



SUPPLEMENT No. 2

TO

**THE CYPRUS GAZETTE No. 4127 OF 26TH APRIL, 1958.
LEGISLATION.**

THE STATUTE LAWS OF CYPRUS

No. 10 OF 1958.

A LAW TO AMEND THE CUSTOMS TARIFF LAWS, 1954
TO (No. 3) 1957.

64 of 1954
29 of 1955
1 of 1956
34 of 1956
1 of 1957
16 of 1957
28 of 1957

HUGH FOOT,
Governor.

[26th April, 1958.]

BE it enacted by His Excellency the Governor and
Commander-in-Chief of the Colony of Cyprus as
follows :—

1.—(1) This Law may be cited as the Customs Tariff (Amend-
ment) Law, 1958, and shall be read as one with the Customs Tariff
Laws, 1954 to (No. 3) 1957 (hereinafter referred to as "the
principal Law") and the principal Law and this Law may
together be cited as the Customs Tariff Laws, 1954 to 1958.

Short title
and construc-
tion.
64 of 1954
29 of 1955
1 of 1956
34 of 1956
1 of 1957
16 of 1957
28 of 1957

(2) This Law shall come into operation on the 27th day of
April, 1958.

Section 4
of the
principal
Law
amended.

2. Sub-section (2) of section 4 of the principal Law is hereby amended by deleting the symbol and figures “£10” which occur in paragraph (b) thereof and by substituting therefor the symbol and figures “£25”.

Insertion of
new section
5A.

3. The principal Law is hereby amended by inserting after section 5 thereof the following new section to be numbered 5A:—

“Application
of Part I
of Second
Schedule.

5A.—(1) Whenever, under either the column headed ‘Preferential Tariff’ or the column headed ‘General Tariff’ of Part I of the Second Schedule alternative rates of duty appear against any item the higher or highest of the rates applicable shall be charged, levied and collected.

(2) The item numbers set out in the first column of Part I of the Second Schedule refer to the appropriate item numbers in the Item Index to the Standard International Trade Classification as defined in sub-section (4) of section 141 of the Customs Management Laws, 1954 to 1958, or in any Law amending or substituted for the same, and shall be used and construed for the purposes of classification in the manner set out in section 141 of the Customs Management Laws as aforesaid.”

8 of 1954
49 of 1955
19 of 1957
11 of 1958

Repeal and
replacement
of First
Schedule.

4. The First Schedule to the principal Law is hereby repealed and the following Schedule substituted therefor:—

“FIRST SCHEDULE.

(Section 2.)

United Kingdom of Great Britain and Northern Ireland.
Dependent territories of the United Kingdom of Great Britain and Northern Ireland.

Canada.

Commonwealth of Australia.

Dependent territories of the Commonwealth of Australia.

New Zealand.

Dependent territories of New Zealand.

Union of South Africa including South West Africa.

India.

Pakistan.

Ceylon.

Ghana.

Federation of Malaya.

Federation of Rhodesia and Nyasaland.

Irish Republic.

Burma.”

Repeal and
replacement
of Second
Schedule.

5. The Second Schedule to the principal Law is hereby repealed and the following Schedule substituted therefor:—

SECOND SCHEDULE

(Sections 3, 4, 5, 5A)

PART I

GOODS LIABLE TO CUSTOMS DUTY

SECTIONS

- 0 Food.
- 1 Beverages and Tobacco.
- 2 Crude Materials, Inedible, except Fuels.
- 3 Mineral Fuels, Lubricants and Related Materials.
- 4 Oils and Fats (Animal and Vegetable).
- 5 Chemicals.
- 6 Manufactured Goods of Leather, Rubber, Wood, Paper, Textiles, Non-Metallic Minerals and Metals, n.e.s., Gems and Jewellery.
- 7 Machinery and Transport Equipment.
- 8 Miscellaneous Manufactured Articles.
- 9 Miscellaneous Items and Transactions.

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
Section 0.—Food.					
LIVE ANIMALS CHIEFLY FOR FOOD :—					
001-01/09	Live animals chiefly for food	No.	—	Free	Free
MEAT AND MEAT PREPARATIONS :—					
011-01/03	Meat, fresh, chilled or frozen (beef, mutton, pork)	Oke	—	Free	Free
011-04	Poultry, killed or dressed	Oke	Value	12%	15%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section o—contd.				
	MEAT AND MEAT PREPARATIONS—contd.				
	Fresh, chilled or frozen meat, n.e.s., as follows :—				
	(a) Hares, pheasants, partridges and other game classified as such by the Comptroller	Oke	Value	8%	12%
	(b) Other, including edible offals and horsemeat	Oke	—	Free	Free
011-09	Bacon, ham and salted pork	Oke	Value	8%	12%
012-01	Beef and veal, smoked, dried or salted ; other smoked, dried or salted meats (not canned)	Oke	Value	8%	12%
012-02/03	Sausages of all kinds, not in airtight containers	Oke	Value	8%	12%
013-01	Meat and meat preparations in airtight containers (including meat cooked with vegetables and including bacon, ham and salt pork, canned)	Oke	Value	8%	16%
013-02	Meat extracts and meat preparations, n.e.s.	Oke	Value	8%	16%
013-09					
	DAIRY PRODUCTS ; EGGS ; HONEY :—				
	Fresh milk and cream (including buttermilk, skim milk, sour milk, yoghourt, sour cream and whey)	Oke	—	Free	Free
021-01	Evaporated or condensed milk and cream, in liquid or semi-solid form, as follows :—				
	(a) Cream, classified as such by the Comptroller	Oke	Value	12%	16%
022-01	(b) Milk, including buttermilk, skim milk and whey	Oke	—	Free	Free
	Dry milk and cream in solid form, such as blocks and powder, including for animal feed	Oke	—	Free	Free

023-01	Butter fresh, whether salted or not	.. .. .	Oke	—	Free	Free
024-01	Cheese and curd .. .. .	.. .. .	Oke	Value	12%	16%
025-01	Eggs in the shell, as follows :— (a) Imported to the satisfaction of the Comptroller, for incubation purposes .. .. .	.. .. .	Dozens	—	Free	Free
	(b) Other, during the months of January, February, November or December .. .. .	.. .. .	Dozens	—	Free	Free
025-02	(c) Other .. .. .	.. .. .	Dozens	Value	12%	16%
026-01	Eggs not in the shell, liquid, frozen or dried	.. .. .	Oke	Value	12%	16%
029-09	Natural honey .. .. .	.. .. .	Oke	Value	12%	16%
	Ice cream, ice cream powder, malted milk, food preparations, with a basis of milk or egg; and other dairy products, n.e.s. .. .. .	.. .. .	Oke	Value	16%	20%
FISH AND FISH PREPARATIONS :—						
031-01	Fish, fresh, chilled or frozen	.. .. .	Oke	—	Free	Free
031-02	Fish, salted, dried or smoked, but not further prepared ..	.. .. .	Oke	—	Free	Free
031-03	Crustacea and molluscs, (such as crayfish, lobsters, prawns), fresh, chilled, frozen, salted, dried or simply cooked ..	.. .. .	Oke	—	Free	Free
032-01	Fish (including crustacea and molluscs), fish products and fish preparations, in airtight containers, as follows :— (a) Caviar and caviar substitutes .. .. .	.. .. .	Oke	Value	30%	40%
	(b) Other .. .. .	.. .. .	Oke	Value	8%	12%
032-02	Fish, fish products and fish preparations, <i>not</i> in airtight containers, n.e.s., as follows :— (a) Caviar and caviar substitutes .. .. .	.. .. .	Oke	Value	30%	40%
	(b) Other .. .. .	.. .. .	Oke	Value	8%	12%
CEREALS AND CEREAL PREPARATIONS :—						
041-01	Wheat and spelt, unmilled .. .. .	.. .. .	cwt.	—	Free	Free
042-01/02	Rice, in the husk or not .. .. .	.. .. .	cwt.	—	Free	Free
043-01	Barley, unmilled .. .. .	.. .. .	cwt.	—	Free	Free

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
Section o—contd.					
CEREALS AND CEREAL PREPARATIONS— <i>contd.</i>					
044-01	Maize, unmilled	cwt.	—	Free	Free
045-01/09	Cereals, unmilled, n.e.s., including canary seed	cwt.	—	Free	Free
046-01	Meal and flour of wheat and spelt, as follows :—				
	(a) Plain flour with no added substance, in containers of not less than 20 okes gross weight	Oke	Value	4%	4%
	(b) Other, including semolina	Oke	Value	12%	12%
	Meal and flour of other cereals, n.e.s.	Oke	Value	4%	4%
047-01/09	Prepared breakfast foods; cereals, flaked, pearled or prepared in any manner, n.e.s.	Oke	Value	20%	28%
048-01	Malt	Oke	Value	6%	9%
048-02	Macaroni, spaghetti, noodles, vermicelli and similar preparations	Oke	Value	20%	20%
048-03	Bread, biscuits, cakes and other bakery products, including chocolate biscuits	Oke	Value	20%	28%
048-04	Preparations of cereals for food, n.e.s.	Oke	Value	20%	28%
048-09					
FRUITS AND VEGETABLES :—					
051-01/02	Citrus fruits, fresh or chilled	Oke	Value	Free	5%
051-03	Bananas and plantains, fresh or chilled	Oke	Value	20%	20%
051-04	Apples, fresh or chilled	Oke	Value	15%	20%
					or £0.030 mils

051-05	Grapes, fresh or chilled	.. .. .	Okc	Value	Free	5%
051-06	Other fresh or chilled fruits, n.e.s., as follows :—					
	(a) Olives .. .. .	.. .. .	Okc	Value	20%	20%
	(b) Other .. .. .	.. .. .	Okc	Value	Free	5%
	Provided that a supplementary duty of 10% shall be paid on all fruit under item 051-06 (b) during the period 1st June to 31st December, in each year, inclusive :					
	Provided further that fresh fruit under item 051-06 (b) shall be admitted free of duty from all sources where the Comptroller is satisfied that such fruit is imported by a manufacturer of canned products or jams and will be used solely in the manufacture of such products in the Colony.					
051-07	Edible nuts, including fresh coconuts, but excluding unprocessed groundnuts and other nuts chiefly used for the extracting of oil (see section 2), as follows :—					
	(a) Salted or otherwise processed, including salted groundnuts (peanuts), classified as such by the Comptroller .. .. .	.. .. .	Okc	Value	20%	28%
	(b) Other .. .. .	.. .. .	Okc	Value	8%	8%
052-01	Dried fruit, including artificially dehydrated	.. .. .	Okc	Value	20%	20%
053-01	Preserved fruits, including frozen, whole or in pieces, as follows :—					
	(a) Olives, in temporary preservatives, such as brine .. .. .	.. .. .	Okc	Value	20%	20%
	(b) Other, including fruit in airtight containers .. .. .	.. .. .	Okc	Value	20%	24%
053-02	Crystallised, drained or glazed fruit (including fruit peel and parts of plants)	.. .. .	Okc	Value	30%	40%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
Section o—contd.					
FRUITS AND VEGETABLES—contd.					
053-03	Jams, marmalades, fruit jellies, fruit pulps and pastes, including tomato purée, whether in airtight containers or not	Oke	Value	30%	36%
053-04	Fruit juices unfermented, whether frozen or not, including syrups and natural fruit flavours, as follows:— (a) Fruit juice without added sugar, in containers other than for retail sale, admitted as such by the Comptroller	Oke	—	Free	Free
	(b) Other	Oke	Value	20%	24%
054-01	Potatoes, fresh or chilled; seed potatoes	Oke	—	Free	Free
054-02	Dried beans, peas, lentils, and other legumes, including vetch seed and other dry pulses, n.e.s., used as food for animals	cwt.	—	Free	Free
054-03	Crude vegetable products, used chiefly as materials for human food, as follows:— (a) Hops, hop cones	Oke	Value	6%	9%
	(b) Other	Oke	—	Free	Free
054-09	Vegetables, fresh, chilled or frozen, or in temporary preservatives, n.e.s.	Oke	Value	12%	12%
055-01	Vegetables, dehydrated	Oke	Value	12%	12%
055-02	Vegetables, preserved, pickled or otherwise prepared, in airtight containers, including vegetable soups and vegetable juices, as follows:— (a) Peas; tomatoes; tomato juice	Oke	Value	32%	40%
	(b) Other	Oke	Value	20%	24%
055-03	Vegetables, preserved or prepared, not in airtight containers, n.e.s.	Oke	Value	12%	12%

055-04

Flour and flakes of potatoes, vegetables and fruit (including cornflour, sago, tapioca and all other starches prepared for use as food), as follows :—
 (a) Potato chips
 (b) Other

Oke
Oke

Value
Value

28%
12%

SUGAR AND SUGAR PREPARATIONS :—

Beet and cane sugar, refined and unrefined, glucose, lactose, maltose, maple sugar, artificial honey and other sugars and syrups, n.e.s., containing the following percentages by weight of total sugars expressed as sucrose :—

- (a) 90 per cent. or over
- (b) 70 per cent. or over, but less than 90 per cent.
- (c) 50 per cent. or over, but less than 70 per cent.
- (d) less than 50 per cent.

