

GUERNSEY
STATUTORY INSTRUMENT

1956 No. 18

*Revoked by S.I.
1959 No 1*



IMPORT DUTIES

Chargeable in the

BAILIWICK OF GUERNSEY

by virtue of the Import Duties
(Bailiwick of Guernsey) Laws, 1932
to 1953. Operative on and as from
9th July, 1956.

No. 31 Order, 1956.

Price 5/-



States of Guernsey.

IMPORT DUTIES

The Import Duties (No. 31) Order (Bailiwick of Guernsey), 1956, dated *31st July*....., 1956, made by the Board of Administration by virtue of the Import Duties (Bailiwick of Guernsey) Laws, 1932 to 1953.

WHEREAS by Sub-section (a) of Section 2 of the Law intituled "Import Duties Act (Bailiwick of Guernsey), 1932," as amended by the Import Duties Amendment Law (Bailiwick of Guernsey), 1947, it is provided that where the Board is satisfied that it is expedient to impose duties upon goods imported into the Bailiwick, being goods of any class or description of which the like goods are grown, produced, or manufactured in the Bailiwick, or elsewhere in the British Empire, the Board may by Order direct that there shall be chargeable on the importation into the Islands of the Bailiwick of goods of that class or description such duties (subject to the limitations provided in Section 4 of that Law) as may be specified in the Order.

AND WHEREAS it is provided by Sub-section (d) of Section 2 of the said Law that the Board may by Order vary or revoke any previous Order.

AND WHEREAS it is provided by Section 3 of the said Law that an Order so made directing duty to be charged may direct that it shall be charged by reference to value or to weight, or to any other measure of quantity and for any period or periods, whether continuous or not, or without any limit of period, and at different rates for different periods or parts of periods, as may be directed in the Order.

AND WHEREAS it is provided by Section 4 of the said Law that Duties chargeable under any such Order shall only be chargeable upon goods during the periods in which the like goods are chargeable with Customs Duties on the importation thereof into the United Kingdom; shall not exceed the Customs Duties from time to time chargeable in the United Kingdom upon the like goods from the like place or places of consignment, growth, production, or manufacture; and (save as is therein otherwise provided) shall be in addition to any duties chargeable under or by virtue of any enactment other than the said Law.

AND WHEREAS it is provided by Section 5 of the said Law that no goods shall be chargeable with duty which are consigned from and grown, produced or manufactured in the United Kingdom; consigned from and grown produced or manufactured in any part of the British Empire and which, if imported into the United Kingdom would not be chargeable therein with Customs Duties; or which have borne Customs Duties in the United Kingdom and are goods on which drawback in respect of such Customs Duties is not payable in the United Kingdom upon the re-exportation thereof from the United Kingdom.

AND WHEREAS the articles set out in the Appendix to this Order are and will be chargeable with duties of Customs in the United Kingdom.

AND WHEREAS the Duty specified in the said Appendix does not exceed the Customs Duty chargeable in the United Kingdom upon the like goods.

AND WHEREAS the Board is satisfied that the articles specified in the said Appendix are grown, produced or manufactured in the Bailiwick or elsewhere in the British Empire, and that it is expedient to impose duties upon such articles imported into the Bailiwick :

Now therefore the Board of Administration in pursuance of the powers conferred upon it by the said Law and of all other powers enabling it and by a resolution of the *3rd July 1956*, hereby orders as follows :—

1. All Import Duties Orders previously made are hereby revoked.

2. The provisions of the Import Duties (Bailiwick of Guernsey) Laws, 1932 to 1953, shall apply to all the articles set out in the Appendix hereto, and duty shall be charged thereon at the rates set out in that Appendix—

- (a) during the periods specified in that Appendix, in case any period is therein specified ;
- (b) during the whole year, in case no period is therein specified :

Provided that rope-soled footwear, being footwear the sole of which is made wholly of rope, shall be charged to duty at the rate of 15 per cent. *ad valorem*, notwithstanding the fact that such goods may, in pursuance of paragraph (3) of Group XIII of that Appendix, be chargeable at a higher rate of duty.

3. This Order may be cited as the Import Duties (No. 31) Order (Bailiwick of Guernsey), 1956.

4. This Order shall come into operation in the Islands of Guernsey and Alderney on the *9th JULY* 1956, and in the Island of Sark so soon thereafter as the provisions of the said Law with reference to the putting into operation therein of this Order shall have been complied with.

Dated this *3rd* day of *JULY*, 1956.

(*Sgd*) R. H. JOHNS.
President,
Board of Administration.

States Office,
Guernsey.

APPENDIX

NOTE.

No goods dutiable under this Order shall be charged duty at a higher rate than would be charged if the like goods were imported from the like place into the United Kingdom.

The Groups, paragraphs and sub-paragraphs of Part 3 of this Order, correspond respectively with the groups, paragraphs and sub-paragraphs of Part 3 of H.M. Customs and Excise Tariff.

PART 3.**SCHEDULE OF DUTIES.**

NOTE.—Per cent. means, in relation to any goods, per cent. of the value thereof.

Class or description of goods.	Rate of duty.
GROUP I	
(1) Grain and products thereof :—	
(i) Oats in grain	3s. per cwt.
(ii) Oatmeal (including all cuts of oatmeal, oat groats, oat flour, and feeding oatmeal or ground oats; but not including oat husks, oat dust or oat husk meal); rolled oats and flaked oats	5s. per cwt.
(iii) Pearled barley (including pot barley), blocked barley, flaked barley and puffed barley; but not including barley meal or flour, feeding barley meal, barley bran, barley dust, barley husks or barley grits... ..	3s. 6d. per cwt. or 20 per cent., whichever is the greater.
*(2) Fresh fruit :—	
(i) Cherries from 1st June to 15th August	4d. per lb.
(ii) Currants from 16th June to 31st August	4d. per lb.
(iii) Gooseberries from 1st May to 31st July	2d. per lb.
(iv) Grapes (hothouse) from 1st February to 30th June from 1st July to 31st January	3d. per lb. 20 per cent.
(v) Peaches and nectarines (hothouse) from 1st April to 31st October	1s. per lb.
(vi) Plums (including greengages, damsons, mirabelles and bullace) from 1st July to 31st October	16s. 9d. per cwt.
(vii) Strawberries from 1st June to 9th June from 10th June to 31st July... ..	4d. per lb. 6d. per lb.

*See also Part 4 page 166, and Table A, pages 178 and 180 (paragraphs 5 and 10).

PART 3.

Class or description of goods.	Rate of duty.
GROUP I—continued:—	
*(3) Fresh vegetables:—	
(i) Asparagus from 16th April to 30th June ...	6d. per lb.
(ii) Broccoli and cauliflowers from 1st March to 30th June ...	per cwt. 8s.
from 1st July to the last day of February	6s.
(iii) Carrots from 1st May to 30th June	20s.
(iv) Cucumbers (other than gherkins) from 1st March to 30th September	20s.
(v) Green peas, unshelled from 1st June to 31st July	18s. 8d.
(vi) Lettuce and endive from 1st March to 31st May... ..	20s.
from 1st June to 31st October ...	16s.
from 1st November to the last day of February... ..	10s.
(vii) Chicory (salad) from 1st November to 31st March..	8s.
(viii) Mushrooms from 1st October to 30th April ...	20 per cent.
(ix) Potatoes from 1st July to 31st August ...	2s. per cwt.
from 1st September to 15th May...	1s. per cwt.
from 16th May to 30th June— New potatoes	9s. 4d. per cwt.
Other	1s. per cwt.

*See also Table A, pages 178 and 180 (paragraphs 6 and 10).

PART 3.

Class or description of goods.	Rate of duty.
GROUP I—continued:—	
*(3) Fresh vegetables—continued:—	
(x) Tomatoes	
from 1st May to 31st May, if the value exceeds 1s. 3d. per lb. ...	4d. per lb.
from 1st June to 31st August ...	4d. per lb.
from 1st September to 31st October	2d. per lb.
†(4) (i) Preserved fruit and fruit peels, other than goods comprised in the List of Exceptions set out at the end of this sub-paragraph:—	
(1) Apples:—	
Pulp	3s. 6d. per cwt. or 15 per cent., whichever is the less.
Other	3s. 6d. per cwt. or 25 per cent., whichever is the less.
(2) Citrus fruit and citrus fruit peels, in brine	12½ per cent.
(4) Other	15 per cent.
<i>The List of Exceptions above referred to:—</i>	
(a) Jams and marmalades.	
(b) Fruit, drained, glacé, crystallized or metz, and fruit peels, candied or drained.	
(c) Olives, other than olives in brine imported in a container when the gross weight (including the weight of the container) does not exceed 1 cwt.	
(d) Nuts.	
(e) Dates.	
(f) Dried bananas.	
(g) Cherries preserved in syrup or by sulphur dioxide solution or brine.	

*See also Table A, pages 178 and 180 (paragraphs 6 and 10).

†See also Part 4 page 168 and Part 6 page 174.

PART 3.

Class or description of goods.	Rate of duty.
GROUP I—continued :—	
†(4) (i) Preserved fruit and fruit peels (continued) :—	Per cent.
<i>The List of Exceptions above referred to— continued :—</i>	
(h) Bilberries.	
(i) Dried citrus fruit peels	
(j) Dried pineapples.	
(ii) Citrus fruit juices (other than grape- fruit juice, and orange juice whether containing the detached cells of the fruit or not) :—	
(1) Unsweetened	15
(2) Sweetened	15
(iii) Confectionery containing sugar or cocoa, except the following articles when imported as such :— Cakes and biscuits. Jams and marmalades. Beverages. Ginger preserved in syrup. Bakery cream being sweetened shortening. Goods comprised in sub-para- graph (iv) of this paragraph.	10
(iv) (a) (1) Cherries , drained, glacé, crystallized or metz	20
(2) Other cherries , stoned, pre- served in syrup, with or without added flavouring matter	10
(b) Fruit peels , candied or drained	20
(5) Fruit pectin , other than citrus pectin in powder form	25

†See also Part 4 page 168 and Part 6 page 174.

PART 3.

Class or description of goods.	Rate of duty.
GROUP I—continued:—	
	Per cent.
(7) (i) Split peas	15
(ii) Dried peas, whole (other than peas of the varieties commonly known as maple peas, dun peas, and yellow or white peas) of a value not exceeding £3 15s. 0d. per cwt. ...	7s. 6d. per cwt.
(iii) Preserved vegetables, not in airtight containers, the following:— Cauliflowers, in salt or brine ...	6s. per cwt. of the vegetable content.
* (iv) Vegetables preserved in airtight containers, except:— (a) Beans (other than beans in pod) with or without flavouring. (b) Peas. (c) Asparagus. (d) Maize, including maize on cob (sweet corn). (e) Tomatoes. (f) Vegetables in vinegar. (g) Pickles in vinegar.	15 per cent.
(8) Yeast.	4s. per cwt. Per cent.
(9) Soya bean cake and soya bean meal ...	15
(10) (i) Soya bean oil	15
(ii) Sunflower seed oil	15
(iii) Safflower seed oil	15
(14) Lime oil	25

*See also Table A, page 180, (paragraph 9).

PART 3.

Class or description of goods.	Rate of duty.
GROUP II	
(1) Trees, shrubs, bushes and plants (including roots thereof), flowers and foliage, whether or not dried, but not including goods comprised in the List of Exceptions set out at the end of this paragraph:—	
(i) Rose stocks and rose trees, shrubs, bushes and plants—	
(a) Standard trees, including half standards, quarter standards and weeping standards	£12 per 100
(b) Other	£8 per 100
(ii) Fruit stocks and fruit trees, shrubs, bushes and plants—	
(a) Fruit stocks of Malling varieties	*£1 per cwt. or 5 per cent., whichever is the less.
(b) Other	*£2 5s. per cwt.
(iii) Trees, shrubs, bushes and plants, not comprised in sub-paragraph (i) or (ii) of this paragraph, and not in flower—	
(a) Trees, shrubs and bushes ...	*£2 5s. per cwt.
(b) Plants	*1s. 3d. per lb.
(iv) Trees, shrubs, bushes, plants and flowers, not comprised in sub-paragraph (i), (ii) or (iii) of this paragraph—	
(a) Mimosa	*2d. per lb.

*For the purpose of calculating this duty, the weight of any goods imported in earth or some other growing medium is their weight inclusive of that of the earth or other growing medium in which they are imported.

PART 3.

Class or description of goods.	Rate of duty.
GROUP II—continued:—	
(1) Trees, shrubs, etc.—continued:—	
(b) Gypsophila	} *4½d. per lb.
Heather	
Ixia	
Marguerite	
Marigold	
Narcissus (polyanthus types)	
Roman hyacinth	
Snowdrop	
Star of Bethlehem	
Stock	
(c) Lilac	} *7d. per lb.
Peony	
Ranunculus	
(d) Hyacinth (other than Roman hyacinth), iris, nar- cissus (other than polyanthus types, but including daffo- dils), tulip	*2s. 10d. per lb.
from 1st December to the last day of February	*2s. 3d. per lb.
from 1st March to 30th April	*1s. 8d. per lb.
from 1st May to 30th November	
(e) Freesia from 1st September to 30th April	25 per cent.
(f) Other	*1s. 8d. per lb.
(v) Foliage—	
(a) Asparagus foliage... ..	1s. 8d. per lb.
(b) Other	4½d. per lb.

*For the purpose of calculating this duty, the weight of any goods imported in earth or some other growing medium is their weight inclusive of that of the earth or other growing medium in which they are imported.

PART 3.**GROUP II—continued :—****(1) Trees, shrubs, etc.—(continued) :—***The List of Exceptions to Group II(I) :—*

1. Rose stocks neither budded nor grafted, the following :—
 Rosa canina rooted single stems, not less than 4 feet in length.
 Rosa canina seedlings.
 Rosa laxa seedlings.
 Rosa rugosa rooted single stems, not less than 4 feet in length.
2. Fresh or dried vegetables (other than herbs) imported in a state such that they are not suitable for planting.
3. Dried plants, dried flowers and dried foliage, being plants, flowers or foliage of the kinds (when dried) used solely for the manufacture of drugs or medicines.
- 4.* Dry bulbs, rhizomes, corms and tubers (but not including dahlia or other tuberous roots).
5. Lily of the valley crowns and roots.
6. Trees, shrubs, bushes and plants, the following :—
 Azalea indica (not in flower).
 Broussonetia papyrifera (paper mulberry) and grafts on broussonetia papyrifera stock.
 Cocos weddelliana.
 Freesia, in flower, from 1st May to 31st August.
 Kentia belmoreana (howea belmoreana).
 Kentia forsteriana (howea forsteriana).
 Phoenix canariensis.
 Sweet bays.
7. Flowers and foliage, the following :—
 Agrostis.
 Cycas leaves.
 Eryanthus.
 Eulalia.
 Freesia flowers, from 1st May to 31st August.
 Golden palm.
 Holly.
 Lavender flowers (dried).

