

Baking powder is taxed with the percentage of starch at 5d. Barley duty is 3d.

Beans, broad, pay 3d. duty when not fresh.

Beans and pork, canned, liable on proportion of beans in dry state.

Bean meal is taxed at 5d., except when rated as offals.

Bean husks liable to 1½d. duty, as offals.

Biscuits, in addition to sugar duty, pay on the proportion of flour at 5d. Currants and raisins are "extras."

Biscuit flour, or milk powder, escapes taxation as milk sugar, if no cane sugar is added.

Bread pays as preparations of starch at 5d., sugar and dried fruit as "extras."

Brewers' grains pay as cattle foods at 6d. or 1s. according to the amount of molasses present.

Bran is liable as offals at 1½d. when the starch does not exceed 50 per cent.

Cattle food as above, 6d. or 1s. per cwt.

Cereal foods pay 5d., or 2½d. if from maize.

Charcoal tablets pay on sugar or malt in proportion.

Chestnut flour contains some starch and sugar, probably natural to nuts.

Cereal coffee pays 5d. cwt;

Coffee husk meal escapes taxation.

Cocle seeds are free from duty.

Cocoa husk meal pays a cocoa tax of 2s. per cwt., although it is worked up with cheap cocoa preparations.

Corn, blighted, or ergot is imported free as a drug.

Corn, canned, is taxed 2½d. cwt. on dry corn as a "milled" product, instead of 1½d. as maize.

Corn flour is dutiable at 5d. if from wheat, but usually at 2½d. as maize product where husk is present.

Cotton-seed cake is free of duty when not mixed with sugar or dutiable grains.

Cotton-seed meal is also free as above.

Dextrine pays as starch at 5d.

Distillery refuse, like brewers' grains and cattle food, at 6d. or 1s. cwt.

Dholl or pigeon pea, is free of duty.

Ergot of rye is imported free as drugs.

Farina is taxed at 5d. cwt.

Fish food contains some starch which is taxed in proportion.

Flour pays duty at 5d. cwt.

Flour maize pays 2½d. cwt.

Fodder, cattle, is taxed at 6d. or 1s. according to amount of molasses and dutiable corn in the fodder.

Fowl food, which is composed of tares, refuse, wheat or barley, pays on percentage of wheat or dutiable corn in mixture.

Fly papers, when containing starch or sugar, are taxed accordingly.

Gelatine, as in printer's roller composition, usually contains 20 per cent. of sugar.

Gluten feed, maize, an offal for cattle, pays 1½d.

Glue from bones is admitted free.

Glue powder sometimes contains starch, and pays on proportion at 5d.

Glue for sizing is partly dextrine and is charged as a starch preparation.

Grape nuts, a cereal food, is charged the 5d.

Gram or pulse, or chick pea, is not charged as peas, but is admitted free.

Green corn, usually canned, is taxed at 2½d. as maize meal.

Groats are taxed as milled oats at 5d. cwt.

Homp cake is admitted free when neither sugar nor dutiable corn is present.

Horse gram is free.

Infants' food pays on amount of sugar (other than milk sugar), cocoa and flour in its composition.

Khang gram, khessary dholl and kuluth horse gram are free.

Lentils pay 3d. duty, but split lentils and split peas pay 5d. per cwt.

Linseed cake is free.

Locust beans are free.

Maize, as a concession to Ireland, pays 1½d. cwt.

Maize meal is taxed at half the duty of other meals, viz., 2½d. but maize starch and potato starch pay 5d.

Maize flakes, like maize meal, is charged 2½d. per cwt.

Malt pays 5d., but malt extract is charged 7½d. cwt., in respect to amount of malted corn used in preparing it.

Malt dust and malt culms are rated as offals at 1½d.

Malt foods generally pay 7½d. cwt., or one and a half times the malt duty.

Malt extract must pay on the actual quantity of spirit present, and ½d. per bulk gallon for the malt duty.

Maltine, used in preparing malt extract, pays on spirit and malt.

Maltose is taxed at 7½d. per cwt.

Malted milk pays a duty of 5d. per cwt.

Meals of dutiable grains pay 5d. when not offals, but maize meal pays only 2½d.

Millet seed is free.

Middlings under the present method of estimating the percentage of starch, are taxed only as offals at 1½d.

Molassine is a cattle food containing molasses, and pays 1s. duty.

Mustard flour usually contains 20 per cent. starch for corn duty.

Nuts and nut husks, ground, when containing no added sugar or starch, are free.

Nut meal for cattle, when containing no dutiable starch, is free of duty.

Offals for feeding cattle, when under 50 per cent. of starch, pay 1½d. cwt. The offals imported are, wheat barley, rye, rice, maize, oats and bean.

Oats, the duty is 3d. cwt.

Oatmeal, oats, rolled, and oat groats are taxed 5d.

Oilcake is free from added starch or sugar.

Paper imported has been found to contain starch and glucose. This arises from the fact that dextrine is used in "finishing" the paper. The starch and the dextrine on treating with acid are converted into glucose. Pure cellulose or cotton wool contains no starch, but yields about 5 per cent. of glucose when boiled with acid.

Paper finish, or dextrine, is taxed as a preparation of starch at 5d. per cwt. on the percentage in the article.

Peas, dried, pay 3d. duty.

Peas, bottled, preserved in salt, free as fresh.

Peas, chick, are free.

Pollards pay duty as offals at 1½d. per cwt. when containing less than 50 per cent. of starch.

Potato flour, when in a finely divided state, pays duty as starch at 5d. There is no duty on potatoes.

Poudres and face powders generally contain 75 per cent. starch, which is dutiable.

Poultry food, being a mixture of tares or vetches with dutiable corn, like oats, the percentage of which pays 3d. per cwt.