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NEWFOUNDLAND GOVERNMENT

CUSTOMS TARIFF

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NEWFOUNDLAND



AN ACT FOR GRANTING TO HIS MAJESTY CERTAIN DUTIES OF CUSTOMS AND EXCISE

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A.D. 1938.

Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows:

Interpretation.

1. In this Act, and in any other Act relating to the Customs and Excise and in any regulations made under such Acts unless the context otherwise requires:—

- (a) “ad val.” means ad valorem.
 (b) “brl.” or “barrel” in relation to beef, pork and jowls salted in barrels, means 200 lbs.
 (c) “bushel” in relation to oats means 34 lbs.; to potatoes, sweet potatoes or yams 60 lbs.; to turnips, beets or carrots 50 lbs.; to parsnips 40 lbs.; and to lime 100 lbs., respectively.
 (d) “cwt.” means one hundred and twelve lbs.
 (e) “gal.” or “gallon” means an Imperial gallon.
 (f) “Goods” means goods, wares, materials, merchandise, and moveable effects of any kind,

and includes vessels, vehicles, aircraft and animals.

- (g) "Importer" means, includes and applies to any owner or other person for the time being possessed of or beneficially interested in any goods at and from the time of the importation thereof until the same are duly delivered out of the charge of the officers of Customs.
- (h) "lb." or "lbs." means pound or pounds avoirdupois.
- (i) "M" means one thousand.
- (j) "N.E.S." represents and has the meaning of the words "not elsewhere specified".
- (k) "Newfoundland" means the Island of Newfoundland and the islands adjacent thereto and Labrador and the islands adjacent thereto.
- (l) "N.O.P." represents and has the meaning of the words "not otherwise provided".
- (m) "officer of Customs" means any person appointed under the authority of Section 4 of the Customs and Excise Act, 1938, and shall include any person acting in aid of such person.
- (n) "oz." means ounce avoirdupois.
- (o) "p.c." and the symbol "%" mean per cent.
- (p) "plate", when applied to metals, means a plate or sheet more than three-sixteenths of an inch in thickness.
- (q) "proof" or "proof spirits", when applied to spirits of any kind, means spirits of a strength

equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of sixty degrees Fahrenheit have a specific gravity of 0.9198 as compared with that of distilled water at the same temperature.

- (r) "qtl." means one quintal of one hundred and twelve lbs.
- (s) "reputed quarts" and "reputed pints" applied to beer, ale, porter, wines and spirits imported in bottles or other containers mean one sixth and one twelfth of one gallon respectively.
- (t) "sheet", when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness.
- (u) "ton" means two thousand two hundred and forty lbs.
- (v) "warehouse" means a secure place approved by the Board of Customs in which goods imported may be lodged, kept or secured without payment of duty.

Interpretation
in relation to
gasolene
drawbacks.

2. In this Act and in any other Act relating to the payment of a drawback or rebate on gasolene used in the prosecution of the fisheries:—

- (a) "fishing boat" means a boat used for the purpose of fishing by a person gaining a substantial part of his livelihood thereby.
- (b) "owner" means the person registered under Part 1 of the Merchant Shipping Act 1894 or with the Board of Customs under Section 37 of this Act as owner of a fishing boat.

- (c) "Peninsula of Avalon" shall mean all that portion of Newfoundland lying south and east of a line drawn from a point at mean high water of spring tides at the river's mouth at the most northerly point of Come-by-Chance in Placentia Bay to a point at mean high water of spring tides at the river's mouth at the most northerly point of Bull Arm in Trinity Bay; and shall include all the land lying between Conception and Trinity Bays as well as Bell Island in Conception Bay and all other islands within three miles of the coast line of the said Peninsula.
- (d) "supplier" means the person, firm or corporation who or which supplies gasoline either for cash or on credit to the owner as hereinbefore defined.
- (e) "registered fishing boat" means a fishing boat as hereinbefore defined, registered in Newfoundland under Part 1 of the Merchant Shipping Act 1894 or registered under Section 37 of this Act.
3. (1) Subject to the provisions of this Act, and to ^{Customs} the provisions of the Customs and Excise Acts ^{duties; rates of.} from time to time in force, there shall be levied, collected and paid upon all goods imported into Newfoundland upon the importation of such goods or the taking of the same out of warehouse for consumption in Newfoundland, duties of Customs at the several rates, if any, set opposite to each item respectively or charged on goods as "not enumerated" in the columns of Schedule A applicable to the goods, subject to the following conditions, viz:—
- (a) The rates of Customs duties, if any, set forth in the column headed "Full" shall

apply to all goods not entitled to admission under the Intermediate Tariff or under the Preferential Tariff.

- (b) The rates of Customs duties, if any, set forth in the column headed "Intermediate" shall apply to goods the growth, produce or manufacture of any British or foreign country to which the benefits of such intermediate tariff shall have been extended in the manner hereinafter specified and provided that such goods shall, except in the case of goods the growth, produce or manufacture of the United States of America, have been imported directly from such British country or such foreign country.
- (c) The rates of Customs duties, if any, set forth in the column headed "Preferential" shall apply to goods other than those specified in Section (d) hereof the growth, produce or manufacture of the United Kingdom of Great Britain and Northern Ireland and directly imported therefrom.
- (d) The rates of Customs duties, if any, set forth in the column headed "Preferential" shall apply to:—

Coffee, green, roasted or ground;
Cocoanut, desiccated, sweetened or not;
Tea;
Vegetables, raw, viz: Tomatoes;
Angostura Bitters;
Asphalt, Asphaltum and like preparations;

the product of any of the non-self-governing Colonies and Protectorates or of the Mandated Territory of Tanganyika, the Cameroons under

British mandate, or Togoland under British mandate.

- (2) The Governor in Commission may, if His Majesty's Government in the United Kingdom so requests, by Order in Commission published in the Newfoundland Gazette extend to any of the said non-self-governing Colonies and Protectorates and Territories under mandate any preferences for the time being accorded to the United Kingdom; and such preferences shall thereupon apply as from the date mentioned in the said Order. His Extension of preferential duties to non-self-governing Colonies, etc.
- (3) Upon all goods the product of Jamaica, imported directly from that Colony, there shall, during the continuance of certain tariff privileges granted by the Government of Jamaica on products of Newfoundland imported into Jamaica, be allowed a reduction of twenty-five per centum upon the duties set forth against such goods in the column headed "Full" in Schedule A to this Act. Duty on goods the product of Jamaica.
- (4) Proof of origin as prescribed by the Board of Customs shall be furnished with the entry for goods admitted to entry under the Intermediate Tariff or the Preferential Tariff, or under sub-section 3 of this Section. The decision of the Board of Customs shall be final as to the rate of duty applicable in any case to imported goods by reason of their origin. Proof of origin.
4. The Governor in Commission may from time to time by Order in Commission:— Intermediate tariff; extension and withdrawal thereof.
- (a) Extend the benefit of the Intermediate Tariff in whole or in part to any British or foreign country, goods the growth, produce or manufacture of which have previously been subject

to the rates of Customs duties set forth in the column headed "Full" of Schedule A hereto; and from and after the publication of such order in the Newfoundland Gazette, the rates of duties set forth in the column headed "Intermediate" of the said Schedule, so far as they are mentioned in such order, shall apply to goods the growth, produce or manufacture of such British or foreign country;

- (b) Withdraw the benefits of the Intermediate Tariff from any country to which it has been extended, and from and after the publication of such order in the Newfoundland Gazette the rates of Customs duties set forth in the said column headed "Full" shall apply to goods the growth, produce or manufacture of such country.

Gasolene
brought from
mainland into
Peninsula of
Avalon.

5. (1) No person shall bring into the Peninsula of Avalon any gasolene or motor spirit which has already been imported or brought into any port in Newfoundland, save at a Customs port of entry on the said Peninsula; at which port of entry such person shall report and enter such gasolene or motor spirit at the Custom House and pay thereon by way of duty the difference between duty at the rate payable for ports in the Peninsula of Avalon and duty at the rate payable outside the said Peninsula as prescribed in Schedule A hereto.

Penalties for
contravention.

- (2) If any gasolene or motor spirit shall be brought into the said Peninsula from any other part of Newfoundland in contravention of the provisions of the preceding sub-section, the same shall be deemed to be goods smuggled or unlawfully brought into Newfoundland from abroad without payment of duty ;and all the

provisions of the Customs and Excise Acts for the time being in force shall apply thereto and to the person bringing in the same as if the goods were smuggled or unlawfully brought into Newfoundland from abroad without payment of duty.

6. Subject to the provisions of this Act and to the **Drawbacks.** provisions of the Customs and Excise Acts from time to time in force there may be paid on the goods set forth in Schedule B to this Act under the conditions specified in that Schedule, and subject to such regulations as the Commissioner for Finance or the Board of Customs may from time to time make, drawbacks of Customs duties at the rates set forth in the said Schedule opposite to the several items.

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

8. Subject to the provisions of this Act and to the **Export taxes.** provisions of the Customs and Excise Acts from time to time in force, there shall be levied, collected and paid upon all goods exported from Newfoundland, enumerated in Schedule G to this Act, Export taxes at the several rates set forth in the said Schedule opposite to the several items.

9. The importation into Newfoundland of any goods **Prohibited goods.** enumerated, described or referred to in Schedule E to this Act is prohibited, and any such goods imported may be seized and shall thereby become forfeited to the Crown.

10. In any case where—

- (a) goods produced in Newfoundland are re-im- **Duty on goods re-imported after exportation.**
ported after exportation therefrom; or

- (b) goods of a class or description chargeable with a duty of Customs under this Act are re-imported into Newfoundland after exportation therefrom and it is shown to the satisfaction of the Board of Customs that any duty so chargeable in respect of the goods was duly paid and either that no drawback of duty was allowed on exportation or that any drawback so allowed has been repaid,

then if it is further shown to the satisfaction of the said Board that the goods have been subjected to a process abroad but that their form or character has not thereby been changed, the goods shall be chargeable with duty under this Act as if the amount of the increase in the value of the goods attributable to the process were the whole value thereof.

Special duty
in the case of
depreciated
currencies.

11. Whenever the currency of any non-British country has depreciated in relation to Newfoundland currency, there shall be imposed upon the produce of such foreign country liable to ad valorem duty or a specific duty, or both, an additional duty or special duty equal to the difference or any part of the difference between the value of the goods computed at the current mean rate of exchange at the date of invoice, such rate of exchange being certified by a Bank or British Consul, and the value of the goods computed at the par value of the said currency, or at the rate of exchange as ordered and published from time to time by the Board of Customs under Section 108 (2) of the Customs and Excise Act 1938, and all such additional or special duties shall be collected in addition to and in the same manner as all other duties now payable.

Declaration for
claiming
exemptions.

12. When goods are imported for any specific purpose and are admissible at a lower rate of duty than would otherwise be chargeable, or are exempt from duty by reason of their intended use or purpose, the importer claiming such lower rate of duty, or exemption from duty,

shall make and subscribe a declaration in the form prescribed by the Board of Customs to be used in such case.

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

Trusts or combinations; enquiries.

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

Powers of Judge upon enquiry.

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

Modification of Tariffs.

14. Every medicinal preparation whether chemical or other, usually imported with the name of the manufacturer stated thereon, shall have the true name of such manufacturer and the place where the same was prepared

Marking of alcoholic preparations.

and the word "alcoholic" or "non-alcoholic" permanently and legibly affixed to each container by stamp, label or otherwise; and any medicinal preparation imported without such name and word so affixed shall be forfeited.

Coverings and
containers.

15. Coverings and containers inside and outside, used in covering or holding goods imported therewith shall be subject to the following provisions, viz:—

- (1) The term "coverings and containers" in this section shall include packing boxes, crates, casks, cases, cartons, wrappings, sacks, bagging, rope, twine, straw, carboys, jars, bottles, tins, or other articles of the above mentioned kinds, or any other articles, whether of the same class or kind as the foregoing or not, actually used to contain goods.
- (2) Coverings and containers necessary and usual for and used bona fide for the protection, packing and transportation of the goods they contain shall be charged to duty at the same rate as the goods which they contain: Provided however that:—
 - (a) Coverings and containers necessary and usual for and used bona fide for the protection, packing and transportation solely of goods admissible free of duty or subject to a specific duty only shall, except as otherwise provided in Schedule A to this Act, be admitted free.
 - (b) Coverings and containers other than coverings and containers necessary and usual for and used bona fide for the protection, packing and transportation of the goods they contain, shall be charged with the rate of duty to which such coverings

and containers would be subject if imported separately where such rate of duty is higher than the rate of duty applicable to the goods contained therein.

- (c) Where coverings and containers are charged separately in the invoice the Board of Customs may, in its absolute discretion, fix by general or special order the value for duty of any coverings or containers; and in any such case duty at the rate of forty per cent. shall be paid on such value.

16. The Governor in Commission may, by Order in Commission published in the Newfoundland Gazette, ^{Reciprocal reductions in} remit, as he may deem equitable, the whole or any part of the duty imposed on fish imported into Newfoundland from countries making reductions in their tariff with respect to fish, fish products or other articles exported from Newfoundland to such countries. ^{duty on fish.}

17. In addition to the duties hereinbefore provided to be raised, levied, collected and paid on all goods imported into Newfoundland, there shall be raised, levied, collected and paid on the goods hereinafter in this section mentioned imported into Newfoundland, from countries the fishermen of which have the privilege of taking codfish upon all parts of the coast of Newfoundland and in which countries duties are or hereafter shall be levied upon fish, or the produce of the fisheries, exported from Newfoundland to such countries, the following rates, viz:— ^{Special duties on goods from certain countries.}

Flour, the barrel	\$.75
Pork, the barrel75
Butter, the one hundred pounds75
Tobacco, the one hundred pounds	5.00

Kerosène oil, the gallon05
Corn meal, the barrel25
Hay, the ton	5.00
Oats, the bushel10
Potatoes, the bushel25
Turnips, the bushel25
Cabbage, the dozen heads40
Unenumerated vegetables.....	30 per cent. ad val.

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

Export duty on
herring in
certain cases.

18. In the case of any country now imposing or which may hereafter impose an import duty on herring exported from Newfoundland and imported into such country in vessels belonging to Newfoundland, when such herring may be imported into such country in vessels belonging to the same free of duty, the Governor in Commission may by Order in Commission published in the Newfoundland Gazette impose an export duty equal to the amount of duty so imposed by such country aforesaid on herring exported from Newfoundland in vessels belonging to the country where such import duty is imposed.

Coal duties,
proportion to
be appropriated
to Municipal-
ties, etc.

19. (1) The Governor in Commission may direct the appropriation from time to time to the St. John's Municipal Council out of the duties collected on coal imported into the port of St. John's of the sum of seventy cents per ton in the case of bituminous coal and the sum of one dollar per ton in the case of anthracite coal.

- (2) The Governor in Commission may direct the appropriation from time to time out of the duties collected on coal consumed in the towns of Grand Bank, Fortune, Harbour Grace, Carbonear, Placentia and Heart's Content, until such towns respectively shall have been incorporated under any Act providing for the incorporation or establishment of municipalities, such an amount as will, in the opinion of the Governor in Commission, be equal to the whole of the duties collected upon coal imported into or consumed therein. Such amount shall be paid for the use of the said towns respectively to such companies or persons as the Governor in Commission shall determine.

20. Whenever it shall appear to the Governor in Commission that it is desirable for the purpose of promoting the importation of potatoes for seed, to abrogate or reduce the duty upon potatoes for such purpose, the Governor in Commission may, by Order in Commission published in the Newfoundland Gazette, abrogate or reduce such duty for such period as may be specified in such Order.

Seed potatoes;
duty on.

21. Whenever it shall appear to the Governor in Commission that it is desirable in the interests of stock raisers to abrogate or reduce the duty on hay, the Governor in Commission may, by Order in Commission published in the Newfoundland Gazette, abrogate or reduce such duty for such period as may be specified in such Order.

Hay; duty on.

22. Whenever wood, timber, boards, planks (dressed or undressed), laths or shingles are imported into Newfoundland, the quantity and kind of the same shall be ascertained by an authorized surveyor of lumber, who shall

Lumber; survey
of for duty.

furnish to the proper officer of Customs a certificate in the form to be prescribed by the Board of Customs giving particulars of such survey. For every certificate of survey thus furnished he shall receive the sum of fifty cents.