*See also Table A, page 184, (paragraph 16).

PART 3.

GROUP II—continued :—

(1) **Trees, shrubs, etc.—(continued) :—**

The List of Exemptions to Group II (1)—(continued) :—

7. (continued),

- Magnolia leaves.
- Mistletoe.
- Pampas.
- Stipa.
- Topini (lagurus).

8. Dried chamomile flowers.

Class or description of goods.	Rate of duty.
(2) Dried chamomile flowers whether ground or not	3 <i>d.</i> per lb.
(3) Peat moss , peat moss litter, dust or mould, granulated peat and peat fuel or tailings	20 per cent.

GROUP III

(1) **Poultry and Meat** and products thereof :—

- (i) **Dead domestic poultry, i.e.,** fowls, ducks, geese and turkeys, but not including guinea fowl 3*d.* per lb.
- (ii) **Poultry liver (except raw liver) and poultry and meat pastes** whether mixed or not 20 per cent.
- (iii) **Sausages** 20 per cent.

* (2) **Dairy produce** and manufactures thereof, the following :—

- Lactose** 3*d.* per lb.

* See also Part 4 page 166 and Table A, page 178.

PART 3.

Class or description of goods.	Rate of duty.
GROUP III—continued :—	
†(3) Fish and fish products :—	
(iv) Canned pilchards (other than the canned fish commonly known as “sardines”) of a value not exceeding £3 15s. per cwt.	7s. 6d. per cwt.
GROUP IV	
(1) Pottery and other shaped and fired clay products, the following :—	
(i) Tiles :—	
(a) Glazed wall and glazed hearth tiles :—	
(1) flat, rectangular tiles, not figured or embossed :—	
(i) all-white	2s. 3d. per sq. yard.
(ii) of other colours (including mottled tiles)	3s. per sq. yard.
(2) all other descriptions... ..	Per cent. 30
(b) Roofing tiles	15
(c) Quarries and street paving tiles	15
(ii) Articles of sanitary ware :—	
(a) Drain pipes, angles, bends, elbows and traps	20
(b) Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fittings	25
(c) Other sanitary ware	30
(iii) Fireproof non-vitrified earthenware cooking utensils	27½

†See also Table A, page 178 (paragraphs 2 and 7).

*See also Table A, page 186 (paragraph 23).

PART 3.

Class or description of goods.	Rate of duty.
GROUP IV—continued:—	
(1) Pottery, etc.—continued:—	
(iv) Articles , other than those comprised in sub-paragraphs (i), (ii) and (iii) above, of a description commonly used for domestic purposes , and parts of such articles	25s. per cwt.
* (vi) All other articles, except refractory goods and bricks of brick earth or clay	Per cent. 20
(2) Glass and glassware:—	
(i) Plate glass , cast, rolled, or otherwise produced, including reinforced plate, figured plate, and polished plate, which has not been further processed or worked	15
(ii) Sheet glass and patent plate , not further processed or worked	15
(iii) Plate or sheet glass (clear, opal or coloured) bevelled; sand blasted, silvered, or metallised, backed with other materials, drilled, painted or otherwise finished	20
(iv) Articles of the following descriptions made wholly or partly of plate or sheet glass specified in sub-paragraph (iii) above:— Glass mirrors, unframed, framed or backed; shelves; finger plates; table tops; and advertisement tablets	20
(v) Rod and tubing	20

*See also Table A, page 182 (paragraph 7).

PART 3.

Class or description of goods.	Rate of duty.
GROUP IV—continued:—	
(2) Glass and glassware—continued:—	Per cent.
(vi) Unworked pressed or moulded lenses and prisms , and pressed or moulded blanks of unworked or worked lenses and prisms (other than lenses and prisms which are accessories or component parts of cycles or motor vehicles)	20
(vii) Illuminating glassware and lighting panels, but not including:—	4½d. per lb. or 15 per cent., whichever is the greater.
(i) Accessories and component parts of cycles or motor vehicles	
(ii) Lenses and prisms and blanks therefor	
(iii) Bulbs for electric lamps	
(iv) Miners' lamp glasses	
(v) Oil lamp chimneys of which the top orifice is not larger than the bottom orifice and the height is not less than twice the maximum diameter	
(viii) (a) Bottles and jars , other than syphon vases; tubular containers whether corked, capped or not	Per cent. 25
(b) Syphon vases	20
(c) Stoppers and covers for bottles and jars, whether ground or not	25
(ix) Stemmed glass drinking vessels ...	20
(x) Fishing floats	25
(xi) Articles (other than those included in sub-paragraphs (i) to (x) above), whether finished or mounted or not, of the following descriptions, and blanks of such articles:—	

PART 3.

Class or description of goods.	Rate of duty.
GROUP IV—continued:—	Per cent.
(2) Glass and glassware—continued:—	
(xi)—continued:—	
(a) Glassware of a kind commonly used for domestic purposes, other than oil lamp chimneys of which the top orifice is not larger than the bottom orifice and the height is not less than twice the maximum diameter	30
(b) Stationery glassware	30
(c) Vacuum flasks, vacuum jars and similar vacuum vessels, whether fitted or not	30
(3) Goods manufactured wholly or partly of asbestos	15
* (4) Granite (not comprised in the List of Exceptions set out at the end of this paragraph):—	
(i) dressed, polished, carved or otherwise worked (other than granite sawn or planed on one or two sides only but not further worked)	30
(ii) other granite	15
<i>The List of Exceptions above referred to:—</i>	
* (a) Crushed macadam	
* (b) Chippings	
* (c) Granite, raw, in blocks	
(d) Granite setts and curbs	
(e) Granite slabs, sawn on one or two sides only but not further worked, of not less than $\frac{3}{4}$ inch in thickness	

*See also Table A, page 184 (paragraph 12).

PART 3.

Class or description of goods.	Rate of duty.
GROUP IV.—continued:—	Per cent.
<p>(4) Granite—<i>List of Exceptions—continued:—</i></p> <p>(f) Articles which consist, or apart from glass or porcelain linings or small fittings of base metal consist, wholly of granite, the following:— Vases, inkstands with or without trays or penholders, pen or pencil racks, stands and trays</p> <p>(g) Blotters and letter openers made wholly or mainly of granite</p> <p>(h) Bureau sets consisting of two or more of the articles specified in paragraphs (f) and (g) of this List.</p> <p>(5) Marble on which any process other than sawing has been carried out; except tiles no side of which exceeds 2 feet in length, mosaic cubes and chippings</p>	20
GROUP V	
<p>(2) Iron and Steel (including alloy steel) of the following descriptions:—</p> <p>(i) Pig iron other than:—</p> <p>(a) pig iron smelted wholly with charcoal;</p> <p>(b) vanadium-titanium pig iron produced in an electric furnace;</p> <p>(c) pig iron produced in an electric furnace and containing more than 0.1 per cent. by weight of cobalt but not more than 0.025 per cent. by weight of phosphorus and not more than 0.02 per cent. by weight of sulphur; and</p>	25

PART 3.

Class or description of goods.	Rate of duty.
GROUP V—continued:—	
(2) Iron and Steel—continued:—	
(i) Pig Iron other than— <i>continued:—</i>	
(d) pig iron produced in an electric furnace and containing not more than 0.025 per cent. by weight of phosphorus, not more than 0.02 per cent. by weight of sulphur and not more than 2.5 per cent. by weight of total carbon	
(ii) Ingots (other than those manufactured entirely from pig iron smelted wholly with charcoal):—	
(a) If the value does not exceed £4 per ton	£2 per ton.
(b) If the value exceeds £4 per ton and does not exceed £7 10s. per ton... ..	£2 10s. per ton.
(c) If the value exceeds £7 10s. per ton and does not exceed £25 per ton... ..	£2 10s. per ton or 20 per cent., whichever is the greater.
(d) If the value exceeds £25 per ton...	25 per cent.
(3) Iron and steel (including alloy steel) and manufactures thereof of the following descriptions, but not including goods comprised elsewhere in this Schedule:—	
(i) Blooms, billets and slabs (other than wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal):—	
(a) If the value does not exceed £4 per ton	£2 per ton.
(b) If the value exceeds £4 per ton and does not exceed £7 10s. per ton... ..	£2 10s. per ton.
(c) If the value exceeds £7 10s. per ton and does not exceed £25 per ton... ..	£2 10s. per ton or 20 per cent., whichever is the greater.
(d) If the value exceeds £25 per ton...	25 per cent.

PART 3.

Class or description of goods.	Rate of duty.
GROUP V—continued:—	
(3) Iron and Steel, etc.—continued:—	
(ii) Girders, beams, joists and pillars, whether fabricated or not	£3 per ton or 33½ per cent., whichever is the greater.
(iii) Angles, shapes and sections of all kinds, whether fabricated or not:—	
(a) If the value does not exceed £7 per ton	£3 per ton.
(b) If the value exceeds £7 per ton and does not exceed £15 per ton	£4 per ton or 33½ per cent., whichever is the greater.
(c) If the value exceeds £15 per ton and does not exceed £30 per ton...	£5 per ton or 20 per cent., whichever is the greater.
(d) If the value exceeds £30 per ton...	25 per cent.
(iv) Bars and rods of all kinds (other than bars and rods of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal):—	
(a) If the value does not exceed £4 per ton	£2 per ton.
(b) If the value exceeds £4 per ton and does not exceed £9 per ton...	£3 per ton.
(c) If the value exceeds £9 per ton...	£3 per ton or 20 per cent., whichever is the greater.
(v) Plates and sheets of all kinds:—	
(a) If the value does not exceed £7 per ton	£3 per ton.
(b) If the value exceeds £7 per ton and does not exceed £16 per ton..	£4 per ton or 33½ per cent., whichever is the greater.
(c) If the value exceeds £16 per ton and does not exceed £30 per ton..	£5 6s. 8d. per ton or 20 per cent., whichever is the greater.
(d) If the value exceeds £30 per ton..	25 per cent.

PART 3.

Class or description of goods.	Rate of duty.
GROUP V—continued:—	
(3) Iron and Steel, etc.—continued:—	
(vi) Hoop and strip of all kinds (other than machinery belting, hot-rolled strip over 10 inches wide in coils weighing more than 3 cwts., and bandsaw strip 3 inches wide and over and from 19 to 12 gauge (Birmingham wire gauge) in thickness):—	
(a) If the value does not exceed £7 per ton	£3 per ton.
(b) If the value exceeds £7 per ton and does not exceed £16 per ton	£4 per ton or 33½ per cent., whichever is the greater.
(c) If the value exceeds £16 per ton	£5 6s. 8d. per ton or 20 per cent., whichever is the greater.
(vii) Forgings (including drop forgings and rolls for rolling mills) in the rough or machined:—	
(a) If the value does not exceed £24 per ton	33½ per cent.
(b) If the value exceeds £24 per ton and does not exceed £40 per ton	£8 per ton or 20 per cent., whichever is the greater.
(c) If the value exceeds £40 per ton	25 per cent.
(viii) Castings (including rolls for rolling mills), stampings and pressings, in the rough or machined, weighing 7 lbs. or over, other than gutters, domestic tanks and cisterns:—	
(a) If the value does not exceed £24 per ton	33½ per cent.
(b) If the value exceeds £24 per ton and does not exceed £40 per ton	£8 per ton or 20 per cent., whichever is the greater.
(c) If the value exceeds £40 per ton	25 per cent.

PART 3.

Class or description of goods.	Rate of duty.
GROUP V—continued:—	
(4) Railway and tramway construction material of all kinds, being products of iron or steel:—	
(i) Rails	£3 per ton or 33½ per cent., whichever is the greater.
(ii) Other kinds	
(5) Iron and steel products of the following descriptions (but not including accessories or component parts of motor vehicles):—	
(i) Tubes, pipes and pipe and tube fittings of all kinds (other than steel bulbs of the kind used in aerated water syphons):—	
(a) Cast tubes and pipes; and pipe and tube fittings of all kinds	20 per cent.
(b) Other tubes and pipes	15 per cent.
(ii) Bolts, whether threaded or not, bolt ends, set screws and screw studs, and other screws for metal, and nuts, whether tapped or not (including washers assembled with any of those articles):—	

PART 3.

Class or description of goods.	Rate of duty.
GROUP V—continued:—	
(5) Iron and steel products, etc.—continued:—	
(ii) Bolts, etc.—continued:—	
(a) not exceeding $\frac{9}{32}$ inch in maximum thread diameter:—	
(1) of a value not exceeding £16 per cwt.	18s. 8d. per cwt. or 20 per cent., whichever is the greater.
(2) of a value exceeding £16 per cwt.	
(b) exceeding $\frac{9}{32}$ inch but not exceeding $\frac{13}{32}$ inch in maximum thread diameter:—	
(1) of a value not exceeding £10 per cwt.	14s. per cwt. or 20 per cent., whichever is the greater.
(2) of a value exceeding £10 per cwt.	
(c) exceeding $\frac{13}{32}$ inch but not exceeding $\frac{1}{8}$ inch in maximum thread diameter:—	
(1) of a value not exceeding £6 5s. per cwt.	9s. 4d. per cwt. or 20 per cent., whichever is the greater.
(2) of a value exceeding £6 5s. per cwt.	
(d) exceeding $\frac{1}{8}$ inch in maximum thread diameter:—	
(1) of a value not exceeding £5 per cwt.	6s. per cwt. or 20 per cent., whichever is the greater.
(2) of a value exceeding £5 per cwt.	

PART 3.

Class or description of goods.	Rate of duty.
GROUP V—continued :—	
(5) Iron and steel products, etc.—continued :—	
(iii) Coach screws :—	
(a) not exceeding $\frac{1}{8}$ inch in maximum thread diameter	18s. 8d. per cwt.
(b) exceeding $\frac{1}{8}$ inch but not exceeding $\frac{9}{16}$ inch in maximum thread diameter	9s. 4d. per cwt.
(c) exceeding $\frac{9}{16}$ inch in maximum thread diameter	6s. per cwt.
	Per cent.
(iv) Rivets (other than bifurcated rivets manufactured from wire) and washers	20
(v) Screw hooks , screw rings and screw knobs	20
(vi) Studs and spikes (other than boot and shoe studs and spikes and screw studs) and boot and shoe tips and protectors (other than protectors holed for fitting)	20
(vii) Anchors and grapnels and parts thereof, chains and ships' cables ...	20
(viii) (a) Horse shoes	33 $\frac{1}{3}$
(b) Horse shoe nails	20
(ix) (a) Barbed wire, single strand wire, and upholstery and mattress wire springs	33 $\frac{1}{3}$
(b) Other wire and wire cable and rope (except electric wires and cables, insulated)	33 $\frac{1}{3}$
(x) Springs (other than upholstery and mattress wire springs)	20
(xi) Wire netting , wire fencing and wire mesh, of all kinds (including woven wire), other than galvanised hexagonal wire netting	30

PART 3.