Molasses, inedible, admitted as such by the Comptroller
 Syrup and molasses, edible
 Sugar confectionery and other sugar preparations, except chocolate confectionery

061-03
061-04
062-01

cwt.
Oke
Oke
Oke

Per cwt.
Value
Value
Value

£0.690 mils
£0.690 mils
£0.485 mils
£0.345 mils
Free
32%
40%
£0.910 mils
£0.840 mils
£0.705 mils
£0.565 mils
Free
40%
50%

COFFEE, TEA, COCOA, SPICES AND MANUFACTURES THEREOF :
 Coffee and coffee beans, not roasted
 Coffee roasted, including ground
 Coffee extracts, coffee essences, liquid or dry, and similar preparations containing coffee
 Cocoa beans
 Cocoa powder ; chocolate powder, as follows :—
 (a) In retail packages, classified as such by the Comptroller
 (b) Other
 Cocoa butter and cocoa paste, unsweetened

071-01
071-02
071-03
072-01
072-02
072-03

cwt.
Oke
Oke
Oke
Oke
Oke
Oke

Per cwt.
Value
Value
Value
Value
Value
Value

£1.320 mils
16%
16%
Free
16%
4%
4%
£1.560 mils
24%
24%
Free
16%
4%
4%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
Section 0.—contd.					
COFFEE, TEA, COCOA, SPICES & MANUFACTURES THEREOF.— <i>contd.</i>					
073-01	Chocolate and chocolate preparations, as follows :— (a) Cocoa paste sweetened, in bulk or in blocks, admitted as such by the Comptroller	Oke	Value	16%	22%
074-01/02	(b) Other	Oke	Value	40%	50%
075-01/02	Tea and maté	Oke	Per oke	£0.033 mils	£0.050 mils
	Pepper, pimento and other spices, whether ground, unground or otherwise prepared	Oke	Value	16%	18%
FEEDING STUFFS FOR ANIMALS (NOT INCLUDING UNMILLED CEREALS):—					
081-01	Hay and fodder, green or dry	cwt.	—	Free	Free
081-02	Bran, pollard, sharps and other cereal residues and by-products	cwt.	—	Free	Free
081-03	Oil seed cake and other vegetable oil residues, as follows :— (a) Cotton seed cake during the period 1st April to 30th September, inclusive	cwt.	Value	Free	5%
	(b) Other	cwt.	—	Free	Free
081-04	Meat meal, including tankage and fish meal	cwt.	—	Free	Free
081-09	Prepared animal feed and food wastes, n.e.s. as follows :— (a) Dog biscuits ; prepared foods for domestic animals and birds, classified as such by the Comptroller	cwt.	—	Free	Free
	(b) Other	Oke	Value	16%	24%
MISCELLANEOUS FOOD PREPARATIONS :—					
091-01	Margarine	Oke	—	Free	Free
091-02	Lard, lard substitutes, shortening and similar edible fats	Oke	—	Free	Free
099-09	Food preparations, n.e.s., as follows :— (a) Vinegar ; tomato sauces and ketchup ; flavoured salts	Oke	Value	32%	40%
	(b) Other	Oke	Value	16%	20%

Section I : Beverages and Tobacco.

BEVERAGES :—

111-01	Non-alcoholic beverages, not including fruit or vegetable juices	.. .. .	.. .. .	Gall.	Value	20%
112-01	Wine, including grape must, as follows :—					
	(a) Sparkling wine	.. .. .	.. .. .	Gall.	Per gall.	£1.500 mils
	(b) Still wine, in bottle	.. .. .	.. .. .	Gall.	Per gall.	£0.975 mils
	(c) Other	.. .. .	.. .. .	Gall.	Per gall.	£0.700 mils
112-02	Cider, perry and fermented fruit juice, n.e.s.	.. .. .	.. .. .	Gall.	Per gall.	£0.510 mils
112-03	Beer, including ale, stout, porter and other fermented cereal beverages	.. .. .	.. .. .	Gall.	Per gall.	£0.450 mils
112-04	Distilled alcoholic beverages, as follows :—					
	(a) Imported in bottle, of a strength not exceeding eighty per cent of proof spirit	.. .. .	.. .. .	Gall.	Per gall.	£3.600 mils
	(b) Other	.. .. .	.. .. .	Gall.	Per proof gall.	£4.500 mils

TOBACCO AND TOBACCO MANUFACTURES :—

121-01	Tobacco unmanufactured, including scrap tobacco and tobacco stems	.. .. .	.. .. .	Oke	Per oke	£0.250 mils
122-01	Cigars and cheroots, including the weight of bands and tubes	.. .. .	.. .. .	Oke	Per oke	£5.750 mils
122-02	Cigarettes, including the weight of cigarette paper, mouth-pieces and filters	.. .. .	.. .. .	Oke	Per oke	£6.500 mils
122-03	Tobacco manufactured for human consumption, n.e.s., as follows :—					
	(a) Tobacco essences, tobacco extracts and tobacco sauce	.. .. .	.. .. .	Oke	Value	24%
	(b) Hookah tobacco ("tumbeki"); snuff	.. .. .	.. .. .	Oke	Per oke	£1.900 mils
	(c) Other, including pipe and chewing tobacco	.. .. .	.. .. .	Oke	Per oke	£5.250 mils

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section 2 : Crude Materials, Inedible, except Fuels.				
	HIDES, SKINS AND FUR SKINS, UNRESSED :—				
211-01/09	Hides and skins, undressed ; waste leather	Oke	Value	Free	5%
212-01	Fur skins, undressed, including astrakhan, caracul and similar skins	Oke	Value	Free	5%
	OIL SEEDS, OIL KERNELS :—				
221-01	Groundnuts (peanuts) green, whether shelled or unshelled, including groundnut meal, but excluding groundnuts salted or otherwise preserved (see 051-07)	Oke	Value	20%	20%
	Provided that such groundnuts shall be admitted free of duty where the Comptroller is satisfied that they are imported by a manufacturer of vegetable oils and will be used solely in the manufacture of such products in the Colony.				
221-02/07	Copra ; palm kernels ; soya beans ; linseed and flax seed ; cotton seed ; castor seed	Oke	—	Free	Free
221-09	Oil seeds, oil nuts and oil kernels, n.e.s., as follows :— (a) Sesame seed (b) Other	Oke Oke	Value —	8% Free	8% Free
	CRUDE RUBBER, INCLUDING SYNTHETIC AND RECLAIMED :—				
231-01	Natural rubber and similar natural gums	Oke	Value	Free	8%
231-02/04	Synthetic rubber and rubber substitutes ; reclaimed rubber, waste and scrap rubber, including worn-out articles of rubberized fabrics	Oke	Value	Free	8%

241-01/02	WOOD, LUMBER AND CORK :—	Oke	—	Free	Free
242-01/03	Fuel wood, including sawdust ; charcoal	Free	—	Free	Free
242-04	Pulpwood ; sawlogs and veneer logs—conifer and non-conifer	Free	—	Free	Free
242-09	Pitprops ; mine timber	Free	—	Free	Free
	Poles, piling, posts and other wood in the round, n.e.s., as follows :—	Free	—	Free	Free
	(a) Electricity, telegraph and telephone poles admitted as such by the Comptroller	Free	—	Free	Free
	(b) Other	Free	—	Free	Free
243-01	Railway sleepers or ties, whether sawn or not	Free	—	Free	Free
243-02/03	Lumber, sawn, planed, grooved, tongued, etc.	Free	—	Free	Free
244-01	Cork, raw and waste, including natural cork in blocks and sheets	Free	—	Free	Free
251-01/05	PULP AND WASTE PAPER :—	Free	—	Free	Free
	Paper waste and old paper ; mechanical wood pulp ; chemical wood pulp ; pulp of straw, of fibre and of rags	Free	—	Free	Free
261-01/02	TEXTILE FIBRES (NOT MANUFACTURED INTO YARN, THREAD OR FABRICS) AND TEXTILE WASTE :—	Free	—	Free	Free
	Silkworm cocoons and cocoon wastes ; frisons ; silk thread waste and silk noils	Free	—	Free	Free
261-03	Raw silk, not thrown, in hanks or in skeins	Free	—	Free	Free
262-01/08	Wool and other animal hair, crude or waste	Free	—	Free	Free
263-01	Raw cotton, other than linters	Free	—	Free	Free
263-02/04	Cotton linters ; cotton mill waste ; cotton, carded or combed	Free	—	Free	Free
264-01	Jute, including jute cuttings and waste	Free	—	Free	Free
265-01	Flax, flax tow and waste	Free	—	Free	Free
265-02	Hemp and hemp tow and waste	Free	—	Free	Free
265-03/09	Ramic, sisal, manila and other vegetable textile fibres, n.e.s. and tow and waste of such fibres	Free	—	Free	Free

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
Section 2—contd.					
TEXTILE FIBRES (NOT MANUFACTURED INTO YARN, THREAD, OR FABRICS) AND TEXTILE WASTE— <i>contd.</i>					
266-01	Synthetic fibres in staple lengths suitable for spinning ; waste of synthetic fibres	Oke	Value	Free	8%
267-01	Waste material from textile fabrics, including rags	Oke	Value	Free	8%
MANURES AND CRUDE MINERALS (EXCLUDING FUELS AND PRECIOUS STONES) :—					
271-01	Manures and natural fertilizers of animal and vegetable origin, not chemically treated	cwt.	—	Free	Free
271-02/04	Natural sodium nitrate ; natural phosphates, ground or unground ; crude potash salts	cwt.	—	Free	Free
272-01	Natural asphalt (see also 313-09)	cwt.	—	Free	Free
272-02/04	Sand, including ground quartz ; gravel and crushed stone ; clay	cwt.	—	Free	Free
272-05	Salt, as follows :— (a) Prepared cattle lick, admitted as such by the Comptroller (b) Unflavoured table salt put up in packages for retail sale, classified as such by the Comptroller (c) Other	cwt.	—	Free	Free
272-06	Sulphur, unrefined	Oke	Value	50%	60%
272-07	Natural abrasives, including crude pumice stone, industrial diamonds and crude carborundum	cwt.	Per cwt.	£0.880 mils	£1.120 mils
272-08	Building and monumental stone, including marble, unworked	Oke	—	Free	Free
		cwt.	—	Free	Free

			Value		Value		
272-11	Stone for industrial uses, n.e.s., as follows :—						
	(a) Gypsum, raw or calcined ; plaster	cwt.	16%		24%		
	(b) Other	cwt.	Free		Free		
272-12	Asbestos, crude, washed or ground	cwt.	Free		Free		
272-13/19	Crude minerals, n.e.s., including mica, earth colours, feldspar, magnesite, natural graphite, ice	Oke	Free		Free		
	METALLIFEROUS ORES AND METAL SCRAP :—						
281-01	Iron ore and concentrates	cwt.	Free		Free		
282-01	Iron and steel scrap	cwt.	Free		Free		
283-01/19	Ores and concentrates of aluminium (bauxite), copper, lead, nickel, zinc, tin, manganese, chromium, tungsten, and of other non-ferrous base metals, n.e.s.	cwt.	Free		Free		
284-01	Scrap of copper, nickel, aluminium, lead, zinc, tin, manganese, chromium, tungsten, and of other non-ferrous base metals, n.e.s.	cwt.	Free		Free		
285-01/02	Ores and concentrates of silver, platinum and platinum group metals	Oke	Free		Free		
	CRUDE MATERIALS, INEDIBLE, OF ANIMAL AND VEGETABLE ORIGIN :—						
291-01	Bones, claws, hoofs, horns, ivory, mother-of-pearl, shells and similar products, as follows :—						
	(a) Trocas shells ; mother-of-pearl	Oke	Free		Free		
	(b) Other	Oke	Free		8%		
291-09	Crude materials of animal origin, n.e.s., as follows :—						
	(a) Natural sponges, bleached or otherwise prepared	Oke	16%		24%		
	(b) Other (including bristles, feathers, hair, intestines and raw sponges)	Oke	Free		8%		
292-01	Plants and parts of plants for use in dyeing and tanning, whether ground or not	Oke	Free		Free		
292-02	Natural gums, resins, balsams and lacs, as follows :—						
	(a) Mastic gum or resin	Oke	16%		16%		
	(b) Other	Oke	Free		8%		
292-03	Vegetable materials for plaiting	Oke	Free		Free		

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
Section 2—contd.					
CRUDE MATERIALS, INEDIBLE, OF ANIMAL AND VEGETABLE ORIGIN— <i>contd.</i>					
292-04	Plants, seeds, flowers and parts thereof, n.e.s., mainly for use in preparing medicines, perfumery or insecticides ..	Oke	—	Free	Free
292-05	Seeds for planting, n.e.s.	Oke	—	Free	Free
292-06	Bulbs, tubers and rhizomes ; cuttings and slips ; live trees and live plants—for planting	—	—	Free	Free
292-07	Cut flowers and foliage	—	—	Free	Free
292-09	Vegetable saps, juices and extracts (not medicaments) and vegetable materials, n.e.s., as follows :—				
	(a) Pectin ; dom palm nuts ; peat moss ; locust bean kernels	Oke	—	Free	Free
	(b) Other, including broom corn beard	Oke	Value	Free	8%
Section 3 : Mineral Fuels, Lubricants and Related Materials.					
COAL, COKE AND BRIQUETTES :—					
311-01	Coal—anthracite, bituminous and lignite, and peat . .	cwt.	—	Free	Free
311-02	Coke of coal and of lignite	cwt.	—	Free	Free
311-03	Briquettes of coal, lignite and peat	cwt.	—	Free	Free
PETROLEUM PRODUCTS :—					
312-01	Petroleum, crude	Gall.	—	Free	Free
313-01	Motor spirit, gasoline and similar light oils, having a flash point below 73° Fahrenheit, including gasoline blending agents, as follows :—				
	(a) Aviation spirit	Gall.	Per 100 galls.	£8.750 mils	£8.750 mils