Articles for
use in new
industries;
duty on.

23. On such articles of machinery, implements or materials as are necessary to the initiation and installation of a manufacture or industry in Newfoundland, or to be used in or in connection with such industry, there shall be levied and collected such lesser duties than those provided for in the Schedules to this Act as the Governor in Commission may from time to time fix by Order published in the Newfoundland Gazette, and each order may prescribe such conditions and regulations (if any) concerning the said importations as the Governor in Commission thinks fit; provided that the words "machinery, implements and materials" shall not include steam boilers of a kind which can be manufactured in Newfoundland or hand tools.

Reciprocal
reduction in
duty on certain
articles.

24. The Governor in Commission may by Order in Commission remit the whole or any portion of the duties imposed by this Act upon port or other wines, currants and sultana raisins, or other articles imported from the country of production into Newfoundland, when it shall appear to him that the duty on codfish, the product of Newfoundland, imported into such country, has been* or will be reciprocally reduced.

Rebate on
export of
locally manu-
factured goods.

25. Upon the exportation of goods manufactured in Newfoundland, other than those mentioned in Schedule B to this Act, there may be allowed a rebate of such proportion of the duty paid on material used in the manufacture of the goods, as the Commissioner for Finance may determine.

26. Before delivery for home consumption of butter substitutes, tobacco, cigars and cigarettes imported into Newfoundland, the packages in which such goods are contained shall be marked by the importer with the name of the article concerned and in such further manner by the imposition of distinguishing words or marks, the affixing of stamps, or otherwise as the Board of Customs may by regulation prescribe, and the cost of all such marks and stamps and of affixing the same shall be borne by the importer.

Specified
goods; marking
of on importa-
tion.

27. The delivery for consumption in Newfoundland of any goods required to be marked or stamped in accordance with Section 26 of this Act before the package containing the goods is marked or stamped as aforesaid, is hereby prohibited, and any such goods so delivered shall be forfeited.

Unmarked
goods;
prohibition and
forfeiture.

28. (1) Butter substitutes, tobacco, cigars and cigarettes shall not be manufactured in Newfoundland except in a factory licensed for the purpose by the Board of Customs.

Licensing of
factories for
goods subject
to Excise duty.

(2) The Board of Customs may make regulations prescribing the kind and class of establishment to which or in respect of which a licence may be issued for the purpose of this Act, and may prescribe the minimum number of operatives to be employed therein as a condition precedent to the grant of such a licence.

Regulations.

(3) Licence fees shall be payable in respect of such factories annually in advance on the first day of July and shall be as follows:—

Licence fees.

For every factory employing not more than 20
operatives \$200 per annum

For every factory employing 21 to 50 operatives \$500 per annum

For every factory employing 51 to 100 operatives \$800 per annum

For every factory employing 101 or more operatives \$1,000 per annum

Factories to be bonded warehouses; regulations, marking of goods, etc.

29. Every factory licensed for the production or manufacture of butter substitutes, tobacco, cigars or cigarettes shall be deemed to be a bonded warehouse, and all the provisions of the Customs and Excise Acts for the time being in force shall apply thereto unless the Board of Customs shall otherwise prescribe. The products of manufacture therein and the ingredients of such manufacture shall be under the control of the Board of Customs. The said Board may make regulations for the control of such factories and for securing the duty on goods manufactured therein. Before delivery for consumption of any goods manufactured in such factories the packages in which such goods are contained shall be marked by the licensee with the name of the article concerned and in such further manner by the imposition of such distinguishing words or marks, the affixing of stamps or otherwise as the said Board may by regulation prescribe and the cost of all such marks and stamps and of affixing the same shall be borne by the licensee.

Unmarked goods, subject to Excise; prohibition and forfeiture.

30. The delivery from any factory licensed in accordance with Section 28 of this Act of any goods required to be marked or stamped in accordance with Section 29 of the same Act before the package containing the said goods is marked or stamped as aforesaid is hereby prohibited and any goods so delivered shall be forfeited.

Excise duty; when payable.

31. The excise duty levied upon butter substitutes, tobacco, cigars and cigarettes manufactured in Newfoundland shall be payable in advance at such times as

the Board of Customs may direct, and before a permit is issued for the entry of such goods for home consumption.

32. Every establishment for the manufacture or treatment of spirituous liquors or malt liquors operated under a licence from the Board of Liquor Control shall be deemed to be a bonded warehouse; and all the provisions of the Customs and Excise Acts for the time being shall apply thereto unless the Board of Customs shall otherwise prescribe; the products manufactured therein and the ingredients of such manufacture shall be under the control of the Board of Customs. The said Board may make regulations for the control of such establishments and for securing the duty on goods manufactured therein. Before delivery for consumption of any goods manufactured in such establishments the packages in which such goods are contained shall be marked by the licensee with the name of the article concerned and in such further manner by the imposition of such distinguishing words or marks, the affixing of stamps or otherwise as the said Board may by regulation prescribe and the cost of all such marks and stamps and of affixing the same shall be borne by the licensee.

Establishments
for manu-
facture of
spirits and
malt liquors;
control, regu-
lations;
marking of
products of.

33. (1) The owner or manager of every establishment where spirituous or malt liquors are made, handled or treated, or his authorised agent, shall, on the first Monday in every month render to the Collector of Customs an account of the spirituous or malt liquors made, or handled in, or treated at the establishment since the last preceding account, and shall make and subscribe before an officer of Customs such oath and attestation of the account as the Board of Customs may prescribe.

Establishments
for manu-
facture of
spirits or
malt liquors,
rendering of
accounts.

(2) In respect of such accidental waste and loss as arises in brewing, a deduction of six Allowance for waste,

per centum shall be made from the gross quantity brewed or manufactured, and the duties raised, levied or to be collected as prescribed in Schedule C, Excise Duties, Item E1401 upon Ale, Porter, or Bavarian Beer, Botanic Beer and all other small dextrinous liquors shall be paid upon the net quantity remaining.

Penalties.

34. Every person who shall commit a breach of any of the provisions of the preceding sections from 26 to 33 inclusive shall be liable on summary conviction to a penalty not exceeding four hundred dollars or treble the value of any goods which may be the subject of such breach, whichever is the greater, and in default of payment to imprisonment for a period not exceeding twelve months and the goods in respect of which such offence has been committed shall be seized and forfeited to the Crown. If the holder of a licence be convicted his licence may be forfeited and the Board of Customs may refuse to grant a licence for such period as they may determine.

Drawbacks.

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

Gasolene rebate limited to registered fishing boats.

36. The drawback or rebate upon gasolene authorised under this Act shall be paid only in respect of gasolene used in a registered fishing boat.

Registration of boats for gasolene rebates.

37. The owner of any fishing boat not being a ship or boat registered under Part I of the Merchant Shipping Act, 1894, may register such boat with the Board of Customs without charge by filling up and forwarding to the Board an application in such form as they may prescribe.

38. If, on an application made for the purposes of this Act by the owner of a registered fishing boat, it appears to the satisfaction of the Board of Customs that the applicant has at any time within the period of nine months preceeding the date of his application, or within such longer period preceeding that date as the Board may in any special case allow, used any quantity of gasolene on board the boat in the prosecution of the fisheries, he shall be entitled to obtain the drawback prescribed in Schedule B hereto; provided that

Gasolene
rebates,
conditions for
claiming same

- (a) An application for the purposes of this Act shall be made in such manner as the Board of Customs may prescribe;
- (b) No payment shall be made in respect of gasolene consumed on board a boat not owned in Newfoundland;
- (c) An applicant may be required to produce for the inspection of an officer of Customs all or any books, accounts, receipts or other documents in his possession whereby his purchase and consumption of gasolene may be verified.
- (d) An applicant may be required to procure that an officer of Customs be permitted to inspect the books and supply accounts of the applicant's supplier or suppliers for the purpose of verifying the quantity of gasolene sold or supplied to such applicant; and of certifying, from the nature of goods supplied or sold to him other than gasolene, the fact that he did actually outfit for and engage in the fishery;
- (e) A person claiming rebate as assignee of the owner of a boat, and being the supplier of the

gasolene in respect of which rebate is claimed may be required to produce for inspection his books and supply accounts for the purpose of verification as mentioned in the immediately preceding subsection.

- (f) The Board of Customs may refuse to pay any claim where access to books, accounts, receipts, or other documents is refused by the applicant or by his supplier or suppliers.

Saving of
statutory
rights.

39. This Act shall not affect in any way any right granted to any company by statute or under any contract with the Government, confirmed by statute.

Educational
films; exemp-
tion of from
Customs duty .

40. (1) No Customs duty shall be charged on the importation into Newfoundland of any cinematograph film which is certified by the Commissioner for Home Affairs and Education under this section.

(2) A cinematograph film produced by a person established in a foreign country shall be certified by the Commissioner for Home Affairs and Education under this section if he is satisfied that the film is entitled to exemption from Customs duty under the Convention for Facilitating the International Circulation of Films of an Educational Character which was signed on behalf of His Majesty at Geneva on the eleventh day of October, nineteen hundred and thirty-three.

(3) A cinematograph film produced by a person established in any country in the British Empire shall be certified by the Commissioner for Home Affairs and Education under this section if he is satisfied—

- (a) that the film is of an educational character, and has been certified to be of such a character by the Government of that country or by a person recognized for the purpose by that Government; and
 - (b) that the laws of that country provide for a corresponding exemption from the Customs duty of films which have been produced by a person established in Newfoundland.
- (4) A cinematograph film produced by a person established in Newfoundland shall be certified by the Commissioner for Home Affairs and Education under this section if he is satisfied that the film is of an educational character.
- (5) Where on the importation of any cinematograph film the Board of Customs is satisfied that an application has been or will be made to the Commissioner for Home Affairs and Education for a certificate under this section and—
- (a) in the case of a film produced by a person established in a foreign country, that it has been certified as being of an international educational character under Article IV of the said Convention; and
 - (b) in the case of a film produced by a person established in a country in the British Empire that it has been certified in accordance with the provisions of paragraph (a) of subsection (3) of this section;

the Board of Customs shall, subject to such conditions as they think fit to impose for the protection

of the revenue, allow the film to be imported without payment of duty.

(6) In this section—

(a) the expression “the British Empire” means His Majesty’s Dominions outside Newfoundland including the United Kingdom and all parts of India, territories under His Majesty’s protection, territories in respect of which a mandate of the League of Nations is being exercised by the Government of the United Kingdom, and territories in respect of which a mandate of the League of Nations is being exercised by the Government of any Dominion within the meaning of the Statute of Westminster, 1931.

(b) the expression “cinematograph film” means a developed negative or positive cinematograph film and includes both a gramophone record or other form of sound reproduction complementary to such a film and a developed negative or positive sound tract;

and for the purposes of this section a person carrying on business shall be deemed to be established in the country in which his principal place of business is situated and any other person shall be deemed to be established in the country in which he is resident.

Repeal.

41. The Acts mentioned in Schedule F of this Act are hereby repealed, as from midnight on the 31st day of December, 1938, to the extent shown in the third column of this Schedule.

42. This Act shall come into operation at midnight on the 31st day of December, 1938. Date of coming
into operation.

43. This Act may be cited as the Revenue Act, 1939. Short title.

SCHEDULE F.

Enactments Repealed

Session or Chapter	Title or Short Title	Extent of Repeal
1. Act No. 42 of 1934.	The Revenue Act, 1935.	The Whole Act.
2. Act No. 57 of 1934.	An Act to amend the Revenue Act, 1935.	The Whole Act.
3. Act No. 6 of 1935.	An Act to amend the Revenue Act, 1935.	The Whole Act.
4. Act No. 9 of 1935.	An Act further to the Revenue Act, 1935.	The Whole Act.
5. Act No. 19 of 1935.	The Revenue (Gasolene Rebates) Act, 1935.	The Whole Act.
6. Act No. 28 of 1935.	An Act further to amend the Revenue Act, 1935.	The Whole Act.
7. Act No. 43 of 1935.	An Act further to amend the Revenue Act, 1935.	The Whole Act.
8. Act No. 5 of 1936.	An Act further to amend the Revenue Act, 1935.	The Whole Act.
9. Act No. 7 of 1936.	An Act further to amend the Revenue Act, 1935.	The Whole Act.
10. Act No. 34 of 1936.	An Act further to amend the Revenue Act, 1935.	The Whole Act.
11. Act No. 1 of 1937.	An Act to amend the Revenue (Gasolene Rebates) Act, 1935.	The Whole Act.
12. Act No. 9 of 1937.	An Act further to amend the Revenue (Gasolene Rebates) Act, 1935.	The Whole Act.

SCHEDULE F.—(continued)**Enactments Repealed**

Session or Chapter	Title or Short Title	Extent of Repeal
13. Act No. 17 of 1937.	An Act further to amend the Revenue Act, 1935.	The Whole Act.
14. Act No. 10 of 1938.	An Act further to amend the Revenue Act, 1935.	The Whole Act.
15. Act No. 28 of 1938.	An Act further to amend the Revenue Act, 1935.	The Whole Act.
16. Act No. 33 of 1938.	An Act further to amend the Revenue Act, 1935.	The Whole Act.
17. Act No. 40 of 1938.	An Act further to amend the Revenue Act, 1935.	The Whole Act.

SCHEDULE A.

GOODS SUBJECT TO DUTY AND FREE GOODS

GROUP 1.—FOOD, DRINK AND TOBACCO

A.—Grain and Flour

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Prefer-ential.
1	Wheat, for seed purposes		Free	Free	Free
2	Whole wheat, for grinding or milling		Free	Free	Free
3	Barley, when imported for seed..		Free	Free	Free
4	Barley, for brewing	ad. val.	15%	15%	15%
5	Barley, pearled, including weight of immediate package	per lb.	\$0.01	\$0.01	\$0.01
6	Oats, including weight of immediate package	per bushel	\$0.05	\$0.05	\$0.05
7	Buckwheat, for seed		Free	Free	Free
8	Rye, for seed		Free	Free	Free
9	Peas, dried, including weight of immediate package	per 100 lbs.	\$1.00	\$1.00	\$1.00
10	Beans and lentils, including weight of immediate package	per 100 lbs.	\$1.00	\$1.00	\$1.00
11	Maize or Indian corn, whole, including weight of immediate package	per 100 lbs.	\$0.10	\$0.10	\$0.10
12	Malt	ad. val.	18%	18%	18%
13	Rice, cleaned, including weight of immediate package	per 100 lbs.	\$1.00	\$1.00	\$1.00
14	Rice, uncleaned or refuse	ad. val.	15%	15%	15%
15	Wheat meal and flour		Free	Free	Free
16	Oatmeal and rolled oats, when imported in packages containing 7 lbs. or over, including weight of immediate package	per 100 lbs.	\$0.50	\$0.50	\$0.50

GROUP 1.—FOOD, DRINK AND TOBACCO—Contd.

A. Grain and Flour—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Preferential.
17	Maize meal or Indian corn meal, bolted or granulated, including weight of immediate package ..	per 100 lbs.	\$0.12½	\$0.12½	\$0.12½
18	Meal and flour of other kinds, N.E.S.	per lb.	\$0.02	\$0.02	\$0.02
19	Animal and poultry feeds, including weight of immediate package. Offals of corn and grain, oil cake, oil cake meal, cotton seed cake, cotton seed meal, pease meal, bran. Other preparations of corn and grain for cattle feeding. Dog biscuits. Chicken feed ..	per 100 lbs.	\$0.10	\$0.10	\$0.10
20	Farinaceous preparations (proprietary and otherwise), rice flour, sago, tapioca, corn flour, farina, dextrine and potato flour, etc., except starch ..	ad. val.	40%	40%	40%

B. Meat, including Animals for Food

26	Oxen and Bulls, N.O.P.	ad. val.	30%	30%	30%
27	Cows, N.O.P.	ad. val.	30%	30%	30%
28	Calves, N.O.P.	each	\$2.00	\$2.00	\$2.00
29	Sheep, N.O.P.	each	\$2.00	\$2.00	\$2.00
30	Pigs under three months of age ..		Free	Free	Free
31	Swine, N.E.S. and N.O.P.	each	\$2.50	\$2.50	\$2.50
32	Fresh meat, N.E.S.	per lb.	\$0.04	\$0.04	\$0.04
33	Fresh liver and beef trimmings ..	per lb.	\$0.01½	\$0.01½	\$0.01½
34	Poultry and game, dead ..	per lb.	\$0.07	\$0.07	\$0.07
35	Poultry, live, N.O.P.	ad. val.	35%	35%	35%

GROUP 1.—FOOD, DRINK AND TOBACCO—Contd.