Class or description of goods.	Rate of duty.
GROUP V—continued:—	
(5) Iron and steel products, etc.—continued:—	
(xii) Galvanised hexagonal wire netting...	£8 per ton.
(xiii) Nails (including hob nails and boot and shoe studs and spikes but not horse shoe nails), tacks and staples (other than insulated staples):—	
(a) 2 inches in length and over ...	£4 per ton or 20 per cent., whichever is the greater.
(b) under 2 inches but not under 1 inch in length	£5 per ton or 20 per cent., whichever is the greater.
(c) under 1 inch in length	£6 per ton or 20 per cent., whichever is the greater.
(xiv) Jack chain (including mattress chain) and mattress hooks	£12 per ton or 25 per cent., whichever is the greater.
(xv) Insulated staples	1s. 8d. per 1,000 or 20 per cent., whichever is the greater.
(xvi) Bifurcated rivets manufactured from wire	3d. per 1,000 or 33½ per cent., whichever is the greater.
(xvii) Pot scourers made wholly or partly of woven or knitted mesh; and woven or knitted mesh of a kind commonly used in the manufacture of pot scourers	4d. per lb. or 20 per cent., whichever is the greater.
(xviii) Paper clips made wholly of wire, of a value exceeding 4½d. per lb.	1½d. per lb. or 20 per cent., whichever is the greater.
(xix) Fish hooks	25 per cent.

PART 3.

Class or description of goods.	Rate of duty.												
GROUP V—continued:—													
(5) Iron and steel products, etc.—continued:—													
<p>(xx) Heat resisting wire, rod and strip, being single strand wire, rod of diameter not exceeding 1 inch and strip of thickness not exceeding $\frac{1}{4}$ inch, not plated, coated or covered, of metal alloy containing by weight the following—</p> <table style="margin-left: 40px;"> <thead> <tr> <th></th> <th style="text-align: center;">Not less than per cent.</th> <th style="text-align: center;">Not more than per cent.</th> </tr> </thead> <tbody> <tr> <td>Chromium</td> <td style="text-align: center;">19.5</td> <td style="text-align: center;">26.0</td> </tr> <tr> <td>Aluminium</td> <td style="text-align: center;">3.5</td> <td style="text-align: center;">6.5</td> </tr> <tr> <td>Cobalt</td> <td style="text-align: center;">1.5</td> <td style="text-align: center;">4.0</td> </tr> </tbody> </table> <p>and not more than a total of 3 per cent. by weight of substances other than chromium, aluminium, cobalt and iron</p>		Not less than per cent.	Not more than per cent.	Chromium	19.5	26.0	Aluminium	3.5	6.5	Cobalt	1.5	4.0	20 per cent.
	Not less than per cent.	Not more than per cent.											
Chromium	19.5	26.0											
Aluminium	3.5	6.5											
Cobalt	1.5	4.0											
<p>(xxi) Articles manufactured wholly or mainly of wire of any section, other than articles included in the List of Exceptions set out at the end of this sub-paragraph</p>	33 $\frac{1}{3}$ per cent.												
<i>The List of Exceptions above referred to:—</i>													
<p>(a) Articles included in any of the sub-paragraphs (i) to (vi) or (ix) to (xx) of this paragraph, or in paragraph (4) of this Group</p> <p>(b) Welded or forged chain</p> <p>(c) Wire mattresses</p> <p>(d) Machinery and parts thereof</p> <p>(e) Electrical goods and parts thereof</p> <p>(f) Needles</p> <p>(g) Screws for wood</p> <p>(h) Parts of toys</p>													

PART 3.

Class or description of goods.	Rate of duty.
GROUP VI	
(1) (i) Furniture made wholly or mainly of metal , of the following descriptions :—	Per cent.
(a) Tables, stands, desks and counters, Chairs (other than pedestal chairs with reclining movement), stools and seats, Bookcases and bookshelves, Cash and deed boxes, Drawers and cupboards, Shelving, storage bins and storage racks, Office letter racks and letter trays, Lockers,	15
(b) Bedsteads, Wire mattresses, Pedestal chairs with reclining movement	20
(c) Parts of any of the articles com- prised in sub-paragraph (i) (a) or (i) (b) above	20
(ii) (a) Safes and cabinets (including filing cabinets) made wholly or mainly of metal	15
(b) Parts of such safes or cabinets ...	20
(2) Stoves, grates and ranges for domestic cooking or heating and parts and fittings therefor :—	
(i) Stoves for domestic heating with solid fuel, and parts and fittings therefor...	15
(ii) Other stoves, grates and ranges, and parts and fittings therefor... ..	20
(3) Metal door and window frames and casements	15
(4) Pressed shelf or angle brackets of iron or steel under 7 lbs. in weight	1d. per lb.

PART 3.

Class or description of goods.	Rate of duty.
GROUP VI—continued:—	
(5) (i) Locks (excluding trunk, travelling bag, suit-case and attaché case locks, but including padlocks) with the keys therefor not exceeding in number three per lock, and such locks without keys:—	
(a) if the value does not exceed 3s. 4d. per dozen.	20 per cent. plus 6d. per dozen.
(b) if the value exceeds 3s. 4d. per dozen.	1s. 2d. per dozen or 20 per cent., whichever is the greater.
(ii) Trunk, travelling bag, suit-case and attaché case locks with the keys therefor not exceeding in number three per lock, and such locks without keys	Per cent. 20
*(iii) Keys, bolts, latches, hasps and hinges of metal, but not including the keys for opening canned goods comprised in paragraph (9) of this Group	20
(iv) Parts of, or blanks for, any of the articles mentioned in sub-paragraphs (i), (ii) and (iii) above... ..	20
(6) (i) Baths of iron or steel:—	
(a) Wrought enamelled, of a description commonly used for domestic purposes... ..	20
(b) Other kinds	15
(ii) Churns for the conveyance of milk ...	15
(iii) Hollow-ware of iron or steel (including tinned plate) not including articles comprised in sub-paragraphs (i) or (ii) above or steel bulbs of the kind used in aerated water syphons, but including wrought enamelled hollow-ware (other than baths) whether of iron or steel of a description commonly used for domestic purposes... ..	20

*This heading does not cover hasps of base metal which are chargeable at the rate of 10 per cent. only (see Table A, page 184 (paragraph 17)).

PART 3.

Class or description of goods.	Rate of duty.
GROUP VI—continued:—	
(6)—continued:—	
(iv) Barrels and drums made wholly or mainly of iron or steel, of a description commonly used for the conveyance or storage of goods, of a capacity of one gallon and upwards, whether with flat or tapered top and whether with removable lid or otherwise	$\frac{1}{2}d.$ per lb. or 20 per cent., whichever is the greater.
(v) Bell domes and bell gongs	2s. per dozen or 33 $\frac{1}{3}$ per cent., whichever is the greater.
(7) Products of vitreous enamelled or stove enamelled iron or steel , as follows:— Signs of all kinds; hearth plates and other plates and sheets (not being hollow-ware) of a description commonly used for domestic purposes ...	25 per cent.
(8) Screws for wood (other than coach screws, screw hooks, screw rings and screw knobs):—	
(i) Of iron or steel, whether coated or plated or not	2 $\frac{1}{2}d.$ per gross or 3 $\frac{1}{2}d.$ per lb., which is the greater.
(ii) Of brass, copper or any alloy containing copper, whether coated or plated or not:—	
(a) Up to and including 8 gauge ...	9d. per lb. or 2 $\frac{1}{2}d.$ per gross, whichever is the greater.
(b) Over 8 gauge... ..	6d. per lb.

PART 3.

Class or description of goods.	Rate of duty.
GROUP VI—continued:—	
(9) Metal keys for opening canned goods when imported with those goods in the same package and in numbers not exceeding one key per can	†A rate equal to the rate, or aggregate rates, as the case may be, of any duty or duties of customs chargeable on the canned goods with which the goods are imported.
(10) Eyelets of metal (whether plated or coated or not) including tubular rivets with open ends and boot hooks	3d. per 1,000 or 20 per cent., whichever is the greater.
(11) Lighting appliances , the following:— Oil lamps and lanterns, incandescent, of the pressure type	20 per cent.
GROUP VII	
(2) Articles manufactured wholly or partly of the metals aluminium, copper, lead,* nickel, tin, zinc,* or of alloys including any of those metals, and parts of such articles (not including, when imported as such, articles comprised in any of the succeeding paragraphs of this Group or in the List of Exceptions set out at the end of this paragraph)	20 per cent.
<i>The List of Exceptions above referred to:—</i>	
*(a) Metal sheets, strip, plates, discs and circles, if plain and exceeding .006 of an inch in thickness and not plated, coated, drilled or punched	

†The effect of this is that metal keys falling under this heading are chargeable with duty at the rate applicable to the goods with which they are imported.

*See also Table A, page 182 (paragraphs 1 and 5).

PART 3.

Class or description of goods.	Rate of duty.
GROUP VII—continued:—	
<i>The List of Exceptions above referred to—continued:—</i>	
<p><i>(b)</i> Ingots, blocks, cakes, blooms, billets, cathodes, rods, bars, slabs, wire, tubes, angles, shapes and sections, not plated, coated, drilled or punched</p> <p><i>(c)</i> Leather faced with metal</p> <p><i>(d)</i> Machinery, tools and implements, and parts thereof</p> <p><i>(e)</i> Scientific and medical instruments and apparatus, and parts thereof</p> <p><i>(f)</i> Compounds (other than inter-metallic compounds) of the following metals:— aluminium, copper, lead, nickel, tin and zinc</p> <p><i>(g)</i> Screws for wood comprised in subparagraph (ii) of paragraph (8) of Group VI.</p>	Per cent.
(3) Gold leaf	15
<p>(4) (i) Articles manufactured wholly of aluminium or of alloys containing more than 50 per cent. by weight of aluminium, the following:—</p> <p style="padding-left: 2em;">Sheets, strip, plates, discs and circles, if plain and exceeding .006 of an inch in thickness and not plated, coated, drilled or punched; bars (other than notch bars), rods, wire, tubes, angles, shapes and sections, not plated, coated, drilled or punched</p>	12½

*See also Table A, page 182 (paragraphs 1 and 5.)

PART 3.

Class or description of goods.	Rate of duty.
GROUP VII.—continued.	
(4) (ii) Aluminium foil (whether or not embossed, in rectangles, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness not exceeding .006 of an inch (excluding any backing) ...	Per cent. 20
(5) Articles manufactured wholly of copper or of alloys containing more than 50 per cent. by weight of copper, the following:—	
(i) Sheets, strip, plates, discs and circles , if plain and exceeding .006 of an inch in thickness and not plated, coated, drilled or punched	15
(ii) Tubes of all sections	20
*(6) Zinc sheets, strip, plates, discs and circles , if plain and exceeding .006 of an inch in thickness and not plated, coated, drilled or punched	£5 per ton or 15 per cent., whichever is the greater.
(7) Capsules , containing more than 75 per cent. by weight of lead, of a description commonly used on bottles, jars, cans, and similar containers	15 per cent. plus 1s. 8d. per 1,000
GROUP VIII	
(1) Cutlery :—	
(i) (a) (1) Knives (other than knives for use in machines) with one or more blades made wholly or partly of iron or steel... ..	2s. per dozen knives or 20 per cent., whichever is the greater.

*See also Table A, page 182 (paragraph 5).

PART 3.

Class or description of goods.	Rate of duty.
GROUP VIII—continued :—	
(1) Cutlery—continued :—	
(i) (a)— <i>continued</i> :—	
(2) Blades and blanks for blades of the above-mentioned knives	1s. per dozen blades or blanks for blades or 20 per cent., whichever is the greater.
(3) Other parts or blanks of the above-mentioned knives ...	Per cent. 20
(b) Knife sharpeners , made wholly or partly of steel, and parts and blanks therefor	20
(c) Secateurs , made wholly or partly of iron or steel, and parts and blanks therefor	20
(d) Carving forks , and parts and blanks therefor	20
(ii) Razors (including safety razors) and parts and blanks therefor (other than safety razor blades and blanks therefor)	20
(iii) Safety razor blades and blanks therefor :—	
(a) Blades and blanks (other than blanks not ground)	20 per cent. plus 1s. 6d. per gross.
(b) Blanks not ground	10 per cent. plus 1s. per gross.
(iv) Hair clippers , not electrically operated, and parts and blanks therefor :—	
*(a) Hair clippers	8d. per clipper or 17½ per cent., whichever is the greater.
(b) Cutting plates	3d. per plate or 17½ per cent., whichever is the greater.

*Electrically operated hair clippers are chargeable with duty at the rate of 15 per cent. (See Group X(4) (vi), page 82).

PART 3.

Class or description of goods.	Rate of duty.
GROUP VIII—continued :—	
(1) Cutlery—continued.	
(iv) Hair clippers,—continued :—	
(c) Levers and lever blanks	1 <i>d.</i> per lever or lever blank or 17½ per cent., whichever is the greater.
(d) Parts and blanks of hair clippers other than cutting plates, levers and lever blanks	17½ per cent.
(v) Scissors (other than secateurs, but including tailors' shears) and blades and blanks therefor, made wholly or partly of iron or steel :—	
(a) not exceeding 3 inches in length...	2 <i>s.</i> per dozen pairs or 20 per cent., whichever is the greater.
(b) exceeding 3 inches but not exceeding 5 inches in length	3 <i>s.</i> per dozen pairs or 20 per cent., whichever is the greater.
(c) exceeding 5 inches in length ...)	3 <i>s.</i> 6 <i>d.</i> per dozen pairs or 20 per cent., whichever is the greater.
(2) (i) Dental instruments and appliances :—	
(a) the following :— Amalgam instruments, Burnishers, Carvers, Elevators, Excavators, Files, Forceps, Plastic filling instruments, Pluggers, Probes and explorers, Pyorrhoea instruments, Scalers and prophylactic instruments, Stoppers, Trimmers.	15 per cent.

PART 3.

