2. IMPORT DUTIES

(1) *Consolidation*
(2) *Exemptions*, p. 1362.
(3) *Drawbacks*, p. 1369.

(1) CONSOLIDATION

The Import Duties (Consolidation) Order, 1949

1949 No. 2355

Made - - - -	16*th December*, 1949
Laid before the House of Commons	19*th December*, 1949
Coming into Operation	1*st January*, 1950

Whereas the Treasury are of opinion that it is expedient for this Order to be made;

And whereas the Board of Trade have recommended the making of this Order so far as it revokes any provision of a previous Order having effect under section fourteen of the Finance Act, 1933(a), and so far as it gives directions that the general ad valorem duty shall not be charged on goods of any class or description specified in the First Annex to this Order, or shall be charged on goods of any class or description at a reduced rate shown in the second column of the Second Schedule to this Order;

And whereas in relation to any such directions given by this Order, and not given by an Order in force at the making of this Order, the Treasury have had regard to an agreement entered into in the year nineteen hundred and forty-nine to which His Majesty's Government in the United Kingdom and the governments of certain foreign countries were parties, being an agreement for extending in accordance with a Protocol drawn up at Annecy the general agreement on tariffs and trade concluded in the year nineteen hundred and forty-seven at Geneva;

And whereas the Treasury have consulted the appropriate department:

Now, therefore, the Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by the following enactments(b), that is to say, section three and subsection (5) of section nineteen of the Import Duties Act, 1932, section fourteen and subsection (3) of section sixteen of the Finance Act, 1933, subsection (3) of section ten of the Finance Act, 1934, section eleven of the Finance Act, 1935, paragraph 12 of the Third Schedule to the Finance Act, 1939, and section one of the Import Duties (Emergency Provisions) Act, 1939, and by virtue of all other powers enabling them in that behalf, hereby make the following Order:—

Preliminary

1.—(1) This Order may be cited as the Import Duties (Consolidation) Order, 1949.

(2) This Order shall come into operation on the first day of January, nineteen hundred and fifty.

(a) 23 & 24 Geo. 5. c. 19.
(b) 22 & 23 Geo. 5. c. 8, 23 & 24 Geo. 5. c. 19, 24 & 25 Geo. 5. c. 32, 25 & 26 Geo. 5. c. 24, 2 & 3 Geo. 6. c. 41 and 2 & 3 Geo. 6. c. 97.

(3) In this Order, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them:—

"composite goods" means goods in the case of which a duty of customs is chargeable by or under any enactment other than the Import Duties Act, 1932, as amended by any subsequent enactment, because some (but not all) of their components are articles so chargeable;

"goods chargeable with the general ad valorem duty" includes composite goods which are charged with the general ad valorem duty by section one of the said Act of 1932 as so amended, notwithstanding that, having regard to the provisions of section eight of that Act, no general ad valorem duty is payable thereon, and "the rate of the general ad valorem duty" means, in the case of composite goods, the rate at which the general ad valorem duty is payable having regard to the said provisions;

"per cent." means, in relation to any goods, per cent. of the value thereof.

(4) A period specified in this Order shall be deemed to include both dates by reference to which it is defined.

(5) The Interpretation Act, 1889(a), applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

Revocation of previous Orders, etc.

2.—(1) The following provisions are hereby revoked, that is to say—

(*a*) any order of the Treasury so far as made under—

(i) subsection (3) of section three of the Import Duties Act, 1932 (which relates to additional import duties);

(ii) section fourteen of the Finance Act, 1933 (which relates to reductions of duty to give effect to commercial agreements);

(iii) section sixteen of the Finance Act, 1933 (which relates to the substitution of a specific duty for the general ad valorem duty); or

(iv) section eleven of the Finance Act, 1935 (which relates to charging a reduced duty instead of the general ad valorem duty);

(*b*) so much of paragraph 1 of the Third Schedule to the Finance Act, 1939 (which relates to the duty on cinematograph film), as precedes the Table set out in that paragraph, and paragraphs 2 and 4 of that Schedule;

(*c*) any other order of the Treasury so far as it varies any provision of the said Third Schedule or any such provision as is referred to in sub-paragraph (*a*) of this paragraph.

(2) The provisions revoked by this Article shall not be taken as including any order of the Treasury so far as made under—

(*a*) subsection (3) of section one of the Import Duties Act, 1932 (which relates to exemptions from the general ad valorem duty); or

(*b*) subsection (4) of section five of the Finance Act, 1936(b) (which gives by reference to section three of the Import Duties Act, 1932, power to impose additional duties under the Safeguarding of Industries Act, 1921(c)); or

(a) 52 & 53 Vict. c. 63. (b) 26 Geo. 5 & 1 Edw. 8. c. 34. (c) 11 & 12 Geo. 5. c. 47.

(*c*) subsection (4) of section one of the Beef and Veal Customs Duties Act, 1937(**a**) (which among other things applies to the duties under that Act section fourteen of the Finance Act, 1933);

but shall include any order of the Treasury so far as it provides for including in the Second Annex to the Import Duties (Exemptions Consolidation) Order, 1935(**b**), any item not for the time being contained in the First Schedule to the Import Duties Act, 1932, or for making in that Annex amendments consequential on the inclusion therein of any such item.

(3) Any reference in this Article to an enactment which is amended by section one of the Import Duties (Emergency Provisions) Act, 1939, shall be taken as including a reference to that enactment as so amended.

Discharge of general ad valorem duty

3.—(1) The general ad valorem duty shall not be charged on goods of any of the classes or descriptions specified in the First Annex to this Order.

(2) The Second Annex to the Import Duties (Exemptions Consolidation) Order, 1935, as amended by subsequent Orders (including Article 2 of this Order), shall be further amended by inserting therein in the places and with the numbers indicated in the first column of the First Annex to this Order the definitions of classes or descriptions of goods set out in the second column of the said First Annex, and the items so inserted in the said Second Annex shall be denoted therein with an asterisk.

(3) In the said Second Annex as so amended there shall also be made such amendments by way of re-numbering items relating to goods included in the First Schedule to the Import Duties Act, 1932, as amended or by way of re-arranging the list of goods comprised in paragraph (3) of Group XI, and such further amendments consequential on the foregoing provisions of this Article, as are necessary for that Annex to read as set out in the First Schedule to this Order.

(4) In sub-paragraph (*d*) of paragraph (1) of Article 1 of the said Order of 1935 the reference to such of the items in the Second Annex to that Order as relate to commercial agreement goods shall be taken as a reference to any items in the Annex which are not included in the First Schedule to the Import Duties Act, 1932, as amended.

General provisions as to rates of duty

4.—(1) The Second Schedule to this Order shows the rates at which, subject to the following provisions of this Order, duties of customs are to be charged under Part I of the Import Duties Act, 1932, as amended by subsequent enactments, on the importation into the United Kingdom of goods of any class or description specified in that Schedule which are goods chargeable with the general ad valorem duty.

(2) For the purposes of this Article, goods falling within more than one of the classes of descriptions specified in the Second Schedule to this Order shall be deemed to be goods of that one of the classes or descriptions which is arrived at by applying the following rules:—

(*a*) as between two classes or descriptions for which rates of duty are shown in the second column of the Schedule, the class or description shall be that in which the least duty is chargeable on the goods under Part I of the Import Duties Act, 1932, as amended by subsequent enactments;

(**a**) 1 Edw. 8 & 1 Geo. 6. c. 8. (**b**) S.R. & O. 1935 (No. 1244) p. 298.

(*b*) as between two classes or descriptions for which rates of duty are shown in the third column of the Schedule, the class or description shall be that in which the most duty is chargeable as aforesaid ;

(*c*) as between a class or description for which a rate of duty is shown in the second column of the Schedule and one for which a rate is shown in the third, the class or description shall be that for which a rate is shown in the second column.

(3) Where a rate is shown in the second column of the Second Schedule to this Order and in the case of any goods of the relevant class or description amounts to less than ten per cent., the general ad valorem duty shall be charged on the goods under section fourteen of the Finance Act, 1933, at such reduced rate as is equal to the rate of duty so shown.

(4) Where a rate shown in the third column of the Second Schedule to this Order is such that it cannot exceed ten per cent. in the case of any goods of the relevant class or description (whatever their value), there shall be charged on any such goods a duty under section eleven of the Finance Act, 1935, at the rate so shown, instead of the general ad valorem duty being charged thereon under section one of the Import Duties Act, 1932.

(5) Where neither of the two last foregoing paragraphs applies in the case of goods of any class or description specified in the Second Schedule to this Order, there shall be charged on those goods an additional duty at such rate as with the rate of the general ad valorem duty will amount to the rate shown in the Schedule for goods of that class or description.

(6) In the case of composite goods, any additional duty charged thereon shall be payable only up to the amount, if any, by which the additional duty exceeds the amount of the duty of customs chargeable by or under any enactment other than the Import Duties Act, 1932, as amended by any subsequent enactment:

Provided that the foregoing provisions of this paragraph shall not have effect—

(*a*) as respects any additional duty charged by reference to a rate of duty defined in the Second Schedule to this Order as being in addition to duty under any enactment other than the said Act of 1932 ; or

(*b*) in relation to any duty of customs chargeable by or under the Safeguarding of Industries Act, 1921.

(7) Except as otherwise expressly provided in the Second Schedule to this Order, no goods shall be chargeable with an additional duty in respect of any article forming a part of those goods.

Special provisions limiting rate of duty

5.—(1) Where goods of any class or description specified in the Second Schedule to this Order fall within a class or description of goods specified in the Second Annex thereto, then notwithstanding paragraph (5) of the last foregoing Article no additional duty shall be charged on those goods.

(2) Subject to the following paragraph, where goods of any class or description specified in the Second Schedule to this Order, being a class or description which is referred to in the first column of the Third Annex to this Order (or is comprised in a wider class or description so referred to), are goods of a description mentioned in the second column of that Annex in the entry relating to the said class or description specified in the Schedule,

then for the purposes of this Order the goods shall be deemed not to be goods of any other class or description specified in the Schedule in which more duty would be chargeable on the goods under Part I of the Import Duties Act, 1932, as amended by subsequent enactments.

(3) Goods of a class or description comprised in paragraph (2) of Group XII, or in head (*c*) of sub-paragraph (ii) of paragraph (7) of Group XIII, in the Second Schedule to this Order shall be deemed for the purposes of this Order not to be goods of any other class or description specified in the Schedule if—

(*a*) apart from this paragraph they would be deemed for those purposes to be goods of a class or description so specified for which a rate of duty is shown in the second column of the Schedule, or which is referred to in the first column of the Third Annex to this Order (or is comprised in a wider class or description so referred to); and

(*b*) that class or description is one in which less duty would be chargeable on the goods under Part I of the Import Duties Act, 1932, as amended by subsequent enactments.

Special provisions as to duty on cinematograph film

6.—(1) In the Table set out in paragraph 1 of the Third Schedule to the Finance Act, 1939, heading (*d*) of sub-paragraph (iii) shall be amended (by the insertion after the word "not" of the words "wholly or partly") so as to read the same as heading (*d*) of sub-paragraph (iii) in paragraph (20) of Group XVIII in the Second Schedule to this Order, and the reference in the said heading (*d*) (whether in the Act or in this Order) to duty paid at the rate of fivepence per linear foot shall include a reference to duty paid by reference to the value of the film under the Additional Import Duties (No. 2) Order, 1947(**a**).

(2) In the case of film of a greater width than the standard width of one and three-eighths inches, the rate of duty specified in the said Table and in the Second Schedule to this Order shall be increased in proportion to the extent to which the width is greater than the standard width, and in the case of unexposed sensitised cinematograph film of less than the standard width the rate of duty so specified shall be decreased in proportion to the extent to which the width is less than the standard width.

(3) The foregoing provisions of this Order shall have effect subject to paragraph 6 (which relates to British films) and paragraphs 7 and 8 of the Third Schedule to the Finance Act, 1939, but the said paragraphs 7 and 8 shall be varied to read as follows:—

"7. Where two or more lengths of exposed cinematograph film are imported together and it is shown to the satisfaction of the Commissioners that they both or all represent the same objects and are intended to be used as a set, each complementary to the other or others, in the production of a coloured picture, and are not suitable to be used separately, they shall be charged as a set with the duty that would be chargeable if one length only were being imported:

Provided that where the said lengths are not equal, the duty chargeable shall be that which would be chargeable if the longer or longest only of the two or more lengths were being imported.

(a) S.R. & O. 1947 (No. 1690) I, p. 404.

8.—(1) Where in the case of any exposed cinematograph film security is given to the satisfaction of the Commissioners—

(*a*) that no duplicate will be made in the United Kingdom from the film or from any part of it, except for the purpose of preparing from the film not more than three copies of a version adapted for exhibition in the United Kingdom or for the purpose of replacing any copy so prepared which is shown to the satisfaction of the Commissioners to have been destroyed or otherwise disposed of in such manner that it cannot be further used for exhibition as aforesaid; and

(*b*) that any copy of such a version which is prepared from the film, as well as the film itself and any duplicate made in the United Kingdom from it or from any part of it and not incorporated in any such copy, will be destroyed or otherwise disposed of to the satisfaction of the Commissioners within such period as they may require;

the duty of customs chargeable on the film shall be at the rate of one penny per linear foot.

(2) References in the foregoing sub-paragraph to a duplicate's being made in the United Kingdom from any film include its being made in the United Kingdom from a duplicate made (or treated by this provision as made) in the United Kingdom from that film."

(4) For the purposes of this Order—

(*a*) all sheets or strips of unexposed sensitised film which are of a length not less than twelve feet shall, whatever their width, be treated as cinematograph film;

(*b*) references to exposed cinematograph film shall include references to all such film whether it is positive or negative, whether it is developed or undeveloped and whether or not it contains or consists of sound track;

(*c*) two lengths of exposed cinematograph film representing the same objects shall not be deemed not to be duplicates of each other by reason that one is positive and the other is negative, or by reason that the objects are represented on different scales and the dimensions of the lengths of film are correspondingly different, or, where both lengths are intended for use in the production of a coloured picture, by reason of any differences ascribable to the nature of the processes involved in producing such a picture.

(5) Notwithstanding any provision contained in or revoked by this Order, the Additional Import Duties (No. 2) Order, 1947, the Additional Import Duties (No. 3) Order, 1947(**a**), and the Additional Import Duties (No. 4) Order, 1947(**b**), shall continue to have effect in relation to the payment of duty on, and to the valuation of, any film on which duty had been paid or deposited before the third day of May, nineteen hundred and forty-eight, and as to any rebate or drawback allowable in respect thereof.

Dated the 16th day of December, 1949.

Wm. Hannan.
R. J. Taylor.