B. Meat, including Animals for Food—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Preferential.
36	Sausages, N.E.S., including those known as black puddings	per lb.	\$0.06	\$0.06	\$0.06
37	Sausages, Bologna	per lb.	\$0.01½	\$0.01½	\$0.01½
38	Beef, salted, in barrels	per brl.	\$1.55	\$1.55	\$1.55
39	Pork, salted, including heads, jowls, tongues, etc., in barrels or half-barrels	per brl.	\$1.55	\$1.55	\$1.55
40	Hams, bacon or bellies, tongues and beef, smoke cured, cooked or not	per lb.	\$0.06	\$0.06	\$0.06
41	Hams and tongues, dry salted or pickled	per lb.	\$0.04	\$0.03	\$0.03
42	Meats, bacon or bellies, dry salted or pickled, N.E.S.	per lb.	\$0.02	\$0.02	\$0.02
43	Cooked meat specialties, not hermetically sealed	per lb.	\$0.04	\$0.04	\$0.04
44	Canned meats, hermetically sealed, known as C.C. beef, corned beef, corned beef hash, boiled beef, luncheon beef, roast beef, roast mutton, boiled mutton and brawn, including the weight of immediate coverings	per lb.	\$0.02	\$0.02	\$0.02
45	All other meats, hermetically sealed in glass, cans or otherwise, N.E.S.	ad val.	40%	40%	40%

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

51	Aerated and mineral waters and non-alcoholic drinks	ad. val.	65%	65%	65%
52	Beer, ale and porter	per gal.	\$1.25	\$1.25	\$1.25
53	Ships' biscuits	per cwt.	\$0.15	\$0.15	\$0.15

GROUP 1.—FOOD, DRINK AND TOBACCO—Contd.

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

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Prefer-ential.
54	Soda, water, butter, pilot biscuits, and all unsweetened biscuits ..	per lb.	\$0.04	\$0.04	\$0.04
55	Biscuits and bread, N.E.S.	ad val.	60%	60%	60%
56	Cake, N.E.S.	per lb.	\$0.12	\$0.12	\$0.12
57	Bladders, casings and sausage skins	ad val.	12%	12%	12%
58	Butter, N.E.S.	per lb.	\$0.08	\$0.08	\$0.08
59	Butterine, oleomargarine and similar substitutes for butter	per lb.	\$0.07	\$0.07	\$0.07
60	Cheese, N.E.S.	per lb.	\$0.03	\$0.03	\$0.03
61	Cheese in crocks, including cost of crock	ad val.	60%	60%	60%
62	Chicory, raw or green	per lb.	\$0.06	\$0.06	\$0.06
63	Chicory, kiln dried, roasted or ground	per lb.	\$0.07	\$0.07	\$0.07
64	Cider and perry	er gal.	\$0.40	\$0.40	\$0.40
65	Cocoa and chocolate, cocoa shells and nibs, ground or prepared ..	per lb.	\$0.09½	\$0.09½	\$0.09½
66	Cocoa butter, and all similar substances and substitutes therefor	per lb.	\$0.05	\$0.05	\$0.05
67	Coffee, green	per lb.	\$0.09	\$0.09	\$0.07
68	Coffee, roasted or ground, including preparations or mixtures to resemble coffee	per lb.	\$0.12	\$0.12	\$0.10
69	Extracts of coffee of all kinds	ad val.	55%	55%	55%
70	Eggs in the shell, N.E.S.	per doz.	\$0.10	\$0.10	\$0.10
71	Fish—fresh, N.O.P., such as—cod, halibut, haddock, hake, ling ..	per cwt.	\$1.50	\$1.50	\$1.50
72	Fish of any description, salted or dried, N.O.P.	per cwt.	\$2.25	\$2.25	\$2.25

GROUP 1.—FOOD, DRINK AND TOBACCO—Contd.

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

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Preferential.
73	Fish, smoked or boneless, N.O.P. . .	ad val.	60%	60%	60%
74	Anchovies, sardines, oysters, clams, lobsters, and all fish prepared, preserved, or packed in oil or otherwise, N.E.S. and N.O.P., and all other articles the product of the fisheries not specially provided for	ad val.	60%	60%	60%
75	Fish of British catch and cure, other than canned or hermetically sealed goods, and oil, the produce of such fish (not to include preparations of cod liver oil)		Free	Free	Free
	Fruit,—raw:—				
76a	Apples		Free	Free	Free
76b	Bananas		Free	Free	Free
	Fruit,—raw:—				
77	Oranges, melons, pumpkins, lemons, limes, grapes, grape fruit, peaches, pears, plums, apricots, cherries, gooseberries, currants, strawberries, pineapples, pomegranates, guava, shaddocks, mangoes, and similar green fruits. .		Free	Free	Free
78a	Dried fruits, (other than dates); currants and dried raisins, N.E.S.	per lb.	\$0.03	\$0.02	\$0.02
78b	Dates, fruit pastes, fruit otherwise preserved, N.E.S. and N.O.P.	per lb.	\$0.03	\$0.03	\$0.03
79	Prunes, figs and fig cake		Free	Free	Free

GROUP I.—FOOD, DRINK AND TOBACCO.—Contd.

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

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Prefer-ential.
80a	Currants and sultana raisins when purchased by the importer in Greece and imported therefrom, during the continuance of the Agreement between the United Kingdom and Greece		Free	Free	Free
80b	Natural-dried sultana type raisins, otherwise known as Natural Thompson's Seedless Raisins, in bulk or in packages	per lb.	\$0.03	Free	Free
81	Candied peel	per lb.	\$0.07	\$0.07	\$0.07
82	All candied, crystalized or glace fruits, including angelica and ginger, N.E.S.	per lb.	\$0.12	\$0.12	\$0.12
83	Fruit, canned, bottled or otherwise preserved, N.E.S., including ginger in syrup	ad val.	40%	40%	40%
84	Juices of limes, lemons, etc., containing less than 2% of proof spirits when imported in containers of not less than one gallon capacity	ad val.	33%	33%	33%
85	Fruit juices, fruit syrups, and fruit essences imported in containers of less than one gallon capacity, N.E.S.	ad val.	35%	35%	35%
86	Nuts, viz. : Almonds, walnuts, brazil nuts, peanuts, pecans, filberts, hickory, and other kinds of ediole nuts	per lb.	\$0.06	\$0.06	\$0.06
87	Nuts, shelled	per lb.	\$0.12	\$0.12	\$0.12
88	Cocoanuts, N.E.S.	per 100	\$1.80	\$1.80	\$1.80
89	Cocoanuts, when imported from place of growth by vessel direct to a Newfoundland port	per 100	\$0.75	\$0.75	\$0.75

GROUP 1.—FOOD, DRINK AND TOBACCO—Contd.

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

Item No.	Class or Description of Goods		Rates of Duty		
			Full	Inter-mediate.	Prefer-ential.
90	Cocoanut, desiccated, sweetened or not	per lb.	\$0.06	\$0.06	\$0.02
91	Hops	ad val.	20%	20%	20%
92	Isinglass, jelly powders and tablets, calves' feet jelly, and such like preparations; crystals and powders for making lemonade and similar beverages	ad val.	60%	60%	60%
93	Lard, lard compound, and similar substances, cottolene and stearine of all kinds, N.E.S.	ad val.	50%	30%	30%
94	Milk and cream, preserved, sterilized or condensed; and milk powders, including the weight of immediate coverings	per lb.	\$0.02½	\$0.02½	\$0.02½
95	Milk foods and like preparations made with or without added sugar or sweetening matter (other than saccharin)	ad val.	45%	45%	35%
96	Oils, refined, edible:— Cocoanut, cotton seed, olive, palm, sesame, N.E.S.	ad val.	33%	33%	33%
97	Cocoanut, cotton seed, olive, palm, sesame, N.E.S., when imported in bottles	ad val.	60%	60%	60%
98	Pickles and vegetables, preserved in salt or vinegar	ad val.	60%	60%	60%
99	Salt, smoked, table and dairy, N.E.S.	ad val.	23%	23%	23%
100	Sauces and condiments unenumerated, sweetened or unsweetened, including soy or chutney	ad val.	40%	40%	40%
101	Soups of all kinds in packages hermetically sealed	ad val.	60%	60%	60%

GROUP I.—FOOD, DRINK AND TOBACCO.—Contd.

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

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Prefer-ential.
102	Spices:— Cinnamon, ginger, pepper, mustard, nutmegs, mace, carroway and all other spices	ad val.	40%	40%	40%
103	Spirits of any description, N.E.S., wood naphtha or methyl alcohol, denatured or methylated spirits, perfumes, essences, toilet preparations, medicinal and pharmaceutical preparations of all kinds, N.E.S., containing over 30% of alcohol by volume	ad val.	65%	65%	65%
104	Preparations as specified in the immediately preceding item containing not more than 30% of alcohol by volume	ad val.	55%	55%	55%
105	Alcohol N.O.P.	Per proof gallon	\$5.80	\$5.80	\$5.80
106	Brandy, including artificial brandy and imitations thereof	per proof gallon	\$7.30	\$7.30	\$7.30
107	Whiskey	per proof gallon	\$6.80	\$6.80	\$6.80
108	Gin of all kinds	er proof gallon	\$5.80	\$5.80	\$5.80
109	Rum	Per proof gallon	\$5.40	\$5.40	\$5.40
110	Cordials, liquors and shrubs of all kinds	er proof gallon	\$5.90	\$5.90	\$5.90
110a	Angostura bitters	Per proof gallon	\$5.90	\$5.90	\$2.90
111	Whiskey, brandy, gin, rum, and other spirituous liquors, not including pure alcohol, when brought into Newfoundland in transit from some place outside Newfoundland, upon the importation thereof	per gal.	\$0.12½	\$0.12½	\$0.12½

GROUP 1.—FOOD, DRINK AND TOBACCO—Contd.

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

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Prefer-ential.
112	Wines as specified in Items 139-150 of this Schedule, cordials, ales and beers, perry and cider, and pure alcohol, N.E.S., when brought into Newfoundland in transit from some place outside Newfoundland, upon the im- portation thereof	per gal.	\$0.20	\$0.20	\$0.20
113	Alcohol, pure, in metal containers when brought into Newfound-land in transit from some place outside Newfoundland, upon the importation thereof	per gal.	\$0.05	\$0.05	\$0.05
	Sugars:—				
114	Loaf, cut loaf, cube, caster and powdered or icing, N.E.S.	per lb.	\$0.05	\$0.05	\$0.05
115	Sugar, N.E.S.	per lb.	\$0.03¼	\$0.03¼	\$0.03¼
116	Sugar, brown or yellow, when im-ported direct or in bond from the British West Indies	per lb.	\$0.01¼	\$0.01¼	\$0.01¼
117	Sugar candy and all confectionery, N.E.S., including almond paste and ground sweet almonds, sweetened gums, liquorice con-fectionery and pop corn, costing at the place of shipment less than \$0.18 per lb.	ad val. per lb.	45% \$0.05	45% \$0.05	35% \$0.05
118	Confectionery as specified in the immediately preceding item cost- ing at the place of shipment \$0.18 per pound and over \$0.18 per pound	ad val. per lb.	40% \$0.01	40% \$0.01	30% \$0.01

GROUP I.—FOOD, DRINK AND TOBACCO.—Contd.

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

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Prefer-ential.
119	Confectionery, in bars or packages to be sold at a retail price of five cents per bar or package.	per 24 bars or packages plus per lb.	\$0.14½	\$0.14½	\$0.08½
		or			
		per 24 bars or packages	\$0.20	\$0.20	\$0.14
		which ever is the greater			
120	Confectionery, when imported in fancy packages of commercial value, the value of the package to be included for duty	ad val.	60%	60%	50%
121	Chewing gum of all kinds	ad val.	65%	65%	65%
122	Honey, in the comb or otherwise, and imitations thereof	ad val.	40%	40%	40%
123	Jams and jellies of fruit, and preserves, N.E.S.	per lb.	\$0.08	\$0.08	\$0.06
124	Marmalade	per lb.	\$0.08	\$0.08	\$0.06
125	Maple sugar, maple syrup, syrups and molasses of all kinds, N.E.S.	ad val.	60%	60%	60%
126	Molasses, produced in the British West Indies, in the process of the manufacture of cane sugar from the juice of the cane, when imported in the original package in which it was placed at the point of production or its shipping port and not afterwards subjected to any process of treating or mixing	per gal.	\$0.05	\$0.05	\$0.05

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

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GROUP I.—FOOD, DRINK AND TOBACCO.—Contd.

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

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Prefer-ential.
138	Vinegar, when imported in bottles	ad val.	60%	60%	60%
	Wines, viz.:—				
139	Champagne	per gal.	\$12.90	\$12.90	\$12.90
140	Port and Madeira	per gal.	\$4.25	\$4.25	\$4.25
141	Sherry and Manzanilla	per gal.	\$3.40	\$3.40	\$3.40
142	Malaga and Montilla, costing at the place of shipment less than \$0.80 per gallon	per gal.	\$1.05	\$1.05	\$1.05
143	Malaga and Montilla, costing at place of shipment \$0.80 or more per gallon	per gal.	\$3.45	\$3.45	\$3.45
144	Hock, Burgundy and light Rhenish wine	per gal.	\$3.05	\$3.05	\$3.05
145	Claret	per gal.	\$1.40	\$1.40	\$1.40
146	Spanish Red, Denia, Sicilian, Figueira, Red Lisbon, Cape and common Lisbon and similar wines.	per gal.	\$0.85	\$0.85	\$0.85
147	Ginger and Vermouth wines, containing not more than 26% of proof spirits	per gal.	\$2.15	\$2.15	\$2.15
148	Ginger and Vermouth wines, containing over 26% of proof spirits	per gal.	\$5.55	\$5.55	\$5.55
149	All other wines, N.O.P.	per gal.	\$3.45	\$3.45	\$3.45
150	Sacramental wines		Free	Free	Free
151	Yeast, yeast cakes, compressed yeast	ad val.	50%	50%	50%
152	Baking Powders	per lb.	\$0.10	\$0.10	\$0.10
153	All other foodstuffs, N.E.S., and N.O.P.	ad val.	50%	50%	50%

GROUP I.—FOOD, DRINK AND TOBACCO.—Contd.

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

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Preferential.

