

## SCHEDULES

## FIRST SCHEDULE

Section 1.

## RATES OF CUSTOMS DUTIES AND DRAWBACKS ON CERTIFICATED COLONIAL SUGAR

## PART I

## RATES OF DUTY ON CERTIFICATED COLONIAL SUGAR

Article.	Rate of Duty.	
	s.	d.
Sugar of a polarisation exceeding 99°	the cwt.	2 4.7
Sugar of a polarisation exceeding :—		
98° but not exceeding 99°	the cwt.	1 6.3
97 but not exceeding 98	the cwt.	1 5.8
96 but not exceeding 97	the cwt.	1 5.3
95 but not exceeding 96	the cwt.	1 4.8
94 but not exceeding 95	the cwt.	1 4.4
93 but not exceeding 94	the cwt.	1 3.9
92 but not exceeding 93	the cwt.	1 3.5
91 but not exceeding 92	the cwt.	1 3.0
90 but not exceeding 91	the cwt.	1 2.6
89 but not exceeding 90	the cwt.	1 2.1

*Status: This is the original version (as it was originally enacted).*

Article.	Rate of Duty.
88 but not exceeding 89 the cwt.	1 1.6
87 but not exceeding 88 the cwt.	1 1.3
86 but not exceeding 87 the cwt.	1 0.8
85 but not exceeding 86 the cwt.	1 0.5
84 but not exceeding 85 the cwt.	1 0.2
83 but not exceeding 84 the cwt.	11.8
82 but not exceeding 83 the cwt.	11.5
81 but not exceeding 82 the cwt.	11.2
80 but not exceeding 81 the cwt.	10.9
79 but not exceeding 80 the cwt.	10.5
78 but not exceeding 79 the cwt.	10.2
77 but not exceeding 78 the cwt.	9.9
76 but not exceeding 77 the cwt.	9.6
Sugar of a polarisation not exceeding 76° the cwt.	9.6

## PART II

### SCALES OF DRAWBACK IN CASE OF SUGAR AND MOLASSES MANUFACTURED FROM CERTIFICATED SUGAR

#### TABLE I.

#### SCALE APPLICABLE IN THE CASE OF SUGAR

Degree of Polarisation.	Rate or Amount of Drawback.
Of a polarisation exceeding 99° {	Where the rate of duty paid was 2s. 4.7d. the cwt., a drawback at the same rate.

Degree of Polarisation.	Rate or Amount of Drawback.
Of a polarisation not exceeding 99°.	Where a rate of duty less than 2s. 4.7d. the cwt. was paid, a drawback at the rate of 1s. 7.4d. the cwt. A drawback equal to the duty specified in Part I of this Schedule in the case of sugar of the like polarisation.

TABLE II.

## SCALE APPLICABLE IN THE CASE OF MOLASSES

Nature of Molasses.	Amount of Drawback.	
	s.	d.
If containing not more than 50 per cent. of sweetening matter and weighing not less than 14 pounds to the gallon - the cwt.	0	4 ½
If containing more than 50 per cent. but not more than 60 per cent. of sweetening matter - the cwt.	0	7
If containing more than 60 per cent. but not more than 70 per cent. of sweetening matter - the cwt.	0	9
If containing more than 70 per cent. but not more than 80 per cent. of sweetening matter - the cwt.	1	0 ½
If containing more than 80 per cent. of sweetening matter - the cwt.	1	2 ½

## SECOND SCHEDULE

Section 9.

GOODS EXEMPTED FROM DUTIES UNDER 22 & 23 GEO. 5.  
C. 8 WHEN IMPORTED FOR CERTAIN SHIPBUILDING PURPOSES

- 1 Iron or steel shafts and shafting (including turbine rotor shafts) and cranks and webs therefor.
- 2 Iron or steel connecting rods, piston rods and cross-heads.
- 3 Iron or steel plates not less than one eighth of an inch nor more than two inches in thickness.

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- 4 Iron or steel shrouds for turbine gear wheels.  
 5 Iron or steel cylinder cover castings and piston castings.  
 6 Propellor castings, being complete propellers or blades or bosses.

THIRD SCHEDULE

Section 18.

