

CYPRUS

CUSTOMS TARIFF

CHAPTER 316 OF THE LAWS

1959 EDITION

PRINTED BY

C. F. ROWORTH LIMITED, 54, GRAFTON WAY, LONDON, W.1.

[Appointed by the Government of Cyprus the Government Printers of this Edition of Laws within the meaning of the Evidence (Colonial Statutes) Act, 1907.]

1959

CHAPTER 316.

CUSTOMS TARIFF.

ARRANGEMENT OF SECTIONS.

<i>Section</i>	<i>Page</i>
1 Short title ...	2
2 Interpretation ...	2
3 Customs duties ...	3
4 Preferential Tariff ...	3
5 General Tariff ...	5
6 Application of Part I of Second Schedule ...	5
FIRST SCHEDULE ...	6
SECOND SCHEDULE ...	6

64 of 54.

29 of 55.

1 of 56.

34 of 56.

1 of 57.

16 of 57.

28 of 57.

10 of 58.

30 of 58.

42 of 58.

38 of 59.

Short title.

Interpreta-
tion.First
Schedule.

Cap. 315.

Cap. 315.

A LAW TO PROVIDE FOR THE IMPOSITION OF CUSTOMS DUTIES
AND FOR PURPOSES CONNECTED THEREWITH.

[21st December, 1954.]

1. This Law may be cited as the Customs Tariff Law.
2. (1) In this Law, unless the context otherwise requires—
 - “clearance” in relation to goods, means the presentation of an entry with the documents prescribed by any Customs Laws in force for the time being, the payment of any Customs duties or charges due thereon, and their removal from Customs control;
 - “Commonwealth country” and “Commonwealth” mean the countries specified in the First Schedule;
 - “Customs Laws” includes this Law, the Customs Management Law, and all Laws and Regulations relating to Customs in force in the Colony;
 - “import” with its grammatical variations and cognate expressions means the bringing of goods into or within the Colony by sea or air from a place outside the Colony.

(2) Any word or expression used in this Law and defined in the Customs Management Law, unless the context otherwise requires, shall bear in this Law the meaning assigned to it by the former Law.

3. Except where otherwise provided in the Second Schedule, and subject to the provisions of any Customs Laws in force for the time being, there shall be charged, levied, collected and paid for the benefit of the general revenue of the Colony, upon all goods specified in the said Schedule—

Customs duties.
Second Schedule.

- (a) which, after importation into the Colony, are cleared for home consumption therein; or
- (b) which, being included in the inward report of any aircraft or vessel, are not produced to the officer, as in section 145 of the Customs Management Law provided,

Cap. 315.

the several duties (hereinafter referred to as "Customs duties") appearing in Part I of the said Schedule and set opposite to each item respectively in the column of the said Part of the Schedule which, under section 4 or 5, is applicable to such goods:

Provided that, subject to compliance with any provisions in this respect of any Customs Laws in force for the time being and the observance of the conditions of any agreement, concession, bond, or other security, Customs duty shall not be payable in respect of—

- (a) any goods removed, by the authority of the collector, from the port or place of discharge to another port or place in the Colony, which the collector is satisfied have been duly received at their destination or delivered into Customs control;
- (b) any goods entered in transit through the Colony which the collector is satisfied have been duly exported to and landed at some place outside the Colony;
- (c) any goods entered for exportation or use as ship's or aircraft's stores which the collector is satisfied have been duly exported to and landed at some place outside the Colony or exported as ship's or aircraft's stores, as the case may be;
- (d) any goods on board any vessel or aircraft which the collector is satisfied are consigned to, and are to be discharged at, a place outside the Colony or are for use as stores on the vessel or aircraft.

4. (1) The rates of Customs duties set forth in the column headed "Preferential Tariff" of Part I of the Second Schedule shall apply to dutiable goods which are shown to the satisfaction of the collector, by means of a certificate

Preferential Tariff.
Second Schedule.

of origin properly completed in the approved form, to have been consigned to the Colony from and grown, produced or manufactured in any Commonwealth country, but goods shall not be deemed to have been manufactured in any such country unless such proportion of their value, as prescribed by Regulations made by the Governor in Council applicable to such goods, is the result of labour within any Commonwealth country:

Provided that claim to payment of Customs duty under the Preferential Tariff shall not be allowed unless made by the importer or owner of the goods at the time of clearance and before their removal from Customs control, and, where applicable, the requirements set out in subsections (2) and (4) are complied with.

(2) In the case of goods (except manufactured tobacco) imported through the post from any Commonwealth country, the collector, if satisfied that—

(a) the goods are not for sale; and

(b) no consignment exceeds £25 in value for any one addressee,

2 of 10/58

may accept as satisfactory evidence of origin for charging Customs duty under the Preferential Tariff a certificate signed by or on behalf of the sender in the Commonwealth country of origin setting out that the goods are not for sale and that every dutiable article therein is the growth or produce or, if a manufactured article, is to the extent of at least one-fourth of its value, the bona fide manufacture of a Commonwealth country.

(3) Where the Governor in Council is satisfied that any class or description of goods to which the Preferential Tariff may be applied are, to a considerable extent, manufactured in any Commonwealth country from material which is not wholly grown or produced in such countries, the Governor in Council may direct that the Preferential Tariff shall apply only in respect of such proportion of those goods as corresponds to the proportion of dutiable material used in their manufacture which is shown, to the satisfaction of the collector, to have been grown or produced in any Commonwealth country.

(4) In the case of goods originating in any Commonwealth country which have been transhipped, or have been shipped in transit from a port or place situated outside the Commonwealth whilst *en route* from the Commonwealth country of origin, the importer shall be required to produce

the through bill of lading or railway or air consignment note from the Commonwealth country of origin in support of the certificate of origin:

Provided that where a through bill of lading or consignment note is not available, the buyers' order, the invoice, local bill of lading or consignment note from the original point of origin, and a certificate of arrival or landing at, and exportation from, the port of transshipment shall be required. Such certificates shall be signed by the proper Customs Officer at the port of transshipment.

2 of 29/55.

(5) For the purposes of subsection (1), the Customs, Excise and Revenue Regulations, 1920 to 1933, and the Order in Council No. 1705 published under Notification No. 888 in the Gazette of the 14th September, 1936, shall, until other Regulations are made under the said subsection be deemed to be and always to have been effective as if made under the provisions of the said subsection.

Gazettes:
15.7.1920
10.6.1927
28.4.1933.

5. The rates of Customs duties set forth in the column headed "General Tariff" of Part I of the Second Schedule shall apply to all dutiable goods not entitled to admission under the "Preferential Tariff".

General
Tariff.
Second
Schedule.

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

Application
of Part I
of Second
Schedule.
3 of 10/58.

(2) The item numbers set out in the first column of Part I of the Second Schedule refer to the appropriate item numbers in the Item Index to the Standard International Trade Classification as defined in subsection (4) of section 140 of the Customs Management Law, or in any Law amending or substituted for the same, and shall be used and construed for the purposes of classification in the manner set out in section 142 of the Customs Management Law as aforesaid.

Cap. 315.

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section O— <i>contd.</i>				
	FISH AND FISH PREPARATIONS— <i>contd.</i>				
032-02	Fish, fish products and fish preparations, not in airtight containers, n.e.s., as follows:—				
	(a) Caviar and caviar substitutes ...	Oke	Value	30%	40%
	(b) Other... ..	Oke	Value	8%	12%
	CEREALS AND CEREAL PREPARATIONS:—				
041-01	Wheat and spelt, unmilled	cwt.	—	Free	Free
042-01/02	Rice, in the husk or not	cwt.	—	Free	Free
043-01	Barley, unmilled	cwt.	—	Free	Free
044-01	Maize, unmilled	cwt.	—	Free	Free
045-01/09	Cereals, unmilled, n.e.s., including canary seed	cwt.	—	Free	Free
046-01	Meal and flour of wheat and spelt, as follows:—				
	(a) Plain flour with no added substance, in containers of not less than 20 okes gross weight	Oke	Value	4%	4%
	(b) Other, including semolina	Oke	Value	12%	12%
047-01/09	Meal and flour of other cereals, n.e.s. ...	Oke	Value	4%	4%
048-01	Prepared breakfast foods; cereals, flaked, pearled or prepared in any manner, n.e.s.	Oke	Value	20%	28%
048-02	Malt	Oke	Value	6%	9%
048-03	Macaroni, spaghetti, noodles, vermicelli and similar preparations	Oke	Value	20%	20%
048-04	Bread, biscuits, cakes and other bakery products, including chocolate biscuits	Oke	Value	20%	28%
048-09	Preparations of cereals for food, n.e.s. ...	Oke	Value	20%	28%
	FRUITS AND VEGETABLES:—				
051-01/02	Citrus fruits, fresh or chilled	Oke	Value	Free	5%
051-03	Bananas and plaintains, fresh or chilled ...	Oke	Value	20%	20%
051-04	Apples, fresh or chilled	Oke	Value	15%	20%
			or per oke		or £0.030
051-05	Grapes, fresh or chilled	Oke	Value	Free	mils
051-06	Other fresh or chilled fruits, n.e.s., as follows:—				
	(a) Olives	Oke	Value	20%	20%
	(b) Other... ..	Oke	Value	Free	5%
	Provided that a supplementary duty of 10% shall be paid on all fruit under item 051-06 (b) during the period 1st June to 31st December, in each year, inclusive:				
	Provided further that fresh fruit under item 051-06 (b) shall be admitted free of duty from all sources where the Comptroller is satisfied that such fruit is imported by a manufacturer of canned products or jams and will be used solely in the manufacture of such products in the Colony.				

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
051-07	Edible nuts, including fresh coconuts, but excluding unprocessed groundnuts and other nuts chiefly used for the extracting of oil (see section 2), as follows:—				
	(a) Salted or otherwise processed, including salted groundnuts (peanuts), classified as such by the Comptroller	Oke	Value	20%	28%
052-01	(b) Other including desiccated coconut	Oke	Value	8%	8%
052-01	Dried fruit, including artificially dehydrated...	Oke	Value	20%	20%
053-01	Preserved fruits, including frozen, whole or in pieces, as follows:—				
	(a) Olives, in temporary preservatives, such as brine	Oke	Value	20%	20%
	(b) Other, including fruit in airtight containers	Oke	Value	20%	24%
053-02	Crystallised, drained or glazed fruit (including fruit peel and parts of plants)	Oke	Value	30%	40%
053-03	Jams, marmalades, fruit jellies, fruit pulps and pastes, including tomato purée, whether in airtight containers or not	Oke	Value	30%	36%
053-04	Fruit juices unfermented, whether frozen or not, including syrups and natural fruit flavours, as follows:—				
	(a) Fruit juice without added sugar, in containers other than for retail sale, admitted as such by the Comptroller	Oke	—	Free	Free
054-01	(b) Other...	Oke	Value	20%	24%
054-02	Potatoes, fresh or chilled; seed potatoes	cwt.	—	Free	Free
	Dried beans, peas, lentils, and other legumes, including vetch seed and other dry pulses, n.e.s., used as food for animals	Oke	—	Free	Free
054-03	Crude vegetable products, used chiefly as materials for human food, as follows:—				
	(a) Hops, hop cones	Oke	Value	6%	9%
	(b) Other...	Oke	—	Free	Free
054-09	Vegetables, fresh, chilled or frozen, or in temporary preservatives, n.e.s.	Oke	Value	12%	12%
055-01	Vegetables, dehydrated	Oke	Value	12%	12%
055-02	Vegetables, preserved, pickled or otherwise prepared, in airtight containers, including vegetable soups and vegetable juices, as follows:—				
	(a) Peas; tomatoes; tomato juice	Oke	Value	32%	40%
	(b) Other...	Oke	Value	20%	24%
055-03	Vegetables, preserved or prepared, not in airtight containers, n.e.s.	Oke	Value	12%	12%
055-04	Flour and flakes of potatoes, vegetables and fruit (including cornflour, sago, tapioca and all other starches prepared for use as food), as follows:—				
	(a) Potato chips...	Oke	Value	20%	28%
	(b) Other...	Oke	Value	8%	12%
061-01/02	SUGAR AND SUGAR PREPARATIONS:— Beet and cane sugar, refined and unrefined, glucose, lactose, maltose, maple sugar, artificial honey and other sugars and syrups, n.e.s., containing the				
061-09					