D. Tobacco

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

GROUP II.—RAW MATERIALS AND ARTICLES MAINLY UNMANUFACTURED

A. Coal, Coke and Manufactured Fuel.

Coal:—					
171	Known as anthracite when brought into or imported into the port of St. John's	per ton	\$1.75	\$1.75	\$1.75
172	All other descriptions of coal, N.E.S., when brought into or imported into the port of St. John's	per ton	\$1.05	\$1.05	\$1.05
173	When brought into or imported into the port of Carbonear	per ton	\$0.85	\$0.85	\$0.85
174	When brought into or imported into the port of Harbour Grace.	per ton	\$0.85	\$0.85	\$0.85

GROUP II.—RAW MATERIALS AND ARTICLES MAINLY
UNMANUFACTURED

A. Coal, Coke and Manufactured Fuel—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Preferential.
175	When brought into or imported into the port of Heart's Content	per ton	\$0.85	\$0.85	\$0.85
176	When brought into or imported into the port of Placentia	per ton	\$0.85	\$0.85	\$0.85
177	When brought into or imported into the port of Bell Island . .	per ton	\$0.85	\$0.85	\$0.85
178	When brought into or imported into any other port or place in Newfoundland	per ton	\$0.52	\$0.52	\$0.52
179	Coke, N.E.S.	per ton	\$2.50	\$2.50	\$2.50
180	Manufactured fuel	ad val.	65%	65%	65%

B. Ores and Scrap.

181	Ores to be used as flux	ad val.	25%	25%	25%
182	All other ores		Free	Free	Free
183	Scrap iron and steel and other scrap metal (old), fit only to be remanufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Newfoundland . .		Free	Free	Free
184	Old iron and steel, old copper and old composition metal and junk	ad val.	25%	25%	25%

C. Wood and Timber.

191	Timber, squared or partly squared, measuring 5 inches square and over, N.E.S., and not to include mast pieces or wharf shores or logs undressed	per 40 cubic feet	\$2.30	\$2.30	\$2.30
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**GROUP II.—RAW MATERIALS AND ARTICLES MAINLY
UNMANUFACTURED—Contd.**

C. Wood and Timber—Contd.

Item No.	Class or Description, of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
192	Lumber , viz., boards and planks, 1 inch in thickness, and so in proportion for any greater or lesser thickness, N.E.S.	per M. feet	\$8.25	\$8.25	\$8.25
193	Lumber , boards and planks, grooved, tongued or dressed, plywood (including lamin board, black-board and baton board) and veneers, 1 inch in thickness and so in proportion for any greater or lesser thickness	per M. feet	\$11.50	\$11.50	\$11.50
194	Oak, beech, pitch-pine, Douglas fir, elm, maple, greenheart, iron-wood lumber , under 5 inches square, N.E.S.	per M. feet	\$5.65	\$5.65	\$5.65
195	Laths and shingles	per M	\$1.15	\$1.15	\$1.15
196	Lignum Vitae		Free	Free	Free
197	Casings, copings and lockings , for timbers of dories	ad val.	23%	23%	23%
198	Wood fibre board, wall board , and similar manufactures	ad val.	30%	30%	30%
199	Round timber , viz. :— Dressed or partly dressed, 50 feet or over in length, N.E.S.	ad val.	30%	30%	30%
200	Dressed or partly dressed, under 50 feet in length, N.E.S.	ad val.	50%	50%	50%
201	Undressed, 50 feet or over in length, including wharf shores, N.E.S.	ad val.	20%	20%	20%
202	Undressed, under 50 feet in length, including wharf shores, N.E.S.	ad val.	30%	30%	30%
203	Staves of oak , undressed	ad val.	15%	15%	15%
204	Staves of all other wood , undressed, and hoops for coopers' use	ad val.	45%	45%	45%

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

C. Wood and Timber.—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
205	Staves, manufactured and dressed, or partly manufactured and dressed	per 1,200	\$11.60	\$11.60	\$11.60
206	Staves, second-hand, to make casks of 45 gallons and upwards	per 120	\$8.25	\$8.25	\$8.25
207	Staves, second-hand, to make casks under 45 gallons	per 120	\$1.20	\$1.20	\$1.20
208	Heading, for cooper's use	per pair	\$0.10	\$0.10	\$0.10

D. Cotton.

211	Cotton, raw		Free	Free	Free
212	Cotton waste or rags for use as waste	ad val.	35%	35%	35%

E. Wool.

216	Wool—sheep or lambs, Alpaca, Vicuna and Llama, Mohair (An- gora goats' hair), Camels' hair.		Free	Free	Free
217	Woollen rags, viz.:—shoddy or mungo wool, waste and wool noils	ad val.	35%	35%	35%

F. Other Textile Materials.

221	Coir fibre		Free	Free	Free
222	Flax, dressed or undressed, flax tow or codilla hemp, dressed or undressed, hemp tow or codilla, vegetable substances applicable to uses of hemp or flax and manilla		Free	Free	Free
223	Waste jute or silk	ad val.	35%	35%	35%

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

G. Oils, Fats and Gums.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
225	Gasolene and motor spirit of all grades when imported or brought into the undermentioned ports in the Avalon Peninsula or such other ports as the Commissioner for Finance may from time to time determine, viz. :— St. John's, Bay Bulls, Cape Broyle, Ferryland, Trepassey, St. Mary's, Argentia, Holyrood, Bell Island, Bay Roberts, Harbour Grace, Carbonear and Old Perlican	per gal.	\$0.13	\$0.13	\$0.13
226	Gasolene and motor spirit of all grades, when imported or brought into ports other than ports enumerated in the immediately preceding item	per gal.	\$0.11	\$0.11	\$0.11
227	Kerosene oil and all illuminating oils	per gal.	\$0.09	\$0.09	\$0.09
228	Naphthas, N.E.S. , for manufacturing purposes and cleaners' solvents	per gal.	\$0.04	\$0.04	\$0.04
229	Crude petroleum and fuel oil . . .	per gal.	\$0.01	\$0.01	\$0.01
230	Lubricating oil , when imported in bottles, tins or other packages, each holding less than one gallon	ad val.	45%	45%	45%
231	Lubricating oils, N.E.S.	per gal.	\$0.15	\$0.15	\$0.15
232	Grease, tallow, stearine and animal fat , not manufactured or prepared, N.E.S.	ad val.	35%	35%	35%
233	Linseed or flaxseed oil , raw or boiled, spirits of turpentine, and substitutes therefor and like oils for use in manufacturing, N.E.S.	ad val.	30%	30%	20%

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

G. Oils, Fats and Gums—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
234	Neat's-foot oil, axle and other prepared grease	ad val.	40%	40%	40%
235	Spermaceti, whale and fish oils, N.O.P.	ad val.	40%	40%	40%
236	Wax, bees and paraffin, N.E.S. . . .	ad val.	40%	40%	40%
237	Wax, paraffin, solid or chipped, when imported in barrels or bags containing not less than 100 lbs.	ad val.	15%	15%	15%

H. Hides and Undressed Skins.

241	Hides, raw, wet or dried		Free	Free	Free
242	Skins and furs of all kinds, undressed		Free	Free	Free

I. Materials for Paper Making.

246	Linen and cotton rags, esparto and other vegetable fibres		Free	Free	Free
247	Pulp of wood, mechanical, wet or dry		Free	Free	Free
248	Wire screens, for pulp and paper machines		Free	Free	Free
249	Felt, for pulp and paper machines.		Free	Free	Free

J. Miscellaneous.

256	Asbestos shingles	ad val.	40%	40%	40%
257	Asbestos and all manufactures thereof, N.E.S.	ad val.	40%	40%	40%
258	Asphalt and asphaltum and like preparations	ad val.	28%	28%	18%
259	Clay, known as fire clay		Free	Free	Free

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

J. Miscellaneous—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
260	Rubber, unmanufactured or partly manufactured		Free	Free	Free
261	Cork, corkwood, unmanufactured ..	ad val.	20%	20%	20%
262	Feathers, for beds and pillows ..	per lb.	\$0.12	\$0.12	\$0.12
263	Flagstones, freestones, sandstone and all building stones, undress- ed or not hammered or dressed, N.E.S.; marble and granite, rough and not hammered or dressed	ad val.	25%	25%	25%
264	Freestone, marble and granite, N.E.S.	ad val.	25%	25%	25%
265	Flowers, fresh	ad val.	25%	25%	25%
266	Glue stock	ad val.	40%	40%	40%
267	Hair, N.E.S.	ad val.	40%	40%	40%
268	Hay	per ton 2,000 lbs.	\$4.75	\$4.75	\$4.75
269	Horns, tips, etc.		Free	Free	Free
270	Ice		Free	Free	Free
271	Limestone	per ton	\$0.70	\$0.70	\$0.70
272	Lime (oxide of calcium)	per bushel	\$0.30	\$0.30	\$0.30
273	Manures and fertilizers—basic slag, bones, guano, nitrate of soda, phosphate of lime, rock phos- phate, and manures and fer- tilizers unenumerated, provided they are not manufactured in Newfoundland		Free	Free	Free

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

J. Miscellaneous—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
274	Moss litter for carriage and furniture manufacturers. Peat moss litter for poultry	ad val.	30%	30%	30%
275	Pitch, resin and rosin	ad val.	25%	25%	25%
276	Plants, trees and shrubs, N.E.S. . .	ad val.	20%	20%	20%
277	Fruit-bearing trees, bushes and plants		Free	Free	Free
278	Plumbago	ad val.	40%	40%	40%
279	Sand		Free	Free	Free
280	Seed, viz., flower and garden seeds, N.O.P.		Free	Free	Free
281	Straw		Free	Free	Free
282	Tar, Stockholm, American or coal, and tar mixtures. Creosote and all preparations of creosote, N.E.S.	ad val.	30%	30%	20%
283	Other raw materials and articles mainly unmanufactured, N.E.S. and N.O.P.	ad val.	40%	40%	40%

GROUP III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED.

A. Iron and Steel and Manufactures thereof.

301	Pig iron and ferro alloys, for foundry use		Free	Free	Free
302	Iron and mild steel, including galvanized iron and mild steel in bars, strips, sheets; plates and pieces, N.E.S.; steel wool, bucket bottoms, and bucket ears not galvanized	ad val.	22%	22%	12%

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

A. Iron and Steel and Manufactures thereof—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
303	Iron and steel railway bars, or rails of any form, punched or not, railway fish plates, including bolts for same, switches, frogs, crossings and intersections for railway, railway wheels and axles (complete); iron or steel fittings of any description, N.E.S.	ad val.	50%	50%	40%
304	Iron or steel bridges or parts thereof; iron or steel structural work, including bolts and fasteners specially manufactured to fit the same; columns, girders, shapes or sections, outside coverings for buildings, corrugated metal sheets, steel or metal laths, metal shingles and ceiling coverings	ad val.	40%	40%	40%
305	Iron and steel pipe or tubing and fittings for same, plain or galvanized, riveted, corrugated or otherwise specially manufactured, threaded or coupled and not. Iron and steel wire, N.E.S.	ad val.	40%	40%	30%
306	Cast iron pipes, and fittings for same	ad val.	50%	50%	50%
307	Hoop iron and steel strips, punched, splayed, nosed, or not for making hoops	ad val.	15%	15%	15%
308	Forgings of iron and steel, of whatever shape, size, or stage of manufacture, (including ships' propellers) when weighing under 5 cwt., N.E.S.	ad val.	50%	50%	50%
309	Forgings of iron and steel (including ships' propellers) when weighing 5 cwt. and over	ad val.	22%	22%	22%

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.

A. Iron and Steel and Manufactures thereof—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
310	Tubes of wrought iron or steel , for boilers, including smoke stacks, flues and corrugated tubes for marine boilers	ad val.	30%	30%	30%
311	Boiler and ships' plates , when of a thickness of one-quarter of an inch or over that thickness ..	ad val.	20%	20%	20%
312	Fencing of iron or steel	ad val.	50%	50%	50%
313	Anchors , grapnels, coil chains not cut into lengths ready for use, coil chain links and chain shack- les.	ad val.	22%	22%	12%
314	Wire rope , and shackles for same..	ad val.	22%	22%	22%
315	Wire and manufactures wholly or mainly of wire , N.E.S.	ad val.	60%	60%	60%
316	Iron or steel nuts , washers, rivets, N.E.S.; bolts with or without threads, nut bolts	ad val.	60%	60%	60%
317	Rivets for boiler and ships' plates, Coopers' and tinsmiths' rivets, N.E.S.	ad val.	35%	35%	35%
318	Stoves for burning coal or wood, and parts thereof	ad val.	60%	60%	50%
319	Iron bedsteads , including spring mattresses and parts thereof ..	ad val.	60%	60%	50%
320	Manufactures of galvanized iron and sheet steel , N.O.P.	ad val.	60%	60%	50%
321	Steel commonly known as cast steel, including all special steels; shafting, turned, cold rolled or polished, when measuring 5 inches or under in diameter, N.E.S.	ad val.	25%	25%	25%

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

A. Iron and Steel and Manufactures thereof—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
322	Shafting , rough or finished, turned, cold rolled, or polished, when measuring over 5 inches in diameter, N.E.S.	ad val.	22%	22%	22%
323	Cabinet wares of iron, steel or other metals, for house, office or store	ad val.	60%	60%	50%

B. Other Metals and Manufactures thereof.

331	Lead in bars or sheets	ad val.	30%	30%	30%
332	Manufactures wholly or mainly of brass or bronze, N.E.S., including rivets and wire	ad val.	60%	60%	50%
333	Manufactures wholly or mainly of copper, N.E.S.	ad val.	60%	60%	60%
334a	Manufactures wholly or mainly of lead, N.E.S.	ad val.	60%	60%	60%
334b	Manufactures wholly or mainly of aluminium, N.E.S.	ad val.	60%	60%	60%
335	Leaf of gold, silver, aluminium or other metals, bronze powders and gold liquid paint.	ad val.	60%	60%	60%
336	Manufactures of gold or silver, N.E.S., silver, pewter, nickel-plated, gilt or electroplated ware of all kinds. Manufactures of nickel, nickel silver, Nevada or German silver, not plated	ad val.	65%	65%	65%
337	Platinum and quicksilver	ad val.	65%	65%	65%

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.

B. Other Metals and Manufacturers T hereof—contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
338	Aluminium, copper, tin, zinc, brass, bronze, British and Britannia metals, nickel, in bars, blocks, ingots, sheets and slabs. Babbitt metal, type metal, phosphor tin, phosphor bronze in blocks, bars, plates, sheets and wire, rods of bronze, or other metals for welding purposes, and tin pieces, known as tin chaplins, N.O.P.; spelter and solder, N.E.S.	ad val.	20%	20%	10%
339	Stamped tin and tin parts used in the manufacture of trunks. Metal parts for coffins and caskets. Silver composition metal used in the manufacture of jewellery and plated ware	ad val.	40%	40%	40%
340	Manufactures of tin, N.E.S., and tinware, plain, japanned or lithographed	ad val.	60%	60%	50%
341	Cans of tin or other metal imported in a manufactured state for putting up hermetically sealed goods, including the packages in which imported	ad val.	55%	55%	55%
342	Manufactures of metal, N.E.S. . .	ad val.	60%	60%	50%

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

351	Clocks and parts thereof, watches, watch cases, clock and watch keys, watch glasses, watch movements and parts	ad val.	60%	60%	60%
352	Fish hooks, not including hooks or fly hooks for anglers		Free	Free	Free

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.

C. Cutlery, Hardware, Implements, etc.—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
353	Axes , saws of all kinds, N.E.S.; adzes, cleavers, hatchets, hammers and tools of all kinds, edged or not, for hand use, N.E.S., including bench machines, wedges, sledges, crow-bars, cant-dogs, track tools, picks and eyes, wrenches and pliers of all kinds; shovels and spades of iron and steel or other metals; wooden shovels, tool and implement handles of all kinds, N.E.S. ..	ad val.	10%	10%	Free
354	Anvils , vices, files and rasps, rules of all kinds, N.E.S.; mallets and gauges, smiths' bellows, horse shoes, diamonds for glaziers' use, glass cutters and emery ..	ad val.	10%	10%	Free
355	Knives , table and other cutlery (plated or not), shears, scissors, erasers, lamp shears, razors, trimmers or clippers of all kinds, N.E.S.	ad val.	60%	60%	50%
356	Safes and doors for vaults, ice ploughs, fire extinguishers, flat irons, N.E.S.; signs of any material framed or not. Letters of any material for signs or similar use; garden or lawn sprinklers and lawn mowers; wire brushes; bird, squirrel, rat or mouse cages of wire or other material.	ad val.	60%	60%	50%

GROUP III.—ARTICLES WHOLLY OR MAINLY

MANUFACTURED—Contd.

C. Cutlery, Hardware, Implements, etc.—Contd.

Item No.	Class or Description of Goods.	Rates of Duty			
		Full	Inter-mediate.	Preferential.	
357	Lamps , side lights, head lights, lanterns (not electric), chandeliers, oil fixtures or metal parts thereof; burners, collars, galleries, lamp wicks, shade and shade holders, buckles of iron, steel, brass or copper of all kinds, N.E.S., (not being jewellery); slide shoes, N.E.S., stereotypes, electrotypes, and celluloids of newspaper columns and bases for same, composed wholly or partly of metal or celluloid and matrices and copper shells for same, N.O.P.; oil stoves; bread mixers, scales, balances, weighing beams and weights	ad val.	60%	60%	50%
358	Builders', cabinet makers', upholsterers' and trunkmakers' hardware , including furniture springs, hinges and locks, N.E.S.; screws, commonly called wood screws of iron, steel, brass or other metal (plated or not) and machine and other screws, N.E.S.; coal boxes and coal scoops, buckets and slop pails; traps of iron or other metal, including rat and mouse traps, wholly or partially made of wood	ad val.	60%	60%	50%
359	Nails , viz. :— Nails, spikes, brads, sprigs, tacks, and dowel pins of all varieties and of all metals, plain or coated, leathered or not, N.E.S. . .	per 100 lbs.	\$2.00	\$2.00	\$1.35

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.

