

Similar clauses exist in commercial treaties with the undermentioned *allied countries* :—

Belgium France Italy Japan Montenegro Russia Serbia.

Most-favoured-nation treatment was also granted by the undermentioned *enemy countries* :—

Austria-Hungary Bulgaria Germany Turkey.

No commercial treaties have been concluded between Great Britain and Brazil, Chile, Cuba, or Guatemala.

§ 13. Customs Tariff, 1914.

The following tables shew as nearly as possible the results which would be obtained by applying to the imports of 1913 the rates of duty imposed under the tariffs of 1908-11 and 1914 respectively. The figures for 1913 have been selected in preference to those for 1914-15, because it was considered that the trade of the earlier year would represent normal conditions more approximately :—

TOTAL IMPORTS.—COMPARISONS OF TARIFFS FOR 1908-11 and 1914 APPLIED TO TOTAL IMPORTS DURING 1913.

Class*	Value of Imports, 1913.	Under Tariff of 1908-11.				Under Tariff of 1914.			
		Dutiable Imports.		Equivalent <i>ad val.</i> rate of duty.		Dutiable Imports.		Equivalent <i>ad val.</i> rate of duty.	
		Value.	Per cent. on Total Imports.	On Dutiable Goods.	On all Goods.	Value.	Per cent. on Total Imports.	On Dutiable Goods.	On all Goods.
£	£	%	%	%	£	%	%	%	
I.	947,697	848,910	89.58	17.23	15.43	848,910	89.58	20.30	18.19
II.	3,315,825	3,127,278	94.32	35.79	33.76	3,126,811	94.30	36.68	34.59
III.	1,833,235	471,777	25.73	20.74	5.34	471,777	25.73	22.02	5.67
IV.	2,095,896	2,095,896	100.00	136.94	136.94	2,095,896	100.00	195.86	195.86
V.	1,114,949	1,114,949	100.00	159.03	159.03	1,114,949	100.00	202.20	202.20
VI.	145,216	17,842	12.29	0.59	0.07	17,842	12.29	0.59	0.07
VII.	417,039	109,022	26.14	17.77	4.54	109,022	26.14	17.78	4.65
VIII.	1,344,204	231,746	17.24	18.78	3.24	265,263	19.73	20.42	4.03
IX.	19,705,768	11,498,498	58.35	22.44	13.09	19,210,357	61.95	24.79	15.36
X.	1,969,628	1,326,051	67.32	16.44	11.07	1,426,339	72.41	17.74	12.85
XI.	609,859	583,096	95.60	17.01	16.25	583,096	95.60	21.36	20.42
XII.	218,332	182,219	83.46	23.11	19.28	200,569	91.99	24.38	22.43
XIII.	377,220	...	...	...	...	...	...	...	...
XIV.	1,575,734	18,002	1.14	15.28	0.17	84,717	5.38	7.59	0.41
XV.	1,500,436	...	...	...	...	542,283	36.14	5.23	1.89
XVI.	16,623,135	10,281,812	61.85	15.98	9.88	13,120,157	78.92	17.07	13.48
XVII.	1,749,046	1,296,278	74.11	21.59	16.00	1,299,603	74.30	29.14	21.65
XVIII.	3,573,753	3,300,002	92.34	16.91	15.64	3,487,323	97.59	22.33	21.79
XIX.	1,580,615	1,468,735	92.91	27.58	25.63	1,542,984	97.61	32.98	32.19
XX.	3,134,750	934,636	29.82	22.99	6.85	1,759,097	56.12	20.30	11.89
XXI.	1,410,555	1,121,742	79.51	25.64	20.39	1,131,742	79.51	28.05	22.31
XXII.	764,589	186,175	24.67	14.26	3.52	593,580	77.51	25.62	13.36
XXIII.	2,493,192	565,569	22.69	20.08	4.56	1,196,301	47.98	12.85	6.17
XXIV.	11,258,981	3,853,022	34.22	21.23	7.97	3,937,906	34.98	24.30	8.50
Total	79,749,653	44,633,257	55.97	29.93	16.75	50,956,824	63.89	33.63	21.48
Total†	78,196,109	44,633,257	57.07	29.93	17.08	50,956,824	65.16	33.63	21.91

* For description of the Classes of imports see page 585. † Less bullion and specie.