313-02	(b) Benzene for dry cleaning, etc., admitted as such by the Comptroller	Oke	Value	16%	24%
313-03	(c) Special boiling point benzene, adapted for use as an extracting agent, solvent or catalyst, admitted as such by the Comptroller	Oke	—	Free	Free
313-04	(d) Other	Gall.	Per 100 galls.	£8.750 mils	£8.750 mils
	Kerosene ; jet fuel	Gall.	—	Free	Free
	Gas oil, diesel oil and other fuel oils	Gall.	—	Free	Free
	Lubricating oils and greases, including mixtures with animal and vegetable lubricants, as follows :—				
	(a) Oils	Oke	Value	4%	5%
	(b) Greases	Oke	Value	4%	12%
	Mineral jelly and waxes	Oke	Value	4%	5%
313-05	Petroleum asphalt and bitumen and mixtures and emulsions thereof ; pitch and pitch mixtures ; petroleum resins and tars ; and similar by-products of coal, lignite, petroleum and oil shale, n.e.s., (for wood pitch and tar see 599-09, and for natural asphalt see 272-01)	Oke	—	Free	Free
314-01/02	GAS, N.E.S. :— Gas (fuel), natural and manufactured, including butane and propane	Oke	—	Free	Free
315-01	ELECTRIC ENERGY :— Electric energy	k/wtts.	—	Free	Free
411-01/02	Section 4 : Oils and Fats (Animal and Vegetable). ANIMAL OILS AND FATS :— Oils from fish and marine animals ; oils, fats and greases of animal origin (excluding lard and lubricating greases, n.e.s.)	Oke	Value	8%	8%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
Section 4—contd.					
VEGETABLE OILS :—					
412-01	Linseed oil	Oke	Per cwt.	£0.280 mls	£0.420 mls
412-02/04 412-06/19 }	Oils of soyabean, cotton seed, groundnut, palm, coconut, palm kernel, castor, tung and of seeds, nuts and kernels, n.e.s., whether fluid or solid (excluding vegetable lard substitutes and lubricating greases), as follows :—				
	(a) Unrefined	Oke	Per cwt. Value	£0.160 mls 8%	£0.200 mls 8%
	(b) Other (except where put up as a medicament)	Oke	— Value	Free 32%	Free 32%
412-05	Olive oil as follows :—				
	(a) Olive kernel oil, admitted as such by the Comptroller	Oke	— Value	Free 32%	Free 32%
	(b) Other	Oke	— Value	Free 32%	Free 32%
OILS AND FATS PROCESSED (OTHER THAN MARGARINE AND SHORTENINGS) : WAXES OF ANIMAL OR VEGETABLE ORIGIN :—					
413-01	Oils, oxydised, blown or boiled, as follows :—				
	(a) Linseed	Oke	Per cwt.	£0.280 mls Free	£0.420 mls Free
	(b) Other	Oke	—	Free	Free
413-02	Hydrogenated oils and fats, including the products known as "cocos", "vegetaline" and the like	Oke	—	Free	Free
413-03	Acid oils, fatty acids and solid residues from the treatment of oils and fats (including soap-stocks and stearine)	Oke	—	Free	Free
413-04	Waxes of animal and vegetable origin (including beeswax, carnauba wax), as follows :—				
	(a) Beeswax	Oke	Value	3% Free	4% Free
	(b) Other	Oke	—	Free	Free

Section 5 : Chemicals.

CHEMICAL ELEMENTS AND COMPOUNDS :—

511-01	Inorganic acids and anhydrides (including hydrochloric, nitric and sulphuric acids)	Oke	—	Free	
511-02	Copper sulphate	Oke	—	Free	
511-03	Sodium hydroxide (caustic soda)	Oke	—	Free	
511-04	Sodium carbonate (soda ash)	Oke	Value	Free	5%
511-09	Inorganic compounds and chemical elements, including radio-active isotopes, n.e.s., as follows :— (a) Potassium hydroxide (caustic potash) ; chlorine, potassium carbonate, sodium or potassium meta-disulphite, refined sulphur, excluding in packages for retail sale	Oke	—	Free	
	(b) Carbonic acid gas ; nitrogen ; oxygen	Oke	Value	20%	
	(c) Other, put up in packages for retail sale, classified as such by the Comptroller	Oke	Value	7%	
	(d) Other	Oke	Value	Free	
512-01	Organic acids and anhydrides, as follows :— (a) Acetic acid for human consumption, classified as such by the Comptroller	Oke	Value	20%	
	(b) Other	Oke	Value	Free	
512-02	Ethyl alcohol, denatured or not Provided that the Comptroller may authorise the import of ethyl alcohol, subject to such conditions as he may impose, free of duty from preferential sources or on payment of duty at 5 per cent <i>ad valorem</i> from other sources, for a specified use in art, industry, or manufacture if he is satisfied that alcohol of local manufacture suitable for such use is not obtainable in the Colony.	Oke	Value	20%	
	Glycerine (other than glycerol packaged as a medicament or with added substances)	Oke	Value	Free	
	Alcohols, n.e.s.	Gall.	Per proof gall.	Free	£4.500 mils
512-03	Spirits of turpentine, as follows :— (a) Pine oil, pine spirit	Oke	Value	Free	5%
	(b) Other	Oke	Value	Free	5%
512-04		Oke	Value	Free	5%
512-05		Oke	Value	16%	
		Oke	Value	Free	20%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
Section 5—contd.					
CHEMICAL ELEMENTS AND COMPOUNDS— <i>contd.</i>					
512-09	Organic compounds, n.e.s., as follows :—				
531-01	(a) Saccharin, dulcin and similar substances classified as such by the Comptroller. (Articles containing more than 5% by weight of saccharin are chargeable as if they consisted wholly of saccharin)	Oke	Per oke	£9.500 mils	£9.760 mils
532-01	(b) Sugars, including dextrose, fructose, and levulose, chemically pure, classified as such by the Comptroller	cwt.	Per cwt.	£0.600 mils	£0.910 mils
533-01	(c) Citric acid, tartaric acid, naphthalene	Oke	Value	8% Free	8% Free
	(d) Rennet	Oke	—	Free	Free
	(e) Other	Oke	Value	Free	5% Free
MINERAL TAR, ETC :—					
521-01/02	Mineral tar ; mineral tar oils, creosote oil, crude naphtha, and other crude chemicals from coal, petroleum and natural gas		—	Free	Free
DYEING, TANNING AND COLOURING MATERIALS :—					
531-01	Coal-tar dyestuffs ; natural indigo	Oke	Value	Free	5% Free
532-01	Dyeing extracts, vegetable and animal (except indigo)	Oke	Value	Free	5% Free
532-02/03	Tanning extracts ; synthetic tanning materials	Oke	—	Free	Free
533-01	Distempers and other colouring materials, other than of coal tar origin	Oke	Value	4% Free	8% Free
533-02	Printers' ink	Oke	—	Free	Free

Prepared paints, enamels, lacquers, varnishes, artists colours, siccatives, paint driers, prepared for final use, and mastics, as follows :—
 (a) Artists and students colours, boxed with accessories
 (b) Other

Value
 Value
 16%
 4%
 24%
 5%

—
 Oke

MEDICINAL AND PHARMACEUTICAL PRODUCTS :—

Vitamins and vitamin preparations ; sera, vaccines and similar bacteriological products ; penicillin, streptomycin, tyrocidine and other antibiotics ; opium alkaloids, cocaine, caffeine, quinine and other alkaloids, salts and their derivatives, as follows :—
 (a) Prepared solely for use in animal feeds
 (b) Other

Free
 Free
 Free
 5%

Oke
 Oke

Medicinal and pharmaceutical products, n.e.s., including bandages, dressings, medicated plasters, ligatures and similar articles, as follows :—

(a) Medicated wine
 (b) Medicated beer
 (c) Prepared solely for use in animal feeds
 (d) Other

Per gall.
 Per gall.
 —
 Value
 £0.975 mls
 £0.330 mls
 Free
 7%

Gall.
 Gall.
 —
 —

£1.200 mls
 £0.450 mls
 Free
 12%

65

ESSENTIAL OILS, FLAVOURING AND PERFUME MATERIALS :—
 Essential vegetable oils, normally used as raw materials for the perfumery industry, as follows :—

(a) Citrus oils
 (b) Other
 Synthetic flavouring materials and concentrates ; synthetic perfumery materials ; enfeurage greases ; mixtures of alcohol and essential oils, as follows :—

(a) Imported by a manufacturer of essential oils, perfumery or toilet soap and which the Comptroller is satisfied will be used in the manufacture of such products in the Colony
 (b) Other

Value
 —
 16%
 Free

Oke
 Oke

Free
 16%
 Free
 24%

Oke
 Oke

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
552-01	<p>Section 5—contd. PERFUMERY ; COSMETICS ; SOAPS ; CLEANSING AND POLISHING PREPARATIONS :— Perfumery, cosmetics and other toilet preparations, except soap, as follows :— (a) Toothpastes and tooth powders ; dentifrices, dentures cleaners and fixatives ; shaving creams—admitted as such by the Comptroller (b) Other</p>	Oke Oke	Value Value	16% 60%	40% 100%
552-02	Soaps and cleansing preparations, as follows :— (a) Prepared detergents put up for retail sale (b) Detergents for further processing, admitted as such by the Comptroller (c) Perfumed or toilet soap, soap flakes, soap powders and other washing, cleansing and bleaching preparations (d) Common soap Polishes, pastes, powder, waxes and similar preparations for polishing and preserving leather, wood, metal, glass and other materials	Oke Oke Oke Oke	Value Value Value Value	24% Free Free 16% 12%	32% 5% 40% 20%
552-03	FERTILIZERS, MANUFACTURED :— Nitrogenous fertilizers, including ammonium sulphate Phosphatic fertilizers, including superphosphate Potassic fertilizers Mixed and composite fertilizers, n.e.s.	Oke	Value	16%	24%
561-01	EXPLOSIVES :— Propellent powders, prepared explosives and hunting and sporting ammunition, as follows :— (a) Blasting powder, dynamite and similar explosive substances ; cartridge starting devices for machinery—admitted as such by the Comptroller (b) Other, including lead shot	cwt.	—	Free	Free
561-02		cwt.	—	Free	Free
561-03		cwt.	—	Free	Free
561-09		cwt.	—	Free	Free
591-01		cwt.	Value	8%	16%
		—	Value	75%	90%

591-02	Fuses, primers and detonators, as follows :— (a) Percussion caps (b) Other	No. No.	Value Value	75% 8%	90% 16%
591-03	Fireworks and other pyrotechnical articles, as follows :— (a) Fireworks, classified as such by the Comptroller (b) Other	Oke Oke	Value Value	32% 8%	40% 16%
599-01	MISCELLANEOUS CHEMICAL MATERIALS AND PRODUCTS :— Plastic materials, synthetic, in blocks, sheets, rods, tubes, powder and other primary forms, (including cellophane not printed)	Oke	Value	Free	8%
599-02	Insecticides, fungicides, and disinfectants, including sheep and cattle dressings and similar preparations	Oke	—	Free	Free
599-03	Starches and starchy substances, not for food, as follows : (a) Laundry starch put up in packages for retail sale, classified as such by the Comptroller (b) Other	Oke Oke	Value Value	16% 8%	16% 8%
599-04	Casein, albumen, gelatine, glue, as follows :— (a) Put up in packages for retail sale, classified as such by the Comptroller (b) Other	Oke Oke	Value Value	16% Free	24% 8%
599-09	Chemical materials and products, n.e.s., as follows :— (a) Activated carbon, charcoal, clay and earth ; clar- ifying, decolouring and preservative compounds for wine, fire extinguishing compounds, permittits and other water softening compounds—admitted as such by the Comptroller (b) Wood tar ; wood creosote ; wood and vegetable pitch (c) Anti-freeze preparations and brake liquids ; lighter flints ; chemical materials and products, n.e.s., put up in packages for retail sale, classified as such by the Comptroller (d) Other	Oke Oke — —	— Value Value Value	Free 16% 16% Free	Free 16% 20% 5%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
611-01/02	<p>Section 6 : Manufactured Goods of Leather, Rubber, Wood, Paper, Textiles, Non-Metallic Minerals and Metals, n.e.s., Gems and Jewellery.</p> <p>LEATHER ; LEATHER MANUFACTURES, N.E.S., AND DRESSED FURS :—</p> <p>Natural leather and reconstituted or artificial leather (containing leather or leather fibre), as follows :—</p> <p>(a) Natural, of types adapted for the manufacture of soles, insoles and heels, classified as such by the Comptroller</p> <p>(b) Natural, of types adapted for footwear lining, classified as such by the Comptroller</p> <p>(c) Other</p>	Oke Oke and sq. ft. Oke and sq. ft.	Value Value or per sq. ft. Value	16% 16% or 9 mls Free	24% 24% or 13 mls 8%
612-01	<p>Leather belting and other articles of leather for use in machinery, as follows :—</p> <p>(a) Machine leather belting</p> <p>(b) Other</p>	Oke Oke Oke	— Value Value	Free Free 16%	Free 8% 24%
612-02	Saddlery and other harness maker's goods	Oke	Value	16%	24%
612-03	Heels, soles, uppers, legs, tongues, welts and other prepared parts of footwear of all materials	Oke	Value	16%	24%
612-09	<p>Manufactures of leather, n.e.s., as follows :—</p> <p>(a) Fancy goods of leather (such as cigarette cases, photograph frames, blotting pads, unstuffed pouffes and similar articles), classified as such by the Comptroller</p> <p>(b) Other</p>	— —	Value Value	24% 16%	32% 24%