C. Cutlery, Hardware, Implements, etc.—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
360	Bows for hoods, springs, axles, shafts and other clips, circles, stamp joints and offsets, swing hoods, swing rings and plates, spring shackles, felloe plates, and other manufactures of malleable iron used by carriage builders; axle boxes, spring steel; carriage trimmings, such as tufts, whip sockets, lace, shaft tips, swing ends, and silver beadings	ad val.	30%	30%	30%
361	Patterns not of metal for use in metal working	ad val.	22%	22%	22%
362	Hollow-ware of cast iron, steel, nickel or aluminium, tinned, enamelled or not, N.E.S.	ad val.	60%	60%	50%
363	Agricultural implements and parts for same, N.E.S. and not including lawn mowers; agricultural machinery, N.E.S.; raffia, bone crushers, air motors, churns, cream separators, incubators, brooders; special seamless milk cans including strainers in use by farmers; wire netting, wire fencing and fasteners and gates for wire fences, when the gates are made chiefly of wire. Pasteurizing plant approved by the Board of Customs		Free	Free	Free
364	Hay and feed cutters, hay binders, mowing machines, horse drawn hay rakes, manure spreaders, tatters for hay spreading, harrows, gang plows, cultivators, horse-drawn seeding machines, threshing, reaping, and binding machines		Free	Free	Free

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.

C. Cutlery, Hardware, Implements, etc.—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
365	Mariners' compasses and cards for same; patent logs and log lines, sextants and quadrants	ad val.	35%	35%	35%
366	Fog horns	ad val.	45%	45%	35%
367	Pianofortes, organs and musical instruments of all kinds, and parts therefor, N.O.P, including catgut and other strings, provided that musical instrument cases shall be dutiable at the same rate as their contents when imported containing the instrument; phonographs, gramophones and such instruments and parts for same including needles and records	ad val.	30%	30%	20%
368	Thermometers, barometers, clinometers, telescopes, binoculars. Brass binnacles and chronometers for ships' use	ad val.	60%	60%	60%
369a	Cinematograph apparatus and cameras of all kinds and parts therefor	ad val.	65%	45%	45%
369b	Cinematograph films intended for public exhibition	per M. feet	\$2.60	\$2.60	\$2.20
369c	Scientific, mathematical, optical and philosophical instruments; photographic appliances, N.E.S. magic lanterns and slides therefor, N.E.S., gauges and measuring instruments of precision; tapelines of any material	ad val.	65%	65%	55%
370	Albuminized and other papers, films chemically or otherwise prepared. Dry plates for photographers' use	ad val.	35%	35%	35%
371	Spectacles, eyeglasses, frames and metal parts therefor	ad val.	65%	65%	65%

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.

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

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Preferential.
372	Surgical and dental instruments (not being furniture). Surgical needles, surgical gloves, clinical thermometers, catgut and silk sutures; splints	ad val.	35%	35%	35%
373	Gas meters, gas burners, gas fixtures and parts thereof (including lava or other tips), and gas mantles	ad val.	45%	45%	35%
374	Gas appliances, N.E.S., and parts thereof	ad val.	55%	55%	45%

D. Electrical Goods and Apparatus.

381	Electric motors and generators, N.E.S., switchboards and accessories therefor, transformers and accessories therefor, condensers, capacitors, converters, oil circuit breakers, voltage and induction regulators, lightning arresters, auto starters and commutators, motor control apparatus, domestic lighting sets	ad val.	40%	40%	30%
382	Electric wires and cables (insulated), insulators, electric lamps including bulbs and shades, meters, wiring devices such as switches, sockets, porcelain knobs and tubes; telephone and telegraph instruments, and parts thereof not capable of other use, magnetos and spark plugs	ad val.	45%	45%	35%
383	Radio receivers and transmitters and parts thereof not capable of other use	ad val.	30%	30%	30%
384	Wireless telephone and telegraph apparatus for use on board ships and material for installing the same	ad val.	25%	25%	25%

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.

D. Electrical Goods and Apparatus—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
385	Electric batteries of all kinds, including storage batteries, dry cell batteries (single and multiple cell), flashlight batteries, galvanic batteries, primary and secondary batteries, N.E.S.	ad val.	40%	30%	30%
386	Electrically-driven appliances , (including razors and hair trimmers), N.E.S.	ad val.	50%	40%	40%
387	Electrical appliances for cooking and heating	ad val.	55%	45%	45%
388	Refrigerators , including gas or electrically operated refrigerators..	ad val.	40%	40%	30%

E. Machinery and Mechanical Apparatus.

401	Hand and power machinery and duplicate parts thereof, N.E.S., such as: drilling machines, fan blowers, portable forges, pumps, turning lathes, fretsaw machines, scroll saw machines, and dating, ruling, paging and perforating machines, including pens for same, and machinery of a kind not manufactured in Newfoundland, N.E.S., and welding outfits	ad val.	45%	45%	35%
402	Office and domestic machinery , N.E.S., not power driven, and parts thereof	ad val.	45%	45%	35%

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.

E. Machinery and Mechanical Apparatus—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
408	Marine motor engines, and parts thereof, N.E.S., not for use on land	ad val.	10%	10%	Free
409	Wool carding machines, weaving looms, wool cards and spinning wheels		Free	Free	Free
410	Machinery and parts of machinery, N.E.S.	ad val.	50%	50%	50%

F. Ships.

421	Ships' boats, skiffs, open or decked, pleasure sail boats of any material, boats or launches and dories when propelled by steam, electricity or any other mechanical power	ad val.	60%	60%	60%
422	Canoes, dories N.E.S., and dory oars	ad val.	40%	40%	40%
423	Ships and other vessels, whether sailing or otherwise propelled, other than canoes, ships' boats, skiffs, open or decked, pleasure boats and yachts of any material, boats or launches and dories, and all similar vessels . .		Free	Free	Free
424	Brass sail grommets and rings and galvanized mast screws for ships' rigging. Galvanized block straps, shackles, thimbles, match hooks and becket links for the same, blocks for ships and block sheaves and patent bushings for ships' blocks		Free	Free	Free

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.

E. Machinery and Mechanical Apparatus—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
403	Machinery and parts therefor , such as: wood working and saw mill machinery, steam engines and turbines, gas engines, stationary engines (not marine), motor engines, N.E.S., water wheels and turbines, elevators, steam and hot water boilers for power and heating purposes, furnaces and radiators, N.E.S., horse power machines, hoisting engines, N.E.S., concrete mixers, rock crushers, cranes and derricks, digging or dredging machines, and grips and buckets therefor	ad val.	40%	40%	30%
404	Railway rolling stock , locomotives, track machines or speeders, locotenders, railway cars, tram cars, steam or power shovels, power tractors, and parts thereof	ad val.	50%	50%	50%
405	Power tractors for agricultural or logging purposes, etc., and parts therefor		Free	Free	Free
406	Engravers' plates of steel , polished for engraving thereon; photo engraving machinery, viz.:—router, bevelling and squaring machines, screen-holders, cross line screens, chemicals for use in engraving, wood for blocking, graving tools and process plates	ad val.	25%	25%	25%
407	Stereotypes, electrotypes and celluloids for almanacs, calendars, illustrated pamphlets, newspapers, advertisements or engravings and all other like work for commercial trade or other purposes, and matrices or copper shells for the same	ad val.	25%	25%	25%

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.

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

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Prefer-ential.
431	Furniture and furniture parts wholly or mainly of wood, show cases and parts thereof; house frames, fittings and joiners' work, including hardwood veneer, N.E.S., and mosaic wood flooring; coffins and caskets. All manufactures of wood, N.E.S. . .	ad val.	65%	65%	65%
432	Hoops for masts ; rushes for coopers' use; excelsior and other materials, N.E.S., for making mattresses or stuffing furniture. Hair fibre and bristles for the manufacture of brushes, saw dust of hardwoods	ad val.	25%	25%	25%
	Casks, viz. :—				
433	Empty (second hand), 45 gallons and under	each	\$0.60	\$0.60	\$0.60
434	Empty (second hand), over 45 gallons	each	\$1.50	\$1.50	\$1.50
435	Herring barrels	each	\$0.45	\$0.45	\$0.45
436	All other empty casks, N.E.S. . .	ad val.	65%	65%	65%
437	Chair cane or reeds of withrod in an unmanufactured state. Split bamboo and split rattan for the manufacture of brooms	ad val.	25%	25%	25%

H. Yarns and Textile Fabrics.

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

441	Cotton yarn and twist		Free	Free	Free
442	Piece goods , wholly or mainly of cotton, printed or dyed or not, not made up in any manner . .	ad val.	25%	20%	15%

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

H. Yarns and Textile Fabrics—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
443	Made up or partly made up articles, except apparel, wholly or main- ly of cotton, N.E.S., such as: quilts, sheets, towels and cur- tains	ad val.	50%	45%	40%
(ii) Wool and Manufactures wholly or mainly of wool (except Apparel).					
444	Woollen and worsted yarn	ad val.	30%	30%	20%
445	Piece goods wholly or mainly of wool not made up in any manner	ad val.	25%	25%	15%
446	Made up or partly made up articles except apparel, wholly or main- ly of wool, N.E.S., such as: blan- kets, quilts, carpets, rugs, mats and travelling rugs	ad val.	50%	50%	40%
(iii) Other Materials.					
447	Coir hemp and jute yarn		Free	Free	Free
448	Rayon or artificial silk fabrics, silk fabrics, velvets, velveteens, silk velvet, plush, in the piece and not made up	ad val.	35%	35%	25%
449	Piece goods wholly or mainly of linen not made up in any man- ner, N.E.S.	ad val.	25%	25%	15%
450	Made up or partly made up articles except apparel, N.E.S., wholly or mainly of linen, rayon, arti- ficial silk or silk such as: sheets, quilts, bed coverings, towels and curtains	ad val.	50%	50%	40%
451	Mats and matting of cocoa fibre, straw, hemp or jute, and all manufactures of fibre, jute or hemp, not enumerated	ad val.	50%	50%	40%

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

(iii) Other Materials—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
452	Threads for sewing, crochet, or knitting, of cotton, rayon, artificial silk, silk or linen or mixtures thereof. Buttons, pins and needles	ad val.	30%	30%	20%
453	Hair cloth, hair bolsters and pillows. Hair and other mattresses, N.E.S.	ad val.	60%	60%	60%
454	Fabrics or clothing which have been exported to be dyed, cleaned, altered or made up, when reimported, upon the cost of dyeing, cleaning or other work performed	ad val.	60%	60%	60%
455	Bags or sacks made up of jute, hemp, linen or cloth	ad val.	30%	30%	20%
456	Smallwares: Ribbons, lace, velvet, and velvet- een goods, chains, cords, crepes, braids, tapes, embroideries, boot, shoe and stay laces and other smallwares of cotton, wool, lin- en, silk or artificial silk; elastic, round, flat or garter; elastic and non-elastic webbing; artificial flowers, hair nets and manufac- tures of hair, N.E.S.	ad val.	60%	60%	50%

I. Apparel.

460	Leather clothing	ad val.	55%	55%	45%
461	Oiled clothing and rubber suits as commonly used by fishermen . .	ad val.	20%	20%	20%
462	Boots, bootees, shoes and over- shoes of rubber, N.E.S.	ad val.	40%	40%	30%
463	Men's and youths' long rubber boots		Free	Free	Free

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.

I. Apparel.—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
464	Boots, shoes and slippers for women and children; such footwear being of leather or imitation leather, and of a value in the country of exportation of \$1.00 or more per pair	ad val.	40%	35%	30%
465	Boots, shoes, slippers, sandals, gaiters and leggings of all materials, N.O.P., and N.E.S. . . .	ad val.	40%	40%	30%
466	Fur or imitation fur coats, jackets, capes, muffs, stoles and robes. All manufactures of fur or imitation fur and all garments trimmed or lined with fur or imitation fur, where the value of the fur or imitation fur component is more than 5 per cent. of the aggregate of the values of all the components of the article	ad val.	55%	55%	45%
467	Hats, caps, bonnets, and hat, cap and bonnet shapes of any material	ad val.	65%	55%	50%
468	Readymade clothing wholly or mainly of material other than wool, for women and girls, viz.: costumes, dresses, coats and skirts	ad val.	40%	35%	30%
469	Undergarments of any material not knitted, for men and boys, viz.: —cuffs, collars, pyjamas, shirts, undervests and like garments . .	ad val.	40%	35%	30%
470	Clothing of all kinds, N.E.S. including socks, stockings, sweaters, cardigans and knitted ware, braces, garters, suspenders, handkerchiefs, scarves, ties, belts and corsets. Regalia of societies (including jewels or badges) . .	ad val.	40%	40%	30%

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

I. Apparel—contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
471	Gloves and mitts of any materials N.E.S.	ad val.	55%	45%	45%

J. Chemicals, Drugs, Dyes and Colours.

481	Acids, drugs and medicinal, chemical and pharmaceutical preparations, when not containing alcohol, N.E.S., such as acetic acid, tartaric acid, cream of tartar, carbonate of ammonia, arsenic, boracite, borate of lime, borate of magnesium, borax, brinastone, bromides, carbide of calcium, carbonic acid gas, chlorides, chloral hydrate, cyanides, glycerine, hydrogen peroxide, iodine, saltpetre, soda compounds, Peruvian bark, opium, quinine and quinine salts; disinfectants and insecticides, extracts, patent and proprietary preparations, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, essential oils and oils, oiled silk; absorbent cotton, cottonwool, lint, lambswool, tow, jute, gauze and oakum, etc., prepared for use in surgical dressings; plain and medicated surgical belts, pessaries and suspensory bandages of all kinds; refined cod liver oil, and compounds of which cod liver oil forms a prominent part; liquorice paste, liquorice in rolls and stick, when of a quality known as Spanish liquorice; Burgundy pitch, vaseline and all medicinal preparations of petroleum	ad val.	50%	50%	40%
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**GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.**

J. Chemicals, Drugs, Dyes and Colours—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
482	Anti-toxins, serums, vaccines and similar preparations. Insulin and liver extracts	ad val.	10%	10%	Free
483	Dye stuffs, such as cochineal. Coal tar dyes of all kinds. Indigo and dye woods. Extracts for dyeing, N.E.S.	ad val.	55%	55%	45%
484	Bark, extract of bark, cutch, bichromate of potash, logwood, gambier, myrobalans, sumach and valonia and other materials for dyeing and tanning approved by the Board of Customs		Free	Free	Free
485	Painters' colours and pigments. Whiting, chalk, lampblack, ivory black, ultramarine. Putty. Copper paint. Varnishes, lacquers, japans, japan dryers, oil finish, size, sizing cream, resin sizing, and sizing of all kinds	ad val.	55%	55%	45%
486	Oxygen and Acetylene	ad val.	50%	50%	40%

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

490	Harness leather, N.E.S.	ad val.	35%	35%	25%
491	Sole leather, in the hide or side..	ad val.	15%	15%	5%
492	Sole leather, when in strips, pieces or shaped	ad val.	40%	40%	30%
493	Glove-grain, boot-grain, oil-grain, buff, split, imitation goat, polished pebble and waxed calf leather, when bark tanned, and chamois skins	ad val.	35%	35%	25%
494	Rough, split, undressed leather . . .	ad val.	25%	25%	15%
495	Morocco leathers, N.O.P.	ad val.	45%	45%	45%

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.

