



# NEWFOUNDLAND

## CUSTOMS TARIFF

IN FORCE FROM  
1st JANUARY 1935

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## ERRATA

Page xii. Section 34 (1). Line 12.—Delete “10” and substitute “20” before operatives.

Page 2. Item 19. Line 3.—Delete comma between Peas and Meal.

Page 5. Item 81. Line 1.—Delete “Candid” and substitute “Candied.”

Page 21. Item 322. Line 1.—Insert a comma after “turned.”

Page 25. Item 359. Line 3.—Delete “Pine” and substitute “Pins.”

Page 31. Item 443.—Delete “60%” in Preferential Column and substitute “50%.”

Page 37. Item 551. Line 3.—Insert a comma after “Muskets.”

Page 45. Item 658. Line 20.—Delete the comma after “duties.”

Page 46. Item 663. Line 7.—Delete “and other vehicles.”

Line 19.—Delete “colony” and substitute “Island.”

Page 53. Item M1041. Line 23.—Insert a comma after “oil.”

Page 60. Item M1076. Line 4.—Insert a comma after “Rubber.”

Page 62. Item S1106. Line 3.—Delete “Commissioners” and substitute “Commissioner.”

Page 62. Item S1108. Line 4.—Insert “and” after “worship”

Page 65. Item D1307. Third Column Line 1.—Delete “when.”

Page 56. Item M1050.—Delete “ad val.” in column 3 and delete “25%” in columns headed “Full” and “Preferential” and substitute “Free.”

Item M1051.—Delete “ad val.” in column 3, and delete “18%” in columns headed “Full” and “Preferential” and substitute “Free.”

# AN ACT FOR GRANTING TO HIS MAJESTY CERTAIN DUTIES ON GOODS, WARES AND MERCHANDISE IMPORTED INTO NEWFOUNDLAND

## SECTION

- 1.—Short title.
- 2.—Interpretation.
- 3.—General and preferential duties.
- 4.—Duties on goods the product of Jamaica.
- 5.—Preferences to foreign country may be extended to Empire country.
- 6.—Drawbacks.
- 7.—Excise Duties.
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## SECTION

- 20.—Export duty on herring in certain cases.
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- 28.—Marking of articles liable to excise when manufactured locally.
- 29.—Forfeiture of certain unmarked articles.
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- 33.—Penalty.
- 34.—Licensing and control of manufacture of liquors.
- 35.—Drawbacks.
- 36.—Saving of statutory rights.
- 37.—Repeal.
- 38.—Date of coming into operation.

A.D. 1934. *Be it Enacted by the Governor by and with the advice of the Commission of Government, as follows:*

1. *Short title.*—This Act may be cited as “The Revenue Act, 1935.”
2. *Interpretation.*—In this Act, and in any other Act relating to the Customs, unless the context otherwise requires:—
  - (a) The initials “N.E.S.” represent and have the meaning of the words “not elsewhere specified.”
  - (b) The initials “N.O.P.” represent and have the meaning of the words “not otherwise provided.”
  - (c) The expression “gal.” or “gallon” means an Imperial gallon.
  - (d) The expression “ton” means two thousand two hundred and forty pounds avoirdupois, except where otherwise defined.



(e) the letters "cwt." mean one hundred and twelve pounds avoirdupois.

(f) The letters "qtl." mean one quintal of one hundred and twelve pounds avoirdupois.

(g) The letter "M" means one thousand.

(h) The expression "proof" or "proof spirits" when applied to wines or spirits of any kinds, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall, at a temperature of sixty degrees Fahrenheit, have a specific gravity of 0.9198 as compared with that of distilled water at the same temperature.

(i) The word "sheet" when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness.

(j) The word "plate" when applied to metals, means a plate or sheet more than three-sixteenths of an inch in thickness.

(k) The letters "lb." mean pound avoirdupois.

(l) The letters "oz." mean ounce avoirdupois.

(m) The letters "p.c." and the symbol % mean per cent.

(n) The expression "ad val." means ad valorem.

(o) The term "butter substitutes" shall include oleomargarine, butterine, and like substitutes for butter; and also lard, compound lard, cotelene, and similar lard substitutes.

### 3. *General and preferential duties.*

(1) Subject to the provisions of this Act and of any future amendments thereto and to the provisions of the Customs Acts from time to time in force, there shall be levied, collected and paid upon all goods, wares and merchandise enumerated or referred to as not enumerated in Schedule A to this Act, upon the importation of such goods, wares or merchandise into this Island, or the taking of the same out of warehouse for consumption therein, duties of Customs, in the case of goods, wares and merchandise the products of the United Kingdom of Great Britain and Northern Ireland and imported directly therefrom, at the rates set forth opposite the respective items in the columns of such Schedule headed "Preferential," and in the case of goods, wares and merchandise not included within the foregoing, at the rates set forth opposite the respective items in the column of such Schedule headed "Full."

(2) The rates of duty set forth in the column in Schedule A headed "Preferential" shall apply to

Coffee, green, roasted or ground;

Cocoanut, dessicated, sweetened or not;

Tea;

Vegetables, raw, viz.: Tomatoes—

the product of any of the non-self-governing Colonies and Protectorates or of the mandated territory of Tanganyika, the Cameroons under British mandate, or Togoland under



British mandate; and the Governor in Commission may, if His Majesty's Government in the United Kingdom so requests, by Proclamation extend to any of the said Colonies and Protectorates and Territories under mandate any preferences for the time being accorded to the United Kingdom; and such preferences shall thereupon apply as from the date mentioned in the said Proclamation.

4. *Duties on goods the product of Jamaica.*—Upon all goods, wares and merchandise, the product of Jamaica, imported directly from that Colony, there shall, during the continuance of certain tariff privileges granted by the Government of Jamaica on products of Newfoundland imported into Jamaica, be allowed a reduction of 25 per cent. upon the duties set forth against such items in this Act.

5. *Reciprocal reductions in duty on certain articles.*—It shall be lawful for the Governor in Commission to extend to any country within the British Empire any preferential Customs Tariff treatment which may be accorded or granted by Treaty or otherwise to any foreign country.

6. *Drawbacks.*—On the materials set forth in Schedule B to this Act, when used for the purpose specified in that Schedule, there may be paid, subject always to such conditions as the Commissioner for Finance may from time to time by regulation prescribe, the several rates of drawback of Customs duties set forth in the said Schedule opposite to the several items.

7. *Excise Duties.*—Subject to the provisions of this Act and of any future amendments thereto and to the provisions of the Customs Acts from time to time in force there shall be levied, collected and paid upon all goods manufactured in Newfoundland enumerated in Schedule C to this Act the several rates of excise duty set forth in the said Schedule opposite to the several items.

8. *Bounties.*—Subject to the provisions of this Act and of any future amendments thereto, and to the provisions of the Customs Acts from time to time in force, there may be paid to the exporter of any goods enumerated in Schedule D to this Act the rates of bounty set forth in the said Schedule opposite the several items, subject always to such conditions as the Commissioner for Finance may from time to time by regulations prescribe.

9. *Prohibited Goods.*—The importation into this Island of any goods enumerated, described or referred to in Schedule E to this Act, is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed; and any person importing such prohibited goods, or causing them or permitting them to be imported, shall for each offence incur a penalty of two hundred dollars.

10. *"Dumping" Duties; and special duty countervailing exchange differences.*—

(1) In the case of articles exported to Newfoundland, if the export or actual selling price to an importer in Newfoundland be less than the domestic value of the same article when sold



for home consumption in the usual and ordinary course in the country whence exported to Newfoundland at the time of its exportation to Newfoundland there shall, in addition to the duties otherwise established, be levied, collected and paid on such article on its importation into Newfoundland, a special duty (or dumping duty) equal to the difference between the said selling price of the article for export and the said domestic value thereof for home consumption.

Provided that the said special duty shall not exceed 25 per cent. ad valorem in any case ;

Provided further that excise duties shall be disregarded in estimating the domestic value of goods for the purposes of special duty.

(2) The expression " export price " or " actual selling price " in this section shall be held to mean and include the exporter's price for the goods, exclusive of all charges thereon after their shipment from the place whence exported directly to Newfoundland.

(3) If at any time it appears to the satisfaction of the Commissioner for Finance that the payment of the special duty by this section provided for is being evaded by the shipment of goods on consignment without sale prior to such shipment, the Commissioner for Finance may in any case or class of cases authorize such action as is deemed necessary to collect on such goods or any of them the same special duty as if the goods had been sold to an importer in Newfoundland prior to their shipment to Newfoundland.

(4) If the full amount of any special duty of Customs is not paid on goods imported, the Customs entry thereof shall be amended and the deficiency paid upon the demand of the proper officer of Customs.

(5) The Commissioner for Finance may make such regulations as are deemed necessary for carrying out the provisions of this section and for the enforcement thereof.

(6) Such regulations may provide for the temporary exemption from special duty of any article or class of articles, when it is established to the satisfaction of the Commissioner for Finance that such articles are not sold in Newfoundland in substantial quantities and offered for sale to all purchasers on equal terms.

(7) Such regulations may also provide for the exemption from special duty of any articles when the difference between the current domestic value and the selling price thereof to the importer as aforesaid amounts only to a small percentage of its current domestic value.

(8) Whenever the currency of any non-British country has depreciated in relation to Newfoundland currency there shall be imposed upon the produce of such foreign country liable to ad valorem duty or a specific duty, or both, an additional duty or special duty equal to the difference or any part of the difference between the value of the goods computed at the current rate of exchange at date of invoice, such rate of exchange being certified by a Bank or British Consul, and the value of the goods computed



at the par value of the said currency or at the proclaimed value as fixed from time to time by the Commissioner for Finance under Section 70 of the Customs Act, 1933, and all such additional or special duties shall be collected in addition to and in the same manner as all other duties now payable.

**11. *Currency : weights and measures.***—All sums of money payable under this Act as duties, penalties, or forfeitures, shall be deemed, and are hereby declared to be in dollars and cents Newfoundland currency, and shall be received, taken and paid in such currency, save and except where it is otherwise provided by the Customs Acts from time to time in force ; and all duties shall be paid and received according to Imperial weights and measures by law established in this Island, save and except where it is otherwise provided in this Act ; and in all such cases where such duties are imposed according to any specific quantity or value, the same shall apply in like proportion to any greater or less quantity or value.

**12. *Manner of collections.***—The several duties imposed in Schedule A of this Act shall be paid by the importer of such articles, respectively, and shall be collected and secured by means of, and under the regulations and penalties, and in the manner provided by any Statutes or Acts of this Island for collecting the Revenue of this Island and its Dependencies.

**13. *Affidavit for claiming exemptions.***—With respect to goods imported for manufacturing purposes that are admissible for any specific purposes at a lower rate of duty than would otherwise be chargeable, or exempt from duty, the importer claiming such exemption from duty, or proportionate exemption from duty, shall make and subscribe to the following affidavit or affirmation before the Collector of Customs at the port of entry, or before a Notary Public or a Commissioner for taking affidavits :

I (Name of importer), the undersigned, importer of the (names of the goods or articles) mentioned in this entry, do solemnly swear (or affirm) that such (name of the goods or articles) are imported by me for the manufacture of (names of the goods to be manufactured) in my own factory, situated at (name of place), and that no portion of the same will be used for any purpose or disposed of until so manufactured.

**14. *Trusts or combinations ; modification of tariff in view of.***—

(1) Whenever the Governor in Commission has reason to believe that with regard to any article of commerce there exists any trust, combination, association, or agreement of any kind among manufacturers of such article or dealers therein, unduly to enhance the price of such article, or in any way unduly to promote the advantage of the manufacturers or dealers at the expense of the consumers, the Governor in Commission may commission or empower any Judge of the Supreme Court to enquire in a summary way and report to the Governor in Commission whether such trust, combination, association or agreement exists.

(2) The Judge may compel the attendance of witnesses and examine them under oath and require the production of books and papers, and shall have such other necessary powers as are conferred upon him by the Governor in Commission for the purpose of such inquiry.



(3) If the Judge reports that such trust, combination, association or agreement exists, and if it appears to the Governor in Commission that such disadvantage to the consumer is facilitated by the duties of Customs imposed upon a like article, when imported, then the Governor in Commission may place such article on the free list, or so reduce the duty on it as to give the public the benefit of reasonable competition in such article.

15. *Ascertaining of strength of alcoholic liquors.*—In the case of all wines, spirits, or alcoholic liquors subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Sikes' hydrometer or of the specific gravity bottle, as the Commissioner for Finance directs; and in case such relative strength cannot be correctly ascertained by the direct use of the hydrometer or gravity bottle, it shall be ascertained by the distillation of a sample, and the subsequent test in like manner of the distillate.

16. *Marking of alcoholic preparations.*—All medicinal preparations, whether chemical or other, usually imported with the name of the manufacturer stated thereon, shall have the true name of such manufacturer and the place where they are prepared and the word "alcoholic" or "non-alcoholic" permanently and legibly affixed to each parcel by stamp, label or otherwise; and all medicinal preparations imported without such names and words so affixed may be forfeited.

17. *Coverings; duty on.*—Coverings, inside and outside, used in covering or holding goods imported therewith shall be subject to the following provisions, viz. :—

(a) Coverings and containers other than coverings and containers necessary and customary for the bona fide packing and transportation of the goods they contain, shall be charged with the rate of duty to which such coverings and containers would be subject if imported separately where such rate of duty is higher than the rate of duty applicable to the goods.

(b) The term "coverings and containers" in this section shall include packing boxes, crates, casks, cases, cartons, wrapping, sacks, bagging, rope, twine, straw or other articles of the above mentioned or any other kinds used in covering or holding goods imported therewith.

18. *Reciprocal reductions in duty on fish.*—The Governor in Commission may, by proclamation in the *Newfoundland Gazette*, remit, as he may deem equitable, the whole or any part of the duty imposed on fish imported into this Island from countries making reductions in their tariff with respect to fish, the produce of fish, or other articles exported from this Island to such countries.

19. *Special duty on goods from certain countries; provision for suspension.*—In addition to the duties hereinbefore provided to be raised, levied, collected and paid on all goods, wares and merchandise imported into this Island, there shall be raised, levied, collected and paid on the goods, wares and merchandise hereinafter in this section mentioned imported into this Island from countries the fishermen of which have the privilege of taking codfish upon all parts of the coast of Newfoundland



and its Dependencies and in which countries duties are or hereafter shall be levied upon fish, or the produce of the fisheries, exported from the Island or its dependencies to such countries, the following rates, viz. :—

	\$
Flour, the barrel.....	.75
Pork, the barrel.....	.75
Butter, the one hundred pounds.....	.75
Tobacco, the one hundred pounds.....	5.00
Kerosene Oil, the gallon.....	.05
Corn Meal, the barrel.....	.25
Hay, the ton.....	5.00
Oats, the bushel.....	.10
Potatoes, the bushel.....	.25
Turnips, the bushel.....	.25
Cabbage, the dozen heads.....	.40
Unenumerated Vegetables.....	30 per cent. ad val.

Provided always that the Governor in Commission may, at any time when it shall be made to appear to him to be for the interest of the Island, by Proclamation to be published in the *Newfoundland Gazette*, suspend the operation of this clause for a limited period, the duration of the said period to be stated in the said proclamation, in respect of all or any of the above mentioned articles.

**20. Export duty on herring in certain cases.**—In the case of any country now imposing, or which may hereafter impose an import duty on herrings exported from this Island and imported into such country in vessels belonging to this Island, when such herring may be imported into such country in vessels belonging to the same free of duty, the Governor in Commission may by Proclamation impose an export duty equal to the amount of duty so imposed by such country aforesaid on herring exported from this Island in vessels belonging to such country where such import duty is imposed.

**21. Coal duties ; proportion of, to be appropriated to municipalities, etc.**—

(1) It shall be lawful for the Governor in Commission to direct the appropriation to the St. John's Municipal Council out of the duties collected on coal imported into the port of St. John's of the sum of seventy cents per ton in the case of bituminous coal and the sum of one dollar per ton in the case of anthracite coal ; anything in Section 280 of the St. John's Municipal Act notwithstanding, and subject always to the provisions of the Act 23 and 24 George V, Chapter 14.

(2) In the case of the towns of Harbour Grace, Carbonear, Placentia and Heart's Content until such towns shall have been incorporated as municipalities under the Act 23 and 24 Geo. V, Cap. 29, entitled " An Act respecting Local Government," or any other Act providing for the incorporation or establishment of municipalities, it shall be lawful for the Governor in Commission to appropriate from the duty collected upon coal at such towns such an amount as will in the opinion of the Governor in Commission be equal to the whole of the duties collected at the said



places upon coal imported and used for domestic purposes. Such amount shall be paid to such companies or persons for the use of the said towns respectively as shall be determined by the Governor in Commission.

(3) In the case of the town of Grand Bank it shall be lawful for the Governor in Commission to appropriate from the duty collected upon coal at Grand Bank for the use of the Board of Harbour Commissioners for the port of Grand Bank a sum equal to twenty cents per ton out of the duties collected at the said place upon coal imported and used for domestic purposes.

**22. Potatoes, duty on.**—Whenever it shall be made to appear to the Governor in Commission that it is desirable for the purpose of promoting the importation of potatoes for seed, to abrogate or reduce the duty upon potatoes for such purposes, it shall be lawful for the Governor in Commission by order published in the *Newfoundland Gazette* to abrogate or reduce such duty.

**23. Hay, duty on.**—Whenever it shall be made to appear to the Governor in Commission that it is desirable in the interests of stock raisers to abrogate or reduce the duty on hay, it shall be lawful for the Governor in Commission, by order published in the *Newfoundland Gazette* to abrogate or reduce such duty.

**24. Lumber, survey of, for duty.**—Upon the survey, by an authorized surveyor, of lumber imported into this Island, for ascertaining the quantity thereof upon which duty is to be collected, the surveyor shall furnish to the proper officer of customs a certificate setting forth that he has surveyed a cargo of lumber imported in a certain ship, stating name and master, and where from, and giving particulars of such survey, the number of feet, and the kind and description of the board, plank (dressed or undressed), timber, laths, or shingles which may constitute such cargo; such certificate of survey must be delivered to the proper officer of customs within twenty-four hours after the landing of the cargo under a penalty of twenty dollars to be recovered in a summary manner upon complaint before a Justice of the Peace. For every certificate of survey furnished by an authorized surveyor, he shall be entitled to receive the sum of fifty cents.

**25. Articles for use in new industries, duty on.**—On such articles of machinery, implements or materials as are necessary to the initiation and installation of a manufacture or industry in this Island, or in connection therewith and used therein, there shall be levied and collected such less duties than the rates prescribed as the Governor in Commission may from time to time fix by regulation; provided that each order may prescribe such conditions and regulations concerning the said importations as the Governor in Commission may deem wise; and provided that the words "machinery, implements and materials" shall not include steam boilers which can be manufactured in this Island, or tools of trade in general use.

**26. Reciprocal reduction in duty on certain articles.**—It shall be lawful for the Governor in Commission to remit the whole or any portion of the duties imposed by this Act upon port or other wines, currants and



sultana raisins, or other articles imported from the country of production into this Island, when it shall appear to him that the duty on codfish, the product of the Island, imported into such country, has been or will be reciprocally reduced.

**27. Rebate on export of locally manufactured goods.**—Upon the exportation of goods manufactured in this Island, other than those already mentioned in this Act, there shall be allowed a rebate of such proportion of the duty paid on material used in the manufacture of said goods, as may be determined by and under such conditions as the Commissioner for Finance may determine.

**28. Marking of articles liable to excise when manufactured locally.**

(1) Upon butter substitutes, tobacco, cigars and cigarettes imported into this Island being reported at the Customs House, and before being entered for consumption, the packages in which such articles are contained shall be stamped or marked with the name of the article or with some distinguishing mark.

(2) The Commissioner for Finance is hereby authorized to make such rules and regulations as appear to him necessary to enforce the proper marking of butter substitutes, tobacco, cigars and cigarettes before they are entered for consumption in this Island, such markings to be made by stamps, or any other method that may be ordered at the cost and charge of the importer.

**29. Forfeiture of certain unmarked articles.**—The importation into consumption of any article required to be marked or stamped in accordance with Section 28 of this Act before the package containing it is marked as aforesaid, is hereby prohibited and any such goods so imported shall become forfeited to the Crown, and may be seized by a Customs Officer and sold, after stamping or marking.

**30. Licensing of factories of articles subject to excise.**

(1) It shall be unlawful to manufacture butter substitutes, tobacco, cigars or cigarettes except in a factory licensed by the Secretary for Customs for that purpose.

(2) The Commissioner for Finance may make regulations prescribing the kind and class of establishment which may be deemed a licenseable factory for the purposes of this Act, including the minimum number of operatives necessary to constitute a factory.

(3) Licences shall be renewable annually, and shall be issued on payment of a fee as follows :—

Every factory employing not more than 20 operatives .. .. .	\$200 per annum.
Every factory employing 21 to 50 operatives .. .. .	\$500 per annum.
Every factory employing 51 to 100 operatives .. .. .	\$800 per annum.
Every factory employing 101 or more operatives .. .. .	\$1,000 per annum.



**31. Factories to be bonded warehouses.**—Each factory for the production of butter substitutes or for tobacco, cigars and cigarettes, shall be for the purpose hereafter stated, a bonded warehouse; the products manufactured therein and the ingredients of such manufacture being under the control of the Secretary for Customs and such officers as he may authorise. The Commissioner for Finance shall have power to make regulations for the control of factories and for the stamping, issue of, and securing the duty on all products manufactured therein.

**32. Payment and disposition of excise duty.**—The excise duty levied and collected upon butter substitutes, and upon tobacco, cigars and cigarettes, shall be paid in cash in advance from time to time to the Secretary for Customs, or such persons as he may authorise, before a permit shall be granted for the entry of such products into consumption; the excise duty so collected being from time to time paid into the Consolidated Revenue Fund.

**33. Penalty.**—For any violation of the foregoing provisions relating to Excise complaint may be made before a Stipendiary Magistrate or two Justices of the Peace, and the offender, upon conviction, shall be liable to a penalty not exceeding five hundred dollars, or in default of the payment thereof to imprisonment for a period not exceeding six months. If the holder of a license be convicted, or if it be proven that he was a party to the offence, his license shall be forfeited, and he shall be incapable of receiving a license during such period as the Commissioner for Finance may determine.

**34. Licensing and control of manufacture of liquors.**

(1) No person shall operate or carry on in this Island any establishment for the manufacture or treatment of spirituous liquors save under a license from the Secretary for Customs, who may grant such license upon application. Such an establishment shall not be licenseable unless at least eight operatives are employed therein. A fee shall be paid to the Secretary for Customs for the license, which shall be paid annually in advance and which shall be in proportion to the number of operatives employed in the establishment as follows:—

Every establishment employing from 8 to 10 operatives .. .. .	\$200 per annum.
Every establishment employing from 21 to 50 operatives .. .. .	\$500 per annum.
Every establishment employing from 51 to 100 operatives .. .. .	\$800 per annum.
Every establishment employing 101 or more operatives .. .. .	\$1,000 per annum.

(2) Every establishment for the manufacture or treatment of spirituous liquors shall be for the purposes hereinafter stated a bonded warehouse; the products manufactured therein and the ingredients of such manufacture being for the purpose hereinafter set forth under the control of the Secretary for Customs and such officers as he may authorise from the time of the introduction of such materials into the establishment until an excise permit has been granted for the removal of such



product from the establishment and the excise duty if any paid thereon.

(3) The owner or manager of every establishment in this Island where spirituous or malt liquors are made, handled or treated, or his authorized agent shall on the first Monday in every month render to the Collector of Customs an account of the spirituous or malt liquors made, handled or treated at the establishment since the last preceding account and shall make and subscribe, before the Collector, the following oath :

I, A.B. do swear that the account which I have now rendered is a correct account of liquors made (treated) at the establishment of

since the                      day of                      and that no

liquors, to my belief, have been removed from the establishment without being gauged and the strength ascertained according to law, or without a permit from the Collector of Customs for the district. So help me God.

Sworn before me this              day of              A.D., 19

(Signed)

(4) Entry shall at the same time be made of the liquors, and excise duties, if any, paid thereon or the liquors warehoused. If the duties be paid the Collector shall give a removal permit in the following form :

Permit A.B. to receive from the stock of.....  
at.....the following liquors made by him,  
that is to say :

Given under my hand at              , this      day of              19

Signed C.D., Collector, (or as the case may be).

(5) For investigating the correctness of the account and ascertaining the true quantity of liquors made, handled or treated at any establishment, the revenue officers shall have the same power as by law conferred with respect to dutiable goods imported.

(6) If any spirituous or malt liquors shall be found in any establishment after the day on which the same ought to have been reported and entered, the same shall be forfeited.

(7) If the excise duty, if any, on entry for home use be not paid within twenty-four hours thereafter, the Collector or other proper officer, shall take the liquor into custody, and shall within fifteen days sell at public auction, giving ten days' public notice thereof, so much of the liquor as shall suffice to pay the duties on the whole, with the charges of storage and sale, and shall pay the surplus moneys and deliver the remaining liquors to the person entitled thereto.

(8) It shall be unlawful for any person to take from such establishment or from the part or parts under the control of the officer aforesaid any product of the establishment not contained



in packages marked or stamped by the excise officer with the name of the article or some other stamp or mark whereby the product of the establishment may be distinguished except by permission of the Secretary for Customs.

**35. Drawbacks.**—No drawback, or refund of revenue shall be allowed, other than those provided for in this Act, and in the Customs Acts for the time being in force.

**36. Saving of statutory rights.**—This Act shall not affect in any way any right granted to any Company by Statute or under any contract with the Government confirmed by the Legislature.

**37. Repeal.**—The Acts mentioned in Schedule F of this Act are hereby repealed, as from midnight on the 31st day of December, 1934, to the extent shown in the third column of such Schedule.

**38. Date of coming into operation.**—This Act shall come into operation at midnight on the 31st day of December, 1934.

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[For SCHEDULES A TO E, see pages 1 to 70]

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## SCHEDULE F

### Enactments Repealed

Session and Chapter.	Title or Short Title.	Extent of Repeal.
1. 15 Geo. V. Cap. 34	Revenue Act, 1925 ..	The Whole Act.
2. 17 Geo. V. Cap. 35	An Act to Amend the Revenue Act, 1925.	The Whole Act.
3. 18 Geo. V. Cap. 19	An Act to Amend the Revenue Act, 1925, and subsequent Amendments thereto.	The Whole Act.
4. 19 Geo. V. Cap. 19	An Act to Amend the Revenue Act, 1925, and the Amendments thereto.	The Whole Act.
5. 20 Geo. V. Cap. 37	An Act Further to Amend the Revenue Act, 1925.	The Whole Act.
6. 21 Geo. V. Cap. 27	An Act Further to Amend the Revenue Act, 1925, and the Amendments thereto.	The Whole Act.

**SCHEDULE F**—*contd.*

Session and Chapter.	Title or Short Title.	Extent of Repeal.
7. 22 Geo. V. Cap. 34	An Act Further to Amend the Revenue Act, 1925.	The Whole Act.
8. 22 Geo. V. (2nd Session), Cap. 39.	An Act for the Further Amendment of the Revenue Act, 1925.	The Whole Act.
9. 22 Geo. V. (2nd Session), Cap. 40.	An Act for the Further Amendment of the Revenue Act, 1925.	The Whole Act.
10. 23-24 Geo. V. Cap. 69.	An Act for the Further Amendment of the Revenue Act, 1925.	The Whole Act.
11. The Petroleum Products(Revenue) Act ; No. 25 of 1934.	An Act to Provide for the Collection of Customs duty on Petroleum Products.	The Whole Act.
12. 23 and 24 Geo. V. Cap. 59.	An Act for the Consolidation and Amendment of the Acts Relating to a Tax on Goods Imported into Newfoundland. (Tax on Goods Act, 1933.)	The Whole Act.
13. 22 Geo. V. Cap. 41.	An Act to Provide for the Addition of a Temporary Surtax to Customs and Excise Duties and Import Taxes.	The Whole Act.
14. 23 and 24 Geo. V. Cap. 58.	An Act Respecting an Amendment to the Act 22 Geo. V. (Second Session), Chapter 41, Entitled, "An Act to Provide for the Addition of a Temporary Surtax to Customs and Excise Duties and Import Taxes."	The Whole Act.
15. Customs Surtax Act ; No. 26 of 1934.	An Act Further to Amend the Act 22 Geo. V. (Second Session) Chapter 41, Entitled "An Act to Provide for the Addition of a Temporary Surtax to Customs and Excise Duties and Import Taxes."	The Whole Act.



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# SCHEDULE A

## GOODS SUBJECT TO DUTY AND FREE GOODS

### GROUP I.—FOOD, DRINK AND TOBACCO

#### A. Grain and Flour

Item No.	Class or Description of Goods.				Rates of Duty.		
					Full.	Preferential.	
1	Wheat, for seed purposes.. ..				—	Free	Free
2	Whole Wheat, for grinding or milling ..				—	Free	Free
3	Barley, when imported for seed .. ..				—	Free	Free
4	Barley, for brewing .. ..				ad val.	15%	15%
5	Barley, pearled, including weight of immediate package.				per lb.	\$0.01	\$0.01
6	Oats, including duty on bags .. ..				per bushel of 34 lbs.	\$0.10	\$0.10
7	Buckwheat, for seed .. ..				—	Free	Free
8	Rye, for seed .. ..				—	Free	Free
9	Peas, dried, including weight of immediate package.				per 100 lbs.	\$1.25	\$1.25
10	Beans and Lentils, including weight of immediate package.				per 100 lbs.	\$1.15	\$1.15
11	Maize or Indian Corn .. ..				per 100 lbs.	\$0.24	\$0.24
12	Malt .. ..				ad val.	18%	18%
13	Rice, cleaned, including weight of immediate package.				per 100 lbs.	\$1.20	\$1.20
14	Rice, uncleaned or refuse.. ..				ad val.	15%	15%
15	Wheat Meal and Flour .. ..				—	Free	Free



GROUP I.—FOOD, DRINK AND TOBACCO—*contd.***A. Grain and Flour—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.		
			Full.	Preferential.
16.	<b>Oatmeal and Rolled Oats</b> , when imported in packages containing 7 lbs. or over, including duty on package.	per 100 lbs.	\$0.50	\$0.50
17	<b>Maize Meal or Indian Corn Meal</b> , bolted or granulated.	per brl.	\$0.50	\$0.50
18	<b>Meal and Flour</b> of other kinds, N.E.S. ..	per lb.	\$0.02	\$0.02
19	<b>Offals of Corn and Grain</b> , for Cattle Feed :— Oil Cake, Oil Cake Meal, Cotton Seed Cake, Cotton Seed Meal, Peas, Meal, Bran and other preparations for Cattle, Dog Biscuits and Chicken Feed.	per 100 lbs.	\$0.25	\$0.25
20	<b>Farinaceous Preparations</b> (proprietary and otherwise), Rice, Flour, Sago, Tapioca, Corn Flour, Farina, Dextrine and Potato Flour, etc., except Starch.	ad val.	60%	60%

**B. Meat, including Animals for Food**

26	<b>*Oxen and Bulls</b> .. .. .	ad val.	30%	30%
27	<b>*Cows</b> .. .. .	ad val.	30%	30%
28	<b>*Calves</b> .. .. .	each	\$2.00	\$2.00
29	<b>*Sheep</b> .. .. .	each	\$2.00	\$2.00
30	<b>Pigs</b> , under three months of age.. ..	—	Free	Free
31	<b>*Swine</b> , N.E.S. .. .. .	each	\$2.50	\$2.50
32	<b>Fresh Meat</b> , N.E.S. .. .. .	per lb.	\$0.04	\$0.04
33	<b>Fresh Liver and Beef Trimmings</b> ..	per lb.	\$0.01½	\$0.01½
34	<b>Poultry and Game</b> , dead .. .. .	per lb.	\$0.07	\$0.07

\* See Schedule C, Tariff Item S.1106.