Two of the Lords Commissioners of
His Majesty's Treasury.

(**a**) S.R. & O. 1947 (No. 1694) I, p. 409. (**b**) S.R. & O. 1947 (No. 2291) I, p. 410.

First Annex

Trade agreement exemptions from general ad valorem duty

Place in Free List	*Class or description of goods*
Group II (2) (i) ...	Hay.
Group II (2) (ii) ...	Straw.
Group II (3) ...	Bilberries (other than bilberries preserved by chemicals or artificial heat).
Group II (6) (i) ...	Preserved grapefruit and grapefruit juice, sweetened or unsweetened.
Group II (6) (ii) (*a*)	Preserved orange juice whether containing the detached cells of the fruit or not and whether sweetened or unsweetened.
Group II (6) (ii) (*b*)	Preserved orange pulp, except such pulp containing the peel, whether sweetened or unsweetened.
Group II (7) (ii) ...	Fruit, dried, without sugar, the following—apples, pears, peaches and nectarines.
Group II (8) ...	Apples, fresh or raw, from 16th August to 15th April.
Group II (9) ...	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), and 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.
Group III (6) ...	Coconuts.
Group IV (3) ...	Pigs' tongues, preserved in airtight containers.
Group IV (6) ...	Chilled or frozen salmon.
Group IV (7) ...	Herring meal.
Group IV (8) ...	Whale oil and hardened whale oil.
Group IV (10) ...	Lard.
Group IV (11) ...	Sausage casings, hog, natural, of a value exceeding £10 per cwt.
Group VI (2) ...	Carborundum, being crystalline silicon carbide, crude, ground or graded but not further manufactured.
Group VI (6) ...	Felspar, raw, including crushed but not ground.
Group VI (9) ...	Quartz (not including quartzite and quartz sand), raw, including crushed, of the following varieties:— (i) Rock crystal quartz. (ii) Common quartz.
Group VI (11) ...	Talc, steatite and soapstone, whether ground or not.
Group VII (3) ...	Iron ore and iron concentrates, in the form of briquettes.
Group VII (5) (v) ...	Silico-manganese.

FIRST ANNEX (TRADE AGREEMENT EXEMPTIONS)—*continued*

Place in Free List	*Class or description of goods*
Group VII (19) ...	Aluminium, unwrought, in blocks, billets, ingots, slabs, notch bars, wire bars, sticks and granules, but not including alloys of aluminium.
Group VIII (1) (iv)...	Telegraph poles, wooden, not less than 20 feet and not more than 40 feet in length and not less than 5 inches and not more than 9¾ inches in top diameter and not less than 6 inches in diameter 5 feet from the butt end.
Group VIII (2) (ii) ...	Pallets, wholly or mainly of wood, being flat platforms of a kind used with fork lift trucks having two-tongue forks.
Group IX (8) ...	Raffia, not further processed after stripping and drying.
Group IX (9) ...	Vegetable fibres of the following descriptions, not further processed after stripping and drying:— Caroa fibre (neoglaziovia variegata). Guaxima of the variety urena lobata. Papoula de Sao Francisco (hibiscus cannabinus).
Group X (2) (iv) (*b*)	Abietic acid.
Group X (4) (iv) ...	Copaiba oil.
Group XII (1) (i) ...	Calcium tartrate.
Group XII (9) ...	Calcium carbide.
Group XII (11) ...	Calcium cyanamide (or cyanamide of lime).
Group XII (12) ...	Nitrate of lime.
Group XII (18) (ii)...	Potassium nitrate.
Group XII (27) ...	Gambier (catechu pallidum).
Group XIII (3) ...	Printed publications, whether illustrated or not, the primary purpose of which is to advertise travel or exhibitions outside the United Kingdom.

SECOND ANNEX

GOODS NOT CHARGEABLE WITH ADDITIONAL DUTY

1. Goods which, at the time of their importation into the United Kingdom, constitute or form part of a ship, boat or other vessel of any description, or constitute or form part of the equipment or machinery of a ship, boat or other vessel of any description in which they are so imported.

2. Olive oil.

3. Seeds, agricultural and horticultural, other than grain, beans and peas.

4.—(1) Dictating machines, i.e. machines of the type used for recording dictated correspondence, and reproducing machines and record shaving machines adapted for use in connection therewith.

SECOND ANNEX (GOODS NOT CHARGEABLE, ETC.)—*continued*

(2) (*a*) 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;

(*b*) Cash register parts (other than empty ribbon spools, parts of such spools and inked ribbons).

(3) 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.;

(ii) of rubber (including balata and gutta percha) and canvas, of a value exceeding £18 15s. per cwt.;

(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.

5.—(1) Osiers or willow shoots not further prepared than stripped.

(2) Pencil slats of wood.

(3) 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.

(4) Wooden golf club head blocks roughly shaped by sawing, but not further manufactured.

(5) Wooden gun, carbine, and rifle stock blocks, roughly shaped by sawing, and such blocks planed or polished, but not further manufactured.

(6) 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.

6. Braids, plaited, not exceeding 1 inch in width, consisting entirely of flattened natural straw which has not been subjected to any process or treatment other than bleaching.

7.—(1) Citronella oil.

(2) Palmarosa oil.

8. Hatter's fur.

9. Tubing and piping, with or without nozzles or other fittings attached thereto, manufactured wholly or partly of any of the following materials, whether or not vulcanised or otherwise compounded:—

Rubber;
Synthetic rubber;
Balata;
Gutta percha.

10. Sponges, natural.

11. Dental plate fixative powder.

THIRD ANNEX

GOODS ON WHICH DUTY IS SUBJECT TO A SPECIAL MAXIMUM

Reference in Table of Duties	*Goods to which special rate applies*
Group IV (3) ...	Sheets, plates or tiles.
Group V (3) (iv) (*c*)	Goods of a value exceeding £35 per ton.
Group V (3) (vi) (*c*)	Goods of a value exceeding £80 per ton.
Group V (5) (v) ...	Screw hooks.

THIRD ANNEX (GOODS SUBJECT TO SPECIAL MAXIMUM)
—continued

Group V (5) (vii) ...	Chain, other than jack chain (including mattress chain) and chain manufactured of wire.
Group VI (2) (ii) ...	Stoves and ranges burning liquid fuel.
Group VIII (4) (i) ...	(*a*) Hones and whetstones, including oilstones and scythestones. (*b*) Abrasive hand tools manufactured wholly or partly of emery, corundum or artificial silicon carbide, not being surgical, dental, veterinary or dissecting instruments.
Group IX (1) (iii) ...	(*a*) Wireless receiving sets of the domestic or portable type, but not including wireless receiving sets designed or adapted for fitting to motor vehicles. (*b*) Wireless transmitting sets, not including wireless transmitting sets designed or adapted for fitting to motor vehicles. (*c*) Dials. (*d*) Loudspeakers of the cone type, with a diaphragm not exceeding 10 inches in diameter.
Group X (1) ...	(*a*) Abrasive parts of machine tools manufactured wholly or partly of emery, corundum or artificial silicon carbide. (*b*) Hydraulic machinery (other than parts of railway wagons not exceeding 3 feet in gauge, and accessories and component parts of motor vehicles). (*c*) Electric motors from 1 to 10 horse-power (other than gramophone motors, cinematograph motors, motor vehicle starter motors, generators and motor generators). (*d*) Three-phase alterating current electric motors exceeding 10 but not exceeding 250 horse-power, commutator type (other than motor generators). (*e*) Cinematograph appliances, the following:— Re-winds not constructed for attachment to cinematograph projectors. (*f*) Portable power tools, electric. (*g*) Aircraft and aircraft parts, the following:— Aeroplanes and seaplanes, power-driven, and parts thereof constructed or adapted solely for incorporation in such aircraft.
Group XI (1) ...	Chairs made wholly or mainly of bentwood (not including bent plywood or laminated wood, willow, cane or wicker).
Group XII (1) (i) (*b*)	Tissues not containing any silk or artificial silk.
Group XII (1) (ii) ...	Motion picture screens of cotton or flax.
Group XII (1) (iv) ...	Goods not manufactured wholly or partly of fur skin (including any skin with fur, hair or wool attached).

THIRD ANNEX (GOODS SUBJECT TO SPECIAL MAXIMUM)
—continued

Group XIII (1) ... Goods not manufactured wholly or partly of fur skin (including any skin with fur, hair or wool attached), and not incorporating artificial flowers, foliage or fruit, the following:—

(*a*) Dressing gowns.

(*b*) Undergarments consisting entirely of woven fabrics, the following:—

Vests, pants, knickers, combinations, petticoats and similar articles, not including shirts or nightwear.

(*c*) Men's shirts with length measurements not less than 32 inches (front) and 35 inches (back) and with a neckband measuring not less than 14 inches, made entirely of woven fabrics and of a value not less than 4s. each, and collars and cuffs therefor.

(*d*) Pyjama sleeping suits made entirely of woven fabrics.

(*e*) Outer garments of a kind suitable only for children under three years of age, the following:—

Coats, dresses, skirts, leggings, romper and other one-piece suits, cardigans, jumpers, blouses, pinafores and boys' knickers.

(*f*) Women's and girls' outer garments, being dresses, coats and skirts (other than divided skirts) whether imported as separate garments or as costumes, made entirely of woven fabrics and containing no wool (including alpaca, mohair, cashmere, llama, vicuna and camels' hair).

(*g*) Knitted gloves made wholly of wool or cotton or a combination thereof.

Group XIII (2) (i) ... Any goods, except articles incorporating artificial flowers, foliage or fruit.

Group XIII (2) (ii) ... Any goods, except articles manufactured wholly or partly of fur skin (including any skin with fur, hair or wool attached) and articles incorporating artificial flowers, foliage or fruit.

Group XIII (3) (ii) ... Goods made wholly or partly of rubber, balata or gutta percha.

Group XIII (3) (iii)... Any goods, except articles manufactured wholly or partly of fur skin (including any skin with fur, hair or wool attached) and articles incorporating artificial flowers, foliage or fruit.

Group XIII (6) ... Any goods, except articles manufactured wholly or partly of fur skin (including any skin with fur, hair or wool attached) and articles incorporating artificial flowers, foliage or fruit.

Group XVII (4) (iii) Tracks and parts of tracks.

Group XVIII (1) (i) Sporting guns with one or more smooth-bore barrels.

FIRST SCHEDULE

LIST OF GOODS ON WHICH THE GENERAL AD VALOREM DUTY IS NOT TO BE CHARGED ("THE FREE LIST")

(Comprising

(*a*) goods included in the First Schedule to the Import Duties Act, 1932;

(*b*) goods on which the said duty is not to be charged by virtue of directions under section fourteen of the Finance Act, 1933 (being the items denoted by an asterisk.))

GROUP I

(1) All articles liable to duty under the Import Duties Act, 1932, consigned to any gallery or museum under the control of a public authority or university in the United Kingdom approved for the purpose of this provision by the Treasury, or any other institution or body so approved, and declared by the consignee in a form approved by the Commissioners of Customs and Excise to be imported solely for use as exhibits or specimens and not for sale.

(2) Goods which, at the time of their importation into the United Kingdom, constitute or form part of a ship, boat or vessel of any description which is being imported for the purpose of being broken up or which, at the time of their importation, constitute or form part of the equipment or machinery of a ship, boat or other vessel of any description in which they are so imported, being a ship, boat or vessel which is being imported for the purpose of being broken up.

GROUP II

(1) (i) Wheat in grain.
(ii) Maize in grain.
(iii) Rice, broken.

(2) *(i) *Hay.*
*(ii) *Straw.*

*(3) *Bilberries (other than bilberries preserved by chemicals or artificial heat).*

(4) Molasses which, by virtue of the provisions of the Finance Act, 1928, are not chargeable with a duty of customs under that Act, that is to say:—
(*a*) molasses when delivered to a licensed distiller for use in the manufacture of spirits or yeast, or to a person for use in the manufacture of yeast in premises used solely for that purpose;
(*b*) molasses if used solely for the purpose of food for stock and the conditions prescribed for the purpose of paragraph 2 of Part III of the Second Schedule to the Finance Act, 1928, are complied with in respect thereof.

(5) Tea.

(6) *(i) *Preserved grapefruit and grapefruit juice, sweetened or unsweetened.*
*(ii) (*a*) *Preserved orange juice, whether containing the detached cells of the fruit or not and whether sweetened or unsweetened;*
(*b*) *Preserved orange pulp, except such pulp containing the peel, whether sweetened or unsweetened.*

(7) (i) Fruit, dried, without sugar, the following—prunes.
*(ii) *Fruit, dried, without sugar, the following—apples, pears, peaches and nectarines.*

*(8) *Apples, fresh or raw, from 16th August to 15th April.*

*(9) *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), and 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.*

FIRST SCHEDULE (THE FREE LIST)—*continued*

GROUP III

(1) Vegetable fibres of the following varieties, not further dressed after scutching or decorticating:—
Bahia piassava (attalea funifera).
Para piassava (leopoldinia piassaba).
Mexican fibre or Istle (agave heteracantha).
Madagascar fibre (dictyosperma fibrosum).
Gumati or Gomuti fibre (arenga saccharifera).
(2) Cork, raw and granulated, cork savings and waste.
(3) Seaweed, raw, unground, dried or bleached, but not further prepared or treated.
(4) Cassava (or tapioca) in any of the following forms, namely, root, flour and starch, but not including the foodstuff known as tapioca.
(5) Farina (or potato starch).
*(6) *Coconuts.*

GROUP IV

(1) Animals, live quadruped.
(2) Meat, that is to say, beef, veal, mutton, lamb, pork, bacon, ham and edible offals, but not including extracts and essences of meat or meat preserved in any airtight container.
*(3) *Pigs' tongues, preserved in airtight containers.*
(4) Fish of British taking, including shell-fish.
(5) Wet salted split fish.
*(6) *Chilled or frozen salmon.*
*(7) *Herring meal.*
*(8) *Whale oil and hardened whale oil.*
(9) Whale oil and whale products shown to the satisfaction of the Commissioners to have been produced or manufactured in floating factories which are British concerns.
*(10) *Lard.*
*(11) *Sausage casings, hog, natural, of a value exceeding £10 per cwt.*

GROUP V

(1) Hides and skins (including fur skins, but not including goatskins), raw, dried, salted or pickled, but not further treated.
(2) Bristles of the pig, hog or boar, imported in bundles or bunches which consist exclusively of such bristles and in which the bristles are laid parallel, excluding bundles or bunches which are in a state ready, or substantially ready, for incorporation in a brush or broom.
(3) Animal ivory, raw, whether whole tusks or sections of tusks, not cut to shape or in any way prepared, treated or worked.
(4) Natural silkworm gut, untrimmed, in hanks or bundles.
(5) Mother of pearl, trochus and other hard shells (including fresh water shells) which possess the characteristic nacre of pearl shell, not in any way prepared or worked.