613-01	Furs, including artificial furs, dressed or dressed and dyed, and manufactures thereof, other than apparel ..	—	Value	16%	24%
621-01	RUBBER MANUFACTURES, N.E.S.:— Hosepiping, pastes, plates, rods, sheets, threads, (including elastic thread and yarn), tubing and other fabricated materials of rubber ..	Oke	Value	Free	8%
629-01	Rubber tyres and tubes for vehicles and aircraft as follows: .. (a) For road motor vehicles, including tractors ..	No. No.	Value Value	16% 16%	36% 24%
629-02	(b) Other ..	—	Value	16%	24%
629-09	Hygienic, medical and surgical articles of rubber (not including tubing—see 621-01 and 629-09) .. Manufactures of soft and hard rubber, n.e.s., as follows:— (a) Machinery belting; rubber gloves .. (b) Piping and tubing, shaped; plates, sheets and strips, cut to shape; troughs and vats .. (c) Other ..	— — — —	— Value Value	Free Free 16%	Free 8% 24%
631-01	WOOD AND CORK MANUFACTURES (EXCLUDING FURNITURE):— Veneer sheets ..	sq. ft.	Value	8%	16%
631-02	Ply wood, including wood faced with veneer sheets ..	sq. ft.	Value	6%	16%
631-03	Fibre boards (not paperboards) ..	sq. ft.	Value	16%	24%
631-09	Other wood, including artificial or reconstituted wood, simply shaped or worked, n.e.s., as follows:— (a) Wood wool; hoop wood; staves .. (b) Other ..	Oke sq. ft. or oke	— Value	Free Free	Free 8%
632-01	Boxes, cases, crates, and parts thereof, including shooks cut to size ..	No. or cub ft.	—	Free	Free
632-02	Cooperage products, as follows:— (a) Wooden buckets, jugs and pails .. (b) Other ..	No. —	Value —	16% Free	24% Free
632-03	Builder's woodwork, including doors, sashes and flooring, and ready cut wooden parts of buildings with or without fittings and accessories, as follows:— (a) Parquet flooring blocks, friezes, panels and strips .. (b) Other ..	cub. ft. cub. ft.	Value Value	8% Free	16% 8%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
<p>Section 6—contd. WOOD AND CORK MANUFACTURES (EXCLUDING FURNITURE)—contd. Manufactures of wood, n.e.s., as follows :— (a) Handles for brooms and tools; masts, oars; floating structures; shoe lasts; rakes, shovels, tools and agricultural utensils of wood—admitted as such by the Comptroller (b) Other Agglomerated cork materials Articles made of natural or agglomerated cork, n.e.s., as follows :— (a) Cork discs for the manufacture of crown corks, and similar bottle stoppers (b) Cork mats and gaskets (c) Other</p>					
632-09		—	—	Free 16% Free	Free 24% 8%
633-01		Oke	Value	Free	Free
633-09		Oke	Value	Free	24% 8%
641-01		Oke	—	Free	Free
641-02		Oke	Value	Free	Free
641-03		Oke	Value	Free	Free
<p>PAPER, PAPERBOARD AND MANUFACTURES THEREOF :— Newsprint paper in bulk rolls or sheets Printing and writing paper in bulk rolls or sheets Common packing and wrapping paper, including wrapping tissue (other than wrappers cut to size—see 642-09), as follows :— (a) Imported by an exporter of fruit, vegetables, confectionery, wines, spirits or earth colours, which the Comptroller is satisfied will be used solely for the packing or wrapping of such articles for export (b) Other</p>					
641-04		Oke	—	Free	8%
641-05		Oke	Value	Free	Free
641-05		Oke	Value	Free	24%
641-05		Oke	Value	Free	16%

641-06	Paper and paperboard, bitumenised or asphalted in bulk rolls or sheets	Oke	Value	Free	8%
641-07	Paper and paperboard coated, gummed, impregnated, vulcanised, etc., n.e.s., in bulk rolls or sheets as follows:— (a) Glazed or enamelled printing and lithographic paper, admitted as such by the Comptroller (b) Building board, impregnated (c) Other	Oke Oke Oke Oke Oke Oke	— Value Value Value Value Value	Free 16% Free Free Free Free	Free 24% 8% 8% 8% 8%
641-08	Wallpaper, including lincrusta	Oke	—	Free	Free
641-11	Cigarette paper, in bulk rolls or sheets	Oke	Value	Free	8%
641-12	Blotting paper, filter paper and filter blocks, in bulk	Oke	—	Free	Free
641-19	Paper and paperboard in bulk rolls or sheets, n.e.s., as follows:— (a) Bristol cardboard; plasterboard linings, admitted as such by the Comptroller (b) Other	Oke Oke	— Value	Free Free	Free 8%
642-01	Paper bags, cardboard boxes and other containers of paper and cardboard (including containers partly fashioned imported for further processing), as follows:— (a) Three-ply (or more) paper bags of an area not less than 1½ square feet; carton boxes specially designed for the packing of fruit and vegetables, admitted as such by the Comptroller (b) Cigarette cartons, office box-files; classified as such by the Comptroller (c) Other	Oke No. — — —	— Value Value Value Value	Free 16% Free 16% 16%	Free 24% 8% 24% 24%
642-02	Envelopes; paper in boxes, packets, etc.	—	—	Free	Free
642-03	Exercise books, registers, albums, diaries, memorandum books and other manufactures of writing paper	—	—	Free	Free
642-09	Articles of pulp, of paper and of paperboard, n.e.s., as follows:— (a) Filters; flongs; monotype and newstape paper; dress patterns; recording rolls; transfer paper; gummed strips cut to size; wrappers cut to size, admitted as such by the Comptroller (b) Other (including paper cut to size, n.e.s.)	— —	— Value	Free 16%	Free 24%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
Section 6—contd.					
TEXTILE YARN AND THREAD :—					
651-01	Natural silk yarn and thread	Oke	Value	20%	30%
651-02	Yarn of wool and hair	Oke	Value	15%	30%
651-03/04	Yarn and thread of cotton, as follows :— (a) Sewing thread, classified as such by the Comptroller (b) Mercerised hosiery yarn admitted as such by the Comptroller (c) Other	Yards	Per 1000 yds.	£0.005 mills	£0.014 mills
651-05	Yarn and thread of flax, hemp and ramie	Oke	Value	Free	8%
651-06	Yarn and thread of synthetic fibres and spun glass	Oke	Value or per oke	12% or £0.100 mills	20% or £0.165 mills
651-07	Yarn of textile fibres mixed with metal	Oke	Value or per oke	Free	8%
651-09	Yarn of textile fibres, n.e.s.	Oke	Value	12% or £0.100 mills	20% or £0.165 mills
		Oke	Value	Free	20%
		Oke	Value	Free	8%
TEXTILE FABRICS OF STANDARD TYPE (NOT INCLUDING NARROW AND SPECIAL FABRICS) :—					
652-01	Cotton fabrics, grey, unbleached, as follows :— (a) Canvas, admitted as such by the Comptroller (b) Other	sq. yd. sq. yd.	Value Value	Free 16%	8% 24%
652-02	Cotton fabrics, bleached, dyed, mercerized, printed or otherwise finished	sq. yd.	Value	16%	24%
653-01	Natural silk fabrics	sq. yd.	Value	20%	30%
653-02	Woollen and worsted fabrics	sq. yd.	Value	15%	30%

653-03	<p>Linens, hemp and ramie fabrics, as follows :—</p> <p>(a) Unbleached fabrics ; canvas, admitted as such by the Comptroller</p> <p>(b) Other</p>	<p>sq. yd.</p> <p>sq. yd.</p> <p>sq. yd.</p>	<p>Value</p> <p>Value</p> <p>Value</p>	<p>Free</p> <p>16%</p> <p>Free</p>	<p>8%</p> <p>24%</p> <p>8%</p>
653-04	Jute fabrics	sq. yd.	Value	Free	8%
653-05	<p>Fabrics woven or formed from synthetic fibres or spun glass, as follows :—</p> <p>(a) Canvas, admitted as such by the Comptroller ..</p> <p>(b) Piece goods, n.e.s. :—</p> <p>(i) Unbleached tissues</p> <p>(ii) Other</p>	<p>sq. yd.</p> <p>sq. yd.</p> <p>sq. yd.</p>	<p>per 10 sq. yds.</p> <p>Value or</p> <p>Value or</p> <p>per 10 sq. yds.</p>	<p>Free</p> <p>£0.300 mils</p> <p>20% or</p> <p>£0.335 mils</p>	<p>£0.375 mils</p> <p>30% or</p> <p>£0.420 mils</p>
653-06	(c) Remnants, being pieces of a length not exceeding five yards per piece when packed in separate complete packages and invoiced separately from other tissues, admitted as such by the Comptroller ..	Oke	Value or	20% or	30% or
653-07	Fabrics of textile fibres mixed with metal	sq. yd.	Value	£0.280 mils	£0.350 mils
653-09	<p>Knitted fabrics, of all materials</p> <p>Fabrics of coarse hair or paper, and other fabrics, n.e.s., as follows :—</p> <p>(a) Of coarse hair</p> <p>(b) Other</p>	<p>sq. yd.</p> <p>sq. yd.</p>	<p>Value</p> <p>Value</p>	<p>15%</p> <p>16%</p>	<p>30%</p> <p>24%</p>
MISCELLANEOUS TEXTILE ARTICLES AND FABRICS (EXCEPT CLOTHING) :—					
654-01	<p>Tulle, net and netting, (except fish netting), lace and lace fabrics, of all fibres, as follows :—</p> <p>(a) Hand or mechanically made lace, in the piece, in strips or in motifs, and articles of lace made directly without cutting and sewing</p> <p>(b) Other</p>	<p>Oke</p> <p>Oke</p>	<p>Value</p> <p>Value</p>	<p>32%</p> <p>16%</p>	<p>40%</p> <p>24%</p>

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
654-02/03	MISCELLANEOUS TEXTILE ARTICLES, ETC.— <i>contd.</i> Ribbons, including all narrow fabrics ; trimmings, tapes, and bindings (except elastic), of all materials, as follows :				
	(a) Gumméd tape	Oke	—	Free	Free
	(b) Other (including office red tape and woven name tapes)	Oke	Value	16%	24%
654-04	Embroidery in the piece, in strips or in motifs	Oke	Value	32%	40%
655-01	Felt and felt articles, n.e.s.	Oke	Value	16%	24%
655-02/03	Hat bodies	No.	Value	16%	24%
655-04	Rubberized and other impregnated fabrics and felts (including imitation leather, not based on natural leather, but excluding linoleum), as follows :—				
	(a) Theatrical scenery, studio back cloths and similar articles	Oke	—	Free	Free
	(b) Other	Oke	Value	16%	24%
655-05	Elastic fabrics and webbing and other small wares of elastic	Oke	Value	16%	24%
655-06	Cordage, cables, rope, string, twines and manufactures thereof ; fishing nets, and other ropemaker's wares, as follows :—				
	(a) Binder twine	Oke	—	Free	Free
	(b) Other (including cordage "sacks" for oil pressing)	Oke	Value	Free	4%
655-09	Belting, hosepiping, pads, wadding, washers, wicks and similar special products of textile and related materials, n.e.s., as follows :—				
	(a) Belting and other textile articles used in machinery and plant, admitted as such by the Comptroller	—	—	Free	Free

656-01	(b) Wadding and articles thereof	.. .. .	—	Value	24%
656-02	(c) Other	.. .. .	—	Value	16%
	Bags and sacks for packing, new or used	.. .. .	No.	—	Free
	Tarpaulins, tents, awnings, sails and other made-up canvas goods	.. .. .	—	Value	16%
656-03	Blankets, travelling rugs and coverlets, as follows :—	.. .. .	—	Value	35%
	(a) Of which the predominant material is wool	.. .. .	No.	Value	28%
	(b) Other	.. .. .	—	Value	28%
656-04	Bed linen, table linen, toilet linen, kitchen linen, of all materials	.. .. .	—	Value	28%
656-05	Curtains, draperies and similar made-up household articles of textile materials	.. .. .	—	Value	28%
656-09	Flags, holsters, patterns, saddle-girths and miscellaneous made-up articles of textile materials, n.e.s.	.. .. .	—	Value	16%
657-01/03	FLOOR COVERINGS AND TAPESTRIES :—				
	Carpets, carpeting, floor rugs, mats, matting and tapestries, as follows :—				
	(a) Of wool and fine hair	.. .. .	sq. yd.	Value	30%
	(b) Other	.. .. .	sq. yd.	Value	24%
657-04	Linoleum and similar products	.. .. .	sq. yd.	Value	16%
661-01	CONSTRUCTION MATERIALS OF NON-METALLIC MINERALS :—				
	Lime, as follows :—				
	(a) Hydraulic cement and slaked lime	.. .. .	cwt.	Value	8%
	(b) Other	.. .. .	cwt.	Value	24%
661-02	Cement, (other than refractory and hydraulic)	.. .. .	cwt.	Per ton	£0.560 mills
661-03	Building and monumental stone, worked, including tombstones and marble	.. .. .	cwt.	Value	16%
661-09	Construction materials of asbestos and asbestos-cement, of cement, and of other unfired non-metallic minerals, as follows :—				
	(a) Pipes ; railway sleepers	.. .. .	cwt.	—	Free
	(b) Asbestos-cement sheets ; plasterboard	.. .. .	cwt.	Value	24%
	(c) Other	.. .. .	cwt.	Value	8%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
Section 6—contd.					
CONSTRUCTION MATERIALS, ETC.—contd.					
662-01	Bricks, tiles, pipes and other construction products of brick, earth or of ordinary baked clay, as follows :—				£4,000 mils
	(a) Roofing tiles, unglazed	Thousands	Per thousand Value	£3,700 mils	
	(b) Other	Thousands or Oke	Value	Free	8%
662-02	Wall tiles, floor tiles and other construction products of ceramic materials, n.e.s.	Thousands or Oke	Value	Free	8%
662-03	Refractory bricks and other refractory construction materials	—	Value	Free	8%
MISCELLANEOUS MANUFACTURES OF NON-METALLIC MINERALS :—					
663-01	Grinding and polishing wheels and stones	No. Oke	Value	Free	8%
663-02	Abrasive cloths and papers and similar articles		Value	Free	8%
663-03	Manufactures of asbestos other than construction materials, as follows :—				
	(a) Pipes	—	—	Free	Free
	(b) Other	—	Value	8%	16%
663-04	Manufactures of mica	—	Value	Free	8%
663-05	Carbon and graphite products, except crucibles	—	Value	Free	8%
663-06	Manufactures of non-metallic minerals, n.e.s., as follows :—				
	(a) Slag wool and rock wool ; compounded heat resisting or heat or sound insulating mineral substances and articles of such substances, not fired	—	Value	Free	8%
	(b) Other, including statuary and ornamental articles	—	Value	16%	24%

