

NEWFOUNDLAND

AN ACT FURTHER TO AMEND THE REVENUE
ACT, 1935.

SECTION

- 1.—Repeal of Section 8 of Revenue Act, 1935.
- 2.—(1) Amendments to Schedule A.
- (2) Date of coming into operation.

SECTION

- 3.—(1) Amendments to Schedule A.
- (2) Date of coming into operation.
- 4.—Repeal of Schedule D.

[8th April, 1938]

Be it enacted by the Governor, by and with the advice of the Commission of Government, as follows: A.D. 1938.

1. Section 8 of the Revenue Act, 1935, is hereby repealed. Repeal of
Sec. 8 of
Revenue Act,
1935.
2. (1) Schedule A to the said Act as heretofore amended is hereby further amended as appears in the First Schedule to this Act. Amendments to
Schedule A.
- (2) The amendments shown in the said First Schedule shall be deemed to have had effect as from midnight on the 30th day of November, 1937. Date of
coming into
operation.

Amendments to
Schedule A.

3. (1) Schedule A to the said Act as heretofore amended is hereby further amended as appears in the Second Schedule to this Act.

Date of
coming into
operation.

- (2) The amendments shown in the said Second Schedule shall be deemed to have had effect as from midnight on the 31st day of December, 1937.

Repeal of
Schedule D.

4. Schedule D to the said Act is hereby repealed.

FIRST SCHEDULE

Tariff changes taking effect as from midnight November 30th, 1937.

The several Items set forth in this Schedule are substituted for the Items in Schedule A to the Revenue Act, 1935, as heretofore amended, bearing corresponding numbers; or, in the case of New Items, are inserted in their proper numerical places.

Item No.	Class or Description of Goods	Rates of Duty Full Pref.	
<i>New Item</i>			
131a	Lettuce, ad val	55%	55%
132	Cucumbers, Rhubarb, Squashes and other Vegetables, N.E.S., 1st June to 30th November, both inclusive, ad val.	55%	55%
<i>New Item</i>			
132a	Cucumbers, Rhubarb, Squashes and other Vegetables, N.E.S., 1st December to 31st May, both inclusive, ad val.	15%	15%
133a	Tomatoes, 1st June to 30th November, both inclusive, ad val.	35%	15%

New Item

133b	Tomatoes, 1st December to 31st May, both inclusive, ad val.	20%	Free
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SECOND SCHEDULE

Tariff changes taking effect as from midnight December 31st, 1937.

The several Items set forth in this Schedule are substituted for the Items in Schedule A to the Revenue Act, 1935, as heretofore amended, bearing corresponding numbers; or, in the case of New Items, are inserted in their proper numerical places; and certain Items, words and figures are deleted as shown herein.

<i>Item No.</i>	<i>Class or Description of Goods</i>	<i>Rates of Duty</i>	
		<i>Full</i>	<i>Pref.</i>
20	Farinaceous preparations (proprietary and otherwise), Rice, Flour, Sago, Tapioca, Corn Flour, Farina, Dextrine and Potato Flour, etc., except Starch, ad val.	40%	40%
38	Beef, salted, in barrels, per brl.	\$1.55	\$1.55
39	Pork, salted, including Heads, Jowls, Tongues, etc., in barrels or half-barrels, per brl.	\$1.55	\$1.55
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

45	All other Meats, hermetically sealed in glass, cans or otherwise, N.E.S., ad. val.	40%	40%
65	Cocoa and Chocolate, Cocoa Shells and Nibs, ground or prepared, per lb.	\$0.09½	\$0.09½
100	Sauces and Condiments, unenumerated, sweetened or unsweetened, including Soy and Chutney, ad val.	40%	40%
102	Spices: — Cinnamon, Ginger, Pepper, Mustard, Nutmegs, Mace, Caraway and all other Spices, ad val.	40%	40%
122	Honey, in the comb or otherwise, and imitations thereof, ad val.	40%	40%
123	Jams and Jellies of Fruit, and Preserves, N.E.S., per lb.	\$0.08	\$0.06
124	Marmalade, per lb.	\$0.08	\$0.06
126	Molasses, produced in the British West Indies, in the process of the manufacture of Sugar from the Juice of the Sugar Cane, per gal.	\$0.05	\$0.05
133	Onions, per 100 lbs.	\$0.50	\$0.50
151	Yeast, Yeast Cakes, Compressed Yeast, ad val.	50%	50%
<i>New Item</i>			
151a	Baking Powders, per lb.	\$0.10	\$0.10
152	All other Foodstuffs, N.E.S. and N.O.P., ad val.	50%	50%
236	Wax, bees' and paraffin, N.E.S., ad val.	40%	40%
<i>New Item</i>			
237	Wax, Paraffin, solid or chipped, when imported in barrels or		