GROUP VI

(1) Coal, coke, and manufactured fuel of which coal or coke is the chief constituent.
*(2) *Carborundum, being crystalline silicon carbide, crude, ground or graded but not further manufactured.*
(3) Emery, crude, unground.
(4) Boron minerals, crude, and concentrates of boracite and rasorite.
(5) Diatomaceous earth not bagged or otherwise packed, containing not less than 35 per cent. of moisture.
*(6) *Felspar, raw, including crushed but not ground.*
(7) Flint, unground.
(8) Mica slabs and splittings.

FIRST SCHEDULE (THE FREE LIST)—*continued*

GROUP VI—*continued*

*(9) *Quartz (not including quartzite and quartz sand), raw, including crushed, of the following varieties:—*
  (i) Rock crystal quartz.
  (ii) Common quartz.

(10) Sulphur.

*(11) *Talc, steatite and soapstone, whether ground or not.*

(12) Garnet concentrates, not ground or graded.

(13) Fishery salt, being salt in coarse crystals of a kind used for curing fish.

(14) Silica refractory bricks.

GROUP VII

(1) Metallic ores, concentrates and residues.

(2) (i) Scrap metals and wastes fit only for the recovery of metal.
  (ii) Cable core, whether bound with brass tape or not, produced by stripping used submarine electric cables.
  (iii) Used railway rails.

*(3) *Iron ore and iron concentrates, in the form of briquettes.*

(4) Iron and steel of the following descriptions:—
  (i) Pig iron, smelted wholly with charcoal.
  (ii) Vanadium-titanium pig iron produced in an electric furnace.
  (iii) 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.
  (iv) 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.
  (v) Ingots manufactured entirely from pig iron smelted wholly with charcoal.
  (vi) Blooms, billets, slabs, bars and rods of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal.
  (vii) Bandsaw strip 3 inches wide and over and from 19 to 12 gauge (Birmingham wire gauge) in thickness.
  (viii) Iron or steel, other than alloy steel, in the form of cut bars not exceeding 6 inches in length, 6 inches in width and 1¼ inches in thickness, and containing not more than 0·030 per cent. by weight of sulphur and not more than 0·025 per cent. by weight of phosphorus.
  (ix) Sponge iron in the form of cakes, briquettes or powder, containing not less than 94 per cent. by weight of total iron and not more than 0·2 per cent. by weight of total carbon.

(5) (i) Ferro-chromium.
  (ii) Ferro-manganese, refined, containing less than 3 per cent. carbon.
  (iii) Ferro-silicon, containing not less than 20 per cent. of silicon.
  (iv) Silicon and alloys thereof containing not less than 90 per cent. of silicon.
  *(v) *Silico-manganese.*

(6) Radium ores.

(7) Iron pyrites, including cupreous pyrites.

(8) (i) Bismuth metal, but not including alloys of bismuth.
  (ii) Alloys of metal, unwrought, in blocks, ingots, cakes, bars and slabs, containing more than 50 per cent. by weight of bismuth and more than 15 per cent. by weight of lead.

(9) Cobalt metal in the form of rondels, pellets, squares, fines, grains or powder, but not including alloys of cobalt.

(10) Copper unwrought, whether refined or not, in ingots, bars, blocks, slabs, cakes and rods.

(11) Mercury.

FIRST SCHEDULE (THE FREE LIST)—*continued*

GROUP VII—*continued*

(12) (i) Nickel, unwrought, in ingots, cathodes, cubes, rondels, pellets, shot and grain, but not including alloys of nickel.

(ii) Nickel powder.

(iii) Nickel in the form of flakes capable of passing No. 5 British Standards Institution sieve.

(iv) Nickel-copper alloys in the form of ingots, blooms (including sheet bars), bars, rods, sheets and billets, whether pierced or not and containing more than 60 per cent. by weight of nickel.

(13) Platinum in grain, ingot, bar or powder.

(14) Tantalum metal in the form of powder, sheet, plate, bar, wire or tube, but not including alloys of tantalum.

(15) (i) Tin, unwrought, in blocks, ingots, bars and slabs, but not including alloys of tin.

(ii) Alloys or mixtures of metal, unwrought, in blocks, ingots, cakes, bars and slabs (whether broken or not)—

(*a*) containing more than 20 per cent. by weight of tin, or

(*b*) containing not more than 20 per cent. by weight of copper and more than 12 per cent. but not more than 20 per cent. by weight of tin.

(16) Gold and silver bullion and coin.

(17) Alloys of metal, unwrought, in blocks, ingots, cakes, bars and slabs, each of a weight of not less than 28 lb., containing more than 0·75 per cent. by weight of silver or more than 0·05 per cent. by weight of gold.

(18) Alloys of metal, unwrought, in blocks, ingots, cakes, bars and slabs containing more by weight than 5 per cent. of bismuth, 70 per cent. of lead, 2 per cent. of arsenic and 0·5 per cent. of copper.

*(19) *Aluminium, unwrought, in blocks, billets, ingots, slabs, notch bars, wire bars, sticks and granules, but not including alloys of aluminium.*

GROUP VIII

(1) (i) Persimmon wood, hickory wood and cornelwood in logs, planks, square-cut blocks or lengths, or blocks or lengths of rectangular cross-section tapered by sawing on one or more sides, not further prepared or manufactured.

(ii) Roundwood logs of pine, spruce and aspen, in the natural state or free from bark or bast, not hewn or sawn except cross cut at the ends, in lengths not exceeding 50 inches, the top diameter not being more than 12 inches.

(iii) Pit-props, wooden.

*(iv) *Telegraph poles, wooden, not less than 20 feet and not more than 40 feet in length and not less than 5 inches and not more than 9¾ inches in top diameter and not less than 6 inches in diameter 5 feet from the butt end.*

(v) Logs of Gaboon mahogany (Okoumé) in the natural state, not hewn or sawn except cross cut at the ends, and not less than 10 feet in length and 2 feet in diameter.

(2) (i) Fork, shovel and spade handles, of wood, of the box or "D" type, whether riveted or not.

*(ii) *Pallets, wholly or mainly of wood, being flat platforms of a kind used with fork lift trucks having two-tongue forks.*

(3) Esparto.

(4) Common reeds (phragmites communis), crushed and baled.

(5) Straw pulp, bleached.

(6) Wood pulp.

(7) Bagasse, being sugar cane fibre, cleaned and dried, but not further processed.

FIRST SCHEDULE (THE FREE LIST)—*continued*

GROUP IX

(1) (i) Cotton, raw.
(ii) Cotton linters, unbleached.
(iii) Cotton waste, unmanufactured, that is to say, waste arising in any process up to and including spinning or in the doubling process or (not being a waste piece of tissue or of a like material) in the knitting or weaving or ancillary finishing processes, which has not been subjected to any process after becoming waste.

(2) (i) Wool and animal hair, raw, whether cleaned, scoured or carbonised or not.
(ii) Wool waste, not pulled or garnetted.
(iii) Wool noils.

(3) (i) Flax, not further dressed after scutching or decorticating.
(ii) Tow of flax.
(iii) Flax waste, unmanufactured, that is to say, waste as defined in sub-paragraph (iii) of paragraph (1) above.

(4) (i) Hemp, of the variety crotalaria juncea, true hemp (cannabis sativa), manila hemp (musa textilis), and manila hemp of the grade known as Canton, not further dressed after scutching or decorticating.
(ii) Tow of the above varieties of hemp.
(iii) Waste of hemp of the variety crotalaria juncea and of true hemp (cannabis sativa), unmanufactured, that is to say, waste as defined in sub-paragraph (iii) of paragraph (1) above.

(5) (i) Jute, raw.
(ii) Jute waste, unmanufactured, that is to say, waste as defined in sub-paragraph (iii) of paragraph (1) above.

(6) Ramie, not dressed.

(7) (i) Scrap material, being either:—
(*a*) worn-out articles made wholly or mainly of the following materials, *viz.*, cordage, cable, rope or twine of vegetable fibre; or
(*b*) waste pieces or worn-out lengths of any of the above-mentioned materials.
(ii) Rags (including discarded collars, fronts and cuffs of flax or cotton), not pulled, wholly or partly of flax, cotton, hemp, jute, ramie, wool or hair, but excluding rags wholly or partly of fur skin.

*(8) *Raffia, not further processed after stripping and drying.*

*(9) *Vegetable fibres of the following descriptions, not further processed after stripping and drying:—*
Caroa fibre (neoglaziovia variegata).
Guaxima of the variety urena lobata.
Papoula de Sao Francisco (hibiscus cannabinus).

(10) Sacks, of weight not less than 4 oz. and not more than 5 oz., measuring not less than 28 inches by 14 inches and not more than 30 inches by 15½ inches, made wholly of woven cotton fabric and indelibly marked with a trade mark covering an area of not less than 80 square inches.

GROUP X

(1) (i) Cotton seed.
(ii) Linseed.
(iii) Rape seed.

(2) (i) Solid natural resins, but not including gum resins, damar or amber.
(ii) Gum arabic.
(iii) Gum tragacanth.
(iv) (*a*) Rosin (colophony); rosin (colophony), hydrogenated; and rosin (colophony), polymerised.
*(*b*) *Abietic acid.*
(v) Shellac, seed lac, stick lac, and other varieties of these lacs.

(3) Wax of the following varieties:—carnauba; candelilla; montan: ouricury.

(4) (i) Tung oil (China wood oil), raw.
(ii) Oiticica oil, raw.
(iii) Stillingia oil (tallow-seed oil), raw.
(iv) *Copaiba oil.*

FIRST SCHEDULE (THE FREE LIST)—*continued*

GROUP X—*continued*:—

(5) Essential oils, natural but not terpeneless, the following:—

Aniseed.
Attar (otto) of rose.
Bois de rose.
Brown camphor.
Bergamot.
Cananga.
Cassia.
Chenopodii.
Geranium.
Lavender.
Lemon.
Mandarin.
Neroli.
Peppermint.
Petitgrain.
Spike lavender.

(6) Floral concretes, the following:—

Jasmin.
Lavender.
Mimosa.
Mousse de chêne.
Orange flowers.
Rose.
Violet leaf (Vert de violet).

(7) (i) Rubber, raw, including crepe; rubber latex.
(ii) Gutta percha, raw.
(iii) Scrap material, being either:—
(*a*) waste or scrap pieces wholly of rubber or compounded rubber (other than ebonite, vulcanite or other hard rubber); or
(*b*) worn-out rubber footwear.

(8) Siloxanes, whether polymerised or not, and, if containing 50 per cent. or more by weight of siloxanes—
(*a*) silastics; and
(*b*) siloxane compounds, greases, resins and fluids.

GROUP XI

(1) (i) Persian berries.
(ii) Gallnuts.
(iii) Sumach leaves, including ground sumach leaves.
(iv) Myrobalans.

(2) Quercitron bark extract.

(3) Organic intermediate products, or mixtures of organic intermediate products, the following:—

Bordeaux Base I
Bordeaux Base III
Bordeaux Salt III
Brown Salt I
Brown Salt II
Cibagene Blue BR
Cibagene Bordeaux B
Cibagene Bordeaux RF
Cibagene Red RA
Cibagene Red RG
Cibagene Violet B
Cibagene Violet 3B
Cibagene Violet R
Cibagene Yellow RA
Devol Black Salt
Devol Bordeaux A
Devol Bordeaux C
Devol Bordeaux Salt C
Devol Scarlet C
Devol Violet A
Devol Violet B
Devol Violet Salt A
Diagen Black DM
Fast Black B Base
Fast Black LB Base
Fast Black B Salt
Fast Black G Salt
Fast Black K Salt
Fast Black Salt 819
Fast Blue B Base
Fast Blue 2B Base
Fast Blue RR Base
Fast Blue B Salt
Fast Blue B Salt New
Fast Blue BBA Salt
Fast Blue 2B Salt
Fast Blue RRA Salt
Fast Blue 2R Salt
Fast Blue Salt R
Fast Bordeaux GP Base
Fast Bordeaux GP Salt
Fast Bordeaux Salt BD
Fast Brown V Base
Fast Brown RR Salt
Fast Corinth LB Base
Fast Corinth LB Salt
Fast Corinth V Salt
Fast Dark Blue R Base
Fast Dark Blue Salt R
Fast Garnet GBC Base

FIRST SCHEDULE (THE FREE LIST)—*continued*

GROUP XI—*continued*:—

Fast Garnet GC Base
Fast Garnet GB Salt
Fast Garnet GBC Salt
Fast Garnet GC Salt
Fast Golden Orange Salt GR
Fast Orange GC Base
Fast Orange GR Base
Fast Orange R Base
Fast Orange G Salt
Fast Orange GC Salt
Fast Orange GC Salt New
Fast Orange GR Salt
Fast Orange LG Salt
Fast Orange R Salt
Fast Orange RD Salt
Fast Orange Salt GGD
Fast Orange Salt RDA
Fast Orange Salt RRD
Fast Red Base NCL
Fast Red Base NK
Fast Red B Base
Fast Red 2B Base
Fast Red GG Base
Fast Red GL Base
Fast Red GTR Base
Fast Red ILB Base
Fast Red ITR Base
Fast Red R Base
Fast Red RBE Base
Fast Red RC Base
Fast Red RL Base
Fast Red TR Base
Fast Red AL Salt
Fast Red B Salt
Fast Red 2B Salt
Fast Red GG Salt
Fast Red GL Salt
Fast Red 3GL Salt
Fast Red ITR Salt
Fast Red KB Salt
Fast Red NCL Salt
Fast Red RC Salt
Fast Red RL Salt
Fast Red TR Salt
Fast Red Salt F3G
Fast Red Salt G
Fast Red Salt GTR
Fast Rubine Base NS
Fast Scarlet Base I
Fast Scarlet Base N3J
Fast Scarlet G Base
Fast Scarlet G Base New
Fast Scarlet GG Base
Fast Scarlet GGS Base
Fast Scarlet LG Base
Fast Scarlet TR Base
Fast Scarlet G Salt
Fast Scarlet 2G Salt
Fast Scarlet NRL Salt
Fast Scarlet R Salt
Fast Scarlet Salt LG
Fast Scarlet Salt VD
Fast Violet B Base
Fast Violet B Salt
Fast Yellow GC Base
Fast Yellow GC Salt
Fenogen Dark Brown RN
Momentogene Blue B
Momentogene Bordeaux R
Momentogene Red R
Momentogene Violet 2B
Momentogene Violet R
Momentogene Yellow GR
Naphthazol Direct Orange NJR
Naphthazol Direct Red NJ
Naphthazol Yellow OS
Naphthol AS
Naphthol AS-BG
Naphthol AS-BO
Naphthol AS-BR
Naphthol AS-BS
Naphthol AS-D
Naphthol AS-DB
Naphthol AS-G
Naphthol AS-GR
Naphthol AS-GS
Naphthol AS-ITR
Naphthol AS-LB
Naphthol AS-LC
Naphthol AS-LG
Naphthol AS-L3G
Naphthol AS-L4G
Naphthol AS-LT
Naphthol AS-OL
Naphthol AS-RL
Naphthol AS-SG
Naphthol AS-SR
Naphthol AS-SW
Naphthol AS-TR
Naphthol RCA
Naphthol RMT
Naphthol RPH
Naphthol RT
Naphthol SB
Naphthol SD
Naphthol ST
Phenogen Brown G
Phenogen Brown GN
Printing Blue D
Printing Brown 16382
Printing Golden Yellow R
Printing Red FFBB
Printing Yellow GG
Rapid Fast Blue B
Rapid Fast Bordeaux IB
Rapid Fast Bordeaux RH