COMPARISON OF TARIFFS OF 1908-11 and 1914 APPLIED TO IMPORTS OF UNITED KINGDOM ORIGIN DURING 1913.

Class.*	Total Imports of U.K. Origin.	Under Tariff of 1908-11.						Under Tariff of 1914.					
		Dutiable Imports.			Per cent. of Dutiable Imports on Total Imports.	Equivalent a.v. Rate of Duty.	Dutiable Imports.			Per cent. of Dutiable Imports on Total Imports.	Equivalent a.v. Rate of Duty.		
		Under General Tariff.	Under Preference Tariff.	Total.			Under General Tariff.	Under Preference Tariff.	Total.				
	£	£	£	£	%	%	£	£	£	%	%	%	
I.	301,025	235,623	9,925	295,548	98.18	23.08	101,110	194,438	295,548	96.18	23.05	22.66	
II.	789,600	177,239	518,788	696,087	88.16	23.58	63,776	631,910	695,686	88.10	24.87	21.91	
III.	173,775	36,878	136,697	173,775	100.00	18.92	34,322	139,453	173,775	100.00	19.55	19.55	
IV.	1,298,717	1,298,717	...	1,298,717	100.00	145.44	887,846	410,871	1,298,717	100.00	206.43	206.43	
V.	81,665	81,665	...	81,665	100.00	103.59	24,010	57,655	81,665	100.00	126.50	126.80	
VI.	46,189	5,265	...	5,265	11.40	0.36	...	5,265	5,265	11.40	0.36	0.03	
VII.	73,746	2,105	60,814	62,919	85.30	14.93	12,744	544	62,375	62,919	85.30	12.74	
VIII.	372,170	25,237	42,053	67,295	18.08	23.36	4,04	5,867	61,399	67,306	18.09	23.71	
IX.	12,057,643	182,107	6,584,701	6,716,808	55.71	23.38	13.03	26,759	6,690,049	6,716,808	55.71	27.08	
X.	301,078	250,216	40,645	290,861	96.61	19.44	18.78	19,210	271,651	290,861	96.61	19.44	
XI.	494,268	41,729	425,776	467,505	94.59	16.34	15.46	...	467,505	467,505	94.59	20.79	
XII.	74,556	12,332	57,269	69,601	93.37	23.25	20.80	...	69,601	69,601	93.37	23.08	
XIII.	377,020	...	...	...	...	...	...	...	...	...	...	...
XIV.	246,240	...	16,969	16,969	6.89	15.00	1.03	...	16,969	16,969	6.89	15.00	
XV.	958,153	...	...	...	...	...	...	...	...	...	...	...
XVI.	10,855,417	617,754	6,630,316	7,248,070	66.78	14.21	9.49	1,994	7,350,667	7,352,661	67.74	16.70	
XVII.	515,169	49,925	342,919	392,916	76.28	20.26	15.45	...	392,916	392,916	76.28	24.79	
XVIII.	230,941	9,473	167,735	167,208	72.40	28.48	20.62	9,052	158,272	167,324	72.45	31.26	
XIX.	655,778	53,434	564,713	618,147	92.87	23.35	22.02	47,794	570,353	618,147	94.27	26.94	
XX.	1,789,577	98,312	310,161	408,473	22.82	23.37	5.33	...	494,894	494,894	27.65	24.76	
XXI.	506,608	2,837	478,577	481,594	95.05	23.62	21.51	...	481,594	481,594	95.05	24.18	
XXII.	335,179	...	60,861	60,861	18.27	19.63	3.59	...	103,340	103,340	31.02	25.95	
XXIII.	902,348	218,489	92,346	310,835	34.45	18.07	6.23	...	310,835	310,835	34.45	18.30	
XXIV.	7,892,845	103,448	1,019,219	1,122,667	14.32	23.43	3.32	15,453	1,107,214	1,122,667	14.22	25.37	
Total ...	41,327,702	3,552,845	17,500,941	21,053,786	50.94	27.62	14.07	1,242,502	20,044,501	21,287,003	51.50	33.95	
Total†...	40,948,803	3,552,845	17,500,941	21,053,786	51.41	27.62	14.20	1,242,502	20,044,501	21,287,003	51.98	33.95	

* For description of classes of imports see page 568. † Less bullion and specie.

