

BECHUANALAND PROTECTORATE.

No. 53 of 1941.

(Promulgated 15th August, 1941.)

PROCLAMATION

By HIS EXCELLENCY THE HIGH COMMISSIONER
Entitled the Bechuanaland Protectorate Customs and
Excise Amendment Proclamation, 1941.

Whereas it is expedient to amend the law relating to Customs and Excise in the Bechuanaland Protectorate, hereinafter referred to as "the Territory":

Now therefore under and by virtue of the powers in me vested I do hereby declare, proclaim and make known as follows:—

1. Paragraph (a) of sub-section (1) of section *seven* of the Cigarette Excise and Surtax (Bechuanaland Protectorate) Proclamation, 1911, is hereby amended by the insertion after the word "container" of the following words—

"holding ten or multiples of ten cigarettes, except in the case of cigarettes of any particular brand which, prior to the third day of April, 1941, were sold or offered for sale in containers holding other numbers of cigarettes."

2. ~~1) Part III of the Schedule to the Bechuanaland Protectorate Customs Duties Amendment Proclamation, 1921, is hereby amended by the substitution for the figures "0 18 0" and "1 16 0", opposite the items relating to beer, of the figures "1 16 0" and "3 3 0" respectively.~~

(2) Sub-section (1) shall be deemed to have come into operation on the thirteenth day of March, 1941.

3. (1) Part II of the Schedule to the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1922, is hereby amended by the substitution of the figure "14" for the figure "3" in both places where it occurs in the second column of the said Schedule:

Amendment of section 7 of Proclamation No. 28 of 1911.

Amendment of Part III of the Schedule to Proclamation No. 65 of 1921, as amended by section 4 of Proclamation No. 8 of 1928 and section 2 of Proclamation No. 68 of 1940.

Amendment of Part II of the Schedule to Proclamation No. 47 of 1922.

Provided that the preceding provisions of this sub-section shall be deemed to have come into operation on the first day of July, 1941:

Provided further that the preceding provisions of this sub-section shall not apply in connection with cigarettes manufactured in the Territory by a licensed manufacturer of cigarettes which were acquired from that manufacturer prior to the said date, or in connection with cigarettes which were imported into the Territory and entered for consumption therein prior to the said date, and which are in either case stamped in accordance with the said Part II before its amendment by this section.

(2) A manufacturer of cigarettes who has paid the excise duty imposed by the Cigarette Excise and Surtax (Bechuanaland Protectorate) Proclamation, 1911 (No. 28 of 1911), as amended by the said Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1922, and by sub-section (1) of this section, and the excise duty of three shillings and ten pence per pound imposed by the proviso to sub-section (1) of section *eight* of this Proclamation in respect of the tobacco contained in any cigarettes manufactured by him, shall be entitled to a refund of a part of the latter excise duty, amounting to three shillings and four pence per pound weight of such tobacco:

Provided that the cigarettes in respect whereof the excise duties were paid were not removed prior to the first day of July, 1941, from the premises on which they were manufactured.

Amendment of section 14 of Proclamation No. 20 of 1925, as amended by section 6 of Proclamation No. 17 of 1933 and section 3 of Proclamation No. 20 of 1934.

4. The following new sub-section is hereby added to section *fourteen* of the Customs Tariff and Excise Duties Amendment Proclamation, 1925 (hereinafter called "the principal law") :—

"(7) Whenever goods are or are likely to be imported into the Territory or the Union from a country the currency of which is depreciated to a considerable extent in relation to Union currency, and evinces frequent and considerable fluctuations in value, the High Commissioner may by Notice in the *Gazette* determine the rate at which the domestic value of such goods, as defined in sub-section (3), or their value as determined in terms of sub-section (4), shall be computed in terms of Union currency."

5. Section *twenty-one* of the principal law is hereby repealed with retrospective effect as from the first day of July, 1930.

Repeal of
section
21 of
Proclama-
No. 20
of 1925.