FIRST SCHEDULE (THE FREE LIST)—*continued*

GROUP XI—*continued*:—

Rapid Fast Brown 2GH
Rapid Fast Brown IBH
Rapid Fast Brown IRH
Rapid Fast Golden Yellow IGH
Rapid Fast Olive Brown IGH
Rapid Fast Orange GH
Rapid Fast Orange IGH
Rapid Fast Orange IRH
Rapid Fast Orange RG
Rapid Fast Orange RH
Rapid Fast Pink ILB
Rapid Fast Pink LG
Rapid Fast Red B
Rapid Fast Red 2B
Rapid Fast Red FGH
Rapid Fast Red GL powder
Rapid Fast Red 13GL
Rapid Fast Red ILB
Rapid Fast Red IRH
Rapid Fast Red RH
Rapid Fast Scarlet GH
Rapid Fast Scarlet ILH
Rapid Fast Scarlet R
Rapid Fast Scarlet RH
Rapid Fast Yellow GH
Rapid Fast Yellow 2GH
Rapid Fast Yellow 13GH
Rapidazol Black B
Rapidazol Blue IB
Rapidazol Navy Blue G
Rapidazol Navy Blue RR
Rapidogen Black IT
Rapidogen Black Brown IT
Rapidogen Black Brown ITR
Rapidogen Blue B
Rapidogen Blue R
Rapidogen Bordeaux IB
Rapidogen Bordeaux R
Rapidogen Bordeaux RN
Rapidogen Brown IB
Rapidogen Brown IBR
Rapidogen Brown IR
Rapidogen Brown IRR
Rapidogen Corinth IB
Rapidogen Corinth R
Rapidogen G paste
Rapidogen Golden Orange IGG
Rapidogen Golden Yellow IFG
Rapidogen Green B
Rapidogen Navy Blue R
Rapidogen Olive Brown IG
Rapidogen Orange G
Rapidogen Orange IGN
Rapidogen Orange IRR
Rapidogen Orange R
Rapidogen Red G
Rapidogen Red GS conc.
Rapidogen Red IGG
Rapidogen Red IR
Rapidogen Red ITR
Rapidogen Red R
Rapidogen Red Violet RDN
Rapidogen Red Violet RR
Rapidogen Scarlet IL
Rapidogen Scarlet R
Rapidogen Scarlet RS conc.
Rapidogen Violet B
Rapidogen Yellow G
Rapidogen Yellow 13G
Rapidogen Yellow 14G
Red Base VIII
Scarlet Base IV
Scarlet Base V
Scarlet Base R
Scarlet Salt IV
Scarlet Salt V
Scarlet Salt R
Tinogen Blue BB
Tinogen Blue BRE
Tinogen Red RA
Tinogen Violet 3B
Tinogen Violet R
Tinogen Yellow RA
Variamine Blue B Base
Variamine Blue Salt B
Variamine Blue Salt BA
Variamine Blue Salt FG
Variamine Blue Salt RP
Variamine Blue Salt RT
Variamine Blue Salt RTA
Violet Base I
Violet Base II
Violet Base III
Violet Salt III

(4) Synthetic organic dyestuffs (including pigment dyestuffs) whether soluble or insoluble, and compounds, preparations and articles suitable for use in dyeing manufactured from such dyestuffs, but not including organic intermediate products used both as dyestuffs and in the manufacture of dyestuffs.

GROUP XII

(1) *(i) *Calcium tartrate.*
(ii) Argol and other crude tartrates.
(2) Kelp.
(3) Natural raw materials in a dried state, not chopped, ground, manufactured or prepared, the following:—
Aloes.
Balsam of tolu.
Cassia pods.

FIRST SCHEDULE (THE FREE LIST)—*continued*

GROUP XII—*continued*:—

Cochineal.
Damiana leaves.
Datura metel leaves, tops and seeds.
Digitalis leaves and seeds.
Ergot of rye.
Ephedra stems and branches.
Gentian root.
Henbane (hyoscyamus muticus) leaves, stems and roots.
Henna leaves.
Hydrastis rhizomes.
Ipomoea (orizaba jalap) root.
Jaborandi leaves.
Jalap root.
Leptandra root.
Liquorice root.
Lobelia.
Orris root.
Podophyllum and Indian podophyllum rhizomes.
Quillaia bark.
Saffron (crocus sativus) stigmas and styles.
Sarsaparilla root.
Scammony root.
Senna leaves and pods.
Slippery elm bark.
Squills.
Stramonium leaves.
Tonquin beans.
Uva ursi (bearberry) leaves.
Valerian root.
Witch hazel (hamamelis) bark and leaves.

(4) White arsenic.
(5) Iron bromide.
(6) Bromine.
(7) Iodine.
(8) Copper iodide.
*(9) *Calcium carbide.*
(10) Glycol ethers and glycol ether-esters.
*(11) *Calcium cyanamide (or cyanamide of lime).*
*(12) *Nitrate of lime.*
(13) Nickel hydroxide.
(14) Nickel mass, consisting substantially of nickel hydroxide and graphite.
(15) Cadmium mass, consisting substantially of finely divided metallic cadmium and iron partially oxidised.
(16) Phosphates of lime, mineral.
(17) Sodium nitrate (other than synthetic).
(18) (i) Potassium carbonate; potassium chloride; potassium sulphate; kainite and other potassium fertiliser salts (not including potassium nitrate), whether mineral or not.
*(ii) *Potassium nitrate.*
(19) Radium compounds.
(20) Insulin and its salts.
(21) Ipecacuanha root.
(22) Cassia pulp.
(23) Cinchona bark.
(24) Coca leaves.
(25) Pyrethrum flowers.
(26) Araroba, crude.
*(27) *Gambier (catechu pallidum).*
(28) Gas mantle ash.

FIRST SCHEDULE (THE FREE LIST)—*continued*

GROUP XIII

(1) Newsprint, that is to say, paper in rolls, having a water absorbency when tested by the one-minute Cobb method of not less than 45 grammes per square metre and containing not less than 70 per cent. of mechanical wood pulp and of a weight of not less than 20 lbs. or more than 25 lbs. to the ream of 480 sheets of double crown, measuring 30 inches by 20 inches.

(2) Newspapers, periodicals, printed books, and printed parts thereof; printed music; catalogues; advertising material; printed leaflets, printed pamphlets and printed forms; other than the following goods:—

Trade catalogues, trade lists and trade advertising material, other than such as are imported by post either in a packet not exceeding 8 ounces in gross weight or in a packet containing not more than one copy of any catalogue, list or other document.

*(3) *Printed publications, whether illustrated or not, the primary purpose of which is to advertise travel or exhibitions outside the United Kingdom.*

(4) Manuscripts and typescripts and like products of duplicating machines.

(5) (i) Paintings in oil or water colours, framed or unframed, on any material; and ink, pencil and charcoal drawings, and pastels, framed or unframed, on canvas or paper (including board).

(ii) Subject to the provisions of the Import Duties (Exemptions) (No. 15) Order, 1937,(a) works of art, not being works of traditional or conventional craftsmanship, of the following classes or descriptions:—

(*a*) sculptures, whether in the round, in relief, or in intaglio;

(*b*) hand-engraved or hand-etched blocks, plates or other material, and hand-printed impressions, framed or unframed, thereof.

(6) Maps and hydrographic charts.

(7) Designs, architectural or engineering.

(8) Microfilm, being exposed photographic film for optical but not cinematographic projection, consisting wholly of microphotographs of documents other than trade advertising material.

GROUP XIV

(1) Exposed photographic plates or films and photographic prints (other than cinematograph films and prints therefrom) imported in a packet not exceeding eight ounces in gross weight which does not form part of a larger consignment.

(2) Matrices impressed for the reproduction of gramophone records.

(3) Gramophone records for the reproduction of speech, specially adapted for the use of the blind.

(4) Boot or shoe pullovers, mounted on dummy lasts of wood, of which the material forming the upper is perforated in at least two prominent places by the letters " S.P. " so as to render them unsuitable for use as boot or shoe parts.

(5) Arc-lamp carbons.

GROUP XV

(1) Unset precious and semi-precious stones, except unmounted diamonds drilled so as to be adapted for use in wire-drawing dies.

(2) Pearls, unset.

(3) The following articles of a size and shape adapted for use in articles of jewellery or imitation jewellery, not mounted, set or strung, *viz.*:—

(i) Artificial pearls.

(ii) Non-precious and imitation stones.

(iii) Imitations of tortoiseshell, mother of pearl, amber or coral.

(iv) Beads made of the above-mentioned materials or of shells, seeds or bones.

(v) Articles made of glass, whether decorated or not, and whether backed with paint or metal or not.

(a) S.R. & O. 1937 (No. 1072) p. 556.

SECOND SCHEDULE

TABLE OF DUTIES

Goods charged, by virtue of Orders made under the Import Duties Act, 1932, and amending Enactments, with Additional Duty or Reduced General ad Valorem Duty.

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.
(iv) **Tapioca, cassava or mandioca, foodstuff**...	5 per cent.	—
(v) **Sago meal, sago flour and pearled sago** ...	5 per cent.	—
(2) Fresh fruit:—		
(i) **Cherries**		
from 1st May to 31st May	3d. per lb. or 10 per cent., whichever is the less.	—
from 1st June to 15th August	—	3d. per lb.
(ii) **Currants**		
from 1st May to 15th June	2d. per lb. or 10 per cent., whichever is the less.	—
from 16th June to 31st August	—	2d. per lb.
(iii) **Gooseberries**, from 1st May to 31st July	—	½d. per lb.
(iv) **Grapes** (hothouse)		
from 1st February to 30th June	3d. per lb.	—
from 1st July to 31st January	3d. per lb. or 20 per cent., whichever is the less.	—
(v) **Peaches and nectarines** (hothouse), from 1st April to 31st October.	—	1s. per lb.
(vi) **Plums**, from 1st June to 31st October ...	—	9s. 4d. per cwt.
(vii) **Raspberries and loganberries**, from 1st July to 31st August.	2d. per lb. or 10 per cent., whichever is the less.	—
(viii) **Strawberries**		
from 1st April to 15th June	1½d. per lb. or 10 per cent., whichever is the less.	—
from 16th June to 30th June	1½d. per lb.	—
from 1st July to 31st July	3d. per lb.	—
(3) Fresh vegetables:—		
(i) **Asparagus**		
from 1st January to the last day of February.	4d. per lb. or 10 per cent., whichever is the less.	—
from 1st March to 15th April	1½d. per lb. or 10 per cent., whichever is the less.	—
from 16th April to 30th June	4d. per lb.	—

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP I—*continued:*—		
(3) Fresh vegetables—*continued:*—		
(ii) **Broccoli and cauliflowers**		
from 1st March to 30th June	—	4s. per cwt.
from 1st July to the last day of February	—	3s. per cwt.
(iii) **Carrots**		
(*a*) Other than new, without foliage, packed in bags or nets containing not less than 100 lb.		
from 16th June to 30th June	—	10s. per cwt.
from 1st July to 15th June	—	2s. 4d. per cwt.
(*b*) Other descriptions		
from 1st May to 30th June	—	10s. per cwt.
from 1st July to 30th April	—	2s. 4d. per cwt.
(iv) **Cucumbers** (other than gherkins), from 1st March to 30th November.	—	8s. per cwt.
(v) **Green beans,** from 1st January to 31st August.	—	1½d. per lb.
(vi) **Green peas** :—		
(*a*) Unshelled		
From 1st January to 31st May ...	9s. 4d. per cwt. or 10 per cent., whichever is the less.	—
from 1st June to 31st July	—	9s. 4d. per cwt.
(*b*) shelled		
from 1st January to 31st July... ...	—	£1 17s. 4d. per cwt.
(vii) (*a*) **Lettuce and endive**		
from 1st January to the last day of February.	5s. per cwt.	—
from 1st March to 30th April ...	—	10s. per cwt.
from 1st May to 31st December ...	—	8s. per cwt.
(*b*) **Chicory** (salad)		
from 1st January to the last day of February.	5s. per cwt.	—
from 1st March to 31st March ...	8s. per cwt.	—
from 1st April to 30th April	—	10s. per cwt.
from 1st May to 31st December ...	—	8s. per cwt.
(viii) **Mushrooms**		
from 1st May to 30th September ...	8d. per lb. or 10 per cent., whichever is the less.	—
from 1st October to 30th April ...	8d. per lb. or 20 per cent., whichever is the less.	—
(ix) **Potatoes** :—		
(*a*) New		
from 1st September to 15th May ...	1s. per cwt.	—
from 16th May to 30th June	4s. 8d. per cwt.	—
from 1st July to 31st August	2s. per cwt.	—
(*b*) Other descriptions		
from 1st July to 31st August	£2 per ton.	—
from 1st September to 30th June ...	£1 per ton.	—
(x) **Tomatoes**		
from 15th May to 31st August ...	—	2d. per lb.
from 1st September to 30th September	—	1d. per lb.
(xi) **Turnips**		
from 1st May to 15th June	—	8s. per cwt.
from 16th June to 30th April ...	—	2s. 4d. per cwt.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP I—*continued*:—		
(4) Preserved fruit and confectionery :—		
(i) Fruit preserved by chemicals or artificial heat and fruit (other than fresh fruit) **preserved by artificial cold ; but not including** fruit comprised in the List of Exceptions set out at the end of this sub-paragraph:—		
(*a*) Fruit (not including fruit pulp):—		
(1) Apples	3s. 6d. per cwt. or 25 per cent., whichever is the less.	—
(2) Strawberries, raspberries (including loganberries) and blackcurrants.	9s. per cwt. or 15 per cent., whichever is the less.	—
(3) Mixed fruits, if containing strawberries, raspberries (including loganberries) or blackcurrants.	9s. per cwt. or 15 per cent., whichever is the less.	—
(4) Redcurrants...	4s. per cwt. or 15 per cent., whichever is the less.	—
(5) Gooseberries	3s. per cwt. or 15 per cent., whichever is the less.	—
(6) (i) Citrus fruit peels in brine ...	12½ per cent.	—
(ii) Other citrus fruit	—	15 per cent.
(7) Cherries (other than cherries preserved by artificial cold).	—	15 per cent.
(8) Other fruit	—	25 per cent.
(*b*) Fruit pulps:—		
(1) Apple	3s. 6d. per cwt. or 15 per cent., whichever is the less.	—
(2) Apricot	15 per cent.	—
(3) Of the fruits enumerated at sub-heads (2) to (7) of head (*a*) of this sub-paragraph.	The rate applicable to the fruit.	—
(4) Other	4s. 6d. per cwt. or 15 per cent., whichever is the less.	—
The List of Exceptions above referred to:—		
(*a*) Fruit preserved in sugar		
(*b*) Olives		
(*c*) Nuts		
(*d*) Dates		
(*e*) Dried apples, dried pears, dried peaches and dried nectarines.		
(*f*) Grapefruit and grapefruit pulp		
(*g*) Orange pulp, except such pulp containing the peel.		
(*h*) Dried bananas		
(*i*) Dried pineapples		
(*j*) Cherries preserved by sulphur dioxide solution or brine.		
(*k*) Bilberries.		
(ii) Fruit of the following descriptions, preserved in sugar or syrup:—		
(*a*) (1) Cherries, drained or glacé, and crystallised or Metz.	20 per cent. in addition to duty under any enactment other than the Import Duties Act, 1932.	—