COMPARISON OF TARIFFS OF 1908-11 and 1914 APPLIED TO IMPORTS OF THE PRODUCE OR MANUFACTURE OF COUNTRIES OTHER THAN THE UNITED KINGDOM.

Class.‡	Imports of Foreign Origin.†	Under 1908-11 Tariff.						Under 1914 Tariff.					
		Dutiable Imports.			Per cent. on Total Imports.	Equivalent a.v. Rate.	Dutiable Imports.			Per cent. on Total Imports.	Equivalent a.v. Rate.		
		Opposed by Preference Rates.‡	Common Rates.§	Total.			Opposed by Preference Rates.‡	Common Rates.§	Total.				
	£	£	£	£	%	%	£	£	£	%	%	%	
I.	646,672	16,673	536,689	553,362	85.57	14.09	12.06	464,674	88,688	553,362	85.57	18.82	
II.	2,526,225	203,883	2,227,308	2,431,191	96.24	39.58	38.09	208,669	2,222,456	2,431,125	96.24	40.05	
III.	1,659,460	166,957	131,045	298,002	17.96	21.81	3.92	178,553	119,449	298,002	17.96	23.46	
IV.	797,179	...	797,179	797,179	100.00	123.10	123.10	136,985	660,184	797,179	100.00	178.65	
V.	1,033,284	...	1,033,284	1,033,284	100.00	163.40	163.40	190,720	842,564	1,033,284	100.00	208.17	
VI.	98,026	...	12,577	12,577	12.70	0.71	0.69	...	12,577	12,577	12.70	0.71	
VII.	343,293	35,697	10,406	46,103	13.43	21.64	2.91	36,165	9,938	46,103	13.43	2.91	
VIII.	972,034	26,303	138,248	164,451	16.32	17.31	2.93	54,030	143,927	197,957	20.37	19.64	
IX.	7,648,125	4,702,225	79,465	4,781,690	62.52	21.08	13.18	5,461,055	32,494	5,493,549	71.82	21.99	
X.	1,668,550	743,616	291,574	1,035,190	62.04	15.59	9.67	1,056,400	79,075	1,135,475	68.06	17.29	
XI.	115,591	83,748	31,843	115,591	100.00	19.66	19.66	115,591	...	115,591	100.00	23.69	
XII.	143,776	48,426	64,192	112,618	78.33	23.60	18.49	31,268	...	31,268	91.31	25.06	
XIII.	...	...	...	...	...	...	...	...	...	...	...	...
XIV.	1,329,494	1,033	...	1,033	0.08	19.94	0.02	67,748	...	67,748	5.10	5.74	
XV.	542,283	...	...	...	...	...	...	542,283	...	542,283	100.00	5.23
XVI.	5,767,718	2,408,495	625,247	3,033,742	52.59	20.21	10.63	5,659,720	107,776	5,767,496	99.98	17.53	
XVII.	1,233,877	531,201	372,161	903,362	73.21	22.17	16.23	906,687	...	906,687	73.50	31.03	
XVIII.	3,342,812	355,125	2,777,669	3,132,794	93.72	16.30	15.27	395,894	2,924,105	3,319,999	99.32	21.88	
XIX.	924,637	827,998	22,590	850,588	91.96	30.65	28.13	911,495	13,342	924,837	100.00	36.96	
XX.	1,345,173	449,394	76,769	526,163	39.12	22.69	8.88	1,264,203	...	1,264,203	93.98	18.55	
XXI.	903,947	637,400	2,748	640,148	70.82	27.91	19.76	640,148	...	640,148	70.82	30.97	
XXII.	421,410	125,314	...	125,314	29.74	11.65	3.47	230,240	...	230,240	68.88	25.51	
XXIII.	1,590,849	118,751	135,983	254,734	16.01	22.54	3.61	885,466	...	885,466	55.67	10.94	
XXIV.	3,366,136	2,552,378	177,977	2,730,355	81.12	20.32	17.11	2,807,524	7,715	2,815,239	83.64	23.87	
Total	38,421,351	14,034,517	9,544,954	23,579,471	61.37	31.99	19.63	22,405,528	7,264,293	29,669,821	77.21	33.39	
Total*	37,247,306	14,034,517	9,544,954	23,579,471	63.30	31.99	20.25	22,405,528	7,264,293	29,669,821	79.66	33.39	

* Less bullion and specie. † Imports other than the produce of United Kingdom. ‡ Similar imports of United Kingdom origin are admitted free under preference tariff, or at a rate of duty lower than the general rate. § Dutiable at rates similar to those on goods of United Kingdom origin. ¶ For description of classes, see page 585.