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section O— <i>contd.</i> SUGAR AND SUGAR PREPARATIONS— <i>contd.</i> following percentages by weight of total sugars expressed as sucrose:—				
	(a) 90 per cent. or over	} cwt.	} Per cwt.	£0.690 mils	£0.910 mils
	(b) 70 per cent. or over, but less than 90 per cent.			£0.620 mils	£0.840 mils
	(c) 50 per cent. or over, but less than 70 per cent.			£0.485 mils	£0.705 mils
	(d) less than 50 per cent.			£0.345 mils	£0.565 mils
061-03	Molasses, inedible, admitted as such by the Comptroller... ..	Oke	—	Free	Free
061-04	Syrup and molasses, edible	Oke	Value	32%	40%
062-01	Sugar confectionery and other sugar preparations, except chocolate confectionery	Oke	Value	40%	50%
	COFFEE, TEA, COCOA, SPICES AND MANUFACTURES THEREOF:				
071-01	Coffee and coffee beans, not roasted ...	cwt.	Per cwt.	£1.320 mils	£1.560 mils
071-02	Coffee roasted, including ground... ..	Oke	Value	16%	24%
071-03	Coffee extracts, coffee essences, liquid or dry, and similar preparations containing coffee	Oke	Value	16%	24%
072-01	Cocoa beans	Oke	—	Free	Free
072-02	Cocoa powder; chocolate powder, as follows:—				
	(a) In retail packages, classified as such by the Comptroller	Oke	Value	16%	16%
072-03	(b) Other... ..	Oke	Value	4%	4%
	Cocoa butter and cocoa paste, unsweetened	Oke	Value	4%	4%
073-01	Chocolate and chocolate preparations, as follows:—				
	(a) Cocoa paste sweetened, in bulk or in blocks, admitted as such by the Comptroller	Oke	Value	16%	22%
	(b) Other... ..	Oke	Value	40%	50%
074-01/02	Tea and maté	Oke	Per oke	£0.033 mils	£0.050 mils
075-01/02	Pepper, pimento and other spices, whether ground, unground or otherwise prepared	Oke	Value	16%	18%
	FEEDING STUFFS FOR ANIMALS (NOT INCLUDING UNMILLED CEREALS):—				
081-01	Hay and fodder, green or dry	cwt.	—	Free	Free
081-02	Bran, pollard, sharps and other cereal residues and by-products	cwt.	—	Free	Free
081-03	Oil seed cake and other vegetable oil residues	cwt.	Value	Free	Free
081-04	Meat meal, including tankage and fish meal	cwt.	—	Free	Free

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
081-09	Prepared animal feed and food wastes, n.e.s., as follows:— (a) Dog biscuits; prepared foods for domestic animals and birds, classified as such by the Comptroller (b) Other... ..	Oke Oke	Value —	16% Free	24% Free
	MISCELLANEOUS FOOD PREPARATIONS:—				
091-01	Margarine	Oke	—	Free	Free
091-02	Lard, lard substitutes, shortening and similar edible fats	Oke	—	Free	Free
099-09	Food preparations, n.e.s., as follows:— (a) Vinegar; tomato sauces and ketchup; flavoured salts (b) Other... ..	Oke Oke	Value Value	32% 16%	40% 20%
	SECTION 1: BEVERAGES AND TOBACCO.				
	BEVERAGES:—				
111-01	Non-alcoholic beverages, not including fruit or vegetable juices	Gall.	Value	16%	20%
112-01	Wine, including grape must, as follows:— (a) Sparkling wine (b) Still wine, in bottle (c) Other... ..	Gall. Gall. Gall.	Per gall. Per gall. Per gall.	£1.250 mils £0.975 mils £0.600 mils	£1.500 mils £1.200 mils £0.700 mils
112-02	Cider, perry and fermented fruit juice, n.e.s.	Gall.	Per gall.	£0.400 mils	£0.510 mils
112-03	Beer, including ale, stout, porter and other fermented cereal beverages	Gall.	Per gall.	£0.330 mils	£0.450 mils
112-04	Distilled alcoholic beverages, as follows:— (a) Imported in bottle, of a strength not exceeding eighty per cent of proof spirit (b) Other... ..	Gall. Gall.	Per gall. Per proof gall.	£3.600 mils £4.500 mils	£4.400 mils £5.500 mils
	TOBACCO AND TOBACCO MANUFACTURES:—				
121-01	Tobacco unmanufactured, including scrap tobacco and tobacco stems	Oke	Per oke	£0.200 mils	£0.250 mils
122-01	Cigars and cheroots, including the weight of bands and tubes	Oke	Per oke	£5.500 mils	£5.750 mils
122-02	Cigarettes, including the weight of cigarette paper, mouthpieces and filters	Oke	Per oke	£6.250 mils	£6.500 mils
122-03	Tobacco manufactured for human consumption, n.e.s., as follows:— (a) Tobacco essences, tobacco extracts and tobacco sauce (b) Hookah tobacco ("tumbeki"); snuff (c) Other, including pipe and chewing tobacco	Oke Oke Oke	Value Per oke Per oke	16% £1.900 mils £5.100 mils	24% £2.000 mils £5.250 mils

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	SECTION 2: CRUDE MATERIALS, INEDIBLE, EXCEPT FUELS.				
	HIDES, SKINS AND FUR SKINS, UNDRESSED:—				
211-01/09	Hides and skins, undressed; waste leather	Oke	Value	Free	5%
212-01	Fur skins, undressed, including astrakhan, caracul and similar skins	Oke	Value	Free	5%
	OIL SEEDS, OIL KERNELS:—				
221-01	Groundnuts (peanuts) green, whether shelled or unshelled, including groundnut meal, but excluding groundnuts salted or otherwise preserved (see 051-07)	Oke	Value	20%	20%
	Provided that such groundnuts shall be admitted free of duty where the Comptroller is satisfied that they are imported by a manufacturer of vegetable oils and will be used solely in the manufacture of such products in the Colony.				
221-02/07	Copra; palm kernels; soya beans; linseed and flax seed; cotton seed; castor seed	Oke	—	Free	Free
221-09	Oil seeds, oil nuts and oil kernels, n.e.s., as follows:—				
	(a) Sesame seed	Oke	Value	8%	8%
	(b) Other... ..	Oke	—	Free	Free
	CRUDE RUBBER, INCLUDING SYNTHETIC AND RECLAIMED:—				
231-01	Natural rubber and similar natural gums	Oke	Value	Free	8%
231-02/04	Synthetic rubber and rubber substitutes; reclaimed rubber, waste and scrap rubber, including worn-out articles of rubberized fabrics	Oke	Value	Free	8%
	WOOD, LUMBER AND CORK:—				
241-01/02	Fuel wood, including sawdust; charcoal	Oke	—	Free	Free
242-01/03	Pulpwood; sawlogs and veneer logs—				
	conifer and non-conifer	cub. ft.	—	Free	Free
242-04	Pitprops; mine timber	cub. ft.	Per cub. ft.	£0.010 mls	£0.010 mls
242-09	Poles, piling, posts and other wood in the round, n.e.s., as follows:—				
	(a) Electricity, telegraph and telephone poles admitted as such by the Comptroller	cub. ft.	—	Free	Free
	(b) Other... ..	cub. ft.	Value	Free	8%
243-01	Railway sleepers or ties, whether sawn or not	cub. ft.	Value	4½%	4½%
243-02/03	Lumber, sawn, planed, grooved, tongued, etc.	cub. ft.	Value	3%	4½%
244-01	Cork, raw and waste, including natural cork in blocks and sheets	Oke	—	Free	Free
	PULP AND WASTE PAPER:—				
251-01/05	Paper waste and old paper; mechanical wood pulp; chemical wood pulp; pulp of straw, of fibre and of rags	Oke	—	Free	Free

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	TEXTILE FIBRES (NOT MANUFACTURED INTO YARN, THREAD OR FABRICS) AND TEXTILE WASTE:—				
261-01/02	Silkworm cocoons and cocoon wastes; frisons; silk thread waste and silk noils	Oke	—	Free	Free
261-03	Raw silk, not thrown, in hanks or in skeins	Oke	Value	10%	20%
262-01/08	Wool and other animal hair, crude or waste	Oke	Value	Free	8%
263-01	Raw cotton, other than linters	Oke	Value	Free	4%
263-02/04	Cotton linters; cotton mill waste; cotton, carded or combed	Oke	Value	Free	8%
264-01	Jute, including jute cuttings and waste	Oke	Value	Free	8%
265-01	Flax, flax tow and waste	Oke	Value	Free	8%
265-02	Hemp and hemp tow and waste	Oke	Value	Free	8%
265-03/09	Ramie, sisal, manila and other vegetable textile fibres, n.e.s. and tow and waste of such fibres	Oke	Value	Free	8%
266-01	Synthetic fibres in staple lengths suitable for spinning; waste of synthetic fibres	Oke	Value	Free	8%
267-01	Waste material from textile fabrics, including rags	Oke	Value	Free	8%
	MANURES AND CRUDE MINERALS (EXCLUDING FUELS AND PRECIOUS STONES):—				
271-01	Manures and natural fertilizers of animal and vegetable origin, not chemically treated	cwt.	—	Free	Free
271-02/04	Natural sodium nitrate; natural phosphates, ground or unground; crude potash salts	cwt.	—	Free	Free
272-01	Natural asphalt (see also 313-09)	cwt.	—	Free	Free
272-02/04	Sand, including ground quartz; gravel and crushed stone; clay	cwt.	—	Free	Free
272-05	Salt, as follows:—				
	(a) Prepared cattle lick, admitted as such by the Comptroller	cwt.	—	Free	Free
	(b) Unflavoured table salt put up in packages for retail sale, classified as such by the Comptroller	Oke	Value	50%	60%
	(c) Other n.e.s.	cwt.	Per cwt.	£0.880 mls	£1.120 mls
272-06	Sulphur, unrefined	cwt.	—	Free	Free
272-07	Natural abrasives, including crude pumice stone, industrial diamonds and crude carborundum	Oke	—	Free	Free
272-08	Building and monumental stone, including marble, unworked	cwt.	—	Free	Free
272-11	Stone for industrial uses, n.e.s., as follows:—				
	(a) Gypsum, raw or calcined; plaster	cwt.	Value	16%	24%
	(b) Other	cwt.	—	Free	Free
272-12	Asbestos, crude, washed or ground	cwt.	—	Free	Free
272-13/19	Crude minerals, n.e.s., including mica, earth colours, feldspar, magnesite, natural graphite, ice	Oke	—	Free	Free
	METALLIFEROUS ORES AND METAL SCRAP—				
281-01	Iron ore and concentrates	cwt.	—	Free	Free
282-01	Iron and steel scrap	cwt.	—	Free	Free

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section 2— <i>contd.</i>				
	METALLIFEROUS ORES AND METAL SCRAP— <i>contd.</i>				
283-01/19	Ores and concentrates of aluminium (bauxite), copper, lead, nickel, zinc, tin, manganese, chromium, tungsten, and of other non-ferrous base metals, n.e.s.	cwt.	—	Free	Free
284-01	Scrap of copper, nickel, aluminium, lead, zinc, tin, manganese, chromium, tungsten, and of other non-ferrous base metals, n.e.s.	cwt.	—	Free	Free
285-01/02	Ores and concentrates of silver, platinum and platinum group metals	Oke	—	Free	Free
	CRUDE MATERIALS, INEDIBLE, OF ANIMAL AND VEGETABLE ORIGIN:—				
291-01	Bones, claws, hoofs, horns, ivory, mother-of-pearl, shells and similar products, as follows:—				
	(a) Trocas shells; mother-of-pearl	Oke	—	Free	Free
291-09	(b) Other... ..	Oke	Value	Free	8%
	Crude materials of animal origin, n.e.s., as follows:—				
	(a) Natural sponges, bleached or otherwise prepared	Oke	Value	16%	24%
292-01	(b) Other (including bristles, feathers, hair, intestines and raw sponges)	Oke	Value	Free	8%
	Plants and parts of plants for use in dyeing and tanning, whether ground or not	Oke	—	Free	Free
292-02	Natural gums, resins, balsams and lacs, as follows:—				
	(a) Mastic gum or resin	Oke	Value	16%	16%
292-03	(b) Other... ..	Oke	Value	Free	8%
292-04	Vegetable materials for plaiting	Oke	—	Free	Free
	Plants, seeds, flowers and parts thereof, n.e.s., mainly for use in preparing medicines, perfumery or insecticides	Oke	—	Free	Free
292-05	Seeds for planting, n.e.s.	Oke	—	Free	Free
292-06	Bulbs, tubers and rhizomes; cuttings and slips; live trees and live plants—for planting	—	—	Free	Free
292-07	Cut flowers and foliage	—	—	Free	Free
292-09	Vegetable saps, juices and extracts (not medicaments) and vegetable materials, n.e.s., as follows:—				
	(a) Pectin; dom palm nuts; peat moss; locust bean kernels	Oke	—	Free	Free
	(b) Other, including broom corn beard	Oke	Value	Free	8%
	SECTION 3: MINERAL FUELS, LUBRICANTS AND RELATED MATERIALS.				
	COAL, COKE AND BRIQUETTES:—				
311-01	Coal—anthracite, bituminous and lignite, and peat	cwt.	—	Free	Free
311-02	Coke of coal and of lignite	cwt.	—	Free	Free
311-03	Briquettes of coal, lignite and peat	cwt.	—	Free	Free