K. Leather and Manufactures thereof, including Gloves, but excluding

No. Item	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
496	Leather board , imitation leather and manufactures thereof, N.E.S	ad val.	55%	55%	55%
497	Harness , including horse boots and saddlery of every description..	ad val.	65%	65%	65%
498	Harness findings , such as loops, winkers, eyes or blinds, metallic and wood findings for harness making, findings for boots and shoes, viz., counters, pegs and pegwood, boxtoe tips, steel and wooden shanks, lasts, patterns, heelplates and crimp irons, cement, glues, plates, eyelets and boot-hooks, N.E.S.	ad val.	35%	35%	30%
499	Belting of leather , or other material for machinery, including laces or fasteners	ad val.	35%	35%	25%
500	Manufactures of leather , N.E.S. . .	ad val.	65%	65%	65%

L. Earthenware and Glass.

511	Drain pipes , sewer pipes, chimney linings or vents, chimney tops, and inverted blocks, glazed or unglazed earthenware tiles, stove linings, and like manufactures of clay or cement, and crocks, jars and demijohns of stoneware or earthenware . . .	ad val.	45%	45%	35%
512	Baths , tubs and washstands of earthenware, stone, cement, clay or other materials, N.E.S. . . .	ad val.	55%	55%	45%
513	China and porcelain ware , earthenware and stoneware, crown or coloured and Rockingham ware, white granite or ironstone ware, C.C. or cream coloured ware, brown and cane ware, decorated, printed or sponged, and all earthenware, N.E.S.	ad val.	60%	60%	50%

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

L. Earthenware and Glass.—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
514	Common colourless window glass ..	ad val.	45%	45%	45%
515	All other kinds of glass and glass- ware, N.E.S., including silvered glass, framed or not framed ..	ad val.	60%	60%	50%
516	Bottles, viz., plain empty glass bot- tles other than fancy bottles of cut glass or any other special kinds	ad val.	25%	25%	15%

M. Paper.

521	Printing paper and manufactures of paper, N.E.S., transparent cellulose wrapping paper, writing paper, wrapping paper, toilet paper, blotting paper, sand, glass, flint and emery papers; emery cloth; millboard; straw- board in sheets or rolls; card- board; ruled, bordered and coat- ed paper papeteries; paper bags or sacks when not printed upon	ad val.	60%	60%	50%
522	Tarred paper, sheathing paper and all roofing materials, N.E.S. ..	ad val.	40%	40%	30%
523	Cigarette papers	per 60 sheets	\$0.01¼	\$0.01¼	\$0.01¼
524	Playing cards	ad val.	60%	60%	50%
525	Paper hangings and borderings ..	ad val.	60%	60%	60%
526	Paper patterns for dressmaking and similar work		Free	Free	Free

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

N. Miscellaneous.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Preferential.
551	Fire arms:— Guns, rifles, including air guns and air rifles (not being toys), muskets, cannons, pistols, revolvers, or other firearms; cartridge cases, cartridge primers, percussion caps, wads or other ammunition, N.E.S., bayonets, swords, fencing foils and masks, gun, pistol or revolver cases; game bags, loading tools and cartridge belts of any material	ad val.	60%	60%	50%
552	Explosives, viz.: Cannon, musket, rifle, gun and sporting powder, canister powder, giant powder, nitro and other explosives, and fuses of all kinds, N.O.P.	ad val.	60%	60%	50%
553	Fireworks of all kinds, including torpedoes and fire-crackers	ad val.	65%	65%	55%
554	Works of art, viz.: Pictures in oil or water colours executed by hand. Sculptures; engravings, when produced by art societies	ad val.	15%	15%	15%
555	Chromos, chromotypes, artotypes, oleographs, drawings, pictures, engravings or prints and similar works of art. Photographs, N.O.P., picture and photo frames and picture frame mouldings of wood	ad val.	30%	30%	30%
556	Trunks and valises of all kinds, hat boxes, carpet bags, tool bags or baskets, satchels, reticules, musical instrument cases, purses, portmanteaus, pocket books, fly-books and parts thereof, and baskets of all kinds	ad val.	65%	65%	55%

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.

N. Miscellaneous.—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Preferential.
557	Blinds or window shades , in the piece, or cut and hemmed or mounted on rollers, blind rollers and cornices and poles for the same, of any material	ad val.	65%	65%	65%
558	Dustbane and other cleansers, washing soda, caustic potash and lye, laundry blue of all kinds	ad val.	60%	60%	60%
559	Knife-brick ; knife polish, and other compositions for polishing metal; boot and shoes polishes and dressings and furniture polish	ad val.	60%	60%	50%
560	Books , printed and not to be written or drawn upon, official reports; manuscripts; newspapers and monthly, semi-monthly and weekly magazines and supplements; weekly library papers, unbound, and Christmas annuals		Free	Free	Free
561	Brick , stock or common	per M	\$5.00	\$5.00	\$5.00
562	Brick , facing or fire	ad val.	40%	40%	40%
563	Brooms and whisks of corn	ad val.	65%	65%	65%
564	Brooms and whisks of fibre and other material, N.E.S.	ad val.	60%	60%	60%
565	Broom handles	ad val.	40%	40%	40%
566a	Brushes , N.E.S.	ad val.	65%	65%	65%
566b	Paint brushes , N.E.S.	ad val.	25%	25%	15%
567	Corn , for the manufacture of brooms and whisks		Free	Free	Free
568	Manufactures wholly or partly of rubber , N.E.S.	ad val.	65%	65%	55%

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

N. Miscellaneous.—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
569	Automobiles or motor cars, and other similar motor vehicles and tyres for the same	ad val.	30%	30%	20%
570	Parts and accessories including jacks, radiator cement, so called, for automobiles or motor cars or other similar motor vehicles, N.E.S.	ad val.	30%	30%	20%
571	Bicycles and tricycles; and tyres, parts and accessories therefor, when incapable of other use . .	ad val.	30%	30%	20%
572	Carriages, express and other wagons, buggies, carts and sleighs, N.E.S.	ad val.	65%	65%	65%
573	Carriage, wagon, buggy, hearse or express bodies; purchases, gears, hoods, poles, or seats, made up or partly made up; steel tyres, sleigh runners, N.E.S., steps or step pads	ad val.	65%	65%	65%
574	Wheelbarrows, handbarrows, stand carts, trucks, trolleys or samsons	ad val.	65%	65%	65%
575	Wheels, readymade or partly made, that is with the spokes in the hub	ad val.	30%	30%	30%
576	Wheel spokes, for vehicles and carriages, wooden rims for wheels; carriage shafts; hubs for carriage wheels or blocks to make such hubs	ad val.	30%	30%	30%
577	Cement, Portland, Roman, hydraulic, water lime and iron oxide. Fibre and flooring cement . . .	ad val.	45%	45%	35%
578	Plaster of Paris or gypsum, ground, manufactured or calcined dry. Pipe and modelling clay . . .	ad val.	40%	40%	40%

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.

N. Miscellaneous.—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Prefer-ential.
579	Plaster casts, N.E.S., and stucco	ad val.	55%	55%	55%
580	Cordage, of all kinds, N.E.S.	per lb.	\$0.02	\$0.02	\$0.01
581	Clothes lines, window cords, and such like when plaited	ad val.	65%	65%	65%
582	Marline, for making lobster pots..		Free	Free	Free
583	Oakum	per lb.	\$0.02	\$0.02	\$0.02
584	Twines, for sailmaking, viz.:—hemp, roping and seaming and cotton sail twine, N.E.S.		Free	Free	Free
585	Twine, not enamerated	ad val.	60%	60%	60%
586a	Lines and twines, for use in connection with the fisheries, not to include sporting tackle		Free	Free	Free
586b	Hammocks, lawn tennis nets and other articles manufactured of twine, N.E.S.	ad val.	65%	65%	55%
587	Nets, netting, trawl-gear, traps and seines for use in sea and salmon fisheries		Free	Free	Free
588	Canvas, of hemp, cotton or flax, known as sail or tarpaulin canvas, not including cotton drill		Free	Free	Free
589	Tarpaulins, tents and awnings	ad val.	40%	40%	30%
590	Sails for boats and ships		Free	Free	Free
591	Manufactures of corkwood, other than cork stoppers for bottles and jars	ad val.	65%	65%	65%
592	Stoppers, of all kinds for bottles, jars or other containers. Canvas and glass buoys for fishing nets	ad val.	20%	20%	10%
593	Diving apparatus, distress signals and life-saving appliances	ad val.	25%	25%	25%

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.

N. Miscellaneous.—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
594	Engine packing and jointings, N.E.S.	ad val.	45%	45%	45%
595	Fancy wares, such as fancy writing desks, fancy cases for jewellery, silverware, plateware, or cutlery. Glove, handkerchief and collar boxes or cases; brush or toilet cases, fancy cases of any material; fans, combs of all kinds, ornaments and statuettes of all materials. Manicure files. Compacts and powder puffs, bead ornaments and papier mache ware	ad val.	65%	65%	55%
596a	Fishing tackle for sportsmen, viz.: fishing rods of all kinds, trawls, trawling spoons, lines, hooks, fly hooks, sinkers, swivels, floats, fishing bait, fish nets or landing nets, casts or traces of gut, reels, and other anglers' requisites not enumerated	ad val.	50%	50%	50%
596b	Appliances, apparatus, accessories and requisites, N.E.S., for sports, gymnastics and athletics (other than apparel, boots and shoes)	ad val.	50%	50%	40%
597	Jewellery, of all kinds, including ornamental hat pins, hair pins, belt or other buckles and similar ornamental articles, N.E.S. . . .	ad val.	65%	65%	65%
598	Matches of all kinds, (each box containing about fifty matches)	per gross of boxes	\$0.50	\$0.50	\$0.45
599	Shoemaker's ink, harness and leather dressings and harness soap.	ad val.	35%	35%	35%
600	Roofing slates	ad val.	40%	40%	40%
601	Mosaic flooring of any material, excepting wood; slate mantels and other manufactures of slate, N.E.S.	ad val.	65%	65%	65%

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

N. Miscellaneous.—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
602	Oil cloth, viz.: —floor, shelf, stair, enamelled and table oil cloth, linoleum, cork matting, or cork carpets	ad val.	55%	55%	45%
603	Non-alcoholic toilet preparations, N.E.S., including toilet soap and perfumery	ad val.	50%	50%	40%
604	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders and cases for same, smokers' sets and cases therefor, and tobacco pouches	ad val.	65%	65%	65%
605	Skins and furs, dressed but not made up	ad val.	40%	40%	40%
606	Starch and preparations having the quality of starch, N.E.S. . . .	ad val.	60%	60%	60%
607	Soap, common or laundry, in bars or cakes	ad val. per lb.	18% \$0.02½	18% \$0.02½	8% \$0.02½
608	Chips or flakes of soap and liquid soap	ad val.	55%	55%	45%
609	Soap powders	ad val.	65%	65%	55%
610	Manufactures of marble, freestone, and granite, N.E.S.	ad val.	65%	65%	65%
611	Billiard tables, bagatelle boards, cues and balls, cue racks, cue tips and billiard chalk	ad val.	65%	65%	65%
612	Candles	per lb.	\$0.05½	\$0.05½	\$0.05½
613	Grindstones, scythe and other sharpening stones	ad val.	40%	40%	30%

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

N. Miscellaneous.—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
614	Stationery ; printed matter N.E.S.; erasing rubbers of all kinds, sealing wax; mucilage and other liquid gums; inks for writing; pencils, pens, penholders and rulers of all kinds; wire paper clips; dating stamps; picture post cards, Christmas and similar cards; books to be written or drawn upon; blank account books, artists' paints and colours, and other drawing requisites	ad val.	60%	60%	50%
615	Music , bound or in sheets; music for pianolas and similar instruments; maps and charts, blue prints and building plans, N.E.S.	ad val.	10%	10%	Free
616	Advertising matter , such as pamphlets, catalogues, calendars, price lists, etc., desk and similar pads, chromos, chromotypes or any works having any advertising matter thereon, or attached thereto, N.E.S.	per lb.	\$0.18	\$0.18	\$0.18
617	Provided that on the goods specified in the foregoing item and imported by mail, duties may be paid by Customs Revenue Stamps, at the rates specified in the said item, except that on each separate package weighing not more than one ounce, the duty shall be	each	\$0.01	\$0.01	\$0.01
618	Advertising show cards of all materials, metal signs and advertising almanacs	ad val.	60%	60%	60%

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED—Contd.

N. Miscellaneous.—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
619	Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work unsigned and cards or other commercial blank forms printed or lithographed, bound or not; paper bags and sacks when printed upon; blotting paper having any advertisement thereon or attached thereto, and other printed matter. N.O.P.	ad val.	65%	65%	65%
620	Admiralty charts		Free	Free	Free
621	Toys, dolls and games of all kinds, including children's sleds and carriages	ad val.	50%	50%	40%
622	Umbrellas, parasols, canes and walking sticks mounted or unmounted and parts therefor ..	ad val.	65%	65%	65%
623	Whips of all kinds, including lashes and thongs	ad val.	65%	65%	65%
624	Horses and like draft animals ...		Free	Free	Free
625	Animals, not enumerated	ad val.	50%	50%	50%
651	Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad but domiciled in Newfoundland; books, pictures, family plate and furniture, personal effects and heirlooms left by bequest		Free	Free	Free
652	Articles, for the use of His Excellency the Governor		Free	Free	Free
653	Articles, when imported by and for the use of the Army and Navy; articles consigned directly to officers and men on board vessels of His Majesty's Navy for their personal use or consumption		Free	Free	Free

GROUP III.—ARTICLES WHOLLY OR MAINLY
MANUFACTURED.—Contd.

N. Miscellaneous.—Contd.

Item No.	Class or Description of Goods.	Rates of Duty		
		Full	Inter- mediate.	Prefer- ential.
654	Articles, imported by the Govern- ment for Government purposes, not being articles that can be used for seeding purposes	Free	Free	Free
655	Articles, for the official use of Con- suls	Free	Free	Free
656	Artificial limbs and parts for same; artificial eyes, spinal braces; ear telephone sets for use by deaf persons	Free	Free	Free
657	Bait	Free	Free	Free
658	Bags, barrels, boxes, casks and other containers exported filled with Newfoundland products, or ex- ported empty and returned filled with foreign products; and ar- ticles, the growth, produce and manufacture of Newfoundland, when returned after having been exported; provided that proof of the identity of such article and goods shall be made, and that such articles and goods are returned within one year from the time of exportation, with- out having been advanced in value or improved in condition by any process of manufacture or other means; provided fur- ther, that this item shall not apply to any article or goods up- on which an allowance or draw- back has been made, the reim- portation of which is hereby prohibited, except upon payment of duties equal to the drawback allowed; nor shall this item ap- ply to any article of goods which has paid excise duty	Free	Free	Free

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

N. Miscellaneous.—Contd.

Item No.	Class or Description of Goods.	Rates of Duty		
		Full	Inter- mediate.	Prefer- ential.
659	Bicycles, anglers' outfits, trout- ing-gear, fire arms, tents and imple- ments of tourists, when in the custody of tourists and under conditions prescribed by the Commissioner for Finance, to se- cure the export of such articles, or the payment of the regular rate of duty on the articles when otherwise imported when the articles are sold or left in Newfoundland	Free	Free	Free
660	Coin or bullion, including negotiable notes or bonds; postage and revenue stamps	Free	Free	Free
661	Eggs of fish and eggs of game birds, when imported for propagation	Free	Free	Free
662	Samples of no commercial value ..	Free	Free	Free
663	Settlers' effects, such as wearing apparel, household furniture, books, implements and tools of trade, occupation or employ- ment, guns, musical instruments, domestic sewing machines, type- writers, livestock, bicycles, carts and agricultural imple- ments in use by the settler for at least six months before his removal to Newfoundland but not to include machinery or ar- ticles imported for use in any manufacturing establishment or for sale provided that any duti- able article entered as settlers' effects may not be so entered un- less brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months' actual use in Newfoundland	Free	Free	Free

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

N. Miscellaneous.—Contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
664	Supplies for lighthouses, and keepers of lights, maintained by the Dominion of Canada on the coasts of Newfoundland		Free	Free	Free
665	All goods not enumerated in this Act nor subject to any other rate of duty, nor declared free of duty by this Act, and not being goods the importation whereof is by this Act or any Act prohibited, shall be subject to a duty of	ad val.	65%	65%	65%

SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.

GROUP I.—FOOD, DRINK AND TOBACCO.