Class or description of goods.	Rate of duty.
GROUP VIII—continued:—	
(2) (i) Dental instruments &c.—continued:—	Per cent.
(b) the following:— Brushes, bristle, mounted on mandrel, Burs, Engines, electric, dental, Gags, mouth, Mirrors, mouth, not optically worked, Spittoons, Spotlights, electric, complete with attachment for fitting to pedestals or units (but not including focusing spotlights).	20
(ii) Medical and surgical appliances (other than articles manufactured wholly or mainly of wire), the following:— Arch supporters for feet, Artificial limbs, Crutches, Fracture appliances in the form of splints and similar supports, Trusses.	15
(iii) Medical, surgical, dental, veterinary and dissecting instruments and parts thereof , but not including instruments comprised elsewhere in this paragraph	20
†(4) Tools and parts thereof of the following descriptions (other than scythes, sickles and agricultural and horticultural spraying and dusting implements and parts thereof):—	
(i) Tools and parts thereof not comprised either in any of the succeeding sub-paragraphs or in the next succeeding paragraph of this Group ...	20

† Fork, shovel and spade handles, of wood, of the box or "D" type whether riveted or not are exempt from duty under Part 3.

PART 3.

Class or description of goods.	Rate of duty.
GROUP VIII—continued:—	
Per cent.	
(4) Tools, etc.—continued:—	
‡(ii) Tool handles of wood	15
(iii) Forks, shovels, spades and agricultural implements and parts thereof	15
(iv) Pliers, pincers and nippers (excluding medical, surgical, dental, veterinary and dissecting instruments and nail nippers and nail clippers):—	
(a) if the value does not exceed 12s. per dozen	25
(b) if the value exceeds 12s. per dozen	3s. per dozen or 15 per cent., whichever is the greater.
(v) Parts of any of the articles comprised in sub-paragraph (iv) above:—	
(a) if the value does not exceed 6s. per dozen	9d. per dozen parts or 25 per cent., whichever is the greater.
(b) if the value exceeds 6s. per dozen	1s. 6d. per dozen parts or 15 per cent., whichever is the greater.
(vi) Hand sewing needles (including darning needles) and bodkins	1s. per 1,000 or part of a 1,000 or 15 per cent., whichever is the greater.
(vii) Wrenches and spanners (excluding tap wrenches, chain pipe wrenches and adjustable pipe wrenches having one fixed jaw, one movable jaw and one or more springs, but including other pipe wrenches)	Per cent. 15
(viii) Non-portable lifting jacks	15
(ix) Tyre levers and other appliances for fitting tyres	15

‡ Fork, shovel and spade handles, of wood, of the box or "D" type whether riveted or not are exempt from duty under Part 3.

PART 3.

Class or description of goods.	Rate of duty.
GROUP VIII—continued :—	
Per cent.	
(4) Tools, etc.,—continued :—	
(x) Blanks for blades of hand panel saws, being blanks of tapered cross-section, but not including toothed blanks	15
(5) Tools and parts of tools (excluding surgical, dental, veterinary and dissecting instruments), and machine tool parts and accessories , the following :—	
(i) Drills (including twist drills, bitstock drills, straight flute drills, hollow and combination centre drills), reamers and countersinks	15
(ii) Braces , not including breast drills and hand drills	15
(iii) (a) Saws (other than diamond saws, abrasive saws and power-driven saws) of a value of 3s. 9d. or more each	9d. each or 15 per cent., whichever is the greater.
(b) Circular saws for metal cutting (other than diamond saws, abrasive saws and circular saws fitted with toothed segments of metal)	15 per cent.
(c) Circular saws fitted with toothed segments of metal, the following :—	
(1) Not exceeding 20 inches in maximum diameter	3s. for each inch or part of an inch of the maximum diameter.
(2) Exceeding 20 inches in maximum diameter	£3 plus 4s. for each inch or part of an inch by which the maximum diameter exceeds 20 inches.

PART 3.

Class or description of goods.	Rate of duty.
GROUP VIII—continued:—	Per cent.
(5) Tools, etc.—continued:—	
(iii)— <i>continued</i> :—	
(d) Toothed segments of metal for circular saws, the following:—	
(1) Not exceeding 5 ounces each	10s. per lb.
in weight	
(2) Exceeding 5 ounces each in	The aggregate of:
in weight	
	(1) a duty of 5s. per
	lb., and (2) a duty
	of 1s. 3d. per seg-
	ment.
	Per cent.
(e) Hacksaw blades, bandsaw blades,	15
jigsaw blades, fretsaw blades ...	
(iv) Files and rasps of which the serrated	15
part exceeds 6 inches in length,	
and machine files , hand or rotary,	
but not including nail files... ..	
(v) Vices of all kinds... ..	15
(vi) Threading dies and taps; stocks	15
(including screw plates) and tap	
wrenches	
(vii) Pipe cutters	15
(viii) Broaches	15
(ix) Chucks	15
(x) Cutting tools for machine tools,	15
other than cutting tools included	
in sub-paragraphs (i), (iii), (iv),	
(vi) and (viii) of this paragraph	
but excluding:—	
(a) high precision hobs of the	
types used in gear cutting	
machines;	
(b) tools consisting of or tipped	
with any sintered preparation	
of tungsten carbide or other	
carbide with or without other	
ingredients; and	

PART 3.

Class or description of goods.	Rate of duty.
GROUP VIII—continued:—	
Per cent.	
(5) Tools, &c.—continued:—	
(x) Cutting tools for machine tools,—	
<i>continued:—</i>	
(e) diamond tools and abrasive tools	
(xi) Press tools	15
(xii) Tool holders	15
(xiii) Jigs and fixtures	15
GROUP IX	
* (1) Electrical goods of the following descriptions ; and parts thereof and accessories thereto :—	
(i) Wires and cables, insulated	20
(ii) Telegraph and telephone apparatus :—	
(a) Line telegraph and telephone apparatus, the following :—	15
Telephone instruments of the desk and wall types	
Teleprinters ; morse transmitters and receivers ; morse perforators and reperforators	
(b) Other apparatus	20
†(iii) Wireless apparatus	20
†(iv) Carbons, electric, other than amorphous carbon electrodes and carbon electrodes	20
(v) Lighting appliances and fittings (other than glass bulbs for electric filament lamps)	20

*See also Table A, page 184.

†See also Part 5, page 172 (paragraphs 18 and 22).

PART 3.

Class or description of goods.	Rate of duty.
GROUP IX—continued:—	
Per cent.	
*(1) Electrical Goods etc.—continued:—	
(vi) Batteries	20
(vii) Bell apparatus	20
(viii) Meters	20
(2) (i) Accumulators (electric storage batteries) not being accessories or component parts of motor vehicles ...	15
(ii) Parts of and accessories to accumulators (electric storage batteries):—	
(a) Perforated separators being parts of accumulators comprised in sub-paragraph (i) above	15
(b) Other parts and accessories ...	20
(iii) Parts of and accessories to electrical cooking or heating apparatus:—	
(a) Heating elements	15
(b) Other parts and accessories ...	20
(3) Hand lamps, pocket lamps, hand torches and inspection lamps (excluding miners' lamps), being lamps or torches of a kind operated by a dry battery; and cases therefor, whether complete or not ...	1s. 2d. per lb. or 20 per cent., whichever is the greater.
	Per cent.
(4) Porcelain insulators , whether or not incorporating metal fittings, of a weight exceeding 2-lb.	15

*See also Table A, page 184.

PART 3.

Class or description of goods.	Rate of duty.
GROUP X	Per cent.
(1) Machinery and parts thereof, other than articles comprised in any of the succeeding paragraphs of this Group or in the List of Exceptions at the end of this paragraph	20
<i>The List of Exceptions to Group X (1) :—</i>	
(a) Forged or cast rolls of iron or steel for rolling mills	
*(b) Dictating machines, <i>i.e.</i> machines of the types used for recording dictated correspondence, and reproducing machines and record shaving machines adapted for use in connection therewith	
*(c) Cash registers, with or without one or more cash drawers, with or without accumulating registers (totalizers) and with or without tape recording, printing and ticket-issuing devices	
*(d) Cash register parts (other than empty ribbon spools, parts of such spools and inked ribbons)	
(e) Machine tool parts comprised in paragraph (5) of Group VIII	
(f) Cream separators capable of separating the cream from not less than 400 gallons of milk per hour	
(g) Cheese presses and parts thereof	
*(h) Machinery belting (including conveyor and elevator bands)—	
(i) Of leather over $\frac{1}{8}$ inch thick and not more than 24 inches wide, of a value exceeding £45 per cwt. ;	

*See also Table A, pages 182, 184 and 186.

PART 3.

Class or description of goods.	Rate of duty.
GROUP X—continued :—	
<i>The List of Exceptions to Group X (1)— (continued) :—</i>	
*(h) (ii) Of rubber (including balata and gutta percha) and canvas, of a value exceeding £18 15s. per cwt. ;	Per cent.
(iii) Of cold rolled strip, exceeding 10 inches in width, imported in coils,	
(a) of stainless steel, or	
(b) hardened and tempered, of charcoal steel	
†(i) Track-laying tractors and parts thereof	
‡(j) Electric motor and generator casings and unwound rotors and stators	
(k) Sand blast nozzles lined with material wholly or mainly of silicon carbide or tungsten carbide	
(l) Grinding wheels of a diameter of not less than 54 inches and made wholly or mainly of agglomerated natural stone	
(2) (i) Ploughs, planters and seeders, reapers and binders, sheep shearers and clipping machines, threshers and other agricultural machinery (except spraying and dusting machinery and parts thereof) :—	
(a) Root topping machines, root lifters and root harvesters... ...	12½
(b) Other	15

*See Table A, pages 184 and 186 (paragraph 19).

†See also Group XVII (4) page 142.

‡See also Table A, page 184 (paragraph 15).

PART 3.

Class or description of goods.	Rate of duty.
GROUP X—continued:—	Per cent.
(2) (ii) Hay and grass mowers (including mowing attachments to tractors) other than those of the rotary blade type, milking machines, churns for butter making and combined churns and butter workers	15
(iii) Cream separators , other than cream separators capable of separating the cream from not less than 400 gallons of milk per hour... ..	15
(iv) Parts—	
(a) of the machines comprised in sub-paragraph (ii) above, except mowers, and of cream separators	15
(b) of other machines, being machines comprised in this paragraph	15
(3) (i) Typewriters , with or without cases (not including electric typewriters, accounting, adding, listing, book-keeping or billing machines or typewriters incorporated therein), the following:—	
(a) of a weight not exceeding 22 lb.	£1 15s. per machine or 20 per cent., whichever is the greater, but not more than £2 per machine.
(b) of a weight exceeding 22 lb. ...	£2 per machine or 20 per cent., whichever is the greater, but not more than £3 10s. per machine.
(ii) Office machinery (other than machines operated in conjunction with punched cards), the following:— Accounting machines, Calculating machines,	15 per cent.

PART 3.

Class or description of goods.	Rate of duty.
GROUP X—continued :—	
(3) (ii) Office Machinery—continued :— Adding machines, Listing machines, Book-keeping machines, Billing machines, Posting machines, Machines, other than typewriters, of a type specially adapted for the mechanical writing of cheques, Machines of the types used for the automatic production of type-writ- ten correspondence, with or without motors, Any combination of the above ma- chines	15 per cent.
(iii) Cases and other parts (not being ribbon spools, whether with or with- out ribbon, or parts of such spools, or electric motors) of the machines com- prised in sub-paragraph (ii) above and of typewriters (including electric typewriters)	3s. 6d. per lb. or 20 per cent., whichever is the less.
(iv) Empty ribbon spools adapted for use in typewriters (including electric typewriters), accounting, adding, listing, book-keeping and billing machines, cash registers, weighing machines or time recorders, and parts of such spools	6d. per lb.
(v) Office machinery , the following :— Addressing machines, Letter opening machines, Letter sealing machines, Stamp affixing machines, Coin sorting, counting and wrapping machines, Perforating machines, Postage franking machines	15 per cent.

PART 3.

Class or description of goods.	Rate of duty.
GROUP X—continued :—	Per cent.
(4) (i) Refrigeration machinery, the following :— Electrically operated refrigerators, Complete mechanical units for refrigerators or refrigerating plant	15
(ii) Dry cleaning and laundering machines (other than hand operated machines of the types used for domestic purposes), the following :— Cleaners and washers, Driers, Wringers, Ironing machines, Any combination of the above machines	15
(iii) Air conditioning machines, self-contained, comprising elements for cooling, control of humidity, cleaning and circulating of air	15
(iv) Machines of the types used for domestic and household purposes, the following :— (a) Food grinders or slicers Fruit juice extractors (b) Electrically operated machines, the following :— Food mixers, Dish washers, Drink mixers, Refuse disposal units	15
(v) Vacuum cleaners, electrically operated	15
(vi) Electrically operated machines, the following :— Hair clippers, Dry shavers	15
(vii) Sewing machines, not including toy sewing machines	15

PART 3.

Class or description of goods.	Rate of duty.
GROUP X—continued :—	Per cent.
(4) (viii) Sewing machine heads , being, in the case of hand sewing machines, machines without stands or separable cabinet work, and, in the case of treadle or power operated machines, machines without stands or separable cabinet work and without equipment for providing motive power	15
(ix) Slaughterhouse machinery , the following :— Gut cleaning machines	12½
(x) Bakery machinery , the following :— Dough dividing machines, Dough handing-up machines, Dough moulding machines, Combinations of any of the above machines.	17½
(5) (i) Rolling mill (metal-working) machinery of the following descriptions, viz., rolling mills of the types used for the reduction of metal by rolling; working and transporter roller racks and tables; ingot, slab, bar and plate tilters and manipulators; flying shears; strip coilers; and parts of any of those articles, but not including forged or cast rolls of iron or steel for rolling mills	25
(ii) Power-operated excavating machinery (including levelling machinery), power-operated lifting machinery , and parts thereof, the following :— Excavators, including long range excavators, Conversion front end attachments for excavators or cranes, Angledozer and bulldozer attachments,	15

PART 3.

Class or description of goods.	Rate of duty.
GROUP X—continued:—	Per cent.
(5) (ii) Power-operated excavating machinery, etc.—continued:— Shovel, dragline and crane attachments for lorries or tractors, Excavator buckets, including shovel dippers, dragline, clamshell, orange peel and grab buckets, rock grabs and slings, Motor graders, Dumpers, Rippers and rooters, Scrapers, Road rollers, Trenching machines and ditchers, Cranes, Hoists, Winches, Lifts (elevators)	15
(iii) (a) Telphers, power-operated (b) Conveyor or transporter installations, power-operated, which operate on a fixed track	} 15
(iv) Mining machinery, power-operated, of the following kinds:— Coal cutters, Winders	15
(v) Stone-working machines (not including stone-crushing or grinding machines, and portable power tools), being machines for cutting, shaping, dressing or polishing natural building stone	15
(vi) Brick-making machinery, the following:— Brick presses	15

PART 3.