663-07	Refractory products other than construction materials ..	—	Value	Free	8%
663-09	Ceramic articles, n.e.s., such as utensils of types for laboratory or industrial use or for packing of goods, admitted as such by the Comptroller ..	—	—	Free	Free
664-01/05	GLASS, GLASSWARE, POTTERY :— Glass (including glass in the mass); unworked optical glass; sheet window glass; plate glass; rolled, obscured or wired glass, not otherwise worked) ..	Oke	Value	Free	4%
664-06/09	Glass bricks, tiles and other glass construction materials; laminated and other safety glass; mirror glass; curved glass, and other glass, n.e.s. ..	Oke	Value	8%	16%
665-01	Bottles, demijohns, flasks and other containers of common glass, blown, pressed or moulded, but not otherwise worked; glass stoppers, as follows :— (a) Milk bottles, admitted as such by the Comptroller .. (b) Glass inner for vacuum flasks .. (c) Other ..	No. No. No.	— Value Value	Free 16% Free	Free 24% 8%
665-02	Glass tableware and other articles of glass of types used in households and restaurants ..	Oke	Value	16%	24%
665-09	Articles made of glass, n.e.s., as follows :— (a) Glassware of types used for laboratory and medical purposes, admitted as such by the Comptroller .. (b) Beads, imitation pearls, imitation precious stones, imitation flowers and similar fancy glass small ware, classified as such by the Comptroller .. (c) Other ..	Oke	—	Free	Free
666-01/03	Chinaware, porcelain, and earthenware, including table, household and art articles made of ordinary baked clay, ordinary stoneware, or of faience ..	Oke Oke	Value Value	50% 16%	58% 24%
671-01	SILVER AND PLATINUM, GEMS AND JEWELLERY; GOLD-SMITHS' AND SILVERSMITHS' WARE :— Silver, unworked and partly worked ..	Oke	Value	16%	24%
			Value	8%	16%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
Section 6—contd.					
SILVER AND PLATINUM, GEMS, ETC.— <i>contd.</i>					
671-02	Platinum and other metals of the platinum group, unworked and partly worked	Oke	Value	8%	16%
672-01/02	Precious and semi-precious stones, including synthetic, as follows :— (a) Cut but not set (b) Uncut	Dram Dram	Value Value	16% Free	24% 8%
672-03/04	Natural and cultured pearls, as follows :— (a) Worked but not set (b) Unworked	Dram Dram	Value Value	16% Free	24% 8%
673-01	Jewellery of gold, silver and platinum, and goldsmiths and silversmiths wares, as follows :— (a) Silver tableware, admitted as such by the Comptroller (b) Other	— —	Value Value	16% 50%	24% 58%
673-02	Imitation jewellery ; jewellery not of precious or semi-precious materials	—	Value	50%	58%
681-01/02 681-03/05	BASE METALS, UNWROUGHT AND IN SIMPLE FORMS :— Pig iron ; sponge iron ; iron and steel powder ; ferro alloys Iron and steel—ingots, blooms, slabs, billets, sheet bars and timplate bars ; joists, girders, angles, shapes, sections, bars, rounds for concrete reinforcement (including tube rounds and squares) ; universals, plates and sheets uncoated ; and similar simple forms ..	cwt.	Value	Free	8%
681-06	Iron and steel hoop and strip, including tube strip and steel strip for springs, coated or not	cwt.	Value	Free	2%
		cwt.	—	Free	Free

681-07	Iron and steel plates and sheets coated, lacquered, embossed, printed or covered with designs obtained by rolling and stamping, (including tinned plate, terne plate and corrugated galvanised sheets)	cwt.	Value	Free	8%
681-08	Railway rails; railway track construction accessories to rails	cwt.	—	Free	Free
681-11	Wire rods and wire, coated or not, as follows:—				
681-12	(a) Hard drawn steel nail wire, imported by a manufacturer of nails, which the Comptroller is satisfied will be used solely in the manufacture of nails in the Colony	Oke	—	Free	Free
	(b) Coated, other	Oke	Value	Free	8%
	(c) Other	Oke	Value	Free	4%
681-13/14	Pipes and tubes of steel, welded or drawn, and of cast iron and their fittings, as follows:—	cwt.	—	Free	Free
	(a) Pipes and tubes of internal diameter one inch or over	cwt.	Value	Free	8%
	(b) Other	cwt.	Value	Free	8%
681-15	Iron and steel castings and forgings, unworked, n.e.s.	cwt.	Value	Free	8%
682-01/02	Copper and alloys of copper, unwrought or in bars, rods, plates, sheets, wire (not insulated), pipes, tubes, castings, forgings and similar simple forms	cwt.	Value	Free	8%
683-01/02	Nickel and nickel alloys, unwrought or in bars, rods, plates, sheets, wire, pipes tubes, castings, forgings and similar simple forms	cwt.	Value	Free	8%
684-01/02	Aluminium and aluminium alloys, unwrought or in bars, rods, plates, sheets, wire, pipes, tubes, castings, forgings, and similar simple forms	cwt.	Value	Free	8%
685-01/02	Lead and lead alloys, unwrought or in bars, rods, plates, sheets, wire, pipes, tubes, castings, forgings and similar simple forms	cwt.	Value	Free	8%
686-01/02	Zinc and zinc alloys, unwrought or in bars, rods, plates, sheets, wire, pipes, tubes, castings, forgings and similar simple forms	cwt.	Value	Free	8%
687-01/02	Tin and tin alloys, unwrought or in bars, rods, plates, sheets, wire, pipes, tubes, castings, forgings and similar simple forms	cwt.	Value	Free	8%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
Section 6—contd.					
BASE METALS, UNWROUGHT AND IN SIMPLE FORMS.— <i>contd.</i>					
689-01/02	Other non-ferrous base metals, n.e.s. (such as antimony, chromium, cobalt, magnesium, tungsten) and their alloys, unwrought or in bars, rods, plates, sheets, wire, pipes, tubes, castings, forgings and similar simple forms	cwt.	Value	Free	8%
691-01	FIREARMS :— Firearms of war, except revolvers and pistols	No.	Value	Free	15%
691-02	Firearms, n.e.s., and side arms, as follows :— (a) Humane killers ; pistols, revolvers and other non-sporting arms ; side arms ; and parts thereof (b) Shot guns (c) Other, including harpoon-throwing guns, sports starting pistols and firearm parts, n.e.s.	No. No. No.	Value Each Value	Free £12,000 mls 20% Free	15% £15,000 mls 28% 15%
691-03	Projectiles and ammunition, other than hunting or sporting	No. or cwt.	Value	Free	Free
MISCELLANEOUS MANUFACTURES OF METAL :—					
699-01/02	Finished structural parts made of metal, including assembled structures (but not prefabricated buildings or floating structures) as follows :— (a) Designed for mining plants, marine loading installations or for incorporation in ships, admitted as such by the Comptroller (b) Other	cwt. cwt.	— Value	Free Free	Free 8%

699-03/04	Wire cables, ropes, plaited bands and slings of all base metals, uninsulated		Value	Free	8%
699-05/06	Wire netting, wire fencing, wire grills, wire mesh and expanded metal of all base metals, as follows :— (a) Barbed wire (b) Other	cwt. cwt.	Value Value	Free 8%	8% 16%
699-07	Nails, bolts, nuts, washers, rivets, screws and similar articles of all base metals, as follows :— (a) Wire nails (b) Other	Oke Oke	Value Value	16% Free	16% 8%
699-08	Needles and pins of all base metals, including knitting needles and hairpins	Oke	Value	16%	24%
699-11	Safes ; strong room fittings ; strong boxes	No.	Value	20%	28%
699-12	Hand tools, including sets of hand tools ; tools for machines ; hand implements, including agricultural, as follows :— (a) Domestic hand implements, such as nut-crackers, pastry cutters, pokers, tweezers, bottle or tin openers, classified as such by the Comptroller (b) Other	— — No.	Value — Value	16% Free 16%	24% Free 24%
699-13/15	Household utensils (excluding electric of all base metals)	No.	Value	16%	24%
699-16	Table and kitchen knives, forks and spoons of all base metals, including plated (silver forks and spoons are classified under 673-01)	No.	Value	16%	24%
699-17	Pocket and industrial knives, scissors, razors (excluding electric), manicure appliances and cutlery, n.e.s.	No.	Value	16%	24%
699-18	Hardware of metal, such as slide bolts, handles, hinges, hooks, keys, knobs, latches, locks, curtain rings and similar articles, n.e.s.	Oke	Value	8%	16%
699-21	Metal containers for transport and storage, n.e.s., as follows :— (a) Empty tin cans of capacity one gallon and over (b) Other	No. No.	Value —	16% Free	24% Free
699-22	Stoves, cookers, furnaces (not for central heating), grates and ranges of metal, not electric	No.	Value	8%	8%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section 6—contd.				
	MISCELLANEOUS MANUFACTURES OF METAL.— <i>contd.</i>				
	Manufactures of base metal, n.e.s., as follows:—				
699-29	(a) Powder boxes, jewel boxes, compacts, lipstick holders, hand mirrors and similar toilet accessories, classified as such by the Comptroller	No.	Value	60%	100%
	(b) Beads, ornaments, spangles, decorative plates, pots, trays, urns and vases, statues, statuettes, cigarette cases, pocket flasks and similar articles, classified as such by the Comptroller	—	Value Value	32% 16%	40% 24%
	(c) Crown corks; bottle stoppers	Gross			
	(d) Anchors, anchor chains, bollards, mooring chains, grapnels, shackles; buoys, pontoons, landing stages, and other floating structures of base metal; welding electrodes, rods or tubes; solder in wire or rods coated with flux material; prepared metal brazing plates for metallurgy; crucibles; horse-shoes; iron, steel and wire wool; bungs and bung covers; lead foil in cords; seals and plombs; case-corner protectors and similar packing accessories of base metal; coins, n.e.s.—admitted as such by the Comptroller	—	Value	Free 8%	Free 16%
	(e) Other	—			
	Section 7: Machinery and Transport Equipment.				
	MACHINERY, OTHER THAN ELECTRIC:—				
711-01	Steam generating boilers	No.	—	Free	Free
711-02	Boiler house plant	cwt.	—	Free	Free
711-03	Steam engines	No.	—	Free	Free
711-04	Aircraft engines, n.e.s.	No.	Value	Free	8%

Internal combustion engines, including diesel and semi-diesel, n.e.s., as follows :—
 (a) For motor vehicles listed in 732-01 (b) and 732-02, classified as such by the Comptroller
 (b) For motor vehicles listed in 732-01 (a) and 732-03, classified as such by the Comptroller
 (c) Other
 Wind engines, hot air engines, water wheels and water turbines, gas turbines and other engines, n.e.s.
 Ploughs, harrows, cultivators, drills, rotary hoes and similar agricultural machinery and appliances for preparing and cultivating the soil
 Combines, harvesters, mowers, threshers, reapers, seed separators and similar agricultural machinery and appliances for harvesting, threshing and sorting
 Milking machines, cheese making machines, cream separators and similar dairy-farm machinery and appliances.
 Beehives, incubators, crushers, chopping machines, farm mills and other agricultural machinery and appliances, n.e.s.
 Tractors, other than steam (not including road motor tractors, classified under 732-03 and so-called industrial tractors, classified under 716-02), as follows :—
 (a) Complete
 (b) Parts
 Typewriters (excluding those incorporating calculating mechanisms)
 Accounting machines, calculating machines, cash registers, dictaphones and similar office machines, n.e.s., admitted as such by the Comptroller
 Machine tools for working metals, such as lathes, and boring, drilling, gear-cutting, grinding, milling, reaming and planing machines
 Foundry equipment and other metal working machines, n.e.s.
 Pumps for liquids, as follows :—
 (a) For retail distribution of beer or petrol products
 (b) Other

	No.	Value		Value		Value
	No.	—	30%	—	30%	45%
	No.	—	15%	—	15%	30%
	No.	—	Free	—	Free	Free
	No.	—	Free	—	Free	Free
	No.	—	Free	—	Free	Free
	No.	—	Free	—	Free	Free
	No.	—	Free	—	Free	Free
	—	—	Free	—	Free	Free
	No.	Value	Free	8%	8%	8%
	—	Value	15%	—	15%	23%
	No.	Value	16%	—	16%	24%
	No.	Value	16%	—	16%	24%
	No.	—	Free	—	Free	Free
	cwt.	—	Free	—	Free	Free
	No.	Value	8%	—	8%	16%
	No.	—	Free	—	Free	Free

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
Section 7—contd.					
MACHINERY, OTHER THAN ELECTRIC.— <i>contd.</i>					
716-02	Industrial trucks, including fork-lift trucks, of types normally used in factories, docks, etc., including spare parts adapted for use exclusively in such trucks—classified as such by the Comptroller	No.	Value	Free	8%
716-03	Machinery for conveying and hoisting, such as capstans, conveyors, cranes, loaders and ropeways, winches; machinery for excavating, such as dredges, grabs, graders, scrapers, shovels, trenchers; machinery for road construction, such as road rollers, stone crushers, and mining and drilling machinery, as follows:—				
	(a) Dumpers and hoists for mounting on vehicles; jacks for motor vehicles	No.	Value	15%	30%
	(b) Escalators and passenger lifts, classified as such by the Comptroller	No.	Value	8%	16%
	(c) Other	cwt.	—	Free	Free
716-04	Wood working machinery	No.	—	Free	Free
716-05	Pneumatic tools operated by hand or otherwise	cwt.	—	Free	Free
716-06	Machinery for paper mills and pulp mills and for the manufacture of paper	No.	—	Free	Free
716-07	Printing and bookbinding machinery and accessories	cwt.	—	Free	Free
716-08	Textile machinery and accessories, including bobbins, spools and similar articles, as follows:—				
	(a) Domestic washing machines (not electric)	No.	Value	24%	32%
	(b) Laundering and dry cleaning machinery	—	Value	Free	8%
	(c) Other	—	—	Free	Free
716-11	Sewing machines, household and industrial, including heads, needles and parts	No.	Value	Free	8%

716-12

Air conditioning and refrigerating equipment (excluding electric fans, classified under 721-12, and domestic refrigerators, classified under 899-08), as follows :—
(a) Forming part of mining, manufacturing or cold storage plant, admitted as such by the Comptroller...

Free
24%

Free
16%

—
Value

cwt.
cwt. or No.

716-13

Machinery and appliances (not electrical), n.e.s., as follows :—
(a) Kitchen food mixers, food grinding machines, pulpers, sprayers, dish washers and similar non-electrical domestic appliances; weighing machines, scales and weights therefor (except laboratory types, which are included in item 861-09, and weighbridges); air and gas compressors of types normally used in the servicing of road and air transport; vending machines—classified as such by the Comptroller ...
(b) Other (including weighbridges) ...
Ball, needle or roller bearings and parts thereof ...
Machinery parts and accessories not assignable to a particular class of machinery and not included in item 716-13 (except parts and accessories for road vehicles, tractors and electrical machinery) ...

16%
Free
8%

8%
Free
Free

Value
—
Value

No.
—
—

85

716-14

...