AMENDED RATES OF DUTY IN THE CASE OF CERTAIN MECHANICALLY PROPELLED VEHICLES

PART I

PARAGRAPH TO BE SUBSTITUTED FOR PARAGRAPH 1  
 OF THE SECOND SCHEDULE TO THE FINANCE ACT, 1920

Description of vehicle.	Rate of duty.		
	£	s.	d.
1. Cycles (including motor scooters and cycles with an attachment for propelling them by mechanical power) not exceeding 8 cwt. in weight unladen:—			
(a) Bicycles—			
Where the cylinder capacity of the engine thereof—			
(i) does not exceed 150 cubic centimetres	0	12	0
(ii) exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres	1	2	6
(iii) exceeds 250 cubic centimetres—			
in a case where the bicycle is one in respect of which a licence was taken out before the first day of January, nineteen hundred and thirty-	1	2	6

The duty chargeable under sub-paragraph (b) of this paragraph in respect of any bicycle shall be chargeable in addition to the duty chargeable on the bicycle under sub-paragraph (a) of this paragraph.

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Description of vehicle.	Rate of duty.		
three, and does not exceed 224 lbs. in weight unladen			
in any other case	2	5	0
(b) Bicycles, if used for drawing a trailer or sidecar	0	15	0
(c) Tricycles	4	0	0

The duty chargeable under sub-paragraph (b) of this paragraph in respect of any bicycle shall be chargeable in addition to the duty chargeable on the bicycle under sub-paragraph (a) of this paragraph.

## PART II

### PARAGRAPH TO BE SUBSTITUTED FOR PARAGRAPH 6 OF THE SECOND SCHEDULE TO THE FINANCE ACT, 1920

Description of vehicle.	Rate of duty.		
	£	s.	d.
6. Any vehicles other than those charged with duty under the foregoing provisions of this Schedule :			
Electrically propelled vehicles	4	10	0
Other vehicles—			
not exceeding 6 horse-power	4	10	0
exceeding 6 horse-power—			
for each unit or part of a unit of horsepower	0	15	0

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## FOURTH SCHEDULE

Section 30.

## ENACTMENTS REPEALED

Session and Chapter.	Short title.	Extent of repeal.
8 & 9 Geo. 5. c. 40.	The Income Tax Act, 1918.	Rule 5 of No. III of Schedule A.
14 & 15 Geo. 5. c. 21.	The Finance Act, 1924.	As from the first day of October, nineteen hundred and thirty-four, in subsection (1) of section eighteen the words from " subject to the payment " to " ten shillings."
16 & 17 Geo. 5. c. 22.	The Finance Act, 1926.	In subsection (2) of section ten the words from " and the duty " to the end of the subsection ; in the third column of the Third Schedule the figure 5; and, as from the first day of January, nineteen hundred and thirty-five, in section forty-two the words " or under paragraph 6 of the " Second Schedule to the " Finance Act, 1920."
21 & 22 Geo. 5. c 28.	The Finance Act, 1931.	Sections ten to twenty-seven; sections twenty-nine to thirty-one; in section thirty-two the words from " Agricultural land " to the end of the definition of " Farmhouse," the definitions of " Local authority" and " Mineral wayleave," and the words from " Playing field " to the end of the section ; section thirty-three ; in section thirty-four the words " in connection with the value of land " and the words from " and any " to "1910"; paragraphs (a) to (e), (g) to (v), (y) and (z) of section thirty-five and in paragraph (f) of that section the words "' Tithes' means ' teind,'" the words "' mortgagee,' ' mortgaged estate' and," and the words from " incumbrance " to the

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Session and Chapter.	Short title.	Extent of repeal.
<a href="#">22 &amp; 23 Geo. 5. c. 8.</a>	The Import Duties Act, 1932.	end of the paragraph; and the First Schedule. Proviso (a) to subsection (5) of section nineteen.
<a href="#">22 &amp; 23 Geo. 5. c. 25.</a>	The Finance Act, 1932.	Subsections (1) and (3) of section two; in paragraph (b) of subsection (2) of section nine the words " in the " manufacture of goods of " that class or description "; section twenty-seven; the First Schedule; and, as from, the first day of January, nineteen hundred and thirty-five, section thirteen.
<a href="#">23 &amp; 24 Geo. 5. c. 19</a>	The Finance Act, 1933.	Subsection (4) of section six.