6. The following section is hereby substituted for section *twenty-two* of the principal law:—

Replace-
ment of
section
22 of
Proclama-
tion No.
20 of
1925.

“ 22. The excise duties mentioned in section *twenty* shall be additional to the excise duty imposed by the Cigarette Excise and Surtax (Bechuanaland Protectorate) Proclamation, 1911 (No. 28 of 1911), as amended by the Bechuanaland Protectorate Customs and Excise Duties Amendment Proclamation, 1922 (No. 47 of 1922), and by section *three* of the Bechuanaland Protectorate Customs and Excise Amendment Proclamation, 1941.”

7. (1) The First and Second Schedules to the principal law are hereby amended in the manner shown respectively in Annexures A and B to this Proclamation, subject to the following provisions of this section.

Amend-
ment of
First and
Second
Schedules
to Procla-
mation No.
20 of 1925,
as inserted
by section
1 of
Proclama-
tion No.
35 of
1940 and
amended
by section
3 of
Proclama-
tion No.
68 of
1940.

(2) The increase of customs duties effected by Items 48 and 195 of the said Annexure A shall be deemed to have come into operation on the thirteenth day of March, 1941.

(3) The reduction of customs duty effected by Item 54 of the said Annexure A shall be deemed to have come into operation on the first day of July, 1941.

(4) Until and including the thirtieth day of June, 1941, the customs duty set forth in Item 54 of the First Schedule to the principal law shall be increased from eight shillings to ten shillings in each case.

(5) Sub-section (4) shall be deemed to have come into operation on the thirteenth day of March, 1941.

8. (1) The Fourth Schedule set forth in Annexure C to this Proclamation is hereby substituted for the Fourth Schedule to the principal law:

Replace-
ment of
Fourth
Schedule
to Procla-
mation No.
20 of
1925.

Provided that the excise duty in respect of tobacco in the form of cigarettes, under Item (c) of the new Schedule, shall, until and including the thirtieth day of June, 1941, amount to three shillings and ten pence per pound weight in lieu of six pence per pound weight as set forth in the said Item.

(2) Sub-section (1) and the said Annexure C shall be deemed to have come into operation on the thirteenth day of March, 1941.

Amend-
ment of
section 5 of
Proclama-
tion No. 68
of 1940.

9. The following proviso is hereby substituted for the proviso to section *five* of the Bechuanaland Protectorate Customs and Excise Additional Taxation Proclamation, 1940:—

“ Provided that any yeast made in the Bechuanaland Protectorate which has not been made—

(a) in a dwelling and used in the preparation of food in that dwelling; or

(b) in a brewery and used in the brewing of malt liquor in that brewery; or

(c) in a bakery and used in the baking of bread in that bakery,

shall, for the purposes of this section, be deemed to have been manufactured and to be or to have been intended for sale.”

Amend-
ment of
section 6
of Procla-
mation No.
68 of
1940.

10. (1) Section *six* of the Bechuanaland Protectorate Customs and Excise Additional Taxation Proclamation, 1940, is hereby amended by the addition at the end thereof of the following words:—

“ sold or otherwise disposed of prior to the thirteenth day of March, 1941; and the manufacturer of any motor fuel which was manufactured in the Bechuanaland Protectorate and which was on the thirteenth day of March, 1941, in the Bechuanaland Protectorate and the property or under the control of the manufacturer, and the manufacturer of any motor fuel which was manufactured in the Bechuanaland Protectorate after the twelfth day of March, 1941, shall pay to the proper officer of Customs an excise duty at the rate of four pence for every gallon of such motor fuel.”

(2) Sub-section (1) shall be deemed to have come into operation on the thirteenth day of March, 1941.

Amend-
ment of
section
9 of
Proclama-
tion No.
68 of
1940.

11. (1) The following further proviso is hereby added to sub-section (1) of section *nine* of the Bechuanaland Protectorate Customs and Excise Additional Taxation Proclamation, 1940:—

“ and provided further that the proviso to section *five* shall also apply to this sub-section.”