In order to facilitate the interpretation of the foregoing tables, and also to deal further with the extension of preferential tariff treatment to the United Kingdom, the following synopsis of the changes made in rates of duty on the various classes of goods is appended. On pages 613 to 615 will be found a summary of the tariff changes as they affect the total imports and the imports of United Kingdom origin and the produce of "British Possessions" and "Foreign Countries" respectively.

SYNOPSIS OF THE PRINCIPAL DIFFERENCES BETWEEN THE TARIFF OF 1914 AND THE TARIFF OF 1908-11 AS APPLIED TO THE CLASSES OF COMMODITIES IMPORTED INTO THE COMMONWEALTH DURING 1913.

CLASS I.—FOODSTUFFS OF ANIMAL ORIGIN.

General Comparisons. The total value of imports in this class during 1913 was £947,697, of which the import of fish represented £718,036. The amount of *dutiable* goods would be the same under both tariffs, viz., £848,910, or 89.58 per cent. The average rate of duty on *dutiable* goods has been raised from an equivalent *ad valorem* rate of 17.23 per cent. to 20.30 per cent., thus increasing the average rate of duty on the total imports of the class from 15.43 per cent. to 18.19 per cent.

Imports from the United Kingdom. The value of foodstuffs of animal origin the produce of the United Kingdom imported during 1913 amounted to £301,025, of which 98.18 per cent. would be dutiable under both tariffs at an average *ad valorem* rate of 23.08 per cent.; including the small amount of free goods (sheet isinglass and sausage casings), the average rate of duty would be 22.66 per cent.

Under the earlier tariff, £9925 would have been favoured by preferential rates, whereas under the 1914 tariff, by the raising of the rates on similar imports from other countries, the United Kingdom would receive preferential treatment on goods to the value of £194,438. On these goods (£194,438) the United Kingdom would, under the existing tariff, pay duty to the amount of £46,088 (23.70 per cent.), while the same goods from other countries under the general tariff would pay £65,304 (33.58 per cent.), an advantage to the United Kingdom of £19,216, or 9.88 per cent. *ad valorem*. Under the 1908-11 tariff the margin of preference would have been £547 only, equal to 5.51 per cent. on the smaller value of imports affected.

CLASS II.—FOODSTUFFS OF VEGETABLE ORIGIN AND SALT.

General Comparisons. During 1913 imports of this class amounted to £3,315,825, of which 94.32 per cent. would be dutiable under the 1908-11 tariff. By the removal of the duties on wheat and wheaten flour the proportion of dutiable goods under the tariff of 1914 would be reduced to 94.30 per cent. The average rate of duty on *dutiable* goods has been increased from the average equivalent *ad valorem* rate of 35.79 per cent. to 36.68 per cent., the average rate on all goods within the class rising from 33.76 per cent. to 34.59 per cent.

Imports from United Kingdom. The imports of vegetable foodstuffs of United Kingdom origin amounted to £789,600, of which 88.16 per cent. would have been dutiable under the 1908-11 tariff at an equivalent *ad valorem* rate of 22.58 per cent., while under the 1914 tariff the average rate would be 24.87 per cent., the value of dutiable goods being slightly reduced to 88.10 per cent. Including free goods (chiefly infants' and invalids' foods) the average rate on all goods of United Kingdom origin within the class would be under the respective tariffs 19.90 per cent. and 21.91 per cent.

Under the 1908-11 tariff, preferential treatment would apply to £526,613, or 66.69 per cent. of goods of United Kingdom origin, whereas under the 1914 tariff, £639,735, or 81.02 per cent. of the total imports from the United Kingdom, would be admitted under preferential rates (£7825 being free), the average preferential advantage being equal to 7.5 per cent. of the value of the goods, or £47,981 less than the same goods would have to pay if from other countries. Under the earlier tariff the margin of preference on goods of this class was £32,395, equal to 6.15 per cent. *ad valorem*.