	bags containing not less than 100 lbs., ad val.	15%	15%
319	Iron Bedsteads, including Spring Mattresses and parts thereof, ad val.	60%	50%
320	Manufactures of Galvanized Iron and Sheet Steel, N.O.P., ad val.	60%	50%
323	Cabinet Wares of Iron, Steel or other Metals, for house, office or store, ad val.	60%	50%
340	Tinware, plain, japanned or lithographed and all manu- factures of Tin, N.E.S., ad val.	60%	50%
385	Electric Batteries of all kinds, including storage batteries, Dry Cell Batteries (single and multiple cell), Flashlight Batteries, Galvanic Batteries, Primary and Secondary Bat- teries, N.E.S., ad val.	40%	30%
421	Ships' Boats, Skiffs, open or decked, Pleasure Sail Boats of any material, Boats or Launches and Dories when propelled by steam, electric- ity or any other mechanical power, ad val.	60%	60%
422	Canoes, Dories (N.E.S.) and Dory Oars, ad val.	40%	40%
<i>New Item</i>			
460	Leather Clothing, ad val.	55%	45%
466	Fur Coats, Jackets, Capes, Muffs, Stoles, Robes, and all manufactures of Furs, and all Garments trimmed or lined with fur where the		

	value of the fur component is more than 5 per cent of the aggregate of the values of all the components of the article, ad val.	55%	45%
467	Hats, Caps, Bonnets, and Hat, Cap and Bonnet Shapes, of any material, ad val.	65%	55%
469	Clothing, Undergarments and sundry Articles of Apparel, N.E.S. and N.O.P., including Shirts, Undervests, and like garments; Braces, Garters, Suspenders, Corsets, Socks and Stockings, Pyjamas and Nightwear, Collars, Cuffs, Handkerchiefs, Scarves, Ties and Belts of all materials, ad val.	40%	30%
<i>New Item</i>			
470	Gloves and Mitts of any material, N.E.S., ad val.	55%	45%
<i>New Item</i>			
490	Harness Leather, N.E.S., ad val.	35%	25%
495	Morocco Leathers, N.O.P., ad val.	45%	45%
497	This Item is hereby deleted.		
501	Manufactures of Leather, not enumerated, ad val.	65%	65%
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 Demi-		

	johns of stoneware or earthenware, ad val.	45%	35%
512	Baths, Tubs and Washstands of earthenware, stone, cement, clay or other materials, N.E.S., ad val.	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%	50%
514	Common Colourless Window Glass, ad val.	45%	45%
515	All other kinds of Glass and Glassware, N.E.S., including Silvered Glass, framed or not framed, ad val.	60%	50%
<i>New Item</i>			
566a	Paint Brushes, N.E.S., ad val.	25%	15%
598	Matches of all kinds, per gross of boxes (each box containing about fifty matches).....	\$0.50	\$0.45
614	Stationery, etc., and Printed matter, viz: Erasing Rubbers of all kinds; Sealing Wax, Mucilage and other Liquid Gums; Inks for writing; Blue Prints and Building Plans; Picture Post Cards and Christmas and all similar Cards; Books to be written or drawn upon; Blank Account Books, Pencils of all kinds, Pens, Penholders and		

	Rulers of all kinds; Artists' Paints and Colours, and other Drawing requisites, ad val.	60%	50%
656	Artificial Limbs and parts for same; and Artificial Eyes; Spinal Braces; Ear Telephone sets for use by deaf persons.	Free	Free
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
M1026	This item is hereby deleted.		

D. R. Thistle, King's Printer.