(2) The following new sub-section is hereby added to the said section *nine*:—

“ (4) The Resident Commissioner may authorise the Director to refuse to issue a licence under this section, or to cancel any licence issued under this section, if he has reason to suspect that the applicant for a licence or the holder of the licence in question has contravened or failed to comply with any provision of this Proclamation.”

12. (1) Sub-section (2) of section *fourteen* of the Bechuanaland Protectorate Customs and Excise Additional Taxation Proclamation, 1940, is hereby amended—

Amend-
ment of
section
14 of
Proclama-
tion No.
68 of
1940.

- (a) by the insertion after the word “information” of the words “relating to any entry or passage in any such book or document or”; and
- (b) by the insertion after the words “or that any” of the words “book, document,”.

(2) Sub-section (3) of the said section is hereby amended by the substitution of the figure “(2)” for the figure “(1)”.

13. (1) The following sub-section is hereby substituted for sub-section (1) of section *fifteen* of the Bechuanaland Protectorate Customs and Excise Additional Taxation Proclamation, 1940:—

Amend-
ment of
section
15 of
Proclama-
tion No.
68 of
1940.

“ (1) When the manufacturer of any yeast, motor fuel or unused pneumatic tyre which is subject to excise duty under this Proclamation has exported that yeast, fuel or tyre from the Bechuanaland Protectorate to any country or territory other than the Union of South Africa, Basutoland or Swaziland, he shall, subject to the provisions of sub-section (4), be entitled to a refund of that excise duty if he has already paid it, or to a rebate of excise duty in respect of any unused pneumatic tyre if the duty was not yet payable before he removed the tyre from the premises where it was manufactured, for the purpose of exporting it, provided he claims the refund or rebate within a period and in a manner prescribed by regulation and submits with his claim such proof of the exportation of the substance or article in question as is likewise prescribed.”

(2) Sub-section (3) of the said section is hereby amended by the insertion after the words " Provided that " of the following words:—

" a baker who has, at any time after the date upon which his proviso came into operation, sold or otherwise disposed of any yeast to any other person, shall not be entitled to any refund in terms of this sub-section: Provided further that "

Repeal of
section
16 of
Proclama-
tion No.
68 of
1940.

14. Section *sixteen* of the Bechuanaland Protectorate Customs and Excise Additional Taxation Proclamation, 1940, is hereby repealed with retrospective effect as from the seventeenth day of September, 1940.

Refund of
customs
duty on
yeast.

15. A baker by trade who has used, in baking any bread intended for sale, any yeast which was shipped to the Union of South Africa on or before the first day of October, 1940, and in respect whereof any person has paid customs duty at a rate of one shilling and three pence per pound weight of such yeast, shall be entitled to a refund of part of that customs duty at the rate of one shilling per pound weight of such yeast, if he claims the refund within a period of three months from the date of the coming into operation of this Proclamation:

Provided that no customs duty shall be refunded under this section if it amounts to less than one pound.

Special
duties on
agricul-
tural
imple-
ments
and parts
thereof.

16. (1) Whenever the High Commissioner is satisfied that agricultural implements and parts thereof of any particular class or kind manufactured in the Territory or in the Union have been or are being or are likely to be exported to the Territory or to the Union at a price which would cause detriment to the agricultural implement manufacturing industry in the Territory or in the Union, and is further of opinion that it would be in the public interest to levy in respect of such goods a special duty, the High Commissioner may from time to time determine, in respect of that particular class or kind of agricultural implements and parts thereof, a price on board ship at any of the several ports of discharge in the Union of South Africa, or at any of the several ports in Africa at which goods are discharged for removal overland to the Territory, below which price that class

or kind of goods shall not be imported into the Territory through that port; and he shall thereupon notify the same in the *Gazette*:

Provided that the price so determined and notified shall be an amount which, in the opinion of the High Commissioner, does not exceed the fair average of prices ruling in countries where such goods are manufactured and where the manufacture thereof is not directly or indirectly subsidised, plus normal insurance and freight charges to the port of discharge.

