For those not familiar with the use of Costing Tables, the following example may be a guidance :

Invoice value is, say, £79.2.9 nett.

Convert this amount into currency by the Exchange Table $9\frac{1}{2}\%$ at back of book.

£79.0.0	will be	$384.47
2.9	,, ,,	.67
Invoice of £79.2.9	in currency	$385.14

Charges—

Duty 30% on $385..................	$115.50	
Freight	20.05	
Insurance, port dues, cartage and cases, &c.	8.89	
		144.44
Total cost.....................$529.58		

Multiplying the charges by 100 and dividing by the invoice value in currency will give the percentage of charges, thus

$$14444 \times 100 \div 38514 = 37\frac{1}{2}\%$$

therefore use the $37\frac{1}{2}\%$ rate.

Proof by tables—

£70.0.0	at $37\frac{1}{2}\%$ rate	= $468.42
9.0.0	(take $\frac{1}{10}$ of £90)	60.22
2.9		.94
£79.2.9	equals by tables	$529.58

Should there be more than one rate of duty on the shipment, make calculation as above, omitting the duty, to arrive at the percentage of other charges, and add such percentage to the different rates of duty ; these other charges are in above example, $7\frac{1}{2}\%$, therefore if duty were paid at 15, 20, and $27\frac{1}{2}\%$, use tables $22\frac{1}{2}$, $27\frac{1}{2}$, and 35%, respectively, to obtain laid down cost.