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
312-01	PETROLEUM PRODUCTS:— Petroleum, crude	Gall.	—	Free	Free
313-01	Motor spirit, gasoline and similar light oils, having a flash point below 73° Fahrenheit, including gasoline blending agents, as follows:— (a) Aviation spirit	Gall.	Per 100 galls.	£11.450* mils	£11.450* mils
	(b) Benzine for dry cleaning, etc., admitted as such by the Comptroller	Oke	Value	16%	24%
	(c) Special boiling point benzine, adapted for use as an extracting agent, solvent or catalyst, admitted as such by the Comptroller	Oke	—	Free	Free
	(d) Other... ..	Gall.	Per 100 galls.	£11.450* mils	£11.450* mils
313-02	Kerosene; jet fuel	Gall.	—	Free	Free
313-03	Gas oil, diesel oil and other fuel oils	Gall.	—	Free	Free
313-04	Lubricating oils and greases, including mixtures with animal and vegetable lubricants, as follows:— (a) Oils	Oke	Value	4%	5%
	(b) Greases	Oke	Value	4%	12%
313-05	Mineral jelly and waxes	Oke	—	Free	Free
313-09	Petroleum asphalt and bitumen and mixtures and emulsions thereof; pitch and pitch mixtures; petroleum resins and tars; and similar by-products of coal, lignite, petroleum and oil shale, n.e.s. (for wood pitch and tar see 599-09, and for natural asphalt see 272-01)	Oke	—	Free	Free
	GAS, N.E.S.:—				
314-01/02	Gas (fuel), natural and manufactured, including butane and propane... ..	Oke	—	Free	Free
	ELECTRIC ENERGY:—				
315-01	Electric energy	k/wtts.	—	Free	Free
	SECTION 4: OILS AND FATS (ANIMAL AND VEGETABLE).				
	ANIMAL OILS AND FATS:—				
411-01/02	Oils from fish and marine animals; oils, fats and greases of animal origin (excluding lard and lubricating greases, n.e.s.)	Oke	Value	8%	8%
	VEGETABLE OILS:—				
412-01	Linseed oil	Oke	—	Free	Free
412-02/04 } 412-06/19 }	Oils of soyabean, cotton seed, groundnut, palm, coconut, palm kernel, castor, tung and of seeds, nuts and kernels, n.e.s., whether fluid or solid (excluding vegetable lard substitutes and lubricating greases), as follows:— (a) Unrefined	Oke	Per cwt.	£0.160 mils	£0.200 mils
	(b) Other (except where put up as a medicament)	Oke	Value	8%	8%
412-05	Olive oil as follows:— (a) Olive kernel oil, admitted as such by the Comptroller	Oke	—	Free	Free
	(b) Other... ..	Oke	Value	32%	32%

* As from the 28th December, 1958.

Item No.	Description of Goods.	Unit		Preferential Tariff	General Tariff
		For Statistics.	For Duty		
	Section 4— <i>contd.</i> OILS AND FATS PROCESSED (OTHER THAN MARGARINE AND SHORTENINGS): WAXES OF ANIMAL OR VEGETABLE ORIGIN:—				
413-01	Oils, oxydised, blown or boiled, as follows:— (a) Linseed	Oke	Per cwt.	£0.280 mils	£0.420 mils
	(b) Other... ..	Oke	—	Free	Free
413-02	Hydrogenated oils and fats	Oke	—	Free	Free
413-03	Acid oils, fatty acids and solid residues from the treatment of oils and fats (including soap-stocks and stearine) ...	Oke	—	Free	Free
413-04	Waxes of animal and vegetable origin (including beeswax, carnauba wax), as follows:— (a) Beeswax (b) Other... ..	Oke Oke	Value —	3% Free	4% Free
	SECTION 5: CHEMICALS. CHEMICAL ELEMENTS AND COMPOUNDS:—				
511-01	Inorganic acids and anhydrides, (including hydrochloric, nitric and sulphuric acids) as follows:— (a) Carbon dioxide in any form, n.e.s., classified as such by the Comptroller (b) Nitrous oxide (c) Other... ..	Oke Oke Oke	Value Value —	20% 8% Free	24% 8% Free
511-02	Copper sulphate	Oke	—	Free	Free
511-03	Sodium hydroxide (caustic soda)	Oke	—	Free	Free
511-04	Sodium carbonate (soda ash)	Oke	Value	Free	5%
511-09	Inorganic compounds and chemical elements, including radio-active isotopes, n.e.s., as follows:— (a) Potassium hydroxide (caustic pot-ash); chlorine, potassium carbonate, sodium or potassium metadisulphite, refined sulphur, excluding in packages for retail sale (b) Carbonic acid gas; nitrogen; oxygen (c) Other, put up in packages for retail sale, classified as such by the Comptroller (d) Other... ..	Oke Oke Oke Oke	— Value Value Value	Free 20% 7% Free	Free 24% 12% 5%
512-01	Organic acids and anhydrides, as follows: (a) Acetic acid for human consumption, classified as such by the Comptroller (b) Other... ..	Oke Oke	Value Value	20% Free	24% 5%
512-02	Ethyl alcohol, denatured or not... .. Provided that the Comptroller may authorize the import of ethyl alcohol, subject to such conditions as he may impose, free of duty from preferential sources or on payment of duty at 5% <i>ad valorem</i> from other sources, for a specified use in art, industry, or manufacture if he is satisfied that alcohol of local manufacture suitable for such use is not obtainable in the Colony.	Gall.	Per proof gall.	£4.500 mils	£5.500 mils
512-03	Glycerine (other than glycerol packaged as a medicament or with added substances)	Oke	Value	Free	5%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
512-04	Alcohols, n.e.s.	Gall.	Value	Free	5%
512-05	Spirits of turpentine, as follows:—				
	(a) Pine oil, pine spirit... ..	Oke	Value	Free	5%
	(b) Other... ..	Oke	Value	16%	20%
512-09	Organic compounds, n.e.s., as follows:—				
	(a) Saccharin, dulcin and similar substances classified as such by the Comptroller. (Articles containing more than 5% by weight of saccharin are chargeable as if they consisted wholly of saccharin) ...	Oke	Per oke	£9.500 mils	£9.760 mils
	(b) Sugars, including dextrose, fructose, glucose and levulose, chemically pure, classified as such by the Comptroller	cwt.	Per cwt.	£0.690 mils	£0.910 mils
	(c) Citric acid, tartaric acid	Oke	Value	8%	8%
	(d) Rennet, naphthalene	Oke	—	Free	Free
	(e) Other... ..	Oke	Value	Free	5%
521-01/02	MINERAL TAR, ETC.:— Mineral tar; mineral tar oils, creosote oil, crude naphtha, and other crude chemicals from coal, petroleum and natural gas	cwt.	—	Free	Free
	DYEING, TANNING AND COLOURING MATERIALS:—				
331-01	Coal-tar dyestuffs; natural indigo ...	Oke	Value	Free	5%
532-01	Dyeing extracts, vegetable and animal (except indigo)	Oke	Value	Free	5%
532-02/03	Tanning extracts; synthetic tanning materials... ..	Oke	—	Free	Free
533-01	Distempers and other colouring materials other than of coal tar origin, as follows:—				
	(a) Base pigments including lithopone admitted as such by the Comptroller	Oke	—	Free	Free
	(b) Other... ..	Oke	Value	4%	8%
533-02	Printers' ink	Oke	—	Free	Free
533-03	Prepared paints, enamels, lacquers, varnishes, artists colours, siccatives, paint driers, prepared for final use, and mastics, as follows:—				
	(a) Artists and students colours, boxed with accessories	—	Value	16%	24%
	(b) Other... ..	Oke	Value	4%	5%
	MEDICINAL AND PHARMACEUTICAL PRODUCTS:—				
541-01/04	Vitamins and vitamin preparations; sera, vaccines and similar bacteriological products; penicillin, streptomycin, tyrocidine and other antibiotics; opium alkaloids, cocaine, caffen, quinine and other alkaloids, salts and their derivatives, as follows:—				
	(a) Prepared solely for use in animal feeds	Oke	—	Free	Free
	(b) Other... ..	Oke	Value	7%	12%
541-09	Medicinal and pharmaceutical products, n.e.s., including bandages, dressings,				

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section 5— <i>contd.</i> MEDICINAL AND PHARMACEUTICAL PRODUCTS— <i>contd.</i> medicated plasters, ligatures and similar articles, as follows:—				
	(a) Medicated wine	Gall.	Per gall.	£0.975 mils	£1.200 mils
	(b) Medicated beer	Gall.	Per gall.	£0.330 mils	£0.450 mils
	(c) Prepared solely for use in animal feeds	—	—	Free	Free
	(d) Other... ..	—	Value	7%	12%
	ESSENTIAL OILS, FLAVOURING AND PERFUME MATERIALS:—				
551-01	Essential vegetable oils normally used as raw materials for the perfumery industry	Oke	—	Free	Free
551-02	Synthetic and similar flavouring materials and concentrates; synthetic perfumery materials; enfleurage greases; mixtures of alcohol and essential oils as follows:—				
	(a) Materials packaged for retail sale; materials and concentrates containing citrus or cola flavouring; mixtures of alcohol and essential oils, classified as such by the Comptroller	Oke	Value	16%	24%
	(b) Other... ..	Oke	—	Free	Free
	PERFUMERY; COSMETICS; SOAPS; CLEANSING AND POLISHING PREPARATIONS:—				
552-01	Perfumery, cosmetics and other toilet preparations, except soap, as follows:—				
	(a) Toothpastes and tooth powders; dentifrices, dentures cleaners and fixatives; shaving creams — admitted as such by the Comptroller	Oke	Value	16%	40%
552-02	(b) Other	Oke	Value	60%	100%
	Soaps and cleansing preparations, as follows:				
	(a) Detergents, mixed, compounded, or otherwise prepared, whether or not in retail packages	Oke	Value	24%	32%
	(b) Soaps, perfumed or toilet types	Oke	Value	16%	40%
	(c) Soaps, common, in bars or blocks	Oke	Value	12%	20%
552-03	(d) Other	Oke	Value	16%	24%
	Polishes, pastes, powder, waxes and similar preparations for polishing and preserving leather, wood, metal, glass and other materials	Oke	Value	16%	24%
	FERTILIZERS, MANUFACTURED:—				
561-01	Nitrogenous fertilizers, including ammonium sulphate	cwt.	—	Free	Free
561-02	Phosphatic fertilizers, including superphosphate	cwt.	—	Free	Free
561-03	Potassic fertilizers... ..	cwt.	—	Free	Free
561-09	Mixed and composite fertilizers, n.e.s.	cwt.	—	Free	Free
	EXPLOSIVES:—				
591-01	Propellant powders, prepared explosives and hunting and sporting ammunition, as follows:—				
	(a) Blasting powder, dynamite and				

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	similar explosive substances; cartridge starting devices for machinery—admitted as such by the Comptroller	cwt.	Value	8%	16%
	(b) Other, including lead shot... ..	—	Value	75%	90%
591-02	Fuses, primers and detonators, as follows:				
	(a) Percussion caps	No.	Value	75%	90%
	(b) Other	No.	Value	8%	16%
591-03	Fireworks and other pyrotechnical articles, as follows:—				
	(a) Fireworks, classified as such by the Comptroller	Oke	Value	32%	40%
	(b) Other	Oke	Value	8%	16%
	MISCELLANEOUS CHEMICAL MATERIALS AND PRODUCTS:—				
599-01	Plastic materials, synthetic, in blocks, sheets, rods, tubes, powder and other primary forms (including Cellophane not printed)	Oke	Value	Free	8%
599-02	Insecticides, fungicides, and disinfectants, including sheep and cattle dressings and similar preparations	Oke	—	Free	Free
599-03	Starches and starchy substances, not for food, as follows:—				
	(a) Laundry starch put up in packages for retail sale, classified as such by the Comptroller	Oke	Value	16%	16%
	(b) Other	Oke	Value	8%	8%
399-04	Casein, albumen, gelatine, glue, as follows:				
	(a) Put up in packages for retail sale, classified as such by the Comptroller	Oke	Value	16%	24%
	(b) Other	Oke	Value	Free	8%
599-09	Chemical materials and products, n.e.s., as follows:—				
	(a) Activated carbon, charcoal, clay and earth; clarifying, decolouring and preservative compounds for wine, fire extinguishing compounds, permutits and other water softening compounds—admitted as such by the Comptroller	Oke	—	Free	Free
	(b) Wood tar; wood creosote; wood and vegetable pitch	Oke	Value	16%	16%
	(c) Anti-freeze preparations and brake liquids; lighter flints; chemical materials and products, n.e.s., put up in packages for retail sale, classified as such by the Comptroller	—	Value	16%	20%
	(d) Other	—	Value	Free	5%
	SECTION 6: MANUFACTURED GOODS OF LEATHER, RUBBER, WOOD, PAPER, TEXTILES, NON-METALLIC MINERALS AND METALS, N.E.S., GEMS AND JEWELLERY.				
	LEATHER; LEATHER MANUFACTURES, N.E.S., AND DRESSED FURS:—				
611-01/02	Natural leather and reconstituted or artificial leather (containing leather or leather fibre), as follows:—				
	(a) Natural, of types adapted for the manufacture of soles, insoles and				