(2) If, after the issue of such a notification, any person imports into the Territory any goods of a class or kind, to which in terms thereof such a price is applicable, at a c.i.f. price which is less than the price so determined and notified, in respect of the port of discharge of those goods, there shall be charged, levied, collected and paid in respect of those goods on importation into the Territory, in addition to any other duties payable thereon, a special duty equal to the difference between the said c.i.f. price and the price so determined and notified.

(3) If, after the issue of such a notification, any goods of a class or kind to which in terms thereof such a price is applicable are sold or offered for sale by the importer or any other person at any place in the Territory in the ordinary course of trade for an amount which is less than the price so determined and notified plus landing, transportation and delivery charges and the duties payable under the principal law (as defined in section four of this Proclamation) and this Proclamation, there shall be charged, levied, collected and paid on those goods in respect of their sale a special sales duty which shall be equal to the difference between the selling price and the price so determined and notified plus the charges and duty mentioned in this subsection, and which shall be payable by the person so selling those goods or offering those goods for sale:

Provided that the High Commissioner may, if he is satisfied that the goods have deteriorated in quality or value after importation, reduce, in respect of such goods, the price so determined and notified, and the special sales duty upon such goods shall thereupon be charged, levied, collected and paid accordingly.

(4) For the purposes of this section "c.i.f. price" shall mean the price paid or to be paid by the importer for the goods on board ship at the port of discharge including insurance and freight charges, or the export price as defined in section *nineteen* of the principal law (as defined in section *four* of this Proclamation) together with insurance and freight charges paid or to be paid for conveyance of the goods to the port of discharge.

Short
title
and
commence-
ment.

17. This Proclamation may be cited as the Bechuanaland Protectorate Customs and Excise Amendment Proclamation, 1941, and, save as otherwise expressly provided, shall be deemed to have had force and to have taken effect as from the 12th day of March, 1941.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Twelfth day of August, One thousand Nine hundred and Forty-one.

HARLECH,
High Commissioner.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.

ANNEXURE A.

AMENDMENTS TO THE FIRST SCHEDULE TO THE CUSTOMS TARIFF AND EXCISE DUTIES AMENDMENT PROCLAMATION, 1925, AS AMENDED. (Vide section seven.)

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
4	By substituting for paragraph (c) the following new paragraph :— “(c) Bone meal, blood meal, meat meal and precipitated bone phosphate, in bulk, for use as, or for the manufacture of, cattle or poultry food	—	Free	Free	Free ”
24	By deleting the words “ animal or ” where they appear before the word “ vegetable ”				
41	By substituting for the item the following new item :— “ 41 (a) Spices :				
	(i) Whole, decorticated or broken, but not ground or crushed excluding coriander seed	per lb.	Free	0 0 0½	0 0 0½
	(ii) Coriander seed, whole, decorticated or broken, but not ground or crushed	per lb.	Free	0 0 0½	0 0 0½
		per lb.	plus a suspended duty of	0 0 1	0 0 1
	(iii) Other	per lb.	0 0 2	0 0 2½	0 0 3
	(b) Sage, thyme, marjoram and other culinary herbs:				
	(i) Not ground, crushed or rubbed	per lb.	Free	0 0 0½	0 0 0½
	(ii) Other	per lb.	0 0 2	0 0 2½	0 0 3
48	By increasing in paragraph (a) the minimum, intermediate and maximum duties of 2s. 9d. per imperial gallon to 3s. 9d. per imperial gallon in each case By increasing in paragraph (b) the minimum duty of 2s. 3d. per imperial gallon to 3s. 3d. per imperial gallon, and the intermediate and maximum duties of 2s. 9d. per imperial gallon to 3s. 9d. per imperial gallon in each case				