GROUP I.—FOOD, DRINK AND TOBACCO—*contd.***B. Meat, including Animals for Food—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
35	<b>Poultry</b> , alive, N.O.P. . . . .	ad val.	35% 35%
36	<b>Sausages</b> , N.E.S., including those known as Black Puddings.	per lb.	\$0.06 \$0.06
37	<b>Sausages</b> , Bologna . . . . .	per lb.	\$0.01½ \$0.01½
38	<b>Beef</b> , salted, in barrels, including duty on package.	per brl.	\$2.05 \$2.05
39	<b>Pork</b> , salted, including Heads, Jowls, Tongues, etc., in barrels or half-barrels, including duty on package.	per brl.	\$2.05 \$2.05
40	<b>Hams, Bacon or Bellies, Tongues and Beef</b> , smoke cured, cooked or not.	per lb.	\$0.06 \$0.06
41	<b>Hams, Bacon or Bellies and Tongues</b> , dry salted or pickled.	per lb.	\$0.04 \$0.04
42	<b>Meats</b> , dry salted or pickled, N.E.S. . .	per lb.	\$0.02 \$0.02
43	<b>Cooked Meat Specialities</b> , not hermetically sealed.	per lb.	\$0.04 \$0.04
44	<b>Canned Meats</b> , hermetically sealed, known as C.C. Beef, Corned Beef, Corned Beef Hash, Boiled Beef, Luncheon Beef, Roast Beef, Roast Mutton, Boiled Mutton and Brawn, including the weight of immediate coverings.	per lb.	\$0.04 \$0.04
45	<b>All other Meats</b> , hermetically sealed in glass, cans or otherwise, N.E.S.	ad val.	60% 60%

**C. Other Food and Drink (and certain Non-Potable Spirits)**

51	<b>Aerated and Mineral Waters and Non-Alcoholic Drinks.</b>	ad val.	65% 65%
52	<b>Beer, Ale and Porter</b> (six reputed quarts or twelve reputed pints to be held to contain one gallon).	per gal.	\$1.25 \$1.25



GROUP I.—FOOD, DRINK AND TOBACCO—*contd.***C.—Other Food and Drink (and certain Non-Potable Spirits)—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
53	<b>Ships' Biscuits</b> .. .. . per cwt.	\$0.15	\$0.15
54	<b>Soda, Water, Butter and Pilot</b> , and any Biscuit of that description and all unsweetened Biscuits. per lb.	\$0.04	\$0.04
55	<b>Biscuits and Bread</b> , N.E.S. .. .. . ad val.	60%	60%
56	<b>Cake</b> , N.E.S. .. .. . per lb.	\$0.12	\$0.12
57	<b>Bladders, Casings and Sausage Skins</b> .. ad val.	12%	12%
58	<b>Butter</b> .. .. . per lb.	\$0.08	\$0.08
59	<b>Butterine, Oleomargarine</b> and similar substitutes for butter. per lb.	\$0.07	\$0.07
60	<b>Cheese</b> .. .. . per lb.	\$0.06	\$0.06
61	<b>Cheese in crocks</b> , including cost of crock ad val.	60%	60%
62	<b>Chicory</b> , raw or green .. .. . per lb.	\$0.06	\$0.06
63	<b>Chicory</b> , kiln dried, roasted or ground .. per lb.	\$0.07	\$0.07
64	<b>Cider and Perry</b> .. .. . per gal.	\$0.40	\$0.40
65	<b>Cocoa and Chocolate, Cocoa Shells and Nibs</b> , ground or prepared. per lb.	\$0.13½	\$0.13½
66	<b>Cocoa Butter</b> .. .. . per lb.	\$0.05	\$0.05
67	<b>Coffee</b> , green .. .. . per lb.	\$0.09	\$0.07
68	<b>Coffee</b> , roasted or ground, including preparations or mixtures to resemble coffee. per lb.	\$0.12	\$0.10
69	<b>Extracts of Coffee</b> of all kinds .. .. . ad val.	55%	55%
70	<b>Eggs</b> in the shell .. .. . per doz.	\$0.10	\$0.10
71	<b>Fish</b> —Fresh Cod, Halibut, Haddock, Hake, Ling, N.O.P. per cwt.	\$1.50	\$1.50

GROUP I.—FOOD, DRINK AND TOBACCO—*contd.***C. Other Food and Drink (and certain Non-Potable Spirits)—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
72	<b>Fish</b> , salted or dried of any description, N.O.P.	per cwt.	\$2.25	\$2.25
73	<b>Fish</b> , smoked or boneless, N.O.P. . .	ad val.	60%	60%
74	<b>Anchovies, Sardines, Oysters, Clams, Lobsters</b> , and all fish prepared, preserved or packed in oil or otherwise, N.E.S. and N.O.P., and all other articles the product of the fisheries not specially provided for.	ad val.	60%	60%
75	<b>Fish of British catch and cure</b> , other than canned or hermetically sealed goods, and oil, the produce of such fish (not to include preparations of Cod Liver Oil).	—	Free	Free
76	<b>Fruit</b> —raw :— Apples . . . . .	—	Free	Free
77	Oranges, Melons, Pumpkins, Lemons, Limes, Grapes, Grape Fruit, Peaches, Pears, Plums, Apricots, Bananas, Cherries, Gooseberries, Currants, Strawberries, Pineapples, Pomegranates, Guava, Shaddocks, Mangoes, and similar green fruits.	—	Free	Free
78	<b>Fruit</b> , dried or otherwise preserved :— Apples, dried . . . . .	per lb.	\$0.04	\$0.04
79	Dried Raisins, Currants, Dates, Figs and Fig Cake, Apricots, Nectarines, and all dried fruit, N.O.P.	per lb.	\$0.05½	\$0.05½
80	Currants and Sultana Raisins when purchased by the importer in Greece and imported therefrom, during the continuance of the Agreement between the United Kingdom and Greece.	—	Free	Free
81	Candid Peel, including Lemon, Orange and Citron.	per lb.	\$0.07	\$0.07



GROUP I.—FOOD, DRINK AND TOBACCO—*contd.***C. Other Food and Drink (and certain Non-Potable Spirits)—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
82	<b>All Candied, Crystalized or Glace Fruits</b> , including Angelica and Ginger, N.E.S.	per lb. \$0.12	\$0.12
83	<b>Fruit, Canned, Bottled</b> or otherwise preserved, N.E.S., including Ginger in Syrup.	ad val. 40%	40%
84	<b>Juices of Limes, Lemons</b> , etc., containing less than 2% of proof spirits when not imported in bottles.	ad val. 33%	33%
85	<b>Fruit Juices, Fruit Syrups, and Fruit Essences</b> imported in bottles, N.E.S.	ad val. 35%	35%
86	<b>Nuts</b> , viz. :— Almonds, Walnuts, Brazil Nuts, Peanuts, Pecans, Filberts, Hickory, and other kinds of edible nuts.	per lb. \$0.06	\$0.06
87	Nuts, shelled .. .. .	per lb. \$0.12	\$0.12
88	Cocoanuts, N.E.S. .. .. .	per 100 \$1.80	\$1.80
89	Cocoanuts when imported from place of growth by vessel direct to a New-foundland port.	per 100 \$0.75	\$0.75
90	Cocoanuts, desiccated, sweetened or not.	per lb. \$0.06	\$0.02
91	<b>Hops</b> .. .. .	ad val. 20%	20%
92	<b>Isinglass, Jelly Powders and Tablets, Calves' Feet Jelly</b> , and such like preparations; Crystals and Powders for making Lemonade and similar beverages.	ad val. 60%	60%
93	<b>Lard, Lard Compound</b> and similar substances, Cottolene and Stearine of all kinds, N.E.S.	ad val. 50%	40%
94	<b>Milk</b> , preserved, sterilized or condensed, of any kind including cream and including the weight of immediate coverings.	per lb. \$0.02½	\$0.02½

GROUP I.—FOOD, DRINK AND TOBACCO—*contd.***C. Other Food and Drink (and certain Non-Potable Spirits)—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
95	<b>Milk Foods</b> and like preparations made with or without added sugar or sweetening matter (other than Saccharin).	ad val.	45%	45%
96	<b>Oils</b> , refined, edible :— Cocoanut, Cotton Seed, Olive, Palm, Sesame, N.E.S.	ad val.	33%	33%
97	Cocoanut, Cotton Seed, Olive, Palm, Sesame, N.E.S. when imported in bottles.	ad val.	60%	60%
98	<b>Pickles and Vegetables</b> preserved in salt or vinegar.	ad val.	60%	60%
99	<b>Salt</b> , smoked, table and dairy, N.E.S. . .	ad val.	23%	23%
100	<b>Sauces and Condiments</b> unenumerated, sweetened or unsweetened, including Soy or Chutney.	ad val.	60%	60%
101	<b>Soups</b> of all kinds in packages hermetically sealed.	ad val.	60%	60%
102	<b>Spices</b> :— Cinnamon, Ginger, Pepper, Mustard, Nutmegs, Mace, Carroway and all other Spices.	ad val.	60%	60%
103	<b>Spirits</b> :— Wood Naphtha or Methyl Alcohol, Spirits of any description known as denatured or methylated spirits. All preparations containing over 30% of alcohol including Perfumes, Essences, Toilet Preparations and Medicinal and Pharmaceutical Preparations of all kinds, N.E.S.	ad val.	65%	65%
104	Preparations as specified in the preceding section containing not more than 30% of alcohol.	ad val.	55%	55%



GROUP I.—FOOD, DRINK AND TOBACCO—*contd.***C. Other Food and Drink (and certain Non-Potable Spirits)—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.		
		Full.	Preferential.	
105	<b>Spirits—<i>contd.</i></b> All Alcohol, N.O.P., and any mixture thereof with water, for every gallon thereof of the strength of proof and when of a greater strength than that of proof, at same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof (provided that this shall also apply to all spirits hereinafter enumerated, viz.: Brandy, Whiskey, Gin, and Rum).	per gal.	\$5.80	\$5.80
106	Brandy, including Artificial Brandy and imitations thereof.	per proof gal.	\$7.30	\$7.30
107	Whiskey .. .. .	per proof gal.	\$6.80	\$6.80
108	Gin of all kinds .. .. .	per proof gal.	\$5.80	\$5.80
109	Rum .. .. .	per proof gal.	\$5.40	\$5.40
110	Cordials, Liquors and Shrubs of all kinds, N.O.P.	per proof gal.	\$5.90	\$5.90
	In all cases where the strength of any of the foregoing articles cannot be ascertained by the direct application of the hydrometer, it shall be ascertained by the distillation of a sample, or in such manner as the Commissioner for Finance directs. When spirits are imported in bottles, six reputed quarts or twelve reputed pints shall be held to contain one gallon, and so for any smaller bottle or flask that may be imported.			

GROUP I.—FOOD, DRINK AND TOBACCO—*contd.***C. Other Food and Drink (and certain Non-Potable Spirits)—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
	<b>Spirits—<i>contd.</i></b>			
111	Whiskey, Brandy, Gin, Rum, and other Spirituous Liquors, not including pure alcohol, when brought into this Island in transit from some place outside of this Island to some other place outside of this Island, upon the importation thereof.	per gal.	\$0.12½	\$0.12½
112	<b>Wines as specified in Items 139–150 of this Schedule, Cordials, Ales and Beers, Perry and Cider and Pure Alcohol, N.E.S.</b> , when brought into this Island in transit from some place outside of this Island, upon the importation thereof.	per gal.	\$0.20	\$0.20
113	<b>Alcohol</b> , pure, in metal containers when brought into this Island, in transit from some place outside of this Island, upon the importation thereof	per gal.	\$0.05	\$0.05
114	<b>Sugars :—</b>			
	Loaf, Cut Loaf, Cube, Castor and Powdered or Icing, N.E.S.	per lb.	\$0.05	\$0.05
115	All other kinds of sugar, N.E.S. . .	per lb.	\$0.03¼	\$0.03¼
116	<b>Sugar, Brown or Yellow</b> , when imported direct or in bond from the British West Indies.	per lb.	\$0.01¼	\$0.01¼
117	<b>Sugar Candy and all Confectionery</b> , including Almond Paste and Ground Sweet Almonds, Sweetened Gums (excepting Gums known as Chewing Gum), Licorice Confectionery and Pop Corn, when costing at the place of shipment less than 18 cents per lb.	ad val. per lb.	45% \$0.05	35% \$0.05
118	When costing at the place of shipment 18 cents per pound and over 18 cents per pound.	ad val. per lb.	40% \$0.01	30% \$0.01
119	Confectionery to be sold bona fide in bars and packages at a retail price of 5 cents.	ad val. per lb.	30% \$0.01	20% \$0.01



GROUP I.—FOOD, DRINK AND TOBACCO—*contd.***C. Other Food and Drink (and certain Non-Potable Spirits)—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
	<b>Sugar Candy and all Confectionery—<i>contd.</i></b>		
120	Confectionery, when imported in fancy packages of commercial value, the value of the package to be included for duty.	ad val.	60% 50%
121	<b>Chewing Gum</b> of all kinds .. ..	ad val.	65% 65%
122	<b>Honey</b> , in the comb or otherwise, and imitations thereof.	ad val.	60% 60%
123	<b>Jams and Jellies of Fruit, and Preserves</b> , N.E.S., including duty on ordinary crocks and bottles.	per lb.	\$0.06 \$0.06
124	<b>Marmalade</b> .. .. .	per lb.	\$0.06 \$0.06
125	<b>Maple Sugar, Maple Syrup, Syrups and Molasses</b> of all kinds, N.E.S.	ad val.	60% 60%
126	<b>Molasses</b> , produced in the British West Indies, in the process of the manufacture of Sugar from the Juice of the Sugar Cane, and the package in which it is imported.	per gal.	\$0.07 \$0.07
127	<b>Saccharin, Glucose, and Caramel</b> .. ..	ad val.	55% 55%
128	<b>Tea</b> .. .. .	per lb.	\$0.14 \$0.10
129	<b>Vegetables</b> , raw :— Beets, Carrots, Parsnips, Sweet Potatoes and Yams.	per bushel	\$0.40 \$0.40
130	Cabbage, 1st May to 31st July, both inclusive.	per lb.	\$0.01½ \$0.01½
131	Cabbage, 1st August to 30th April, both inclusive.	per lb.	\$0.02½ \$0.02½
132	Cucumbers, Rhubarb, Squashes and other Vegetables, N.E.S.	ad val.	55% 55%
133	Onions .. .. .	ad val.	35% 35%
133a	Tomatoes .. .. .	ad val.	35% 15%

GROUP I.—FOOD, DRINK AND TOBACCO—*contd.***C. Other Food and Drink (and certain Non-Potable Spirits)—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
	<b>Vegetables, raw—<i>contd.</i></b>		
134	Potatoes .. .. . per bushel	\$0.29	\$0.29
135	Turnips.. .. . per bushel	\$0.45	\$0.45
136	<b>Vegetables, dried, and preserved, and canned.</b>	ad val. 60%	60%
137	<b>Vinegar, when imported in casks, including the duty on package.</b>	per gal. \$0.25	\$0.25
138	<b>Vinegar, when imported in bottles ..</b>	ad val. 60%	60%
139	<b>Wines, viz. :—</b>		
	Champagne .. .. . per gal.	\$12.90	\$12.90
140	Port and Madeira .. .. . per gal.	\$4.25	\$4.25
141	Sherry and Manzanilla .. .. . per gal.	\$3.40	\$3.40
142	Malaga and Montilla, costing at the place of shipment less than 80 cents. per gallon.	per gal. \$1.05	\$1.05
143	Malaga and Montilla, costing at the place of shipment 80 cents. per gallon and any above that price.	per gal. \$3.45	\$3.45
144	Hock, Burgundy and Light Rhenish Wine.	per gal. \$3.05	\$3.05
145	Claret .. .. . per gal.	\$1.40	\$1.40
146	Spanish Red, Denia, Sicilian, Figueria, Red Lisbon, Cape and Common Lisbon and similar Wines.	per gal. \$0.85	\$0.85
147	Ginger and Vermouth Wines, containing not more than 26% of proof spirits.	per gal. \$2.15	\$2.15
148	Ginger and Vermouth Wines, containing over 26% of proof spirits.	per gal. \$5.55	\$5.55



GROUP I.—FOOD, DRINK AND TOBACCO—*contd.***C. Other Food and Drink (and certain Non-Potable Spirits)—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
	<b>Wines, viz.—<i>contd.</i></b>		
149	All other Wines, N.O.P. . . . . per gal.	\$3.45	\$3.45
150	Sacramental Wines . . . . . —	Free	Free
	When Wines of any kind are imported in bottles, six reputed quarts or twelve reputed pints shall be held to contain one gallon.		
151	<b>Yeast, Yeast Cakes, Compressed Yeast and Baking Powders.</b> ad val.	60%	60%
152	<b>All other Foodstuffs, N.E.S. and N.O.P.</b> ad val.	60%	60%

**D. Tobacco**

161	<b>Tobacco, manufactured for pipe smoking only.</b> {	per lb. ad val.	\$0.41 18%	\$0.41 18%
162	<b>Tobacco, manufactured, commonly used in making cigarettes or for both pipe and cigarette smoking.</b>	per lb.	\$1.03	\$1.03
163	<b>Cigars, manufactured . . . . .</b>	per lb.	\$3.70	\$3.70
164	<b>Cigarettes, manufactured . . . . .</b>	per lb.	\$4.50	\$4.50
165	<b>Snuff, manufactured . . . . .</b>	per lb.	\$0.80	\$0.80
166	<b>Leaf, stripped and partly manufactured</b> {	ad val. per lb.	18% \$0.55	18% \$0.55
167	<b>Unstemmed Leaf . . . . .</b> {	ad val. per lb.	8% \$0.55	8% \$0.55

GROUP II.—RAW MATERIALS AND ARTICLES MAINLY  
UNMANUFACTURED

**A. Coal, Coke and Manufactured Fuel**

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Prefer- ential.
	<b>Coal :—</b>			
171	Known as Anthracite when brought into or imported into the port of St. John's.	per ton	\$1.75	\$1.75
172	All other descriptions of coal, N.E.S., when imported or brought into the port of St. John's.	per ton	\$1.05	\$1.05
173	When brought into or imported into the port of Carbonear.	per ton	\$0.85	\$0.85
174	When brought into or imported into the port of Harbour Grace.	per ton	\$0.85	\$0.85
175	When brought into or imported into the port of Heart's Content.	per ton	\$0.85	\$0.85
176	When brought into or imported into the port of Placentia.	per ton	\$0.85	\$0.85
177	When brought into or imported into the port of Bell Island.	per ton	\$0.85	\$0.85
178	When imported or brought into any other port or place in this Island.	per ton	\$0.52	\$0.52
179	<b>Coke, N.E.S.</b> .. .. .	per ton	\$2.50	\$2.50
180	<b>Manufactured Fuel</b> .. .. .	ad val.	65%	65%

**B. Ores and Scrap**

181	<b>Ores</b> to be used as Flux .. .. .	ad val.	25%	25%
182	<b>All other Ores</b> .. .. .	—	Free	Free
183	<b>Scrap Iron and Steel and other Scrap Metal</b> (old), fit only to be remanufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Newfoundland.	—	Free	Free



GROUP II.—RAW MATERIALS AND ARTICLES MAINLY  
UNMANUFACTURED—*contd.*

**B. Ores and Scrap—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Prefer- ential.
184	<b>Old Iron and Steel, old Copper and old Composition Metal and Junk.</b>	ad val.	25% 25%

**C. Wood and Timber**

191	<b>Timber</b> , squared or partly squared, measuring 5 inches square and over, N.E.S., and not to include Mast Pieces or Wharf Shores or Logs undressed.	per 40 cubic feet.	\$2.30	\$2.30
192	<b>Lumber</b> , viz., Boards and Plank, 1 inch in thickness, and so in proportion for any greater or lesser thickness, N.E.S.	per M. feet.	\$8.25	\$8.25
193	Boards and Plank, grooved, tongued or dressed, 1 inch in thickness, and so in proportion for any greater or lesser thickness.	per M. feet.	\$11.50	\$11.50
194	<b>Oak, Pitch-pine, Douglas Fir, Elm, Maple, Greenheart, Iron-wood Lumber</b> , under 5 inches square, N.E.S.	per M. feet.	\$5.65	\$5.65
195	<b>Laths and Shingles</b> .. .. .	per M.	\$1.15	\$1.15
196	<b>Lignum Vitæ</b> .. .. .	—	Free	Free
197	<b>Casings or Copings and Lockings</b> , for timbers of dories.	ad val.	23%	23%
198	<b>Wood Fibre Board or Wall Board</b> , and similar manufactures.	ad val.	30%	30%
199	<b>Round Timber</b> , viz. :— Dressed or partly dressed, 50 feet or over in length, N.E.S.	ad val.	30%	30%
200	Dressed or partly dressed, under 50 feet in length, N.E.S.	ad val.	50%	50%
201	Undressed, 50 feet or over in length, including Wharf Shores, N.E.S.	ad val.	20%	20%

GROUP II.—RAW MATERIALS AND ARTICLES MAINLY  
UNMANUFACTURED—*contd.*

**C. Wood and Timber—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Prefer- ential.
	<b>Round Timber—<i>contd.</i></b>			
202	Undressed, under 50 feet in length, including wharf shores, N.E.S.	ad val.	30%	30%
203	<b>Staves of Oak</b> , undressed .. .. .	ad val.	15%	15%
204	<b>Staves of all other Wood</b> , undressed, and hoops for coopers' use.	ad val.	45%	45%
205	<b>Staves</b> , manufactured and dressed, or partly manufactured and dressed.	per 1,200	\$11.60	\$11.60
206	<b>Staves</b> , second-hand, to make casks of 45 gallons and upwards.	per 120	\$8.25	\$8.25
207	<b>Staves</b> , second-hand, to make casks under 45 gallons.	per 120	\$1.20	\$1.20
208	<b>Heading</b> , for coopers' use .. .. .	per pair	\$0.10	\$0.10

**D. Cotton**

211	<b>Cotton</b> , raw.. .. .	—	Free	Free
212	<b>Cotton Waste or Rags</b> for use as waste ..	ad val.	35%	35%

**E. Wool**

216	<b>Sheep or Lambs</b> , Alpaca, Vicuna and Llama, Mohair (Angora Goats' Hair), Camels' Hair.	—	Free	Free
217	<b>Woollen Rags</b> , viz. :— Shoddy or Mungo Wool, waste and wool noils.	ad val.	35%	35%



GROUP II.—RAW MATERIALS AND ARTICLES MAINLY  
UNMANUFACTURED—*contd.*

**F. Other Textile Materials**

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
221	<b>Coir Fibre</b> .. .. .	—	Free
222	<b>Flax</b> , dressed or undressed, flax tow or codilla hemp, dressed or undressed, hemp tow or codilla, vegetable substances applicable to uses of hemp or flax and manilla.	—	Free
223	<b>Jute and Silk Waste</b> .. .. .	ad val.	35%

**G. Oils, Fats and Gums**

225	<b>Gasolene and Motor Spirit</b> of all grades, including duty on package when imported or brought into the under-mentioned ports in the Avalon Peninsula or such other ports as the Commissioner for Finance may from time to time determine, viz. :— St. John's, Bay Bulls, Cape Broyle, Ferryland, Trepassey, St. Mary's, Salmonier, Argentia, Holyrood, Bell Island, Brigus, Bay Roberts, Harbour Grace, Carbonear, Old Perlican and Heart's Content.	per gal.	\$0.13	\$0.13
226	<b>Gasolene and Motor Spirit</b> of all grades, including duty on package when imported or brought into ports other than ports enumerated in item 225.	per gal.	\$0.11	\$0.11
227	<b>Kerosene Oil and all illuminating oils</b> , including duty on package.	per gal.	\$0.09	\$0.09
228	<b>Naphthas</b> , N.E.S., for manufacturing purposes and cleaners' solvents.	per gal.	\$0.04	\$0.04
229	<b>Crude Petroleum and Fuel Oil</b> .. .. .	per gal.	\$0.04	\$0.04
230	<b>Lubricating Oil</b> , when imported in bottles, tins or other packages, each holding less than one gallon.	ad val.	45%	45%

GROUP II.—RAW MATERIALS AND ARTICLES MAINLY  
UNMANUFACTURED—*contd.*

**G. Oils, Fats and Gums—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.		
			Full.	Prefer- ential
231	<b>Lubricating Oils</b> , N.E.S. . . . .	per gal.	\$0.15	\$0.15
232	<b>Grease, Tallow, Stearine and Animal Fat</b> , not manufactured or prepared, N.E.S.	ad val.	35%	35%
233	<b>Linseed or Flaxseed Oil</b> , raw or boiled, <b>Spirits of Turpentine</b> , and substitutes therefor and like oils for use in manu- facturing, N.E.S.	ad val.	30%	20%
234	<b>Neat's-foot Oil, Axle and other prepared Grease.</b>	ad val.	40%	40%
235	<b>Spermaceti, Whale and other Fish Oils</b> , N.O.P.	ad val.	40%	40%
236	<b>Wax</b> , bees and paraffin . . . . .	ad val.	40%	40%

**H. Hides and Undressed Skins**

241	<b>Hides</b> , raw, wet and dried . . . . .	—	Free	Free
242	<b>Skins and Furs of all kinds</b> , undressed . .	—	Free	Free

**I. Materials for Paper Making**

246	<b>Linen and Cotton Rags, Esparto and other Vegetable Fibres.</b>	—	Free	Free
247	<b>Pulp of Wood</b> , mechanical wet or dry . .	—	Free	Free
248	<b>Wire Screens</b> , for pulp and paper machines	—	Free	Free
249	<b>Felt</b> , for pulp and paper machines . .	—	Free	Free

**J. Miscellaneous**

256	<b>Asbestos Shingles</b> . . . . .	ad val.	40%	40%
257	<b>Asbestos and all manufactures thereof</b> , N.E.S.	ad val.	40%	40%



GROUP II.—RAW MATERIALS AND ARTICLES MAINLY  
UNMANUFACTURED—*contd.*

**J. Miscellaneous—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
258	<b>Asphalt and Asphaltum and like preparations.</b>	ad val.	28%	28%
259	<b>Clay</b> , known as fire clay .. .. .	—	Free	Free
260	<b>Caoutchouc or Rubber</b> , unmanufactured or partly manufactured.	—	Free	Free
261	<b>Cork, Corkwood</b> , unmanufactured ..	ad val.	20%	20%
262	<b>Feathers</b> , for beds and pillows .. ..	per lb.	\$0.12	\$0.12
263	<b>Flagstones and all other Building Stones</b> , undressed, N.E.S.; and <b>Flagstones, Freestone, Sandstone and all Building Stone</b> , not hammered or dressed, N.E.S.; <b>Marble and Granite</b> , rough and not hammered or dressed.	ad val.	25%	25%
264	<b>Freestone, Marble and Granite</b> , N.E.S. ..	ad val.	25%	25%
265	<b>Flowers</b> , fresh .. .. .	ad val.	25%	25%
266	<b>Glue Stock</b> .. .. .	ad val.	40%	40%
267	<b>Hair</b> , other than camels' hair or mohair ..	ad val.	40%	40%
268	<b>Hay</b> .. .. .	per ton, 2,000 lbs.	\$4.75	\$4.75
269	<b>Horns, Tips, etc.</b> .. .. .	—	Free	Free
270	<b>Ice</b> .. .. .	—	Free	Free
271	<b>Limestone</b> .. .. .	per ton	\$0.70	\$0.70
272	<b>Lime (Oxide of Calcium)</b> , 100 lbs. to the bushel.	per bushel	\$0.30	\$0.30
273	<b>Manures and Fertilizers</b> , viz., Basic Slag, Bones, Guano, Nitrate of Soda, Phosphate of Lime, and Rock Phosphate and unenumerated, provided they are not manufactured in the Island.	—	Free	Free

GROUP II.—RAW MATERIALS AND ARTICLES MAINLY  
UNMANUFACTURED—*contd.*

**J. Miscellaneous—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Prefer- ential.
274	<b>Moss Litter</b> for Carriages and Furniture Manufacturers and Peat Moss Litter for Poultry.	ad val.	30%	30%
275	<b>Pitch and Resin or Rosin</b> . . . . .	ad val.	25%	25%
276	<b>Plants</b> , Trees and Shrubs, N.E.S. . .	ad val.	20%	20%
277	<b>Fruit-bearing Trees</b> , Shrubs and Plants . .	—	Free	Free
278	<b>Plumbago</b> . . . . .	ad val.	40%	40%
279	<b>Sand</b> . . . . .	—	Free	Free
280	<b>Seed</b> , viz., Flower and Garden Seeds, N.O.P.	—	Free	Free
281	<b>Straw</b> . . . . .	per ton of 2,000 lbs.	\$2.75	\$2.75
282	<b>Tar</b> , viz., Stockholm, American and Coal, also Tar Mixtures.	ad val.	30%	20%
283	<b>Other Raw Materials</b> and articles mainly unmanufactured, N.E.S. and N.O.P.	ad val.	40%	40%

GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED

**A. Iron and Steel and Manufactures thereof**

301	<b>Pig Iron and Ferro Alloys</b> , for foundry use	—	Free	Free
302	<b>Iron and Mild Steel</b> , including Galvanized Iron and Mild Steel in Bars, Strips, Sheets; Plates and Pieces, N.E.S. and Steel Wool.	ad val.	22%	12%



GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**A. Iron and Steel and Manufactures thereof—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Prefer- ential.
303	<b>Iron and Steel Railway Bars</b> , or Rails of any form, punched or not, Railway Fish Plates, including Bolts for same, Switches, Frogs, Crossings and Intersections for Railway, Railway Wheels and Axles (complete); Iron or Steel Fittings of any description, N.E.S.	ad val.	50% 40%
304	<b>Iron or Steel Bridges</b> , or parts thereof; Iron or Steel Structural Work, including Bolts and Fasteners specially manufactured to fit the same; Columns, Girders, Shapes or Sections to include outside coverings for Buildings, Corrugated Metal Sheets, Steel or Metal Laths, Metal Shingles and Ceiling Coverings.	ad val.	40% 40%
305	<b>Iron or Steel Pipe or Tubing</b> , plain or galvanized, rivetted, corrugated or otherwise specially manufactured, threaded and coupled and not, and fittings for same and Iron and Steel Wire, N.E.S.	ad val.	40% 30%
306	<b>Cast Iron Pipes</b> , and fittings for same ..	ad val.	50% 50%
307	<b>Hoop Iron and Steel Strips</b> , for making Hoops, including Hoop Iron and Steel Strips punched, splayed or nosed.	ad val.	15% 15%
308	<b>Forgings of Iron and Steel</b> , of whatever shape or size, or whatever stage of manufacture, including Ships' Propellers, when weighing under 5 cwt., N.E.S.	ad val.	50% 50%
309	<b>Forgings of Iron and Steel</b> , including Ships' Propellers, when weighing 5 cwt. and over.	ad val.	22% 22%
310	<b>Tubes of Wrought Iron or Steel</b> , for Boilers, including Smoke Stacks, Flues and Corrugated Tubes for Marine Boilers.	ad val.	30% 30%

GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**A. Iron and Steel and Manufactures thereof—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Prefer- ential.
311	<b>Boiler and Ships' Plates</b> , when of a thick- ness of one-quarter of an inch or over that thickness.	ad val.	20%	20%
312	<b>Fencing of Iron or Steel</b> .. .. .	ad val.	50%	50%
313	<b>Anchors</b> , Grapnels, Coil Chains not cut into lengths ready for use, Coil Chain Links and Chain Shackles.	ad val.	22%	12%
314	<b>Wire Rope</b> , and Shackles for same ..	ad val.	22%	22%
315	<b>Wire Cloth</b> or Woven Wire, N.E.S. ..	ad val.	60%	60%
316	<b>Iron or Steel Nuts</b> , Washers, Rivets, N.E.S. ; Bolts with or without threads, Nut Bolts.	ad val.	60%	60%
317	<b>Boiler and Ships' Plates</b> , N.E.S., Rivets, Coopers' and Tinsmiths' Rivets, Rivets and Patent Bushings for Ships' Blocks.	ad val.	35%	35%
318	<b>Stoves</b> for burning coal or wood, and parts thereof.	ad val.	60%	50%
319	<b>Iron Bedsteads</b> , including Spring Mattresses and parts thereof.	ad val.	65%	55%
320	<b>Manufactures of Galvanized Iron and Sheet Steel</b> , N.O.P.	ad val.	65%	65%
321	<b>Steel</b> commonly known as Cast Steel, including all Special Steels ; Shafting, turned, cold rolled or polished, when measuring 5 inches or under in diameter, N.E.S.	ad val.	25%	25%
322	<b>Shafting</b> , rough or finished, turned cold rolled, or polished, when measuring over 5 inches in diameter, N.E.S.	ad val.	22%	22%
323	<b>Cabinet Wares</b> of Iron, Steel or other Metals, for house, office cabinet or store.	ad val.	65%	65%



GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**B. Other Metals and Manufactures thereof—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
331	<b>Lead</b> in bars or sheets .. .. .	ad val.	30% 30%
332	<b>Brass and Bronze Manufactures</b> , N.E.S. including Rivets, Wire, Burs or Washers.	ad val.	60% 50%
333	<b>Manufactures of Copper</b> , N.E.S., including Wire, Wire Cloth or Netting, Bells and Gongs.	ad val.	60% 60%
334	<b>Manufactures of Lead</b> , N.E.S. .. .. .	ad val.	60% 60%
335	<b>Leaf of Gold, Silver, Aluminium</b> or other metals, Brocade and Bronze Powders and Gold Liquid Paint.	ad val.	60% 60%
336	<b>All Manufactures of Gold and Silver</b> , N.E.S., Silverware, Pewter Ware, Nickel-plated Ware, Gilt or Electro- plated Ware, wholly or in part, of all kinds; manufactures of Nickel, Nickel Silver, Nevada and German Silver, not plated, and manufactures of Aluminium, N.E.S.	ad val.	65% 65%
337	<b>Platinum and Quicksilver</b> .. .. .	ad val.	65% 65%
338	<b>Aluminium, Copper, Tin, Zinc, Brass, Bronze, British and Britannia Metals, Nickel</b> , in bars, blocks, ingots, sheets and slabs. Babbit Metal, Type Metal, Phosphor Tin and Phosphor Bronze in blocks, bars, plates, sheets and wire, Rods of Bronze, or other metals for welding purposes, and tin pieces, known as Tin Chaplins, N.O.P.; Spelter and Solder, N.E.S.	ad val.	20% 10%
339	<b>Stamped Tin</b> and Tin Parts used in the manufacture of trunks; Metal Parts for Coffins and Caskets; Silver Com- position Metal used in the manufacture of jewellery and plated ware.	ad val.	40% 40%

GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**B. Other Metals and Manufactures thereof—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
340	<b>Tinware</b> , plain, japanned or lithographed and all manufactures of Tin, N.E.S.	ad val.	65%	55%
341	<b>Cans of Tin</b> or other Metal imported in a manufactured state for putting up hermetically sealed goods, including the packages in which they are imported.	ad val.	55%	55%
342	<b>All Manufactures of Metal</b> , N.E.S. ..	ad val.	60%	50%

**C. Cutlery, Hardware, Implements (except Machine Tools) and Instruments**

351	<b>Clocks</b> and parts thereof, Watches, Watch Cases, Clock and Watch Keys, Watch Glasses, Watch Movements and Parts.	ad val.	60%	60%
352	<b>Fish Hooks</b> , not including Hooks or Fly Hooks for anglers.	—	Free	Free
353	<b>Axes</b> , Saws of all kinds, N.E.S. ; Adzes, Cleavers, Hatchets, Hammers, and Tools of all kinds, edged or not, for hand use, N.E.S., including Bench Machines, Wedges, Sledges, Crow-bars, Cant-dogs, Track Tools, Picks and Eyes, Wrenches and Pliers of all kinds ; Shovels and Spades of iron and steel or other metals, including Wooden Shovels, Tool and Implement Handles of all kinds, N.E.S.	ad val.	10%	Free
354	<b>Anvils</b> , Vices, Files and Rasps, Rules of all kinds, N.E.S. ; Mallets and Gauges, Smiths' Bellows, Horse Shoes, Diamonds for glaziers' use, Glass Cutters and Emery.	ad val.	10%	Free
355	<b>Knives</b> , Table Cutlery and all like Cutlery (plated or not), Razors, Shears, Scissors, Erasers, Trimmers, Horse and Toilet Clippers, Manicure Files, Lamp Shears.	ad val.	60%	50%



GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**C. Cutlery, Hardware, Implements, etc.—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Prefer- ential.
356	<b>Skates</b> of all kinds, Safes and Doors for Vaults, Strength-testing Machines of all kinds, Ice Ploughs, Fire Extinguishers, Flat Irons, N.E.S. ; Carpet Sweepers, Signs of any material framed or not, Letters of any material for signs or similar use ; Gas Meters, Garden or Lawn Sprinklers and Lawn Mowers ; Wire Brushes, Bird, Parrot, Squirrel, Rat and Mouse Cages of wire or other material.	ad val.	60% 50%
357	<b>Lamps</b> , Side Lights, Head Lights, Lanterns (not electric), Chandeliers, Gas or Oil Fixtures or metal parts thereof, including lava or other tips ; Burners, Collars, Galleries, Lamp Wicks, Shades and Shade Holders, Buckles of Iron, Steel, Brass or Copper of all kinds, N.E.S. (not being jewellery) ; Slide Shoes, N.E.S., Stereotypes, Electro-types, and Celluloids of Newspaper Columns and Bases for the same, composed wholly or partly of metal or celluloid, and matrices and copper shells for same, N.O.P. ; Gas and Oil Stoves ; Bread Mixers, Scales, Balances, Weighing Beams and Weights.	ad val.	60% 50%
358	<b>Builders', Cabinet Makers', Upholsterers' and Trunkmakers' Hardware</b> , including Furniture Springs, Hinges and Locks, N.E.S. ; Screws, commonly called wood screws of iron, steel, brass or other metal (plated or not) and machine and other screws, N.E.S. ; Coal Boxes and Coal Scoops, Buckets and Slop Pails ; Traps of Iron or other metal, including Rat and Mouse Traps, wholly or partially made of wood.	ad val.	60% 50%

GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**C. Cutlery, Hardware, Implements, etc.—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Prefer- ential.
359	<b>Nails, viz. :—</b> <b>Nails, Spikes, Brads, Spriggs, Tacks,</b> and Dowel Pine of all varieties and of all metals, plain or coated, leathered or not, N.E.S.	per lb. \$0.01	Free
360	<b>Bows for Hoods, Springs, Axles, Shafts</b> and other Clips, Circles, Stamp joints and Offsets, Swing Hoods, Swing Rings and Plates, Spring Shackles, Felloe Plates, and other manufactures of Malle- able Iron used by Carriage Builders ; Axle Boxes, Spring Steel ; Carriage Trimmings, such as Tufts, Whip Sockets, Lace, Shaft Tips, Swing Ends, and Silver Beading.	ad val. 30%	30%
361	<b>Patterns of Manufactures of Brass, Iron,</b> Steel, or other Metals, such not being of Metal.	ad val. 22%	22%
362	<b>Hollow-ware of Cast Iron, Steel, Nickel or</b> Aluminium, tinned, enamelled or not, N.E.S.	ad val. 60%	50%
363	<b>Agricultural Implements</b> and parts for same, N.E.S. and not including Lawn Mowers ; Agricultural Machinery, N.E.S. ; Raffia, Bone Crushers, Air Motors, Churns, Cream Separators, Incubators ; Special Seamless Milk Cans including Strainers in use by farmers ; Wire Netting, Wire Fencing and Fasteners and Gates for Wire Fences, when the gates are made chiefly of wire.	— Free	Free
364	<b>Hay and Feed Cutters, Hay Binders, Mow-</b> ing Machines, Horse Drawn Hay Rakes, Manure Spreaders, Tettors for hay spreading, Harrows, Gang Plows, Culti- vators, Horse-drawn Seeding Machines, Threshing, Reaping, and Binding Machines.	— Free	Free



GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**C. Cutlery, Hardware, Implements, etc.—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
365	<b>Mariners' Compasses</b> and Cards for same ; Patent Logs and Log Lines, Sextants and Quadrants.	ad val.	35%	35%
366	<b>Fog Horns</b> .. .. .	ad val.	45%	35%
367	<b>Pianofortes</b> , Organs and Musical Instruments of all kinds, and parts therefor, N.O.P., including Cat-gut and other strings, provided that Musical Instrument cases shall be dutiable at the same rate as their contents when imported containing the instrument ; Phonographs, Gramophones and such Instruments and parts for same including Needles and Records.	ad val.	30%	20%
368	<b>Thermometers</b> , Barometers, Clinometers, Telescopes, Binoculars, Brass Binnacles, and Chronometers for Ships' use.	ad val.	60%	60%
369	<b>Moving Picture Apparatus</b> and Films, Magic Lanterns and Slides therefor, N.E.S. ; Philosophical, Photographic, Mathematical and Optical Instruments, N.E.S., Cyclometers, Pedometers, and Tapelines of any material.	ad val.	65%	55%
370	<b>Albuminized and other Papers</b> , Films chemically or otherwise prepared and Dry Plates for Photographers' use.	ad val.	35%	35%
371	<b>Spectacles and Eyeglasses</b> , and frames and metal parts thereof.	ad val.	65%	65%
372	<b>Surgical and Dental Instruments</b> (not being furniture) and Surgical Needles, Surgical Gloves, Clinical Thermometers, Catgut and Silk Sutures ; Splints.	ad val.	35%	35%

GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**D. Electrical Goods and Apparatus**

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Prefer- ential.
381	<b>Electric Motors and Generators</b> (N.E.S.), Switchboards and Accessories therefor, Transformers and Accessories therefor, Condensers, and Capacitors, Converters, Oil Circuit Breakers, Voltage and Induction Regulators, Lightning Arres- ters, Auto Starters and Commutators, Motor Control Apparatus, Domestic Lighting Sets.	ad val. 40%	30%
382	<b>Electric Wires and Cables</b> (insulated), Insulators, Electric Lamps including Bulbs and Shades, Meters, Wiring devices such as switches, sockets, porce- lain knobs and tubes ; Telephone and Telegraph Instruments, and parts thereof not capable of other use ; Magnetos and Spark Plugs.	ad val. 45%	35%
383	<b>Radio Receivers and Transmitters</b> and parts thereof not capable of other use.	ad val. 30%	30%
384	<b>Wireless Telephone and Telegraph Apparatus</b> , for use on board ships and material for installing the same.	ad val. 25%	25%
385	<b>Electric Batteries</b> of all kinds, including storage batteries, Dry Cell Batteries (single and multiple cell), Flashlight Batteries, Galvanic Batteries, Primary and Secondary Batteries, N.E.S.	ad val. 45%	35%
386	<b>Electrically-driven Appliances</b> , such as : Electric Pumps, Fans and Blowers, Vacuum Cleaners, Washing Machines, Hair Waving and Drying Machines, Drilling Machines, Grinders and the like.	ad val. 50%	40%
387	<b>Electrical Appliances</b> for Cooking and Heating such as : Flat Irons, Toasters, Percolators, Table Stoves, Hot Water Kettles, Hot Plates, Curling Irons, Waffle Irons, Electric Ranges, Radia- tors, Air Heaters, Water Heaters and the like.	ad val. 55%	55%



GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**E. Machinery and Mechanical Apparatus**

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Prefer- ential.
401	<b>Hand and Power Machinery</b> and duplicate parts thereof, N.E.S., such as : Drilling Machines, Fan Blowers, Portable Forges, Pumps, Turning Lathes, Fret-saw Machines, Scroll Saw Machines, and Dating, Ruling, Paging and Perforating Machines, including pens for same, and machinery of a kind not manufactured in this Island, N.E.S., and Welding Outfits.	ad val.	45% 35%
402	<b>Office and Domestic Machinery</b> , other than electrically-driven and duplicate parts thereof, such as : Typewriters, Calculating Machines, Sewing Machines, Knitting Machines, Clothes-washing and Wringing Machines.	ad val.	45% 35%
403	<b>Wood-working Machinery</b> and Saw Mill Machinery (N.E.S.), Steam Engines and Turbines, Gas Engines, Stationary Engines (not Marine), Motor Engines, N.E.S., Water Wheels and Turbines, Elevators, Steam and Hot Water Boilers for Power and Heating purposes, Furnaces, Radiators, Horse Power Machines, Hoisting Engines, Concrete Mixers, Rock Crushers, Cranes and Derricks, and Grips and Buckets for Digging or Dredging Machines, and parts thereof.	ad val.	40% 30%
404	<b>Railway Rolling Stock</b> , Locomotives, Track Machines or Speeders, Locotenders, Railway Cars, Tram Cars, Steam or Power Shovels, Power Tractors, and parts thereof.	ad val.	50% 50%
405	<b>Power Tractors</b> for Agricultural or Logging purposes, etc., and parts for same.	—	Free Free

GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**E. Machinery and Mechanical Apparatus—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.		
			Full.	Prefer- ential.
406	<b>Engravers' Plates of Steel</b> , polished for engraving thereon ; Photo Engraving Machinery, viz. : Router, Bevelling and Squaring Machines, Screen-holders, Cross Line Screens, Chemicals for use in engraving, . Wood for blocking, Graving Tools and Process Plates.	ad val.	25%	25%
407	<b>Stereotypes</b> , Electrotypes and Celluloids for Almanacs, Calendars, Illustrated Pamphlets, Newspapers, Advertisements or Engravings and all other like work for commercial trade or other purposes, and matrices or copper shells for the same.	ad val.	25%	25%
408	<b>Marine Motor Engines</b> , and parts thereof (N.E.S.) not for use on land.	ad val.	10%	Free
409	<b>Wool Carding Machines</b> , Weaving Looms, Wool Cards and Spinning Wheels.	—	Free	Free
410	<b>Machinery and Parts of Machinery</b> (N.E.S.)	ad val.	60%	50%

**F. Ships**

421	<b>Canoes</b> , Ships' Boats, Skiffs, open or decked, Pleasure Sail Boats of any material, Boats or Launches and Dories when propelled by steam, electricity or any other mechanical power.	ad val.	60%	60%
422	<b>Dories</b> (N.E.S.) and Dory Oars .. ..	ad val.	40%	40%
423	<b>Ships</b> and other Vessels, whether sailing or otherwise propelled, other than Canoes, Ships' Boats, Skiffs, open or decked, Pleasure Boats and Yachts of any material, Boats or Launches and Dories, and all similar Vessels.	—	Free	Free



GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**F. Ships—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
425	<b>Blocks for Ships</b> and Block Sheaves (N.E.S.).	—	Free Free
426	<b>Blocks for Ships</b> and Block Sheaves of iron or other metals, galvanized or not (N.O.P.).	—	Free Free

**G. Manufactures of Wood and Timber (including Furniture)**

431	<b>Furniture</b> , viz.: House, Office, Cabinet or Store or Ship, of wood or wood and other materials, in parts or finished; Blinds or Blind Rollers and Cornices and Poles for same, when of wood or partly of wood and other material; Canes and Walking Sticks, mounted or unmounted; Show Cases and parts thereof; House Frames, Fittings and Joiners' Work, including Hardwood Veneer and Mosaic Wood Flooring; Pails and Tubs of Wood, Washboards, Pounders, Rolling Pins, Mouldings of wood, gilded or otherwise, manufactured; Picture Frames and Photo Frames of wood or any other material; Coffins and Caskets; and all other manufactures of wood (N.E.S.).	ad val.	65%	65%
432	<b>Hoops for Masts</b> ; Rushes for Coopers' use; Excelsior and other material (N.E.S.) for making mattresses or stuffing furniture, and Hair Fibre and Bristles for the manufacture of brushes and Saw Dust of Hardwoods.	ad val.	25%	25%
433	<b>Casks</b> , viz.:— Empty (second hand), 45 gallons and under.	each	\$0.60	\$0.60
434	Empty (second-hand) over 45 gallons	each	\$1.50	\$1.50

GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**G. Manufactures of Wood and Timber (including Furniture)—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Prefer- ential.
	<b>Casks, viz.—<i>contd.</i></b>		
435	Herring Barrels .. .. . each	\$0.45	\$0.45
436	All other empty Casks, N.E.S. .. ad val.	65%	65%
437	<b>Chair Cane or Reeds of Withrod</b> when imported in an unmanufactured state, Split Bamboo and Split Rattan for the manufacture of brooms. ad val.	25%	25%

**H. Yarns and Textile Fabrics**

**(i) Cotton and Manufactures wholly or mainly of Cotton  
(except Apparel)**

441	<b>Cotton Yarn and Twist</b> .. .. . —	Free	Free
442	<b>Piece Goods</b> wholly or mainly of cotton, printed or dyed or not, not made up in any manner. ad val.	35%	25%
443	<b>Made Up or Partly Made Up Articles</b> wholly or mainly of cotton (except apparel), N.E.S., viz. : Quilts, Sheets, Towels, Aprons, Curtains, Ribbons, Crêpes, Laces, Braids, Tapes and other small wares. ad val.	60%	60%

**(ii) Wool and Manufactures wholly or mainly of Wool  
(except Apparel)**

444	<b>Woollen and Worsted Yarn</b> .. .. . ad val.	30%	30%
445	<b>Piece Goods</b> wholly or mainly of wool not made up in any manner. ad val.	35%	25%
446	<b>Made Up or Partly Made Up Articles</b> wholly or mainly of wool (except apparel), viz. : Blankets, Quilts, Carpets, Rugs, Mats, Travelling Rugs, Braids, Chains, Cords, and other small wares, N.E.S. ad val.	60%	50%

**(iii) Other Materials**

447	<b>Coir Hemp and Jute Yarn</b> .. .. . —	Free	Free
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GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**H. Yarns and Textile Fabrics—*contd.***

**(iii) Other Materials—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
448	Silk Fabrics, Velvets, Velveteens, Silk Velvet, Plush, in the piece and not made up.	ad val.	45%	35%
449	<b>Piece Goods</b> wholly or mainly of linen not made up in any manner, N.E.S.	ad val.	45%	35%
450	<b>Made Up or Partly Made Up Articles</b> wholly or mainly of linen or silk (except apparel), N.E.S., viz.: Sheets, Quilts, and other Bed Coverings, Towels, Curtains, Ribbons, Lace, Velvet and Velveteen Goods, Braids, Tapes, Embroideries, Elastics, and other small wares.	ad val.	60%	50%
451	<b>Mats and Matting</b> of Cocoa, Straw, Hemp or Jute, Bags or Sacks made up of jute, hemp, linen or cloth, and all manufactures of jute or hemp not enumerated.	ad val.	60%	60%
452	<b>Threads for Sewing</b> , Crochet or Knitting, of cotton, silk, and linen or mixtures thereof; Buttons, Pins, and Needles.	ad val.	35%	25%
453	<b>Hair Cloth</b> , Hair Bolsters and Pillows, and Hair and other Mattresses, N.E.S.	ad val.	60%	60%
454	<b>Fabrics</b> or Clothing which have been exported to be dyed, cleaned, altered or made up, when re-imported, upon the cost of dyeing, cleaning or other work performed.	ad val.	60%	60%

**I. Apparel**

461	<b>Oiled Clothes</b> and Fishermen's Rubber Suits.	ad val.	20%	20%
462	Boots and Shoes of Indian Rubber or Caoutchouc.	ad val.	50%	50%

GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**I. Apparel—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
463	<b>Men's and Youths' Long Rubber Boots</b>	—	Free	Free
464	<b>Boots, Shoes, Slippers, Gaiters, Leggings, of leather or imitation leather, N.E.S.</b>	ad val.	50%	40%
466	<b>Fur Gloves, Mitts, Coats, Jackets, Capes, Hats, Caps, Muffs, Stoles, Robes, and all manufactures of Furs, and all Garments trimmed or lined with fur where the value of the fur component is more than 5 per cent. of the aggregate of the values of all the components of the article.</b>	ad val.	65%	55%
467	<b>Hats, Caps and Bonnets of any material, N.E.S., and Hat, Cap and Bonnet Shapes.</b>	ad val.	65%	55%
468	<b>Clothing, Outer Garments of all kinds, N.E.S., including Overcoats, Suits, Blouses, Skirts, Costumes, Sweaters, Cardigans, and like garments, and Regalia of Societies (including Jewels and Badges).</b>	ad val.	50%	40%
469	<b>Clothing, Undergarments and sundry Articles of Apparel, N.E.S. and N.O.P., including Shirts, Undervests, and like garments; Braces, Garters, Suspenders, Corsets, Socks and Stockings, Pyjamas and Nightwear, Collars, Cuffs, Gloves, Handkerchiefs, Scarves and Ties, Belts of all materials, etc.</b>	ad val.	50%	40%



GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**J. Chemicals, Drugs, Dyes and Colours**

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
481	<b>Acids</b> , Drugs and Medicinal, Chemical and Pharmaceutical Preparations, when not containing Alcohol, N.E.S., such as Acetic Acid, Tartaric Acid, Cream of Tartar, Carbonate of Ammonia, Arsenic, Boracite, Borate of Lime, Borate of Magnesium, Borax, Brimstone, Bromides, Carbide of Calcium, Carbonic Acid Gas, Chlorides, Chloral Hydrate, Cyanides, Glycerine, Hydrogen Peroxide, Iodine, Saltpetre, Soda Compounds, Peruvian Bark, Opium, Quinine and Quinine Salts; Disinfectants and Insecticides, Extracts, Patent and Proprietary Preparations, Pills, Powders, Troches, Lozenges, Syrups, Cordials, Bitters, Anodynes, Tonics, Plasters, Liniments, Salves, Ointments, Pastes, Drops, Waters, Essences, Essential Oils and Oils, Oiled Silk; Absorbent Cotton, Cottonwool, Lint, Lambswool, Tow, Jute, Gauze and Oakum, etc., prepared for use in Surgical Dressings; Plain and Medicated Surgical Belts, Pessaries and Suspensory Bandages of all kinds; Refined Cod Liver Oil, and compounds of which Cod Liver Oil forms a prominent part; Liquorice Paste, Liquorice in rolls and stick, when of a quality known as Spanish Liquorice; Burgundy Pitch, Vaseline, and all Medicinal Preparations of Petroleum.	ad val.	50% 40%
482	<b>Anti-Toxins</b> , Serums, Vaccines and similar preparations, and Insulin and Liver Extracts.	ad val.	10% Free
483	<b>Dye Stuffs</b> , such as Cochineal, Coal Tar Dyes of all kinds, Indigo, Dye Wood; Extracts for Dyeing, N.E.S.	ad val.	55% 45%

GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**J. Chemicals, Drugs, Dyes and Colours—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
484	<b>Bark</b> , Extract of Bark, Cutch, Bichromate of Potash, Logwood, Gambier, Myrobalans, Sumach and Valonia for dyeing and tanning.	—	Free	Free
485	<b>Painters' Colours and Pigments</b> , Whiting, Chalk, Lampblack, Ivory Black, Ultramarine, Putty, Copper Paint, Varnishes, Lacquers, Japans, Japan Dryers, Oil Finish, Glue, Size, Sizing Cream, Resin Sizing, and Sizing of all kinds.	ad val.	55%	45%

**K. Leather and Manufactures thereof, including Gloves, but excluding Boots and Shoes**

491	<b>Sole Leather</b> , in the hide or side .. ..	ad val.	15%	5%
492	<b>Sole Leather</b> , when in strips, pieces or shaped.	ad val.	40%	30%
493	<b>Glove-grain</b> , Boot-grain, Oil-grain, Buff, Split, Imitation Goat, Polished Pebble and Waxed Calf Leather, when bark tanned, and Chamois Skins.	ad val.	35%	25%
494	<b>Rough, Split, Undressed Leather</b> .. ..	ad val.	25%	15%
495	<b>Harness Leather</b> , N.E.S., and Morocco Leathers, N.O.P.	ad val.	45%	45%
496	<b>Leather Board</b> , Imitation Leather and manufactures thereof, N.E.S.	ad val.	55%	55%
497	<b>Gloves of Leather</b> , N.E.S. .. ..	ad val.	60%	60%
498	<b>Harness</b> , including Horse Boots and Saddlery of every description.	ad val.	65%	65%



GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**K. Leather and Manufactures thereof, including Gloves, but excluding  
Boots and Shoes—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
499	<b>Harness Findings</b> , viz., Loops, Winkers, Eyes or Blinds, Metallic and Wood Findings for harness making, Findings for boots and shoes, viz., Counters, Pegs and Pegwood, Boxtoe Tips, Steel and Wooden Shanks, Lasts, Patterns, Heel-plates and Crimp Irons, Cement, Glues, Plates, Eyelets and Boot-hooks.	ad val.	45%	45%
500	<b>Belting of Leather</b> , or other material for machinery, including Laces or Fasteners.	ad val.	35%	25%
501	<b>Leather Clothing</b> and Manufactures of Leather, not enumerated.	ad val.	65%	65%

**L. Earthenware and Glass**

511	<b>Drain Pipes</b> , Sewer Pipes, Chimney Linings or Vents, Chimney Tops, and Inverted Blocks, Glazed or Unglazed Earthenware Tiles, Stove Linings, and like manufactures of clay or cement, and Crocks, Jars and Demijohns of stoneware or earthenware.	ad val.	55%	45%
512	<b>Baths</b> , Tubs and Washstands of earthenware, stone, cement, clay or other materials, N.E.S.	ad val.	65%	55%
513	<b>China and Porcelain Ware</b> , Earthenware and Stoneware, Crown or Coloured and Rockingham Ware, White Granite or Ironstone Ware, C.C. or Cream Coloured Ware, Brown and Cane Ware, decorated, printed or sponged, and all earthenware, N.E.S.	ad val.	65%	55%
514	<b>Common Colourless Window Glass</b> ..	ad val.	55%	55%
515	<b>All other kinds of Glass</b> and Glassware, N.E.S., including Silvered Glass, framed or not framed.	ad val.	65%	55%

GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*cont.*

**M. Paper**

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
521	<b>Printing Paper</b> , N.E.S., Writing Paper, Wrapping Paper, Toilet Paper, Blotting Paper, Sand, Glass or Flint and Emery Papers; Emery Cloth, Millboard, Strawboard in sheets or rolls, Cardboard; Ruled, Bordered and Coated Paper Papetries, Boxed Paper, Pads not printed on, Envelopes and all manufactures of Paper, N.E.S. Paper Bags or Sacks when not printed on.	ad val. 60%	50%
		ad val. 60%	50%
523	<b>Tarred Paper</b> , Sheathing Paper and similar articles for covering or roofing buildings.	ad val. 50%	50%
524	<b>Cigarette Papers</b> .. .. .	per 60 sheets \$0.01½	\$0.01½
525	<b>Playing Cards</b> .. .. .	ad val. 60%	50%
526	<b>Paper Hangings and Borderings</b> .. ..	ad val. 60%	60%
527	<b>Paper Patterns for Dressmaking</b> and similar work.	—	Free Free

**N. Miscellaneous**

551	<b>Fire Arms :—</b> <b>Guns</b> , Rifles, including Air Guns and Air Rifles (not being toys), Muskets Cannons, Pistols, Revolvers, or other firearms; Cartridge Cases, Cartridge Primers, Percussion Caps, Wads or other Ammunition, N.E.S., Bayonets, Swords, Fencing Foils and Masks, Gun, Pistol or Revolver Cases; Game Bags, Loading Tools and Cartridge Belts of any material.	ad val. 60%	50%
552	<b>Explosives, viz. :—</b> <b>Cannon</b> , Musket, Rifle, Gun and Sporting Powder, Canister Powder, Giant Powder, Nitro and other Explosives, and Fuses of all kinds, N.O.P.	ad val. 60%	50%



GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**N. Miscellaneous—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
553	<b>Fireworks</b> of all kinds, including Torpedoes and Fire-crackers.	ad val.	65%	55%
554	<b>Works of Art</b> , viz. :— <b>Pictures in Oil</b> , or Water Colours, executed by hand ; Sculptures ; Engravings, when produced by Art Societies.	ad val.	15%	15%
555	<b>Chromos</b> , Chromotypes, Artotypes, Oleographs, Drawings, Pictures, Engravings or Prints and similar works of art and photographs, N.O.P.	ad val.	60%	60%
556	<b>Trunks and Valises</b> of all kinds, Hat Boxes, Carpet Bags, Tool Bags or Baskets, Satchels, Reticules, Musical Instrument Cases, Purses, Portmanteaus, Pocket Books, Fly-Books and parts thereof, and Baskets of all kinds.	ad val.	65%	55%
557	<b>Blinds or Window Shades</b> , N.E.S., in the piece, or cut and hemmed or mounted on rollers.	ad val.	65%	65%
558	<b>Dustbane</b> and other Cleansers ; Washing Soda, Caustic Potash and Lye, Laundry Blue of all kinds.	ad val.	60%	60%
559	<b>Knife-Brick</b> ; Knife Polish, and other compositions for polishing metal ; Boot and Shoe Polishes and Dressings and Furniture Polish.	ad val.	60%	50%
560	<b>Books</b> , printed and not to be written or drawn upon ; Official reports ; Newspapers and Monthly, Semi-Monthly and Weekly Magazines and Supplements ; Weekly Library Papers, unbound, and Christmas Annuals.	—	Free	Free
561	<b>Brick</b> , stock or common .. .. .	per M	\$5.00	\$5.00

GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**N. Miscellaneous—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Prefer- ential.
562	<b>Brick</b> , facing or fire .. .. .	ad val.	40% 40%
563	<b>Brooms and Whisks of Corn</b> .. ..	ad val.	65% 65%
564	<b>Brooms and Whisks of Fibre</b> and other material, N.E.S.	ad val.	60% 60%
565	<b>Broom Handles</b> .. .. .	ad val.	40% 40%
566	<b>Brushes</b> , N.E.S. .. .. .	ad val.	65% 65%
567	<b>Corn</b> , for the manufacture of Brooms and Whisks.	—	Free Free
568	<b>Manufactures</b> in part or in whole, of Caoutchouc or Indian Rubber, N.E.S., including Hose of Rubber or of Linen and Cotton lined or made up with Rubber.	ad val.	65% 55%
569	<b>Automobiles or Motor Cars</b> , and other similar Motor Vehicles and Tyres for same.	ad val.	30% 20%
570	<b>Parts and Accessories</b> , including Jacks, Radiator Cement, so called, for Automobiles or Motor Cars or other similar Motor Vehicles, N.E.S.	ad val.	30% 20%
571	<b>Bicycles and Tricycles</b> , N.E.S. .. ..	ad val.	30% 20%
572	<b>Carriages</b> , Express and other Waggon, Buggies, Carts and Sleighs, N.E.S.	ad val.	65% 65%
573	<b>Carriage</b> , Waggon, Buggy, Hearse or Express Bodies; Purchases, Gears, Hoods, Poles, or Seats, made up or part made up; Steel Tires, Sleigh Runners, N.E.S., Steps or Step Pads.	ad val.	65% 65%
574	<b>Wheelbarrows</b> , Handbarrows, Stand Carts, Trucks, Trollies or Samsons.	ad val.	65% 65%



GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**N. Miscellaneous—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Prefer- ential.
575	<b>Wheels</b> , ready-made or part made, that is with the spokes in hub.	ad val.	30% 30%
576	<b>Wheel Spokes</b> , for Vehicles and Carriages, Wooden Rims for Wheels; Carriage Shafts; Hubs for Carriage Wheels or Blocks to make such hubs.	ad val.	30% 30%
577	<b>Cement</b> , viz.: Portland, Roman and Hydraulic, Water Lime and Iron Iron Oxide, Fibre Cement and Flooring Cement.	ad val.	45% 35%
578	<b>Plaster of Paris or Gypsum</b> , ground, manufactured or calcined dry.	ad val.	40% 40%
579	<b>Plaster Casts</b> , N.E.S., and Stucco ..	ad val.	55% 55%
580	<b>Cordage</b> , of all kinds, N.E.S. .. ..	per lb.	\$0.02 \$0.01
581	<b>Clothes Lines</b> , Window Cords, and such like when plaited.	ad val.	65% 65%
582	<b>Marline</b> , for making Lobster pots ..	—	Free Free
583	<b>Oakum</b> .. .. .	per lb.	\$0.02 \$0.02
584	<b>Twines</b> , for Sailmaking, viz.: Hemp, Roping and Seaming and Cotton Sail Twine, N.E.S.	—	Free Free
585	<b>Twine</b> , not enumerated .. .. .	ad val.	60% 60%
586	<b>Lines and Twines</b> , for use in connection with the fisheries, not to include sporting tackle.	—	Free Free
587	<b>Nets</b> , Netting, Trawl-gear, Traps and Seines for use in sea and salmon fisheries.	—	Free Free
588	<b>Canvas</b> , of Hemp, Cotton or Flax, known as sail or tarpaulin canvas, not including cotton drill.	—	Free Free

GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**N. Miscellaneous—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.		
			Full.	Preferential.
590	<b>Sails for Boats and Ships</b> , Tarpaulins, Tents and Awnings.	—	Free	Free
591	<b>Manufactures of Corkwood</b> , other than Cork Stoppers for Bottles and Jars.	ad val.	65%	65%
592	<b>Stoppers</b> , of all kinds for Bottles, Jars or other containers, Canvas and Glass Buoys for fishing nets.	ad val.	20%	10%
593	<b>Diving Apparatus and Life Buoys</b> ..	ad val.	25%	25%
594	<b>Engine Packing and Jointings</b> , N.E.S., for Engines, Pumps and Air Compressors, etc.	ad val.	45%	45%
595	<b>Fancy Wares</b> , viz. : Fancy Writing Desks, Fancy Cases for Jewellery, Silverware, Watches, Plateware, Cutlery ; Glove, Handkerchief, and Collar Boxes and Cases ; Brush or Toilet Cases and all fancy cases for similar fancy articles of any material ; Fans, Combs of all kinds, Ornaments of Alabaster, Spar, Amber, Terracotta or Composition, Statuettes, Bead Ornaments and Papier Mâché Ware ; Hammocks, Lawn Tennis Nets and other articles manufactured of Twine, N.E.S.	ad val.	65%	55%
596	<b>Fishing Tackle for Sportsmen</b> , viz. : Fishing Rods of all kinds, Trawls, Trawling Spoons, Lines, Hooks, Fly Hooks, Sinkers, Swivels, Floats, Fishing Bait, Fish Nets or Landing Nets, Casts or Traces of Gut, Reels, and other anglers' requisites not enumerated.	ad val.	65%	65%
597	<b>Jewellery</b> , of all kinds, including Ornamental Hat Pins, Hair Pins, Belt or other Buckles and similar ornamental articles, N.E.S.	ad val.	65%	65%



GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**N. Miscellaneous—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Prefer- ential.
598	<b>Matches</b> of all kinds . . . . . per *gross. ad val.	\$0.25 18%	\$0.25 8%
	* (Per gross of boxes, each box con- taining about fifty matches.)		
599	<b>Curling Stones</b> and Fittings thereof .. ad val.	55%	55%
600	<b>Shoemakers' Ink</b> , Harness and Leather Dressings and Harness Soap. ad val.	35%	35%
601	<b>Mosaic Flooring</b> of any material, excepting wood ; Roofing Slate, Slate Mantels and other manufactures of slate, N.E.S. ad val.	65%	65%
602	<b>Oil Cloth</b> , viz. : Floor, Shelf, Stair, Enamelled and Table Oil Cloth, Lino- leum, Cork Matting, or Cork Carpets. ad val.	55%	45%
603	<b>Perfumery</b> , non-alcoholic, including Toilet Preparations ; Hair Oil, Tooth and other Powders, Washes, Pomatums, Pastes and all other perfumed prepara- tions, N.E.S. Toilet Soaps and Pomades. ad val.	50%	40%
604	<b>Tobacco Pipes</b> of all kinds, Pipe Mounts, Cigar and Cigarette Cases, Cigar and Cigarette Holders and Cases for same, Smokers' Sets and Cases therefor, and Tobacco Pouches. ad val.	65%	65%
605	<b>Skins and Furs</b> , dressed, but not made up ad val.	40%	40%
606	<b>Starch</b> and preparations having the quality of starch, N.E.S. ad val.	60%	60%
607	<b>Soap</b> , common or laundry, in bars or cakes ad val. per lb.	18% \$0.02½	8% \$0.02½
608	<b>Chips or Flakes of Soap</b> and Liquid Soap .. ad val.	55%	45%
609	<b>Soap Powders</b> .. .. . ad val.	65%	55%

GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**N. Miscellaneous—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Prefer- ential.
610	<b>Manufactures of Marble</b> , Freestone, and Granite, N.E.S.	ad val.	65%	65%
611	<b>Billiard Tables and Bagatelle Boards</b> , and Tables, Cues and Balls, Cue Racks, Cue Tips and Billiard Chalk.	ad val.	65%	65%
612	<b>Candles</b> .. .. .	per lb.	\$0.05½	\$0.05½
613	<b>Grindstones</b> , Scythes and other Sharpening Stones.	ad val.	50%	50%
614	<b>Stationery</b> , etc., and Printed matter, viz. : Erasing Rubbers of all kinds ; Sealing Wax, Mucilage and other Liquid Gums ; Inks for writing ; Blue Prints and Building Plans ; Picture Post Cards and Christmas and all similar Cards ; Books to be written or drawn upon, Blank Account Books, Pencils of all kinds, Pens, Penholders, and Rulers of all kinds ; Artists' Paints and Colours, Brushcs, and other Drawing requisites.	ad val.	60%	50%
615	<b>Music</b> , bound or in sheets ; Music for Pianolas and such like instruments, and Maps and Charts, N.E.S.	ad val.	10%	Free
616	<b>Advertising Matter</b> , viz. : Pamphlets, Show Cards, of other material than metal, Catalogues, Price Lists, and Calendars, etc. ; Chromos, Chromotypes or like works having any advertising matter thereon, or attached thereto, N.E.S.	per lb.	\$0.18	\$0.18
617	Provided that on the goods specified in the foregoing item and imported by mail, duties may be paid by Customs Revenue Stamps, at the rates specified in the said item, except that on each separate package weighing not more than one ounce, the duty shall be	each	\$0.01	\$0.01



GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**N. Miscellaneous—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
618	<b>Advertising Show Cards of Metal</b> and Metal Signs.	ad val.	60% 60%
619	<b>Bank Notes</b> , Bonds, Bills of Exchange, Cheques, Promissory Notes, Drafts and all similar work unsigned and cards or other commercial blank forms printed or lithographed, bound or not; Paper Bags and Sacks when printed upon; Blotting Paper having any advertisement thereon or attached thereto, and other printed matter, N.O.P.	ad val.	65% 65%
620	<b>Admiralty Charts</b> .. .. .	—	Free Free
621	<b>Toys</b> , Dolls and Games of all kinds, including Children's Sleds and Carriages.	ad val.	60% 50%
622	<b>Umbrellas and Parasols</b> .. .. .	ad val.	65% 65%
623	<b>Whips</b> of all kinds, including Lashes and Thongs.	ad val.	65% 65%
624	<b>Horses</b> and like draft animals .. ..	—	Free Free
625	<b>*Other Animals</b> , not enumerated .. ..	ad val.	50% 50%
651	<b>Apparel</b> , wearing and other personal and household effects, not merchandise, of British subjects dying abroad but domiciled in Newfoundland; Books, Pictures, Family Plate and Furniture, Personal Effects and Heirlooms left by bequest.	—	Free Free
652	<b>Articles</b> , for the use of His Excellency the Governor.	—	Free Free

\* Certain animals admitted under Schedule "C," S1106.

GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**N. Miscellaneous—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Prefer- ential.
653	<b>Articles</b> , when imported by and for the use of the Army and Navy; also Articles consigned direct to officers and men on board vessels of His Majesty's Navy for their personal use or consumption.	—	Free Free
654	<b>Articles</b> , imported by the Government for Government purposes, not being articles that can be used for seeding purposes.	—	Free Free
655	<b>Articles</b> , for the official use of Consuls ..	—	Free Free
656	<b>Artificial Limbs</b> and parts for same, and Artificial Eyes.	—	Free Free
657	<b>Bait</b> .. .. .	—	Free Free
658	<b>Bags, Barrels, Boxes, Casks</b> and other vessels exported filled with Newfoundland products, or exported empty and returned filled with foreign products; and Articles, the growth, produce and manufacture of Newfoundland, when returned after having been exported; provided that proof of the identity of such article and goods shall be made, and that such articles and goods are returned within one year from the time of exportation, without having been advanced in value or improved in condition by any process of manufacture or other means; provided further, that this item shall not apply to any article or goods upon which an allowance or drawback has been made, the re-importation of which is hereby prohibited, except upon payment of duties, equal to the drawback allowed; nor shall this item apply to any article of goods which has paid Excise duty.	—	Free Free



GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**N. Miscellaneous—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Prefer- ential.
659	<b>Bicycles, Anglers' Outfits, Troutng-gear, Fire Arms, Tents and Implements of Tourists</b> , when in the custody of tourists and under the conditions made by the Commissioner for Finance, to secure the export of such articles, or the payment of the regular rate of duty on the articles when otherwise imported when the articles are sold or left in the Island.	—	Free Free
660	<b>Coin or Bullion</b> , including negotiable notes or bonds.	—	Free Free
661	<b>Eggs</b> of Fish and Game Birds, when imported for propagation.	—	Free Free
662	<b>Samples</b> of no commercial value ..	—	Free Free
663	<b>Settlers' Effects</b> , viz.: Wearing Apparel, Household Furniture, Books, Implements and Tools of trade, occupation or employment; Guns, Musical Instruments, Domestic Sewing Machines, Typewriters, Live Stock, Bicycles, Carts and other Vehicles and Agricultural Implements in use by the settler for at least six months before his removal to this Island, not to include machinery or articles imported for use in any manufacturing establishment or for sale; provided that any dutiable article entered as Settlers' Effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months' actual use in the colony, and Travellers' Baggage not exceeding \$50.00 in value for any person, under regulations prescribed by the Commissioner for Finance.	—	Free Free

GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*

**N. Miscellaneous—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
664	<b>Supplies</b> for Lighthouses, and Keepers of Lights, maintained by the Dominion of Canada on the Coasts of Newfoundland.	—	Free	Free
665	All goods not enumerated in this Act nor subject to any other rate of duty, nor declared free of duty by this Act, and not being goods the importation whereof is by this Act or any Act prohibited, shall be subject to a duty of	ad val.	65%	65%

**SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.**

GROUP I.—FOOD, DRINK AND TOBACCO

**C. Other Food and Drink**

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
M1001	<b>Butter and Butter Colouring</b> when imported by manufacturers of Butterine or similar compounds for use as an ingredient in such manufacture.	—	Free	Free
M1002	<b>Chocolate Coating and Chocolate Paste</b> , for manufacturing purposes.	ad val.	30%	30%
M1003	<b>Eggs</b> , dried or in liquid form, when imported by manufacturers for use in their manufactures.	per lb.	\$0.18	\$0.18
M1004	<b>Fruit Pulp, Vegetable Pulp and Paste</b> , when imported by manufacturers for use in their manufactures.	ad val.	15%	15%
M1005	<b>Shelled Peanuts</b> for manufacturing purposes.	per lb.	\$0.06	\$0.06



**SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.****GROUP I.—FOOD, DRINK AND TOBACCO—contd.****C. Other Food and Drink—contd.**

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
M1006	<b>Lard, Neutral Stock, Lard Oil</b> to be used in manufactures.	ad val.	25% 15%
M1007	<b>Lard, Lard Stock ;</b> Cocoanut, Cottonseed, Oleo, Olein Beef, Olive, Palm, Sesame and other Oils. Parchment Liners, Circles and Fasteners, when imported by manufacturers of Butterine or Oleo-margarine.	—	Free Free
M1008	<b>Salt in bulk</b> , when imported to be used in curing fish.	—	Free Free
M1009	<b>Salt</b> , when imported by Butterine Manufacturers.	—	Free Free
M1010	<b>All other kinds of Sugar, N.E.S.</b> , when imported by manufacturers of confectionery and used solely for the manufacture of confectionery.	per 100lb.	\$0.60 \$0.60
M1012	<b>Moss and Porterine</b> when imported by Brewers.	ad val.	45% 45%

**D. Tobacco**

M1013	<b>Stems</b> for manufacturing snuff ..	per 100lb.	\$0.80 \$0.80
M1014	<b>Leaf and Stems</b> when imported by Licensed Manufacturers in bond.	—	Free Free
M1015	<b>Leaf Stripped</b> , when imported by Licensed Manufacturers in bond.	—	Free Free

**SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—*contd.*****GROUP I.—FOOD, DRINK AND TOBACCO—*contd.*****D. Tobacco—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
M1016	<b>Liquorice Paste</b> , Liquorice Powder, Gum Arabic, Syrup, Molasses, Olive Oil, Glycerine, Sugar, Spices, Flavourings, Rum, Alcohol, Tin Foil, Tin Tags, Spermaceti and Paper for Cigarette making, when imported by Licensed Tobacco manufacturers for the manufacture of Tobacco to be placed in the factory in which the goods are to be manufactured and held in bond there solely for manufacturing purposes to be removed only upon the permit of the proper Officer of Customs.	—	Free

**GROUP II.—RAW MATERIALS AND ARTICLES MAINLY UNMANUFACTURED.****A. Coal, Coke and Manufactured Fuel**

M1017	<b>Coke</b> , when imported by manufacturers for use in their manufactures.	—	Free	Free
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**B. Ores and Scrap Metal**

M1018	<b>Copper</b> , Bitumen, Naphtha and Iron Oxide, to be used in the manufacture of copper paint.	—	Free	Free
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**C. Wood and Timber**

M1019	<b>Boards</b> , under one inch in thickness, imported expressly for manufacturing Dories (not grooved or tongued).	per M. ft.	\$4.50	\$4.50
M1020	<b>Whitewood</b> , Basswood, Ash and Hickory, Mahogany, Walnut, Cedar, Chestnut, Gumwood, not planed or dressed, when imported by Wheelwrights, Carriage Builders, and other manufacturers to be manufactured by them.	per M. ft.	\$15.00	\$15.00



**SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.****GROUP II.—RAW MATERIALS AND ARTICLES MAINLY UNMANUFACTURED—contd.****C. Wood and Timber—contd.**

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
M1021	<b>Staves</b> , viz. : Oak and Douglas Fir, for the manufacture of Oil Barrels.	—	Free	Free
M1022	<b>Heading</b> , for the manufacture of Oil Barrels.	—	Free	Free

**G. Oils, Seeds, Fats and Gums**

M1023	<b>Cotton Seed Oil</b> , Olive and Vegetable Oils for preserving Fish or for the manufacture of Fish Glue.	—	Free	Free
M1024	<b>Soap Stock</b> , when other than oil, and all ingredients used in the manufacture of Soap.	—	Free	Free
M1025	<b>Ingredients</b> , used in the manufacture of Candles, Laundry Blue, Shoe and Stove Polish, paying more than 25 per cent. when imported by manufacturers.	ad val.	30%	30%
M1026	<b>Wax Paraffin</b> , or the product of Petroleum when imported by manufacturers to be used in their manufactures.	ad val.	15%	15%

**I. Materials for Paper Making**

M1027	<b>China Clay</b> , Alum and Sulphur, when imported by Paper Makers or other manufacturers, to be used in their manufactures.	—	Free	Free
M1028	<b>Spools</b> for winding paper for export ..	—	Free	Free

**J. Miscellaneous**

M1029	<b>Bones</b> for manufacturing purposes ..	—	Free	Free
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**SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—*contd.*****GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED****A. Iron and Steel and Manufactures thereof**

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Prefer- ential.
M1030	<b>Nail Strips</b> , wire, rods and bars of all metals to be used in the manufacture of nails within the Island.	—	Free

**B. Other Metals and Manufactures thereof**

M1031	<b>Wire</b> of Brass, Zinc or Steel, screwed or twisted or flattened or corrugated, when imported by Manufacturers of boots and shoes, to be used by them in their manufactures, and Wire when imported by Broom and Brush Manufacturers to be used by them in their manufactures.	ad val.	10%	10%
M1032	<b>Aluminium</b> in Blocks, Ingots, Bars and Slabs ; Zinc or Spelter or Solder, when imported by manufacturers for the manufacture of Hollow-ware and for Galvanizing.	ad val.	5%	5%
M1033	<b>Tin in Sheets</b> , Solder and Lining compounds for the manufacture of cans for food products.	ad val.	5%	5%
M1034	<b>Printing Type</b> , when imported by bona fide printers for use in their business.	ad val.	20%	20%
M1035	<b>Corrugated Zinc</b> , when imported by manufacturers of washing boards and used in the construction of same.	ad val.	20%	20%



**SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.****GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—contd.****C. Cutlery, Hardware, Implements (except Machine Tools) and  
Instruments**

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Prefer- ential.
M1036	<b>Material</b> for sheathing the bottoms of vessels, such as Zinc, Copper and Composition Metal, together with nails and paper and felt, which may be used for or under such sheathing when used for sheathing vessels, under regulations to be made by the Commissioner for Finance.	ad val.	25% 25%

**E. Machinery and Mechanical Apparatus**

M1038	<b>Machinery</b> of a kind not manufactured within the Island, to be used solely for drying, packing, manufacturing, refining, and freezing the products of the fishery, such as: Fish Presses, Fish Drying Apparatus, Fat-grinding, Cutting, and Skinning Machines, and Presses for oil refining; Refrigerating Machinery, and Ship Machinery of a kind not manufactured within the Island such as Power Winches, Windlasses, and Steering Gears for Ships, and patent Sealers for use of canners.	ad val.	25% 15%
M1039	<b>Special Manufacturing Machinery and Apparatus</b> (not including repair parts) of a kind not manufactured within this Island (patented or not), to be used by Manufacturers in the manufacture of goods within the Island, and costing at the place of shipment not less than \$300 provided said machinery and apparatus can be used only for the special manufacturing industry for which it is imported, under rules and regulations to be made by the Commissioner for Finance.	ad val.	25% 15%

**SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—*contd.*****GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*****E. Machinery and Mechanical Apparatus—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
M1040	<b>Printing Presses</b> , and parts for same, Printers' Ink and Printers' Office Furniture; Bookbinders' Tools and Implements; Ruling, Paging and Perforating Machines and Ruling Pens for Machines; Bookbinders' Wire and Stitching Machines, when imported by bona fide printers for use in their business.	ad val.	20%	20%
M1041	<b>Mining Machinery</b> of all kinds, costing at the place of shipment not less than \$100 per machine or piece, and not including repair parts, mountings and accessories, when used solely for prospecting, mining, quarrying, oil-boring, pumping and refining and of a kind not manufactured in this Island, viz.: (a) Rock Drills, Coal Cutters, Power-loaders and Power-shovels; (b) Pumps of all kinds to be used for pumping water or oil from the workings to the surface; (c) Hoisting Engines, Haulage Engines and Conveying Machinery to be used for lifting, hauling or conveying coal or ore from the workings to the surface; (d) Crushers or other machinery for use in facilitating the refining of coal or ore; (e) Special machinery of all kinds to be used in washing, concentrating, reducing and refining coal, ore, and oil or for the manufacture of brick; (f) Prospecting Drills of all kinds; Miners' Diamonds and Diamond Set Bits for Diamond Drills; (g) Oil-boring Drills, and special machinery for pumping and refining oil; (h) Cranes and Derricks, when used to lift or transport coal or ore from the workings to steamers or	—	Free	Free



**SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—*contd.*****GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*****E. Machinery and Mechanical Apparatus—*contd.***

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
M1041	<b>Mining Machinery—<i>contd.</i></b>  cars ; (i) Steam Engines, Internal Combustion Engines, Electric Generators, Electric Motors, Air Compressors and Steam Boilers to be used for the operation of any of the above-mentioned machinery. The importation of machinery under this section is subject to rules and regulations to be made by the Commissioner for Finance, and is subject to the provisions in such cases provided for under the Customs Act, 1933, whereby articles mentioned in this section shall be dealt with as smuggled goods if used for any other purpose than that for which they are here set forth.		
M1042	<b>Mining Equipment</b> when used solely for prospecting, mining, quarrying, oil-boring, pumping, and refining, viz. : (a) Dynamite, Detonators, Blasting Powder, Fuses, Blasting Batteries and Battery Wire ; (b) Fire Brick to be used in the original construction of ore-reduction and smelting plants, but not for power plants ; (c) Wrought Iron or other pipe (5 inches in diameter and over) not including fittings ; (d) Hoisting and Haulage Cables $\frac{7}{8}$ inches in diameter and over to be used for lifting and transporting coal or ore from the workings to point of shipment. The importation of above-mentioned equipment is subject as aforesaid to rules and regulations to be made by the Commissioner for Finance and to the provisions of the Customs Act, 1933.	ad val.	10% Free

**SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—*contd.*****GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*****E. Machinery and Mechanical Apparatus—*contd.***

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Prefer- ential.
M1043	<b>Machinery</b> to be used in the manufacture within the Island of Twines, Lines, Nets, Seines, Cordage and other fishing gear.	—	Free	Free
M1044	<b>All Special Paper and Pulp-making Machinery</b> and Mechanical Apparatus, when the same cannot be manufactured within this Island, both for the original installation and the further extension of the same, but not in substitution for old, subject to the rules and regulations to be made by the Commissioner for Finance.	—	Free	Free
M1045	<b>All Special Machinery</b> and Mechanical Apparatus when imported specially for galvanizing and for the manufacture of hollow-ware, when the same cannot be manufactured within this Island, both for the original installation and the further extension of the same, but not in substitution for old, subject to the rules and regulations to be made by the Commissioner for Finance.	—	Free	Free
M1046	<b>Materials</b> imported by manufacturers for the construction of special machinery and mechanical apparatus shall be subject to the same rate of duty as the article to be manufactured, under rules and regulations to be made by the Commissioner for Finance.	—	Free	Free

**F. Ships**

M1047	<b>Galvanized Block Straps</b> , Shackles, Thimbles, Match Hooks and Becket Links for the same, and Patent Bushings for Block Sheaves when imported by block-makers.	—	Free	Free
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**SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—*contd.*****GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—*contd.*****H. Yarns and Textile Fabrics.—1. Cotton**

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
M1048	<b>Cloth</b> , known as Glass Cloth, Mulch Paper, when imported by agriculturists for their use alone.	ad val.	18%	8%

**3. Other Materials.**

M1049	<b>Brin</b> , known as Bread Bag Brin, when imported by local manufacturers.	ad val.	18%	18%
M1050	<b>Hemp, Jute or Linen Bags or Sacks</b> , printed or plain, to contain flour ground or milled in the Island.	ad val.	25%	25%
M1051	<b>Hemp, Jute or Linen Material</b> , for making of bags to contain flour ground or milled in the Island.	ad val.	18%	18%
M1052	<b>Buttons</b> and Buckles, when imported by manufacturers of boots and shoes for use in their manufactures.	ad val.	30%	30%

**J. Chemicals, Drugs, Dyes and Colours**

M1053	<b>Boracic Acid</b> , Acetic Acid and Preservative when imported by manufacturers to be used in the preservation of fish or fish glue; Ammonia, when imported for refrigerating purposes, and Acids imported by manufacturers to be used in the process of galvanizing and electro-plating, N.O.P.	ad val.	15%	15%
M1054	<b>Sulphuric Acid</b> , when imported to be used in the manufacture of manures.	ad val.	15%	15%
M1056	<b>Glue</b> , when imported by manufacturers for use in the manufacture of packages made of veneer cut from local woods.	ad val.	20%	10%

**SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.****GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—contd.****K. Leather and Manufactures thereof, etc.**

Item No.	Class or Description of Goods.		Rates of Duty.	
			Full.	Preferential.
M1057	<b>Leather</b> , unwrought: Sole Leather, when in strips, pieces or shaped, when imported by manufacturers of boots and shoes for use in their factories.	ad val.	15%	5%
M1058	<b>Heels or Soles</b> of Rubber, Leather Substitute, Composition or other material, cut or shaped, when imported by manufacturers of boots and shoes for use in their manufactures.	ad val.	15%	5%
M1059	<b>Material</b> of Rubber, Leather Substitute, Composition or other material, for <b>soles</b> or inner soling, not cut or shaped, when imported by manufacturers of boots and shoes for use in their manufactures.	ad val.	10%	Free
M1060	<b>Upper Leathers</b> , excepting bark-tanned, N.E.S., and japanned, patent or enamelled leather, but including leather substitutes and felt; when imported by manufacturers of boots and shoes for use in their manufactures.	ad val.	20%	10%

**L. Earthenware and Glass**

M1061	<b>Glassware</b> , viz.: Empty Bottles, N.E.S., when imported by manufacturers to be used in putting up goods manufactured by them.	ad val.	25%	15%
M1062	<b>Tumblers</b> , Cartons and other Containers and Covers for same, when imported by bona fide manufacturers of jams and jellies, and bona fide manufacturers of candy for the purpose of enclosing their manufactures; Ribbed Glass when imported by manufacturers of wash boards.	ad val.	15%	15%



**SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.****GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—contd.****M. Paper**

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
M1063	<b>Printing Paper</b> when imported by bona fide printers, for the purpose of being printed upon; and Bookbinders' Cloth, Leather, Marble Paper and Paper Board, when imported by bookbinders and printers for use in bookbinding.	ad val.	20% 10%

**N. Miscellaneous**

M1064	<b>Rubber Bags</b> , when imported by cold storage companies to be used in the process of freezing fish.	ad val.	20% 20%
M1065	<b>Rubber Tires</b> for carriages, when imported by manufacturers of carriages.	ad val.	40% 40%
M1066	<b>Ornaments</b> , when imported by confectioners for ornamenting cakes.	ad val.	55% 55%
M1067	<b>Chromos</b> , Chromotypes, Artotypes or Oleographs, when imported by printers to be used in the manufacture of local calendars, etc.	ad val.	20% 20%
M1068	<b>Ticking</b> , when imported by mattress makers for covering mattresses.	ad val.	35% 35%
M1069	<b>Parchment</b> or Wax Paper, when imported specially for packing fish or lining tins used in the canning industry in this Island.	—	Free Free

**SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.****GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—contd.****N. Miscellaneous—contd.**

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Preferential.
M1070	<b>Paper</b> , known as Solling Paper, and Papers, Cardboard Containers and Boxes, to be used by manufacturers in enclosing their manufactures, not including common wrapping paper; Tinfoil for use of manufacturers in their manufactures, N.E.S.; Lithographed Tins and Tins of a kind not manufactured in Newfoundland and when imported by manufacturers for enclosing their manufactures; Printed and Lithographed Labels and Colour Cards, when imported by manufacturers and fish packers for use in their industries, provided that these articles cannot be manufactured in this Island; Shooks, for the use of cold storage companies; and Mineral and Lubricating Oils when imported by them for use in connection with their machinery; Wax Paper printed on when imported by manufacturers of confectionery, and bakers of soft bread.	ad val.	25% 25%
M1071	<b>Lead Sheets</b> , Boxes of Steel, Wood or of Paper and Tin in combination, and Labels when imported by Tea Dealers to be used by them in packing Tea in small Packages.	ad val.	12½% 12½%
M1072	<b>Shooks</b> , Tins and other Coverings with Labels, when imported by manufacturers for their use in the manufacture of Tobacco.	ad val.	20% 20%
M1073	<b>Machinery</b> for the original installation of Saw Mills, provided that the persons requiring to import these articles are approved by the Commissioner for Natural Resources.	—	Free Free



**SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—***contd.***GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—***contd.***N. Miscellaneous—***contd.*

Item No.	Class or Description of Goods.	Rates of Duty.		
		Full.	Preferential.	
M1074	<b>Materials</b> imported by manufacturers for construction of such <b>machinery</b> as is at present admitted into this Island free of duty. The free importation of such materials to be admitted subject to regulations to be made by the Commissioner for Finance.	—	Free	Free
M1075	<b>Dyed Woollen Yarns</b> , when imported by the Proprietors of Woollen Mills to be used in connection with the manufacture of Woollen Goods.  The following described articles when imported by Pulp and Paper Manufacturers to be used solely in their mills in the manufacture of Pulp and Paper :—	—	Free	Free
M1076	<b>Apron Cloth</b> , Rubber Deckle Straps, Screen Diaphragms, Paper Machine Press Rolls—rubber covered ; Splicing Tissue ; Manufactures of Rubber Brass and Copper when used in the process of making Paper and Pulp ; Manufactures of Wood of a kind that cannot be made in the country ; Jordan Parts and Economizer Parts, Pulp Grindstones and Manufactures of Marble or Granite.	ad val.	25%	25%
M1077	<b>Wrappers</b> , when imported for the wrapping of paper, when it is exported by paper manufacturers.	ad val.	12½%	12½%
M1078	<b>Aniline Dyes</b> , Silicate of Soda and Soda Ash.	ad val.	20%	20%
M1079	<b>Maple or Gumwood Logs</b> for Press Rolls—rough turned.	ad val.	10%	10%

**SPECIAL RATES FOR APPROVED MANUFACTURERS—contd.****GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—contd.****N. Miscellaneous—contd.**

Item No.	Class or Description of Goods.	Rates of Duty.		
		Full.	Prefer- ential.	
M1080	<b>Bailing Wire</b> , Metal Core Caps and Metal Strips, to be used in binding goods for export.	—	Free	Free
M1081	<b>Forest Fire Fighting Engines</b> .. ..	ad val.	10%	10%
M1082	<b>Binding</b> , Breck Laces and Eyelets, Cotton Shoulder Pads, Fasteners, Hooks, Eyes and Slides, Tapes and Webbing, Wool Cuffing and Skirting imported by wholesale clothing manufacturers.	ad val.	35%	25%

**SPECIAL RATES FOR ARTICLES TO BE USED FOR CERTAIN  
APPROVED PURPOSES****GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED****C. Cutlery, Hardware, Implements and Instruments**

S1101	<b>Galvanic Batteries</b> when imported by Doctors for use in their profession.	—	25%	25%
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**D. Electrical Goods and Apparatus**

S1102	<b>X-Ray</b> , High Frequency and Quartz Lamp Apparatus and parts for same, for the use of Hospitals and private Medical Practitioners, also special supplies for same such as: Electrodes, Dry Plates, Films, Developing and Fixing Compounds.	—	Free	Free
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**J. Chemicals, Drugs, Dyes and Colours**

S1103	<b>Insecticides</b> when imported by Agriculturists under a certificate from the Department of Agriculture and Mines	ad val.	18%	8%
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**N. Miscellaneous**

S1104	<b>Magic Lanterns and Slides</b> , when imported for use in Churches and Schools.	ad val.	25%	15%
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**SPECIAL RATES FOR ARTICLES TO BE USED FOR CERTAIN  
APPROVED PURPOSES—contd.**

**GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—contd.**

**N. Miscellaneous—contd.**

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Prefer- ential.
S1105	<b>Slate Pencils</b> , Chalk Crayons, to be used in Schools; School Writing Slates and Copy Books, headed for School purposes.	ad val.	20%    20%
S1106	<b>Animals</b> imported by Agricultural Societies or by private persons under the approval of the Commissioners for Natural Resources, for improvement of stock; and Poultry when imported for breeding purposes.	—	Free    Free
S1107	<b>Articles</b> imported by the Municipal Council for the use of the Municipality.	—	Free    Free
S1108	<b>Articles</b> imported by any religious body, to be used only in the ritual of their worship in Churches, Chapels, or places used solely for such worship, Bells, Musical Instruments, Stained or other Glass for windows, Statuary, Paintings, Carpets, Chandeliers, Lamps, Clocks, Furnaces and other Heating Apparatus when imported solely for use in Churches, Chapels or places used alone for worship; and Building Materials when imported solely for the construction of such places; Clothing, Fittings and Building Material when imported by religious denominations for the special use of their orphanages and building material and equipment, N.E.S., including Blackboards and Kindergarten Requisites when imported for schools and colleges, and for the maternity home under the direction respectively of the School Authorities and Salvation Army Officials; and Wire Fencing and Gates for cemeteries.	Half the normal rate of duty as applying to the article imported.	