Free

Free

—

Oke

721-01

ELECTRICAL MACHINERY, APPARATUS & APPLIANCES :—
Electrical generators, alternators, motors (not starting motors for which see 721-07) transformers and switch-gear ...
Electric batteries (not accumulators for which see 721-19), as follows :—
(a) Of types normally used in wireless receiving sets or in flashlights, classified as such by the Comptroller ...
(b) Other ...
Bulbs, arc lamps and tubes for electric lighting...

Free

Free

—

—

721-02

28%
8%
24%

20%
Free
16%

Value
Value
Value

No.
No.
No.

721-03

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
721-04	<p>Section 7—contd.</p> <p>ELECTRICAL MACHINERY, APPARATUS & APPLIANCES.—contd.</p> <p>Radio apparatus for telegraphy, telephony, television and radar (including self-contained wireless receiving sets and television receiving sets and radio-gramophones) and parts thereof, including valves, as follows :</p> <p>(a) Radio apparatus for telegraphy or telephony, radio control apparatus, radar apparatus, and parts thereof, admitted as such by the Comptroller</p> <p>(b) Receiving sets (television—complete) of a full value not exceeding £45 when landed at the port of importation in the Colony</p> <p>Provided that where any such sets are sold in the Colony at a retail price which, exclusive of any duty paid thereon, exceeds the full value as aforesaid by more than 35 per cent, the importer thereof shall be liable to pay in addition the difference of duty between such amount as would be payable if such sets were dutiable under sub-item (c) of this item and the amount, if any, paid under this sub-item.</p> <p>(c) Other, including all parts and accessories of goods classified under paragraph (b) hereof</p> <p>Apparatus for telegraphy and telephony, n.e.s.</p>	—	Value	8%	16%
		No.	Value	Free	8%
721-05		—	Value	32% 8%	40% 16%

Electro-thermic apparatus (including domestic appliances such as ovens, heaters, irons, kettles and toasters), as follows:—

(a) Industrial types, admitted as such by the Comptroller; soldering and welding apparatus, flat irons, water storage heaters of capacity 30 gallons and over

(b) Stoves, furnaces, ovens, grills, grates, ranges and water heaters, other

(c) Other

Electric appliances, including complete lighting sets for motor vehicles, aircraft, ships and cycles; starting motors, as follows:—

(a) For motor vehicles

(b) Other

Apparatus for measuring and controlling electric energy; electric signalling and safety apparatus; electric bells

Electro-medical and radiological apparatus (not including tools and instruments merely actuated by electric motors)

Electric tools and appliances, portable, including fans, cleaners, polishers, mixers, washing machines and shavers, as follows:—

(a) Domestic types, classified as such by the Comptroller

(b) Other

Insulated cables and wire for electricity

Electrical machinery, apparatus and appliances, n.e.s., as follows:—

(a) Accumulators (storage batteries) other than traction type for motor vehicles, classified as such by the Comptroller

(b) Accumulators (storage batteries) other; blasting and dynamiting sets; electrical measuring instruments, n.e.s.

(c) Other

721-06

721-07

721-08

721-11

721-12

721-13

721-19

—	—	Free	Free
No.	Value	8%	8%
—	Value	16%	24%
—	Value	15%	30%
—	Value	16%	24%
—	Value	Free	8%
—	—	Free	Free
—	Value	24%	32%
—	Value	Free	Free
—	Value	8%	16%
No.	Value	20%	28%
No.	Value	Free	8%
—	Value	8%	16%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
Section 7—contd.					
TRANSPORT EQUIPMENT :—					
731-01/07	Railway locomotives and vehicles and their parts, n.e.s., admitted as such by the Comptroller	—	—	Free	Free
732-01	Passenger road motor vehicles, complete or chassis with engine mounted, other than buses or motor-cycles, as follows :—				
732-04	(a) "Jeeps" "land rovers" and similar vehicles, and vehicles specially designed for use as taxis, admitted as such by the Comptroller	No.	Value	15%	30%
	(b) Other	No.	Value	30%	45%
732-02	Motor-cycles, including all types of motorised cycles, complete, and side-cars	No.	Value	20%	40%
732-03	Buses, trucks, lorries, road motor tractors of lorry type, vans and other road vehicles, complete, n.e.s., as follows :—				
	(a) Ambulances ; breakdown lorries ; fire engines ; hearses ; road sweeping vehicles, snow-ploughs, road spraying vehicles, scavenging and similar public utility vehicles ; lorries and vans fitted with bodies specially designed for the refrigerated carriage of foodstuffs ; battery driven vans ; new passenger omnibuses of more than twelve seats specially designed as such—admitted as such by the Comptroller	No.	Value	Free	15%
	(b) Other	No.	Value	15%	30%
	Chassis with engine mounted, of vehicles listed in 732-03	No.	Value	15%	30%

732-06	Parts for road motor vehicles, n.e.s., including bodies, chassis and frames, but not including engines, tyres and electric parts	—	Value	15%	30%
732-07	Parts for motor-cycles, n.e.s., not including engines, tyres and electric parts	—	Value	20%	40%
733-01	Bicycles and other cycles not motorised, as follows :— (a) Bicycles of other than children's size, admitted as such by the Comptroller	No.	Value <i>or</i> each Value	8% <i>or</i> £1.200 mls 8%	12% <i>or</i> £1.600 mls 12%
733-02	(b) Other	No.	Value	8%	12%
733-09	Parts of bicycles and of other cycles not motorised, not including tyres and electric parts	—	Value	8%	12%
734-01/03	Road vehicles, including wheelbarrows and invalid carriages, and trailers, n.e.s. and their parts (except tyres), as follows :— (a) Caravans and trailers fitted as living quarters	No.	Value	16%	24%
735-01/09	(b) Other	No.	Value	Free	80%
	Aircraft, including parts other than engines, tyres and electric parts	No.	Value	Free	8%
	Ships and boats and integral parts thereof, admitted as such by the Comptroller	No.	Value	Free	Free
Section 8 : Miscellaneous Manufactured Articles.					
811-01	BUILDING, SANITARY, PLUMBING, HEATING AND LIGHTING FIXTURES AND FITTINGS :— Prefabricated buildings of all materials ; assembled panels and parts of prefabricated buildings	—	Value	Free	8%
812-01	Central heating furnaces, boilers, radiators, conduits and parts thereof	cwt.	Value	Free	8%
812-02/03	Sinks, washbasins, bidets, baths and other sanitary and plumbing fixtures and fittings of all materials	No. <i>or</i> Oke	Value	8%	16%
812-04	Lamps, lanterns and other lighting fixtures, as follows :— (a) Miners safety lamps, admitted as such by the Comptroller	No.	—	Free	Free
	(b) Other	No.	Value	16%	24%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section 8—contd.				
	FURNITURE AND FIXTURES :—				
	Wood and metal furniture and fixtures, as follows :—				
	(a) Hospital beds, admitted as such by the Comptroller, medical and surgical furniture, operating tables, dentists' chairs and pedestals, church pews, printing-type cupboards	No.	—	Free	Free
	(b) Slotted angles and similar parts of metal furniture imported for assembly in the Colony, admitted as such by the Comptroller	Oke No.	Value Value	8% 24%	16% 32%
	(c) Other	—	Value Value	20% 24%	28% 32%
	Furniture and fixtures, n.e.s., as follows :—				
	(a) Mattresses, pouffes and similar stuffed furnishing articles	—			
	(b) Other, including bed and mattress springs	—			
821-01/02					
821-09					
	TRAVEL GOODS, HANDBAGS AND SIMILAR ARTICLES :—				
	Trunks, suitcases, travelling bags, dressing cases, shopping bags, haversacks and similar articles of all materials, as follows :—				
	(a) Semi-manufactured articles, imported for processing or assembly in the Colony, admitted as such by the Comptroller	No. No.	Value Value	8% 24%	16% 32%
	(b) Other	No.	Value	24%	32%
	Handbags, wallets, purses, pocketbooks and similar articles of all materials	No.	Value	24%	32%
831-01					
831-02					

CLOTHING :—

Hosiery, as follows :—

(a) Stockings, except children's, containing silk or synthetic fibre as the predominant material, classified as such by the Comptroller :—

(i) Finished

(ii) Unfinished, for further processing

(b) Socks, except children's, where the predominant material is silk, synthetic fibre or cotton mercerised or similarly finished, classified as such by the Comptroller

(c) Other
Underwear and nightwear, whether or not knit or made of knitted fabric (including bath robes, bathing wear, and shirts), as follows :—

(a) Adult's wear, where the predominant material is silk or synthetic fibre

(b) Other

Outerwear, whether or not knit or made of knitted fabric (excluding leather clothing and clothing of rubberized, oiled and similar impermeable materials), as follows :—

(a) Jumpers, sweaters, pullovers and similar articles

(b) Other

Leather coats and other leather clothing, n.e.s.

841-01

841-02
841-04841-03
841-05

841-06

Doz. pairs	Value <i>or</i> per doz. pairs Value	20% <i>or</i> £1.000 mills 20%	29% <i>or</i> £1.250 mills 29%
Doz. pairs	Value <i>or</i> per doz. pairs Value	20% <i>or</i> £0.240 mills 20%	29% <i>or</i> £0.360 mills 29%
Dozen	Value <i>or</i> per doz. Value	20% <i>or</i> £0.470 mills 20%	29% <i>or</i> £0.720 mills 29%
Dozen	Value <i>or</i> per dozen Value	20% <i>or</i> £0.470 mills 20%	29% <i>or</i> £0.720 mills 29%
—	Value	20%	29%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
Section 8—contd.					
CLOTHING.—contd.					
841-07	Clothing of rubberized, oiled and similar impermeable materials including plastics	—	Value	20%	29%
841-08/11	Hats, caps and other headgear, as follows :— (a) Firemen's helmets, miners' safety helmets and caps, admitted as such by the Comptroller (b) Other	Dozen Dozen Doz. pairs	— Value Value	Free 20% 20%	Free 29% 29%
841-12	Gloves and mittens of all materials, except rubber gloves				
841-19	Handkerchiefs, armbands, ties, scarves, shawls, collars, corsets, suspenders, watch-straps and other clothing, n.e.s., as follows :— (a) Ties, cravats and headcloths, classified as such by the Comptroller (b) Other	Dozen — —	Value or per dozen Value Value	20% or £0.470 mills 20% 20%	29% or £0.720 mills 29% 29%
842-01	Fur clothing, n.e.s.				
FOOTWEAR :—					
851-01	Slippers and house footwear of all materials, except rubber				
851-02	Footwear other, wholly or mainly of leather, as follows :— (a) Miners' safety boots and safety shoes, admitted as such by the Comptroller, subject to such terms and conditions as he may see fit to impose (b) Other	Doz. pairs Doz. pairs Doz. pairs Doz. pairs Doz. pairs	— Value Value Value Value	Free 20% 20% 20% 20%	Free 25% 25% 40% 30%
851-03	Footwear, other, wholly or mainly of textile materials				
851-04	Rubber footwear				
851-09	Gaiters, spats, leggings, puttees and other footwear, n.e.s.				

<p>SCIENTIFIC, PHOTOGRAPHIC, MEDICAL, OPTICAL, MEASURING AND CONTROLLING INSTRUMENTS AND APPARATUS :— Optical instruments and appliances and parts thereof, as follows :—</p>				
<p>(a) Spectacles, pince-nez, lorgnettes, goggles, sun-glasses and the like (except protective goggles) and frames, mountings and parts thereof; refracting telescopes, monoculars and binoculars, image projectors; and similar articles classified as such by the Comptroller</p>	No.	24%	16%	Value
<p>(b) Other, including protective goggles, admitted as such by the Comptroller</p>	—	Free	Free	—
<p>Cameras, cinematograph projectors and photographic and cinematographic apparatus and appliances, n.e.s., as follows :—</p>	—	10%	Free	Value
<p>(a) Cinematographic cameras designed for films of width 32 mm. and over, admitted as such by the Comptroller; films for mechanical sound recordings</p>	No.	60%	50%	Value
<p>(b) Other</p>	—	Free	Free	—
<p>Surgical, medical and dental instruments and appliances, admitted as such by the Comptroller</p>	—	Free	Free	—
<p>Measuring, controlling and scientific instruments, including drawing instruments, as follows :—</p>	—	Free	Free	—
<p>(a) Densitometers, refractometers and similar instruments, generally used in the examination of wine, admitted as such by the Comptroller</p>	—	Free	Free	—
<p>(b) Other</p>	—	Free	Free	—
<p>PHOTOGRAPHIC AND CINEMATOGRAPHIC FILMS & SUPPLIES :— Films, plates and paper for photography (not cinematographic), as follows :—</p>	No.	Free	Free	—
<p>(a) X-ray films and plates; exposed films and plates, whether developed or not</p>	No.	Free	50%	Value
<p>(b) Other</p>	Yard	60%	50%	Value
<p>Cinematographic films not exposed</p>	—	60%	50%	Value
<p>Chemical products for use in photography, put up for retail sale</p>	—	60%	50%	Value

861-01

861-02

861-03

861-09

862-01

862-02

862-03

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section 8—contd.				
	PHOTOGRAPHIC & CINEMATOGRAPHIC FILMS, ETC.— <i>contd.</i>				
	Cinematographic films exposed, as follows :—				
863-01	(a) Over 16 mm. width, developed	Foot	Per 100 ft. or part thereof	£0.435 mils	£0.600 mils
	(b) Of 16 mm. width or less, developed	Foot	Per 100 ft. or part thereof	£0.165 mils	£0.330 mils
	(c) Undeveloped	Foot	—	Free	Free
864-01	Watches, including stop watches, chronometers and clocks with watch movement; watch movements; cases and other parts of watches	No.	Value	60%	68%
864-02	Clocks; clock movements, as follows :—	No.	Value	Free	8%
	(a) Industrial time recording apparatus	No.	Value	60%	68%
	(b) Other	No.	Value	32%	40%
	MUSICAL INSTRUMENTS, GRAMOPHONES AND GRAMOPHONE RECORDS :—				
891-01	Gramophones (except radio-gramophones for which see 721-04); record players; sound recorders and reproducers, n.e.s.; and parts thereof, including gramophone needles	No.	Value	32%	40%
891-02	Gramophone records; sound recording strips, tapes and wire, n.e.s.	No.	Value	32%	40%
891-03	Pianos and piano-playing mechanisms	No.	Value	20%	23%
891-09	Musical instruments, n.e.s.	No.	Value	20%	28%