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
54	By decreasing the minimum, inter- mediate and maximum duties of 8s. per lb. to 6s. 6d. per lb. in each case				
66	By substituting for paragraph (b) the following new paragraph :— “(b) Coir yarn (twisted); cotton, jute, flax, manila and hemp spun yarns (unfinished), for manufacturing purposes; twisted cotton yarns (un- finished) to be manufac- tured into sewing threads	<i>ad valorem</i>	Free	Free	5% ”
67	By substituting for the item the following new item :— “ 67 Furs : (a) Fur skins— (i) Raw, cleaned, and dried but otherwise un- manufactured . . (ii) In the single original pelt, wholly or partly dressed . .	<i>ad valorem</i>	5%	5%	10%
		<i>ad valorem</i>	15%	15%	20%
67	Furs— <i>Continued</i> — (b) Other, including muffs and articles of apparel (except gloves) made from furs By substituting for the words “ and louncing and embroidery ”, the words “ lace louncing and lace embroidery.”	<i>ad valorem</i>	33½%	33½%	45% ”
103	By inserting in paragraphs (a) and (b) after the word “ motors ” the words “ and propeller shafts, stern tubes and propellers im- ported with and for use with such engines and motors.” By adding the following new para- graph :— “(d) Propeller shafts, stern tubes and propellers imported as spare parts or for replace- ment purposes for vessels of a class or kind ordinarily built in the Union or the Territory	<i>ad valorem</i>	20%	20%	20% ”
118	By deleting in paragraph (d) the words “ front cover ”				
121	By substituting for paragraph (b) the following new paragraph — “(b) (i) Brass and copper tubing in lengths of not less than six feet (ii) Cored phosphor bronze rods in the rough . . (iii) Copper alloy detonator tubes	—	Free	Free	Free
		—	Free	Free	Free
		<i>ad valorem</i>	15%	15%	20% ”

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
122	By substituting for paragraph (b) the following new paragraph:— “(b) Plates, sheets and strips, not worked up in any way except polished, corrugated, galvanized, coated with lead, tin or zinc”	ad valorem	Free	3%	3% ”
124	By substituting for paragraph (a) the following new paragraph:— “(a) (i) Plates, sheets and strips not worked up in any way except perforated (ii) Tin foil”	— —	Free Free	Free Free	Free Free ”
141	By inserting in paragraph (1) after the words “destruction of” the word “weeds.”				
149	By substituting for paragraph (1) the following new paragraph:— “(1) (a) Duplicating and addressing machines .. (b) Address plate frames and duplicating metal sheets used in conjunction with the machines provided for in paragraph (a) .. (c) Numbering and perforating machines, not being for the printing or book binding industry ..	ad valorem ad valorem ad valorem	5% 10% 5%	5% 10% 5%	15% 10% 15% ”
180	By inserting in the heading to the item after the word “Mica” the words “and mica”. By deleting in paragraph (b) the words “Micanite sheets.”				
195	By increasing in paragraph (1) the minimum, intermediate and maximum duties of 8d. per imperial gallon to 9d. per imperial gallon in each case				
200	By substituting for paragraph (b) the following new paragraph:— “(b) Paraffin of a specific gravity of 0·76 to less than 0·90 at 60° Fahrenheit, and of a flash point (closed test at sea-level) of 70° to 150° Fahrenheit— (i) Of such specifications and for such uses and under such conditions as the Resident Commissioner may prescribe (ii) Other	— per imp. gallon per imp. gallon	Free 0 0 1 0 0 8	Free 0 0 1 0 0 8	Free 0 0 1 0 0 8”