**SPECIAL RATES FOR ARTICLES TO BE USED FOR CERTAIN  
APPROVED PURPOSES—contd.**

**GROUP III.—ARTICLES WHOLLY OR MAINLY  
MANUFACTURED—contd.**

**N. Miscellaneous—contd.**

Item No.	Class or Description of Goods.	Rates of Duty.	
		Full.	Prefer- ential.
S1109	<b>Clothing and Medicine</b> , donations of, for charitable purposes, when sent to any corporate Charitable Society or Clergyman, and photographs sent by friends and not intended for sale.	—	Free Free
S1110	<b>Equipment</b> , Accoutrements, and Musical Instruments for Boys' Brigades, Scouts and Girl Guides and Salvation Army, and Ammunition and Arms for Volunteer Corps, under the approval of the Secretary for Customs.	Half the normal rate of duty as applying to the article imported.	
S1111	<b>Globes</b> , geographical, topographical and astronomical, Maps and Charts and School Desks, for the use of schools; Malleable Pressed Steel Desk Forms, when imported by manufacturers for use solely in the manufacture of School Desks; Pictorial Illustrations of Insects or similar studies, when imported for the use of colleges, schools and library associations; Manuscripts and Insurance Maps; Curios when not for sale.	Half the normal rate of duty as applying to the article imported.	
S1112	<b>Scientific Instruments and Apparatus</b> , when imported for use in colleges, schools and scientific or library societies; medals and such other articles as may be imported by schools or associations to be distributed as prizes, when such other articles are approved by the Secretary for Customs.	Half the normal rate of duty as applying to the article imported.	
S1113	<b>Supplies</b> , Stores and Donations for the Moravian Missionaries on Labrador and for the International Grenfell Association, under rules and regulations as may be made by the Commissioner for Finance.	—	Free Free



# **SCHEDULE B**

## **CUSTOMS DRAWBACKS, REBATES AND REPAYMENTS**

Item No.	Goods.	When subject to Drawback, etc.	Proportion of duty (not including special duty or dumping duty) payable as Drawback, etc.
		On production of proof to the satisfaction of the Department of Customs that the goods have been—	
D1301	<b>Paper Bags or Sacks, Labels,</b> of all kinds, Shipping, Price or other Tags and Tickets of all kinds.	actually printed upon in this Island.	50%
D1302	<b>Paper</b> .. .. .	actually printed upon in this Island and exported and upon production of a landing certificate from the foreign port at which it was landed.	40%
D1303	<b>Biscuits</b> manufactured in this Island from flour imported, on which duty has been paid at Customs.	exported from this Island in quantities of two bags or over.	17 cents per cwt.
D1304	<b>Ale, Porter, Bavarian or Botanic Beer</b> manufactured in this Island and upon which the duty imposed has been paid.	exported from this Island subject to regulations made by the Commissioner for Finance.	100% of the Excise duty.
D1305	<b>Sugar</b> .. .. .	used in the manufacture of articles exported from this Island and upon the production of a landing certificate showing the receipt of the goods at a foreign port.	100%
D1306	<b>Tin Packages</b> .. .. .	manufactured in this Island and used by manufacturers for the export of cod liver oil.	100%

SCHEDULE B—*contd.*CUSTOMS DRAWBACKS, REBATES AND REPAYMENTS—*contd.*

Item No.	Goods.	When subject to Drawback, etc.	Proportion of duty (not including special duty or dumping duty) payable as Drawback, etc.
		On production of proof to the satisfaction of the Department of Customs that the goods have been—	
D1307	<b>Casks</b> , Steel Drums, and other containers as may be approved by the Commissioner for Finance.	Used when in packing goods for export, on production of proof of exportation.	100%
D1308	<b>Glass Bottles</b> , Labels that cannot be manufactured in this Island and special cartons for enclosing bottles.	used by manufacturers for the bottling of cod liver oil for export, and that they have been duly exported.	100%
D1309	<b>Unbleached Calico</b> ..	used by manufacturers in the manufacture of Oil Clothes.	100%
D1310	<b>Linseed Oil</b> .. ..	used by manufacturers in the manufacture of Oil Clothes.	33 $\frac{1}{3}$ %
D1311	<b>Coal or Fuel Oil</b> ..	supplied to Ships of War	100%
D1312	<b>Coal</b> .. ..	imported into the port of St. John's and transferred to Carbonear, Harbour Grace, Heart's Content, Placentia, or Bell Island and that duty has been paid at the rate appropriate to the Outport.	100%
D1313	<b>Coal</b> .. ..	imported into the port of St. John's and transferred to any Outport other than those mentioned in Item D1312.	The difference between the duty chargeable at the port of St. John's and the duty chargeable at the Outport.



**SCHEDULE B—contd.****CUSTOMS DRAWBACKS, REBATES AND REPAYMENTS—contd.**

Item No.	Goods.	When subject to Drawback, etc.	Proportion of duty (not including special duty or dumping duty) payable as Drawback, etc.
		On production of proof to the satisfaction of the Department of Customs that the goods have been—	
D1314	<b>Coal or Fuel Oil</b> ..	supplied to vessels entering the port of St. John's for the purpose of obtaining bunker coal or fuel oil.	100%
D1315	<b>Ingredients</b> used in the manufacture of Paints.	used by manufacturers in the manufacture of paints.	33 $\frac{1}{3}$ %
D1316	<b>All Ingredients</b> used by bona fide manufacturers in the manufacture of confectionery excepting sugar.	used by manufacturers in the manufacture of confectionery.	50%
D1317	<b>All ingredients</b> used by bona fide manufacturers in the manufacture of jams and jellies and pickles.	used by manufacturers in the manufacture of jams, jellies and pickles.	50%
D1318	<b>Castor Oil</b> and Disinfectants.	imported in barrels by manufacturers and bottled.	10%
D1319	<b>Acetic Acid</b> 80 per cent. strength for making Vinegar.	imported by manufacturers and used in making Vinegar.	10%
D1320	<b>All Spices</b> and whole Peppers.	imported in bulk by manufacturers and ground and put up in retail quantities.	25%

**SCHEDULE B—contd.****CUSTOMS DRAWBACKS, REBATES AND REPAYMENTS—contd.**

Item No.	Goods.	When subject to Drawback, etc.	Proportion of duty (not including special duty or dumping duty) payable as Drawback, etc.
D1321	<b>All iron and steel</b> , iron and steel plates, machinery, composition paint for ships' bottoms which is not manufactured in the Island, and any other material used in the repair of ships. Coal and Fuel Oil supplied to any repaired ship upon her departure after repair.	On production of proof to the satisfaction of the Department of Customs that the goods have been—  used by Contractors or repairers of any ship entering any port in Newfoundland for repairs. Such refund on materials shall be made only on the certificate of the Master of the repaired ship when it is countersigned by Lloyd's Surveyor or other duly authorized Surveyor who passes the said ship after repairs have been effected, and such refund on fuel shall be made on the certificate of the supplier, countersigned by the Master and Chief Engineer of the ship so supplied.	100% not to include stamps or fees.
D1322	<b>Hardwood, Timber, Spars</b> , in the raw state, wire rigging, machinery for windlass, patent wheel gear, iron pumps, sail cloth or canvas for making sails, chains, anchors, iron, copper, for fastening, metal sheathing for bottoms of vessels, motor engines for hoisting.	used for the building or equipment of vessels in respect to which bounty shall be payable under the law in relation to ship building.	100%.
D1323	<b>All material imported</b> and as used in the manufacture of Boots, and Shoes, with the exception of Leathers of the kind or nature of those manufactured in Newfoundland.	imported by Wholesale Manufacturers of Boots and Shoes and used in the manufacture of Boots and Shoes.	33 $\frac{1}{3}$ %



**SCHEDULE B—contd.****CUSTOMS DRAWBACKS, REBATES AND REPAYMENTS—contd.**

Item No.	Goods.	When subject to Drawback, etc.	Proportion of duty (not including special duty or dumping duty) payable as Drawback, etc.
		On production of proof to the satisfaction of the Department of Customs that the goods have been—	
D1324	<b>Materials</b> used in the manufacture of Marline.	used by wholesale manufacturers of Marline for use in Lobster Pots.	100%
D1325	<b>Imported materials</b> used in the manufacture of Hemp, Roping, and Seaming and Cotton Sail Twine.	used in the manufacture of such goods for sail making.	100%
D1326	<b>Imported materials</b> used in the manufacture of Nets, Netting, Trawl-gear, Traps and Seines for use in sea and salmon fisheries.	used in the manufacture of such goods.	100%
D1327	<b>Alcohol, N.O.P.</b> (Item No. 105).	used in manufacture by approved manufacturers.	Duty paid in excess of rate for Item No. 103.
D1328	<b>Unglazed Kraft Paper, Labels and Strapping Wire, Excelsior Packing, Showcards and advertising matter.</b>	used in packing Frozen Fish, or Frozen Blueberries for export; and on production of proof of exportation.	100% of duty paid.
D1329	<b>Fuel Oil</b> .. ..	exported as Merchandise	100% of duty paid.
D1330	<b>Gasolene and Motor Spirit</b> of all grades.	imported or brought into and duty paid at the ports and rates of duty specified in Tariff Item No. 225 and removed as merchandise to other parts of the country; subject to regulations made by the Commissioner for Finance.	2 cents per gallon to the importer of the goods.

### SCHEDULE C.—EXCISE DUTIES

THE FOLLOWING DUTIES SHALL BE RAISED, LEVIED AND COLLECTED ON THE FOLLOWING ARTICLES, DISTILLED, BREWED OR MANUFACTURED IN THIS ISLAND, Viz. :—

Item No.	Class or Description of Goods.		Rate.
E1401	<b>Ale, Porter, Bavarian Beer, Botanic Beer</b> and all other small and dextrinous liquors.	per 100 gals.	\$10.40
E1402	<b>Oleomargarine, Butterine</b> or similar compounds	per 100 lbs.	\$4.40
E1403	<b>Oleomargarine, Butterine</b> or similar compounds when put up in metal containers.	per 100 lbs.	\$7.40
E1404	<b>Compound Lard</b> and similar substances ..	per 100 lbs.	\$2.20
E1405	<b>Tobacco</b> .. .. .	per lb.	\$0.32
E1406	<b>Cigarettes</b> weighing not more than $2\frac{1}{2}$ lbs. per thousand.	per 1,000.	\$4.25
E1407	<b>Cigarettes</b> weighing more than $2\frac{1}{2}$ lbs. per thousand.	per 1,000.	\$6.20
E1408	<b>Cigars</b> .. .. .	per lb.	\$1.50

### SCHEDULE D.—EXPORT BOUNTIES

New  
No.

**Native Berries**—when exported packed :—

B1451	In 1 lb. tins .. .. .	20 c. per 96 lbs.
B1452	In 2 lb. tins .. .. .	15 c. per 96 lbs.
B1453	In larger tins .. .. .	10 c. per 96 lbs.

**Herring and other edible fish**, excepting Lobsters, Salmon and Trout :—

B1454	When exported in 1 lb. tins or over	20 c. per 96 lbs.
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**All Native edible fish** (Sardine Cans) :—

B1455	When packed in quarters or halves ..	35 c. per 100 lbs.
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**SCHEDULE E.—PROHIBITED GOODS**

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- New  
No.*
- P1501 **Books**, Printed Paper, Drawings, Paintings, Prints, Photographs or representations of any kind of a treasonable or seditious or of any immoral or indecent character.
- P1502 **Coin**, base or counterfeit.
- P1503 **Goods** manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, gaol or penitentiary, shall not be imported into this Island under a penalty of two hundred dollars (\$200.00), and if imported, such goods and the packages in which they are contained shall be forfeited.
- P1504 **Reprints** of Newfoundland copyright works and reprints of British copyright works, which have been copyrighted in Newfoundland also.
- P1505 **Tea**, adulterated with spurious leaf or with exhausted leaves, or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.
- P1506 **Salt**, known as fishing salt, which has been used in vessels or elsewhere in the curing or making of fish, prior to its importation into this Island.
- P1507 **Used clothing** of all kinds when imported for sale.

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Basic slag .. ..	273	Bevelling machines .. ..	406
Baskets, tool .. ..	556	Bibles .. ..	560
"  of all kinds .. ..	556	Bicarbonate of soda .. ..	481
Bass wood, imported by manu-		Bichromate of potash .. ..	484
facturers .. ..	M1020	Bicycles and parts thereof,	
Baths, stone, earthenware,		N.E.S. .. ..	571
cement or clay, N.E.S. ..	512	"  brought in by tourists	659
Batteries, dry cell .. ..	385	Billiard chalk .. ..	611
"  flash light .. ..	385	"  cues .. ..	611
"  electric .. ..	385	"  tables .. ..	611
"  galvanic .. ..	385	"  balls .. ..	611
"  galvanic, imported		Bills, advertising .. ..	616
by doctors .. ..	S1101	"  of exchange .. ..	619
"  primary and secon-		"  heads .. ..	619
dary .. ..	385	Binders, hay .. ..	364
"  storage .. ..	385	Binding, for clothing manu-	
"  blasting, for mining	M1042	facturers .. ..	M1082
Battery wires for mining ..	M1042	Binnacles, brass .. ..	368
Batting, cotton .. ..	442	Binoculars .. ..	368
Bavarian beer, local brew ..	E1401	Bird cages .. ..	356
Bay rum .. ..	103-4	Birthday cards .. ..	614
Bayonets .. ..	551	Biscuits, known as ships'	
Bead ornaments .. ..	595	biscuits .. ..	53
Beading, silver carriage ..	360	Biscuits, viz. : soda, water,	
Beams, weighing .. ..	357	butter, pilot, and	
Beans .. ..	10	any biscuit of that	
Beaver board and similar		description and all	
manufactures .. ..	198	unsweetened bis-	
Becket links for blocks ..	M1047	cuits .. ..	54
Bed covers, cotton .. ..	443	"  and bread, N.E.S. ..	55
Bed coverings, wool .. ..	446	Bits, diamond set, for drills	M1041
Bedsteads of iron .. ..	319	Bitters, alcoholic .. ..	110



	<i>Item No.</i>		<i>Item No.</i>
Bitters, medicinal .. ..	481	Boilers, for ships .. ..	403
Bitumen, for copper paint ..	M1018	"  steam .. ..	403
Blackberries .. ..	77	"  steam for mining ..	M1041
Blacking, shoe .. ..	558-559	Bologna sausage .. ..	37
Blackboards .. ..	S1108	Bolsters, hair .. ..	453
Bladders .. ..	57	Bolts, carriage .. ..	316
Blank account books .. ..	614	"  iron .. ..	316
"  forms .. ..	619	"  steel .. ..	316
Blankets, cotton .. ..	443	"  nut .. ..	316
"  woollen .. ..	446	Bonds, unsigned .. ..	619
Blasting powder fuses for		"  negotiable .. ..	660
mining .. ..	M1042	Bone crushers .. ..	363
batteries for mining ..	M1042	Bones for manure .. ..	273
Blind cornices .. ..	431	"  manufacturing pur-	
"  rollers .. ..	431	poses .. ..	M1029
"  poles .. ..	431	Boneless fish .. ..	73
Blinds of wood or metal ..	431	Bonnets .. ..	467
"  N.E.S. .. ..	557	Bonnet shapes .. ..	467
"  for harness .. ..	499	Books, N.E.S. .. ..	560
Blinkers or winkers .. ..	499	"  Bible, psalm, hymn ..	560
Block rivets for ships .. ..	317	"  blank account .. ..	614
Blocks for ships, N.E.S. ..	425	"  check, for counters ..	619
"  for ships of metal, N.O.P.	426	"  copy, N.E.S. .. ..	S1105
Block sheaves, N.E.S. .. ..	425	"  fly .. ..	556
"  sheaves of metal, N.O.P.	426	"  law, theological, medi-	
"  straps, galvanised, for		cinal, scientific, etc.	560
blockmakers .. ..	M1047	"  pocket .. ..	556
Blocking, wood for .. ..	406	"  price .. ..	616
Blocks to make carriage hubs	576	"  printed .. ..	560
Blotting paper .. ..	521	"  for incorporated in-	
"  "  printed upon .. ..	619	stitutes, colleges,	
Blouses .. ..	468	schools, public li-	
Blowers, electric .. ..	386	braries .. ..	560
Blow glass tableware .. ..	515	"  printed by any govern-	
Blue prints .. ..	614	ment or association	
Blueing, laundry .. ..	558	for the promotion of	
"  "  ingredients		learning .. ..	560
for manu-		"  school .. ..	560
facture of M1025		"  to be written on .. ..	614
Board .. ..	192-193	"  Sunday school .. ..	560
"  leather .. ..	496	"  prohibited .. ..	P1501
"  paper for printers ..	M1063	"  toy .. ..	560
"  wood fibre .. ..	198	Book-binders' cloth, leather,	
Boards, bagatelle .. ..	611	marble paper	
"  for dories .. ..	M1019	and paper	
Boats, ships' .. ..	421	board im-	
"  pleasure .. ..	421	ported by	
"  sail .. ..	421	printers .. ..	M1063
"  sails .. ..	590	"  tools and imple-	
Bodies, carriage, waggon, hearse,		ments .. ..	M1040
buggy and express .. ..	573	"  wire .. ..	M1040
Boiled beef .. ..	43	Boot findings .. ..	499
"  mutton .. ..	43	"  laces .. ..	469
Boiler plates .. ..	311-317	"  grain leather .. ..	493
"  flues .. ..	310	"  making machines ..	M1039
"  rivets .. ..	317	"  hooks .. ..	499
"  tubes .. ..	310	"  polish .. ..	559
Boilers, hot water .. ..	403	"  protectors .. ..	499
"  for local industries ..	403	Boots, india-rubber or caout-	
"  for locomotives .. ..	403	chouc .. ..	462

	<i>Item No.</i>		<i>Item No.</i>
Boots, leather .. ..	464	Brass strips for nails ..	M1030
"  men's and youths' long		"  washers .. ..	332
rubbers .. ..	463	"  wire to be used in	
Boracic acid .. ..	481	manufactures ..	M1031
"  "  used in the manu-		"  wire .. ..	332
facture of fish		Brawn .. ..	44
glue .. ..	M1053	Brazil nuts .. ..	86
Boracite .. ..	481	Bread .. ..	55
Borate of lime .. ..	481	"  mixers .. ..	357
"  magnesium .. ..	481	Breek laces for clothing manu-	
Borax .. ..	481	facturers .. ..	M1082
Borderings, paper .. ..	526	Brick, stock or common ..	561
Botanic beer, local brew	E1401	"  facing or fire .. ..	562
Bottles, glass, imported by		"  fire for mining ..	M1042
manufacturers ..	M1061	"  machinery to be used	
"  stoppers for .. ..	592	in manufacture of ..	M1041
Bounties, export ..	B1451-B1455	"  knife .. ..	559
Bovril .. ..	152	Bridges, iron or steel .. ..	304
"  wine .. ..	152	Brigades, equipment for ..	S1110
Bows for hoods .. ..	360	Brimstone .. ..	481
Box toe tips .. ..	499	Brin for bread bags .. ..	M1049
Boxed tapers .. ..	521	Bristles for the manufacture of	
Boxes, axle .. ..	360	brushes .. ..	432
"  coal .. ..	358	Britannia metal .. ..	338
"  collar .. ..	595	"  "  manufacturers	
"  glove, handkerchief,		of .. ..	336
toilet, etc. .. ..	595	British fish .. ..	75
"  hat .. ..	556	"  gum .. ..	485
"  hat, of tin .. ..	556	"  metal .. ..	338
"  exported and returned	658	Brocade powders .. ..	335
"  imported by manufac-		Bromide chloride .. ..	481
turers .. ..	M1070	Bronze .. ..	338
"  of steel, wood, etc.,		"  manufactures .. ..	332
when imported by		"  rivets .. ..	332
tea dealers .. ..	M1071	"  wire .. ..	332
Boys' brigades, equipment for	S1110	"  burrs or washers ..	332
Bracelets .. ..	597	"  powder .. ..	335
Braces .. ..	469	"  phosphor .. ..	338
"  carpenters' .. ..	353	Brooches .. ..	597
Brads .. ..	359	Brooms, corn, for the manu-	
"  for manufactures ..	M1029	facture of .. ..	567
Braids, cotton .. ..	443	"  of corn .. ..	563
"  of linen or silk ..	450	"  of fibre and other	
"  of wool .. ..	446	material, N.E.S. ..	564
Bran .. ..	19	Broom handles .. ..	565
Brandy .. ..	106	Brown sugar .. ..	116
"  artificial .. ..	106	Brush cases .. ..	595
"  in transit .. ..	111	Brushes, N.E.W. .. ..	566
Brass .. ..	338	"  wire .. ..	356
"  buckles .. ..	357	"  artists' .. ..	614
"  binnacles .. ..	368	Buckles of iron, steel, brass	
"  binoculars .. ..	368	and copper .. ..	357
"  burrs .. ..	332	"  ornamental .. ..	597
"  gongs and bells ..	332	"  for manufacturing of	
"  manufactures of ..	332	boots, etc. .. ..	M1052
"  nails, tacks .. ..	359	Buckets .. ..	358
"  rivets, burrs and		"  for dredging or dig-	
washers .. ..	332	ging machines .. ..	403
"  pumps .. ..	332	Buckwheat for seed .. ..	7
"  screws .. ..	358	"  meal or flour .. ..	18





	<i>Item No.</i>		<i>Item No.</i>
Carbonic acid gas ..	481	Cashmeres ..	445
Carbonate of ammonia ..	481	Casings or copings for dories ..	197
Carboys, glass ..	515	"    sausage ..	57
Cardboard ..	521	Caskets ..	431
"    containers ..	M1070	Casks ..	433-436
Cards, advertising, show ..	616-617	Cask staves ..	203-207
"    birthday ..	614	Casks, exported and returned ..	658
"    Christmas ..	614	Cast iron hollow-ware ..	362
"    commercial ..	619	"    iron pipe ..	306
"    compass ..	365	"    steel ..	321
"    Easter ..	614	Cast, fishing ..	596
"    local post, chromos, etc., ..		"    plaster ..	579
for ..	M1067	Castor oil ..	481
"    new year ..	614	"    sugar ..	114
"    picture post ..	614	Catalogues, advertising ..	616
"    playing ..	525	Catgut and other strings ..	367
"    wool ..	409	Caoutchouc, un- or partly ..	
Cardigan jackets ..	468	manufactured ..	260
Carding machines, wool ..	409	Catgut sutures ..	372
Carpets ..	446	Catsups ..	100
"    cork ..	602	Cattle feed ..	19
"    Turkish ..	446	Cauliflower ..	132
"    imitation Turkish ..	446	Caustic potash ..	558
Carpet sweepers ..	356	Cedar wood, imported by ..	
"    bags ..	356	manufacturers ..	M1020
Carpetings ..	446	Ceilings of metal ..	304
Carroway seed ..	102	Celery ..	132
Carriage bodies, hoods, seats, ..		Celluloids ..	357
poles and purchases ..	572	"    for printer's use ..	407
Carriage mats ..	446	Cement ..	577
"    "    of rubber ..	568	"    manufactures of ..	511
"    shafts, trimmed ..	576	"    radiator ..	570
"    shafts, not trimmed ..	576	"    rubber ..	499
"    trimmings ..	360	"    for shoes ..	499
Carriages, etc. ..	572	Cemeteries, wire fencing and ..	
"    children's ..	621	gates for ..	S1108
Carrots ..	129	Ceresene ..	481
Cars, motor ..	569	Chains, coil ..	313
"    railway ..	404	"    shackles ..	313
"    tram ..	404	"    wool ..	446
Cartons, for locally manufac- ..		Chair, cane ..	437
tured jams, etc. ..	M1062	Chalk ..	485
Cartridge belts ..	551	"    billiard ..	611
"    cases ..	551	"    crayon ..	S1105
"    primers ..	551	Chamois skins ..	493
Cartridges ..	551	Champagne ..	139
Carts ..	572	Chandeliers ..	357
Carvers ..	355	Chaplins, tin for manufacturers ..	338
Cases, cartridge ..	551	Charitable societies, donations ..	
"    cigar and cigarette ..	604	for ..	S1109
"    fancy ..	595	Charts, N.E.S. ..	615
"    gun and pistol ..	551	"    Admiralty ..	620
"    handkerchief, collar, ..		"    for Schools ..	S1111
fancy, for jewellery, ..		Check books ..	619
brush, toilet ..	595	Cheese in crocks, including cost ..	
"    musical instrument ..	556	of crock ..	61
"    show ..	431	Cheese ..	60
"    for watches, plated ware, ..		Chemical manure ..	273
cutlery, etc. ..	595	"    preparations ..	481
Cash registers ..	402		



	<i>Item No.</i>		<i>Item No.</i>
Chemicals for manures ..	484	Citron .. .. .	81
"    for use in engraving ..	406	Clams .. .. .	74
Cheques, unsigned .. ..	619	Claret .. .. .	145
Cherries .. .. .	77	Clay, fire .. .. .	259
Chesnut to be manufactured ..	M1020	Clay, china for manufacturers ..	M1027
Chewing gums of all kinds ..	121	"    and cement, manufactures ..	
Chicken feed .. .. .	19	of .. .. .	511
Chicory, raw or green .. ..	62	Cleaned rice .. .. .	13
"    kiln dried, roasted or ..		Cleaner's solvent .. ..	228
ground .. .. .	63	"    vacuum .. .. .	386
Children's carriages .. ..	621	Cleavers .. .. .	353
"    sleds .. .. .	621	Clinical thermometers .. ..	372
Chimney linings .. .. .	511	Clinometers .. .. .	368
"    tops .. .. .	511	Clippers, horse and toilet ..	355
"    vents .. .. .	511	Clips for carriages .. ..	360
Chimneys, glass .. .. .	515	Cloaks, fur .. .. .	466
China clay imported by manu- ..		"    cloth .. .. .	468
facturers .. .. .	M1027	Clocks and parts thereof .. ..	351
Chinaware .. .. .	513	"    movements for .. ..	351
Chloral hydrate .. .. .	481	Cloth, felt .. .. .	445
Chlor di nitre .. .. .	481	"    book, binders' for prin- ..	
Chloride, bromide .. .. .	481	ters .. .. .	M1063
Chlorodyne .. .. .	481	"    glass cloth imported by ..	
Chloroform .. .. .	481	agriculturists .. ..	M1048
Chocolate, etc. .. .. .	65	"    hair .. .. .	453
"    coating and choco- ..		"    Italian .. .. .	442
late paste for ..		"    nuns' .. .. .	445
manufacturing ..		"    oil .. .. .	602
purposes .. .. .	M1002	"    table oil .. .. .	602
Christmas annuals .. ..	560	"    woollen .. .. .	455
"    cards .. .. .	614	Clothes lines, plaited .. ..	581
Chrome steel .. .. .	321	"    oiled .. .. .	461
Chromos, advertising .. ..	616	"    washers .. .. .	402
"    for printers .. ..	M1067	"    wringers .. .. .	402
"    N.O.P. .. .. .	555	Clothing, donations of .. ..	S1109
Chromotypes, advertising .. ..	616	"    dyed, cleaned, etc. ..	454
"    for printers .. ..	M1067	"    india rubber or caou- ..	
"    N.O.P. .. .. .	555	tchouc .. .. .	468
Chronometers, for ships' use ..	368	"    leather .. .. .	501
Churches, articles for use of ..	S1108	"    linen, silk and ..	
Churns, earthenware .. ..	511	cotton .. .. .	468-469
"    wood .. .. .	363	"    readymade .. .. .	468-469
Chutney .. .. .	100	"    used, prohibited .. ..	P1507
Cider .. .. .	64	Clover seeds .. .. .	280
"    in transit .. .. .	112	Cloves .. .. .	102
Cigarette cases .. .. .	604	Coal, anthracite, for St. John's ..	171
"    holders .. .. .	604	"    boxes .. .. .	358
"    papers .. .. .	524	"    cutters for mining .. ..	M1041
Cigarettes .. .. .	164	"    N.E.S., when imported ..	
"    local manufacture .. ..		into St. John's .. ..	172
E1406-E1407 .. ..		"    shovels .. .. .	357
Cigar cases .. .. .	604	"    scoops .. .. .	358
"    holders .. .. .	604	"    tar .. .. .	282
"    knives .. .. .	355	"    tar dyes .. .. .	483
Cigars .. .. .	163	"    when imported into Car- ..	
"    local manufacture .. ..	E1408	bonear .. .. .	173
Cinnamon .. .. .	102	"    when imported into Har- ..	
Circles for carriages .. ..	360	bour Grace .. .. .	174
Circuit breakers, oil .. ..	381	"    when imported into Hearts ..	
Circulars, advertising .. ..	618	Content .. .. .	175