CLASS III.—BEVERAGES (NON-ALCOHOLIC) AND SUBSTANCES USED IN MAKING.

General Comparisons. The value of imports during 1913 in this class was £1,833,235, of which tea was responsible for £1,328,471. The tariff changes in the class were small. The amount of *dutiable* goods represents 25.73 per cent. under both tariffs. The equivalent average *ad valorem* rate on dutiable goods has been increased from 20.74 per cent. to 22.02 per cent., the rates on all goods within the class being raised from 5.34 per cent. to 5.67 per cent. Tea in bulk and cocoa beans are free.

Imports from the United Kingdom. This class contains a small proportion only of produce of the United Kingdom, the amount during 1913 being £173,775, all of which would be dutiable under both tariffs. Preference equal to 10 per cent. *ad valorem* has been extended to mineral waters, while the margin of $\frac{3}{4}$ d. per lb. on cocoa and chocolate in powdered form has been increased to $\frac{3}{4}$ d. per lb. The average rate of duty on produce of the United Kingdom has been raised from 18.92 per cent. to 19.55 per cent., although the goods favoured by preferential rates have been increased from £136,897 to £139,453, and the margin of preference from 1.98 per cent. to 3.25 per cent. *ad valorem*.

CLASS IV.—SPIRITS AND ALCOHOLIC LIQUORS, INCLUDING INDUSTRIAL SPIRITS AND PHARMACEUTICAL PREPARATIONS DUTIABLE AS SPIRITS.

All imports under this class are dutiable. Prior to the 1914 tariff, goods of United Kingdom origin had no preferential tariff treatment. The present tariff has raised the general tariff rate on ale, beer and porter in bottle from 1s. 6d. to 2s. 6d. per gal. with a preferential rate of 2s. per gal.; the duty on ale, etc. in bulk has been raised from 1s. per gal. to 2s. per gal. under the general tariff, and 1s. 6d. per gal. under the preferential tariff; and the rates on cider and perry have been raised from 1s. 6d. per gal. in bottle and 1s. in bulk to 2s. 6d. per gal. under the general tariff, and 2s. per gal. under the preferential tariff, whether in bottle or bulk. The imports of beer and cider from the United Kingdom during 1913 were valued at £410,871. Under the 1914 tariff, this would pay duty to the amount of £257,936, whereas the same goods if from other countries would have to pay £323,984, representing a margin of preference equal to 16.08 per cent. *ad valorem*. It is true that while preference has been extended to British beers, the rates of duty now charged on them are 16 per cent. higher than formerly, but at the same time the excise duties on locally manufactured beers and spirits have also been increased. Duties on imported potable spirits have been increased by 3s. per gal. (14s. to 20s.), on sparkling wine by 8s. per gal. (12s. to 20s.), and on other wines by 4s. per gal. The result of these changes has been to raise the average equivalent *ad valorem* rate over the whole class from 136.94 per cent. to 195.86 per cent.

CLASS V.—TOBACCO, AND PREPARATIONS THEREOF.

General Comparisons. All goods in this class are dutiable. Under the 1914 tariff the duties have been raised on all forms of tobacco except snuff, so that the equivalent *ad valorem* rate on the imports of all tobacco has been raised from 159.03 per cent. to 202.20 per cent. Under the 1914 tariff the preferences of 1s. 3d. per lb. on cut tobacco and 1s. on other manufactured tobacco, formerly given to produce of the South African Union, have been reduced to 9d. per lb.

Imports from United Kingdom. Under the tariff of 1914 cigars manufactured in the United Kingdom have a preference of 1s. per lb. and cigarettes of 6d. per lb. This represents a remission of duty as compared with the general tariff rates of £4302, or 7.46 per cent. on the value of imports affected. Formerly no preference was given to the United Kingdom in this class.

CLASS VI.—ANIMALS, LIVING.

No alterations have been made in regard to this class. Most of the animals imported are for the improvement of stock, and are admitted free of duty. Of the total imports during 1913, 12.29 per cent. would now be dutiable at an equivalent average *ad valorem* rate of 0.59 per cent.

CLASS VII.—ANIMAL SUBSTANCES, MAINLY UNMANUFACTURED, WHICH ARE NOT FOODSTUFFS.