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP I—*continued:*—		
(4) **Preserved fruit and confectionery**—*continued:*—		
(2) Cherries, stoned, preserved in sugar or syrup, with or without added flavouring matter.	10 per cent. in addition to duty under any enactment other than the Import Duties Act, 1932.	—
(*b*) Candied or drained peels	20 per cent. in addition to duty under any enactment other than the Import Duties Act, 1932.	—
(iii) **Citrus fruit juices** (other than grapefruit juice, and orange juice whether containing the detached cells of the fruit or not):—		
(1) Unsweetened	15 per cent.	—
(2) Sweetened	—	15 per cent. in addition to duty under any enactment other than the Import Duties Act, 1932.
(iv) **Dried pineapples** (not including pineapples preserved in sugar).	5 per cent.	—
(v) **Olives** in brine, imported in a container when the gross weight (including the weight of the container) does not exceed 1 cwt.	15 per cent.	—
(vi) **Confectionery** containing sugar or cocoa, being composite goods some (but not all) of the components of which are articles chargeable with a duty of customs by or under an enactment other than the Import Duties Act, 1932, except the following articles when imported as such:— Cakes and biscuits; Jams; Marmalades; Fruit jellies and fruit pulp; Beverages; Ginger preserved in syrup; Bakery cream being sweetened shortening.	10 per cent. in addition to duty under any enactment other than the Import Duties Act, 1932.	—
(5) **Fruit pectin,** other than citrus pectin in powder form.	25 per cent.	—
(6) **Brazil nuts,** unshelled	5 per cent.	—
(7) (i) **Split peas**	15 per cent.	—
(ii) **Vegetables** (other than beans (not being beans in pod), with or without flavouring, peas, asparagus, maize including maize on cob (sweet corn) and tomatoes) preserved in airtight containers, but not including vegetables and pickles preserved in vinegar.	15 per cent.	—
(8) **Yeast**	—	4s. per cwt.
Soya bean cake and soya bean meal ...	15 per cent.	—

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP I—*continued:*—		
(10) (i) **Soya bean oil**	15 per cent.	—
(ii) **Sunflower seed oil**	—	15 per cent.
(iii) **Safflower seed oil**	—	15 per cent.
(11) Soya Beans	5 per cent.	—
(12) Maté, in the form of prepared leaf	5 per cent.	—
(13) Peppercorns, the fruit of piper nigrum, unground.	4s. 6d. per cwt.	—
GROUP II		
(1) Plants, flowers, etc. (but not including dried foliage, dried flowers, dried plants or dried roots, being foliage, flowers, plants or roots of the kinds (when dried) used solely for the manufacture of drugs or medicines):—		
(i) **Flowering plants** (other than plants in flower) and roots of flowering plants (excluding crowns and roots of lily of the valley).	—	6d. per lb.
(ii) **Trees and shrubs,** whether with bare or balled roots, other than in flower and other than the following:— Azalea indica; Broussonetia papyrifera (paper mulberry) and plants grafted on broussonetia papyrifera stock; Cocos weddelliana; Kentia belmoreana (howea belmoreana); Kentia forsteriana (howea forsteriana); Phoenix canariensis; Rose trees; Sweet bays; Fruit trees	—	£1 per cwt.
(iii) **Plants, trees and shrubs** (excluding rose trees and fruit trees) in flower.	—	9d. per lb.
(iv) **Rose trees** :—		
(*a*) Standard trees including half standards, quarter standards and weeping standards.	—	£5 per 100
(*b*) Other descriptions	—	£1 5s. per 100
(v) **Fruit trees and fruit stocks** :—		
(*a*) Fruit stocks of Malling varieties ...	£1 per cwt. or 5 per cent., whichever is the less.	—
(*b*) Other stocks and trees (excluding broussonetia papyrifera (paper mulberry) and plants grafted on broussonetia papyrifera stock).	—	£1 per cwt.
(vi) **Flowers** attached to bulbs:—		
(*a*) Varieties not comprised elsewhere in this sub-paragraph.	—	9d. per lb.
(*b*) Tulip, daffodil, hyacinth (other than Roman hyacinth), narcissus (other than polyanthus types), iris:—		
from 1st December to the last day of February.	—	1s. 3d. per lb.
from 1st March to 30th April ...	—	1s. per lb.
from 1st May to 30th November ...	—	9d. per lb.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP II—*continued:*—		
(1) Plants, flowers, etc.—*continued:*—		
(vii) **Cut flowers** :—		
(*a*) Varieties not comprised elsewhere in this sub-paragraph.	—	9d. per lb.
(*b*) Freesia or ranunculus	2d. per lb.	—
Gypsophila, heather, lilac, marguerite, marigold, mimosa, narcissus (polyanthus types), peony, star of Bethlehem, stock or violet.	—	2d. per lb.
(*c*) Ixia:—		
from 1st February to 30th April ...	2d. per lb.	—
from 1st May to 31st January ...	—	9d. per lb.
(*d*) Roman hyacinth:—		
from 1st January to 15th March ...	2d. per lb.	—
from 16th March to 31st December ...	—	9d. per lb.
(*e*) Snowdrop:—		
from 1st December to 31st January ...	2d. per lb.	—
from 1st February to 30th November	—	9d. per lb.
(*f*) Tulip, daffodil, hyacinth (other than Roman hyacinth), narcissus (other than polyanthus types), iris:—		
from 1st December to the last day of February.	—	1s. 3d. per lb.
from 1st March to 30th April ...	—	1s. per lb.
from 1st May to 30th November ...	—	9d. per lb.
(viii) **Foliage** (excluding holly, mistletoe, asparagus foliage, and golden palm branches).	—	2d. per lb.
(ix) **Asparagus foliage**	—	9d. per lb.
(2) Dried chamomile flowers whether ground or not.	—	3d. 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.	—	3d. 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.	—
(iv) **Rabbits**, dead, fresh	5 per cent.	—
(v) **Canned ground or chopped meat consisting wholly of pork** (including ham and bacon) with or without curing or seasoning ingredients.	5 per cent.	—
(2) Dairy produce and manufactures thereof, the following:—		
Lactose	—	3d. per lb.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP III—*continued*:—		
(3) Fish and fish products:—		
(i) **Oysters** (except oysters in shell from 1st March to 31st May):—		
(*a*) Oysters in shell of the variety *ostrea virginica*, and oysters preserved in air-tight containers.	15 per cent.	—
(*b*) Other oysters	30 per cent.	—
(ii) **Fresh shell fish** (other than oysters and prawns).	30 per cent.	—
(iii) **Fish roes, fresh or preserved**:—		
(*a*) Sturgeon-roe caviare and other fish roes prepared in a like manner.	—	30 per cent.
(*b*) Other	5 per cent.	—
(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.	—
(v) **Salmon preserved in airtight containers** ...	5 per cent.	—
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. yd.	—
(ii) of other colours (including mottled tiles).	—	3s. per sq. yd.
(2) all other descriptions	—	30 per cent.
(*b*) Roofing tiles	—	15 per cent.
(*c*) Quarries and street paving tiles ...	—	15 per cent.
(ii) **Articles of sanitary ware** :—		
(*a*) Drain pipes, angles, bends, elbows and traps.		20 per cent.
(*b*) Other sanitary ware	—	30 per cent.
(iii) **Fireproof non-vitrified earthenware cooking utensils.**	—	33⅓ per cent.
(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.
(v) All other articles, except refractory goods and bricks of brick earth or clay.	—	20 per cent.
(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 per cent.
(ii) **Sheet glass and patent plate**, not further processed or worked.	—	15 per cent.
(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 per cent.
(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 per cent.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP IV—*continued:*—		
(2) Glass and glassware—*continued:*–		
(v) **Rod and tubing**	—	20 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 per cent.	—
(vii) **Illuminating glassware** and lighting panels, but not including:— (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.	4½d. per lb. or 15 per cent. whichever is the greater.	—
(viii) (*a*) **Bottles and jars,** other than syphon vases; tubular containers whether corked, capped or not.	25 per cent.	—
(*b*) **Syphon vases**	20 per cent.	—
(*c*) **Stoppers and covers** for bottles and jars, whether ground or not.	—	25 per cent.
(ix) **Stemmed glass drinking vessels**	20 per cent.	—
(x) **Fishing floats**	—	25 per cent.
(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:—		
(*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 per cent.	—
(*b*) **Stationery glassware**	—	30 per cent.
(*c*) **Vacuum flasks,** vacuum jars and similar vacuum vessels, whether fitted or not.	—	30 per cent.
(3) Goods manufactured wholly or partly of **asbestos.**	—	15 per cent.
(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 per cent.	—
(ii) other granite	—	15 per cent.
The List of Exceptions above referred to:— (*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 ¾ inch in thickness.		

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP IV—*continued:*—		
(4) Granite, etc.—*continued:*— *The List of Exceptions*—continued;— (*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. (*g*) Blotters and letter openers made wholly or mainly of granite. (*h*) Bureau sets consisting of two or more of the articles specified in paragraphs (*f*) and (*g*) of this List.		
(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.	—	20 per cent.
(6) Slate in rectangular blocks, raw, ground or polished, but not further manufactured, and not less than ¾ inch in thickness.	5 per cent.	—
GROUP V		
(1) Spiegeleisen and ferro-manganese (other than ferro-manganese, refined, containing less than 3 per cent. carbon).	—	33⅓ per cent.
(2) Iron and Steel (including alloy steel) of the following descriptions:—		
(i) **Pig iron** other than:— (*a*) pig iron smelted wholly with charcoal; (*b*) vanadium-titanium pig iron produced in an electric furnace; (*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 (*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.	25 per cent.	—
(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.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP V—*continued:*—		
(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.
(ii) **Girders, beams, joists and pillars,** whether fabricated or not.	—	£3 per ton or 33⅓ 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 33⅓ 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 ~~and does not exceed £70 per ton.~~	—	£3 per ton or 20 per cent., whichever is the greater.
~~(*d*) If the value exceeds £70 per ton~~ ...	—	25 per cent.
(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 33⅓ 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.
(vi) **Hoop and strip** of all kinds (other than machinery belting, hot-rolled strip over 10 inches wide in coils weighing more than 3 cwt., 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 33⅓ 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.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP V—*continued:*—		
(3) Iron and steel, etc.—*continued:*—		
(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	—	33⅓ 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 lb. or over, other than gutters, domestic tanks and cisterns:—		
(*a*) If the value does not exceed £24 per ton	—	33⅓ 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.
(4) Railway and tramway construction material of all kinds, being products of iron or steel:—		
(i) Rails	—	£3 per ton or 33⅓ per cent., whichever is the greater.
(ii) Other kinds	—	20 per cent.
(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):—		
(*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.	—	15 per cent.
(*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.		15 per cent.
(*c*) exceeding $\frac{13}{32}$ inch but not exceeding $\frac{9}{16}$ 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.	—	15 per cent.
(*d*) exceeding $\frac{9}{16}$ 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. ...	—	15 per cent.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP V—continued:—		
(5) Iron and steel products, etc.—*continued:*—		
(iii) **Coach screws:**—		
(*a*) Not exceeding $\frac{15}{32}$ inch in maximum thread diameter.	—	18s. 8d. per cwt.
(*b*) Exceeding $\frac{15}{32}$ 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.
(iv) **Rivets** (other than bifurcated rivets manufactured from wire) **and washers.**	—	20 per cent.
(v) **Screw hooks,** screw rings and screw knobs	—	20 per cent.
(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 per cent.
(vii) **Anchors and grapnels** and parts thereof, chains and ships' cables.	—	20 per cent.
(viii) **Horse shoes**	—	33⅓ per cent.
(ix) (*a*) **Barbed wire, single strand wire,** and upholstery and mattress wire springs.	—	33⅓ per cent.
(*b*) **Other wire** and wire cable and rope (except electric wires and cables, insulated).	—	33⅓ per cent.
(x) **Springs** (other than upholstery and mattress wire springs).	—	20 per cent.
(xi) **Wire netting,** wire fencing and wire mesh, of all kinds (including woven wire), other than galvanised hexagonal wire netting.	—	30 per cent.
(xii) **Galvanised hexagonal wire netting** ...	—	£8 per ton.
(xiii) **Nails** (including hob nails and boot and shoe studs and spikes), 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 33⅓ 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.	—