	<i>Item No.</i>		<i>Item No.</i>
Coal when imported into Placentia .. ..	176	Colouring, butter .. ..	M1001
„ when imported into Bell Island .. ..	177	Colours, artists' .. ..	614
„ when imported into other port or place .. ..	178	„ dyes .. ..	483
Coat linings, cotton .. ..	442	„ ground in oil .. ..	485
Coats, fur .. ..	466	„ liquid, prepared for use .. ..	485
„ leather .. ..	501	Colour cards when imported by manufacturers .. ..	M1070
„ N.E.S. .. ..	468	Columns of iron and steel .. ..	304
„ over .. ..	468	„ and bases for newspapers .. ..	357
Cobalt .. ..	182	Combs of all kinds .. ..	595
Cochineal .. ..	483	Commercial blank forms .. ..	619
Cocoa .. ..	65	Commutators, auto .. ..	381
„ shells and nibs .. ..	65	Compass cards .. ..	365
„ butter .. ..	66	Compasses, mariners' .. ..	365
„ mats .. ..	451	Compensators, electric .. ..	381
„ matting .. ..	451	Composition metal for manufacture of jewellery .. ..	339
Cocoanuts, N.E.S. .. ..	88	Composition metal for sheathing vessels .. ..	M1036
„ desiccated, sweetened or not .. ..	90	Composition metal, old .. ..	184
„ imported from place of growth by vessels direct to Newfoundland .. ..	89	Compound lard, local manufacture .. ..	E1404
Cocoonut oil when imported by manufacturers of oleo .. ..	M1007	Compressed yeast .. ..	151
Codfish, fresh .. ..	71	Comptometers, electrical .. ..	386
„ N.O.P. .. ..	72	„ hand worked .. ..	402
„ British catch and cure .. ..	75	Concrete mixers .. ..	403
Codilla hemp, dressed or undressed .. ..	222	Condensed cream .. ..	94
Cod liver oil, medicinal .. ..	481	„ milk .. ..	94
Cod seines and traps .. ..	587	Condensers, electric .. ..	381
Coffee extracts .. ..	69	Condiments .. ..	100
„ green .. ..	67	Confectioners' ornaments .. ..	M1066
„ preparations of .. ..	68	Confectionery .. ..	117-120
„ roasted or ground .. ..	68	Consuls, articles for use of .. ..	655
Coffins .. ..	431	Construction material and machinery for saw mills .. ..	M1073
„ and caskets, metal parts for .. ..	339	Containers, cardboard .. ..	M1070
Coil chain .. ..	313	„ glass for bona-fide manufacturers .. ..	M1061
„ chain links .. ..	313	Control apparatus, electric .. ..	381
Coin .. ..	660	Converters, electric .. ..	381
„ base and counterfeit .. ..	P1502	Conveying machines for mining .. ..	M1041
Coir fibre .. ..	221	Cooked meat specialties not hermetically sealed .. ..	42
„ yarn .. ..	447	Cooks' knives .. ..	355
Coke .. ..	179	Coopers' heading .. ..	208
„ when imported by manufacturers .. ..	M1017	„ rivets .. ..	317
Cold storage apparatus .. ..	M1038	„ rushes .. ..	432
Collars .. ..	469	„ wooden hoops .. ..	204
Collar boxes and cases .. ..	595	Copal varnish .. ..	485
Collars for fixtures .. ..	357	Copper .. ..	338
„ and cuffs .. ..	469	„ bars .. ..	338
Colleges, building material and equipment for .. ..	S1108	„ ingots .. ..	338
„ supplies for .. ..	S1111-S1112	„ ore .. ..	182
Collodion .. ..	481	„ bells and gongs .. ..	333
Cologne Waters .. ..	103-4	„ bolts .. ..	333
		„ buckles .. ..	357
		„ manufactures of, N.E.S. .. ..	333
		„ nails .. ..	359



	<i>Item No.</i>		<i>Item No.</i>
Copper, old .. ..	184	Cotton, duck, coloured ..	442
" screws .. ..	358	" rags for paper making	246
" sheets .. ..	331	" sail twine .. ..	584
" shells for matrices ..	357	" seed oil when imported	
" shells for printers ..	407	by manufacturers	
" sulphite of .. ..	481	of Oleo .. ..	M1007
" wire, wire cloth, and		" seed oil for fish glue	M1023
netting .. ..	333	" seed cake .. ..	19
" for copper paint ..	M1018	" seed meal .. ..	19
" paint .. ..	485	" shoulder pads for	
" and composition metal		clothing manufac-	
for sheathing vessels	M1036	turers .. ..	M1082
Copings or casings for dories ..	197	" manufactures of ..	443
Copy books .. ..	S1105	" raw .. ..	211
Copyright works, reprints of ..	P1504	" rags .. ..	212
Cordage, N.E.S. .. ..	580	" twist .. ..	441
Cordage, machinery to be		" waste .. ..	212
used in manufacture of ..	M1043	" wool .. ..	481
Cordials .. ..	110	" yarn .. ..	441
" in transit .. ..	112	Counterfeit coin .. ..	P1502
Cords, wool .. ..	446	Counterpanes, N.E.S. ..	442
" for windows .. ..	581	" linen .. ..	450
Core caps and metal strips for		" wool .. ..	446
binding goods for export ..	M1080	Counters for boots and shoes	499
Cork carpet .. ..	602	Coverings for buildings, of	
" matting .. ..	602	iron and steel .. ..	304
" unmanufactured .. ..	261	Cows .. ..	27
Corkwood, unmanufactured ..	261	Cranberries .. ..	77
" manufactures of .. ..	591	Cranes .. ..	403
Cork stoppers .. ..	592	Cranes for mining .. ..	M1041
Corned beef, canned .. ..	43	Crayons, chalk for schools ..	S1105
" beef hash .. ..	43	Cream coloured ware .. ..	513
Corn flour .. ..	20	Cream, condensed, preserved	
" offals of .. ..	19	or sterilized .. ..	94
" preserved .. ..	136	Cream of tartar .. ..	481
" for manufacture of		" of wheat .. ..	20
brooms and whisks ..	567	" separators .. ..	363
" meal, Indian .. ..	17	" sizing .. ..	485
" meal, bolted .. ..	17	Crepes, cotton .. ..	442
Cornets .. ..	367	Cretannes .. ..	442
Cornice poles .. ..	431	Crimp irons .. ..	499
Cornices, window .. ..	431	Crochet cotton .. ..	452
Corrugated metal sheets ..	304	Crocks .. ..	511
" pipe metal .. ..	305	Crossings, railway .. ..	303
" tubes for boilers ..	310	Cross line screens .. ..	406
Corsets .. ..	469	Crowbars .. ..	353
Costumes .. ..	468	Crude petroleum .. ..	229
Cottolene, N.E.S. .. ..	93	Crushers, bone .. ..	363
Cottonades .. ..	442	" for mining .. ..	M1041
Cotton, absorbent .. ..	481	" rock .. ..	403
" clothing .. ..	468-469	Crushing mills for mining ..	M1041
" crochet .. ..	452	Crystals and powders for mak-	
" sewing thread .. ..	452	ing lemonade .. ..	92
" knitting .. ..	452	Crystallized fruits .. ..	82
" batting .. ..	442	" sugar .. ..	115
" embroideries .. ..	443	Cube sugar .. ..	114
" sail canvas .. ..	588	Cucumbers .. ..	132
" thread .. ..	452	Cue racks .. ..	611
" piece goods .. ..	442	" tips .. ..	611
" printed or dyed .. ..	442	Cues .. ..	611

	<i>Item No.</i>		<i>Item No.</i>
Cuffs, N.E.S. .. ..	469	Diaper linen .. ..	449
Cultivators .. ..	364	Dictating machines .. ..	402
Curios when not for sale ..	S1111	Dictionaries .. ..	560
Curling irons, electric ..	387	Disinfectants .. ..	481
„ stones and fittings ..	599	Diving apparatus .. ..	593
Currants .. ..	77	Dolls .. ..	621
„ dried .. ..	79	Domestic lighting sets ..	381
„ when imported from		Donations of clothing, etc. ..	S1109
„ Greece .. ..	80	Door mats, N.E.S. .. ..	446 & 451
Curry powder .. ..	102	Doors for safes and vaults ..	356
Curtains, cotton .. ..	443	Dories, copings and casings ..	197
Curtain netting cotton ..	442	„ lockings for .. ..	197
Curtains, silk or linen ..	450	„ N.E.S. .. ..	422
Curtain netting silk .. ..	448	„ power driven .. ..	421
„ stretchers .. ..	431	Dory oars .. ..	422
Cut glass tableware .. ..	515	„ boards .. ..	M1019
„ loaf sugar .. ..	114	Douglas fir lumber .. ..	194
„ nails and spikes .. ..	359	„ fir staves for manufac-	
Cutch .. ..	484	„ ture of oil barrels ..	M1021
Cutlery plated .. ..	355	Dowel pins .. ..	359
„ table .. ..	355	D'oylies .. ..	443 & 450
„ of all kinds .. ..	355	Drafts, unsigned .. ..	619
„ fancy cases for .. ..	595	Drain pipes, etc. .. ..	511
Cutters, glass .. ..	354	Draft animals .. ..	624
„ hay and feed .. ..	364	Drawbacks, rebates and repay-	
Cutting machines used in con-		„ ments .. ..	D1301-D1324
„ nection with the cod or seal		Drawback on paper bags, etc.	D1301
fishery .. ..	M1038	„ paper printed .. ..	
Cyanide of potassium or sodium	481	„ and exported .. ..	D1302
Cyclometers .. ..	369	„ biscuits exported .. ..	D1303
		„ ale, porter, beer,	
		„ etc., exported .. ..	D1304
		„ sugar when used	
		„ in the manu-	
		„ facture of arti-	
		„ cles exported .. ..	D1305
		„ tin packings used	
		„ in exporting .. ..	
		„ cod liver oil .. ..	D1306
		„ casks, steeldrums	
		„ and other	
		„ containers	
		„ when used for	
		„ packing goods	
		„ for export .. ..	D1307
		„ glass bottles, etc.,	
		„ used in ex-	
		„ porting cod	
		„ liver oil .. ..	D1308
		„ unbleached calico	
		„ when used in	
		„ the manufac-	
		„ ture of oil	
		„ clothes .. ..	D1309
		„ linseed oil when	
		„ used in manu-	
		„ facture of oil	
		„ clothes .. ..	D1310
		„ coal or fuel oil	
		„ when supplied	
		„ to ships of war .. ..	D1311

## D



	<i>Item No.</i>		<i>Item No.</i>
Drawback on coal imported into St. John's and transferred to Carbonear, etc. . .	D1312	Drawback on materials used in the manufacture of marline	D1324
" coal imported into St. John's and transferred to outports other than Carbonear, etc.	D1313	" materials used in the manufacture of hemp, roping, and seaming and cotton sail twine . .	D1325
" coal or fuel oil supplied as bunker coal for vessels . .	D1314	" materials used in the manufacture of nets, netting, trawlgear, etc. . .	D1326
" ingredients used in the manufacture of paints . .	D1315	" alcohol when used by approved manufacturers	D1327
" all ingredients except sugar used in the manufacture of confectionery	D1316	" unglazed draft paper, labels, etc., when used in packing frozen fish or frozen blueberries for export . .	D1328
" all ingredients used in the manufacture of jams, jellies and pickles . .	D1317	" fuel oil when exported as merchandise	D1329
" castor oil when imported in barrels . .	D1318	" gasoline and motor spirit when imported into certain ports and removed as merchandise to other parts of the country . .	D1330
" disinfectants when imported in barrels	D1318	Drawers, cotton . . . .	469
" acetic acid for making vinegar . .	D1319	" knitted . . . .	469
" spices and peppers when imported by manufacturers for grinding and putting up in retail quantities . .	D1320	" woven . . . .	469
" shipbuilding material used in repair of ships . .	D1321	Drawing requisites . . . .	614
" coal and fuel oil supplied to ship after repair . .	D1321	Drawings . . . .	555
" materials used in ship building	D1322	Dress goods . . . .	442 & 445 & 448-9
" materials used in manufacture of boots and shoes . .	D1323	Dressed flax . . . .	222
		Dressing, shoe . . . .	559
		" harness . . . .	600
		" leather . . . .	600
		Dressings, surgical . . . .	481
		Dried fruits . . . .	79
		Driers, Japan . . . .	485
		Drill, cotton . . . .	442
		" steel for mining . . . .	M1041
		Drilling machines . . . .	401
		" " electric . . . .	386
		Drills, oil boring . . . .	M1041
		" rock for mining . . . .	M1041
		Drinks, non-alcoholic . . . .	51
		Drops, medicinal . . . .	481
		Druggets . . . .	445

	<i>Item No.</i>
Drugs and medicines ..	481
Drums, band ..	367
Dry goods ..	442-469
" cell batteries ..	385
" plates used in connection with X-ray apparatus ..	S1102
" plates, photographers' ..	370
Dryers, Japan ..	485
Duck, cotton-canvas ..	588-589
" cotton, coloured ..	442
Dustbane ..	558
Dusters, lap ..	446
Dutch, metal leaf ..	335
Dyed clothing and fabrics ..	454
Dye stuffs ..	483
" wood, N.E.S. ..	483
Dyes, coal tar ..	483
" woollen yarns when imported by woollen mills ..	M1075
" aniline for pulp and paper mills ..	M1078
Dynamite for mining ..	M1042
Dynamite ..	552
Dynamos ..	381

## E

Earthenware and stoneware ..	513
" N.E.S. ..	513
" tiles ..	511
" pipes, chimney linings, vents, etc. ..	511
" baths, tubs, wash- stands, etc. ..	512
Easter cards ..	614
Eau de Cologne ..	103
Economizer parts for paper mills ..	M1076
Effects, settlers' ..	663
Egg powders ..	M1003
Eggs ..	70
" in liquid form ..	M1003
" of fish and game birds for propagation ..	661
Elastic garter ..	450
" round or flat ..	450
" webbing ..	450
Electrical air heaters ..	387
" apparatus ..	381-388
" auto-starters ..	381
" batteries ..	385
" water heaters ..	387
" blowers ..	386
Electric light bulbs ..	382
" cables, insulated ..	382
" compensators ..	381

	<i>Item No.</i>
Electric condensers ..	381
" converters ..	381
" curling irons ..	387
" domestic lighting sets ..	381
" drilling machines ..	386
" fans ..	386
" flat irons ..	387
" generators, N.E.S. ..	381
" generators for min- ing ..	M1041
" grinders ..	386
" hair-waving machines ..	386
" drying machines ..	386
" hot plates ..	387
" hot water kettles ..	387
" insulators ..	382
" lamp and parts thereof ..	382
" lamp shades ..	382
" magnetos ..	382
" meters ..	382
" motors ..	381
" motors for mining ..	M1041
" oil circuit breakers ..	381
" oil switches ..	381
" percolators ..	387
" pumps ..	386
" radiators ..	387
" ranges ..	387
" motor control appa- ratus ..	381
" spark plugs ..	382
" switchboards and ac- cessories ..	381
" switches ..	382
" sockets ..	382
" table stoves ..	387
" toasters ..	387
" transformers ..	381
" vacuum cleaners ..	386
" waffle irons ..	387
" washing machines ..	386
" wire, insulated ..	382
" appliances for cook- ing and heating ..	387
Electrically-driven appliances ..	386
Electro-plated ware ..	336
Electrodes used in connection with X-ray apparatus ..	S1102
Electroplating, acids for ..	M1053
Electrotypes ..	357
" for printers ..	407
Elevators ..	402
Elixirs ..	481
Elm lumber ..	194
Embroideries, etc. ..	450
Embroidery, silk ..	452
Emery ..	354
" cloth, N.E.S. ..	521
" paper ..	521
" wheels ..	613





	<i>Item No.</i>		<i>Item No.</i>
Feed cutters .. ..	364	Fish hooks, anglers' ..	596
Felloe plates .. ..	360	" oil refining machinery ..	M1038
Felt board .. ..	523	" plates, railway ..	303
" cloth .. ..	445	" presses .. ..	M1038
" paper .. ..	523	Fisherman's rubber suits ..	461
" pressed .. ..	445	Fishing bait, sportsmen's ..	596
" for pulp and paper		" lines, anglers' ..	596
machines .. ..	249	" lines and twines ..	596
" for roofing purposes ..	523	" nets, traps, seines, etc. ..	587
Fencing of iron or steel ..	312	" nets, anglers' ..	596
" foils .. ..	551	" rods .. ..	596
" masks .. ..	551	Fittings, iron or steel railway	303
" wire and gates for same	363	house .. ..	431
" wire and gates for		Fixtures, coal, oil .. ..	357
same when imported		" electric light .. ..	382
for cemeteries ..	S1108	" gas .. ..	357
Ferro-alloy for foundry use ..	301	" other oil .. ..	357
Fertilizers .. ..	273	Flageolets .. ..	367
Fibre board, wood .. ..	198	Flagstones, dressed .. ..	264
" cement .. ..	577	" undressed .. ..	263
" coir .. ..	221	Flakes of soap .. ..	608
" hair .. ..	432	Flannels .. ..	445
Fibres, vegetable, for paper		Flashlight batteries, electric ..	385
making .. ..	246	Flasks, glass .. ..	515
Field rollers .. ..	364	Flat irons .. ..	356
Figs and fig cake .. ..	79	" electric .. ..	387
Figueira wine .. ..	146	Flavourings, alcoholic ..	103-104
Filberts .. ..	86	" non-alcoholic .. ..	481
Files, manicure .. ..	355	" when imported	
" and rasps .. ..	354	by licensed	
Films, cinematographic ..	369	manufacturers	
" photographic .. ..	370	of tobacco ..	M1016
" used in connection with		Flax, dressed and undressed ..	222
X-ray apparatus ..	S1102	" hemp and jute combined,	
Findings for boots and shoes ..	499	manufactures of ..	451
" harness .. ..	499	" sail canvas .. ..	588
Finish, oil .. ..	485	" seed oil .. ..	233
Finnan haddies .. ..	73	" .. ..	222
Fire brick .. ..	562	Flax tow .. ..	521
" brick for mining ..	M1042	Flint paper .. ..	521
" arms .. ..	551	Floats, anglers' .. ..	596
" arms brought in by tour-		" glass .. ..	592
ists .. ..	659	Flooring, hardwood .. ..	194
" clay .. ..	259	" mosaic .. ..	601
" crackers .. ..	553	" mosaic hardwood ..	431
" extinguishing machines ..	356	" cement .. ..	577
" forest fighting engines ..	M1081	Floor oil cloth .. ..	602
" works of all kinds ..	553	Florists' seeds .. ..	280
Fish, viz., cod, haddock, hake,		Flour, corn .. ..	20
etc. (fresh) .. ..	71	" potato .. ..	20
Fish, British catch and cure ..	75	" rice .. ..	20
" edible, bounties on when		" sago .. ..	20
exported .. ..	B1454-B1455	" wheaten .. ..	15
" Eggs of, for propagation	661	" of other kinds, N.E.S. ..	18
" preserved in oil, N.E.S. ..	74	Flower seeds .. ..	280
" salted or dried .. ..	72	Flowers, fresh .. ..	265
" smoked or boneless ..	73	Flues for boilers .. ..	310
" oils, N.O.P. .. ..	235	Fluid beef, not medicated ..	152
" drying apparatus ..	M1038	Flutes .. ..	367
" hooks .. ..	352	Flux, ores for .. ..	181
		Fly books .. ..	556



	<i>Item No.</i>		<i>Item No.</i>
Fly hooks, anglers' ..	596	Galvanic batteries, electric ..	385
„ sheets, advertising ..	616	„ „ imported ..	
Foals .. ..	624	„ „ by doctors ..	S1101
Fog horns .. ..	366	Galvanized block straps ..	M1047
Foils, fencing .. ..	551	„ iron, N.E.S. ..	302
Folders, advertising ..	616	„ iron, manufactures ..	
Food stuffs, N.E.S. and N.O.P.	152	„ of .. ..	320
Forest fire fighting engines ..	M1081	„ pipes and tubing ..	305
Forges, portable .. ..	401	„ sheet iron, manu- ..	
Forgings of iron or steel ..	308-309	„ factures of, ..	
Forks, pronged, farmers' ..	363	„ N.O.P... ..	320
Forms, printed blank .. ..	619	„ sheet steel, manu- ..	
Fountain pens .. ..	614	„ factures of, ..	
Frames, picture and photo ..	431	„ N.O.P... ..	320
Freestone, dressed .. ..	263	„ steel in bars, etc. ..	302
„ undressed .. ..	264	Galvanizing, acids for ..	M1053
„ manufactures of ..	610	„ machinery for ..	M1045
French or flower odors pre- ..		Gambier .. ..	484
served in fat or oil .. ..	603	Game bags .. ..	551
Fresh fish .. ..	71	„ bird eggs of, for propa- ..	
„ meat, N.E.S. .. ..	32	„ gation .. ..	661
„ liver and beef trimmings ..	33	„ dead .. ..	34
Fret-saw machines .. ..	401	Games of all kinds .. ..	621
Frogs for railways .. ..	303	Gang ploughs .. ..	364
Fruit, dried or desiccated ..	79	Garden seeds, N.O.P. ..	280
„ essences, alcoholic ..	103-104	„ sprinklers .. ..	356
„ fresh .. ..	77	Garter, elastic .. ..	450
„ juices and syrups, N.E.S. ..	85	Garters .. ..	469
„ in air tight packages ..	83	Gas engines .. ..	403
„ preserved in spirits ..	103-104	„ fixtures and parts ..	357
„ preserves .. ..	123	„ meters .. ..	356
„ pulp for manufacturing ..	M1004	„ stoves .. ..	357
„ -bearing trees, shrubs or ..		Gasolene .. ..	225-226
plants .. ..	277	Gates and wire fencing for ..	
Frying pans of iron or steel ..	362	„ cemeteries .. ..	S1108
Fuel, manufactured .. ..	180	„ for wire fences when ..	
„ oil .. ..	229	„ made chiefly of wire ..	363
Furnaces .. ..	403	Gauges .. ..	354
„ and other heating ..		„ carpenters' .. ..	354
apparatus when ..		Gauze, surgical .. ..	481
imported solely for ..		Gears, carriage .. ..	573
use in churches or ..		Generators, electric .. ..	381
chapels .. ..	S1108	Genging twine .. ..	586
Furniture .. ..	431	Geographical globes .. ..	S1111
„ polish .. ..	559	German silver .. ..	336
„ printers' office ..	M1040	Gilt ware .. ..	336
Furniture, springs, hinges, etc.	358	Giant powder .. ..	552
Fur coats, etc. .. ..	466	Gin .. ..	108
Furs, hats, caps, muffs, etc.	466	„ in transit .. ..	111
„ dressed but not made up ..	605	Ginger .. ..	102
„ undressed .. ..	242	„ ale .. ..	51
„ manufacturers of .. ..	466	„ ground .. ..	102
Fuses of all kinds, N.O.P. ..	552	„ unground .. ..	102
„ for mining .. ..	M1042	„ crystallized .. ..	82
		„ wine .. ..	146
<b>G.</b>		Ginghams .. ..	442
Gaiters, leather .. ..	464	Girders, iron, etc. ..	304
Galleries for gas fixtures, etc.	357	Girl Guides, equipment for ..	S1110
Galls for dyeing .. ..	483	Glacé fruits .. ..	82
		Glass ware .. ..	515

	<i>Item No.</i>		<i>Item No.</i>
Glass bulbs, electric ..	382	Governor, articles for use of ..	652
" bottles, clear white,		Grain drills ..	364
imported by manu-		" for cattle feed ..	19
facturers ..	M1062	" offals ..	19
" buoys ..	592	Gramophones ..	367
" containers when import-		Gramophone records ..	367
ed by bona fide manu-		Granite ware, white ..	513
facturers of jams,		" hollow-ware ..	362
jellies, etc. ..	M1062	" manufactures of, for	
" cloth, or mulch paper,		pulp or paper mills	M1076
imported by agricul-		" undressed ..	263
turists ..	M1048	" manufactures of ..	610
" cutters ..	354	" dressed ..	264
" or flint paper ..	521	Granulated sugar ..	115
" ribbed for washboards	M1062	Grape fruits ..	77
" spectacles ..	371	Grapes ..	77
" stained windows for		Grapnels ..	313
churches ..	S1108	Graving tools ..	406
" silvered ..	515	Grease ..	232 & 234
" window ..	514	" axle ..	234
" ornamental plate, etc.	515	Green fruits ..	77
Glasses for watches or clocks ..	351	Greenheart lumber ..	194
Glaziers' knives ..	355	Green peas ..	9
" diamonds ..	354	Gridirons ..	362
" points, tin ..	354	Grind stones ..	613
Globes, glass ..	515	" " for pulp and	
" geographical, topo-		paper mills ..	M1076
graphical, etc. ..	S1111	Grinders, electric ..	386
Glove boxes and cases ..	595	Grips for dredgers ..	403
" grain leather ..	493	Ground sweet almonds ..	117
Gloves, leather, N.E.S. ..	497	Guano ..	273
" cotton ..	469	Guavas ..	77
" fur ..	466	Guernseys ..	468
" surgical ..	372	Gum arabic when imported	
" woollen ..	469	by licensed manufac-	
Glucose ..	127	turers of tobacco ..	M1016
Glue ..	485	" chewing ..	121
" for boots and shoes ..	499	Gums, liquid ..	614
" for boxes of local veneer	M1056	" sweetened ..	117
" stock ..	266	Gumwood ..	192
Glycerine ..	481	" log for press rolls ..	M1079
" sugar when imported		Gun caps ..	551
by licensed manu-		" covers ..	551
facturers of		" cases ..	551
tobacco ..	M1016	" powder ..	552
Goat skins, undressed ..	242	" wads ..	551
Gold ..	182	Guns ..	551
" leaf ..	335	" air- ..	551
" manufactures of ..	336	Gutta-percha ..	260
" paint, liquid ..	335	" boots and shoes	462
Gongs of brass ..	332	" hose ..	568
" and bells, copper ..	333	Gypsum ..	578
Goods, unenumerated ..	665		
" manufactured by prison			
labour ..	P1502		
" prohibited ..	P1501-P1507		
" subject to drawback			
	D1301-D1324		
Gooseberries ..	77		
Government, articles for use of	653		

## H

Haberdashery ..	469
Hacking knives ..	355
Haddock, N.O.P. ..	71
Hair ..	267



	<i>Item No.</i>		<i>Item No.</i>
Hair brushes .. ..	566	Hay forks .. ..	363
" bolster .. ..	453	" knives .. ..	363
" fibre for the manufac-		" rakes, horse-drawn ..	364
turing of brushes ..	432	" spreaders, or teters ..	364
" mattresses .. ..	453	Hazel nuts .. ..	86
" oils .. ..	603	Head lights .. ..	357
" pillows .. ..	453	" electric .. ..	382
" pins .. ..	342	Headings for coopers' use ..	208
" pins, ornamental ..	597	" " manufacturing of	
" tooth and skin washes ..	603	oil barrels ..	M1022
" tooth and skin washes,		Heads, pigs', salted in barrels	45
alcoholic .. ..	103-104	Hearses .. ..	572
" waving and drying ma-		Hearse bodies, gears, etc. ..	573
chines, electric ..	386	Heaters, water .. ..	387
Haircloth .. ..	453	" electric .. ..	387
Hake, N.O.P. .. ..	71	Hedging knives .. ..	363
Halibut, N.O.P. .. ..	71	Heel plates .. ..	499
Hammers .. ..	353	Heels of rubber, etc., imported	
Hammocks .. ..	595	by manufacturers .. ..	M1058
Hams, bacon, tongues, beef		Heirlooms .. ..	651
smoked, cooked or		Hemp, bags .. ..	451
other .. ..	39	" " for locally milled	
" and tongues dry, salted		flour .. ..	M1050
or pickled .. ..	40	" dressed or undressed ..	222
Handbarrows .. ..	574	" manufactures of N.E.S. ..	451
Handkerchief cases and boxes		" mats .. ..	451
Handkerchiefs .. ..	469	" matting .. ..	451
Hand machines .. ..	401	" sail canvas .. ..	588
Handles of all kinds, N.R.S.,		" tow or codilla .. ..	222
for tools .. ..	353	" twine .. ..	584
" for brooms .. ..	565	" yarn .. ..	447
Hangings, paper .. ..	526	Herring, etc., bounty on when	
Hardware, builders', makers',		exported .. ..	B1454-1455
upholsterers',		" preserved .. ..	72-74
cabinet and		" barrels .. ..	435
trunkmakers' ..	358	" twine .. ..	586
" harness makers'		Hessians .. ..	451
and saddlers' ..	499	Hickory wood imported by	
Hardwood, veneer .. ..	431	manufacturers ..	M1020
" flooring .. ..	194	" nuts .. ..	86
" sawdust .. ..	432	Hides, raw, wet or dried ..	241
Harness .. ..	498	Hings, blanks .. ..	358
" findings .. ..	499	Hinges .. ..	358
" dressing .. ..	600	Hock .. ..	144
" leather, N.E.S. ..	495	Hocks, feet and ribs when	
" soap .. ..	600	salted in barrels ..	45
Harrows .. ..	364	" pigs' .. ..	45
Hash, corned beef .. ..	43	Hoes .. ..	363
Hat pins, ornamental ..	597	Hoisting cables for mining ..	M1042
" shapes .. ..	467	" engines .. ..	403
" boxes .. ..	556	" engines for mining ..	M1041
Hatchets .. ..	353	Hollow-ware, iron .. ..	362
Hats, N.E.S. .. ..	467	" steel .. ..	362
" fur .. ..	466	" machinery, for	
Haulage cables for mining ..	M1042	manufacture of	M045
" engines for mining ..	M1041	Honey in the comb or other-	
Hay .. ..	268	wise .. ..	122
" binders .. ..	364	Hoods, bows for, of iron ..	360
" cutters .. ..	364	" for carriage, express,	
" cutting machines ..	364	etc. .. ..	573

	<i>Item No.</i>
Hoods, swing, of iron .. ..	360
Hooks, reaping .. ..	363
"    and eyes .. ..	342
"    fish for anglers .. ..	596
"    fish .. ..	352
"    for clothing manufac- turers .. ..	M1082
Hoop, iron .. ..	307
"    iron punched, etc. .. ..	307
"    steel punched, etc. .. ..	307
Hoops for coopers .. ..	208
"    for masts .. ..	431
Horns, tips, etc. .. ..	269
"    fog .. ..	366
Hops .. ..	91
Horse boots .. ..	498
"    clippers .. ..	355
"    power machines .. ..	403
"    shoe nails .. ..	359
"    shoes .. ..	354
Horses .. ..	624
"    draft .. ..	624
Hose, rubber and gutta percha .. ..	568
"    of linen or cotton, lined with rubber .. ..	568
Hosiery, cotton .. ..	469
"    woollen .. ..	469
Hot plates, electric .. ..	387
"    water boilers .. ..	403
"    water kettles, electric .. ..	387
House furniture .. ..	431
"    frames, fittings, joiner's work .. ..	431
Household hollow-ware .. ..	362
"    effects, British sub- ject .. ..	
abroad .. ..	651
"    furniture, etc., brought in by settlers .. ..	663
Hubs for wheels .. ..	576
Hunters' knives .. ..	355
Hydraulic cement .. ..	577
Hydrogen peroxide, solutions of .. ..	481
Hymn books .. ..	564

## I

Ice .. .. .	270
„ ploughs .. .. .	356
„ saws .. .. .	353
„ cream cones of flour .. .. .	56
Icing sugar .. .. .	114
Illuminating oils .. .. .	227
Illustrated advertising Periodicals .. .. .	560
Illustrations, pictorial, etc. ..	S1111
Imitation goat leather .. .. .	493
Imitation leather, boots and shoes, etc. .. .. .	464

	Item No.
Implements, agricultural ..	362
"    brought in by	
tourists ..	659
Incubators ..	362
Indian corn ..	11
"    corn meal ..	17
"    rubber boots and shoes	462
"    rubber clothing ..	468
"    rubber manufactures..	568
"    rubber mats ..	568
Indigo ..	483
Induction regulators, electric..	381
Inks, writing ..	614
"    printers' ..	M1040
"    shoemakers' ..	600
Insect powders ..	481
Insecticides ..	481
"    imported by agri-	
culturists ..	S1103
Insects, illustrations of, for	
schools ..	S1111
Instruments, dental ..	372
"    musical, N.O.P.	367
"    philosophical,	
optical, photo-	
graphical, etc. ..	369
"    scientific, when	
imported for	
colleges, etc... ..	S1112
"    surgical ..	372
Insulated electric cables ..	382
Insulators, electric ..	382
Insulin and similar prepara-	
tions ..	482
Insurance maps ..	S1111
Internal combustion engines	
for mining ..	M1041
International Grenfell Associa-	
tion, stores and supplies for	S1113
Intersections, railway ..	303
In transit, spirits, wines, etc.	111-113
Inverted blocks, glazed or un-	
glazed ..	511
Iodide ..	481
Iron, bars ..	302
"    bedsteads ..	319
"    blocks and block sheaves	426
"    "    "    "    "    "	
for ships ..	426
"    bolts, N.E.S. ..	316
"    bridges ..	304
"    buckles ..	357
"    columns ..	304
"    fencing ..	312
"    fittings, N.E.S. ..	303
"    forgings, weighing	
over 5 cwt. ..	309
"    "    "    "    "    "	
under 5 cwt. ..	308





Item No.