C. Other Food and Drink.

M1001	Butter and butter colouring when imported by manufacturers of butterine or similar compounds for use as an ingredient in such manufacture		Free	Free	Free
M1002	Chocolate coating and chocolate paste, for manufacturing purposes	ad val.	30%	30%	30%
M1003	Eggs, dried or in liquid form, when imported by manufacturers for use in their manufactures	per lb.	\$0.18	\$0.18	\$0.18
M1004	Fruit pulp, vegetable pulp and paste, when imported by manufacturers for use in their manufactures	ad val.	15%	15%	15%
M1005	Shelled peanuts for manufacturing purposes	per lb.	\$0.06	\$0.06	\$0.06
M1006	Lard, neutral stock, lard oil to be used in manufactures	ad val.	25%	15%	15%

SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.

GROUP I.—FOOD, DRINK AND TOBACCO—contd.

C. Other Food and Drink—contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Preferential.
M1007	Lard, lard stock; milk testing substances; milk powder, cocoanut, cottonseed, oleo, olein beef, olive, palm, sesame and other oils; paraffin wax; parchment liners, circles and fasteners, when imported by manufacturers of butterine or oleo-margarine		Free	Free	Free
M1008	Salt in bulk, when imported to be used in curing fish		Free	Free	Free
M1009	Salt, when imported by butterine manufacturers		Free	Free	Free
M1010	Sugar, N.E.S., when imported by manufacturers of confectionery and used solely for the manufacture of confectionery, subject to orders issued by the Board of Customs	per 100 lbs.	\$0.60	\$0.60	\$0.60
M1011	Moss and porterine when imported by brewers. Ale basis when imported by licensed manufacturers	ad val.	45%	45%	35%

D. Tobacco.

M1013	Tobacco stems for manufacturing snuff	per 100 lbs.	\$0.80	\$0.80	\$0.80
M1014	Tobacco leaf and stems when imported by licensed manufacturers in bond		Free	Free	Free
M1015	Tobacco leaf stripped, when imported by licensed manufacturers in bond		Free	Free	Free

GROUP I.—FOOD, DRINK AND TOBACCO—contd.

SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.

D. Tobacco—contd.

Item No.	Class or Description of Goods.	Rates of Duty		
		Full	Inter-mediate.	Prefer-ential.
M1016	Liquorice paste, liquorice powder, gum arabic, syrup, molasses, olive oil, glycerine, sugar, spices, flavourings, rum, alcohol, tin foil, tin tags, spermaceti and paper for cigarette making, when imported by licensed tobacco manufacturers for the manufacture of tobacco to be placed in the factory in which the goods are to be manufactured and held in bond there solely for manufacturing purposes to be removed only upon the permit of the proper officer of Customs	Free	Free	Free

GROUP II.—RAW MATERIALS AND ARTICLES MAINLY UNMANUFACTURED.

A. Coal, Coke and Manufactured Fuel.

M1017	Coke, when imported by manufacturers for use in their manufacture	Free	Free	Free
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B. Ores and Scrap Metal.

M1018	Copper, bitumen, naphtha and iron oxide, to be used in the manufacture of copper paint	Free	Free	Free
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C. Wood and Timber.

M1019	Boards not grooved or tongued under one inch in thickness imported expressly for manufacturing dories	per M. ft.	\$4.50	\$4.50	\$4.50
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SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.

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

C. Wood and Timber—contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
M1020	Whitewood, basswood, ash and hickory, mahogany, walnut, cedar, chestnut, gumwood, not planed or dressed, when imported by wheelwrights, carriage builders, and other manufacturers to be manufactured by them	per M. ft.	\$5.00	\$5.00	\$5.00
M1021	Staves, viz.:—oak and Douglas fir, for the manufacture of oil barrels		Free	Free	Free
M1022	Heading for the manufacture of oil barrels		Free	Free	Free

G. Oils, Seeds, Fats and Gums.

M1023	Cotton seed oil, olive and vegetable oils for preserving fish or for the manufacture of fish glue..		Free	Free	Free
M1024	Soap stock, when other than oil, and all ingredients used in the manufacture of soap		Free	Free	Free
M1025	Ingredients, used in the manufacture of candles, laundry blue, shoe and stove polish, paying more than 25 per cent, when imported by manufacturers	ad val.	30%	30%	30%

I. Materials for Paper Making.

M1027	China clay, alum and sulphur, when imported by paper makers or other manufacturers, to be used in their manufactures . . .		Free	Free	Free
M1028	Spools for winding paper for export		Free	Free	Free

SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.

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

J. Miscellaneous.

Item No.	Class or Description of Goods.	Rates of Duty		
		Full	Inter-mediate.	Prefer-ential.
M1029	Bones for manufacturing purposes	Free	Free	Free

GROUP III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED.

A. Iron and Steel and Manufactures thereof.

M1030	Nail strips, wire, rods and bars of all metals to be used in Newfoundland in the manufacture of nails	Free	Free	Free
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B. Other Metals and Manufactures thereof.

M1031	Wire of brass, zinc or steel, screwed, twisted, flattened or corrugated, when imported by manufacturers of boots and shoes to be used by them in their manufactures. Wire when imported by broom, brush, or carriage manufacturers to be used by them in their manufactures	ad val.	10%	10%	Free
M1032	Aluminium in blocks, ingots, bars and slabs, zinc, spelter or solder, when imported by manufacturers for the manufacture of hollow-ware and for galvanizing..	ad val.	5%	5%	5%
M1033	Tin in sheets, solder and lining compounds for the manufacture of cans for food products	ad val.	5%	5%	5%
M1034	Printing type, when imported by bona fide printers for use in their business	ad val.	20%	20%	20%
M1035	Corrugated zinc, when imported by manufacturers of washing boards and used in the construction of same	ad val.	20%	20%	20%

SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.

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

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

Item No.	Class or Description of Goods.	Rates of Duty			
		Full	Inter-mediate.	Prefer-ential.	
M1036	Material for sheathing the bottoms of vessels, such as zinc, copper and composition metal, together with nails and paper and felt, which may be used for or under such sheathing when used for sheathing vessels, under regulations to be made by the Commissioner for Finance	ad val.	25%	25%	25%
M1037a	Nails, brads, tacks and fasteners of special kinds not manufactured in Newfoundland and to be used by recognized manufacturers in their manufactures	per 100 lbs.	\$1.00	\$1.00	Free
M1037b	Angle iron, link fabric, springs, and wire when imported by manufacturers for the manufacture of mattresses	ad val.	20%	20%	10%

E. Machinery and Mechanical Apparatus.

M1058	Machinery of a kind not manufactured in Newfoundland, (a) to be used solely for drying, cleaning, packing, manufacturing or refining the products of the fishery; such as presses, drying apparatus, grinding, cutting and skinning machines, presses for oil refining, cod liver oil boilers and patent sealers for use by canners; (b) refrigerating machinery; (c) ship machinery such as power winches, windlass and steering gears; (d) parts for all the foregoing	ad val.	10%	10%	Free
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SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.

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

E. Machinery and Mechanical Apparatus—contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
M1039	Special manufacturing machinery and apparatus patented or not of a kind not manufactured in Newfoundland (but not to include repair parts) when imported under rules and regulations to be made by the Commissioner for Finance, to be used by manufacturers in Newfoundland in the manufacture of goods and costing at the place of shipment not less than \$300, provided the said machinery and apparatus can be used only for the special manufacturing industry for which it is imported	ad val.	25%	25%	15%
M1040	Printing presses , and parts for same, printers' ink and printers' office furniture; bookbinders' tools and implements; ruling, paging and perforating machines and ruling pens for machines; bookbinders' wire and stitching machines, when imported by bona fide printers for use in their business	ad val.	20%	20%	20%
M1041	Mining machinery of all kinds, costing at the place of shipment not less than \$100 per machine or piece, (and not including repair parts, mountings and accessories), when used solely for prospecting, mining, quarrying, oil-boring, pumping and refining and of a kind not manufactured in Newfoundland viz.:—(a) rock drills, coal cutters, power-loaders and power-shovels; (b) pumps of all kinds to be used for pumping water or oil from the workings to the surface; (c) hoisting engines, haulage engines and conveying machinery to be used for lifting,				

SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.

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

E. Machinery and Mechanical Apparatus—contd.

Item No.	Class or Description of Goods.	Rates of Duty		
		Full	Inter- mediate.	Prefer- ential.
M1041	Mining Machinery—Contd. hauling or conveying coal or ore from the workings to the surface; (d) crushers or other machinery for use in facilitating the refining of coal or ore; (e) special machinery of all kinds to be used in washing, concentrating, reducing and refining coal, ore, and oil, or for the manufacture of brick; (f) prospecting drills of all kinds; miners' diamonds and diamond set bits for diamond drills; (g) oil-boring drills and special machinery for pumping and refining oil; (h) cranes and derricks, when used to lift or transport coal or ore from the workings to steamers or cars; (i) steam engines, internal combustion engines, electric generators, electric motors, air compressors and steam boilers to be used for the operation of any of the above - mentioned machinery. The importation of machinery under this section is subject to rules and regulations to be made by the Commissioner for Finance, and is subject to the provisions in such cases provided for under the Customs and Excise Act, 1938, whereby articles mentioned in this section shall be dealt with as smuggled goods if used for any other purpose than that for which they are here set forth	Free	Free	Free

SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.

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

E. Machinery and Mechanical Apparatus—contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Prefer-ential.
M1042	Mining equipment when used solely for prospecting, mining, quarrying, oil-boring, pumping, and refining, viz.:—(a) dynamite, detonators, blasting powder, fuses, blasting batteries and battery wire; (b) fire brick to be used in the original construction of ore-reduction and smelting plants, but not for power plants; (c) wrought iron or other pipe (5 inches in diameter and over, not including fittings; (d) hoisting and haulage cables $\frac{7}{8}$ inches in diameter and over to be used for lifting and transporting coal or ore from the workings to point of shipment. The importation of above-mentioned equipment is subject as aforesaid to rules and regulations to be made by the Commissioner for Finance and to the provisions of the Customs and Excise Act, 1938	ad val.	10%	10%	Free
M1043	Machinery and parts thereof to be used solely in the manufacture of twines, lines, nets, seines, cordage and other fishing gear		Free	Free	Free
M1044	All special paper and pulp-making machinery and mechanical apparatus, when the same cannot be manufactured in Newfoundland, both for the original installation and the further extension of the same, but not in substitution for old, subject to the rules and regulations to be made by the Commissioner for Finance		Free	Free	Free

SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd

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

E. Machinery and Mechanical Apparatus—contd.

Item No.	Class or Description of Goods.	Rates of Duty		
		Full	Inter- mediate.	Prefer- ential.
M1045	All special machinery and mechanical apparatus when imported specially for galvanizing and for the manufacture of hollow-ware, when the same cannot be manufactured in Newfoundland, both for the original installation and the further extension of the same, but not in substitution for old, subject to the rules and regulations to be made by the Commissioner for Finance	Free	Free	Free
M1046	Materials imported by manufacturers for the construction of special machinery and mechanical apparatus shall be subject to the same rate of duty as the article to be manufactured, under rules and regulations to be made by the Commissioner for Finance.			

H. Yarns and Textile Fabrics.

(i) Cotton.

M1048	Cloth, known as glass cloth, mulch paper, when imported by agriculturists for their use alone..	ad val.	18%	18%	8%
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(iii) Other Materials.

M1049	Brin, known as bread bag brin, when imported by local manufacturers	Free	Free	Free
M1050	Hemp, jute or linen bags or sacks, printed or plain, to contain flour ground or milled in Newfoundland	Free	Free	Free
M1051	Hemp, jute or linen material, for making bags to contain flour ground or milled in Newfoundland	Free	Free	Free

SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.

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

(iii) Other Materials—contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Preferential.
M1052	Findings for boots and shoes, etc., crayons, tapes and webbing counters; pegs and peg wood; boxtoe tips and materials; metal or wooden shanks; lasts, patterns, dies and plates; heel and toe plates; crimp irons; eyelets, boot-hooks, zipper fasteners, slides, buttons and buckles of all materials; cement, glue, paste and paste powder, wax, shoe dressings, shoemakers' inks, rivets, solvents, liquid softeners; boot and shoe laces; sand, emery and glass papers and emery cloth, when imported by manufacturers of boots and shoes for use in their manufactures	ad val.	10%	10%	Free
J. Chemicals, Drugs, Dyes and Colours.					
M1053	Boracic acid, acetic acid and preservatives when imported by manufacturers to be used in the preservation of fish or fish glue; ammonia and calcium chloride, when imported for refrigerating purposes, and acids imported by manufacturers to be used in the process of galvanizing and electro-plating, N.O.P.	ad val.	15%	15%	15%
M1054	Sulphuric acid, when imported to be used in the manufacture of manures		Free	Free	Free
M1055	Glue, when imported by manufacturers for use in the manufacture of packages made of veneer cut from local woods	ad val.	20%	20%	10%

SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.

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

K. Leather and Manufactures thereof, etc.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Preferential.
M1057	Leather, unwrought; sole leather, when in strips, pieces or shaped, when imported by manufacturers of boots and shoes for use in their factories	ad val.	15%	15%	5%
M1058	Heels or soles of rubber, leather substitute, composition or other material, cut or shaped, when imported by manufacturers of boots and shoes for use in their manufactures	ad val.	15%	15%	5%
M1059	Material of rubber, leather substitute, composition or other material, for soles or inner soling, not cut or shaped, when imported by manufacturers of boots and shoes for use in their manufactures	ad val.	10%	10%	Free
M1060	Upper leathers, excepting bark-tanned, N.E.S., and Japanned, patent or enamelled leather, including leather substitutes and felt; when imported by manufacturers of boots and shoes for use in their manufactures	ad val.	10%	10%	Free

L. Earthenware and Glass.

M1061	Tumblers, cartons and other containers and covers for same, when imported by bona fide manufacturers of jams and jellies, and bona fide manufacturers of candy for the purpose of enclosing their manufactures; ribbed glass when imported by manufacturers of wash boards	ad val.	15%	15%	15%
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SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.

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

M. Paper.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
M1063	Printing paper when imported by bona fide printers, for the purpose of being printed upon; and bookbinders' cloth, leather, marble paper and paper board, when imported by bookbinders and printers for use in book-binding	ad val.	20%	20%	10%

N. Miscellaneous.

M1064	Rubber bags, when imported by cold storage companies to be used in the process of freezing fish	ad val.	20%	20%	20%
M1065	Rubber tyres for carriages when imported by manufacturers of carriages	ad val.	40%	40%	40%
M1066	Ornaments, when imported by confectioners for ornamenting cakes	ad val.	55%	55%	55%
M1067	Chromos, chromotypes, artotypes or oleographs, when imported by printers to be used in the manufacture of local calendars, etc.	ad val.	20%	20%	20%
M1068	Ticking, when imported by mattress makers for covering mattresses	ad val.	25%	25%	15%
M1069	Parchment or wax paper, when imported specially for packing fish or lining tins used in the canning industry in Newfoundland		Free	Free	Free
M1070	Paper, known as selling paper, and papers, cardboard containers and boxes, to be used by manufacturers in enclosing their manufactures, not including common wrapping paper; tinfoil for use of manufacturers in their manufactures, N.E.S.; lithographed				

SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.

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

N. Miscellaneous—contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
	tins and tins of a kind not manu- factured in Newfoundland and when imported by manufactur- ers for enclosing their manufac- tures; printed and lithographed labels of any material and colour cards, when imported by manu- facturers and fish packers for use in their industries, provided that these articles cannot be manufactured in Newfoundland; shooks for use by cold storage companies and mineral and lubricating oils when imported by such companies for use in connection with their machine- ry; wax paper printed on when imported by manufacturers of confectionerys and bakers of soft bread	ad val.	25%	25%	25%
M1071	Lead sheets, boxes of steel, wood or of paper and tin in combination, and labels when imported by tea dealers to be used by them in packing tea in small packages..	ad val.	12½%	12½%	12½%
M1072	Shooks, glue, tins and other cover- ings with labels, when imported by manufacturers for their use in the manufacture of tobacco	ad val.	20%	20%	10%
M1074	Materials imported by manufac- turers for construction of such machinery as is at present ad- mitted into Newfoundland free of duty. The free importation of such materials to be admitted subject to regulations to be made by the Commissioner for Finance		Free	Free	Free

SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.