PRINTED MATTER :—

892-01/03

Books and pamphlets, printed; newspapers and periodicals; music, printed engraved or in manuscript—admitted as such by the Comptroller

892-04

Picture post-cards, greeting and Christmas cards and pictures and designs printed or otherwise reproduced on paper or cardboard, n.e.s., as follows :—

(a) Transfers; pictures and designs which the Comptroller is satisfied are adapted for use only for advertising purposes

(b) Other
Forms, labels, tickets and printed material on paper or cardboard, n.e.s., as follows :—

(a) Charts, maps, blueprints, photostats, plans, technical designs, diagrams and drawings, unused postage stamps, catalogues and advertising material, admitted as such by the Comptroller

(b) Other

892-09

MISCELLANEOUS MANUFACTURED ARTICLES :—

899-01

Candles, tapers, lighter fuel and similar articles of inflammable materials, n.e.s., as follows :—

(a) Candles (other than coloured or decorated) tapers, night-lights and the like

(b) Other

Matches, as follows :—

(a) In boxes exceeding fifty but not exceeding sixty-five matches in each box

(b) In boxes not exceeding fifty matches in each box

(c) Other

899-02

Free

Free

Free
40%

Free
32%

Value

Free
24%

Free
16%

Value

4%
24%

Free
16%

Value
Value

£0.575 mils

£0.385 mils

£0.510 mils

£0.320 mils

£0.065 mils

£0.045 mils

Per gross
boxes

Per gross
boxes

Per thousand
matches

Gross boxes

Gross boxes

Thousands

Oke

Oke

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
Section 8—contd.					
MISCELLANEOUS MANUFACTURED ARTICLES.— <i>contd.</i>					
899-03	Umbrellas, parasols, walking sticks and similar articles	No.	Value	16%	24%
899-04	Wigs and other articles of human hair; artificial flowers, foliage and fruit; ornamental fans and feathers; and similar articles, n.e.s.	—	Value	16%	24%
899-05	Buttons, cuff-links, studs, including press-studs and similar articles of all materials except precious metals and precious stones, as follows:— (a) Blanks for further processing, admitted as such by the Comptroller	Gross Gross	— Value	Free 36%	Free 44%
899-06	(b) Other Carved articles, including beads, of amber, bone, coral, horn, ivory, jet, mother-of-pearl, tortoise-shell, wax, and similar materials, n.e.s.	—	Value	36%	44%
899-07	Articles of plastics for table, household, hotel or restaurant use, including ornaments	—	Value	16%	24%
899-08	Refrigerators (domestic), self-contained, mechanical, whether electric, gas or other types	No.	Value	16%	24%
899-11	Articles of plastics, n.e.s. as follows:— (a) Agricultural utensils, broom handles, containers and wrappers (including printed), machine belting, sausage casings, sheets cut to shape and strips cut to size—admitted as such by the Comptroller (b) Other	— —	Value Value	Free 16%	8% 24%

899-12	Articles of basketware or wickerwork, n.e.s., as follows :— (a) Baskets of types normally used for the packing of fresh fruit and vegetables ; straw envelopes for bottles ; unspun plait and similar crude materials—admitted as such by the Comptroller	— —	— Value	Free 16%	Free 24%
899-13	(b) Other Brooms and brushes, including nail, manicure and tooth brushes, of all materials, as follows :— (a) Paint brushes ; artists' brushes (b) Brooms, wholly or partly made from broom-corn (c) Other	No. No. No. —	Value Value Value Value	Free 24% 16% 20%	Free 32% 24% 28%
899-14	Sports goods, n.e.s.	Doz. packs	Per pack	£o.100 mils	£o.125 mils
899-15	Toys and games, including perambulators, as follows :— (a) Playing cards (b) Baby carriages, perambulators and parts thereof (c) Other	No. — No.	Value Value Value	8% 20% 16%	16% 28% 24%
899-16	Fountain pens ; propelling pencils ; penholders and similar articles of all materials (except precious)	—	Value	16%	24%
899-17	Chalks, paper-clips, crayons, ink, nibs, copying paste, pencils (not propelling), typewriter ribbons, punches, date stamps, sealing wax, staples and similar office supplies made of materials other than paper, n.e.s.	No.	Value Value	16% 16%	24% 24%
899-18	Pipes ; cigarette holders ; cigar holders	—	—	Free	Free
899-21	Works of art and articles (including postage and revenue stamps) for collections, admitted as such by the Comptroller	—	—	Free	Free
899-99	Manufactured articles, n.e.s., as follows :— (a) Medical and surgical aids, such as artificial limbs, crutches, hearing aids, orthopaedic appliances, surgical belts and trusses, admitted as such by the Comptroller ; slide fastener metal parts (b) Smokers lighters, mechanical, electrical or chemical (c) Powder puffs, scent sprays and similar toilet appliances (d) Slide fasteners (e) Other	— No. — Yards —	— Value or each Value Value Value	Free 16% or £o.100 mils 60% 36% 16%	Free 24% or £o.150 mils 100% 44% 24%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section 9 : Miscellaneous Items and Transactions.				
	LIVE ANIMALS NOT FOR FOOD :—				
921-01	Horses, asses and mules	No.	—	Free	Free
921-09	Cats, dogs and other live animals and birds not for food	No.	—	Free	Free
	RETURNED GOODS AND SPECIAL TRANSACTIONS :—				
	Goods exported from Cyprus, returned to the Colony, as follows :—				
931-01	(A) <i>Re-imported goods</i> which, the Comptroller is satisfied have whilst abroad either undergone no process of repair, alteration or renovation, or have undergone such process (not involving substantial change of the form or character of the goods) only by occasion of an inherent defect in the goods, and no charge has been made for the remedy of such defect.				
	(B) <i>Goods re-imported after process or repair.</i> —Where goods have been exported from the Colony to undergo abroad any process of repair, alteration or renovation (other than as provided in the preceding sub-section), and are re-imported within six months of the date of exportation, or within such further period as the Comptroller may allow, such goods shall be so chargeable with Customs duty at the appropriate rate in force at the time of re-importation as if the amount of the increase in the value of the goods attributable to the process, together with all costs incidental to their despatch and return were the full value thereof				
		—	—	Free	Free
		—	—	As appropriate	As appropriate

Provided that where any goods classifiable under sub-items (A) or (B) above have origin in the Colony, and are liable to excise duty if delivered for consumption in the Colony, and excise duty at the appropriate rate has not already been paid in respect of such goods, or if paid has been refunded or paid as drawback, excise duty shall be paid on such re-imported goods before clearance for home consumption in the Colony, at the rate in force at the time of such clearance :

Provided further that, in the case of goods not having origin in the Colony, the Comptroller is satisfied that the proper duty was paid at original import and has not since been refunded or paid as drawback.

Special Transactions :—

(A) *Baggage*, as follows :—

(1) *Intending residents* : Persons arriving for the purpose of taking up or resuming residence in the Colony :—

The *bona fide* baggage of a person arriving in the Colony for the purpose of taking up or resuming residence in the Colony, the property of and accompanied by or arriving within six months before or after the arrival of such person or within such further period as the Comptroller may allow.

Bona fide baggage of an intending resident shall comprise :—

Necessary and appropriate wearing apparel and personal effects ; binoculars, cameras (including miniature cinematograph cameras), gramophones and gramophone records, perambulators, pianos and other musical instruments, refrigerators (domestic), saddlery, sound recording apparatus, sports equipment, tents and other camping equipment, toys, typewriters (portable), vacuum cleaners, washing machines, wireless receiving sets (sound or vision) articles for household use (such as furniture, carpets, pictures, glassware, linen, cutlery,

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
931-02 (contd.)	<p>Section 9—contd.</p> <p>RETURNED GOODS AND SPECIAL TRANSACTIONS.—<i>contd.</i></p> <p>(A) <i>Baggage</i>, as follows.—<i>contd.</i></p> <p>(1) <i>Intending residents.—contd.</i></p> <p>crockery and plate) and implements, instruments and tools of trade, which in every case are proved to the satisfaction of the Comptroller to have been in personal, professional or household use by the owner for a reasonable period</p> <p>(2) <i>Visitors : Bona fide</i> baggage of a person arriving in the Colony as a visitor, the property of and accompanied by or arriving within two months before or after the arrival of such person.</p> <p><i>Bona fide</i> baggage of a visitor shall comprise :—</p> <p>All clothing and other articles, new or used, which a visitor may, in the opinion of the Collector, personally and reasonably require, taking into consideration all the circumstances of his visit, including the articles specified below, provided that they can be considered as being in use :—</p> <ul style="list-style-type: none"> (i) personal jewellery ; (ii) one camera with twelve plates or five rolls of film ; (iii) one miniature cinematograph camera with two reels of film ; (iv) one pair of binoculars ; (v) one portable musical instrument ; (vi) one portable gramophone with ten records ; (vii) one portable sound-recording apparatus ; 	—	—	Free	Free

- (viii) one portable wireless receiving set (sound or vision) ;
- (ix) one portable typewriter ;
- (x) one perambulator ;
- (xi) one tent and other camping equipment ;
- (xii) sports equipment (one fishing outfit ; one sporting firearm with fifty cartridges ; one non-powered bicycle ; one canoe or kayak less than 5½ metres long ; one pair of skis ; two tennis racquets ; and other similar articles)
- (3) For the purposes of this sub-item a "visitor" shall mean any person who enters the Colony for *bona fide* non-immigrant purposes, such as touring, recreation, health, family reasons, study or business, and whose stay in the Colony is in the opinion of the Collector of a temporary nature, but shall not include any person who is employed in the Colony or who enters the Colony to take up employment for a period exceeding six months or who normally resides in the Colony.
- (4) For the purposes of this item "*bona fide* baggage" and "camping equipment" shall not, except as specified in paragraphs (1) or (2), as the case may be, include arms, ammunition, beverages, cigars, cigarettes or tobacco, perfumed spirits, bicycles, carriages, motor vehicles, musical instruments, provisions, saddlery, wireless apparatus or merchandise of any kind imported for a commercial purpose :
- Provided that duty shall not be leviable on—
- (i) cigars not exceeding 50, cigarettes not exceeding 200, tobacco not exceeding one half-pound or an assortment of cigars, cigarettes and tobacco, the total weight of which is not in excess of one half-pound ;
- (ii) wine not exceeding one reputed quart ;
- (iii) potable spirits not exceeding one pint ;
- (iv) perfumed spirits not exceeding one pint.

Free

Free

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
931-02 (contd.)	<p>Section 9—contd.</p> <p>RETURNED GOODS AND SPECIAL TRANSACTIONS.—<i>contd.</i></p> <p>(B) <i>Road vehicles, mechanically propelled, temporarily imported, as follows:—</i></p> <p>(1) Vehicles (including any spare parts thereof, and any wireless receiving set incorporated therein) imported by or for the private use of visiting members of such automobile clubs and associations as may be approved by the Governor, which are the subject of a document known as a "Carnet des passages en Douanes" or a "Triptyque", endorsed or issued by any such automobile club or association, under the provisions of any international convention relating to motor vehicles to which the Government may be an adherent and in conformity with any standard forms agreed upon therein, as valid for importation into the Colony of any motor vehicle, parts thereof and wireless receiving set specified in such "Carnet des passages en Douanes" or "Triptyque", aforementioned</p> <p>(2) Vehicles (including any spare parts and any wireless receiving sets incorporated therein) imported by or for the private use of visitors, subject to the payment to the Collector, at the time of clearance after importation, of a deposit equal to the Customs duty payable thereon as assessed by him at the time, refundable in full upon exportation of the motor car or other motor vehicle (including any spare parts, and any wireless receiving set incorporated therein)</p>	—	—	Free	Free
		—	—	Free	Free

Provided that, in cases to which paragraphs (1) and (2) apply :—

- (i) the motor cars or other motor vehicles (including any spare parts and any wireless receiving sets incorporated therein) are exported within six months of the date of clearance from Customs after importation into the Colony, or such further period as the Comptroller may allow, and subject to any other conditions he may impose in consideration of extending the aforesaid period of six months ;
- (ii) the owner shall satisfy the Collector that any spare parts of any motor car or other motor vehicle, which are not produced upon exportation, have been fitted to the motor car or other motor vehicle ; or
- (iii) if, due to accident to any such motor car or other vehicle (including any spare parts and any wireless receiving set incorporated therein) the owner notifies the Comptroller in writing that, in consequence of such accident he is not prepared to export the motor car or other motor vehicle (including, as the case may be, any spare parts thereof or any wireless receiving set incorporated therein) the aforementioned "Carnet des passages en Douanes", or, as the case may be, the "Triptyque" shall be discharged, or the aforementioned deposit paid shall be refunded, on such of the aforementioned articles as he shall, with the approval of the Comptroller, either abandon to the Government free of any charge, or destroy or cause to be destroyed at his own expense, in such manner as the Comptroller may direct.