Class or description of goods.	Rate of duty.
GROUP X—continued :—	
(5) (vii) Automatic multi-head glass bottle making machines	15
(viii) Automatic multi-head machines of the types used for :—	15
(a) making glass stems for electric lamps, or	
(b) exhausting electric lamps and valves	
(ix) Glass working machines of the types used for surface grinding, polishing and smoothing in the production of plate glass	15
(x) Packing and labelling machines , the following :—	15
Can casing machines, Cappers, sealers (excluding carton sealing machines) and closers, Machines for filling containers, being machines incorporating devices which automatically control the quantity of material to be inserted into each container, but not including machines constructed for performing operations additional to filling and control of quantity, Tube filling machines, being machines for filling and closing collapsible metal containers	
(xi) Machine tools for working wood (not including tools adapted for working in the hand), the following :—	15
Branding machines, Corrugated fastener driving machines. Peeling machines, Slicing machines,	

PART 3.

Class or description of goods.	Rate of duty.
GROUP X—continued:—	Per cent.
<p>(5) (xi) Machine tools for working wood— <i>continued:—</i></p> <p>Splitting machines, Cooperage machines, the following:— Stave hollowing and backing machines, Stave bending machines, Stave jointing machines, Head rounding and bevelling machines, Crozing machines ; chiming and crozing machines ; chiming, crozing and howelling machines. Shive making and working machines</p>	15
<p>(6) (i) Typesetting machines</p>	15
<p>(ii) Rotary newspaper printing machines, that is to say, rotary printing machines designed for the printing of newspapers and the like from reels of paper, and equipped with cutting and folding mechanism</p>	15
<p>(iii) Printing machines, the following:—</p> <p>Sheet fed cylinder, flat bed, platen or rotary presses, for either letterpress, lithographic gravure or aniline printing, whether printed from flat formes or from curved plates or formes, whether hand fed or automatically fed,</p> <p>Magazine presses, whether flat bed, rotary sheet or web fed and with or without folding, stitching, and cutting mechanism</p>	15

PART 3.

Class or description of goods.	Rate of duty.
GROUP X—continued :—	Per cent.
(7) (i) Textile machinery of the following kinds :— Warp tying machines, Warp drawing machines, Warp knitting machines, Flat bar knitting machines, other than full-fashioned hose machines	15
(ii) Textile machinery , the following :— Opening machines, Ragtearing machines, Garnetting machines, Feeding machines, Spreading machines, Drying machines, Scutching machines, Tenterhook Willeys (Fearnought machines), Burring machines, Hackling machines, Carding machines, Lap forming machines, Combing machines, Gilling machines, Carbonising machines, Drawing frames, Roving, flyer or speed frames, Jute and hemp softening machines, Beating machines, Fibre cutting machines, Spinning machines and twisting machines, including spinning frames and mules, but not including doubling machines, Combinations of any of the above machines	15

PART 3.

Class or description of goods.	Rate of duty.
GROUP X—continued :—	
(8) (i) Electrical machinery parts , the following :—	Per cent. 15
Carbon brushes fitted with metal terminals or metal connectors	
(ii) Crankshafts , not being crankshafts of a type suitable for use in motor vehicles or aircraft	15
(iii) Injectors for boilers	15
(iv) Air and gas compressors and exhausters	15
(v) Internal combustion engines of the following kinds :— Stationary engines All other kinds, except engines of a type suitable for use in motor vehicles or aircraft	17½
(vi) Pumps of the types used for the delivery of petrol and oil at garages and filling stations	15
(vii) Power pumps , other than those of the types used for the delivery of petrol and oil at garages and filling stations	17½
(viii) Welding machinery (other than tube-making machinery)	15
(ix) Portable power tools , the following :— Pneumatic tools... ..	15
(9) (i) (a) Wood split pulleys	2s. 6d. per pulley or 20 per cent., whichever is the greater.

PART 3.

Class or description of goods.	Rate of duty.
GROUP X—continued.	
(9) (i) Wood split pulleys (<i>continued</i>) :—	
(b) Parts of wood split pulleys :—	
(1) Bushings	20 per cent.
(2) Other parts	2s. 6d. per part or 20 per cent., which- ever is the greater.
(ii) Bearded needles, and narrowing points, running-on points and welt-hooks, adapted for use in conjunction therewith	40 per cent.
(iii) Endless band knives of a width exceeding 2 inches but not exceeding 4½ inches	7d. for each foot or part of a foot of the length.
(10) Ball bearings and parts thereof	20 per cent.
(11) Roller bearings and parts thereof	20 per cent.
* (12) Machinery belting (including conveyor and elevator bands):—	
(i) not comprised elsewhere in this paragraph or in the List of Exceptions to paragraph (1) of this Group :—	
(a) of leather	15 per cent.
(b) other	15 per cent.
(ii) of leather over ½ inch thick and not more than 24 inches wide, of a value not less than £30 per cwt. but not exceeding £45 per cwt.	£4 10s. per cwt.
(iii) of rubber (including balata and gutta percha) and canvas, of a value not less than £12 10s. per cwt. but not exceeding £18 15s. per cwt.	£1 17s. 6d. per cwt.

*See also Table A, pages 184 and 186 (paragraph 19).

PART 3.

Class or description of goods.	Rate of duty.
GROUP X—continued:—	
(13) Articles made wholly of agate or wholly of natural or synthetic sapphire or ruby , of a kind used in machinery, but not including bearings, parts of clocks or watches, or parts of optical or scientific instruments	Per cent. 15
(14) Cinematograph appliances , the following:— Re-winds not constructed for attachment to cinematograph projectors	15
GROUP XI	
(1) Articles manufactured wholly or partly of wood or timber (not including, when imported as such, articles comprised in any of the succeeding paragraphs of this Group or in the List of Exceptions set out at the end of this paragraph)	Per cent. 20
<i>The List of Exceptions to Group XI (1):—</i>	
(a) Machinery, tools, implements and scientific and medical instruments and apparatus and parts thereof	
(b) Square cut, planed or dressed wood or timber not further prepared than rebated, tongued and grooved along the sides, and V-jointed (other than centre V-jointed)	
(c) Wooden sections of cask-heads not doweled or pegged and cask-heads consisting of a single circular sheet of wood (including plywood)	

PART 3.

Class or description of goods.	Rate of duty.
GROUP XI—continued:—	
<i>The List of Exceptions to Group XI (1)—continued:—</i>	
(d) Softwood boxboards, sawn or planed, whether in sets or not, including boxboards tongued, grooved, glued, lock-jointed or printed, but excluding boards dove-tailed, mortised or tenoned at the ends	
(e) Staves not further prepared than sawn (whether cylindrically or otherwise)	
(f) Sleepers	
(g) Plywood, including laminboard, block-board and batten board	
(h) Veneers	
(i) Split cane not further prepared than bleached	
(j) Rough turned wooden bobbin blocks, not exceeding in length 6 inches and in diameter at the ends $3\frac{1}{2}$ inches and in the barrel $1\frac{1}{2}$ inches, punched longitudinally but not further manufactured	
*(k) Wooden spring blind or shade rollers, whether with brackets or laths or not, and whether in sets or not, and wooden rollers therefor bored at one or both ends or further manufactured	
(l) Wooden golf club head blocks roughly shaped by sawing but not further manufactured	
(m) Wooden boot last blocks roughly shaped by sawing or turning but not further manufactured	
(n) Empty palm oil casks with staves not less than 39 inches and not more than 44 inches in length and heads not less than 34 inches and not more than 40 inches in diameter which have been used to contain palm oil	

*See also Table A, page 188 (paragraph 28).

PART 3.

Class or description of goods.	Rate of duty.
GROUP XI—continued:—	
<i>The List of Exceptions to Group XI (1)—continued:—</i>	
(o) Wooden gun, carbine, and rifle stock blocks roughly shaped by sawing, and such blocks planed or polished, but not further manufactured	
(p) Wooden blocks of a length exceeding 18 inches but not exceeding 40 inches and of a sectional perimeter exceeding 18 inches but not exceeding 44 inches, roughly sawn to an octagonal shape in cross section but not further prepared or manufactured	
(q) Hoopwood in the form of strips of rough wood, whether straight or coiled but not including strips notched or otherwise jointed at the ends.	
(2) Builders' woodwork of the following descriptions:—	
(i) Doors of a height and width not less than 6 feet and 2 feet respectively	1s. 6d. each or 15 per cent., whichever is the greater.
(ii) Hardwood flooring blocks or strips , planed and tongued and grooved, or planed and otherwise manufactured	Per cent. 17½
(iii) Hardwood parquet flooring in sections composed of blocks or strips glued or otherwise joined together...	17½
(iv) Other sorts	15
(3) Wood wool	£2 15s. per ton. Per cent.
(4) Wood flour	15
(6) Parts of prefabricated wooden dwelling houses , being houses imported complete but unassembled, the following:—	
Sections wholly or mainly of wood ...	15

PART 3.

Class or description of goods.	Rate of duty.
GROUP XI—continued:—	
(7) Trunks and suit-case hoops , being battens of wood bent to shape, whether rounded or otherwise shaped at the ends or not ...	$\frac{3}{4}$ d. per piece or 20 per cent., whichever is the greater.
(10) Softwood boxboards , dove-tailed, mortised or tenoned at the ends, imported in sets:	Per cent. 12 $\frac{1}{2}$
(12) Boards consisting of an inner layer of thin strips of wood or of blocks of wood not exceeding 1 inch by 1 $\frac{1}{4}$ inches in cross-section, covered on both sides with one or more layers of paper or board made from paper or pulp	15
(13) Chairs wholly of birchwood , whether or not assembled, but not stained, polished, painted or otherwise treated, other than chairs containing plywood or bentwood	17 $\frac{1}{2}$
GROUP XII	
(1) Manufactures wholly or partly of cotton, wool (including alpaca, mohair, cashmere, llama, vicuna and camels' hair), hemp of all kinds, flax or jute , of the following descriptions (but excluding coir, rush, grass, raffia, straw or reed mats and matting):—	
(i) (a) Tissue and like materials, not comprised elsewhere in this paragraph, of any width, shape or length (including felt, ribbons, galloons, tapes, braids, trimmings, fringes, webbing and similar articles, but not including machinery belting and conveyor and elevator bands, if of rubber (including balata and gutta percha)	20

PART 3.

Class or description of goods.	Rate of duty.
GROUP XII—continued :—	
(1) Manufactures, etc.—continued :—	Per cent.
(i) (a) Tissue—continued :— and canvas, of a value not less than £12 10s. per cwt., or rags) by whatever process made, and whether or not coated, impregnated, or in any other way treated or operated upon	
(b) Tissues , not shaped, consisting wholly of wool, cotton or flax, or consisting wholly of a combination of two or all of these materials, or consisting wholly of a combination of one or more of these materials and silk, artificial silk or both silk and artificial silk	17½
(ii) Household goods , and similar articles for non-domestic use, not comprised in any of the succeeding sub-paragraphs of this paragraph	20
(iii) Blankets , shawls, coverlets and travelling rugs	20
(iv) Carpets , carpeting, floor rugs, floor mats and matting :—	
(a) hand made, knotted	4s. 6d. per square yard, exclusive of fringes.
(b) being material consisting of rubber sheeting with a textile backing, not made up	17½ per cent.
(c) other kinds	1s. per square yard, exclusive of fringes, or 20 per cent., whichever is the greater.
(v) Flags	20 per cent.

PART 3.

Class or description of goods.	Rate of duty.
GROUP XII—continued :—	
(1) Manufactures, etc.—continued :—	
(vi) Handkerchiefs, finished or unfinished :—	
(a) of which neither the length nor the width exceeds 24 inches	2s. 9d. per lb. or 17½ per cent., whichever is the greater.
(b) in other cases	Per cent. 20
(vii) Bed furnishings, wholly of cotton, the following :—	17½
Bedspreads and quilts, sheets, pillow-cases and bolster cases, mattress cases	
(viii) Face, hand or bath towels, wholly of cotton	17½
(ix) Handbags, shopping bags and similar receptacles with fastenings or frames (or other stiffeners) of wood, with or without small fittings of base metal or textile linings, which otherwise consist wholly of sisal	15
(2) Goods of the descriptions comprised in paragraph (1) above, articles of apparel, complete or incomplete, and shaped material for making into apparel, not being goods comprised in the List of Exceptions set out at the end of this paragraph, and being goods—	
(i) which consist wholly or partly of lace or lace net of any kind, manufactured (whether by hand or machine) wholly or partly of any of the textile materials specified in the said paragraph (1) or silk or artificial silk ; or which	25

PART 3.

Class or description of goods.	Rate of duty.
GROUP XII—continued:—	
(2) Goods, etc.—continued:—	Per cent.
(i)— <i>continued:—</i>	
<p>consist wholly or partly of material by whatever process or stitch made which in appearance or pattern resembles lace or lace net and is manufactured as aforesaid; but excluding braid, if of a width not exceeding 2 inches and of a length exceeding a yard, and if made mainly of hemp, grass, jute, straw, chip, paper or artificial silk straw; or</p>	
<p>†(ii) which at any stage of manufacture have been subjected, as to the whole or a part thereof, to a process of embroidery by hand or machine needlework or to a process producing a similar effect; but excluding woven fabrics, not made up, of a uniform width exceeding one foot, and composed solely of warp and weft running continuously throughout the fabric; or</p>	25
<p>†(iii) which at any stage of manufacture have been subjected, as to the whole or a part thereof, to a process of stiletto work, borer work, cut work or drawn thread work, or to a process producing a similar effect</p>	25
<p><i>The List of Exceptions above referred to:—</i></p>	
<p>(a) Goods comprised in heading (a) of sub-paragraph (ii) of paragraph (6) of Group XV or in subparagraphs (iv) or (ix) of paragraph (1) of this Group;</p>	
<p>(b) Gloves, socks and stockings, boots, shoes and other footwear</p>	

†See also Part 7 page 176.

PART 3.

Class or description of goods.	Rate of duty.
GROUP XII—(continued) :	
	Per cent.
(3) Sacks , and bags of a shape similar to sacks, wholly or partly of vegetable fibre	20
(4) (i) Coir mats and matting	20
(5) Cordage , cables, ropes and twine (including hard fibre singles, polished, starched or glazed singles, and all multiples, but not including coir yarn) wholly or partly of vegetable fibre other than cotton, flax, ramie or seagrass	15
(6) Nets and netting made wholly or partly of material comprised in paragraph (5) above... ..	20
(7) Oil baize and other oilcloth (including oilskin) and leather cloth, being fabrics with a cotton base, but excluding fabrics consisting only of cotton and rubber ...	2d. per lb. or 15 per cent., whichever is the greater.
(8) Bleached cotton linters , and pulp or board made therefrom	1d. per lb.
(9) Upholstery, mattress and similar stuffing material, whether new or old, and whether in rope form, teased, or in any other form, if consisting wholly or partly of artificially curled animal hair and if of a value not exceeding 68s. per cwt. ...	The difference between the amount per cwt. of the value of the goods and 75s. per cwt.
(10) Felt not comprised elsewhere in the paragraphs of this Group, of any width, shape or length, made wholly or partly of animal hair	20 per cent.