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP V—*continued:*—		
(5) Iron and steel products, etc.—*continued:*—		
(xx) **Heat resisting wire, rod and strip,** being single strand wire, rod of diameter not exceeding 1 inch and strip of thickness not exceeding ¼ inch, not plated, coated or covered, of metal alloy containing by weight the following—	20 per cent.	—
Not less than / Not more than		
per cent. / per cent.		
Chromium ... 19·5 / 26		
Aluminium ... 3·5 / 6·5		
Cobalt ... 1·5 / 4		
and not more than a total of 3 per cent. by weight of substances other than chromium, aluminium, cobalt and iron.		
(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.	—	33⅓ per cent.
The List of Exceptions above referred to:—		
(*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.		
(*b*) Welded or forged chain.		
(*c*) Wire mattresses.		
(*d*) Machinery and parts thereof.		
(*e*) Electrical goods and parts thereof.		
(*f*) Needles.		
(*g*) Screws for wood.		
(*h*) Parts of toys.		
GROUP VI		
(1) (i) **Furniture** made wholly or mainly of **metal,** of the following descriptions:—		
(*a*) Tables, stands, desks and counters	15 per cent.	—
Chairs (other than pedestal chairs with reclining movement), stools and seats	15 per cent.	—
Bookcases and bookshelves	15 per cent.	—
Cash and deed boxes	15 per cent.	—
Drawers and cupboards	15 per cent.	—
Shelving, storage bins and storage racks.	15 per cent.	—
Office letter racks and letter trays ...	15 per cent.	—
Lockers	15 per cent.	—
(*b*) Bedsteads	—	20 per cent.
Wire mattresses	—	20 per cent.
Pedestal chairs with reclining movement.	—	20 per cent.
(*c*) Parts of any of the articles comprised in sub-paragraph (i) (*a*) or (i) (*b*) above.	—	20 per cent.
(ii) (*a*) **Safes** and **cabinets** (including filing cabinets) made wholly or mainly of **metal.**	15 per cent.	—
(*b*) Parts of such safes or cabinets ...	—	20 per cent.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP VI—*continued*:—		
(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 per cent.	—
(ii) Other stoves, grates and ranges, and parts and fittings therefor.	—	20 per cent.
(3) **Metal door and window frames and casements**	—	15 per cent.
(4) **Pressed shelf or angle brackets** of iron or steel under 7 lb. in weight.	—	1d. per lb.
(5) (i) **Locks** (excluding trunk, travelling bag, suitcase 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, suitcase and attaché case **locks** with the **keys** therefor not exceeding in number three per lock, and such locks without keys.	—	20 per cent.
(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 per cent.	—
(iv) Parts of, or blanks for, any of the articles mentioned in sub-paragraphs (i), (ii) and (iii) above.	—	20 per cent.
(6) (i) **Baths** of iron or steel:—		
(*a*) Wrought enamelled, of a description commonly used for domestic purposes.	20 per cent.	—
(*b*) Other kinds	—	15 per cent.
(ii) **Churns** for the conveyance of milk ...	15 per cent.	—
(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 per cent.
(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.	½d. per lb. or 20 per cent., whichever is the greater.	—
(v) **Bell domes and bell gongs**	—	2s. per dozen or 33⅓ 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.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP VI—*continued:*—		
(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	2½d. per gross or 3½d. per lb., whichever 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 2½d. per gross, whichever is the greater.	—
(*b*) Over 8 gauge	6d. per lb.	—
(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		
(1) (i) **Lead,** unwrought, in pigs, ingots, blocks, bars, slabs and cakes, but not including alloys of lead.	—	7s. 6d. per ton or 10 per cent., whichever is the less.
(ii) **Zinc or Spelter**, unwrought, in ingots, blocks, bars, slabs and cakes, but not including alloys of zinc.	—	30s. per ton or 10 per cent., whichever is the less.
(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.
The List of Exceptions above referred to:— (*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. (*b*) Ingots, blocks, cakes, blooms, billets, cathodes, rods, bars, slabs, wire, tubes, angles, shapes and sections, not plated, coated, drilled or punched. (*c*) Leather faced with metal. (*d*) Machinery, tools and implements, and parts thereof. (*e*) Scientific and medical instruments and apparatus, and parts thereof.		

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP VII—*continued:*—		
The List of Exceptions to Group VII (2)—continued:—		
(*f*) Compounds (other than inter-metallic compounds) of the following metals:—aluminium, copper, lead, nickel, tin and zinc.		
(*g*) Screws for wood comprised in sub-paragraph (ii) of paragraph (8) of Group VI.		
(3) **Gold leaf**	—	15 per cent.
(4) **Articles** manufactured wholly of **aluminium** or of alloys containing more than 50 per cent. by weight of aluminium, 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 (other than notch bars), rods, wire, tubes, angles, shapes and sections, not plated, coated, drilled or punched.	15 per cent.	—
(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 per cent.	—
(ii) Tubes of all sections	20 per cent.	—
(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*) **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.
(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.	—	20 per cent.
(*b*) **Knife sharpeners,** made wholly or partly of steel, and parts and blanks therefor.	—	20 per cent.
(*c*) **Secateurs** made wholly or partly of iron or steel, and parts and blanks therefor.		20 per cent.
(*d*) **Carving forks,** and parts and blanks therefor.	—	20 per cent.
(ii) **Razors** (including safety razors) and parts and blanks therefor (other than safety razor blades and blanks therefor).	—	20 per cent.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP VIII—*continued:*—		
(1) **Cutlery**—*continued:*—		
(iii) **Safety razor blades** and blanks therefor:—		
(*a*) Blades and blanks (other than blanks not ground).	—	20 per cent. plus 2s. per gross.
(*b*) Blanks not ground	10 per cent. plus 1s. per gross.	—
(iv) **Hair Clippers** and parts and blanks therefor:—		
(*a*) Hair clippers	—	8d. per clipper or 20 per cent., whichever is the greater.
(*b*) Cutting plates	—	3d. per plate or 20 per cent., whichever is the greater.
(*c*) Levers and lever blanks	—	1d. per lever or lever blank (2d. per pair) or 20 per cent., whichever is the greater.
(*d*) Parts and blanks of hair clippers other than cutting plates, levers and lever blanks.	—	20 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 ...	—	2s. per dozen pairs or 20 per cent., whichever is the greater.
(*b*) exceeding 3 inches but not exceeding 5 inches in length.	—	3s. per dozen pairs or 20 per cent., whichever is the greater.
(*c*) exceeding 5 inches in length	—	3s. 6d. per dozen pairs or 20 per cent., whichever is the greater.
(2) (i) **Dental instruments and appliances**, the following:— Amalgam instruments, Brushes, bristle, mounted on mandrel, Burnishers, Burs, Carvers, Elevators, Engines electric, dental, Excavators, Files, Forceps, Gags, mouth, Mirrors, mouth, not optically worked, Plastic filling instruments, Pluggers, Probes and explorers, Pyorrhoea instruments, Scalers and prophylactic instruments, Spittoons, Spotlights, electric, complete with attachment for fitting to pedestals or units; other than focussing spotlights, Stoppers, Trimmers.	20 per cent.	—

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP VIII—*continued*:—		
(2) (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 per cent.	—
(iii) **Medical, surgical, dental, veterinary and dissecting instruments and parts thereof,** but not including instruments comprised elsewhere in this paragraph.	—	20 per cent.
(3) **Parts of such gauges and measuring instruments** of precision of the types used in engineering machine shops and viewing rooms as are chargeable with duty under Section 1 of the Safeguarding of Industries Act, 1921.	—	33⅓ per cent.
(4) **Tools** and parts thereof of the following descriptions:—		
(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 per cent.
(ii) **Tool handles** of wood	15 per cent.	—
(iii) **Forks, shovels, spades, scythes, sickles** and **agricultural implements** and parts thereof.	15 per cent.	—
(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.	1s. 6d. per dozen or 25 per cent., whichever is the greater.	—
(*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 20 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 moveable jaw and one or more springs, but including other pipe wrenches).	15 per cent.	—
(viii) **Non-portable lifting jacks**	15 per cent.	—
(ix) **Tyre levers and other appliances for fitting tyres.**	15 per cent.	—

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP VIII—*continued:*—		
(4) Tools, etc.—*continued:*—		
(x) **Blanks** for blades of hand panel saws, being blanks of tapered cross-section, but not including toothed blanks.	15 per cent.	—
(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 per cent.	—
(ii) **Braces**, not including breast drills and hand drills.	15 per cent.	—
(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.
(*d*) **Toothed segments** of metal for circular saws, the following:—		
(1) Not exceeding 5 ounces each in weight.	—	10s. per lb.
(2) Exceeding 5 ounces each in weight.	—	The aggregate of: (1) a duty of 5s. per lb., and (2) a duty of 1s. 3d. per segment.
(*e*) **Hacksaw blades, bandsaw blades, jigsaw blades, fretsaw blades**	15 per cent.	—
(iv) **Files** and **rasps** of which the serrated part exceeds six inches in length, and **machine files**, band or rotary, but not including nail files.	15 per cent.	—
(v) **Vices** of all kinds	15 per cent.	—
(vi) **Threading dies** and **taps**; **stocks** (including screw plates) and **tap wrenches**	15 per cent.	—
(vii) **Pipe cutters**	15 per cent.	—
(viii) **Broaches**	15 per cent.	—
(ix) **Chucks**	15 per cent.	—
(x) **Cutting tools for machine tools**, other than cutting tools included in sub-paragraphs (i), (iii), (iv), (vi) and (viii) of this paragraph but excluding:—	15 per cent.	—
(*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		
(*c*) diamond tools and abrasive tools.		

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP VIII—*continued:*—		
(5) Tools, etc.—*continued:*—		
(xi) **Press tools**	15 per cent.	—
(xii) **Tool holders**	15 per cent.	—
(xiii) **Jigs and fixtures**	15 per cent.	—
(6) (i) **Alarm clocks** of a value not less than 12s. each.	25 per cent. or 4s. each, whichever is the greater.	—
(ii) Other **clocks, watches** and **component parts** of clocks and watches.	—	33⅓ per cent.
GROUP IX		
(1) Electrical goods of the following descriptions, and parts thereof and accessories thereto:—		
(i) **Wires and cables,** insulated	—	20 per cent.
(ii) **Telegraph and telephone apparatus:**—		
(*a*) Line telegraph and telephone apparatus, the following:— Telephone instruments of the desk and wall types Teleprinters; morse transmitters and receivers; morse perforators and reperforators	15 per cent.	—
(*b*) Other apparatus	—	20 per cent.
(iii) **Wireless apparatus**	—	20 per cent.
(iv) **Carbons,** electric (other than:— (*a*) amorphous carbon electrodes over 3 feet long, the cross section of which exceeds 12 inches in both length and breadth, with longitudinal slots exceeding 2 inches in width and 4 inches in depth; (*b*) carbon electrodes within the following dimensions:— (1) Slabs in length exceeding 960 mm. and not exceeding 1,040 mm., in width exceeding 168 mm. and not exceeding 190 mm., and in thickness exceeding 48 mm. and not exceeding 52 mm.; (2) Rods in length exceeding 288 mm. and not exceeding 364 mm. and in diameter exceeding 48 mm. and not exceeding 52 mm.)	—	20 per cent.
(v) **Lighting appliances and fittings** (other than glass bulbs for electric filament lamps)	—	20 per cent.
(vi) **Batteries**	—	20 per cent.
(vii) **Bell apparatus**	—	20 per cent.
(viii) **Meters**	—	20 per cent.
(2) (i) **Accumulators** (electric storage batteries), not being accessories or component parts of motor vehicles.	15 per cent.	—
(ii) **Parts** of and **accessories** to accumulators (electric storage batteries) or electrical cooking or heating apparatus:—		
(*a*) **Heating elements** for cooking or heating apparatus.	—	15 per cent.
(*b*) **Other parts** and **accessories** ...	—	20 per cent.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP IX—*continued:*—		
(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.
GROUP X		
(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 per cent.
The List of Exceptions to Group X (1):—		
(*a*) Forged or cast rolls of iron or steel for rolling mills.		
(*b*) 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.		
(*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.;		
(ii) Of rubber (including balata and gutta percha) and canvas, of a value exceeding £18 15s. per cwt.;		
(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.		
(2) (i) **Ploughs,** planters and seeders, reapers and binders, sheep shearers and clipping machines, threshers and other **agricultural machinery,** and parts thereof.	—	15 per cent.
(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 per cent.	—
(iii) **Cream separators,** other than cream separators capable of separating the cream from not less than 400 gallons of milk per hour.	15 per cent.	—
(iv) **Parts** of the machines comprised in subparagraph (ii) above and of cream separators.	—	15 per cent.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP X—*continued:*—		
(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 lbs. ...	£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 lbs. ...	£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, 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-written correspondence, with or without motors, Any combination of the above machines.	15 per cent.	—
(iii) **Cases and other parts** (not being ribbon spools, whether with or without ribbon, or parts of such spools, or electric motors) of the machines comprised 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.	—

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP X—*continued:*—		
(4) (i) **Refrigeration machinery**, the following:— Electrically operated refrigerators. Complete mechanical units for refrigerators or refrigerating plant.	15 per cent.	
(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 per cent.	—
(iii) **Air conditioning machines**, self-contained, comprising elements for cooling, control of humidity, cleaning and circulating of air.	15 per cent.	—
(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 per cent.	—
(v) **Vacuum cleaners**, electrically operated ...	15 per cent.	—
(vi) **Electrically operated machines**, the following:— Hair clippers. Dry shavers.	15 per cent.	—
(vii) **Sewing machines**, not including toy sewing machines.	15 per cent.	—
(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 per cent.	—
(ix) **Slaughterhouse machinery**, the following:— Gut cleaning machines	12½ per cent.	—
(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 per cent.	—
(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. Shovel, dragline and crane attachments for lorries or tractors.	15 per cent.	