Item No.

L

Labels, printed or lithographed, when imported to be used by manufac- turers .. ..	M1070
" when imported by tea dealers .. ..	M1071
Lace collars .. ..	450
" for carriages .. ..	360
" goods, made up .. ..	450
" netting of silk, or linen ..	449
" netting of cotton .. ..	442
Lacings and fasteners for belting	500
Lacquers .. ..	485
Ladder tape for blinds .. ..	443
Ladies' under garments .. ..	468
Lambs .. ..	29
Lambswool .. ..	216
" used in surgical dressings .. ..	481
Lamp black .. ..	485
" chimneys, glass .. ..	515
" shears .. ..	355
" springs, burners, collars, etc. .. ..	357
" shades, shade holders ..	357
" wicks .. ..	357
Lamps .. ..	357
" carriage .. ..	357
" electric .. ..	382
" glass .. ..	357
Landing nets, anglers .. ..	596
Lanterns .. ..	357
" magic, N.E.S. .. ..	369
Lap dusters .. ..	446
Lard and lard stock when im- ported by butter- ine manufacturers	M1007
" compound and simi- lar substances, N.E.S. .. ..	93
" compound, local manufacture .. ..	E1404
" N.E.S. .. ..	93
" neutral stock, when used in manufac- tures .. ..	M1006
" oil to be used in manufacture .. ..	M1006
" neutral stock when imported by but- terine manufac- turers .. ..	M1007
Lashes .. ..	623
" whip .. ..	623
Lasts .. ..	499
Lathes, turning .. ..	401
Laths .. ..	195
" of metal or steel .. ..	304

Launches .. ..	421
Laundry blue, ingredients used in manufac- ture of .. ..	M1025
" " of all kinds .. ..	558
" soap .. ..	607
Lava tips .. ..	357
Lavender waters .. ..	103-104
Law books .. ..	560
Lawn mowers .. ..	356
" sprinklers .. ..	356
" tennis nets .. ..	595
Lead ore .. ..	182
" bullets .. ..	551
" in sheets .. ..	331
" manufactures of .. ..	334
" in bars .. ..	331
" pencils .. ..	614
" pipes .. ..	334
" sheets, when imported by tea dealers .. ..	M1071
" shot .. ..	551
" sprinklers .. ..	334
Leaf tobacco .. ..	166-167
" " imported by licensed manu- facturers .. ..	M1014-1015
" of gold, silver, aluminium ..	335
" of other metals .. ..	335
Leather belting .. ..	500
" board .. ..	496
" " manufactures of .. ..	496
" boot grain .. ..	493
" boots and shoes .. ..	464
" buff .. ..	493
" dressing .. ..	600
" enamelled .. ..	493
" gaiters .. ..	464
" glove grain .. ..	493
" gloves .. ..	497
" harness, N.E.S. .. ..	495
" imitation goat .. ..	493
" jappanned .. ..	493
" leggings .. ..	464
" manufactures of, not enumerated .. ..	501
" morocco .. ..	495
" oil grain .. ..	493
" patent .. ..	493
" polished pebble .. ..	493
" rough undressed .. ..	494
" slippers .. ..	464
" sole in hide or side .. ..	491
" " strips, pieces, or shaped .. ..	492



	<i>Item No.</i>		<i>Item No.</i>
Leather sole in strips etc., im-		Lines, clothes..	581
ported by manu-		"   machinery for the manu-	
facturers ..	M1057	facture of ..	M1043
"   split ..	493	"   sportsmen's ..	596
"   unwrought ..	494	Ling, N.O.P. ..	71
"   upper, N.E.S. ..	493	Liniment ..	481
"   waxed calf ..	493	Linings, carpet, cotton ..	442
Leatheroid ..	496	"   coat ..	442-445-448-449
"   boots and shoes ..	464	Lining compounds for manu-	
"   manufactures of ..	496	facture of tins ..	M1033
Leggings of leather ..	464	Linings stove and chimney ..	511
Lemon crystals and powders..	92	Links, beckett for blocks ..	M1047
"   juices in bulk ..	84	"   carriage ..	360
"   juices in bottles ..	85	"   coil chain ..	313
"   peel ..	81	Linoleum ..	602
Lemons..	77	Linseed meal ..	481
Lenses ..	369	"   oil ..	233
Lentils ..	10	Linseys, wool ..	445
Letters for signs ..	356	Lint ..	481
Levels, builders ..	353	Liquid driers ..	485
Libraries, books, papers, etc.,		"   gums ..	614
for ..	560	"   paint, cold ..	335
Licorice, confectionery ..	117	"   soap ..	608
"   medicinal ..	481	Liquorice in confectionery form	117
Life buoys ..	593	"   paste, Spanish ..	481
Lightning arresters ..	381	"   paste or powder when	
Light houses, supplies for ..	664	imported by li-	
"   Rhenish wine ..	144	censed manufac-	
Lights, head ..	357	turers of tobacco	M1016
"   electric ..	382	"   rolls and sticks,	
"   side ..	357	Spanish ..	481
Lignum vitæ ..	196	Liquors ..	110
Limbs, artificial ..	656	"   in transit ..	111
Lime ..	272	Lisbon, red, etc., wine ..	146
"   borate of ..	481	Lithographed tinware ..	340
"   juice in bulk ..	84	Liver extracts..	482
"   juice in bottles ..	85	"   fresh and beef trim-	
"   phosphate of ..	273	mings..	33
Limes ..	77	Llama wool ..	216
Limestones ..	271	Loading tools ..	551
Linen bags or sacks ..	451	Loaf sugar ..	114
"   bags for locally milled		"   cut sugar ..	114
flour ..	M1050	Lobster pots, marline for ..	582
"   clothing..	468-469	Lobsters ..	74
"   damask ..	449	Local brew ..	E1401
"   diaper ..	449	Lockings for timbers of dories	197
"   manufactures of, N.E.S.	450	Locks ..	358
"   piece goods ..	449	Locomotives ..	404
"   quilts ..	450	Locomotive tenders ..	404
"   rags for paper making	246	Logwood for tanning ..	484
"   sheets ..	450	Logging, tractors for ..	405
"   sheeting..	449	Log and log lines ..	365
"   stair ..	449	Logs for press rolls, rubber-	
"   thread ..	452	covered ..	M1076
"   towelling ..	449	"   patent ..	365
"   towels ..	450	"   undressed ..	199-202
Linens, parchment for manu-		"   wood ..	199-202
facture of butterines	M1007	Long rubber boots, mens' and	
Lines and twines ..	586	youths' ..	463
"   for fishing purposes ..	586	Looking glasses ..	515

	<i>Item No.</i>
Loops .. .. .	499
Looms for weaving .. ..	409
Lotions, alcoholic .. ..	103-104
Louvres of earthenware ..	511
Lozenges .. .. .	481
Lubricating oil in bottles, etc.	230
" oil, N.E.S. .. ..	231
" " when imported	
by cold storage Co.s	M1070
Lumber, rough .. .. .	192
" grooved, tongued or	
dressed .. .. .	193
" oak, etc. .. .. .	194
" not planed or dressed	
when imported by	
carriage manu-	
facturers .. .. .	M1020
Luncheon beef .. .. .	43
Lye .. .. .	558

**M**

Mace .. .. .	102
Machine felt for pulp mills ..	249
Machine screws .. .. .	358
" tools .. .. .	353
Machinery, N.E.S. and parts	410
" agricultural .. .. .	363-364
" brick making .. .. .	M1041
" hand and power .. ..	401
" for galvanizing .. ..	M1045
" for manufacture of	
hollow-ware .. .. .	M1045
" for original installa-	
tion of saw mills	M1073
" and mechanical ap-	
paratus for pulp	
and paper mak-	
ing .. .. .	M1042
" for manufacture of	
cordage and	
fishing gear .. .. .	M1043
" mining .. .. .	M1041
" offices and domestic	402
" oil-refining .. .. .	M1038
" oil-boring .. .. .	M1041
" of a kind not manu-	
factured in this	
Island .. .. .	401
" oil patented .. .. .	401
" refrigerating .. .. .	M1038
" parts for ships .. ..	M1038
" saw mill, N.E.S. .. ..	403
" special manufactur-	
ing, of a kind not	
manufactured in	
this Island .. .. .	M1039
" special for mining	M1041

	<i>Item No.</i>
Machinery, used solely in con-	
nection with the	
fisheries .. .. .	M1038
" wood-working .. ..	403
Machines, bench .. .. .	353
" bevelling .. .. .	406
" calculating .. .. .	402
" cutting used in	
fisheries .. .. .	M1038
" for carding wool .. ..	409
" boring .. .. .	403
" dating .. .. .	401
" drilling .. .. .	401
" fret-saw .. .. .	401
" horse-power .. .. .	403
" knitting .. .. .	402
" mowing .. .. .	364
" morticing .. .. .	403
" moulding .. .. .	403
" for manufacture of	
boots and shoes	M1039
" paging .. .. .	401
" perforating .. .. .	401
" planing .. .. .	403
" power .. .. .	401
" raking .. .. .	364
" reaping .. .. .	364
" router .. .. .	406
" ruling and pens	
for same .. .. .	401
" seeding .. .. .	364
" self-binding .. .. .	364
" scroll-saw .. .. .	401
" sewing .. .. .	402
" skinning used in	
the fishery .. .. .	M1038
" squaring .. .. .	406
" stitching for print-	
ters .. .. .	M1040
" strength testing .. ..	356
" stumping .. .. .	364
" threshing .. .. .	364
" track .. .. .	404
" washing and wring-	
ing .. .. .	402
" wood-working .. ..	403
" wool-carding .. .. .	409
Mackerel .. .. .	71
Mackerel twine .. .. .	586
Madeira wine .. .. .	140
Magazines .. .. .	560
Magic lanterns and slides,	
N.E.S. .. .. .	369
Magic lanterns and slides when	
imported for use in churches	
or schools .. .. .	S1104
Magnesium, borate of .. ..	481
Magnetos, electric .. .. .	382
Mahogany imported by manu-	
facturers .. .. .	M1020



	<i>Item No.</i>		<i>Item No.</i>
Maize or Indian corn .. ..	11	Manufactures, india rubber, N.E.S. ..	568
" meal .. ..	17	" malleable iron used by carriage builders ..	360
Malaga wine .. ..	142 & 143	" of marble, free-stone and granite ..	610
Malleable seat iron .. ..	360	" marble and granite for paper mills ..	M1076
" pressed steel desk forms .. ..	S1111	" metal, N.E.S. ..	342
Mallets .. ..	354	" of nickel ..	336
Malt .. ..	12	" " nickel-plated ware ..	336
" extract of .. ..	481	" " pewter-ware ..	336
Manganese .. ..	182	" tin .. ..	340
Mangoes .. ..	77	" wood, N.E.S. ..	431
Manicure files .. ..	355	" wood used in the process of making pulp ..	M1076
Manilla .. ..	222	" of wool ..	446
Mantels, slate .. ..	601	" rubber used in the process of making pulp ..	M1076
Mantle makers' fashion plates ..	560	" patterns of ..	361
Manufacture of trunks, articles for .. ..	358	Manufacturing, oils for ..	228
Manufactured fuel .. ..	180	Manure spreaders .. ..	364
Manufacturers' items M1001-M1081		Manures .. ..	273
" patterns, non-metallic ..	361	" chemical .. ..	484
Manufactures of aluminium, N.E.S. ..	336	Manuscripts and insurance maps .. ..	1111
" " asbestos, N.E.S. ..	257	Manzanilla wine .. ..	141
" " brass and bronze ..	332	Maple lumber .. ..	194
" " brass used in the process of making pulp ..	M1076	" sugar .. ..	125
" " British metal ..	336	" syrup .. ..	125
" " caoutchouc ..	568	" logs for press rolls ..	M1079
" " clay and cement ..	511	Maps, N.E.S. .. ..	615
" " copper .. ..	333	" and charts for schools ..	S1111
" " copper used in the process of making pulp ..	M1076	" insurance .. ..	S1111
" cork and corkwood ..	591-592	Marble cloth for printers ..	M1063
" of cotton .. ..	443	" dressed .. ..	263
" " electroplated ware ..	336	" undressed .. ..	264
" " gilt .. ..	336	" manufactures of ..	610
" " furs .. ..	466	" and granite, manufactures of, for paper mills .. ..	M1076
" galvanised sheet iron and steel, N.O.P. ..	320	Mares .. ..	624
" German and Nevada silver ..	336	Margarine .. ..	59
" gold and silver N.E.S. ..	336	Marine motor engines ..	408
" of imitation leather ..	496	Mariners' compasses ..	365
" " leather board ..	496	Marline for lobster pots ..	582
" lead .. ..	334	Marmalade .. ..	124
" linen, N.E.S. ..	450	Masks, fencing .. ..	551
		Mast pieces .. ..	199-200
		" hoops .. ..	432
		Match hooks for blocks ..	M1047
		Matches of all kinds ..	598
		Materials for paper making ..	246 & M1076

	<i>Item No.</i>		<i>Item No.</i>
Materials for sheathing vessels	M1036	Medical books .. ..	560
.. for installing wire-		Medical preparations, alcoholic	
.. less telegraphy on			103-104
.. board ships ..	384	Medicated beef fluids, alcoholic	
.. imported by manu-			103-104
.. facturers for the		Medicinal preparations ..	481
.. construction of		.. wines ..	103-104
.. such machinery as		Medicines, alcoholic ..	103-104
.. is at present ad-		.. and drugs ..	481
.. mitted duty free	M1074	.. patent ..	481
.. imported by manu-		.. donations of ..	S1109
.. facturers for the		Melons .. ..	77
.. construction of		Mercury .. ..	337
.. special machinery		Mescal pulque .. ..	110
.. and mechanical		Metal advertising show cards	617
.. apparatus ..	M1046	.. babbitt .. ..	338
.. of hemp, jute or		.. Britannia .. ..	338
.. linen for bags to		.. brass and bronze ..	338
.. contain locally		.. cans for putting up	
.. milled flour ..	M1051	.. goods .. ..	341
.. of rubber, etc., for		.. ceilings .. ..	304
.. soles or insoles im-		.. copper .. ..	338
.. ported by manu-		.. laths and shingles ..	304
.. facturers ..	M1058	.. parts for show cases ..	358
.. raw, N.E.S. & N.O.P.	283	.. parts for coffins and	
Mathematical instruments ..	369	.. caskets .. ..	339
Maternity home, building		.. polish .. ..	559
material and equipment for	S1108	.. sheets, corrugated ..	304
Matrices for newspapers ..	357	.. signs .. ..	618
.. .. printers .. ..	407	.. silver and composition	
Mats, wool .. ..	446	.. for the manufacture	
.. cocoa, etc. .. ..	451	.. of jewellery .. ..	339
Matting, cocoa .. ..	451	.. manufactures of ..	342
.. cork .. ..	602	.. type .. ..	338
.. hemp .. ..	451	.. wire, rods and bars to be	
.. jute .. ..	451	.. used in the manufac-	
.. indian rubber ..	568	.. ture of nails .. ..	M1030
.. straw .. ..	451	Metallic findings for harness	
Mattocks .. ..	363	.. making .. ..	499
Mattresses, N.E.S. .. ..	453	Meters, electric .. ..	382
.. hair .. ..	453	.. gas .. ..	356
.. spring .. ..	319	Methyl alcohol .. ..	103
Mattress stuffing .. ..	432	Methylated spirits .. ..	103
.. ticking for manufac-		Mild steel .. ..	302
.. turing .. ..	M1068	Milk cans for farmers ..	363
Meal, Indian corn .. ..	17	.. condensed .. ..	94
.. oil cake .. ..	19	.. foods .. ..	95
.. Maize .. ..	17	Mill board .. ..	521
.. and flour of other kinds,		Mineral waters .. ..	51
.. N.E.S. .. ..	18	Mineral oil when imported by	
Measuring tapes .. ..	369	.. cold storage companies ..	M1070
Meats, fresh .. ..	32	Miners' diamonds .. ..	M1041
.. dry salted or pickled ..	41	Mining equipment .. ..	M1042
.. cooked, not hermeti-		.. powder .. ..	M1042
.. cally sealed .. ..	42	.. machinery .. ..	M1041
.. canned .. ..	43-44	Mirrors .. ..	515
Mechanical pulp .. ..	247	Mitts, N.E.S. .. ..	469
Medals when imported as prizes	S1112	.. fur .. ..	466
		Mixers, bread .. ..	357
		.. concrete .. ..	403





	<i>Item No.</i>		<i>Item No.</i>
Nitric acid .. ..	481	Oil cottonseed, for preserving	
Nitro .. ..	552	fish or for	
" ammonia .. ..	481	fish glue ..	M1023
" glycerine .. ..	552	" finish .. ..	485
Noils, wool .. ..	217	" fixtures and parts ..	357
Non-alcoholic drinks ..	51	" flaxseed .. ..	233
Notes, bank or promissory,		" fuel .. ..	229
unsigned .. ..	619	" grain leather .. ..	493
Notes, negotiable .. ..	660	" illuminating .. ..	227
Novels .. ..	560	" kerosene .. ..	227
Nuns' cloth of wool .. ..	445	" lard to be used in manu-	
Nut bolts .. ..	316	"    factures .. ..	M1006
Nutmegs .. ..	102	" linseed .. ..	233
Nuts, edible .. ..	86	" lubricating .. ..	231
" cocoanuts .. ..	88	"    " imported in	
" shelled .. ..	87	bottles .. ..	230
" steel or iron .. ..	316	" naphtha, N.E.S. ..	228
		" neats foot .. ..	234
		" of fish of British catch and	
		cure .. ..	75
		" other fish, N.O.P. ..	235
		" olein beef, when imported	
		by manufacturers of	
		oleomargarine .. ..	M1007
		" oleo, when imported by	
		manufacturers of oleo-	
		margarine .. ..	M1007
		" olive .. ..	96
		"    " for preserving fish or	
		used in the manu-	
		facture of fish glue	M1023
		"    " when imported by	
		manufacturers of	
		oleo .. ..	M1007
		"    " in bottles .. ..	97
		"    " when imported by	
		licensed manufac-	
		turers of tobacco..	M1016
		" for manufacturing ..	M1007
		" mineral and lubricating,	
		when imported by cold	
		storage companies ..	M1070
		" paintings .. ..	554
		" palm, N.E.S., in bulk ..	96
		"    " imported by manu-	
		facturers of oleo..	M1007
		" pumps for mining ..	M1041
		" refined petroleum ..	226-228
		"    " machinery ..	M1038
		" salad, in bottles ..	152
		" sesame .. ..	96
		"    " in bottles .. ..	97
		"    " for manufacturing..	M1007
		" spermacetti .. ..	235
		"    " when imported	
		by licensed	
		manufac-	
		turers of	
		tobacco ..	M1016
		" stoves .. ..	357

## O

Oak .. ..	194
" staves .. ..	203
"    " for manufacture of	
oil barrels ..	M1021
Oakum .. ..	583
" for surgical dressings	481
Oars, dory .. ..	422
Oars other than dory ..	431
Oatmeal .. ..	16
Ochres .. ..	485
Oats .. ..	6
Oats, rolled .. ..	16
Offals of corn and grain for	
cattle feed .. ..	19
Office furniture .. ..	431
"    " for printers ..	M1040
"    " knives .. ..	355
Official reports .. ..	560
Offsets .. ..	360
Oil cake .. ..	19
" meal .. ..	19
" boring machinery for	
mining .. ..	M1041
"    " drills .. ..	M1041
" castor .. ..	481
" cloths, floor, shelf, stair,	
enamelled, etc. ..	602
" circuit breakers .. ..	381
" cocoanut, N.E.S., in bulk	96
"    " in bottles ..	97
"    " imported by	
manufacturers	
of oleo .. ..	M1007
" cod liver, refined ..	481
" cottonseed, N.E.S. in bulk	96
"    " in bottles ..	97
"    " imported by	
manufac-	
turers of oleo	M1007





	Item No.		Item No.
Paper printing, when imported		Patent preparations, medicine	481
by <i>bona fide</i> printers	M1063	" sealers for canners	M1038
" ruled, bordered or coated	521	Patented machinery	401
" sacks and bags, not		Patterns for shoemakers	499
printed	521	" non-metallic, for	
" sacks and bags, when		manufacturers	361
printed	619	" paper	527
" selling, to be used by		Peaches,	77
manufacturers in en-		" canned	83
closing their manu-		Peanuts	86-87
factures	M1070	" shelled, for manufac-	
" tarred and sheathing	523	turing	M1005
" toilet	521	Pearled barley	5
" wax when imported to		Pearline	609
be used in the can-		Pears	77
ning industry	M1069	" canned	83
" wax, printed on, when		Peas, dried	9
imported by manu-		Pea meal	19
facturers of confec-		Pecans	86-87
tionery and soft		Pedometers	369
bread	M1070	Pegs	499
" wrapping, toilet, sand,		Pegwood	499
glass or flint	521	Pencils, lead	614
" writing	521	" of all kinds, N.E.S.	614
Papier mâché ware	595	" slate	S1105
Papers, cigarette	524	Pen holders	614
Papeteries	521	" knives	355
Paraffin wax	236	Pens	614
" " for manufac-		" for dating, ruling, etc.,	
tures	M1026	machines	401
Parallel rulers	369	Pepper	102
Parasols	622	Percussion caps	551
Parchment paper when im-		Perforating machines	401
ported to be used		" " for printers	M1040
in the canning in-		Perfumery, non-alcoholic	603
dustry	M1069	Perfumes, alcoholic	103
" liners and circles		Periodicals	560
" when used by		" illustrated adver-	
butterine manu-		tising	560
facturers	M1007	Percolators, electric	387
Paris, green	481	Peroxides of hydrogen	481
" plaster of	578	Peruvian bark	481
Parrot cages	356	Perrier waters	51
Parsnips	129	Perry	64
Parts of machinery for ships	M1038	" in transit	112
" " N.E.S.	410	Personal effects of British sub-	
Pastes,	603	jects dying abroad	651
" medicinal	481	Pessaries	481
Patent bushings for block		Petroleum, refined	227
sheaves when im-		" crude	229
ported by block-		" for manufactures	M1026
makers	M1047	Pewterware, manufactures of	336
" bushings for ships'		Pharmaceutical preparations	481
blocks	317	Pheasants, dead	34
" blocks	425-426	Phials, glass	515
" fuels	180	Philosophical instruments	369
" logs and log lines	365	Phonograph records	367
" leather	493	Phonographs	367
" medicine advertising		Phosphate of lime	273
" circulars	618	" rock	273



	<i>Item No.</i>		<i>Item No.</i>
Phosphor, bronze .. ..	338	Plain hollow-ware, iron, etc. ..	362
"    tin .. ..	338	"    tinware .. ..	340
Photo frames of wood or other		Plaited lines .. ..	581
material .. ..	431	Planing machines .. ..	403
engraving machinery .. ..	406	Plank .. ..	192-193
Photographers' films .. ..	370	Plans, building .. ..	614
Photographic instruments .. ..	369	Plantains .. ..	77
"    dry plates .. ..	370	Plants .. ..	276
Photographs, N.O.P. .. ..	555	"    fruit bearing .. ..	277
"    not intended for		Plaster of paris .. ..	578
sale .. ..	S1109	"    "    casts .. ..	579
"    prohibited .. ..	P1501	Plasters .. ..	481
Pianofortes .. ..	367	Plateware, fancy cases for .. ..	595
Pianola records .. ..	615	Plated screws .. ..	358
Pickles, preserved in salt or		"    ware, electro, etc. .. ..	336
vinegar .. ..	98	Plates, felloe .. ..	360
Picks and eyes and poles for		"    boiler .. ..	311
same .. ..	353	"    engraved .. ..	407
Pictorial show cards, adver-		"    engravers' .. ..	406
tising .. ..	616	"    for engraving .. ..	357
"    illustrations for		"    electric hot .. ..	387
schools .. ..	S1111	"    photographic .. ..	370
Picture frames and photo frames		Platinum .. ..	337
of wood or other		Playing cards .. ..	525
material .. ..	431	Pleasure boats .. ..	421
"    moving, apparatus .. ..	369	Pliers of all kinds .. ..	353
"    postcards .. ..	614	Ploughs, agricultural .. ..	364
Pictures .. ..	555	"    ice .. ..	356
"    executed by hand in		Plugs, spark .. ..	382
oil, etc. .. ..	554	Plumgabo .. ..	278
Piece goods of cotton .. ..	442	Plums .. ..	77
"    linen .. ..	449	Plum pudding, canned .. ..	152
"    silk .. ..	448	Plush fabrics .. ..	448
"    wool .. ..	445	"    silk velvet .. ..	448
Pig iron .. ..	301	Pocket books .. ..	556
Pigs .. ..	30	"    knives .. ..	355
"    heads when salted in barrels	45	Poles, carriage .. ..	573
"    jowls and tongues when		"    cornice .. ..	431
salted in barrels .. ..	45	"    or eyes .. ..	353
"    ribs .. ..	45	Polish, boot and shoe .. ..	559
Pigments for painters .. ..	485	"    furniture .. ..	559
Pillows, hair .. ..	453	"    ingredients for manu-	
Pills .. ..	481	facture of .. ..	M1025
Pilot biscuits .. ..	54	"    knife .. ..	559
Pineapple .. ..	77	"    metal .. ..	559
Pins .. ..	452	"    stove .. ..	559
Pipe lead .. ..	334	Polished pebble leather .. ..	493
"    mounts .. ..	604	Pomades .. ..	603
"    wrought iron for mining	M1042	Pomatums .. ..	603
Pipes, drain .. ..	511	Pomegranates .. ..	77
"    cast iron .. ..	306	Pop corn .. ..	117
"    iron or steel .. ..	305	Porcelain .. ..	513
"    sewer .. ..	511	"    knobs for insulators	382
"    tobacco .. ..	604	"    tubes for insulators	382
Pistol cases .. ..	551	"    ware .. ..	513
"    covers .. ..	551	Pork, salted, in barrels or half-	
Pistols .. ..	551	barrels .. ..	45
Pitch .. ..	275	Port wine .. ..	140
"    Burgundy .. ..	481	Portable forges .. ..	401
"    pine lumber .. ..	194	"    saw-mills .. ..	403

	<i>Item No.</i>		<i>Item No.</i>
Portland cement ..	577	Preserved vegetables ..	136
Porter ..	52	"    in salt or	
"    local brew ..	E1401	vinegar ..	136
Porterine, when imported by		Preserves, fruit ..	123
brewers ..	M1012	Press rolls for pulp and paper	
Portmanteaux ..	556	mills ..	M1076 and M1079
Posters, advertising ..	616	Pressed glass tableware ..	515
Post cards, pictorial ..	614	"    felt ..	445
Potash, nitrate of ..	481	Presses, fish ..	M1038
"    bichromate of ..	484	"    printing, when im-	
"    caustic ..	558	ported by <i>bona fide</i>	
Potassium, cyanide of ..	481	printers ..	M1040
Potato flour ..	20	Price books ..	616
Potatoes ..	134	"    lists ..	616
"    sweet ..	129	"    tags ..	616
Pouches, tobacco ..	604	Primary batteries, electric ..	385
Poultry, alive ..	35	Primers, cartridge ..	551
"    and game, dead ..	34	"    gun ..	551
"    when imported for		Printed labels when imported	
breeding purposes	S1106	by manufacturers	M1070
Pounders ..	431	"    forms, blank ..	619
Power loaders for mining ..	M1041	"    matter, N.O.P. ..	619
"    shovels ..	404	"    music bound or in	
"    machines ..	401-403	sheets ..	615
"    shovels for mining ..	M1041	"    paper, prohibited ..	P1501
"    tractors for agricultural		ware ..	513
and logging purposes	405	Printers' ink ..	M1040
"    winches ..	M1038	"    office furniture ..	M1040
"    windlasses for ships ..	M1038	"    paper ..	521
Powder, baking ..	151	Printing paper when imported	
"    blasting for mining	M1042	by <i>bona fide</i> printers ..	M1063
"    blasting, N.O.P. ..	552	Printing type for printers ..	M1034
"    canister ..	552	Prints ..	555
"    cannon ..	552	"    blue ..	614
"    giant ..	552	"    prohibited ..	P1501
"    gun ..	552	Prison labour manufactures ..	P1503
"    musket ..	552	Process plates ..	406
"    rifle, sporting ..	552	Prohibited books, etc. ..	P1501
Powdered sugar ..	114	"    goods ..	P1501-P1507
Powders, brocade or bronze ..	335	Promissory notes ..	619
"    jelly ..	92	Pronged forks, farmers' ..	363
"    medicinal ..	481	Propellers, ships', of iron or	
"    soap ..	609	steel when weighing under	
"    tooth and toilet ..	603	5 cwt. ..	308
Prayer books ..	560	Propellers, ships', of iron or	
Precious stones ..	597	steel when weighing 5 cwt.	
Preparations, alcoholic	103-104	and over ..	309
"    of petroleum for		Proprietary preparations ..	481
toilet and other		Prospecting drills ..	M1041
purposes ..	481	Prospectors' supplies ..	M1042
"    medicinal, chem-		Protectors, boot ..	499
ical, etc. ..	481	Provisions, unenumerated ..	152
Preservative when imported to		Prunes ..	79
be used in the preservation		Pruning knives ..	355
of fish or fish glue ..	M1053	Psalm books ..	560
Preserved cream ..	94	Pulp and paper mills, machin-	
"    fish ..	74	ery for original installation of	M1044
"    ginger ..	82		
"    meats ..	42-43		
"    milk ..	94		