PART 3.

Class or description of goods.	Rate of duty.
GROUP XIII	Per cent.
(1) Articles of apparel not comprised elsewhere in the paragraphs of this Group, complete or incomplete, and shaped material for making into apparel (but not including stockings and socks containing silk components the value whereof exceeds 20 per cent. of the aggregate of the values of all the components thereof)	20
(2) Articles of apparel , the following:—	
(i) Women's and girls' outer garments, being dresses, coats and skirts (other than divided skirts), whether imported as separate garments or as costumes, consisting wholly of cotton and made entirely of woven fabrics ...	17½ per cent. or 1s. 9d. per garment, whichever is the greater.
(ii) Corsets and similar body-supporting undergarments and brassières ...	Per cent. 15
†(3) Boots , bootees, shoes, overshoes, slippers and sandals of all descriptions:—	
(i) of whatever material, finished or unfinished, and shaped parts therefor (but not including articles comprised in either of the succeeding sub-paragraphs)	20
(ii) made wholly or partly of rubber, synthetic rubber, balata or gutta percha (except where the outer part of the uppers, apart from stitchings, fastenings or ornaments, is made entirely of leather or leather and elastic):—	
(a) If made to cover the ankle:—	
(1) of a length (front of sole to heel tip) exceeding 11 inches	2s. each (4s. a pair)
(2) in other cases	9d. each (1s. 6d. a pair)

†See proviso on page v as regards rope-soled footwear.

PART 3.

Class or description of goods.	Rate of duty.
GROUP XIII—continued :—	
†(3) Boots, etc.—continued :—	
(ii) — <i>continued</i> :—	
(b) If not made to cover the ankle :—	
(1) black or brown plimsolls (whether plain or speckled)..	4 <i>d.</i> each (8 <i>d.</i> a pair)
(2) other descriptions :—	
(i) of a length (front of sole to heel tip) exceeding 9¼ inches	6 <i>d.</i> each (1 <i>s.</i> a pair)
(ii) in other cases	5 <i>d.</i> each (10 <i>d.</i> a pair)
(iii) not comprised in sub-paragraph (ii) of this paragraph :—	
(a) men's	15 per cent.
(b) women's	3 <i>s.</i> per pair or 10 per cent., whichever is the greater.
(4) Boot, shoe, corset and similar laces whether finished or not :—	
(i) Leather laces	20 per cent.
(ii) Other laces :—	
(a) if banded, knotted or other- wise joined together in pairs.	1 <i>s.</i> per gross of single laces or 20 per cent., whichever is the greater.
(b) in other cases	9 <i>d.</i> per gross of single laces or 20 per cent., whichever is the greater.

†See proviso on page v as regards rope-soled footwear.

PART 3.

Class or description of goods.	Rate of duty.
GROUP XIII—continued:—	Per cent.
†(5) Gloves (not including gloves known as astrakhan gloves) and material shaped for making into gloves, the following:—	
(i) Gloves made in whole or in part of leather (not including gloves in which leather is used only as trimming or binding), and leather shaped for making into gloves (other than leather shaped for trimming or binding)	30
(ii) Gloves wholly or partly cut out of fabric containing cotton, and sewn up (not including gloves in which the fabric containing cotton is present in the lining only), and fabric containing cotton shaped for making into or lining gloves	30
*(6) Hats , caps, bonnets, hoods, hat shapes, brims, crowns and similar articles (excluding rubber bathing caps and toy paper hats and caps):—	
(i) Not made wholly or partly of felt or wool:—	
(a) if lined, trimmed or decorated in any manner, or if the edges have been cut to shape, hemmed or bound	25
(b) in other cases	15
(ii) Made wholly or partly of felt:—	
(a) loosely felted hat forms and cone-shaped felt hat bodies ...	4s. per dozen or 15 per cent., whichever is the greater.

†See also Part 7, page 176.

*See also Table A, page 184 (paragraph 18).

PART 3.

Class or description of goods.	Rate of duty.
GROUP XIII—continued:—	
*(6) Hats, etc.—continued:—	
(ii) (b) other descriptions:—	
(1) if made wholly or partly of felt (not being felt wholly of wool) of which any part has a velour, soleil, peach bloom or other finish with a raised or laid pile	15s. per dozen or 25 per cent., whichever is the greater.
(2) in other cases	5s. per dozen or 25 per cent., whichever is the greater.
(iii) Made wholly or partly of wool, but not of felt	Per cent. 25
(7) Feathers:—	
(ii) (a) Trimmings, millinery mounts and similar articles, made wholly or partly of feathers (excluding down)	25
(b) Goods (other than apparel) containing such trimmings, mounts or articles	30
(c) Apparel made wholly or partly of feathers (excluding down)...	25
(iii) All manufactured articles , complete or incomplete, containing feathers or down , except articles comprised in the last foregoing sub-paragraph, and except articles in which the feathers (including down) are <i>bona fide</i> used solely as padding or stuffing	20

*See also Table A, page 184 (paragraph 18).

PART 3.

Class or description of goods.	Rate of duty.
GROUP XIV	
(1) (v) Ammonia :—	
(b) Liquor	£4 per ton.
(vi) (b) Nitrate of ammonia	20 per cent.
(c) Sulphate of ammonia	£4 per ton.
(d) Ammonium sulphate-nitrate including mixtures of ammonium sulphate and ammonium nitrate	£4 per ton.
(e) All ammonium phosphates	£4 per ton.
(xi) Formaldehyde , whether in solution or polymerised... ..	33½ per cent.
(xv) (c) Synthetic sodium nitrate	£4 per ton.
(d) Sodium nitrite	£4 per ton.
(xvii) Vinegar	33½ per cent.
(2) (i) Superphosphate of lime	10s. per ton or 20 per cent., whichever is the greater.
(ii) Compound fertilisers , mixed fertilisers and compound manures... ..	£4 per ton.
(iii) Fertilisers , not comprised in subparagraph (ii) above, or in heading (d) of subparagraph (vi) of paragraph (1) above, consisting of ammonium nitrate mixed with other materials	£4 per ton.
(3) (i) Paints , painters' enamels, lacquers and varnishes :—	Per cent.
(a) Varnishes not containing pigments	15
(b) Paste paints, pearl essence ...	20
(c) Other	17½

PART 3.

Class or description of goods.	Rate of duty.
GROUP XIV—continued:—	
(3) (ii) Distempers , whether dry or not ...	20
(iii) Pigments and extenders (whether dry or with oil or other medium), other than the following:— Natural dyes, dry earth colours, barytes, silica, graphite, barium manganate, cobalt arsenate, calcium carbonate (precipitated) and carbon blacks not being acetylene blacks	20
(iv) Printers' inks	12½
(4) Candles , including tapers, night lights and bougies	20
(5) (i) Soap flakes	15
(ii) Soft soap	15
(iii) Toilet soap	25
(iv) Shaving soap and cream and brushless shaving cream	15
(v) Soap not comprised in the foregoing sub-paragraphs , not including hard soap but including abrasive soap and soap powder	20
(6) Glue, gelatine and size , in any form, derived from animal or fish	20
(7) Rice, millet and buckwheat starches , and goods consisting of a mixture of such starches or any two of them; and corn-flour, custard powder and laundry materials , containing such starches... ..	7s. 6d. per cwt.

PART 3.

Class or description of goods.	Rate of duty.
GROUP XV	
(1) Leather , dressed, not including articles comprised in the List of Exceptions set out at the end of this paragraph :—	
(i) Box and willow calf, box and willow sides , and other chrome tanned calf, kip, and hide leather, imported in skins or pieces weighing less than 4 lb. each	20
(ii) Other sorts	15
<i>The List of Exceptions above referred to :—</i>	
(a) Scrap or waste of chrome tanned calf, kip, and hide leather, imported in skins or pieces weighing less than 4 lb. each, being leather of a kind not used in the uppers of boots and shoes	
*(b) Patent leather of a thick permanent high-gloss finish	
(c) Glacé kid, being chrome tanned goat skin of smooth, polished finish	
(d) Machinery belting, including conveyor and elevator bands	
(2) Saddlery and harness (including horse boots) wholly or partly of leather ...	20
(3) Trunks, bags, wallets, pouches and other receptacles , made wholly or partly of leather or material resembling leather, whether fitted or not, except women's handbags and pochettes	22½
(4) Women's handbags and pochettes , whether fitted or not, the following :—	
(i) Articles made wholly or mainly of composition leather, synthetic plastic material or paperboard—	

*See also Part 4, page 170.

PART 3.

Class or description of goods.	Rate of duty.
GROUP XV—continued:—	
(4) Women's handbags and pochettes,—	Per cent.
<i>continued:—</i>	
(i)— <i>continued:—</i>	
(a) without keylocks and not exceeding 12 inches in length or width exclusive of the handle ...	1s. 6d. each or 15 per cent., whichever is the greater.
(b) other	2s. 3d. each or 20 per cent., whichever is the greater.
(ii) Articles made wholly or partly of leather or of material resembling leather, but not including articles specified in sub-paragraph (i) above—	
(a) without keylocks and not exceeding 12 inches in length or width exclusive of the handle ...	1s. 6d. each or 17½ per cent., whichever is the greater.
(b) other	2s. 3d. each or 22½ per cent., whichever is the greater.
(5) (i) Fur and other skins (dressed), including pieces thereof, but not including leather	Per cent. 15
(ii) Goods manufactured wholly or partly of fur skin , including any skin with fur, hair or wool attached:—	
(a) Fur skins, merely sewn together, as used for making linings and trimmings and known as strips and plates	25
(b) other goods	30
(6) (i) Manufactures (not including articles comprised in any of the succeeding sub-paragraphs or, when imported as such, articles comprised in the List of Exceptions set out at the end of this paragraph) wholly or partly of rubber (including compounded rubber, vulcanite and ebonite), balata or gutta percha	20

PART 3.

Class or description of goods.	Rate of duty.
GROUP XV—continued:—	
(6) (ii) Elastic goods, the following:—	
(a) Cords, braids, webs, and other fabrics, of any width, shape or length, containing rubber and textile material, but not including goods specified in sub-paragraph (ii) (b) below	8 <i>d.</i> per lb. or 20 per cent., whichever is the greater.
(b) Material consisting of rubber sheeting or synthetic rubber sheeting, with a textile backing, not made up	17½ per cent.
(iii) Hot water bottles, not less than 5 inches in width, containing (exclusive of the stopper) more than 25 per cent. by weight of the materials specified in sub-paragraph (i) above	4 <i>s.</i> 6 <i>d.</i> per dozen bottles or 20 per cent., whichever is the greater.
(iv) Aprons and overalls manufactured wholly or partly of the materials specified in sub-paragraph (i) above, with or without strings, or other fastenings attached thereto, other than aprons and overalls which, apart from eyelets, strings or other fastenings, consist wholly of proofed cloth or other rubberised textile fabric	2 <i>s.</i> per dozen articles or 20 per cent., whichever is the greater.
<i>The List of Exceptions above referred to:—</i>	
*(a) Tubing and piping	
(b) Sheets	
(c) Rods	
(d) Machinery and parts thereof	
(e) Scientific and medical instruments and apparatus, and parts thereof.	

* See also Table A, page 188 (paragraph 27).

PART 3.

Class or description of goods.	Rate of duty.
GROUP XVI	Per cent.
<p>(1) Paper (other than tissue, including Sulphite tissue of a weight when fully extended equivalent to not more than 10 lb. to the ream of 480 sheets of double-crown measuring 30 inches by 20 inches), and board made from paper or pulp, whether coated or otherwise treated in any manner or not, of a weight when fully extended equivalent to not more than 90 lb. to the ream of 480 sheets of double-crown measuring 30 inches by 20 inches (but not including paper imported solely for the purpose of being spun into yarn or articles manufactured of paper or board), the following :—</p>	
<p>(i) Paper and board not comprised in any of the succeeding sub-paragraphs of this paragraph</p>	20
<p>(iii) Writing paper in sheets measuring not less than 16½ inches by 21 inches ...</p>	16½
<p>(iv) Paper of a weight when fully extended equivalent to more than 7-lb. to the ream as hereinbefore defined, the following :—</p>	
<p>(a) Paper manufactured entirely of bleached or unbleached sulphate cellulose fibre without admixture of other fibres</p>	16½
<p>(b) Machine glazed paper (excluding imitation kraft paper and fully bleached white poster)</p>	16½
<p>(c) Greaseproof paper</p>	16½
<p>(d) Imitation kraft paper</p>	25
<p>(e) Imitation greaseproof paper</p>	25

PART 3.

Class or description of goods.	Rate of duty.
GROUP XVI—continued :—	
Per cent.	
(2) Paper and board made from paper or pulp, whether coated or otherwise treated in any manner or not, of a weight when fully extended equivalent to more than 90-lb. to the ream as hereinbefore defined but not including articles manufactured of paper or board, the following :—	
(i) Paper and board not comprised in any of the succeeding sub-paragraphs of this paragraph	20
(ii) Kraft board , imported in reels ...	15
(iii) Unlined strawboard	15
* (3) (i) Articles which consist, or apart from an adhesive substance consist, wholly of paper or of board made from paper or pulp (including strawboard) or of paper and such board together (whether or not the articles bear printed impressions or the articles or any constituent thereof are or is coated or otherwise treated in any manner), but not including articles comprised in the List of Exceptions set out at the end of this sub-paragraph	20
<i>The List of Exceptions to Group XVI (3) (i) :—</i>	
(a) Photographic prints	
(b) Paper dress patterns, including the paper envelopes in which they are enclosed	
(c) Face and hand towels, made wholly of paper, of a weight when fully extended equivalent to not less than 10-lb. to the ream of 480 sheets of double-crown measuring 30 inches by 20 inches	

*See also Table A, page 136, (paragraph 21).

PART 3.

Class or description of goods.	Rate of duty.
GROUP XVI—continued:—	Per cent.
(3) Articles, etc.—continued:—	
<i>The List of Exceptions to Group XVI (3) (i)—continued:—</i>	
(d) Serviettes and handkerchiefs, not printed, of a superficial area not exceeding 400 square inches, made wholly of paper, of a weight when fully extended equivalent to not less than 7-lb. to the ream of 480 sheets of double-crown measuring 30 inches by 20 inches	
(ii) Articles (other than articles comprised in the preceding sub-paragraph) consisting partly of paper or of board made from paper or pulp (including strawboard), the following:— Envelopes, files, folders, pouches, wallets and similar receptacles, Bags, boxes, cartons, cases, cups and similar receptacles, Albums, exercise books, account books, note-books, writing pads and similar articles, Trade catalogues, trade lists and trade advertising material, Calendars, Christmas and other greeting cards and postcards (including picture postcards), Labels, tags, tickets and similar articles, Prints (but not including photographic prints)	20
(iii) Composite Paper and composite paper board	20

PART 3.