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

N. Miscellaneous—contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Prefer-ential.
M1075	Dyed woollen yarns, when imported by the proprietors of woollen mills to be used in connection with the manufacture of woollen goods		Free	Free	Free
M1076	Forest fire fighting appliances, and parts and accessories, as approved by the Board of Customs ..		Free	Free	Free
M1077	Binding, tailors' chalk, breek laces and eyelets, cotton shoulder pads, fasteners, hooks, eyes and slides, tapes and webbing, wool cuffing and skirting, zipper fasteners, metal slides and metal buckles, imported by wholesale clothing manufacturers	ad val.	15%	15%	5%
	The following described articles when imported by pulp and paper manufacturers to be used solely in their mills in the manufacture of pulp and paper:—				
M1078	Apron cloth, rubber deckle straps, screen diaphragms, paper machine press rolls—rubber covered; splicing tissue; manufactures of rubber, brass and copper; manufactures of wood of a kind that cannot be made in the country; Jordan parts and economizer parts; manufactures of marble or granite	ad val.	25%	25%	25%
M1079	Wrappers, when imported for the wrapping of paper, when it is exported by paper manufacturers	ad val.	12½%	12½%	12½%
M1080	Aniline dyes, silicate of soda and soda ash	ad val.	20%	20%	20%
M1081	Maple or gumwood logs for press rolls—rough turned	ad val.	10%	10%	10%

SPECIAL RATES FOR APPROVED MANUFACTURERS, ETC.—contd.

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

N. Miscellaneous—contd.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter-mediate.	Prefer-ential.
M1082	Baling wire, metal core caps and metal strips, to be used in binding goods for export		Free	Free	Free
M1083	Pulp grindstones and artificial pulpstones	ad val.	15%	15%	15%

SPECIAL RATES FOR ARTICLES TO BE USED FOR CERTAIN
APPROVED PURPOSES.

GROUP III.—ARTICLES WHOLLY OR MAINLY MANUFACTURED.

D. Electrical Goods and Apparatus.

S1101	Galvanic batteries when imported by doctors for use in their profession	ad val.	25%	25%	25%
S1102	X-ray, high frequency and quartz lamp apparatus and parts for same, for the use of hospitals and private medical practitioners, and special supplies for same such as: electrodes, dry plates, films, developing and fixing compounds		Free	Free	Free

J. Chemicals, Drugs, Dyes and Colours.

S1103	Insecticides and fungicides, dips for cattle and sheep, spraying apparatus and parts thereof, when imported by agriculturists under a certificate from the Department of Natural Resources	ad val.	18%	18%	8%
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**SPECIAL RATES FOR ARTICLES TO BE USED FOR CERTAIN
APPROVED PURPOSES—contd.**

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

N. Miscellaneous.

Item No.	Class or Description of Goods.		Rates of Duty		
			Full	Inter- mediate.	Prefer- ential.
S1104	Magic lanterns and slides , cinematograph apparatus and films, when imported solely for use in churches and schools, as approved by the Board of Customs ..	ad val.	25%	25%	15%
S1105	Slate pencils , chalk crayons, to be used in schools; school writing slates and copy books, headed for school purposes	ad val.	20%	20%	20%
S1106	Animals and poultry imported solely for breeding purposes for the improvement of stock under a certificate from the Department of Natural Resources		Free	Free	Free
S1107	Articles imported by the St. John's Municipal Council for the use of the Municipality		Free	Free	Free
S1108a	Articles imported directly by religious bodies, to be used only in the ritual of their worship and in places used solely for such purpose including bells, musical instruments, stained or other glass for windows, statuary, paintings, carpets, chandeliers, lamps, clocks, furnaces and other heating apparatus; and building materials when imported solely for the construction of such places of worship		Half the normal rate of duty applying to the articles imported.		

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

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

N. Miscellaneous—contd.

Item No.	Class or Description of Goods.	Rates of Duty		
		Full	Inter- mediate.	Prefer- ential.
S1108b	Building materials and clothing when imported directly by religious denominations for the sole use of their orphanages. Building materials and equipment, N.E.S., (including blackboards and kindergarten requisites) when imported directly by school or college authorities. Building materials and equipment for the Maternity Home when imported directly by the Salvation Army	Half the normal rate of duty applying to the articles imported.		
S1109	Medicine or used clothing donated for charitable purposes and consigned to any corporate charitable society or clergyman . . .	Free	Free	Free
S1110	Equipment, accoutrements, and musical instruments for Boys' Brigades, Boy Scouts and Girl Guides or the Salvation Army; and arms and ammunition for Volunteer Corps, when such importations are approved by the Board of Customs	Half the normal rate of duty applying to the articles imported.		
S1111	Globes of all kinds, charts, pictorial illustrations or similar studies, when imported for the use of colleges, schools or library associations; school desks or parts thereof; curios not intended for sale	Half the normal rate of duty applying to the articles imported.		
S1112	Scientific instruments and apparatus, imported directly for use in colleges or schools or by scientific or library associations. Medals and other articles imported directly by schools or associations as prizes, when such articles are approved by the Board of Customs	Half the normal rate of duty applying to the articles imported.		

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

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

N. Miscellaneous—contd.

Item No.	Class or Description of Goods.	Rates of Duty		
		Full	Inter- mediate.	Prefer- ential.
S1113	Supplies, stores and donations for the Moravian Missionaries on Labrador under rules and regulations as may be made by the Commissioner for Finance	Free	Free	Free
S1114	Goods approved by the Board of Customs imported for use in manufacture by blind persons..	Free	Free	Free
S1115	Alcohol supplied to hospitals and similar institutions approved by the Board of Customs	Free	Free	Free
S1116	Photographs unframed, not intended for sale	Free	Free	Free

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

Item No.	Goods	When Subject to Drawback, etc.	Proportion of Duty payable as Drawback, etc.
		On the production of proof to the satisfaction of the Board of Customs that the goods have been—	
D1301	Paper bags or sacks, labels, of all kinds, shipping, price or other tags and tickets of all kinds.	actually printed upon in Newfoundland.	50%
D1302	Paper	actually printed upon in Newfoundland and exported and upon production of a landing certificate from the foreign port at which it was landed.	40%
D1303	Ale, porter, Bavarian or botanic beer manufactured in Newfoundland and upon which the duty imposed has been paid.	exported from Newfoundland subject to regulations made by the Commissioner for Finance.	100% of the excise duty.
D1304	Sugar	used in the manufacture of articles exported from Newfoundland and upon the production of a landing certificate showing the receipt of the goods at a foreign port.	100%
D1305	Tin packages	manufactured in Newfoundland and used by manufacturers for the export of cod liver oil.	100%
D1306	Casks, steel drums and other containers as may be approved by the Commissioner for Finance.	used in packing goods for export, on production of proof of exportation.	100%
D1307	Glass bottles, labels that cannot be manufactured in Newfoundland and special cartons for enclosing bottles.	used by manufacturers for the bottling of cod liver oil for export, and that they have been duly exported.	100%
D1308	Unbleached calico	used by manufacturers in the manufacture of oil clothes.	100%

SCHEDULE B—contd.

CUSTOMS DRAWBACKS, REBATES AND REPAYMENTS—contd.

Item No.	Goods	When Subject to Drawback, etc.	Proportion of Duty payable as Drawback, etc.
		On the production of proof to the satisfaction of the Board of Customs that the goods have been—	
D1309	Linseed oil	used by manufacturers in the manufacture of oil clothes.	33 $\frac{1}{3}$ %
D1310	Coal or fuel oil	supplied to ships of war.	100%
D1311	Coal	imported into the port of St. John's and transferred to Carbonear, Harbour Grace, Heart's Content, Placentia, or Bell Island.	the difference between the duty chargeable at the port of St. John's and the duty chargeable at the port to which transferred.
D1312a	Coal	imported or brought into the port of Carbonear, Harbour Grace, Heart's Content, Placentia or Bell Island and transferred to any other outport.	the difference between the duty chargeable at the port of importation and the duty chargeable at the outport.
D1312b	Coal	imported into the port of St. John's and transferred out of the Electoral Districts of St. John's East and West to any Outport other than those mentioned in Item D1311.	the difference between the duty chargeable at the port of St. John's and the duty chargeable at the outport.
D1313	Coal	imported into the port of St. John's for the manufacture of gas by public gas companies.	\$0.35 per ton.

SCHEDULE B—contd.

CUSTOMS DRAWBACKS, REBATES AND REPAYMENTS—contd.

Item No.	Goods	When Subject to Drawback, etc.	Proportion of Duty payable as Drawback, etc.
		On the production of proof to the satisfaction of the Board of Customs that the goods have been—	
D1314	Coal or fuel oil	supplied to vessels entering the port of St. John's for the purpose only of obtaining bunker coal or fuel oil.	100 %
D1315	Ingredients used in the manufacture of paints.	used by manufacturers in the manufacture of paints.	33 $\frac{1}{3}$ %
D1316	All ingredients (except sugar) used by bona fide manufacturers in the manufacture of confectionery.	used by manufacturers in the manufacture of confectionery.	50 %
D1317	All ingredients used by bona fide manufacturers in the manufacture of jams, jellies and pickles.	used by manufacturers in the manufacture of jams, jellies and pickles.	80 %
D1318	Castor oil and disinfectants.	imported in barrels by manufacturers and put up in retail bottles or containers.	10 %
D1319	Acetic acid 80 per cent. strength for making vinegar.	imported by manufacturers and used in making vinegar.	10 %
D1320	Spices and whole peppers	imported in bulk by manufacturers and ground and put up in retail quantities.	25 %

SCHEDULE B—contd.

CUSTOMS DRAWBACKS, REBATES AND REPAYMENTS—contd.

Item No.	Goods	When Subject to Drawback, etc.	Proportion of Duty payable as Drawback, etc.
D1321	Iron and steel , iron and steel plates, machinery, composition paint for ships' bottoms which is not manufactured in Newfoundland and any other material used in the repair of ships. Coal and fuel oil supplied to any repaired ship upon her departure after repair.	On the production of proof to the satisfaction of the Board of Customs that the goods have been— used by contractors or repairers of any ship entering any port in Newfoundland for repairs. Such refund on materials shall be made only on the certificate of the Master of the repaired ship when it is countersigned by Lloyd's Surveyor or other duly authorized Surveyor who passes the said ship after repairs have been effected and such refund on fuel shall be made on the certificate of the supplier, countersigned by the Master and Chief Engineer of the ship so supplied.	100% not to include stamps or fees.
D1322	Hardwood, timber, spars in the raw state, wire rigging, machinery for windlasses, patent wheel gear, iron pumps, chains, anchors, iron and copper for fastening, metal sheathing for bottoms of vessels, motor engines for hoisting, motor engines for propulsion, shafts and propellers.	imported and used for the building or equipment of vessels in respect of which bounty shall be payable under the law in relation to ship building, upon evidence satisfactory to the Board of Customs that the same have been used or installed in such vessels.	100%

SCHEDULE B—contd.

CUSTOMS DRAWBACKS, REBATES AND REPAYMENTS—contd.

Item No.	Goods	When Subject to Drawback, etc.	Proportion of Duty payable as Drawback, etc.
D1323	<p>Materials imported and used in the manufacture of boots and shoes with the exception of leathers of the kind or nature of those manufactured in Newfoundland, viz.:—</p> <p>(1) sole leather in the hide or side.</p> <p>(2) all upper leather, N.E.S.</p> <p>(3) all other materials.</p>	<p>On the production of proof to the satisfaction of the Board of Customs that the goods have been—</p> <p>imported by wholesale manufactures of boots and shoes and used in the manufacture of boots and shoes.</p>	<p>On such goods liable to duty at the preferential rate—80%.</p> <p>On such goods liable to duty at the full rate—50%.</p> <p>On such goods liable to duty at the preferential rate—80%.</p> <p>On such goods liable to duty at the full rate—50%.</p> <p>80%</p>
D1324	Materials used in the manufacture of marline.	used by wholesale manufacturers of marline for use in lobster pots.	100%
D1325	Imported materials used in the manufacture of hemp, roping, and seaming and cotton sail twine.	used in the manufacture of such goods for sail making.	100%
D1326	Imported materials used in the manufacture of nets, netting, trawlgear, traps and seines for use in sea and salmon fisheries.	used in the manufacture of such goods.	100%

SCHEDULE B—contd.

CUSTOMS DRAWBACKS, REBATES AND REPAYMENTS—contd.

Item No.	Goods	When Subject to Drawback, etc.	Proportion of Duty payable as Drawback, etc.
D1327	Alcohol, N.O.P. (Item No. 105).	On the production of proof to the satisfaction of the Board of Customs that the goods have been— used in manufacture by approved manufacturers.	Duty paid in excess of rate for Item No. 103.
D1328	Unglazed kraft paper, parchment paper, transparent cellulose wrapping paper, labels and strapping wire, excelsior packing; showcards and advertising matter.	used in packing fish, or blueberries for export.	100%
D1329	Fuel oil	exported as merchandise.	100%
D1330a	Gasolene and motor spirit of all grades.	imported or brought into and duty paid at the ports and rates of duty specified in Tariff Item No. 225 and removed as merchandise to other parts of the country; subject to regulations made by the Commissioner for Finance.	2 cents per gallon to the importer of the goods.
D1330b	Gasolene and motor spirit of all grades.	used on board a registered fishing boat, and of compliance with Section 38 of this Act.	100% of the net duty paid.
D1331	Hoisting engines, hoisting machinery, pumps and hose for cleaning fish.	used in the equipment of vessels engaged in the fishery or at fish curing stations.	100%
D1332	Supplies, stores and donations imported by the International Grenfell Association.	on delivery of the goods for the use of the International Grenfell Association and on production of proof to the satisfaction of the Board of Customs that the goods are to be used solely for the purposes of the International Grenfell Association.	100%

SCHEDULE C.—EXCISE DUTIES

Item No.	Class or Description of Goods		Rate
E1401	Ale, porter, Bavarian beer, botanic beer and all other small and dextrinous liquors	per 100 gals.	\$10.40
E1402	Oleo-margarine, butterine or similar compounds	per 100 lbs.	\$4.40
E1403	Oleo-margarine, butterine or similar compounds when put up in metal containers	per 100 lbs.	\$7.40
E1404	Compound lard and similar substances..	per 100 lbs.	\$2.20
E1405	Tobacco	per lb.	\$6.32
E1406	Cigarettes weighing not more than 2½ lbs. per thousand	per M.	\$4.25
E1407	Cigarettes weighing more than 2½ lbs. per thousand	per M.	\$6.20
E1408	Cigars	per lb.	\$1.50
E1409	Cream manufactured in an approved butterine factory from materials imported free of duty approved by the Board of Customs	per lb.	\$0.01

SCHEDULE E.—PROHIBITED GOODS

- | Item
No. | |
|-------------|--|
| P1501 | Books , printed papers, drawings, paintings, prints, photographs, cinematograph films, statues, models, or representations, articles, goods or objects of any kind of a treasonable, seditious, immoral or indecent character. |
| P1502 | Coin , base or counterfeit. |
| P1503 | Goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, gaol or penitentiary. |
| P1504 | Reprints of Newfoundland copyright works and reprints of British copyright works, which have been copyrighted in Newfoundland. |
| P1505 | Tea , adulterated with spurious leaf or with exhausted leaves, or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use. |
| P1506 | Salt , known as fishing salt, which has been used in vessels or elsewhere in the curing or making of fish, prior to its importation into Newfoundland. |
| P1507 | Used clothing of all kinds when imported for sale. |
| P1508 | Malt extracts , hop extracts, malt and hop extracts, and all preparations whether of the foregoing kinds or not, capable of being used in the preparation of beer, spirits, wines, or any other beverages containing alcohol except to manufacturers approved by the Board of Customs; provided that this prohibition shall apply only to such goods as the Board of Customs may specify by order under their hand. |

SCHEDULE G.—EXPORT TAX

Fish, viz.:—

Cod, haddock, hake, ling, salted or dried or otherwise preserved, exported from Newfoundland.....	per quintal—\$0.02
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