicial and Legal Services. Uniforms and robes, civil.

51. Chemicals and other substances of Schedule Territory manufacture which the Comptroller is satisfied are to be used in connection with any scheme approved by the Governor in Council for the purification of water. Water purification.

52. Uniforms and equipment imported by and for the use of Boy Scouts and Girl Guides Associations and such other youth associations as may be approved by the Governor, on the signed declaration of the person for the time being in charge of such associations. Youth associations.

53. Equipment imported by or for International Aeradio Limited for their use as aeronautical aids to navigation. Equipment for International Aeradio Limited.

54. Ingredients for use in the manufacture of candles and soap. Manufacture of candles and soap.

s.7.

FIRST SCHEDULE.

PART IV.

EXEMPTIONS FROM EXPORT DUTIES OF CUSTOMS.

1. Raw gold within the meaning of the Mining Ordinance, Chapter 196, or any Ordinance amending or substituted for the same and for the time being in force.

2. Cut or cut and polished precious stones.

3. Agricultural products and their by-products.

4. Forest products, including timber and lumber, wood-pulp, firewood, charcoal, bark and extracts of bark, and the following when derived from wild-growing trees or plants; fruit, oils, balata, rubber, and other latex, gums, resins, spices, tanstuffs, dye-stuffs, drugs, leaves, fibres, flosses, thatching materials and orchids.

5. Goods entered for re-exportation or exported on drawback, when exported.

6. *Bona fide* samples of produce or manufacture of the Colony.

7. Goods ordinarily liable to export duty not exceeding two dollars, and intended for exhibition purposes only.

8. Articles of household furniture *bona fide* in use, and not intended for sale or exchange.

Note.—In this part of the Schedule “timber and lumber” includes trees when they have fallen or have been felled, and all wood, whether cut up or fashioned or hollowed out for any purpose or not.

SECOND SCHEDULE.

s.42.

PROHIBITED AND RESTRICTED IMPORTS.

List of Prohibited Imports.

1. Base or counterfeit coin of any country.

Coin, counterfeit.

2. Coin legally current in the Colony or any money purporting to be such, not being of the established standard in weight and fineness.

Coin, sub-standard.

- Food, unfit for consumption. 3. Articles of food intended for human consumption declared by the competent sanitary authority to be unfit for such purpose.
- Indecent articles. 4. Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings or any other indecent or obscene articles.
- Infected cattle. 5. Infected cattle, sheep or other animals, or carcasses thereof, and hides, skins, horns, hoofs or any other part of cattle or other animals which may be prohibited in order to prevent the introduction or spread of any communicable disease.
- Matches. 6. Matches containing white (yellow) phosphorus.
- Merchandise marks. Cap. 339. 7. All goods which if sold would be liable to forfeiture under the Merchandise Marks Ordinance, and also all goods of foreign manufacture bearing any name or trade mark being or purporting to be the name or trade mark of any manufacturer, dealer or trader in the Colony or the United Kingdom or any British possession, unless such trade name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced.
- Opium, prepared. 8. Prepared opium and pipes or other utensils for use in connection with the smoking of opium or the preparation of opium for smoking.
- Royal Arms. 9. Goods bearing the Royal Arms of Great Britain or arms so closely resembling the same as to be calculated to deceive unless the manufacturer of such goods holds Her Majesty's authority to use them in connection with his trade, business, calling or profession.
- Shaving brushes. 10. Shaving brushes manufactured in or exported from Japan.
- Stamps. 11. Fictitious stamps and any die, plate, instrument or materials capable of making any such stamps.
- General. 12. Goods the importation of which is prohibited by any other law of the Colony.

LIST OF RESTRICTED IMPORTS.

- Arms and ammunition. 1. Arms and ammunition except with the written permission of the proper authority.
- Cannabis Sativa, etc. 2. Cannabis sativa (known as Indian hemp or bhang), cannabis indica, choras, or any preparation or mixture thereof, except under licence of the Director of Medical Services.
- Imitation notes, etc. 3. Goods which bear a design in imitation of any currency or bank notes or coin in common use in the Colony or elsewhere unless with the approval of the Comptroller.
- Spirits, etc. 4. Spirits (not being liqueurs, cordials, perfumed spirits or medicinal spirits) and wine, unless specifically reported as such, and unless in aircraft, or in ships of thirty tons burden at least, and in casks and other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of nine gallons at the least or unless in glass or stone bottles properly packed in cases, or in demijohns, each case or demijohn containing not less than one gallon.
- Tobacco, cigars, etc. 5. Tobacco, cigars, cigarillos or cigarettes, unless specifically reported as such and unless in aircraft, or in ships of one hundred tons burden at least,

and unless in whole and complete packages each containing not less than twenty pounds net weight of tobacco, cigars, cigarillos or cigarettes.

6. Tobacco extracts, essences or other concentrations of tobacco, or any admixture thereof, tobacco stalks and tobacco stalk flour except under such conditions as the Comptroller, with the approval of the Governor, may either generally or in any particular case allow. Tobacco extracts, etc.

7. Goods the importation of which is regulated by any other law of the Colony except in accordance with such law. General.

THIRD SCHEDULE.

s. 43.

PROHIBITED AND RESTRICTED EXPORTS.

List of Prohibited Exports.

1. Goods the exportation of which is prohibited by any other law of the Colony.

LIST OF RESTRICTED EXPORTS.

1. Goods the exportation of which is regulated by any other law of the Colony except in accordance with such law.