Tariff item.	Article.		Mini- mum duty.	Inter- mediate duty.	Maxi- mum duty.
			£ s. d.	£ s. d.	£ s. d.
230	By inserting after the word "dioxide" the words "and manganese sulphate, in bulk"				
246	By inserting in paragraph (1) after the words "destruction of" the word "weeds," By inserting in paragraph (5) after the word "dichloride" the words "chlorinated diphenyl".				
250A	By inserting in paragraph (a) after the word "canvas;" the words "plastic heels with detachable top pieces;"				
270	By substituting for paragraphs (a) and (b) the following new paragraphs:— (a) Shaped but otherwise in the rough— (i) For picks (ii) Other (b) Other— (i) For picks (ii) Other	<i>ad valorem</i> each <i>ad valorem</i> <i>ad valorem</i> each <i>ad valorem</i>	Free 0 0 1 Free 5% 0 0 1 5%	Free 0 0 1 Free 5% 0 0 1 5%	5% 0 0 1 5% 10% 0 0 1 10% "
287	By substituting for paragraph (1) the following new paragraph:— "(1) Cardboard, linenboard, leatherboard, fibreboard, strawboard and millboard, but not including pulpboard for building purposes ..	<i>ad valorem</i> per lb.	Free 0 0 0½ plus a suspended duty of	Free 0 0 0½ plus a suspended duty of	5% 0 0 0½
295	By substituting for paragraph (d) the following new paragraph:— "(d) Plain or composite, n.e.e.— (i) in the original mill wrappers, flat or folded, not less than 16 inches by 15 inches (ii) in reels, including paper in reels used for the monotype typesetting machine	<i>ad valorem</i> per lb. <i>ad valorem</i> per lb. <i>ad valorem</i> per lb.	Free 0 0 1 plus a suspended duty of 0 0 1 Free 0 0 1 plus a suspended duty of 0 0 1 Free 0 0 1 plus a suspended duty of 0 0 1	Free 0 0 1 plus a suspended duty of 0 0 1 Free 0 0 1 plus a suspended duty of 0 0 1 Free 0 0 1 plus a suspended duty of 0 0 1	5% 0 0 1 5% 0 0 1 5% 0 0 1 5% 0 0 1
310	By substituting in paragraph (a) for the words "and collodion cotton not intended for manufacturing purposes" the words "nitro-cellulose, dry or moist"				
312	By deleting paragraph (3) and by inserting the following:— "(3) (No paragraph)"				

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
323	By substituting for the item the following new item :— " 323 Models, not being toys— (a) For the purpose of advertising travel outside the Union or the Territory .. (b) For the purpose of being used as a pattern for constructional purposes only	—	Free	Free	Free
		—	Free	Free	Free "
326	By substituting for the item the following new item :— " 326 (a) Educational requisites approved of by the Resident Commissioner, under such conditions as he may prescribe .. (b) Articles essential for the equipment of buildings used for educational purposes by, or erected by, educational institutions approved of by the Resident Commissioner, or erected by a public hospital, educational requisites and gymnastic apparatus (but not athletic or sporting goods) for approved educational institutions, hospital requisites, and gymnastic apparatus (but not athletic or sporting goods) for public hospitals, on production from any official in the Union or the Territory appointed for that purpose or a certificate that such articles, gymnastic apparatus and requisites are for use in the aforementioned institutions, provided that such certificate is endorsed by the Resident Commissioner to the effect that such or similar articles, gymnastic apparatus or requisites are not ordinarily nor satisfactorily made in the Union or the Territory	—	Free	Free	Free "
		—	Free	Free	Free "