General Comparisons. The only changes in this class have been made by the extension of preference to curled hair for upholstering, and to printers' roller composition. On the former, the duty under the general tariff has been raised 5 per cent. *ad valorem*, and on the latter, by 10 per cent. *ad valorem*, while the rates on produce of the United Kingdom remain as formerly. Of the total imports of this class during 1913, 26.14 per cent. would be dutiable at an average equivalent *ad valorem* rate of 17.78 per cent., while the average rate on all goods (dutiable and free) within the class would be 4.65 per cent.

Imports from the United Kingdom. The imports of the United Kingdom produce amounted to £73,746, of which 85.30 per cent. would be dutiable.

Under the tariff of 1908-11, £60,814 would be favoured by preferential rates, the margin of preference being 5.51 per cent., equal to £3350, whereas by the 1914 tariff, £62,375 would be favoured by a remission of £3484, or 5.58 per cent. of the value of the goods.

CLASS VIII.—VEGETABLE SUBSTANCES AND NON-MANUFACTURED FIBRES.

General Comparisons. In this class the application of duties has been extended to 19.73 per cent. (£265,263) of imports, as compared with 17.24 per cent. dutiable under the former tariff. The equivalent average *ad valorem* rate on dutiable goods has been raised from 18.78 per cent. to 20.42 per cent. Including free goods, the average rate of duty would now be 4.03 per cent. instead of 3.24 per cent.

Imports from the United Kingdom. The imports of United Kingdom origin in this class amounted to £372,170, the principal items being yarns, cotton waste, starch, and seeds.

Under the tariff of 1908-11, goods to the value of £270,439 were favoured by a preference equal to 5.34 per cent. *ad valorem*; under the 1914 tariff, preferential treatment has been extended to embrace £290,868, while the margin of preference has been increased to 5.52 per cent.

CLASS IX.—APPAREL AND TEXTILES, AND MANUFACTURED FIBRES.

General Comparisons. The value of the total imports of this class during 1913 was £19,705,768, representing 25.20 per cent. of the total imports of merchandise. Under the 1908-11 tariff, 58.35 per cent. of these goods would be dutiable at an average equivalent *ad valorem* rate of 22.44 per cent. Under the 1914 tariff, 61.95 per cent. would be dutiable at an average rate of 24.79 per cent. Including free goods, the average rate of duty on all goods within the class has been increased from 13.09 per cent. to 15.36 per cent.

Imports from the United Kingdom. The imports of this class from the United Kingdom during 1913 were valued at £12,057,643, equal to 29.44 per cent. of all imports of United Kingdom merchandise. Of these goods 55.71 per cent. would be dutiable under both tariffs, though the average rate would be increased from 23.38 per cent. under the 1908-11 tariff to 27.08 per cent. under the 1914 tariff, the corresponding rates on all goods within the class (dutiable and free) rising from 13.03 per cent. to 15.09 per cent.

Under the 1908-11 tariff, preferential rates applied to £10,594,158, with a margin of preference equal to 5.12 per cent. *ad valorem*, while under the 1914 tariff, preferential treatment has been extended to embrace £11,925,926 (98.99 per cent. of all goods within the class), on which an average preference equal to 5.36 per cent. of the goods (£639,765) is given.

CLASS X.—OILS, FATS, AND WAXES.

General Comparisons. In this class the imposition of new duties brings 72.41 per cent. (£1,426,339) of the imports into the dutiable class, as compared with 67.37 per cent. under the 1908-11 tariff. The average rate of duty on *dutiable* goods has been raised

from 16.44 per cent. to 17.74 per cent., so raising the average rate on all goods within the class from 11.07 per cent. to 12.85 per cent.

Imports from the United Kingdom. No changes have been made in the duties on goods of United Kingdom origin in this class. The increased rates mentioned in the previous paragraph are due to higher rates on foreign goods. By reason of these higher duties, oils, etc., of United Kingdom manufacture, to the value of £281,864 (93.60 per cent.), have the advantage of preferential duties, as compared with £40,645 (13.50 per cent.) under the former tariff. The margin of preference has also been slightly increased from 5.23 per cent. to 5.37 per cent. on the value of the goods.