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP X—*continued:*—		
(5) (ii) Power-operated **machinery**—*continued:*— 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).		
(iii) (*a*) **Telphers**, power-operated	15 per cent.	—
(*b*) **Conveyor or transporter installations**, power-operated, which operate on a fixed track.	15 per cent.	—
(iv) Mining machinery, power-operated, of the following kinds:— Coal cutters. Winders.	15 per cent.	—
(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 per cent.	—
(vi) Brick-making machinery, the following:— Brick presses	15 per cent.	—
(vii) Automatic multi-head glass bottle making machines.	15 per cent.	—
(viii) Automatic multi-head machines of the types used for:— (*a*) making glass stems for electric lamps, or (*b*) exhausting electric lamps and valves.	15 per cent.	—
(ix) Glass working machines of the types used for surface grinding, polishing and smoothing in the production of plate glass.	15 per cent.	—
(x) Packing and labelling machines, the following:— Can casing machines, Cappers, sealers (excluding carton sealing machines) and closers.	15 per cent.	—
(6) (i) Typesetting machines	15 per cent.	—
(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.	15 per cent.	—
(iii) Printing machines, the following:— 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, Magazine presses, whether flat bed, rotary sheet or web fed and with or without folding, stitching, and cutting mechanism.	15 per cent.	—

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP X—*continued:*—		
(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 per cent.	—
(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 per cent.	—
(8) (i) **Electric motor and generator casings and unwound rotors and stators** (other than parts of motor vehicles, musical instruments or clocks).	15 per cent.	—
(ii) **Crankshafts**, not being crankshafts of a type suitable for use in motor vehicles or aircraft.	15 per cent.	—
(iii) **Injectors for boilers**	15 per cent.	
(iv) **Air and gas compressors and exhausters**	15 per cent.	
(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 per cent.	—
(vi) **Pumps** of the types used for the delivery of petrol and oil at garages and filling stations.	15 per cent.	
(vii) **Power pumps**, other than those of the types used for the delivery of petrol and oil at garages and filling stations.	17½ per cent.	—
(viii) **Welding machinery** (other than tube-making machinery).	15 per cent.	—
(ix) **Portable power tools**, the following:— Pneumatic tools	15 per cent.	—
(x) **Sand blast nozzles** lined with material wholly or mainly of silicon carbide or tungsten carbide.	15 per cent.	—

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP X—*continued:*—		—
(9) (i) (*a*) **Wood split pulleys**	—	2s. 6d. per pulley or 20 per cent., whichever is the greater.
(*b*) **Parts** of wood split pulleys:—		
(1) Bushings	—	20 per cent.
(2) Other parts	—	2s. 6d. per part or 20 per cent., whichever 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.	—	15 per cent.
(ii) of leather over ⅛ 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.	—
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 Group).	—	20 per cent.
(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.	17½ per cent.	—
(iii) **Hardwood parquet flooring** in sections composed of blocks or strips glued or otherwise joined together.	17½ per cent.	—
(iv) Other sorts	15 per cent.	—
(3) Wood wool	—	£1 5s. per ton.
(4) Wood flour	—	15 per cent.
(5) (i) **Cylindrical wooden sewing thread reel blocks,** not exceeding in length 5 inches and in diameter 2½ inches, punched longitudinally.	—	5 per cent.
(ii) **Wooden sewing thread reels** of all kinds, whether coloured or polished or not, punched longitudinally and not exceeding in length 5 inches and in diameter at the ends 2½ inches.	5 per cent.	—

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP XI—*continued:*—		
(6) Parts of prefabricated wooden dwellinghouses, being houses imported complete but unassembled, the following— Sections wholly or mainly of wood ...	15 per cent.	—
(7) Trunks and suit case hoops, being battens of wood bent to shape, whether rounded or otherwise shaped at the ends or not.	—	¾d. per piece or 20 per cent., whichever is the greater.
(8) Wood and timber of coniferous species (other than boxboards, railway sleepers and sleeper blocks) in the round, or hewn or square sawn, but not further prepared or manufactured.	8s. per standard of 165 cubic feet.	—
(9) Rattan cane in the natural state or not further prepared than split and bleached.	7½ per cent.	—
(10) Softwood boxboards, dove-tailed, mortised or tenoned at the ends, imported in sets.	15 per cent.	—
(11) Articles, excluding boxboards, manufactured wholly of softwood, the following:— Weatherboards. Boards less than 2 inches in thickness and 4 inches or more in width, planed, but not further prepared or manufactured than tongued, grooved, beaded, V-jointed, rebated, chamfered, centre beaded, centre V-jointed or round-edged; but not including profiled boards with board and profile not in one piece.	7½ per cent.	—
(12) Boards consisting of an inner layer of thin strips of wood or of blocks of wood not exceeding 1 inch by 1¼ inches in cross-section, covered on both sides with one or more layers of paper or board made from paper or pulp.	15 per cent.	—
The List of Exceptions to Group XI (1):— (*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 dowel-holed or pegged and cask-heads consisting of a single circular sheet of wood (including plywood). (*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.		

GROUP XI—*continued:*—		
The List of Exceptions to Group XI (1)—*contd.*:—		
(*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 3¼ inches and in the barrel 1½ 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*) Briar root blocks roughly shaped by sawing but not further manufactured.		
(*n*) Wooden boot last blocks roughly shaped by sawing or turning but not further manufactured.		
(*o*) 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.		
(*p*) Wooden gun, carbine, and rifle stock blocks roughly shaped by sawing, and such blocks planed or polished, but not further manufactured.		
(*q*) 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.		
(*r*) Hoopwood in the form of strips of rough wood, whether straight or coiled but not including strips notched or otherwise jointed at the ends.		
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) and canvas, of a value not less than £12 10s. per cwt., or rags) by whatever process made,	—	20 per cent.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP XII—*continued*:—		
(1) **Manufactures, etc.**—*continued*:—		
(i) (*a*) **Tissue, etc.**—*continued*:— 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 per cent.
(ii) **Household goods,** and similar articles for non-domestic use, not comprised in any of the succeeding sub-paragraphs of this paragraph	—	20 per cent.
(iii) **Blankets,** shawls, coverlets and travelling rugs.	—	20 per cent.
(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.
(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	—	20 per cent.
(vii) **Bed furnishings,** wholly of **cotton,** the following:— Bedspreads and quilts, sheets, pillow-cases and bolster cases, mattress cases	17½ per cent.	—
(viii) **Face, hand or bath towels,** wholly of **cotton**	17½ per cent.	—
(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 per cent.	—
(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 consist wholly or	—	25 per cent.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP XII—*continued:*—		
(2) (i) **Goods of lace or lace net**—*continued:*— 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		
(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	—	25 per cent.
(iii) which at any stage of manufacture have been subjected, as to the whole work 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.	—	25 per cent.
The List of Exceptions above referred to:— (*a*) Goods comprised in heading (*a*) of subparagraph (ii) of paragraph (5) of Group XV or in subparagraph (iv) or (ix) of paragraph (1) of this Group. (*b*) Gloves, socks and stockings, boots, shoes and other footwear.		
(3) **Sacks,** and bags of a shape similar to sacks, wholly or partly of vegetable fibre.	—	20 per cent.
(4) (i) **Coir mats and matting**	—	20 per cent.
(ii) **Mats and matting** made wholly of **rush, reed, straw or grass.**	5 per cent.	—
(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 per cent.
(6) **Nets and netting** made wholly or partly of material comprised in paragraph (5) above.	—	20 per cent.
(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.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP XII—*continued*:—		
(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.
(11) **Yarns** consisting wholly of **wool, cotton, flax or hemp,** or consisting wholly of a combination of two or more of these materials.	7½ per cent.	—
(12) **Milkweed** (ascepias syriaca and ascepias incarnata), not further processed after stripping and drying.	7½ per cent.	—
(13) **Kapok** (being the seed hairs of the eriodendron anfractuosum or bombax pentandrum), raw, dried, but not further treated.	7½ per cent.	—
GROUP XIII		
(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 per cent.
(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.**	—	15 per cent.
(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 per cent.
(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).
(*b*) If not made to cover the ankle:—		
(1) black or brown plimsolls (whether plain or speckled).	—	4d. each (8d. a pair).
(2) other descriptions:—		
(i) of a length (ffont of sole to heel tip) exceeding 9¼ inches.	—	6d. each (1s. a pair).
(ii) in other cases	—	5d. each (10d. a pair).

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP XIII—*continued:*—		
(3) **Boots,** bootees, etc.—*continued:*—		
(iii) not comprised in sub-paragraph (ii) of this paragraph:—		
(*a*) men's	—	15 per cent.
(*b*) women's	—	3s. 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 otherwise joined together in pairs.	—	1s. per gross of single laces or 20 per cent., whichever is the greater.
(*b*) in other cases	—	9d. per gross of single laces or 20 per cent., whichever is the greater.
(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 per cent.
(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 per cent.
(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 per cent.
(*b*) in other cases	—	15 per cent.
(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.
(*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 doz. 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.	—	25 per cent.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP XIII—*continued*:—		
(7) (i) **Feathers** (excluding feathers imported under a Board of Trade licence issued under section 2 (4) of the Importation of Plumage (Prohibition) Act, 1921; feathers, when imported in bales, sacks or similar packages, without internal containers, of birds which are ordinarily used in the United Kingdom as articles of diet; bed feathers imported in bulk; and down).	—	20 per cent.
(ii) (*a*) **Trimmings, millinery mounts** and similar articles, made wholly or partly of **feathers** (excluding down).	25 per cent.	—
(*b*) **Goods** (other than apparel) **containing such trimmings, mounts or articles.**	—	30 per cent.
(*c*) **Apparel** made wholly or partly of **feathers** (excluding down).	—	25 per cent.
(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 *bona fide* used solely as padding or stuffing.	—	20 per cent.
GROUP XIV		
(1) (i) **Acetate of lime**	—	33⅓ per cent.
(ii) **Acetone**	—	33⅓ per cent.
(iii) (*a*) **Acetic acid**	33⅓ per cent.	—
(*b*) **Boric acid** (refined)	20 per cent.	—
(*c*) **Nitric acid**	—	15 per cent.
(iv) (*a*) **Aluminium sulphate**	—	£2 per ton.
(*b*) **Ammonia alum, soda alum and potash alum.**	—	£2 per ton.
(*c*) **Aluminium oxide** :—		
(1) hydrated	—	£3 per ton or 20 per cent., whichever is the greater.
(2) anhydrous, but not including abrasives.	—	20 per cent.
(v) **Ammonia** :—		
(*a*) Anhydrous	—	20 per cent.
(*b*) Liquor	—	£4 per ton.
(vi) (*a*) **Ammonium chloride**	—	20 per cent.
(*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.
(vii) **Borax** (refined)	20 per cent.	—
(viii) **Calcium chloride**	—	20 per cent.
(ix) **Collodion cotton** (nitro-cellulose) ...	—	20 per cent.
(x) **Felspar**, ground	5 per cent.	—
(xi) **Formaldehyde**, whether in solution or polymerised.	—	33⅓ per cent.
(xii) **Lead acetate**, whether normal, anhydrous or basic.	—	25 per cent.
(xiii) **Lithopone** and other pigments or pigment mixtures containing zinc sulphide (whether dry or in paste form).	—	£3 5s. per ton or 20 per cent., whichever is the greater.
(xiv) **Nicotine, nicotine sulphate and nicotine insecticides.**	—	20 per cent.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP XIV—*continued:*—		
(1) (xv) (*a*) **Di-sodium phosphate**	—	£1 15s. per ton.
(*b*) **Tri-sodium phosphate**	—	£2 10s. per ton.
(*c*) **Synthetic sodium nitrate**	—	£4 per ton.
(*d*) **Sodium nitrite**	—	£4 per ton.
(*e*) **Sodium bichromate**	8s. per cwt.	—
(xvi) **Tin Oxide**	—	20 per cent.
(xvii) **Vinegar**	33⅓ per cent.	—
(xviii) **Zinc oxide**	20 per cent.	—
(xix) **Potassium bichromate**	—	10s. per cwt.
(xx) **Menthol**, natural	5 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 sub-paragraph (ii) above, or in heading (*d*) of sub-paragraph (vi) of paragraph (1) above, consisting of ammonium nitrate mixed with other materials.	—	£4 per ton.
(3) (i) **Paints**, painters' enamels, lacquers and varnishes:—		
(*a*) **Varnishes** not containing pigments ...	15 per cent.	—
(*b*) Other sorts	—	20 per cent.
(ii) **Distempers**, whether dry or not	—	20 per cent.
(iii) **Pigments and extenders** (whether dry or with oil or other medium), other than the following:— Natural dyes, dry earth colours, barytes, silica, graphite, and carbon black from natural gas.	—	20 per cent.
(iv) **Printers' inks**	12½ per cent.	—
(4) **Candles**, including tapers, night lights and bougies.	—	20 per cent.
(5) (i) **Soap flakes**	—	15 per cent.
(ii) **Soft soap**	15 per cent.	—
(iii) **Toilet soap**	25 per cent.	—
(iv) **Shaving soap** and cream and brushless shaving cream.	—	15 per cent.
(v) **Soap not comprised in the foregoing sub-paragraphs**, not including hard soap but including abrasive soap and soap powder.	—	20 per cent.
(6) **Glue, gelatine and size**, in any form, derived from animal or fish.	20 per cent.	—
(7) **Rice, millet and buckwheat starches**, and goods consisting of a mixture of such starches or any two of them; and **cornflour, custard powder and laundry materials**, containing such starches.	—	7s. 6d. per cwt.
(8) **Maize starch** of a value exceeding 10s. per cwt.	7½ per cent. or 1s. per cwt., whichever is the greater.	—
(9) **Natural raw materials** in a dried state, not chopped, ground, manufactured or prepared, the following:—		
(i) **Sesamum seed**	5 per cent.	—
(ii) **Castor seed**	7½ per cent.	—

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

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 per cent.	—
(ii) **Other sorts**	15 per cent.	—
The List of Exceptions above referred to:—		
(*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, of leather over $\frac{1}{8}$ inch thick and not more than 24 inches wide, of a value not less than £30 per cwt.		
(2) Saddlery and harness (including horse boots) wholly or partly of leather.	—	20 per cent.
(3) Trunks, bags, wallets, pouches and other **receptacles,** made wholly or partly of leather or material resembling leather, whether fitted or not, the following:—		
(i) Women's handbags and pochettes, without key locks, of which neither the length nor the width, exclusive of the handle, exceeds 12 inches.	1s. 6d. each or 17½ per cent., whichever is the greater.	—
(ii) other women's handbags and pochettes ...	2s. 3d. each or 22½ per cent., whichever is the greater.	—
(iii) other sorts	22½ per cent.	—
(4) (i) **Fur** and other skins (dressed), including pieces thereof, but not including leather.	15 per cent.	—
(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 per cent.	—
(*b*) other goods	—	30 per cent.
(5) (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 per cent.
(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.	8d. per lb., or 20 per cent., whichever is the greater.	—

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP XV—*continued:*—		
(5) Manufactures *continued:*—		
(ii) **Elastic Goods** *continued:*—		
(*b*) Material consisting of **rubber sheeting** of **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.	—	4s. 6d. 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.	—	2s. per dozen articles or 20 per cent., whichever is the greater.
The List of Exceptions above referred to:—		
(*a*) Tubing and piping.		
(*b*) Sheets.		
(*c*) Rods.		
(*d*) Machinery and parts thereof.		
(*e*) Scientific and medical instruments and apparatus, and parts thereof.		
GROUP XVI		
(1) 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 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:—		
(i) **Paper and board** not comprised in any of the succeeding sub-paragraphs of this paragraph.	20 per cent.	—
(ii) **Tissue paper**	16⅔ per cent.	—
(iii) **Writing paper** in sheets measuring not less than 16½ inches by 21 inches	16⅔ per cent.	—
(iv) **Paper** of a weight when fully extended equivalent to more than 7 lb. to the ream as hereinbefore defined, the following:—		
(*a*) **Paper** manufactured entirely of bleached or unbleached sulphate cellulose fibre without admixture of other fibres.	16⅔ per cent.	—
(*b*) **Machine glazed paper** (excluding imitation kraft paper and fully bleached white poster).	16⅔ per cent.	—
(*c*) **Greaseproof paper**	16⅔ per cent.	
(*d*) **Imitation kraft paper**	—	25 per cent.
(*e*) **Imitation greaseproof paper**	—	25 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:—		

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP XVI—*continued:*—		
(2) **Paper, and board**—*continued:*—		
(i) **Paper and board** not comprised in any of the succeeding sub-paragraphs of this paragraph	20 per cent.	—
(ii) **Kraft board,** imported in reels	15 per cent.	—
(iii) **Unlined strawboard**	15 per cent.	—
(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 Group	—	20 per cent.
(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 per cent.
(iii) **Composite paper** and composite paper board.	—	20 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 per cent.
(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.
(5) **Cigarette papers** in booklet containers ...	16⅔ per cent.	—
(6) **Vulcanised fibre** in reels, coils, sheets, strips, rods or tubes, not further manufactured.	15 per cent.	—
(7) **Transparent cellulose wrapping**	—	20 per cent.
The List of Exceptions to Group XVI (3) (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.		