Tariff item.	Article.	Duty rebated as under.
338	By substituting for the words "and cork sheets" the words " cork sheets, and cardboard backed with fabric."	
344	By deleting the words "barium sulphate,"	
345	By deleting the words "collodion cotton".	
353	By deleting in paragraph (1) the words "cellulose nitrates." By adding the following new paragraph :— "(4) Benzine for the manufacture of paint thinners"	6d. per imperial gallon "
354	By inserting after the word "bulk" the words ": paper for reduction to pulp for the manufacture of paper board "	
356	By substituting in paragraph (10) for the word "tags" the words "labels and tabs"	
359	By substituting for the item the following new item :— "359 Shirt collar and pyjama suit manufacturing industries.— Buttons elastic webbing: pyjama girdles in the piece or otherwise woven labels and tabs..... Piece goods provided for in tariff items 76 (a) (i) and (ii) and liable to the— minimum duties..... intermediate or maximum duties..... Piece goods provided for in tariff items 61 (d), 76 (a) (iii) and (b)..... <i>Note.</i> —In the case of piece goods exceeding 30 inches in width, 'yard' shall mean 36 inches by 30 inches in width and the duty rebated shall be calculated proportionately to the width"	The whole duty. The whole duty. ½d. per yard. The whole duty.
371	By inserting in paragraph (2) the following new note, the existing note becoming "Note (ii)":— "Note (i) The oils provided for in this paragraph may not be entered thereunder for the purpose of being refined." By inserting in Note (ii) after the word "hydrogenating," the words "nor for mixing with fats,"	
373	By deleting in paragraph (1) the words "core compounds or core gum ; ", and by inserting after the words "moulders' sand" the words "; raw linseed oil in bulk for use in the manufacture of castings".	
375	By deleting the words "Crude mineral oil in bulk for the manufacture of preparations for road making; and".	
378	By inserting in paragraph (1) before the word "pads" the words "woven labels and tabs," and by inserting after the words "fasteners therefor" the word "sliders", and by substituting for the words "and slacks (trousers);" the words "slacks (trousers), blazers and gaberdine rain coats:"	

Tariff item.	Article.	Duty rebated as under.
381	By adding the following new paragraph :— “(6) Tartaric acid in bulk for the manufacture of jam	19 shillings per 100 lb.”.
384	By deleting the words “(No paragraph)” and inserting the following new item :— “ <i>Core oil manufacturing industry</i> .—Turpentine (natural, artificial and synthetic, including white spirit).....	The whole duty.”
390	By inserting after the word “brassieres” the words “, arm bands”.	
393	By inserting in the “ <i>Note</i> ” after the word “item” the words “, except in so far as it refers to cellulose paints, pastes, primers, baking enamel and varnishes, in bulk.”.	
	By adding the following new item :— “407 <i>Absorbent cotton wool manufacturing industry</i> .—Bleached cotton.....	The whole duty.”

ANNEXURE B.

AMENDMENTS TO PART I OF THE SECOND SCHEDULE TO THE CUSTOMS TARIFF AND EXCISE DUTIES AMENDMENT PROCLAMATION, 1925. AS AMENDED. (See section seven.)

Tariff item.	Article.	Minimum duty.	Inter-mediate duty.	Countries whose products are admissible at minimum rates of duty.
48	By increasing in paragraph (b) the minimum duty of 2s. 3d. per imperial gallon to 3s. 3d. per imperial gallon, and the intermediate duty of 2s. 9d. per imperial gallon to 3s. 9d. per imperial gallon.	£ s. d.	£ s. d.	
71	By substituting for the words “and flouncing and embroidery,” the words “, lace flouncing and lace embroidery.”.			
122	By substituting for paragraph (b) the following new paragraph :— “(b) Plates, sheets and strips, not worked up in any way except polished, corrugated, galvanized, coated with lead, tin or zinc..... <i>ad valorem</i>	Free	3%	United Kingdom ”
	By inserting the following new item :— “180 (b) Mica plates for electrical purposes..... <i>ad valorem</i>	15%	20%	United Kingdom ”.

ANNEXURE C.

New Schedule, substituted for the Fourth Schedule to the Customs Tariff and Excise Duties Amendment Proclamation, 1925, as amended, in terms of section *eight*.

"FOURTH SCHEDULE."

EXCISE DUTIES.

Article.	Excise duty.
	s. d.
Tobacco manufactured in the Territory—	
(a) ready for use in the making of cigarettes, per pound weight.....	3 10
(b) in the form of cigarettes, per pound weight.....	0 6 "