CLASS XI.—PAINTS AND VARNISHES.

General Comparisons. In this class the value of *dutiable* goods would be the same under both tariffs, but the average rate of duty on all *dutiable* goods within the class would be raised from 17.01 per cent. to 21.36 per cent., and the rates on all goods within the class would be raised from 16.25 per cent. to 20.42 per cent.

Imports from the United Kingdom. Of the imports of paints and varnish manufactured in the United Kingdom, 94.59 per cent. would be dutiable under both tariffs. The average *ad valorem* rate of duty on dutiable goods has, however, been raised from 16.34 per cent. to 20.79 per cent., so raising the rates on all goods within the class from 15.46 per cent. to 19.66 per cent.

Under the tariff of 1908-11, £452,539, or 91.56 per cent. of all paints and varnishes of United Kingdom origin, was favoured by preferential tariff rates, while under the 1914 tariff all goods within the class have the advantage of preferential rates, but, through this extension, the average margin has been slightly reduced from 5.06 per cent. to 4.93 per cent. of the value of the goods.

CLASS XII.—STONES AND MINERALS USED INDUSTRIALLY.

General Comparisons. Under the 1908-11 tariff, 83.46 per cent. of the imports under this class would be dutiable at an average equivalent *ad valorem* rate of 23.11 per cent. Under the present tariff, dutiable goods comprise 91.99 per cent. of the total, and the average rate has been raised to 24.38 per cent. On all goods within the class (dutiable and free) the average rate has been increased from 19.28 to 22.43 per cent.

Imports from the United Kingdom. Of the imports from the United Kingdom, 93.37 per cent. would be dutiable under both tariffs. Under the 1914 tariff the average rate is slightly higher than formerly, the rates being respectively :—On dutiable goods 22.28 per cent., increased to 23.08 per cent.; and on all goods 23.80 per cent., raised to 21.55 per cent.

Under the 1908-11 tariff, preferential rates affected 76.80 per cent. of the stones, etc., of United Kingdom origin, the margin of preference being 5 per cent.; under the present tariff, 96.84 per cent. is favoured by an average margin of 8.06 per cent.

CLASS XIII.—SPECIE.

All specie is exempt from duty.

CLASS XIV.—METALS (UNMANUFACTURED) AND ORES.

This class includes ore of all kinds and gold and silver bullion. The proportion of dutiable goods is small, representing £18,002, or 1.14 per cent. of the total. The average rate on these dutiable goods is now 17.59 per cent., as against 15.28 per cent. formerly. Under the 1914 tariff, duties have been imposed on imports of pig iron and steel; mixed metals—aluminium, bronze, britannia metal, etc.; and on platinum bars when not the produce of the United Kingdom. Consequently, under the present tariff, imports of this class to the value of £236,985 would have the advantage of preference equal to 6.21 per cent. *ad valorem*, whereas, under the 1908-11 tariff, the advantage was restricted to 5 per cent. on £16,969.

CLASS XV.—METALS PARTLY MANUFACTURED.

All metals in this class are exempt from duty.

CLASS XVI.—METALS MANUFACTURED, INCLUDING MACHINERY.

General Comparisons. The imports under this class during 1913 amounted to £16,623,135, representing 21.25 per cent. of the total imports of merchandise. Under the 1908-11 tariff, 61.85 per cent. was dutiable at an equivalent average *ad valorem* rate of 15.98 per cent. Under the 1914 tariff, 78.92 per cent. would be dutiable at an average rate of 17.07 per cent., thus raising the rate on all goods (dutiable and free) within the class from 9.88 per cent. to 13.48 per cent. The greater proportion of dutiable goods under the 1914 tariff is almost entirely due to the imposition of duties on goods not of United Kingdom origin.

Imports from the United Kingdom. The imports from the United Kingdom of metal manufactures and machinery during 1913 amounted to £10,855,417, or 26.51 per cent. of the total imports of merchandise of United Kingdom origin. Under the 1914 tariff a small amount of imports which were formerly free became dutiable, thus increasing the proportion of dutiable goods from 66.78 per cent. to 67.74 per cent. The average rate of duty on *dutiable* goods has been raised from 14.21 per cent. to 16.70 per cent., and the rates on all goods (dutiable and free) from 9.49 per cent. to 11.31 per cent. *ad valorem*.