Item No.	Description of Goods.	Unit		Preferential Tariff	General Tariff
		For Statistics.	For Duty		
	Section 6— <i>contd.</i> LEATHER; LEATHER MANUFACTURES, N.E.S., AND DRESSED FURS— <i>contd.</i>				
	heels, classified as such by the Comptroller	Oke	Value	16%	24%
	(b) Natural, of types adapted for foot- wear lining, classified as such by the Comptroller	Oke and sq. ft.	Value or per sq. ft.	16% or 9 mils	24% or 13 mils
	(c) Other	Oke and sq. ft.	Value	Free	8%
612-01	Leather belting and other articles of leather for use in machinery, as follows:				
	(a) Machine leather belting	Oke	—	Free	Free
612-02	(b) Other... ..	Oke	Value	Free	8%
612-03	Saddlery and other harness maker's goods	Oke	Value	16%	24%
	Heels, soles, uppers, legs, tongues, welts and other prepared parts of footwear, of all materials, as follows:—				
	(a) Heels and soles of natural leather, classified as such by the Comp- troller	Oke	Value	16%	24%
612-09	(b) Other	Oke	Value	8%	16%
	Manufactures of leather, n.e.s., as follows:				
	(a) Fancy goods of leather, classified as such by the Comptroller	—	Value	24%	32%
	(b) Welting in the length	—	Value	8%	16%
613-01	(c) Other	—	Value	16%	24%
	Furs, including artificial furs, dressed or dressed and dyed, and manufactures thereof, other than apparel	—	Value	16%	24%
621-01	RUBBER MANUFACTURES, N.E.S.:— Hosepiping, pastes, plates, rods, sheets, threads (including elastic thread and yarn), tubing and other fabricated materials of rubber	Oke	Value	Free	8%
629-01	Rubber tyres and tubes for vehicles and aircraft as follows:—				
	(a) For road motor vehicles, including tractors	No.	Value	16%	36%
629-02	(b) Other	No.	Value	16%	24%
	Hygienic, medical and surgical articles of rubber (not including tubing—see 621- 01 and 629-09)	—	Value	16%	24%
629-09	Manufactures of soft and hard rubber, n.e.s., as follows:—				
	(a) Machinery belting; rubber gloves...	—	—	Free	Free
	(b) Piping and tubing, shaped; plates, sheets and strips, cut to shape; troughs and vats	—	Value	Free	8%
	(c) Other	—	Value	16%	24%
	WOOD AND CORK MANUFACTURES (EXCLUD- ING FURNITURE):—				
631-01	Veneer sheets	sq. ft.	Value	8%	16%
631-02	Ply wood, including wood faced with veneer sheets	sq. ft.	Value	6%	16%
631-03	Fibre boards (not paperboards)	sq. ft.	Value	16%	24%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
631-09	Other wood, including artificial or re-constituted wood, simply shaped or worked, n.e.s., as follows:— (a) Wood wool; hoop wood; staves ... (b) Other	Oke sq. ft. or oke	— Value	Free Free	Free 8%
632-01	Boxes, cases, crates, and parts thereof, including shooks cut to size	No. or cub. ft.	—	Free	Free
632-02	Cooperage products, as follows:— (a) Wooden buckets, jugs and pails ... (b) Other	No. —	Value —	16% Free	24% Free
632-03	Builder's woodwork, including doors, sashes and flooring, and ready cut wooden parts of buildings with or without fittings and accessories, as follows:— (a) Parquet flooring blocks, friezes, panels and strips (b) Other	cub. ft. cub. ft.	Value Value	8% Free	16% 8%
632-09	Manufactures of wood, n.e.s., as follows:— (a) Handles for brooms and tools; masts, oars; floating structures; shoe lasts; rakes, shovels, tools and agricultural utensils of wood—admitted as such by the Comptroller (b) Other	— —	— Value	Free 16%	Free 24%
633-01	Agglomerated cork materials	Oke	Value	Free	8%
633-09	Articles made of natural or agglomerated cork, n.e.s., as follows:— (a) Cork discs for the manufacture of crown corks, and similar bottle stoppers (b) Cork mats and gaskets (c) Other	Oke Oke Oke	— Value Value	Free 16% Free	Free 24% 8%
PAPER, PAPERBOARD AND MANUFACTURES THEREOF:—					
641-01	Newsprint paper in bulk rolls or sheets ...	Oke	—	Free	Free
641-02	Printing and writing paper in bulk rolls or sheets	Oke	Value	Free	Free
641-03	Common packing and wrapping paper including wrapping tissue	Oke	—	Free	Free
641-04	Paperboard and cardboard (including corrugated cardboard, but not including building board) in bulk	Oke	—	Free	Free
641-05	Building board of paper or pulp, not impregnated	Oke	Value	16%	24%
641-06	Paper and paperboard, bitumenized or asphalted in bulk rolls or sheets ...	Oke	Value	Free	8%
641-07	Paper and paperboard coated, gummed, impregnated, vulcanized, etc., n.e.s., in bulk rolls or sheets as follows:— (a) Glazed or enamelled printing and lithographic paper, admitted as such by the Comptroller (b) Building board, impregnated (c) Other	Oke Oke Oke	— Value Value	Free 16% Free	Free 24% 8%
641-08	Wallpaper, including lincrusta	Oke	Value	Free	8%
641-11	Cigarette paper, in bulk rolls or sheets ...	Oke	Value	Free	8%
641-12	Blotting paper, filter paper and filter blocks, in bulk	Oke	Value	Free	8%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section 6— <i>contd.</i>				
	PAPER, PAPERBOARD AND MANUFACTURES THEREOF— <i>contd.</i>				
641-19	Paper and paperboard in bulk rolls or sheets, n.e.s., as follows:—				
	(a) Bristol cardboard; plasterboard linings, admitted as such by the Comptroller	Oke	—	Free	Free
642-01	(b) Other	Oke	Value	Free	8%
	Paper bags, cardboard boxes and other containers of paper and cardboard (including containers partly fashioned imported for further processing), as follows:—				
	(a) Two-ply (or more) paper bags of an area not less than 1½ square feet; carton boxes specially designed for the packing of fruit and vegetables, admitted as such by the Comptroller	Oke	—	Free	Free
	(b) Cigarette cartons, office box-files; classified as such by the Comptroller	No.	Value	16%	24%
642-02	(c) Other	—	Value	Free	8%
642-03	Envelopes; paper in boxes, packets, etc.	—	Value	16%	24%
	Exercise books, registers, albums, diaries, memorandum books and other manufactures of writing paper	—	Value	16%	24%
642-09	Articles of pulp, of paper and of paperboard, n.e.s., as follows:—				
	(a) Filters; flongs; monotype and news-tape paper; dress patterns; recording rolls; transfer paper; gummed strips; wrappers cut to size, admitted as such by the Comptroller	—	—	Free	Free
	(b) Other (including paper cut to size, n.e.s.)	—	Value	16%	24%
	TEXTILE YARN AND THREAD:—				
651-01	Natural silk yarn and thread	Oke	Value	20%	30%
651-02	Yarn of wool and hair, including mixed yarns of which the predominant material by weight is wool or hair, as follows:—				
	(a) One-ply wool yarn admitted as such by the Comptroller	Oke	Value	Free	15%
651-03/04	(b) Other	Oke	Value	10%	25%
	Yarn and thread of cotton, including mixed yarn and thread of which the predominant material by weight is cotton, as follows:—				
	(a) Sewing thread, admitted as such by the Comptroller	Yard	Per 1000 yards	£0.005 mils	£0.014 mils
	(b) Knitting yarn, mercerized or waxed, admitted as such by the Comptroller	Oke	Value	Free	8%
	(c) Knitting yarn, other	Oke	Value	12%	20%
	(d) Other	Oke	Value or per oke	12% or £0.100 mils	20% or £0.165 mils

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
651-05	Yarn and thread of flax, hemp and ramie	Oke	Value	Free	8%
651-06	Yarn and thread of synthetic fibres and spun glass, including mixed yarn and thread of which the predominant material by weight is synthetic fibre or spun glass, as follows:—				
	(a) Sewing thread, admitted as such by the Comptroller	Yard	Per 1000 yards	£0.005	£0.014
	(b) Single continuous filament, unspun	Oke	Value	Free	8%
	(c) Other	Oke	Value	12%	20%
651-07	Yarn of textile fibres mixed with metal ...	Oke	Value	12%	20%
651-09	Yarn of textile fibres, n.e.s.	Oke	Value	Free	8%
TEXTILE FABRICS OF STANDARD TYPE (NOT INCLUDING NARROW AND SPECIAL FABRICS):—					
652-01	Cotton fabrics, grey, unbleached, as follows:—				
	(a) Canvas, admitted as such by the Comptroller	sq. yd.	Value	Free	8%
	(b) Other	sq. yd.	Value	16%	24%
652-02	Cotton fabrics, bleached, dyed, mercerized, printed or otherwise finished, as follows:—				
	(a) Gingham and similar yarn-dyed plain-weave light weight fabrics in plain colours, stripes or checks, classified as such by the Comptroller	sq. yd.	Value or per sq. yd.	16% or £0.020	24% or £0.028
	(b) Cotton gaberdine; denim and similar yarn-dyed coating and trousering cloth, classified as such by the Comptroller	sq. yd.	Value or per sq. yd.	16% or £0.030	24% or £0.040
	(c) Other	sq. yd.	Value	16%	24%
653-01	Natural silk fabrics	sq. yd.	Value	20%	30%
653-02	Woollen and worsted fabrics	sq. yd.	Value	15%	30%
653-03	Linen, hemp and ramie fabrics, as follows:—				
	(a) Unbleached fabrics; canvas, admitted as such by the Comptroller...	sq. yd.	Value	Free	8%
	(b) Other	sq. yd.	Value	16%	24%
653-04	Jute fabrics	sq. yd.	Value	Free	8%
653-05	Fabrics woven or formed from synthetic fibres or spun glass, as follows:—				
	(a) Heavy canvas, admitted as such by the Comptroller	sq. yd.	Value	Free	8%
	(b) Remnants, being pieces of a length not exceeding five yards per piece, when packed in separate complete packages and invoiced separately from other fabrics, admitted as such by the Comptroller	Oke	Value or per oke	20% or £0.280	30% or £0.350
	(c) Printed fabrics; fabrics with stripes, checks or patterns of more than one				

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section 6— <i>contd.</i> TEXTILE FABRICS OF STANDARD TYPE (NOT INCLUDING NARROW AND SPECIAL FABRICS)— <i>contd.</i>				
	colour	sq. yd.	Value or per sq. yd.	20% or £0.033 mils	30% or £0.042 mils
	(d) Other, including fabrics unbleached or of single colour, n.e.s.	sq. yd.	Value	20%	30%
653-06	Fabrics of textile fibres mixed with metal	sq. yd.	Value	20%	30%
653-07	Knitted fabrics, of all materials	sq. yd.	Value	20%	30%
653-09	Fabrics of coarse hair or paper, and other fabrics, n.e.s., as follows:—				
	(a) Of coarse hair	sq. yd.	Value	15%	30%
	(b) Other... ..	sq. yd.	Value	16%	24%
	MISCELLANEOUS TEXTILE ARTICLES AND FABRICS (EXCEPT CLOTHING):—				
654-01	Tulle, net and netting (except fish netting), lace and lace fabrics, of all fibres, as follows:—				
	(a) Hand or mechanically made lace, in the piece, in strips or in motifs, and articles of lace made directly without cutting and sewing	Oke	Value	32%	40%
	(b) Other	Oke	Value	16%	24%
654-02/03	Ribbons, including all narrow fabrics; trimmings, tapes, and bindings (except elastic), of all fibres, as follows:—				
	(a) Gummed tape	Oke	—	Free	Free
	(b) Other (including office red tape and woven name tapes)	Oke	Value	16%	24%
654-04	Embroidery in the piece, in strips or in motifs	Oke	Value	32%	40%
655-01	Felt, including woven felted fabrics (except impregnated) and felt articles, n.e.s., as follows:—				
	(a) Felt in the piece, admitted as such by the Comptroller	Oke	Value	Free	8%
	(b) Other... ..	Oke	Value	16%	24%
655-02/03	Hat bodies	No.	Value	16%	24%
655-04	Rubberized and other impregnated fabrics and felts (including imitation leather, not based on natural leather, but excluding linoleum), as follows:—				
	(a) Theatrical scenery, studio back cloths and similar articles	Oke	—	Free	Free
	(b) Other... ..	Oke	Value	16%	24%
655-05	Elastic fabrics and webbing and other small wares of elastic	Oke	Value	16%	24%
655-06	Cordage, cables, rope, string, twines and manufactures thereof; fishing nets, and other ropemaker's wares, as follows:—				
	(a) Binder twine	Oke	—	Free	Free
	(b) Other (including cordage "sacks" for oil pressing)	Oke	Value	Free	4%
655-09	Belting, hosepiping, pads, wadding, washers, wicks and similar special products of textile and related materials, n.e.s., as follows:—				
	(a) Belting and other textile articles used in machinery and plant,				

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	admitted as such by the Comptroller	—	—	Free	Free
	(b) Wadding and articles thereof	—	Value	16%	24%
	(c) Other... ..	—	Value	8%	16%
656-01	Bags and sacks for packing, new or used	No.	—	Free	Free
656-02	Tarpaulins, tents, awnings, sails and other made-up canvas goods	Oke	Value	8%	16%
656-03	Blankets, travelling rugs and coverlets, as follows:—				
	(a) Of which the predominant material is wool	No.	Value	20%	35%
	(b) Other	No.	Value	20%	28%
656-04	Bed linen, table linen, toilet linen, kitchen linen, of all textile materials	—	Value	20%	28%
656-05	Curtains, draperies and similar made-up household articles of textile materials	—	Value	20%	28%
656-09	Flags, holsters, patterns, saddle-girths and miscellaneous made-up articles of textile materials, m.e.s.	—	Value	8%	16%
	FLOOR COVERINGS AND TAPESTRIES:—				
657-01/03	Carpets, carpeting, floor rugs, mats, matting and tapestries, as follows:—				
	(a) Of wool and fine hair	sq. yd.	Value	16%	30%
	(b) Other	sq. yd.	Value	16%	24%
657-04	Linoleum and similar products	sq. yd.	Value	8%	16%
	CONSTRUCTION MATERIALS OF NON-METALLIC MINERALS:—				
661-01	Lime, as follows:—				
	(a) Hydraulic cement and slaked lime	cwt.	Value	Free	8%
	(b) Other	cwt.	Value	16%	24%
661-02	Cement (other than refractory and hydraulic)	cwt.	Per ton	£0.280 mils	£0.560 mils
661-03	Building and monumental stone, worked, including tombstones and marble	cwt.	Value	8%	16%
661-09	Construction materials of asbestos and asbestos-cement, of cement, and of other unfired non-metallic minerals, as follows:—				
	(a) Pipes; railway sleepers	cwt.	—	Free	Free
	(b) Asbestos-cement sheets; plaster-board	cwt.	Value	16%	24%
	(c) Other	cwt.	Value	Free	8%
662-01	Bricks, tiles, pipes and other construction products of brick, earth or of ordinary baked clay, as follows:—				
	(a) Roofing tiles, unglazed	Thousands	Per thousand	£3.700 mils	£4.000 mils
	(b) Other	Thousands or Oke	Value	Free	8%
662-02	Wall tiles, floor tiles and other construction products of ceramic materials, n.e.s.	Thousands or Oke	Value	Free	8%
662-03	Refractory bricks and other refractory construction materials	—	Value	Free	8%
663-01	Grinding and polishing wheels and stones	No.	Value	Free	8%
663-02	Abrasive cloths and papers and similar articles	Oke	Value	Free	8%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section 6— <i>contd.</i> BASE METALS, UNWROUGHT AND IN SIMPLE FORMS— <i>contd.</i>				
681-15	Iron and steel castings and forgings, unworked, n.e.s.	cwt.	Value	Free	8%
682-01/02	Copper and alloys of copper, unwrought or in bars, rods, plates, sheets, wire (not insulated), pipes, tubes, castings, forgings and similar simple forms ...	cwt.	Value	Free	8%
683-01/02	Nickel and nickel alloys, unwrought or in bars, rods, plates, sheets, wire, pipes, tubes, castings, forgings and similar simple forms	cwt.	Value	Free	8%
684-01/02	Aluminium and aluminium alloys, unwrought or in bars, rods, plates, sheets, wire, pipes, tubes, castings, forgings, and similar simple forms	cwt.	Value	Free	8%
685-01/02	Lead and lead alloys, unwrought or in bars, rods, plates, sheets, wire, pipes, tubes, castings, forgings and similar simple forms	cwt.	Value	Free	8%
686-01/02	Zinc and zinc alloys, unwrought or in bars, rods, plates, sheets, wire, pipes, tubes, castings, forgings and similar simple forms	cwt.	Value	Free	8%
687-01/02	Tin and tin alloys, unwrought or in bars, rods, plates, sheets, wire, pipes, tubes, castings, forgings and similar simple forms	cwt.	Value	Free	8%
689-01/02	Other non-ferrous base metals, n.e.s. (such as antimony, chromium, cobalt, magnesium, tungsten) and their alloys, unwrought or in bars, rods, plates, sheets, wire, pipes, tubes, castings, forgings and similar simple forms ...	cwt.	Value	Free	8%
	FIREARMS:—				
691-01	Firearms of war, except revolvers and pistols	No.	Value	Free	15%
691-02	Firearms, n.e.s., and side arms, as follows:—				
	(a) Humane killers; pistols, revolvers and other non-sporting arms; side arms; and parts thereof	No.	Value	Free	15%
	(b) Shot guns	No.	Each	£12.000 mils	£15.000 mils
	(c) Other, including harpoon-throwing guns, sports starting pistols and firearm parts, n.e.s.... ..	No.	Value	20%	28%
691-03	Projectiles and ammunition, other than hunting or sporting	No. or cwt.	Value	Free	15%
	MISCELLANEOUS MANUFACTURES OF METAL:				
699-01/02	Finished structural parts made of metal, including assembled structures (but not prefabricated buildings or floating structures) as follows:—				
	(a) Designed for mining plants, marine loading installations or for incorporation in ships, admitted as such by the Comptroller	cwt.	—	Free	Free
699-03/04	(b) Other... ..	cwt.	Value	Free	8%
	Wire cables, ropes, plaited bands and				

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
699-05/06	slings of all base metals, uninsulated ... Wire netting, wire fencing, wire grills, wire mesh and expanded metal of all base metals, as follows:—	cwt.	Value	Free	8%
	(a) Barbed wire	cwt.	Value	Free	8%
699-07	(b) Other Nails, bolts, nuts, washers, rivets, screws and similar articles of all base metals, as follows:—	cwt.	Value	8%	16%
	(a) Wire nails	Oke	Value	16%	16%
699-08	(b) Other	Oke	Value	Free	8%
699-11	Needles and pins of all base metals, including knitting needles and hairpins	Oke	Value	16%	24%
699-12	Safes; strong room fittings; strong boxes	No.	Value	20%	28%
	Hand tools, including sets of hand tools; tools for machines; hand implements, including agricultural, as follows:—				
	(a) Domestic hand implements, such as nut-crackers, pastry cutters, poker, tweezers, bottle or tin openers, classified as such by the Comptroller	—	Value	16%	24%
699-13/15	(b) Other	—	—	Free	Free
699-16	Household utensils (excluding electric of all base metals)	No.	Value	16%	24%
699-17	Table and kitchen knives, forks and spoons of all base metals, including plated (silver forks and spoons are classified under 673-01)	No.	Value	16%	24%
699-18	Pocket and industrial knives, scissors, razors (excluding electric), manicure appliances and cutlery, n.e.s.	No.	Value	16%	24%
699-21	Hardware of metal, such as slide bolts, handles, hinges, hooks, keys, knobs, latches, locks, curtain rings and similar articles, n.e.s.	Oke	Value	8%	16%
	Metal containers for transport and stor- age, n.e.s., as follows:—				
	(a) Empty tin cans of capacity one gallon and over	No.	Value	16%	24%
699-22	(b) Other	No.	—	Free	Free
699-29	Stoves, cookers, furnaces (not for central heating), grates and ranges of metal, not electric	No.	Value	8%	8%
	Manufactures of base metal, n.e.s., as follows:—				
	(a) Powder boxes, jewel boxes, com- pacts, lipstick holders, hand mirrors and similar toilet accessories, classi- fied as such by the Comptroller	No.	Value	60%	100%
	(b) Beads, ornaments, spangles, decor- ative plates, pots, trays, urns and vases, statues, statuettes, cigarette cases, pocket flasks and similar articles, classified as such by the Comptroller	—	Value	32%	40%
	(c) Crown corks; bottle stoppers	Gross	Value	16%	24%
	(d) Anchors, anchor chains, bollards, mooring chains, grapnels, shackles; buoys, pontoons, landing stages, and other floating structures of base metal; welding electrodes, rods or tubes; solder in wire or rods coated with flux material; prepared metal				

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section 6— <i>contd.</i> MISCELLANEOUS MANUFACTURES OF METAL— <i>contd.</i> brazing plates for metallurgy; crucibles; horseshoes; iron, steel and wire wool; bungs and bung covers; lead foil in cords; seals and plombs; case-corner protectors and similar packing accessories of base metal; coins, n.e.s.—admitted as such by the Comptroller (e) Other	— —	— Value	Free 8%	Free 16%
	SECTION 7: MACHINERY & TRANS- PORT EQUIPMENT. MACHINERY, OTHER THAN ELECTRIC:—				
711-01	Steam generating boilers	No.	—	Free	Free
711-02	Boiler house plant	cwt.	—	Free	Free
711-03	Steam engines	No.	—	Free	Free
711-04	Aircraft engines, n.e.s.	No.	Value	Free	8%
711-05	Internal combustion engines, including diesel and semi-diesel and parts thereof, n.e.s., as follows:— (a) For motor vehicles, classified as such by the Comptroller (b) Other	No. No.	Value —	15% Free	30% Free
711-09	Wind engines, hot air engines, water wheels and water turbines, gas turbines and other engines, n.e.s.	No.	—	Free	Free
712-01	Ploughs, harrows, cultivators, drills, rotary hoes and similar agricultural machinery and appliances for preparing and cultivating the soil	No.	—	Free	Free
712-02	Combines, harvesters, mowers, threshers, reapers, seed separators and similar agricultural machinery and appliances for harvesting, threshing and sorting ...	No.	—	Free	Free
712-03	Milking machines, cheese making mach- ines, cream separators and similar dairy-farm machinery and appliances	No.	—	Free	Free
712-09	Beehives, incubators, crushers, chopping machines, farm mills and other agri- cultural machinery and appliances, n.e.s.	No.	—	Free	Free
713-01	Tractors, other than steam (not including road motor tractors, classified under 732-03 and so-called industrial tractors, classified under 716-02), as follows:— (a) Complete (b) Parts	— No. —	— Value Value	Free 15%	Free 8% 23%
714-01	Typewriters (excluding those incorporat- ing calculating mechanisms)	No.	Value	16%	24%
714-02	Accounting machines, calculating mach- ines, cash registers, dictaphones and similar office machines, n.e.s., as follows:— (a) Accounting and statistical machin- ery operated by means of punched cards, admitted as such by the Comptroller (b) Other	— —	Value Value	Free 16%	Free 8% 24%
715-01	Machine tools for working metals, such as lathes, and boring, drilling, gear-cut-				

