

they are contained, ad valorem.....	40 p. c.
Goods, Wares and Merchandize not otherwise enumerated, described or charged with duty, and not otherwise exempt, ad valorem.....	25 p. c.

Table of Exemptions.

The following articles imported into this Colony and its dependencies shall be exempt from payment of Duty :

- Agricultural Implements and machinery imported by Agricultural Societies for the promotion of Agriculture ;
- Arms, clothing and provisions for Her Majesty's land and sea forces ; articles imported for religious purposes, not intended for sale ; Articles of every description imported for the use of the Governor ; Articles for the official use of foreign Consuls ; Articles imported for the use of the St. John's Municipal Council ; Artificial Limbs.
- Bait; Bark for tanning Leather ; Boiler and ship Plates.
- Coal, when not imported or brought into the ports of St. John's, Harbor Grace or Carbonear ; Coin and Bullion ; Cotton Yarn, Cotton [raw] ; Coke ; Corn for the manufacture of Brooms ; Crushing Mills for manufacturing purposes ; Chair Cane or Reeds, or Whitrods, when imported in an unmanufactured state.
- Donations of Clothing specially imported for gratuitous distribution by any Charitable Society ; Dye Stuffs.
- Fish of British catch and cure, and Oil, the produce of such fish ; Fruit, not being canned, bottled or preserved, and not otherwise enumerated.
- Fire clay and fire brick, Rolling mills, Separators, Cranes, Derricks and Rock Drills when imported direct by parties engaged in mining, and not intended for sale.
- Gas Engines, when protected by Patent.
- Hemp, Hemp Yarn, Coir Yarn, Sisal Manilla, Flax and Tow ; Hides, or pieces of Hides, not tanned, curried or dressed ; Household furniture, working tools and implements, used and in the use of persons arriving in this Colony.
- Herring barrel hoops, iron or hoop steel, splayed, punched or nosed and cut in lengths not to exceed 68 inches.
- Junk, old Iron, old Copper, and old Composition Metal.
- Live Stock imported by Agricultural Societies and Boards for improving breeds.
- Manure of all kinds ; Materials for Sheating the bottoms