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP XVI—*continued:*—		
The List of Exceptions to Group XVI (3) (i)—*contd:*—		
(*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.		
GROUP XVII		
(1) (i) **Iron or steel products,** the following:— **Wagons** for use on railways not exceeding three feet in gauge, and parts of such wagons other than articles included in the next succeeding sub-paragraph.	33⅓ per cent.	—
(ii) **Complete roller bearing and ball bearing axle boxes** for vehicles other than motor vehicles.	20 per cent.	—
(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.	—	33⅓ per cent.
(*b*) Agricultural tractors	15 per cent.	—
(*c*) Motor-bicycles and motor-tricycles ...	22½ per cent.	—
(ii) **Accessories** (other than engineers' hand tools) and **component parts** of motor cars, motor-bicycles or motor-tricycles:—		
(*a*) Accumulators (electric storage batteries).	15 per cent.	—
(*b*) Electrical heating apparatus and heating elements therefor	15 per cent.	—
(*c*) Taximeters	20 per cent.	—
(*d*) Other	—	33⅓ per cent.
(3) (i) **Cycles** (not mechanically propelled) ...	20 per cent.	—
(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 33⅓ per cent., whichever is the greater.
(*b*) Dynamos for lighting sets with or without clips and wiring; and cases (or bodies) thereof, whether complete or not.	—	2s. each or 33⅓ 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 33⅓ per cent., whichever is the greater.
(*d*) Cycle bells	—	3d. each or 33⅓ per cent., whichever is the greater.
(*e*) Tyres and inner tubes	—	33⅓ per cent.
(*f*) Other parts and accessories ...	20 per cent.	—
(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 horse-power not exceeding 50.	20 per cent.	—
(*b*) of a drawbar horse-power exceeding 50.	15 per cent.	—
(ii) **Other track-laying tractors**	—	33⅓ per cent.
(iii) **Parts** of track-laying tractors	—	15 per cent.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP XVIII		
(1) Arms and Ammunition:—		
(i) Sporting guns, sporting rifles and sporting carbines.	—	25 per cent.
(ii) Military rifles and military carbines ...	—	25 per cent.
(iii) Miniature rifles and carbines and cadet rifles and carbines.	—	25 per cent.
(iv) Air guns, air rifles and air pistols	—	25 per cent.
(v) Revolvers and pistols	—	25 per cent.
(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 per cent.
(vii) Loaded cartridges and empty cartridge cases.	—	25 per cent.
(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)—	15 per cent.	—
Tooth paste or powder and liquid preparations for dental purposes and mouth washes.		
Toilet paste or powder		
Toilet cream		
Lipstick, rouge and greasepaint		
Hair dyes		
Preparations for use in manicure or chiropody.		
Other preparations for use on the hair, face or body.		
(ii) Bath salts	25 per cent.	—
(iii) Scented sachets, bath essences, smelling salts and prepared fullers earth.	—	30 per cent.
(3) Toilet requisites of the following descriptions:—		
(i) Powder bowls or boxes and powder puffs, and parts thereof.	20 per cent.	—
(ii) Nail polishers, nail clippers, nail cleaners and nail files, denture bowls, manicure sets and parts of the above articles.	25 per cent.	—
(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 monocles; frames and mountings for spectacles or goggles (whether with protective side-shields or not) or for eyeglasses or monocles, 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):—		

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP XVIII—*continued:*—		
(6) Artificial teeth, etc.—*continued:*—		
(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.	—
(7) Jewellery and imitation jewellery and goldsmiths' and silversmiths' wares:—		
(i) Jewellery and imitation jewellery, whether or not mounted or set:—		
(*a*) Not containing any platinum or any gold other than rolled gold or gilt metal.	25 per cent.	—
(*b*) Other kinds	30 per cent.	
(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).	—	30 per cent.
(8) Articles (other than articles comprised in the next following paragraph and weighing machines, scales and balances) made wholly or partly of		
(i) **ivory, tortoise-shell, mother of pearl, amber or coral.**	—	30 per cent.
(ii) **jade, onyx, lapis lazuli** or other similar stones.	—	30 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 per cent.	—
(ii) **Blotters** and **letter openers** made wholly or mainly of **onyx, marble or granite.**	20 per cent.	—
(iii) **Bureau sets** consisting of two or more of the articles specified in sub-paragraphs (i) and (ii) above.	20 per cent.	—
(10) (i) **Snap fasteners,** push buttons, studs, hooks and eyes.	15 per cent.	—
(ii) Slide fasteners of the type commonly known as **zipp fasteners:**—		
(*a*) Fasteners up to and including 2½ inches in length.	—	1s. per dozen.
(*b*) Fasteners exceeding 2½ 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 2½ inches.
(iii) **Parts** of slide fasteners of the type commonly known as **zipp fasteners:**—		

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

GROUP XVIII—*continued:*—		
(10) Snap fasteners—*continued:*—		
(iii) **Zipp fasteners**—*continued:*—		
(*a*) Metal chain scoops mounted on tape or other material.	—	1¼d. per foot length.
(*b*) Unmounted metal chain scoops and all other metal components.	—	3s. per lb.
(11) Buttons, whether finished or unfinished, of a description commonly used for the fastening or decoration of wearing apparel or household linen.	30 per cent.	—
(12) Beads and bead trimming	15 per cent.	—
(13) (i) **Artificial flowers, foliage and fruit** ...	25 per cent.	—
(ii) **Articles incorporating artificial flowers, foliage or fruit.**	—	30 per cent.
(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 sub-paragraphs.	—	20 per cent.
(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.	—	1s. 3d. per gross or 20 per cent., whichever is the greater.
(*b*) Other kinds	—	9d. per gross or 20 per cent., whichever is the greater.
(iii) **Drawing ink**	15 per cent.	—
(iv) **Paste and mucilage**, in small containers ...	15 per cent.	—
(v) **Rubber bands**	15 per cent.	—
(vi) **Rubber erasers of a value exceeding 1s. 8d.** per lb.	15 per cent.	—
(vii) **Chalk, crayons, pastels and pencil leads** ...	15 per cent.	—
(viii) Articles wholly of metal, the following:— **Indexers, list binders and parts for files** ...	15 per cent.	—
(ix) **Pen nibs**	15 per cent.	—
(15) Baskets manufactured wholly or partly of willow, cane or wicker.	30 per cent.	—
(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.
(iii) Parts of brooms and brushes	—	20 per cent.
(17) Manufactures of cork (except stoppers and except cork discs (other than compressed, granulated or composition cork discs) not exceeding in diameter 1 3/16 inch, and in thickness 3/16 inch).	—	20 per cent.
(18) (i) **Felt base floor covering**	15 per cent.	—
(ii) **Linoleum**	—	20 per cent.
(iii) **Oilcloth** not on a cotton base	—	20 per cent.

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

	GROUP XVIII—*continued:*—		
(19)	(i) **Umbrellas and sunshades**	—	20 per cent.
	(ii) **Walking sticks** (including canes)	—	20 per cent.
	(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 per cent.
	(*b*) **Handles** and parts incorporating handles.	—	2s. 6d. per dozen or 20 per cent., whichever is the greater.
	(*c*) **Other parts and fittings**	—	33⅓ per cent.
(20)	(i) **Unexposed sensitised photographic paper, cloth, plates and film** (other than cinematograph film), spools therefor and parts of such spools.	25 per cent.	—
	(ii) **Unexposed sensitised cinematograph film**	—	⅓d. per linear foot
	(iii) **Exposed cinematograph film:**—		
	(*a*) of a width not exceeding one inch ...	—	1d. per linear foot
	(*b*) containing only a single sound track	—	1d. per linear foot
	(*c*) shown to the satisfaction of the Commissioners to consist wholly of photographs (with or without sound track) which at the time of importation are means of communicating news.	—	1d. per linear foot
	(*d*) shown to the satisfaction of the Commissioners to be a duplicate of film on which customs duty has been paid at the rate of fivepence per linear foot and not wholly or partly refunded.	—	1d. per linear foot
	(*e*) other film	—	5d. per linear foot
(21)	**Pipes** for smoking tobacco, etc.; holders for cigars and cigarettes; and parts thereof.	20 per cent.	—
(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 per cent.
	(ii) (*a*) **Rackets,** exceeding 9 ozs. in weight ...	—	5s. per racket or 25 per cent., whichever is the greater.
	(*b*) **Unstrung racket frames**	—	3s. per frame or 25 per cent., whichever is the greater.
	(iii) **Coin or disc operated machines** and parts thereof.	20 per cent.	—
	(iv) **Fishing tackle,** the following:—		
	(*a*) **Rods** wholly or mainly of iron or steel	15 per cent.	—
	(*b*) **Reels**	15 per cent.	—
	(v) **Golf clubs,** of a value exceeding 12s. 6d. each.	20 per cent.	—
	(vi) **Golf club shafts,** of a value exceeding 4s. 6d. each.	20 per cent.	—
	(vii) **Golf tees of wood**	20 per cent.	—
	(viii) **Golf club bags**	20 per cent.	—
	(ix) **Oars and paddles** for rowing boats and canoes.	20 per cent.	—

SECOND SCHEDULE (TABLE OF DUTIES)—*continued*

	GROUP XVIII—*continued:*—		
(23)	**Skates**	20 per cent.	—
(24)	**Rucksacks**, adapted at the bottom as well as at the top for strapping to the back.	20 per cent.	—
(25)	**Toys** and parts thereof:—		
	(i) Toys (other than toys containing more than 10 per cent. by weight of celluloid).	—	25 per cent.
	(ii) Toys containing more than 10 per cent. by weight of **celluloid:**—		
	(*a*) **dolls** (other than clockwork dolls) exceeding 7½ inches in length.	—	2s. 6d. per lb. or 25 per cent.. whichever is the greater.
	(*b*) **rattles**	—	1s. 6d. per lb. or 25 per cent., whichever is the greater.
	(*c*) **other sorts**		25 per cent.
	(iii) **Parts of toys** (other than parts of dolls) ...	—	25 per cent.
	(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	—	25 per cent.
	(*c*) parts made wholly of metal	—	25 per cent.
	(*d*) other parts of dolls	15 per cent.	—
(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 per cent.	—
	(*b*) **Gramophone records** for reproducing music.	20 per cent.	—
	(*c*) **Sound amplification apparatus** (other than hearing aid appliances designed for the use of the deaf), the following:		
	(1) Amplifiers	25 per cent.	—
	(2) Loudspeakers	25 per cent.	—
	(*d*) **Pipe organs** and **reed organs,** not including organs with electrical amplification.	25 per cent.	—
	(*e*) **Wind** and **string instruments**	25 per cent.	—
	(*f*) **Other kinds**	—	33⅓ per cent.
	(ii) **Accessories** and **component parts** of musical instruments:—		
	(*a*) **Parts** of and **accessories** to **wind** and **string instruments.**	25 per cent.	—
	(*b*) **Other parts and accessories**	—	33⅓ per cent.

EXPLANATORY NOTE

(This Note does not form part of the Order, but is intended to indicate its general purport.)

1. This Order deals with the duties imposed by the Import Duties Act, 1932. Under that Act, a general ad valorem duty of 10 per cent. was imposed on all goods except goods exempted by the original Act or by Statutory

Orders made by the Treasury under powers conferred by the Act. The Treasury also have power to make Orders imposing additional ad valorem duties on particular classes of goods, or substituting specific duties for the ad valorem duties, or reducing the general ad valorem duty to a rate lower than 10 per cent. Under these powers, some 200 orders have been made. The present Order reproduces the effect of the extant Orders, except for the necessary changes to give effect to the tariff concessions recently agreed at Annecy, as set out in the United Kingdom schedule to the Protocol of Terms of Accession to the General Agreement on Tariffs and Trade (this Schedule is obtainable from H.M. Stationery Office) and also some minor adjustments in the Table of Duties. Details of all changes in duty will be given in the issue of the Board of Trade Journal dated 24th December, 1949.

2. The First Schedule to the Consolidation Order sets out in consolidated form all goods which are exempt from duty due under the Import Duties Act, 1932, either by the terms of the original Act or by Orders made since 1932. Certain of these exemptions depend on trade agreements : details of the goods in question are given in the First Annex to the Order.

3. The Second Schedule to the Consolidation Order sets out the goods which are subject to additional or reduced duties under Treasury Orders, together with the rates of duty applicable as from 1st January, 1950. Generally, goods falling within more than one class or description in this Schedule are liable to the highest rate of duty applicable, unless one (or more) of those rates is set out in the first of the two columns of rates, in which case different rules, given in Article 4 of the Order, apply.

The Second Annex gives a list of goods which are not to be charged with a duty under the Import Duties Act, 1932, in excess of the general ad valorem duty, even though the goods may be covered by some of the headings in the Second Schedule.

Other goods covered by the Second Schedule headings are subject to special maximum rates of duty. Details of these goods are given in the Third Annex.

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(2) EXEMPTIONS

The Import Duties (Exemptions) (No. 1) Order, 1949

1949 No. 266

Made - - - -	*22nd February*, 1949
Laid before the House of Commons	*22nd February*, 1949
Coming into Operation	*28th February*, 1949

Whereas it appears to the Treasury to be expedient that the goods hereafter specified in this Order should be exempted from the provisions of section one of the Import Duties Act, 1932:

22 & 23 Geo. 5. c. 8.

And whereas the Treasury have consulted with the appropriate Department before making this Order: