

SCHEDULES.

FIRST SCHEDULE.

IMPORT DUTIES.

Tariff No.	Goods.	Rates of Duty.
1	Cigars (including the weight of every band, wrapper, or attachment to any cigar)	12s. a pound.
2	Cigarettes not exceeding in weight 2½ lb. a thousand	£1 5s. 6d. a thousand.
3	Cigarettes (all other kinds)	10s. 6d. a pound.
4	Tobacco in any other form, including the weight of every label, tag, or other attachment	3s. 6d. a pound.
5	All other goods not expressly exempted from duty—	
	If British goods	15 per cent. <i>ad valorem</i> .
	If foreign goods	22½ "

(a.) "British goods" means and includes—

- (i.) Goods wholly the produce of the British Dominions :
- (ii.) Goods wholly manufactured within the British Dominions from materials produced in such Dominions :
- (iii.) Goods wholly manufactured within the British Dominions, in respect of which all manufacturing processes are performed in the British Dominions from unmanufactured raw material of foreign origin :
- (iv.) Goods partially produced or partially manufactured in the British Dominions, provided that the final process or processes of manufacture have been performed in such Dominions and also that the expenditure in material produced in such Dominions and [or] labour performed within such Dominions (calculated subject to the qualification hereunder) in respect of each article is not less than one-fourth of the factory or works cost of such article in its finished state.

(b.) In the calculation of such proportion of produce or labour of the British Dominions none of the following items shall be included or considered : Manufacturer's profit, or the profit or remuneration of any trader, agent, broker, or other person dealing in the article in its manufactured finished condition ; cost of outside packages or any cost of packing the goods thereinto ; any cost of conveying, insuring, or shipping the goods subsequent to their manufacture.

(c.) Goods which, after shipment from any part of the British Dominions, have entered the commerce of or been subjected to any process of manufacture in any foreign country shall not be deemed to be British goods.

(d.) "British Dominions" includes British Protectorates.

(e.) "Foreign goods" means all goods other than British goods.

(f.) All goods shall be deemed to be foreign goods and liable to duty accordingly unless there is produced to the Collector an invoice of the goods, having thereon a certificate signed by the sender or consignor, and in a form approved by the Minister of Customs, to the effect that the goods are British goods within the meaning of this order. No such invoice shall relate to any goods other than those to which the certificate refers.

(g.) In the case of goods sent through the post, or with the consent of the Administrator in any other case, the Collector may dispense with the said certificate if he is satisfied by any other evidence that the goods are British goods.

(h.) In every case where full duty under this order is payable on any goods owing to the non-production of such certificate, and at the time of the importation the importer alleges and the Collector has reason to believe that such goods are British goods and that such non-production is due to accident, the following provisions shall apply :—

- (i.) Any amount of duty so payable in excess of the duty payable upon like goods being British goods may be held by the Collector on deposit pending the production of an invoice with the said certificate thereon :
- (ii.) Such deposit shall be returned to the importer if the invoice with the said certificate thereon is produced within six months from the date of payment of the deposit, but otherwise the same shall be applied as duty payable under this Order unless other action is specially directed by the Administrator.

(i.) In all proceedings under the Customs Act, 1913, goods liable to *ad valorem* duty shall be presumed to be foreign goods unless the contrary is proved.

EXEMPTIONS.

The following goods shall be exempt from Customs duty :—

1. Coin being legal currency in Samoa.
2. Printed literature, including printed music.
3. Passengers' baggage and effects, including only wearing-apparel and other personal effects that have been worn or are in use by persons arriving in Samoa ; also instruments and tools of trade, occupation, or employment of such persons not exceeding £50 in value, and household and other effects not exceeding £100 in value, if such instruments, tools, or effects have been in use for twelve months by the persons bringing them to Samoa and are not intended for any other person or for sale.