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
715-02	ting, grinding, milling, reaming and planing machines	No.	—	Free	Free
716-01	Foundry equipment and other metal working machines, n.e.s.	cwt.	—	Free	Free
	Pumps for liquids, as follows:—				
	(a) For retail distribution of beer or petrol products	No.	Value	8%	16%
716-02	(b) Other	No.	—	Free	Free
	Industrial trucks, including fork-lift trucks, of types normally used in factories, docks, etc., including spare parts adapted for use exclusively in such trucks—classified as such by the Comptroller	No.	Value	Free	8%
716-03	Machinery for conveying and hoisting, such as capstans, conveyors, cranes, loaders, ropeways, winches; machinery for excavating, such as dredges, grabs, graders, scrapers, shovels, trenchers; machinery for road construction, such as road rollers, stone crushers; and mining and drilling machinery, as follows:—				
	(a) Jacks for motor vehicles	No.	Value	15%	30%
	(b) Escalators and passenger lifts, classified as such by the Comptroller	No.	Value	8%	16%
	(c) Self-propelled diggers, dumpers, excavators, graders and similar earth moving and road construction units, classified as such by the Comptroller	No.	Value	Free	8%
	(d) Other, including parts for all machinery classified in this item	—	—	Free	Free
716-04	Wood working machinery	cwt.	—	Free	Free
716-05	Pneumatic tools operated by hand or otherwise	No.	—	Free	Free
716-06	Machinery for paper mills and pulp mills and for the manufacture of paper	cwt.	—	Free	Free
716-07	Printing and bookbinding machinery and accessories	—	—	Free	Free
716-08	Textile machinery and accessories, including bobbins, spools and similar articles, as follows:—				
	(a) Domestic washing machines (not electric)	No.	Value	24%	32%
	(b) Laundering and dry cleaning machinery	—	Value	Free	8%
	(c) Other	—	—	Free	Free
716-11	Sewing machines, household and industrial, including heads, needles and parts	No.	Value	Free	8%
716-12	Air conditioning and refrigerating equipment (excluding electric fans, classified under 721-12, and domestic refrigerators, classified under 899-08), as follows:—				
	(a) Forming part of mining, manufacturing or cold storage plant, admitted as such by the Comptroller	cwt.	—	Free	Free
	(b) Other	cwt. or No.	Value	16%	24%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section 7— <i>contd.</i> MACHINERY, OTHER THAN ELECTRICAL— <i>contd.</i>				
716-13	Machinery and appliances (non-electrical or merely powered by electrical motors), n.e.s., as follows:— (a) Kitchen food mixers, food grinding machines, pulpers, sprayers, dish washers and similar non-electrical domestic appliances; weighing machines, scales and weights therefor (except laboratory types, which are included in item 861-09, and weighbridges); air and gas compressors of types normally used in the servicing of road and air transport; vending machines—classified as such by the Comptroller ...	No.	Value	8% Free	16% Free
716-14	(b) Other (including weighbridges) ... Ball, needle or roller bearings and parts thereof ...	—	—	Free	Free
716-15	Machinery parts and accessories not assignable to a particular class of machinery and not included in item 716-13 (except parts and accessories for road vehicles, tractors and electrical machinery) ...	—	Value	Free	8%
		Oke	—	Free	Free
	ELECTRICAL MACHINERY, APPARATUS AND APPLIANCES:—				
721-01	Electrical generators, alternators, motors (not starting motors for which see 721-07), transformers and switch-gear	—	—	Free	Free
721-02	Electric batteries (not accumulators for which see 721-19), as follows:— (a) Of types normally used in wireless receiving sets or in flashlights, classified as such by the Comptroller ...	No.	Value	20% Free	28% 8%
721-03	(b) Other ... Bulbs, arc lamps and tubes for electric lighting ...	No.	Value	Free	8%
721-04	Radio apparatus for telegraphy, telephony, television and radar (including self-contained wireless receiving sets and television receiving sets and radiogramophones) and parts thereof, including valves, as follows:— (a) Radio apparatus for telegraphy or telephony, radio control apparatus, radar apparatus, and parts thereof, admitted as such by the Comptroller ...	No.	Value	16%	24%
	(b) Receiving sets (television — complete) of a full value not exceeding £45 when landed at the port of importation in the Colony... Provided that where any such sets are sold in the Colony at a retail price which, exclusive of any duty paid thereon, exceeds the full value as aforesaid by more than 35 per cent, the importer thereof shall be liable to pay in addition the	—	Value	8%	16%
		No.	Value	Free	8%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	difference of duty between such amount as would be payable if such sets were dutiable under sub-item (c) of this item and the amount, if any, paid under this sub-item.				
721-05	(c) Other, including all parts and accessories of goods classified under paragraph (b) hereof	—	Value	32%	40%
	Apparatus for telegraphy and telephony, n.e.s.	—	Value	8%	16%
721-06	Electro-thermic apparatus (including domestic appliances such as ovens, heaters, irons, kettles and toasters), as follows:—				
	(a) Industrial types, admitted as such by the Comptroller; soldering and welding apparatus, flat irons, water storage heaters of capacity 30 gallons and over	—	—	Free	Free
	(b) Stoves, furnaces, ovens, grills, grates, ranges and water heaters, other	No.	Value	8%	8%
721-07	(c) Other	—	Value	16%	24%
	Electric appliances, including lighting sets for motor vehicles, aircraft, ships and cycles and components and parts thereof; starting motors, as follows:—				
	(a) For motor vehicles	—	Value	15%	30%
721-08	(b) Other	—	Value	16%	24%
	Apparatus for measuring and controlling electric energy; electric signalling and safety apparatus; electric bells	—	Value	Free	8%
721-11	Electro-medical and radiological apparatus (not including tools and instruments merely actuated by electric motors)	—	—	Free	Free
721-12	Electric tools and appliances, portable, including fans, cleaners, polishers, mixers, washing machines and shavers, as follows:—				
	(a) Domestic types, classified as such by the Comptroller	—	Value	24%	32%
721-13	(b) Other	—	Value	Free	Free
721-19	Insulated cables and wire for electricity	—	Value	8%	16%
	Electrical machinery, apparatus and appliances, n.e.s., as follows:—				
	(a) Accumulators (storage batteries) other than traction type for motor vehicles, classified as such by the Comptroller	No.	Value	20%	28%
	(b) Accumulators (storage batteries) other; blasting and dynamiting sets; electrical measuring instruments, n.e.s.	No.	Value	Free	8%
	(c) Other, including parts and accessories not assignable to a particular class of electrical machinery	—	Value	8%	16%
731-01/07	TRANSPORT EQUIPMENT:— Railway locomotives and vehicles and their parts, n.e.s., admitted as such by Comptroller	—	—	Free	Free

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section 7— <i>contd.</i> TRANSPORT EQUIPMENT— <i>contd.</i>				
732-01 } 732-04 }	Passenger road motor vehicles, complete or chassis with engine mounted, other than buses or motor-cycles, as follows: (a) "Jeeps", "land rovers" and similar vehicles, and vehicles specially designed for use as taxis, admitted as such by the Comptroller... ..	No.	Value	15%	30%
732-02	(b) Other	No.	Value	30%	45%
732-03	Motor-cycles, including all types of motorized cycles, complete, and side-cars	No.	Value	20%	40%
	Buses, trucks, lorries, road motor tractors of lorry type, vans, dumper or tipper vehicles of capacity not less than 6 cubic yards or, if of less capacity, having two-way steering or similar device for two-way movement, designed primarily for off-road haulage and other road vehicles, complete, n.e.s., as follows:— (a) Ambulances; breakdown lorries; fire engines; hearses; road sweeping vehicles, snow-ploughs, road spraying vehicles, scavenging and similar public utility vehicles; lorries and vans fitted with bodies specially designed for the refrigerated carriage of foodstuffs; battery driven vans; new passenger omnibuses of more than twelve seats specially designed as such—admitted as such by the Comptroller	No.	Value	Free	15%
732-05	(b) Other	No.	Value	15%	30%
732-06	Chassis with engine mounted, of vehicles listed in 732-03	No.	Value	15%	30%
732-07	Parts for road motor vehicles, n.e.s., including bodies, chassis and frames, but not including engines, tyres and electric parts	—	Value	15%	30%
733-01	Parts for motor-cycles, n.e.s., not including engines, tyres and electric parts Bicycles and other cycles not motorized, as follows:— (a) Bicycles of other than children's size, admitted as such by the Comptroller	—	Value	20%	40%
733-02	(b) Other... ..	No.	Value or each	8% or £1.200 mls	12% or £1.600 mls
733-09	Parts of bicycles and of other cycles not motorized, not including tyres and electric parts	—	Value	8%	12%
	Road vehicles, including wheelbarrows and invalid carriages, and trailers, n.e.s. and their parts (except tyres), as follows:— (a) Caravans and trailers fitted as living quarters	No.	Value	16%	24%
734-01/03	(b) Other... ..	No.	Value	Free	8%
	Aircraft, including parts other than engines, tyres and electric parts ...	No.	Value	Free	8%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
735-01/09	Ships and boats and integral parts thereof, admitted as such by the Comptroller ...	No.	Value	Free	Free
	SECTION 8: MISCELLANEOUS MANUFACTURED ARTICLES. BUILDING, SANITARY, PLUMBING, HEATING AND LIGHTING FIXTURES AND FITTINGS:—				
811-01	Prefabricated buildings of all materials; assembled panels and parts of prefabricated buildings	—	Value	Free	8%
812-01	Central heating furnaces, boilers, radiators, conduits and parts thereof ...	cwt.	Value	Free	8%
812-02/03	Sinks, washbasins, bidets, baths and other sanitary and plumbing fixtures and fittings of all materials	No. or Oke	Value	8%	16%
812-04	Lamps, lanterns and other lighting fixtures, as follows:— (a) Miners safety lamps, operating theatre lamps, admitted as such by the Comptroller (b) Other... ..	No. No.	— Value	Free 16%	Free 24%
	FURNITURE AND FIXTURES:—				
821-01/02	Wood and metal furniture and fixtures, as follows:— (a) Hospital beds, admitted as such by the Comptroller, medical and surgical furniture, operating tables, dentists' chairs and pedestals, church pews, printing-type cupboards (b) Slotted angles and similar parts of metal furniture imported for assembly in the Colony, admitted as such by the Comptroller (c) Other... ..	No. Oke No.	— Value Value	Free 8% 24%	Free 16% 32%
821-09	Furniture and fixtures, n.e.s., as follows:— (a) Mattresses, pouffes and similar stuffed furnishing articles (b) Other, including bed and mattress springs	— —	Value Value	20% 24%	28% 32%
	TRAVEL GOODS, HANDBAGS AND SIMILAR ARTICLES:—				
831-01	Trunks, suitcases, travelling bags, dressing cases, shopping bags, haversacks and similar articles of all materials, as follows:— (a) Semi-manufactured articles, imported for processing or assembly in the Colony, admitted as such by the Comptroller (b) Other... ..	No. No.	Value Value	8% 24%	16% 32%
831-02	Handbags, wallets, purses, pocketbooks and similar articles of all materials ...	No.	Value	24%	32%
	CLOTHING:—				
841-01	Hosiery, as follows:— (a) Stockings, except children's, containing not less than 75 per cent. by weight of silk or synthetic fibre,				

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section 8— <i>contd.</i> CLOTHING— <i>contd.</i> classified as such by the Comptroller:—				
	(i) Finished	Doz. prs.	Value or per doz. prs.	25% or £1.000 mils	34% or £1.250 mils
	(ii) Unfinished for further processing	Doz. prs.	Value	25%	34%
	(b) Socks, except children's, containing not less than 75 per cent. by weight of silk or synthetic fibre, classified as such by the Comptroller ...	Doz. prs.	Value or per doz. prs.	25% or £0.360 mils	34% or £0.480 mils
	(c) Stockings and socks, except children's, other... ..	Doz. prs.	Value or per doz. prs.	25% or £0.240 mils	34% or £0.360 mils
	(d) Other... ..	Doz. prs.	Value	25%	34%
841-02 } 841-04 }	Underwear and nightwear, including bath robes, bathing wear and shirts, as follows:—				
	(a) Containing not less than 75 per cent. by weight of silk or synthetic fibre, whether or not knit or made of knitted fabric, except children's wear, classified as such by the Comptroller	Doz. & oke	Value or per doz. or per oke	25% or £0.480 mils or £0.500 mils	34% or £0.720 mils or £0.680 mils
	(b) Other, knit or made of knitted fabric, including children's wear ...	Doz. & oke	Value or per oke	25% or £0.500 mils	34% or £0.680 mils
	(c) Other... ..	Dozen	Value	25%	34%
841-03 } 841-05 }	Outerwear, n.e.s., as follows:—				
	(a) Jumpers, sweaters, cardigans, pull-overs, and blouses of all materials, knit or made of knitted fabric ...	Dozen	Value or per doz.	25% or £0.480 mils	34% or £0.720 mils
	(b) Other	—	Value	25%	34%
841-06	Leather coats and other leather clothing, n.e.s.	—	Value	25%	34%
841-07	Clothing of rubberized, oiled and similar impermeable materials including plastics	—	Value	25%	34%
841-08/11	Hats, caps and other headgear, as follows:—				
	(a) Firemen's helmets, miners' safety helmets and caps, admitted as such by the Comptroller	Dozen	—	Free	Free
	(b) Other... ..	Dozen	Value	25%	34%
841-12	Gloves and mittens of all materials, except rubber gloves	Doz. prs.	Value	25%	34%
841-19	Handkerchiefs, armbands, ties, scarves, shawls, collars, corsets, suspenders, watch-straps and other clothing, n.e.s., as follows:—				

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
842-01	(a) Ties, cravats and headcloths, classified as such by the Comptroller ...	Dozen	Value or per doz.	25% or £0.470 mls	34% or £0.720 mls
	(b) Other... ..	—	Value	25%	34%
	Fur clothing, n.e.s.	—	Value	25%	34%
851-01	FOOTWEAR:— Slippers and house footwear of all materials, except rubber	Doz. prs.	Value	25%	30%
851-02	Footwear, other, wholly or mainly of leather, as follows:—				
	(a) Miners' safety boots and safety shoes, admitted as such by the Comptroller, subject to such terms and conditions as he may see fit to impose	Doz. prs.	—	Free	Free
	(b) Other... ..	Doz. prs.	Value	25%	30%
851-03	Footwear, other, wholly or mainly of textile materials	Doz. prs.	Value	25%	30%
851-04	Rubber footwear, as follows:—				
	(a) Miners' safety boots and safety shoes admitted as such by the Comptroller subject to such terms and conditions as he may see fit to impose	Doz. prs.	—	Free	Free
	(b) Other... ..	Doz. prs.	Value	25%	45%
851-09	Gaiters, spats, leggings, puttees and other footwear, n.e.s.	Doz. prs.	Value	25%	35%
861-01	SCIENTIFIC, PHOTOGRAPHIC, MEDICAL, OPTICAL, MEASURING AND CONTROLLING INSTRUMENTS AND APPARATUS:— Optical instruments and appliances and parts thereof, as follows:—				
	(a) Projectors, image and visual beam	No.	Value	50%	60%
	(b) Goggles, lorgnettes, pince-nez, spectacles, sunglasses and the like (except protective goggles and underwater goggles) and frames, mountings and parts thereof; binoculars, monoculars, and refracting telescopes; and similar articles, classified as such by the Comptroller	No.	Value	16%	24%
	(c) Other, including protective goggles admitted as such by the Comptroller	No.	—	Free	Free
861-02	Cameras, cinematograph projectors and photographic, and cinematographic apparatus and appliances, n.e.s., as follows:—				
	(a) Cinematographic cameras designed for films of width 32 mm and over, cinematographic sound film recorders, films for mechanical sound recording and similar apparatus and appliances generally used in the commercial production of motion pictures of width 32 mm and over, admitted as such by the Comptroller	No.	Value	Free	10%
	(b) Other... ..	No.	Value	50%	60%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section 8— <i>contd.</i> SCIENTIFIC, PHOTOGRAPHIC, MEDICAL, OPTICAL, MEASURING & CONTROLLING INSTRUMENTS AND APPARATUS— <i>contd.</i>				
861-03	Surgical, medical and dental instruments and appliances, admitted as such by the Comptroller	—	—	Free	Free
861-09	Measuring, controlling and scientific instruments, including drawing instru- ments, as follows:— (a) Densitometers, refractometers and similar instruments, generally used in the examination of wine, admitted as such by the Comptroller (b) Other... ..	— —	— Value	Free Free	Free 8%
	PHOTOGRAPHIC AND CINEMATOGRAPHIC FILMS & SUPPLIES:—				
862-01	Films, plates and paper for photography (not cinematographic), as follows:— (a) X-ray films and plates; exposed films and plates, whether developed or not; graphic art films for litho- graphy admitted as such by the Comptroller (b) Blueprint paper and similar sensi- tised tracing and photocopying paper, admitted as such by the Comptroller (c) Other... ..	No. — —	— Value Value	Free 16% 50%	Free 24% 60%
862-02	Cinematographic films not exposed ...	Yard	Value	50%	60%
862-03	Chemical products for use in photography, put up for retail sale	—	Value	50%	60%
863-01	Cinematograph films exposed, as follows:— (a) Of any width, developed, if the Comptroller is satisfied that the film was exposed in the Colony and is being re-imported after develop- ment abroad (b) Other, developed, of over 16 mm. width... .. (c) Other, developed, of 16 mm. width or less (d) Undeveloped	Foot Foot Foot	— Per 100 ft. or part thereof Per 100 ft. or part thereof —	Free £0.435 mils £0.165 mils Free	Free £0.600 mils £0.330 mils Free
864-01	Watches, including stop watches, chrono- meters and clocks with watch move- ment; watch movements; cases and other parts of watches	No.	Value	60%	68%
864-02	Clocks; clock movements, as follows:— (a) Industrial time recording apparatus (b) Other... ..	No. No.	Value Value	Free 60%	8% 68%
	MUSICAL INSTRUMENTS, GRAMOPHONES AND GRAMOPHONE RECORDS:—				
891-01	Gramophones (except radio-gramophones for which see 721-04); record players; sound recorders and reproducers, n.e.s.; and parts thereof, including gramo- phone needles	No.	Value	32%	40%

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
891-02	Gramophone records; sound recording strips, tapes and wire, n.e.s., as follows:—				
	(a) Sets of records designed exclusively for the teaching of languages, accompanied by instructional material, and spare records therefor—admitted as such by the Comptroller ...	No.	Value	Free	8%
891-03	(b) Other... ..	No.	Value	32%	40%
891-09	Pianos and piano-playing mechanisms ...	No.	Value	20%	23%
	Musical instruments, n.e.s. ...	No.	Value	20%	28%
	PRINTED MATTER:—				
892-01/03	Books and pamphlets, printed; newspapers and periodicals; music, printed engraved or in manuscript—admitted as such by the Comptroller ...	—	—	Free	Free
892-04	Picture postcards, greeting and Christmas cards and pictures and designs printed or otherwise reproduced on paper or cardboard, n.e.s. as follows:—				
	(a) Pictures and designs which the Comptroller is satisfied are adapted for use only for advertising purposes	—	—	Free	Free
	(b) Transfers; art reproductions admitted as such by the Comptroller of a size not less than 100 square inches for mounting or framing or ready mounted ...	—	Value	Free	8%
	(c) Picture postcards, greeting cards and Christmas cards, composed essentially of coloured reproductions of photographs or paintings made in Cyprus depicting Cyprus subjects ... Provided that, at the time such photographs or paintings are sent from Cyprus for reproduction, the importer shall have notified the Comptroller and satisfied such terms and conditions as he may see fit to impose.	—	Value	8%	16%
892-09	(d) Other... .. Forms, labels, tickets and printed material on paper or cardboard, n.e.s., as follows:—	—	Value	32%	40%
	(a) Charts, maps, blueprints, photostats, plans, technical designs, diagrams and drawings, unused postage stamps, catalogues and advertising material, admitted as such by the Comptroller ...	—	—	Free	Free
	(b) Calendars composed essentially of coloured reproductions of photographs or paintings made in Cyprus depicting Cyprus subjects ...	—	Value	8%	16%
	(c) Other... ..	—	Value	16%	24%
	MISCELLANEOUS MANUFACTURED ARTICLES:—				
899-01	Candles, tapers, lighter fuel and similar articles of inflammable materials, n.e.s., as follows:—				
	(a) Candles (other than coloured or				

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	Section 8— <i>contd.</i> MISCELLANEOUS MANUFACTURED ARTICLES— <i>contd.</i> (c) Powder puffs, scent sprays and similar toilet appliances (d) Slide fasteners (e) Other... ..	— Yards —	Value Value Value	60% 36% 16%	100% 44% 24%
	SECTION 9: MISCELLANEOUS ITEMS AND TRANSACTIONS. LIVE ANIMALS NOT FOR FOOD:— 921-01 Horses, asses and mules 921-09 Cats, dogs and other live animals and birds not for food	No. No.	— —	Free Free	Free Free
931-01	RETURNED GOODS AND SPECIAL TRANSACTIONS:— Goods exported from Cyprus, returned to the Colony, as follows:— (A) <i>Re-imported goods</i> which, the Comptroller is satisfied have whilst abroad either undergone no process of repair, alteration or renovation, or have undergone such process (not involving substantial change of the form or character of the goods) only by occasion of an inherent defect in the goods, and no charge has been made for the remedy of such defect (B) <i>Goods re-imported after process or repair.</i> —Where goods have been exported from the Colony to undergo abroad any process of repair, alteration or renovation (other than as provided in the preceding subsection), and are re-imported within six months of the date of exportation, or within such further period as the Comptroller may allow, such goods shall be so chargeable with Customs duty at the appropriate rate in force at the time of re-importation as if the amount of the increase in the value of the goods attributable to the process, together with all costs incidental to their despatch and return were the full value thereof Provided that where any goods classifiable under sub-items (A) or (B) above have origin in the Colony, and are liable to excise duty if delivered for consumption in the Colony, and excise duty at the appropriate rate has not already been paid in respect of such goods, or if paid has been refunded or paid as drawback, excise duty shall be paid on such re-imported goods before clearance for home consumption in the Colony, at the rate in force at the time of such clearance: Provided further that, in the case of goods not having origin in the Colony, the Comptroller is satisfied that the proper duty was paid at original import and has not since been refunded or paid as drawback.	— — —	— — —	Free Free As appropriate	Free Free

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
931-02	<p>Special Transactions:—</p> <p>(A) <i>Baggage</i>, as follows:—</p> <p>(1) <i>Intending residents</i>: Persons arriving for the purpose of taking up or resuming residence in the Colony:—</p> <p>The <i>bona fide</i> baggage of a person arriving in the Colony for the purpose of taking up or resuming residence in the Colony, the property of and accompanied by or arriving within six months before or after the arrival of such person or within such further period as the Comptroller may allow.</p> <p><i>Bona fide</i> baggage of an intending resident shall comprise:—</p> <p>Necessary and appropriate wearing apparel and personal effects; binoculars, cameras (including miniature cinematograph cameras), gramophones and gramophone records, perambulators, pianos and other musical instruments, refrigerators (domestic), saddlery, sound recording apparatus, sports equipment, tents and other camping equipment, toys, typewriters (portable), vacuum cleaners, washing machines, wireless receiving sets (sound or vision) articles for household use (such as furniture, carpets, pictures, glassware, linen, cutlery, crockery and plate) and implements, instruments and tools of trade, which in every case are proved to the satisfaction of the Comptroller to have been in personal, professional or household use by the owner for a reasonable period</p> <p>(2) <i>Visitors</i>: <i>Bona fide</i> baggage of a person arriving in the Colony as a visitor, the property of and accompanied by or arriving within two months before or after the arrival of such person.</p> <p><i>Bona fide</i> baggage of a visitor shall comprise:—</p> <p>All clothing and other articles, new or used, which a visitor may, in the opinion of the Collector, personally and reasonably require, taking into consideration all the circumstances of his visit, including the articles specified below, provided that they can be considered as being in use:—</p> <p>(i) personal jewellery;</p> <p>(ii) one camera with twelve plates or five rolls of film;</p> <p>(iii) one miniature cinematograph camera with two reels of film;</p> <p>(iv) one pair of binoculars;</p> <p>(v) one portable musical instrument;</p>	—	—	Free	Free

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
931-02 (contd.)	<p>Section 9—<i>contd.</i> RETURNED GOODS AND SPECIAL TRANSACTIONS—<i>contd.</i></p> <p>(vi) one portable gramophone with ten records;</p> <p>(vii) one portable sound-recording apparatus;</p> <p>(viii) one portable wireless receiving set (sound or vision);</p> <p>(ix) one portable typewriter;</p> <p>(x) one perambulator;</p> <p>(xi) one tent and other camping equipment;</p> <p>(xii) sports equipment (one fishing outfit; one sporting firearm with fifty cartridges; one non-powered bicycle; one canoe or kayak less than 5½ metres long; one pair of skis; two tennis racquets; and other similar articles) . . .</p> <p>(3) For the purposes of this sub-item a "visitor" shall mean any person who enters the Colony for <i>bona fide</i> non-immigrant purposes, such as touring, recreation, health, family reasons, study or business, and whose stay in the Colony is in the opinion of the Collector of a temporary nature, but shall not include any person who is employed in the Colony or who enters the Colony to take up employment for a period exceeding six months or who normally resides in the Colony.</p> <p>(4) For the purposes of this item "<i>bona fide</i> baggage" and "camping equipment" shall not, except as specified in paragraphs (1) or (2), as the case may be, include arms, ammunition, beverages, cigars, cigarettes or tobacco, perfumed spirits, bicycles, carriages, motor vehicles, musical instruments, provisions, saddlery, wireless apparatus or merchandise of any kind imported for a commercial purpose; Provided that duty shall not be leviable on—</p> <p>(i) cigars not exceeding 50, cigarettes not exceeding 200, tobacco not exceeding one half-pound or an assortment of cigars, cigarettes and tobacco, the total weight of which is not in excess of one half-pound;</p> <p>(ii) wine not exceeding one reputed quart;</p> <p>(iii) potable spirits not exceeding one pint;</p> <p>(iv) perfumed spirits not exceeding one pint.</p> <p>(B) Road vehicles, mechanically propelled, aircraft and pleasure boats, temporarily imported, as follows:—</p>	—	—	Free	Free