Class or description of goods.	Rate of duty.
GROUP XVI—continued:—	
	Per cent.
(4) (i) Yarn made wholly or partly of paper, and manufactures of such yarn other than articles comprised in the succeeding sub-paragraph	20
(ii) Fabrics , imported as such, of a weight exceeding 12 ounces to the square yard, made wholly or partly of such yarn as is mentioned in the preceding sub-paragraph	4d. per square yard or 20 per cent., whichever is the greater.
	Per cent.
(5) Cigarette papers in booklet containers ...	16 $\frac{2}{3}$
(6) Vulcanised fibre in reels, coils, sheets, strips, rods or tubes, not further manufactured	15
(7) Transparent cellulose wrapping	20
GROUP XVII	
(1) (i) Iron or steel products , the following:—	
(a) Wagons for use on railways not exceeding three feet in gauge, and parts thereof not comprised elsewhere in this paragraph	33 $\frac{1}{3}$
(b) Wheels , and sets of wheels consisting of two wheels and an axle, being parts of such wagons	25
(ii) Complete roller bearing and ball bearing axle boxes for vehicles other than motor vehicles	20

PART 3.

Class or description of goods.	Rate of duty.	
	Full	Preferential
	Per cent.	Per cent.
GROUP XVII—continued:—		
* (2) (i) Motor cars (including motor-bicycles and motor-tricycles, but not including track-laying tractors):—		
(a) Not comprised in the following provisions of this sub-paragraph	33 $\frac{1}{3}$	22 $\frac{2}{3}$
(b) Agricultural tractors	15	15
(c) Motor-bicycles and motor tricycles	22 $\frac{1}{2}$	22 $\frac{1}{2}$
(ii) Accessories (other than engineers' hand tools) and component parts of motor cars, motor-bicycles or motor-tricycles:—		
(a) Accumulators (electric storage batteries)	15	10
(b) Electrical heating apparatus and heating elements therefor	15	10
(c) Taximeters	20	13 $\frac{1}{3}$
(d) Leaf springs and leaves therefor...	20	13 $\frac{1}{3}$
(e) Other	33 $\frac{1}{3}$	22 $\frac{2}{3}$
(iii) Parts of taximeters	Per cent. 20	
(3) (i) Cycles (not mechanically propelled)...	20	
(ii) Parts and accessories of cycles (other than motor-cycles):—		
(a) Electric dynamo lighting sets, comprising dynamo and head lamp, with or without clips and wiring, and with or without rear lamp	2s. 6d. per set or 30 per cent., whichever is the greater.	

*NOTE. A Preferential duty, at the rates indicated in the column so headed, is chargeable on all goods comprised in this paragraph (other than such as are wholly manufactured in the United Kingdom) which satisfy the conditions of the Imperial Preference Regulations.

PART 3.

Class or description of goods.	Rate of duty.
GROUP XVII—continued :—	
(3) (ii) — <i>continued</i> :—	
(b) Dynamos for lighting sets with or without clips and wiring; and cases (or bodies) thereof, whether complete or not	2s. each or 30 per cent., whichever is the greater.
(c) Electric lamps adapted for use on cycles; and cases (or bodies) thereof, whether complete or not	6d. each or 30 per cent., whichever is the greater.
(d) Cycle bells	3d. each or 33½ per cent., whichever is the greater.
(e) Tyres and inner tubes	Per cent. 33½
(f) Other parts and accessories... ..	20
(4) (i) Track-laying tractors of a type suitable for hauling or pushing implements, with or without separate power take-off; but not including machines specially adapted for other purposes, in which the track is ancillary :—	
(a) of a drawbar horsepower not exceeding 50	20
(b) of a drawbar horsepower exceeding 50	15
(ii) Track-laying tractors of a type suitable for hauling or pushing implements, being machines specially adapted for other purposes, in which the track is ancillary	33½
(iii) Other track-laying tractors	15
(iv) Parts of track-laying tractors	15

PART 3.

Class or description of goods.	Rate of duty.
GROUP XVIII	
(1) Arms and ammunition :—	Per cent.
(i) Sporting guns, sporting rifles and sporting carbines	25
(ii) Military rifles and military carbines...	25
(iii) Miniature rifles and carbines and cadet rifles and carbines	25
(iv) Air guns, air rifles and air pistols ...	25
(v) Revolvers and pistols... ..	25
(vi) Parts of any of the above-mentioned articles (other than wooden gun, carbine and rifle stock blocks roughly shaped by sawing, and such blocks planed or polished, but not further manufactured)	25
(vii) Loaded cartridges and empty cartridge cases	25
(2) Toilet preparations :—	
(i) Toilet preparations of the following descriptions (excluding bath salts and essences; prepared fullers earth; soap; and petroleum jelly not containing any other substance) :—	
Tooth paste or powder and liquid preparations for dental purposes and mouth washes	
Toilet paste or powder... ..	
Toilet cream	
Lipstick, rouge and greasepaint ...	15
Hair dyes	
Preparations for use in manicure or chiropody... ..	
Other preparations for use on the hair, face or body	
(ii) Bath salts	25
(iii) Scented sachets, bath essences, smelling salts and prepared fullers earth...	30

PART 3.

Class or description of goods.	Rate of duty.
GROUP XVIII—continued:—	
(3) Toilet requisites of the following descriptions:—	Per cent.
(i) Powder bowls or boxes and powder puffs, and parts thereof	20
(ii) Nail polishers Nail clippers, nail cleaners and nail files Denture bowls Manicure sets Parts of the above articles	25
(4) Hair combs , whether finished or not, but not including blanks in sheet form	8s. per gross or 20 per cent., whichever is the greater.
(5) Spectacles, goggles (other than spectacles or goggles with protective side-shields), eyeglasses and monacles, frames and mountings for spectacles or goggles (whether with protective side-shields or not) or for eyeglasses or monacles, and parts of such frames and mountings	25 per cent.
(6) Artificial teeth, crowns and facings (excluding teeth, crowns and facings for specimen purposes mounted on metal strips or having a number indelibly impressed or embossed on the front thereof):—	
(i) Wholly or partly of metal	10s. per hundred or 15 per cent., whichever is the greater.
(ii) All others	3s. per hundred or 15 per cent., whichever is the greater.

PART 3.

Class or description of goods.	Rate of duty.
GROUP XVIII—continued:—	Per cent.
(7) Jewellery and imitation jewellery and goldsmiths' and silversmiths' wares:—	
(i) Jewellery and imitation jewellery, whether or not mounted or set	25
(ii) Goldsmiths' and silversmiths' wares not included in sub-paragraph (i) above (including wares of platinum, but not including articles of leather, glass or pottery or articles of base metal whether plated or not):—	
(a) Knives, spoons, forks and similar tableware; folding knives; other articles of a kind suitable for personal use and normally carried in the pocket, in the handbag or on the person, except pens, pencils and watches	25
(b) Other kinds	30
(8) Articles (other than articles comprised in the next following paragraph and weighing machines, scales and balances) made wholly or partly of ivory, tortoiseshell, mother of pearl, amber or coral , or made wholly or partly of jade, onyx, lapis lazuli or other similar stones:—	
(i) Goldsmiths' and silversmiths' wares of precious metal or rolled precious metal, of a kind suitable for personal use and normally carried in the pocket, in the handbag or on the person, but not including pens, pencils, folding knives or watches	25
(ii) Other	30

PART 3.

Class or description of goods.	Rate of duty.
GROUP XVIII—continued:—	Per cent.
(9) (i) Articles which consist, or apart from glass or porcelain linings or small fittings of base metal consist, wholly of onyx, marble or granite , the following:— Vases, inkstands with or without trays or penholders, pen or pencil racks, stands and trays	20
(ii) Blotters and letter openers made wholly or mainly of onyx, marble or granite	20
(iii) Bureau sets consisting of two or more of the articles specified in sub-paragraphs (i) and (ii) above	20
(iv) Articles made wholly or partly of ivory, tortoise-shell or mother of pearl , the following:— Knives, spoons, forks and similar tableware, and folding knives	25
(10) *(i) Snap fasteners, studs, hooks and eyes	15
(ii) Slide fasteners of the type commonly known as zipp fasteners :—	
(a) Fasteners up to and including $2\frac{1}{2}$ inches in length	1s. per dozen.
(b) Fasteners exceeding $2\frac{1}{2}$ inches in length	The aggregate of (1) a duty of 1s. per dozen, and (2) a duty of 2d. per dozen for each inch or part of an inch by which the length exceeds $2\frac{1}{2}$ inches.

*See also Table A, page 186 (paragraph 22).

PART 3.

Class or description of goods.	Rate of duty.
GROUP XVIII—continued:—	
(10) (iii) Parts of slide fasteners of the type commonly known as zipp fasteners :—	
(a) Metal chain scoops mounted on tape or other material	1½ <i>d.</i> per foot length.
(b) Unmounted metal chain scoops and all other metal components,	8 <i>s.</i> per lb.
(11) Buttons , whether finished or unfinished, of a description commonly used for the fastening or decoration of wearing apparel or household linen.	Per cent. 30
(12) Beads and bead trimming	15
(13) (i) Artificial flowers, foliage and fruit...	25
(ii) Articles incorporating artificial flowers, foliage or fruit	30
(14) Stationery (other than paper) as follows:—	
(i) Articles (including writing ink and ink powder, pencils, fountain pens, stylographic and other pens, sealing wax, paper clips and fasteners, and parts of any such articles) not comprised in any of the succeeding subparagraphs	20
(ii) Pencils manufactured mainly or partly of wood, with or without pocket clips, india-rubber or other accessories or fittings attached thereto :—	
(a) if of a length (including any accessories or fittings) exceeding 4½ inches	1 <i>s.</i> 3 <i>d.</i> per gross or 20 per cent., whichever is the greater.
(b) Other kinds	9 <i>d.</i> per gross or 20 per cent., whichever is the greater.

PART 3.

Class or description of goods.	Rate of duty.
GROUP XVIII—continued:—	
Per cent.	
(14) Stationery (other than paper)—continued:—	
(iii) Drawing ink	15
(iv) Paste and mucilage , in small containers	15
(v) Rubber bands	15
(vi) Rubber erasers of a value exceeding 1s. 8d. per lb.	15
* (vii) Chalk, crayons and pastels, of colours other than white	15
(viii) Articles wholly of metal, the following:— Indexers, list binders and parts for files	15
(ix) Pen nibs	15
(x) Hand-operated daters and numberers with metal figures over 6 millimetres in height, and self-inking hand-operated daters and numberers with rubber letters or figures	12½
(15) Baskets manufactured wholly or partly of willow, cane or wicker	30
(16) Brooms and brushes (not being brushes designed for use solely as parts of machinery) and parts thereof:—	
(i) Brooms, household brushes and toilet brushes , with or without handles	6s. per gross or 20 per cent., whichever is the greater.
(ii) Other brushes , with or without handles	1s. 6d. per gross or 20 per cent., whichever is the greater. Per cent.
(iii) Parts of brooms and brushes	20

*See also Table A, page 186 (paragraph 25).

PART 3.

Class or description of goods.	Rate of duty.
GROUP XVIII—continued:—	Per cent.
(17) Manufactures of cork , but not including articles comprised in the List of Exceptions set out at the end of this paragraph	20
<i>The List of Exceptions above referred to:—</i>	
(a) Stoppers	
(b) Cork discs not exceeding in diameter $1\frac{3}{8}$ inch nor in thickness $\frac{3}{8}$ inch, other than compressed, granulated or composition cork discs	
* (c) Tiles of agglomerated cork , not exceeding $\frac{3}{8}$ inch in thickness, and of which neither the length nor the width exceeds 18 inches, tongued and grooved and surface smoothed, but not further prepared or manufactured	
(18) (i) Felt base floor covering	15
(ii) Linoleum	20
(iii) Oilcloth not on a cotton base ...	20
(19) (i) Umbrellas and sunshades	20
(ii) Walking sticks (including canes) ...	20
(iii) Parts and fittings for the above-mentioned articles:—	
(a) Covers and shaped material for making into covers, cases, cloth caps, tassels, cords, bands (whether elastic or not), rubber rings and parts and fittings wholly of wood not comprised in head (b) below	20
(b) Handles and parts incorporating handles	2s. 6d. per dozen or 20 per cent., whichever is the greater.

*See also Table A, page 186 (paragraph 26).

PART 3.

Class or description of goods.	Rate of duty.
GROUP XVIII—continued :—	Per cent.
(19) (iii) Parts and fittings—continued :—	
(c) Umbrella wire , in fluted or U-section form, whether or not hardened, tempered or annealed, cut into lengths not exceeding 36 inches, but not further manufactured	15
(d) Other parts and fittings	33½
(20) (i) Unexposed sensitised photographic paper, cloth, plates and film (other than cinematograph film), spools therefor and parts of such spools	24
(21) Smokers' requisites and parts thereof , the following :—	
(i) Pipes for smoking tobacco, etc.	20
(ii) Holders for smoking cigars and cigarettes	12½
(iii) Parts of the above articles	20
(22) Appliances, apparatus, accessories and requisites for sports, games, gymnastics or athletics (other than apparel and boots and shoes, and rough turned wooden golf club shafts), and parts thereof :—	
(i) Articles not comprised in any of the succeeding sub-paragraphs	25
(ii) (a) Rackets , exceeding 9 ozs. in weight	5s. per racket or 25 per cent., whichever is the greater.

PART 3.

Class or description of goods.	Rate of duty.
GROUP XVIII—continued:—	
(22) Appliances for Sports, etc.—continued:—	
(ii) (b) Unstrung racket frames	3s. per frame or 25 per cent., whichever is the greater. Per cent. 20
(iii) Coin or disc operated machines and parts thereof	20
(iv) Fishing tackle, the following:—	
(a) Rods wholly or mainly of iron or steel	15
(b) Reels	15
(v) Golf Clubs, of a value exceeding 12s. 6d. each	20
(vi) Golf club shafts, of a value exceeding 4s. 6d. each	20
(vii) Golf tees of wood	20
(viii) Golf club bags	20
(ix) Oars and paddles for rowing boats and canoes	20
(23) Skates	20
(24) Rucksacks, adapted at the bottom as well as at the top for strapping to the back	20
(25) Toys and parts thereof:—	
(i) Toys (other than toys containing more than 10 per cent. by weight of celluloid)	25
(ii) Toys containing more than 10 per cent. by weight of celluloid:—	
(a) dolls (other than clockwork dolls) exceeding 7¼ inches in length ...	2s. 6d. per lb. or 25 per cent., whichever is the greater.

PART 3.

