

CHAPTER VI.

IMPORT DUTIES.

A. *The Customs Tariff.*

List of Duties.—The Customs and Excise Department publish annually, towards the end of the calendar year, a list* with explanatory notes, of the Customs and Excise duties operative in Great Britain and Northern Ireland. Copies of the list can be obtained gratis on application to the Secretary, Custom House, London, E.C.3, or from any office of a Collector of Customs and Excise, or may be seen at any British Consular Office.

Nature of the Tariff. "Specific" and "Ad valorem" Duties.—The present Customs tariff of Great Britain and Northern Ireland† is an import tariff only, i.e. there are no Customs export duties. The import duties are of two kinds, viz. : (1) "specific" duties, i.e. fixed rates of duty per unit of weight, volume, measure, or number, and (2) *ad valorem* duties, i.e. rates of duty at so much per cent. of the value of the goods. For example, on the one hand, for tea the unit of charge is the pound weight, for spirits the proof or liquid gallon, for cinematograph films the linear foot, for playing cards the dozen packs, and for matches the standard gross of 10,000 ; while on the other, clocks and musical instruments are chargeable at a fixed percentage of their value. There are certain classes of goods as to which liability to both kinds of duty exists ; chloroform, for example, is liable to specific duty at 4s. 4d. the pound weight and it is also liable to *ad valorem* ("Key Industry") duty at 33½ per cent. of its value. In such cases of dual liability, however, only one of the two duties, i.e. whichever is the higher in amount, is actually charged.

Preferential Customs rates.—Preferential Customs rates are granted in respect of the majority of the goods included in the tariff, where these are shown to the satisfaction of the Commissioners of Customs and Excise to have been consigned from and grown, produced or manufactured in, any part of the British Empire. The published list of Customs and Excise duties referred to above sets out in parallel columns the full and preferential rates of duty respectively applicable to each class of goods affected. In the majority of cases the preference takes the form of a percentage reduction, varying in amount according to the nature of the goods, of the full rate of duty payable ; in the case of "Key Industry" goods and also in the case of currants and other dutiable dried or preserved fruit, it takes the form of complete exemption from duty. Full information as to the qualifications for, and the method of

* This list, commonly known as the "Tariff," should be distinguished from the Import and Export List dealt with on page 104.

† As to Customs duties in the Isle of Man, see page 100.