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
	(1) Vehicles, aircraft and pleasure boats (including spare parts thereof and any wireless receiving set incorporated therein), imported by or for the use of approved visitors, which are the subject of temporary importation papers issued by a club or association recognized by the Governor as being authorized to issue such papers under the provisions of any international convention relating to motor vehicles, aircraft or pleasure boats to which the Government may be an adherent, and in conformity with any standard forms agreed upon therein as being valid for the temporary importation into the Colony of such motor vehicles, aircraft or pleasure boats ...	—	—	Free	Free
	(2) Vehicles, aircraft and pleasure boats (including any spare parts and any wireless receiving sets incorporated therein) imported by or for the use of visitors, subject to the payment to the Collector, at the time of clearance after importation, of a deposit equal to the Customs duty payable thereon as assessed by him at the time, refundable in full upon exportation of the vehicle, aircraft or pleasure boat (including any spare parts, and any wireless receiving set incorporated therein) ... Provided that, in cases to which paragraphs (1) and (2) apply:— (i) the vehicles, aircraft or pleasure boats (including any spare parts and any wireless receiving sets incorporated therein) are exported within six months of the date of clearance from Customs after importation into the Colony, or such further period as the Comptroller may allow, and subject to any other conditions he may impose in consideration of extending the aforesaid period of six months; (ii) the owner shall satisfy the Collector that any spare parts of any vehicle, aircraft or pleasure boat which are not produced upon exportation, have been fitted to the motor car or other motor vehicle, aircraft or pleasure boat; or (iii) if, due to accident to any such vehicle, aircraft or pleasure boat (including any spare parts and any wireless receiving set incorporated therein) the owner notifies the Comptroller in writing that, in consequence of such accident he is not prepared to export the vehicle, aircraft or pleasure boat (including, as the case may be, any spare parts thereof or any wireless	—	—	Free	Free

Item No.	Description of Goods	Unit		Preferential Tariff	General Tariff
		For Statistics	For Duty		
931-02 (<i>contd.</i>)	<p>Section 9—<i>contd.</i> RETURNED GOODS AND SPECIAL TRANSACTIONS—<i>contd.</i> receiving set incorporated therein), the aforementioned temporary importation papers shall be discharged or the aforementioned deposit shall be refunded, on such of the aforementioned articles as he shall, with the approval of the Comptroller, either abandon to the Government free of any charge, or destroy or cause to be destroyed at his own expense, in such manner as the Comptroller may direct.</p> <p>(3) For the purpose of this sub-item the word "visitor" shall have the meaning set out in paragraph (3) of sub-item (A) of this item.</p> <p>(c) <i>Effects of deceased persons</i>, as follows:—</p> <p>(1) Personal effects, not being merchandise, of Cypriots or persons domiciled in Cyprus who have died abroad.</p> <p>(2) Used personal and household effects, admitted as such by the Comptroller, which are not for re-sale and which have been the property of a deceased person and have been inherited by or bequeathed to the person to whom, or to whose agent, they are consigned</p> <p>(d) <i>Samples</i> which cannot be sold as merchandise and other articles which the Comptroller decides are not imported as merchandise and are of no commercial value</p> <p>(e) <i>Goods imported for the purpose of overhaul, repair, alteration or renovation in the Colony</i>:— Provided that—</p> <p>(i) they are not used in the Colony beyond such testing as the Comptroller may consider reasonable to ensure the effectiveness of such overhaul, renovation or repair;</p> <p>(ii) a deposit equal to the Customs duty payable thereon, as assessed by the Collector, is paid by the importer upon clearance, such deposit being refundable in full on subsequent re-exportation;</p> <p>(iii) the goods are re-exported within three months of their clearance into the Colony for overhaul, renovation or repair, as aforesaid, or within such further period as the Comptroller may allow; and</p>	—	—	Free	Free
		—	—	Free	Free

Item No.	Description of Goods.	Unit		Preferential Tariff	General Tariff
		For Statistics.	For Duty		
	(iv) the goods are identified to the satisfaction of the Collector on re-exportation (F) <i>Theatrical appliances and requisites</i> accompanying a theatrical or show troupe which the Comptroller is satisfied are necessary for their performances in the Colony: Provided that— (i) a deposit equal to the Customs duty payable thereon, as assessed by the Collector, is paid by the importer upon clearance, such deposit being refundable in full on subsequent re-exportation; (ii) the appliances or requisites are re-exported within three months of their clearance into the Colony, or within such further period as the Comptroller may allow; and (iii) the goods are identified to the satisfaction of the Collector on re-exportation ...	—	—	Free	Free
	(G) <i>Appliances and requisites for Cinema Film Production</i> , as follows:— (1) Unexposed cinematographic film, including sound tracks, imported or cleared by a person engaged in the commercial production of motion pictures, for exposure by him in Cyprus. Provided that the film, whether exposed or not, is re-exported within one year of its clearance or within such further period as the Comptroller may allow ... (2) Photographic and cinematographic apparatus and appliances, scenery, costumes and similar requisites, imported or cleared by a person engaged in the commercial production of motion pictures and which the Comptroller is satisfied are necessary for the carrying out of such production in Cyprus: Provided that— (i) a deposit equal to the Customs duty payable thereon, as assessed by the Collector, is paid by the importer upon clearance such deposit being refundable in full on subsequent re-exportation; (ii) the goods are re-exported within one year of their clearance or within such further period as the Comptroller may allow; and (iii) the goods are identified to the satisfaction of the Collector on exportation ...	—	—	Free	Free
941-01	Gold bars, discs, ingots, sheets, strips, wire and similar forms...	— Troy ounce	— Value	Free 8%	Free 16%

PART II.

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

A.—GOODS IMPORTED BY PRIVILEGED PERSONS AND ORGANISATIONS.

A. 1. Goods imported or cleared by or on behalf of and for the use of:—

- (a) His Excellency the Governor and, in his absence, the officer administering the Government;
- (b) The Government of Cyprus;
- (c) Any Department of Her Majesty's Government in the United Kingdom (including the Royal Navy, the Army, and the Royal Air Force):

Provided that in every case the goods are certified by an authorized person, to the satisfaction of the Comptroller, to be so imported or cleared.

A. 2. Goods, the property of, imported or cleared by or on behalf of and for the use of the following bodies in connection with their activities in the Colony, subject to the provision that the goods are not for resale and subject to such other limitations as may be indicated in each sub-item and in the conditions set out at the conclusion of this item:—

- (a) *The Army Kinema Corporation and The Royal Air Force Cinema Corporation*:—Motor vehicles, cinema projectors, wireless receiving sets, cinema equipment of a non-consumable nature and exposed cinematograph films.
- (b) *The Blind School*:—Goods for the education of blind persons.
- (c) *The British Council*:—Motor vehicles, office machinery, musical instruments, cinema projectors, wireless receiving sets, recordings and similar articles of a non-consumable nature.
- (d) *The British Red Cross Society and the Order of St. John of Jerusalem*:—Stores and appliances.
- (e) *Cable and Wireless Ltd.*:—Machinery and apparatus, including lines, masts, poles and preservatives therefor.
- (f) *Charitable Organisations working with Her Majesty's Forces*:—Member Organisations of the Council of Voluntary Welfare Work; The Forces Help Society; The Sailors', Soldiers' and Airmen's Families Association; The British Red Cross (Military Division):—Constructional and other equipment, motor vehicles, stores.
- (g) *Cyprus Airways Ltd.*:—Apparatus, appliances, furniture and fittings and instruments (including navigators' watches) carried on or in aircraft and necessarily and exclusively used in or for their operation or for purpose of communication with or guiding of aircraft in flight, or for the examination, servicing and maintenance of aircraft and aircraft components, or for the securing of aircraft whilst grounded:
Provided that materials for the purpose of repairing aircraft or for making up such article to be used in such repair shall not be exempted, unless otherwise so provided.
- (h) *Cyprus Boy Scouts and Girl Guides Associations*:—Clothing and equipment.
- (i) *Ecclesiastical and Religious Authorities*, recognized as such by the Governor for the purposes of this sub-item:—Constructional

materials, fittings and furniture for churches and mosques; vestments and other articles necessarily used for religious services.

- (j) *The Foreign Broadcast Information Service* of the United States:—Materials and equipment to be used solely in the construction, extension, maintenance or operation of its monitoring radio station.
- (k) *The Navy, Army and Air Force Institutes*:—Goods and stores to be used solely for the maintenance or operation of the Institutes, including Families Shops.
- (l) *The Near East Association Ltd.*:—Machinery, apparatus and equipment (including motor vehicles, tools, furniture and musical instruments) to be used solely in the construction, extension, maintenance or operation of the Association's Broadcasting Station.
- (m) *The Water Boards of Nicosia, Kyrenia, Famagusta, Larnaca, Limassol, Paphos*:—Goods to be used solely for providing or improving water supply:—

Conditions:

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

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

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

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

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

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

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

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

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

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

(i) Beer, ale, porter and stout:

Males	20 reputed quarts.
Females	12 reputed quarts.

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

(ii) Manufactured tobacco:—

Cigars, cigarettes, pipe or chewing tobacco:

Males	22 ounces.
-------	--------	------------

Cigarettes:

Females	340 in number.
---------	--------	----------------

(iii) Whisky and Gin:—

Males	two bottles of each.
-------	--------	----------------------

Females	one bottle of each.
---------	--------	---------------------

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

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

Females	one bottle of any one description.
---------	--------	------------------------------------

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

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

(b) Military equipment, including uniforms and firearms, imported or cleared by and for the personal use of officers;

(c) Motor vehicles (including any wireless receiving sets incorporated therein), imported or cleared by members of Her Majesty's Forces serving in the Colony for their private use:

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

Provided further that, with the approval of the Comptroller, a member of Her Majesty's Forces may transfer the liability

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

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

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

- A. 5. *Medals, insignia, trophies, uniforms, robes—persons entitled to:—*
- (a) Medals, insignia and similar official awards of merit imported by or on behalf of a person in the Colony entitled to hold them;
 - (b) Medals, cups, shields and similar trophies which the Comptroller is satisfied have been awarded abroad to any person for distinction in art, literature, science or sport, or for public service, or otherwise as a record of meritorious achievement or conduct, and are imported by or on behalf of such person;
 - (c) Uniforms of public officers of the Government of Cyprus or any other Government, to be worn by a person in the Colony so entitled.
 - (d) Professional robes and wigs and academic robes of Universities, to be worn by a person in the Colony so entitled.

B.—GOODS IMPORTED FOR SPECIAL PURPOSES.

- B. 1. *Archaeological*.—Instruments, scientific appliances and technical apparatus certified by the Director of Antiquities as being imported or cleared to be used solely for the purpose of archaeological excavation and archaeological study.
- B. 2. *Art*.—Artists' materials which the Comptroller is satisfied are imported or cleared by an individual for his own use and not for resale.
- B. 3. *Aviation*.—Goods imported or cleared for or in the course of civil aviation, as follows:—
- (a) Aircraft temporarily imported or cleared by a visitor for personal use and not for any commercial purpose, subject to the lodging of such security as the Comptroller may require.
 - (b) Aircraft, including aircraft-engines and spare parts and equipment thereof, engaged in international air navigation to, from or through the Colony.
 - (c) Aircraft, spare parts, tools and equipment, for use in search, rescue, repair or salvage of any damaged aircraft engaged in international air navigation:

Provided that before clearance, for use in the Colony, of such aircraft, equipment, spare parts and tools, the importer shall furnish security, in cash or otherwise, to the satisfaction

of the Comptroller, for the payment of any Customs duty which may become payable:—

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

B. 4. *Cultural, Educational, etc.*

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

B. 5. *Manufacture.*

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

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