Class or description of goods.	Rate of duty.
GROUP XVIII—continued:—	
(25) Toys and parts thereof—continued:—	
(ii) (b) rattles	1s. 6d. per lb. or 25 per cent., whichever is the greater.
(c) other sorts	Per cent. 25
(iii) Parts of toys (other than parts of dolls)	25
(iv) Parts of dolls:—	
(a) Parts containing more than 10 per cent. by weight of celluloid..	2s. 6d. per lb. or 25 per cent., whichever is the greater.
(b) heads	Per cent. 25
(c) parts made wholly of metal ...	25
(d) other parts of dolls	15
(26) (i) Musical instruments , including gramophones, pianolas and other similar instruments, and records and other means of reproducing music (other than complete musical instruments the value of which does not exceed 2s. 6d.), the following:—	
(a) Gramophones with electrical amplification , including radio-gramophones	20
(b) Gramophone records for reproducing music	15
(c) Sound amplification apparatus (other than hearing aid appliances designed for the use of the deaf), the following:—	

PART 3.

Class or description of goods.	Rate of duty.
GROUP XVIII—continued:—	Per cent.
(26) (i) Musical instruments, etc.—continued:—	
(c)— <i>continued:—</i>	
(1) Amplifiers	25
(2) Loudspeakers	25
(d) Pipe organs and reed organs, not including organs with electrical amplification	25
(e) Wind and string instruments ...	25
(f) Concertinas and accordions ...	25
(g) Mouth organs	25
(h) Other kinds	33½
*(ii) Accessories and component parts of musical instruments—	
(a) Parts of and accessories to wind and string instruments	25
(b) Parts of and accessories to concertinas and accordions	25
(c) Gramophone needles	25
(d) Reeds, and reed plates incorporating reeds	20
(e) Other parts and accessories ...	33½

*See also Table A, page 186 (paragraph 20), as regards certain parts of organs.

PART 4.

NOTE:—Duty is not chargeable under Part 3 of this Order on goods (except composite goods) which are chargeable under this Part.

Class or description of goods.	Rate of duty.
Maize, flat, white	10 per cent.
Rice, husked, including cargo rice and cleaned rice whole, but not including broken rice...	6s. per cwt.
Rice in the husk	6s. per cwt.
Butter... ..	15s. per cwt.
Cheese :—	
(a) Blue veined... ..	10 per cent.
(b) Other	15 per cent.
Eggs in shell	1s. per 120
*Condensed milk, whole (whether sweetened or unsweetened)	6s. per cwt.
Milk powder and other preserved milk excluding condensed milk	6s. per cwt.
Honey... ..	3s. 6d. per cwt. or 10 per cent., whichever is the greater, but not more than 5s. per cwt.
†Fresh or raw fruit :—	
Apples, from 16th April to 15th August ...	4s. 6d. per cwt.
Bananas	7s. 6d. per cwt.
Grapefruit	5s. per cwt.
Grapes (other than hothouse), from 1st February to 30th June	1½d. per lb.
Oranges, from 1st April to 30th November	3s. 6d. per cwt.
Peaches and nectarines, from 1st December to 31st March	14s. per cwt.
Pears—	
from 1st August to 31st January	3s. per cwt.
from 1st February to 31st July	4s. 6d. per cwt.
Plums, from 1st December to 31st March...	9s. 4d. per cwt.

*See also Table A, page 177 (paragraph 3).

†See also Page 2 and Table A, pages 178 and 180 (paragraphs 5 and 10).

PART 4.

NOTE :—Duty is not chargeable under Part 3 of this Order on goods (except composite goods) which are chargeable under this Part.

Class or description of goods.	Rate of duty.
*Preserved or dried fruits :—	
Apples preserved in syrup	2s. 8d. per cwt.
Fruit Salad, viz :—Mixtures of fruit preserved in syrup (but not including mixed fruit pulp) containing not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8 per cent., and no one description represents more than 50 per cent., by weight, of all the fruit in the mixture (excluding syrup) except where not less than 80 per cent. by weight, of all the fruit in the mixture (excluding syrup) consists of all or any of the following fruits, viz :—peaches, nectarines, pears, apricots, cherries	5s. 6d. per cwt.
Loganberries preserved in syrup	4s. per cwt.
Pineapples preserved in syrup	5s. per cwt.
Apricots preserved in syrup	12 per cent.
Peaches preserved in syrup	12 per cent.
Pears preserved in syrup	12 per cent.
Cherries, not stoned, preserved in syrup :—	
(a) preserved by a solution of sulphur dioxide and sugar	10 per cent.
(b) other	15 per cent.
Other fruits preserved in syrup (except : (i) grapefruit preserved in syrup, and (ii)† stoned cherries preserved in syrup) ...	15 per cent.
Linseed	10 per cent.
Castor oil	12½ per cent.
Coconut oil	15 per cent.

*See also pages 6, 8 and 174.

†See also Group 1 (4) (iv) (a) (2), page 8.

PART 4.

NOTE.—Duty is not chargeable under Part 3 of this Order on goods (except composite goods) which are chargeable under this Part.

Class or description of goods.	Rate of duty.
Cod liver oil :—	
(a) imported unmixed in casks, drums or other receptacles capable of holding at least 20 gallons and without internal containers	1s. per gallon
(b) other	1s. 4d. per gallon
Ground-nut oil	15 per cent.
Linseed oil	15 per cent.
Rape oil	15 per cent.
Sesamum oil	15 per cent.
Magnesium chloride	1s. per cwt.
Patent leather not forming part of another article and goods composed wholly of patent leather	7½ per cent.

PART 5.

Class or description of goods.	Rate of duty.
	Per cent.
(1) Binoculars, galilean	50
(2) Binoculars, prismatic	50
(3) Cameras, photographic, with or without lenses	50
(4) Compasses, prismatic	50
(5) Field Glasses	50
(6) Lenses, photographic (unmounted) ...	50
(7) Lenses, spectacle (mounted or unmounted)	50
(8) Opera Glasses	50
(9) Telescopes	50
(10) Component parts of any of the above (1-9)	50
(11) Barographs	33 $\frac{1}{3}$
(12) Barometers, aneroid	33 $\frac{1}{3}$
(13) Barometers, mercury	33 $\frac{1}{3}$
(14) Cinematographs	33 $\frac{1}{3}$
(15) Compasses, magnetic (not including toys and cheap jewellery)	33 $\frac{1}{3}$
(16) Thermometers of all types	33 $\frac{1}{3}$
(17) Component parts of any of the above (11-16)	33 $\frac{1}{3}$
(18) Wireless valves and similar rectifiers, and vacuum tubes	33 $\frac{1}{3}$
(19) X-Ray apparatus and tubes of all kinds ...	33 $\frac{1}{3}$
(20) Laboratory Porcelain	33 $\frac{1}{3}$
(21) (a) Ignition magnetos	25
(b) Permanent magnets	20
(22) Arc-lamp carbons :—	
Arc-lamp carbons which are externally covered with copper and do not exceed 14 millimetres in diameter	7s. 6d. per lb.
Other arc-lamp carbons... ..	2s. 6d. per lb.

PART 6.

NOTE :—Duty is not chargeable under Part 3 of this Order on goods (except composite goods) which are chargeable under this Part.

Class or description of goods.	Rate of duty.
†FRUIT :—	
Currants	2s. per cwt.
Figs, dried	6s. per cwt.
Figs, drained or crystallised	7s. per cwt.
Fig cake	7s. per cwt.
Apricots	8s. per cwt.
§ Raisins	8s. 6d. per cwt.
* Plums —commonly called french plums and prunellos, dried or preserved not otherwise described	9s. 4d. per cwt.
 Mechanical Lighters	
‡ Gas lighters, complete or incomplete ...	} 5s. each
Stems of electrical type gas lighters ...	
Frames (rigid or spring) of flint type gas lighters	
Other mechanical lighters, complete or incomplete, and bodies thereof	7s. each

†Only fruits of the kinds normally described as dried, drained, glacé, crystallised or metz are charged with duty under these headings and the duties specified are chargeable on the full weight of such goods (including the weight of any sugar, colouring matter or other ingredients).

§Raisins include sultanas.

*Plums include greengages, damsons, mirabelles and bullace, but not prunes

||“Mechanical lighter” means any mechanical or chemical contrivance which is portable and is intended for producing a spark or flame, whether by itself or when brought into contact with gas.

‡“Gas lighter” means any mechanical lighter which is shown to the satisfaction of the States Supervisor to be constructed solely for the purpose of igniting gas for domestic use.

PART 7.

SILK AND ARTIFICIAL SILK DUTIES.

PART I.

Silk Tissues (see Note A), (other than bolting cloth, not treated or operated upon containing no other fibre than silk; and noil tissues)	22½ per cent. <i>ad valorem</i> .
Artificial Silk Tissue	22½ per cent. <i>ad valorem</i> .

PART III.

<p>Articles composed wholly or partly of silk or artificial silk (other than Cocoons and waste of all kinds, raw silk yarn and tissues, and books in which the only silk or artificial silk component is in the headband or in an attached book-mark).</p>	<p>Rate chargeable where the value of the silk or artificial silk component or the aggregate of the values of all such components, as the case may be, exceeds 5% of the aggregate of the values of all the components of the article :—</p> <p>An amount equal to 22½% of the value of the article.</p>	<p>Rate chargeable where the value of silk or artificial silk component or the aggregate of the values of all such components, as the case may be, does not exceed 5% of the aggregate of the values of all the components of the article :—</p> <p>An amount equal to 12% of the value of the article.</p>
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Articles specified under Group XII, paragraph (2) sub-paragraphs (ii) and (iii) of Part 3, made wholly or partly of silk and/or artificial silk 25 per cent. *ad valorem*.

Gloves composed wholly of silk and/or artificial silk 30 per cent. *ad valorem*.

NOTE A.

In the case of tissue consisting partly of silk or artificial silk, if the weight of the silk or of the artificial silk, or of both together, as the case may be, is less than 10 per cent. of the weight of the tissue, there shall be charged, instead of duty at the rate of 22½ per cent., duty at the rate of 17½ per cent.

NOTE B.

Where articles by reason of their not consisting wholly of silk or artificial silk are liable to duties under Part 3, those duties are chargeable only if and in so far as they exceed the Silk and Artificial Silk Duties chargeable.

TABLE A—continued.

Class or description of goods.	Rate of duty.
FOODSTUFFS —continued :—	
(9) Vegetables preserved in airtight containers, the following :—	Per cent.
Asparagus	10
Beans (not being beans in pod), with or without flavouring	10
Maize, including maize on cob (sweet corn)	10
Peas	10
Tomatoes	10
(10) All articles specified in the following Groups and paragraphs during the unspecified period of the year :—	
Group I, paragraph (2), (except peaches, nectarines and plums).	} 10
Group I, paragraph (3).	

TABLE A.—*continued.*

Class or description of goods.	Rate of duty.
MISCELLANEOUS.	
(1) Articles manufactured wholly of lead or of alloys containing more than 50 per cent. by weight of lead, the following :— Sheets, strip, plates, discs and circles, if plain and exceeding .006 of an inch in thickness and not plated, coated, drilled or punched ; bars, rods, wire, tubes, coils, pipes, angles, shapes and sections, not plated, coated, drilled or punched	Per cent. 10
(2) Articles manufactured wholly or partly of horn or bone and imitation horn or bone	10
(3) Articles manufactured of plastic , being articles not chargeable under any other part of this Order	10
(4) Articles manufactured wholly or partly of soapstone	10
(5) Articles manufactured wholly of zinc , the following :— Wire, tubes, pipes, angles, shapes and sections, not plated, coated, drilled or punched	10
(6) Bone meal , horn shavings and hoof and horn	10
(7) Bricks of brick earth or clay and refractory goods, other than silica refractory bricks	10
(8) Cash registers , with or without one or more cash drawers, with or without accumulating registers (totalizers) and with or without tape recording, printing, and ticket-issuing devices	10
(9) Cash register parts (other than empty ribbon spools, parts of such spools and inked ribbons)	10

TABLE A.—*continued.*

Class or description of goods.	Rate of duty.
MISCELLANEOUS—<i>continued.</i>	
	Per cent.
(10) Cement and articles manufactured wholly or partly of cement	10
(11) Craft —small private, if owned by, or intended for sale or delivery to, a person domiciled in this Bailiwick, together with any equipment or machinery imported with such craft	10
(12) Crushed macadam, chippings, and granite, raw , in blocks	
(13) Dictating machines , i.e. machines of the types used for recording dictated correspondence, and reproducing machines and record shaving machines adapted for use in connection therewith	10
(14) Electrical cooking and heating apparatus (but not including accessories and component parts of motor vehicles, or high frequency electronic heating apparatus)	10
(15) Electric motor and generator casings and unwound rotors and stators	10
(16) Flower bulbs i.e. bulbs, corms, tubers and rhizomes normally cultivated for their bloom or blossom	10
(17) Hasps of base metal	10
(18) Hats, caps, bonnets, hoods, hat shapes, brims, crowns and similar articles , wholly of unspun burlap fibre, not lined, trimmed or decorated in any manner ...	10
(19) Machinery belting (including conveyor and elevator bands)—	10
(i) of leather over $\frac{1}{8}$ th inch thick and not more than 24 inches wide, of a value exceeding £45 per cwt. ...	
(ii) of rubber (including balata and gutta percha) and canvas, of a value exceeding £18 15s. per cwt.	

TABLE A—continued.

Class or description of goods.	Rate of duty.
MISCELLANEOUS—continued:—	Per cent.
(19) Machinery belting—continued:—	
(iii) of cold rolled strip, exceeding 10 inches in width, imported in coils—	
(a) of stainless steel, or	
(b) hardened and tempered, of charcoal steel	
(20) Musical instrument parts, the following:— Parts of organs (other than electric amplifiers and loud speakers and parts thereof, and other than reeds), but not including parts of mouth-organs... ..	10
(21) Paper coated with natural or artificial abrasive grains, in rectangular sheets or strips	10
(22) Push buttons, being press fasteners of the dome type of not less than three parts to a set	10
(23) Roofing Slates	10
(24) Sanitary napkins of cellulose wadding ...	10
(25) Stationery, the following:— White chalks White crayons White pastels Pencil leads	
(26) Tiles of agglomerated cork, not exceeding $\frac{3}{8}$ inch in thickness and of which neither the length nor the width exceeds 18 inches, tongued and grooved and surface smoothed, but not further prepared or manufactured	10

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This index is an alphabetical arrangement of items referred to in the text ; it does not necessarily enumerate all the articles which are liable to duty.

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Class or description of goods.	Rate of duty.
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(28) Wooden spring blind or shade rollers, whether with brackets or laths or not, and whether in sets or not, and wooden rollers therefor bored at one or both ends or further manufactured	10

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