	<i>Item No.</i>
Pulp and paper manufactures, articles imported in connection therewith .. ..	M1076
Pulp of wood, mechanical, wet or dry .. ..	247
Pulque .. ..	110
Pumpkins .. ..	77
Pumps .. ..	401
" brass .. ..	332
" electric .. ..	386
" for mining .. ..	M1041
Purchases, carriage .. ..	573
Purses .. ..	556
Putty .. ..	485
" knives .. ..	355
Pyjamas .. ..	469
Pyrites .. ..	182

## Q

Quadrants .. ..	365
Quartz lamp apparatus .. ..	S1102
Quicksilver .. ..	337
Quilts, cotton .. ..	443
" linen .. ..	450
" wool .. ..	446
Quinine .. ..	481
" salts .. ..	481

## R

Rabbit skins, undressed .. ..	242
Racks, cue .. ..	611
Radiators, hot water, steam .. ..	403
" electric .. ..	387
Radiator cement .. ..	570
Radio receivers and transmitters .. ..	383
Raffia .. ..	363
Rags, cotton .. ..	212
" woollen .. ..	217
" for paper making .. ..	246
Rails, iron and steel .. ..	303
Railway axles .. ..	303
" bars .. ..	303
" cars .. ..	404
" crossings .. ..	303
" fish plates and bolts .. ..	303
" fittings, iron and steel, N.E.S. .. ..	303
" frogs .. ..	303
" intersections .. ..	303
" rolling stock .. ..	404
" switches .. ..	303
" wheels .. ..	303
Raisins, dried .. ..	79

Raisins, sultana, when imported from Greece .. ..	80
Rakes, horse .. ..	364
Ranges .. ..	318
" electric .. ..	387
Raspberries .. ..	77
Rasps .. ..	354
" and files .. ..	354
Rat cages .. ..	356
" traps .. ..	358
Rattan, split, for manufacture of brooms .. ..	437
Raw cotton .. ..	211
" materials, N.E.S. and N.O.P. .. ..	283
Razor blades .. ..	355
Razors .. ..	355
Ready-made clothing .. ..	468-469
Reaping hooks .. ..	363
" machines .. ..	364
Records for gramophones .. ..	367
Red Lisbon wine .. ..	146
Reeds of withrod, unmanufactured .. ..	437
Reels for anglers .. ..	596
Refined petroleum .. ..	227
Refrigerators .. ..	323 and 431
Refrigerating machinery .. ..	M1036
Regalia of societies .. ..	468
Registers, cash .. ..	402
Regulators, voltage and induction .. ..	381
Religious purposes, articles for .. ..	S1108
Reports, official .. ..	560
Reprints of copyright works .. ..	P1504
Resin .. ..	275
" sizing .. ..	485
Reticules .. ..	556
Revolvers .. ..	551
" cases for .. ..	551
Rhubarb .. ..	132
Ribbed glass for washboards .. ..	M1062
Ribbons, cotton .. ..	443
" N.E.S. .. ..	450
Ribs when salted in barrels .. ..	45
Rice, cleaned .. ..	13
" flour .. ..	20
" uncleaned, or refuse .. ..	14
Rifle powder .. ..	552
Rifles and air rifles .. ..	551
Rims, wooden .. ..	576
Rings, jewellery .. ..	597
Rivets, boiler .. ..	317
" brass .. ..	332
" copper .. ..	333
" coopers' .. ..	317
" for ships' blocks .. ..	317
" of iron and steel, N.E.S. .. ..	316
" tinsmiths' .. ..	317
Riveted pipe or tubing .. ..	305

	<i>Item No.</i>
Road rollers .. ..	364
Roast beef, canned .. ..	43
"    mutton, canned .. ..	43
"    coffee .. ..	68
Robes, fur .. ..	466
Rock crushers .. ..	403
"    drills .. ..	M1041
"    phosphate .. ..	273
Rockingham ware .. ..	513
Rods, of metal for welding .. ..	338
"    for manufacture of nails M1030	
"    fishing .. ..	596
"    stair .. ..	342
Rolled oats .. ..	16
"    oats in small packages .. ..	20
Rollers, blind .. ..	431
"    farm road or field .. ..	364
Rolling mills for mining .. ..	M1041
"    pins .. ..	431
"    stock, railway .. ..	403
Rolls of music, pianola .. ..	615
Roofing, felt .. ..	523
"    slate .. ..	601
Rope, manilla .. ..	580
"    wire .. ..	314
"    wire for vessels .. ..	314
Roping twine .. ..	584
Roman cement .. ..	577
Rosin .. ..	275
Rough leather .. ..	494
Round timber, dressed .. ..	199-200
"    "    undressed .. ..	201-202
Routing machines for en- gravers .. ..	406
Rubber, all manufactures of .. ..	568
"    boots or shoes .. ..	462
"    bags for cold storage M1064	
"    deckle straps for pulp and paper mills .. ..	M1076
"    hose .. ..	568
"    packing .. ..	568
"    suits, fishermen's .. ..	461
"    tires for carriages .. ..	568
"    tires for carriages im- ported by wheel- rights .. ..	M1065
"    partly manufactured, or unmanufactured .. ..	260
"    waterproofs .. ..	468
Rubberoid .. ..	523
Rubbers, erasing .. ..	614
Rugs .. ..	446
"    fur .. ..	466
"    N.E.S. .. ..	446
"    railway .. ..	446
"    travelling .. ..	446
"    Turkish .. ..	446
Rulers .. ..	614
"    parallel .. ..	369
Rules of all kinds. N.E.S. .. ..	354

		<i>Item No.</i>
Rules, carpenters' .. ..	354	
Ruling machines and pens for		
same .. ..	401 and M1040	
Rum .. ..	109	
" shrub .. ..	110	
" in transit .. ..	111	
" when imported by li-		
censed manufacturers of		
tobacco .. ..	M1016	
Runners, sleigh .. ..	573	
Rushes for coppers' use .. ..	432	
Rye for seed .. ..	8	

**S**

Sacks, paper when not printed on .. ..	521
„ paper when printed on .. ..	619
Saccharin .. ..	127
Saddlers' hardware .. ..	499
Saddlery .. ..	498
Safe doors .. ..	356
Safes .. ..	356
Sago .. ..	20
„ flour .. ..	20
Sail boats .. ..	421
„ canvas .. ..	588
„ twine .. ..	584
Sails for boats .. ..	590
Salad oil .. ..	152
Salmon, smoked or boneless .. ..	73
„ twine .. ..	586
„ trawls .. ..	587
„ in tins .. ..	74
Salt, smoked, dairy and table .. ..	99
„ in bulk for curing fish .. ..	M1008
„ prohibited .. ..	P1506
„ when imported by butter- ine manufacturers .. ..	M1009
Salted beef .. ..	38
„ fish .. ..	72
„ pork .. ..	45
Saltpetre .. ..	481
Salvation Army, equipment for .. ..	S1110
Salves .. ..	488
Samples of no commercial value .. ..	662
Samsons .. ..	574
Sand .. ..	279
Sand paper .. ..	521
Sandstone, undressed .. ..	263
Sardines .. ..	74
Sash cords, plaited .. ..	581
Satchels .. ..	556
Saucepans .. ..	362
Sauces or condiments .. ..	100
Sausage skin or casings .. ..	57
Sausages, N.E.S. .. ..	36
„ Bologna .. ..	37
Saw dust of hardwoods .. ..	438



	Item No.		Item No.
Saw machines, fret .. ..	401	Seines, machinery for manu-	
„ machines, scroll .. ..	401	facture of .. ..	M1043
„ mills, portable .. ..	403	Self binders .. ..	364
„ mill machinery, N.E.S. ..	403	Separators, cream .. ..	363
„ mills, machinery for orig-		„ for mining .. ..	M1041
inal installation of ..	M1073	Serges, wool .. ..	445
Saws of all kinds, N.E.S. ..	353	Serums .. ..	482
Scales .. ..	357	Sesame oil, N.E.S. .. ..	96-97
Scarves and ties .. ..	469	„ „ when imported by	
Schiedam .. ..	110	manufacturers of oleo ..	1007
Schlag metal leaf .. ..	335	Sets for smokers .. ..	604
Schnapps .. ..	110	Settlers' effects .. ..	663
School books .. ..	560	Sewer pipes .. ..	511
„ desks .. ..	S1111	Sewing machines .. ..	402
„ maps and charts ..	S1111	„ silk .. ..	452
„ slates .. ..	S1105	„ thread cotton .. ..	452
„ supplies 560, S1105, S1111,		Sextants .. ..	365
S1112		Shackles, chain .. ..	313
Schools, building material and		„ for blocks .. ..	M1047
equipment for .. ..	S1108	„ spring .. ..	360
Scientific apparatus for colleges,		Shaddocks .. ..	77
schools, etc. .. ..	S1112	Shade holders .. ..	357
Scissors .. ..	355	„ rollers .. ..	431
Scoops, coal .. ..	358	Shades, glass .. ..	515
Scouts, equipment for ..	S1110	„ gas, etc. .. ..	357
Scrap iron, old .. ..	183-184	„ for lamps .. ..	357
Scrap steel, old .. ..	183-184	„ „ electric lamps ..	382
Screen holders for engravers ..	406	Shafting of steel, N.E.S. ..	321-322
„ diaphragms for pulp		Shades, window, N.E.S. ..	557
and paper mills .. ..	M1076	Shaft tips .. ..	360
Screens, wire, for pulp and		Shafts, carriage .. ..	576
paper machines .. ..	248	„ of malleable iron ..	360
„ cross-line .. ..	406	Shanks, steel and wooden ..	499
Screws of all metals .. ..	358	Shapes, hat, cap or bonnet ..	467
Scroll-saw machines .. ..	401	„ iron or steel .. ..	304
Scrim .. ..	442	Sharpening stones .. ..	613
Sculptures, produced by Art		Shawls .. ..	468
Societies .. ..	554	Shears, barbers' and tailors' ..	355
Scythes .. ..	363	„ lamp .. ..	355
Scythe stones .. ..	613	Sheath knives .. ..	355
Seal skinning machines ..	M1038	Sheathing material for vessels	M1036
„ skins, undressed .. ..	242	„ nails .. ..	M1036
„ oil refining machinery ..	M1038	„ paper for vessels ..	M1036
Sealers patent .. ..	M1038	„ paper .. ..	523
Sealing wax .. ..	614	Sheaves, block, N.E.S. ..	425
„ wafers .. ..	614	„ „ of metal, N.O.P. ..	426
Seaming twine, hemp .. ..	584	Sheep, alive .. ..	29
Seat iron .. ..	360	„ „ for improvement	
Seats, carriage .. ..	573	„ „ of stock .. ..	S1106
Secondary batteries, electric ..	385	„ skins, undressed .. ..	242
Secondhand staves .. ..	206	Sheep's wool .. ..	216
Sections, iron or steel .. ..	304	Sheet lead .. ..	331
Seed drills .. ..	364	„ iron, manufactures of ..	320
„ barley .. ..	3	„ music .. ..	615
„ buckwheat .. ..	7	„ steel .. ..	302
„ rye .. ..	8	„ „ manufactures of ..	320
„ wheat .. ..	1	„ tin .. ..	338
Seeds, flower and garden, N.O.P.	280	„ wadding .. ..	442
Seeding machines, horsedrawn	364	Sheeting of cotton .. ..	442
Seines .. ..	587	„ „ linen .. ..	449

	<i>Item No.</i>		<i>Item No.</i>
Sheets of cotton .. ..	443	Shot, lead .. ..	551
"    linen .. ..	45	Shoulder pads, cotton, for	
Shelf oil cloth .. ..	602	clothing manufacturers ..	M1082
Shelled nuts .. ..	87	Shovels, iron or steel .. ..	353
"    peanuts for manufac-		"    coal .. ..	353
turing .. ..	M1005	"    wooden .. ..	353
Shells .. ..	665	"    steam and power .. ..	404
"    cocoa .. ..	65	Show cases .. ..	431
Sherry wine .. ..	141	"    cards, advertising .. ..	616
Shingles, asbestos .. ..	256	"    "    "    of metal .. ..	618
"    metal .. ..	304	Shrubs .. ..	276
"    of wood .. ..	195	"    fruit-bearing .. ..	277
Shipping labels .. ..	615	"    alcoholic .. ..	110
Ship machinery of a kind not		Sicilian wine .. ..	146
manufactured in the Island	M1038	Sickles .. ..	363
Ships .. ..	423	Side lights, .. ..	357
"    boats .. ..	421	"    electric .. ..	382
"    blocks and block sheaves	425	Signs .. ..	356
"    blocks, rivets, and		"    letters for .. ..	356
patent bushings for	317	"    metal, for advertising..	618
"    to be used in the trade		Silicate of soda for pulp and	
and fisheries of the		paper mills .. ..	M1078
Island .. ..	423	Silk clothing .. ..	468-469
"    biscuits .. ..	53	"    embroidery .. ..	450
"    chronometers .. ..	368	"    fabrics .. ..	448
"    furniture .. ..	431	"    hose .. ..	469
"    plates .. ..	311	"    oiled .. ..	481
"    "    rivets for .. ..	317	"    thread .. ..	452
"    propellers, N.E.S.	308-309	"    sutures .. ..	372
"    sails .. ..	590	"    velvets .. ..	448
Shirt waists .. ..	469	"    waste .. ..	223
Shirts cotton, linen or silk ..	469	Silver ore .. ..	182
"    woollen or cotton and		"    beading for carriages .. ..	360
wool .. ..	469	"    leaf .. ..	335
"    woven or knitted .. ..	469	"    ware .. ..	336
Shoddy .. ..	217	"    "    cases for .. ..	595
Shoe blacking .. ..	559	"    and composition metal	
"    brads .. ..	359	for the manufacture	
"    dressing .. ..	559	of jewellery .. ..	339
"    findings .. ..	499	"    all manufactures of,	
"    knives .. ..	355	N.E.S. .. ..	336
"    making machinery ..	M1039	Sinkers, anglers' .. ..	596
"    polish .. ..	559	Silvered glass .. ..	515
"    "    ingredients used in		Sisal .. ..	222
the manufacture of	M1025	Size .. ..	485
"    laces .. ..	469	Sizing cream .. ..	485
"    tacks .. ..	359	"    resin .. ..	485
Shoemakers' ink .. ..	600	"    of all kinds .. ..	485
"    tools .. ..	353	Skates of all kinds .. ..	356
Shoes, horse .. ..	354	Skiffs .. ..	421
"    leather .. ..	464	Skinning machines used in con-	
"    indian rubber or caout-		nection with the fishery ..	M1038
chouc .. ..	462	Skin washes, alcoholic .. ..	103-104
Shooks for cold storage com-		Skins, chamois .. ..	493
panies .. ..	M1070	"    dressed but not made up	605
"    tins and other coverings		"    sausage .. ..	57
with labels when im-		"    undressed .. ..	242
ported by manufac-		Skirts .. ..	468
turers of tobacco ..	M1072	Skirting, for clothing manufac-	
Shores, wharf .. ..	201-202	turers .. ..	M1082



	<i>Item No.</i>		<i>Item No.</i>
Slag (manure) .. ..	273	Solutions of peroxide of hydro-	
Slate, mantles .. ..	601	gen .. ..	481
" manufactures of .. ..	601	Solvent, cleaner's .. ..	228
" pencils .. ..	S1105	Soups .. ..	101
" roofing .. ..	601	Soy .. ..	100
Slates for writing on .. ..	S1105	Spades, iron or steel .. ..	353
Sledges, tools .. ..	353	Spanish liquorice .. ..	481
Sleds, children's .. ..	621	" red wine .. ..	146
Sleigh runners .. ..	273	Spark plugs .. ..	382
Sleighs .. ..	572	Spar ornaments .. ..	595
Slide shoes .. ..	357	Spars .. ..	199-200
Slides for magic lanterns .. ..	369	Spatulas .. ..	355
" " clothing manufac-		Special manufacturing ma-	
turers .. ..	M1082	chinery and apparatus of	
Slippers, leather .. ..	464	a kind manufactured within	
Slop pails .. ..	358	this Island to be used solely	
Smiths' bellows .. ..	354	in the manufacture of goods	M1039
Smokestacks for marine boilers	310	Special rates for articles for	
Smoked bacon, beef, hams and		certain approved purposes	
tongues .. ..	39		S1101-S1113
" fish .. ..	73	Spectacles .. ..	371
Smokers' sets .. ..	604	" frames and metal	
Snathes .. ..	363	parts .. ..	371
Snuff .. ..	165	Speeders .. ..	404
Soap, common .. ..	607	Spelter .. ..	338
" castile .. ..	603	" for hollow-ware and	
" harness .. ..	600	galvanizing .. ..	M1032
" laundry .. ..	607	Sperm oil .. ..	235
" liquid .. ..	608	Spermacetti oil for tobacco	
" stock other than oil .. ..	M1024	manufacturers .. ..	M1016
" toilet or perfumed .. ..	603	Spinning wheels .. ..	409
" powders .. ..	609	Spices .. ..	102
" chips or flakes .. ..	608	" unground .. ..	102
Societies, jewels and regalia for	368	" when imported by	
Sockets, electric .. ..	382	licensed manufac-	
" for whips .. ..	360	turers of tobacco .. ..	M1016
Socks, cotton .. ..	469	Spikes .. ..	359
" woollen .. ..	469	Spirit, motor .. ..	226
Soda ash to be used in pulp and		Spirits .. ..	103
paper mills .. ..	M1078	" perfumed .. ..	103
" bicarbonate .. ..	481	" potato .. ..	103
" biscuits .. ..	54	" in transit .. ..	111
" compounds .. ..	558	" of turpentine .. ..	233
" nitrate .. ..	273	" of wine, N.O.P. .. ..	103
" silicate of for pulp and		Spirit levels .. ..	353
paper mills .. ..	M1078	Splicing tissue for pulp mills ..	M1076
" washing .. ..	558	Splints .. ..	372
Sodium, cyanide of .. ..	481	Split bamboo for the manufac-	
Solder and spelter .. ..	338	ture of brooms .. ..	437
" or spelter for hollow-		" leather .. ..	493
ware or galvanizing ..	M1032	" peas .. ..	9
" for manufacture of		" rattan for the manufac-	
cans .. ..	M1033	ture of brooms .. ..	437
Sole leather in hide or side ..	491	Splitting knives .. ..	355
" " strips, or pieces ..	492	Spokes, wheel .. ..	576
Soles of rubber, etc., imported		Sponge .. ..	665
by manufacturers .. ..	M1058	Sponged ware .. ..	513
Solling paper for manufac-		Spools for winding paper ..	M1028
turers .. ..	M1070	Sporting powder .. ..	551
		Sportsmen's fishing bait .. ..	596

	<i>Item No.</i>		<i>Item No.</i>
Sportsmen's fish nets .. ..	596	Steel cabinet wares .. ..	323
"    knives .. ..	355	"    fencing .. ..	312
Spreaders, hay .. ..	364	"    railway fittings .. ..	303
"    manure .. ..	364	"    forgings .. ..	308-309
Sprigs .. ..	359	"    frying pans .. ..	362
Spring shackles .. ..	360	"    cutlery .. ..	355
"    steel .. ..	360	"    galvanized .. ..	302
"    mattresses and parts ..	319	"    girders .. ..	304
Springs, carriage .. ..	360	"    hollow-ware .. ..	362
"    furniture .. ..	358	"    hoop, splayed or nosed ..	307
"    lamp .. ..	357	"    laths .. ..	304
Sprinklers .. ..	356	"    knives .. ..	355
Spy glasses .. ..	368	"    mild .. ..	302
Squares, carpenter's .. ..	354	"    nails .. ..	359
Squaring machines .. ..	406	"    needles .. ..	452
Squashes .. ..	132	"    nuts, N.E.S. .. ..	316
Squirrel cages .. ..	356	"    nut bolts .. ..	316
Stair pads .. ..	446	"    old .. ..	184
"    linen .. ..	450	"    pieces .. ..	302
"    oil cloth .. ..	602	"    pipe .. ..	305
"    rods .. ..	342	"    plates .. ..	302
Stamp joints .. ..	360	"    "    for engravers .. ..	406
Stamped tin .. ..	339	"    propellers .. ..	308-309
Stand carts .. ..	574	"    railway bars .. ..	303
Starch .. ..	606	"    rivets .. ..	316
Stationery .. ..	614	"    screws .. ..	358
Stationary motor engines .. ..	403	"    shafting .. ..	321-322
Statuary .. ..	S1108	"    shanks .. ..	499
Statuettes .. ..	595	"    sheets, corrugated .. ..	304
Staves of oak and douglas fir, for the manufacture of oil barrels .. ..	M1021	"    "    galvanized .. ..	302
Staves of oak, undressed .. ..	203	"    shapes or sections .. ..	304
"    other woods, un- dressed .. ..	204	"    shingles .. ..	304
"    manufactured or partly manufac- tured .. ..	205	"    shovels and spades .. ..	353
"    second hand .. ..	206-207	"    for springs .. ..	360
Stay laces .. ..	469	"    special .. ..	321
Steam boilers .. ..	403	"    strips for hoops .. ..	307
"    "    for heating .. ..	403	"    "    nails .. ..	M1030
"    "    for mining .. ..	M1041	"    structural work .. ..	304
"    "    for local indus- tries .. ..	403	"    tires .. ..	573
"    engines .. ..	403	"    tubes for boilers .. ..	310
"    "    for mining .. ..	M1041	"    tubing .. ..	305
"    "    for local indus- tries .. ..	403	"    washers, N.E.S. .. ..	316
"    launches .. ..	421	"    wire, N.E.S. .. ..	305
"    turbines .. ..	403	"    "    to be used in manu- factures .. ..	M1031
"    shovels .. ..	404	"    wool .. ..	302
Stearine .. ..	93 and 232	Steels, butchers' and table .. ..	355
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"    bolts .. ..	316	Stems for manufacturing snuff ..	M1003
"    bridges .. ..	304	Steps or step pads .. ..	573
"    buckles .. ..	357	Stereotypes for printers .. ..	407
"    cast .. ..	321	"    N.O.P. .. ..	357
"    ceiling coverings .. ..	304	Sterilized cream and milk .. ..	94
"    columns .. ..	304	Sterling ware .. ..	336
		Sticks, walking, mounted and unmounted .. ..	431
		Stitching machines .. ..	M1040
		Stock for breeding purposes ..	S1106
		"    glue .. ..	266
		"    rolling for railway .. ..	403



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Stock soap other than oil ..	M1024	Sunshades, awnings, etc. ..	590
Stockholm tar ..	282	Supplies for lighthouses ..	664
Stockings, cotton ..	369	"    stores, etc., for Mora-	
"    woollen ..	369	vian Missionaries	
"    silk ..	369	and International	
Stoles, fur ..	466	Grenfell Association	S1113
Stone, building, undressed, N.E.S.	263	Supplements for periodicals ..	560
"    manufactures of, N.E.S.	610	Suppositories ..	481
Stones, curling and fittings ..	599	Surgical belts, plain or medi-	
"    sharpening ..	613	cated ..	481
Stoneware ..	513	"    dressings, antiseptic	481
Stoppers, cork ..	592	"    gloves ..	372
Storage batteries, electric ..	385	"    instruments ..	372
Store furniture, of metal ..	323	"    needles ..	372
"    "    "    wood ..	431	Suspenders ..	469
Stout ..	52	Suspensory bandages ..	481
Stove parts ..	318	Sutures ..	372
"    plates ..	318	Sweater coats ..	468
"    linings ..	511	Sweaters ..	468
"    polish ..	558-559	Sweepers, carpet ..	356
"    polish, ingredients used		Sweet potatoes ..	129
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Stoves, N.E.S. ..	318	Sweetened gums ..	117
"    gas or oil ..	357	Swing hoods ..	360
"    electric ..	387	"    ends ..	360
Straw ..	281	"    plates ..	360
Strawboard ..	521	"    rings ..	360
Straw knives ..	355	Swine, N.E.S. ..	31
"    matting ..	451	Switchboards and accessories	381
"    mats ..	451	Switches, of wire, electric ..	382
Strawberries ..	77	Switches for railways ..	303
Strength testing machines ..	356	"    oil ..	381
Strings, catgut, etc. ..	367	Swivels, anglers' ..	596
Strips, metal for binding goods		Swords ..	551
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"    iron and steel, for hoops	307	Syrups, N.E.S., of sugar cane	
Structural work, iron or steel ..	304	or beet ..	125
Stumping machines ..	364	"    fruit ..	84-85
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Sugar candy ..	117-120	licensed manufac-	
"    maple ..	125	turers of tobacco..	M1016
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tionery ..	M1010		
Suits, fishermen's rubber ..	461		
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licensed manufacturers of			
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turers ..	M1027		
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"    "    for manufacture			
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Sultana raisins ..	79-80		
Sumach, for dyeing or tanning	484		
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## T

Table cloths, cotton ..	443
"    "    linen ..	450
"    napkins, cotton ..	443
"    "    linen ..	450
"    oil cloth ..	602
"    salt ..	99
"    ware, cut, pressed, blown	
or moulded glassware	
or glass, decorated ..	515
"    cutlery ..	355
"    stoves, electric ..	387
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	<i>Item No.</i>		<i>Item No.</i>
Tacks, brass .. ..	359	Ties and scarfs .. ..	469
" copper .. ..	359	Tiles, earthenware .. ..	511
" iron or steel .. ..	359	Timber, squared .. ..	191
" shoe .. ..	359	" round, dressed .. ..	199-200
" for manufacturers ..	M1029	" " undressed .. ..	201-202
Tafia spirits .. ..	110	Tin, ore .. ..	182
Tags, price .. ..	616	" chaplins for manufacturers'	
" tin, for manufacturers		use .. ..	338
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Tailors' fashion plates ..	560	" foil for use of manufac-	
" shears .. ..	355	turers in their manufac-	
Talc .. ..	182	tures .. ..	M1070
Tallow .. ..	232	" manufactures of, N.E.S.	340
Tanners' chemicals .. ..	484	" foil when imported by	
" extracts .. ..	484	licensed manufacturers	
Tapes of cotton .. ..	443	of tobacco .. ..	M1016
" " linen or silk .. ..	450	" in sheets for manufacture	
" for clothing manufac-		of cans .. ..	M1033
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Tapioca .. ..	20	" phosphor .. ..	338
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" and tar mixtures .. ..	282	" tags, when imported by	
" coal .. ..	282	licensed manufacturers	
" Stockholm .. ..	282	of tobacco .. ..	M1016
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Tarred paper .. ..	523	ported by manufac-	
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ratus, and wire-		Tinsmiths' rivets .. ..	317
less for ships .. ..	384	" tools .. ..	353
" instruments .. ..	382	Tinware .. ..	340
" wire .. ..	382	" japanned .. ..	340
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Tenders for locomotives ..	404	Tips, etc. .. ..	269
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Terra cotta ornaments ..	595	ported by	
Theological books .. ..	560	manufac-	
Thermometers .. ..	368	turers .. ..	M1065
" clinical .. ..	372	" " " motor cars .. ..	569
Thimbles .. ..	342	" steel .. ..	573
" for blocks .. ..	M1047	Toasters, electric .. ..	387
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Thread, cotton, sewing ..	452	manufactured .. ..	166
" linen .. ..	452	" " and stems .. ..	167
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Ticking, when imported by		facturers .. ..	M1015
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"    manufactured ..	161-162	Travellers' baggage .. ..	663
"    pipes .. ..	604	Travelling rugs .. ..	446
"    pouches .. ..	604	Trawl gear .. ..	587
"    stems for manufacturing snuff ..	M1013	Trawling spoons, anglers' ..	596
Toilet clippers .. ..	355	Trawls, anglers' .. ..	596
"    paper .. ..	521	Tray cloths, cotton .. ..	443
"    cases .. ..	595	"    "    linen .. ..	450
"    preparations not alcoholic .. ..	603	Trees .. ..	276
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"    soap .. ..	603	Tricycles and parts thereof ..	571
Tomatoes, canned .. ..	136	Trimmers, lamp .. ..	355
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"    pigs', when salted in barrels .. ..	45	Trolleys .. ..	574
"    smoke-cured .. ..	39	Trouting gear brought in by tourists .. ..	659
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"    handles of all kinds .. ..	353	"    manufacturers' tin .. ..	339
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"    engraving .. ..	406	Trunks of wood .. ..	556
"    loading .. ..	551	Tubes, corrugated, for marine boilers .. ..	310
"    of all kinds, machine .. ..	353	"    rubber .. ..	568
"    shoemakers' .. ..	353	"    wrought iron or steel boilers .. ..	310
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"    brushes .. ..	566	Tubs of earthenware, stone, cement, or clay, N.E.S. ..	512
"    powders and pastes, N.E.S. .. ..	603	"    "    wood .. ..	431
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"    linen .. ..	449	Turning lathes .. ..	401
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"    linen .. ..	450	Turpentine, spirits of .. ..	233
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Toys of all kinds .. ..	621	Twills, plain or jacquard (cotton) .. ..	442
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Tracts .. ..	560	"    for sailmaking .. ..	584
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"    for agricultural and logging purposes ..	405	"    machinery for manufacture of .. ..	M1043
Tram cars .. ..	404	Twist, cotton .. ..	441
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"    fish .. ..	587	Typewriters .. ..	402
"    mouse .. ..	358	Tyres, for motor vehicles .. ..	569

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" furs .. .. .	242	Wads, gun .. .. .	551
" skins .. .. .	242	Waffle irons, electric .. .. .	387
" leather .. .. .	494	Waggon bodies, gears, hoods,	
Unsweetened biscuits .. .. .	54	seats, poles and purchases ..	573
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Vaseline .. .. .	481	" shelled .. .. .	87
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" preserved in salt		Washing soda .. .. .	558
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Vehicles .. .. .	572	stone, cement or clay N.E.S. ..	512
" motor .. .. .	569	Waste, cotton .. .. .	212
Veiling, silk .. .. .	450	" silk .. .. .	223
Velveteens .. .. .	448	" wool .. .. .	217
Velvets .. .. .	448	Watches and parts .. .. .	351
" silk .. .. .	448	Watches, fancy cases for .. .. .	595
" etc., manufactures of ..	450	Water biscuits .. .. .	54
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" water .. ..	403	paper machines .. ..	248
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" lashes .. ..	623	" telephone .. ..	382
" sockets .. ..	360	" woven .. ..	315
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" cornices .. ..	431	" pulp .. ..	247
" curtains .. ..	443-450	" timber .. ..	191-208
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