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
931-02 (contd.)	<p>Section 9—contd.</p> <p>RETURNED GOODS AND SPECIAL TRANSACTIONS.—<i>contd.</i></p> <p>(B) <i>Road vehicles, etc.—contd.</i></p> <p>(3) For the purpose of this sub-item the word "visitor" shall have the meaning set out in paragraph (3) of sub-item (A) of this item and the term "visiting member" shall be construed accordingly.</p> <p>(C) <i>Effects of deceased persons, as follows:—</i></p> <p>(1) Personal effects, not being merchandise, of Cypriots or persons domiciled in Cyprus who have died abroad.</p> <p>(2) Used personal and household effects, admitted as such by the Comptroller, which are not for re-sale and which have been the property of a deceased person and have been inherited by or bequeathed to the person to whom, or to whose agent, they are consigned</p> <p>(D) <i>Samples</i> which cannot be sold as merchandise and other articles which the Comptroller decides are not imported as merchandise and are of no commercial value</p> <p>(E) <i>Goods imported for the purpose of overhaul, repair, alteration or renovation in the Colony:—</i></p> <p>Provided that—</p> <p>(i) they are not used in the Colony beyond such testing as the Comptroller may consider reasonable to ensure the effectiveness of such overhaul, renovation or repair;</p>	—	—	Free	Free
		—	—	Free	Free

(ii) a deposit equal to the Customs duty payable thereon, as assessed by the Collector, is paid by the importer upon clearance, such deposit being refundable in full on subsequent re-exportation ;

(iii) the goods are re-exported within three months of their clearance into the Colony for overhaul, renovation, or repair, as aforesaid, or within such further period as the Comptroller may allow ; and

(iv) the goods are identified to the satisfaction of the Collector on re-exportation

(F) *Theatrical appliances and requisites* accompanying a theatrical or show troupe which the Comptroller is satisfied are necessary for their performances in the Colony :

Provided that—

(i) a deposit equal to the Customs duty payable thereon, as assessed by the Collector, is paid by the importer upon clearance, such deposit being refundable in full on subsequent re-exportation ;

(ii) the appliances or requisites are re-exported within three months of their clearance into the Colony, or within such further period as the Comptroller may allow ; and

(iii) the goods are identified to the satisfaction of the Collector on re-exportation

Gold bars, discs, ingots, sheets, strips, wire and similar forms

Free

Free

Free

16%

Free

8%

Value

Troy ounce

PART II.

GOODS, NOT OTHERWISE SPECIFIED, EXEMPTED FROM DUTY, OR, WHERE INDICATED, ADMITTED AT REDUCED RATE OF DUTY.

A.—GOODS IMPORTED BY PRIVILEGED PERSONS AND ORGANISATIONS.

- A. 1. Goods imported or cleared by or on behalf of and for the use of :—
- (a) His Excellency the Governor and, in his absence, the officer administering the Government ;
 - (b) The Government of Cyprus ;
 - (c) Any Department of Her Majesty's Government in the United Kingdom (including the Royal Navy, the Army and the Royal Air Force) :
Provided that in every case the goods are certified by an authorised person, to the satisfaction of the Comptroller, to be so imported or cleared.
- A. 2. Goods, the property of, imported or cleared by or on behalf of and for the use of the following bodies in connection with their activities in the Colony, subject to the provision that the goods are not for resale and subject to such other limitations as may be indicated in each sub-item and in the conditions set out at the conclusion of this item :—
- (a) *The Army Kinema Corporation and The Royal Air Force Cinema Corporation* :—Motor vehicles, cinema projectors, wireless receiving sets, cinema equipment of a non-consumable nature and exposed cinematograph films.
 - (b) *The Blind School* :—Goods for the education of blind persons.
 - (c) *The British Council* :—Motor vehicles, office machinery, musical instruments, cinema projectors, wireless receiving sets, recordings and similar articles of a non-consumable nature.
 - (d) *The British Red Cross Society and the Order of St. John of Jerusalem* :—Stores and appliances.
 - (e) *Cable and Wireless Ltd.* :—Machinery and apparatus, including lines, masts, poles and preservatives therefor.
 - (f) *Charitable Organisations working with Her Majesty's Forces* :—Member Organisations of the Council of Voluntary Welfare Work ; The Forces Help Society ; The Sailors', Soldiers' and Airmen's Families Association ; The British Red Cross (Military Division) :—Constructional and other equipment, motor vehicles, stores.
 - (g) *Cyprus Airways Ltd.* :—Apparatus, appliances, furniture and fittings and instruments (including navigators' watches) carried on or in aircraft and necessarily and exclusively used in or for their operation or for purpose of communication with or guiding of aircraft in flight, or for the examination, servicing and maintenance of aircraft and aircraft components, or for the securing of aircraft whilst grounded :
Provided that materials for the purpose of repairing aircraft or for making up such article to be used in such repair shall not be exempted, unless otherwise so provided.
 - (h) *Cyprus Boy Scouts and Girls Guides Associations* :—Clothing and equipment.
 - (i) *Ecclesiastical and Religious Authorities*, recognised as such by the Governor for the purposes of this sub-item :—Constructional materials, fittings and furniture for churches and mosques ; vestments and other articles necessarily used for religious services.
 - (j) *The Foreign Broadcast Information Service* of the United States :—Materials and equipment to be used solely in the construction, extension, maintenance or operation of its monitoring radio station.
 - (k) *The Navy, Army and Air Force Institutes* :—Goods and stores to be used solely for the maintenance or operation of the Institutes, including Families Shops.

A. 2.
(contd.)

- (l) *The Near East Association Ltd.* :—Machinery, apparatus and equipment (including motor vehicles, tools, furniture and musical instruments) to be used solely in the construction, extension, maintenance or operation of the Association's Broadcasting Station.
- (m) *The Water Boards of Nicosia, Kyrenia, Famagusta, Larnaca, Limassol, Paphos* :—Goods to be used solely for providing or improving water supply:—

Conditions :

All goods imported under this item shall be certified by an authorised person to the satisfaction of the Comptroller, to be goods which may be properly imported under this item.

Except in the cases of sub-items (e) Cable and Wireless Ltd., (i) Ecclesiastical and Religious Authorities, and (j) Foreign Broadcast Information Service, only goods originating in and consigned from a Commonwealth country shall be admitted free of duty, and goods originating in or consigned from any other country shall be liable to import duty at a rate representing the difference, if any, between the general rate of duty and the preferential rate of duty for each class of such goods imported, as set out in Part I of this Schedule.

A. 3. *Consular Officer's effects and goods*, as follows :—

- (a) Household and personal effects (including one motor car) imported or cleared by the Consular Officer of a foreign country within twelve months of his first arrival as a Consular Officer :

Provided that a similar privilege is accorded by such foreign country to the British Consular Officers therein.

- (b) Uniforms of Consular Officers and their respective national flags, imported or cleared for use at their Consulates or residences.
- (c) Furniture, stationery, books and other articles despatched by a foreign Government to any of its Consular Officers-de-carriere in the Colony for their official use therein :

Provided that the Consular Officer-de-carriere (which term, for the purpose of this sub-paragraph, includes a consul-general, consul, vice-consul and pro-consul of such status) shall, prior to the delivery of the goods, address to the Comptroller an application for exemption hereunder and a declaration, in such form as the Comptroller may approve, completed in detail as to the headings set out in such form, and appending a declaration that the articles will be used solely for the official purposes of the Consulate.

- (d) Dutiable goods imported or cleared by Consuls and Consular Officers for exhibition purposes only.

A. 4. *Members of Her Majesty's Forces serving in the Colony* :—

- (a) Goods imported or cleared by the Navy, Army and Air Force Institutes for sale to members of Her Majesty's Forces serving in the Colony, duly certified as such by the person in charge of the Navy, Army and Air Force Institutes in the Colony or his deputy, to scales for each four-weekly period for male and female members, respectively, as set out hereunder :—

- (i) Beer, ale, porter and stout :

Males 20 reputed quarts.

Females 12 reputed quarts :

Provided that only beer, ale, porter and stout originating in and consigned from a Commonwealth country shall be so admitted free of duty and that beer, ale, porter and stout originating in or consigned from any other country shall be liable to import duty at the rate of 120 mils per gallon.

A. 4.
(contd.)

(ii) Manufactured tobacco :—

Cigars, cigarettes, pipe or chewing tobacco :

Males 22 ounces.

Cigarettes :

Females 340 in number.

(iii) Whisky and Gin :—

Males two bottles of each.

Females one bottle of each.

(iv) Other potable spirits (excluding wines) :—

Males two bottles of any one description
or one bottle each of any two
descriptions.

Females one bottle of any one description.

For the purposes of paragraphs (iii) and (iv) a bottle shall be deemed to be of a capacity exceeding 14 but not exceeding 27 fluid ounces, a half-bottle as of a capacity exceeding 8 but not exceeding 14 fluid ounces, and a quarter-bottle as of a capacity not exceeding 8 fluid ounces.

In this sub-item the term “members of Her Majesty’s Forces” shall include such person as the Financial Secretary may direct from time to time.

- (b) Military equipment, including uniforms and firearms, imported or cleared by and for the personal use of officers ;
- (c) Motor vehicles (including any wireless receiving sets incorporated therein), imported or cleared by members of Her Majesty’s Forces serving in the Colony for their private use :

Provided that such vehicles are not of a type the import of which is prohibited and that upon clearance of the vehicle for home consumption, such member delivers to the Collector an undertaking, in such form as the Comptroller may approve, that the vehicle (including any wireless receiving set incorporated therein) will be exported upon completion of the member’s service in the Colony, or such further period as the Comptroller may allow :

Provided further that, with the approval of the Comptroller, a member of Her Majesty’s Forces may transfer the liability in his undertaking to comply with the provisions of the Customs Laws and this sub-item in respect of any vehicle (including any wireless receiving set incorporated therein) imported or cleared from Customs by him, to any other member of Her Majesty’s Forces entitled to the like privilege. The transferee shall, in such case, endorse the undertaking of the transferor in such manner as the Comptroller may approve, but so that the transferee remains firmly bound thereby, when the transferor’s liability aforesaid shall thereupon cease and determine :

Provided further that no member of Her Majesty’s Forces shall be entitled under this sub-item to import more than one vehicle in any continuous period of three years:

Provided further that where a motor vehicle so imported or cleared originates elsewhere than in a Commonwealth country, import duty shall be payable at the rate of 15 per cent *ad valorem*.

A. 5. *Medals, insignia, trophies, uniforms, robes—persons entitled to :—*

- (a) Medals, insignia and similar official awards of merit imported by or on behalf of a person in the Colony entitled to hold them ;
- (b) Medals, cups, shields and similar trophies which the Comptroller is satisfied have been awarded abroad to any person for distinction in art, literature, science or sport, or for public service, or otherwise as a record of meritorious achievement or conduct, and are imported by or on behalf of such person ;

- A. 5. (contd.) (c) Uniforms of public officers of the Government of Cyprus or any other Government, to be worn by a person in the Colony so entitled.
 (d) Professional robes and wigs and academic robes of Universities, to be worn by a person in the Colony so entitled.

B.—GOODS IMPORTED FOR SPECIAL PURPOSES.

B. 1. *Archaeological*.—Instruments, scientific appliances and technical apparatus certified by the Director of Antiquities as being imported or cleared to be used solely for the purpose of archaeological excavation and archaeological study.

B. 2. *Art*.—Artists' materials which the Comptroller is satisfied are imported or cleared by an individual for his own use and not for resale.

B. 3. *Aviation*.—Goods imported or cleared for or in the course of civil aviation, as follows:—

- (a) Aircraft temporarily imported or cleared by a visitor for personal use and not for any commercial purpose, subject to the lodging of such security as the Comptroller may require.
- (b) Aircraft, including aircraft-engines and spare parts and equipment thereof, engaged in international air navigation to, from or through the Colony.
- (c) Aircraft, spare parts, tools and equipment, for use in search, rescue, repair or salvage of any damaged aircraft engaged in international air navigation:

Provided that before clearance, for use in the Colony, of such aircraft, equipment, spare parts and tools, the importer shall furnish security, in cash or otherwise, to the satisfaction of the Comptroller, for the payment of any Customs duty which may become payable—

- (i) if such aircraft, equipment, spare parts and tools are at any time used, within the Colony, for any purposes other than those specified in this sub-item;
 - (ii) if at any time the importer shall, within the Colony, sell or otherwise divest himself of the ownership of such aircraft, equipment, spare parts and tools; or
 - (iii) if such aircraft, equipment, spare parts and tools are not exported within three months from their clearance from Customs or within such further period as the Comptroller may allow.
- (d) Fuel and oil carried in and remaining on board any aircraft engaged in international navigation to, from or through the Colony or taken on board such aircraft for the purpose of flying to parts beyond the seas;
 - (e) Fuel and oil taken on board any aircraft which the Comptroller is satisfied is, for the period in respect of which exemption is claimed, engaged solely in spraying or dusting of crops or on other pest control operations in the Colony.

B. 4. *Cinema Film Production*.—Unexposed cinematograph film imported or cleared by a person engaged in the commercial production of motion pictures, for exposure by him in the Colony:

Provided that—

- (a) the film, whether exposed or not, is exported within one year; or
- (b) if the film is retained in the Colony—
 - (i) after exposure, for a period exceeding one year from the date of clearance from Customs, the same Customs duty as that on cinematograph films, developed, shall be payable forthwith;
 - (ii) without exposure, for a period of one year from the date of clearance from Customs, the same Customs duty as that payable on unexposed film shall be payable forthwith.

B. 5. Cultural, Educational, etc.

- (a) Exercise books, chalk, pencils, pen holders, pen nibs, ink (liquid or powder), erasers, rulers, blotting paper, registers and similar school supplies imported or cleared by the Director of Education and certified by him to be used exclusively in schools in the Colony and to be distributed by him direct to schools and not through any intermediary.
- (b) School instruments and appliances, including gymnastic apparatus, for educational purposes, which the Director of Education certifies will be used solely in schools in the Colony registered under any of the Laws concerning Education.
- (c) Exposed cinematograph films, as follows :—
 - (i) News films produced in a Commonwealth country ;
 - (ii) Films which the Cyprus Board of Film Censors certifies and the Comptroller is satisfied are of a cultural or educational nature, provided that a written licence from the Cyprus Board of Film Censors is obtained prior to the importation or clearance of such films.

B. 6. Manufacture.

- (a) *Artificial teeth* :—Raw and semi-processed materials imported by a manufacturer of artificial teeth to be used solely in the manufacture of artificial teeth.
- (b) *Buttons* :—Raw and semi-processed materials (excluding explosive substances) imported or cleared by a manufacturer of button, to be used solely in the manufacture of buttons :
 Provided that in respect of any goods exempted from duty under this item the Comptroller may impose such terms and conditions as he may see fit for satisfying himself that the goods will be or have been put to the use stated.

For the purposes of this Schedule “ n.e.s. ” means “ not elsewhere specified ”.

26th April, 1958.

A. F. J. REDDAWAY,
Administrative Secretary.