Under the 1908-11 tariff, imports of metals and machinery of United Kingdom manufacture to the value of £7,645,503 were favoured by preferential tariff treatment equal to 4.50 per cent. *ad valorem*, while under the 1914 tariff, preferential rates apply to £10,818,350, or 99.66 per cent., the margin of preference being raised to 6.14 per cent. *ad valorem*. This represents a remission of £664,000 of duty as compared with what the same goods would have to pay if manufactured outside the United Kingdom.

CLASS XVII.—LEATHER AND MANUFACTURES OF LEATHER AND SUBSTITUTES THEREFOR, ALSO INDIARUBBER AND INDIARUBBER MANUFACTURES.

General Comparisons. The total imports under this class amounted to £1,749,046, of which 74.30 per cent. (£1,299,603) would be dutiable under the 1914 tariff at an average rate equal to 29.14 per cent., as against 74.11 per cent. (£1,296,278) bearing an average rate of 21.59 per cent. under the 1908-11 tariff. The average rate of all goods in the class has been raised from 16 per cent. to 21.65 per cent.

Imports from the United Kingdom. The proportion of dutiable goods of United Kingdom origin would be the same under both tariffs (76.28 per cent.). The average rate on *dutiable* goods in this class has been raised from 20.26 per cent. to 24.79 per cent., and on all goods (dutiable and free) from 15.45 per cent. to 18.91 per cent.

Under the 1908-11 tariff, £342,991 was favoured by a preferential margin of duty equal to 5 per cent. Under the 1914 tariff, preferential treatment has been extended to £458,390 with a margin of 4.98 per cent. of the value of the goods. This slight decrease in the margin of preference is due to a new preference on patent and enamelled leather of $\frac{3}{4}$ d. per lb., which is less than the 5 per cent. otherwise allowed throughout the class.

CLASS XVIII.—WOOD AND WICKER, RAW AND MANUFACTURED.

General Comparisons. The total imports under this class amounted to £3,573,753. Under the 1908-11 tariff, 92.34 per cent. (£3,300,002) of the imports of this class was dutiable at an equivalent average *ad valorem* rate of 16.91 per cent. Under the 1914 tariff, 97.59 per cent. (£3,487,323) would become dutiable at an average rate of 22.33 per cent., thus raising the rate of duty on all goods (dutiable and free) within the class from 15.62 per cent. to 21.79 per cent. of the value of the imports.

Imports from the United Kingdom: The imports of this class from the United Kingdom are relatively small (£230,941), representing, in 1913, slightly more than 6 per cent. of all imports of wood, etc., and comprise chiefly furniture, picture frames, and miscellaneous manufactured articles of wood. Under the 1908-11 tariff, 72.40 per cent. of the imports of United Kingdom origin was dutiable at an average rate of 28.48 per cent., while under the 1914 tariff, 72.45 per cent. would become dutiable at an

average of 31.26 per cent. The average equivalent *ad valorem* rate on all imports of this class of United Kingdom origin was thus raised from 20.62 per cent. to 22.65 per cent.

Under the tariff of 1908-11, 68.34 per cent. of the imports from the United Kingdom was favoured by preferential treatment equal to 5.11 per cent. *ad valorem*, whereas, under the 1914 tariff, 95.93 per cent. would be favoured by a preferential margin of 5.02 per cent.

CLASS XIX.—EARTHENWARE, CEMENTS, CHINA, GLASS AND STONWARE.

General Comparisons. The total imports under this class amounted to £1,580,615. Under the 1908-11 tariff, 92.91 per cent. was dutiable at an equivalent average *ad valorem* rate of 27.58 per cent. Under the 1914 tariff, 97.61 per cent. would be dutiable at an average of 32.95 per cent., the average rate on all goods within the class being raised from 25.63 per cent. to 32.16 per cent. The increased proportion of dutiable goods is due entirely to the imposition of duties of 5 per cent. on goods not of United Kingdom origin which were formerly free.

Imports from the United Kingdom. The dutiable imports of this class of United Kingdom origin would be the same under both tariffs (£618,147, or 94.27 per cent.), but the average rate of duty would be raised by the 1914 tariff from 23.35 per cent. to 26.94 per cent., so raising the rates on all goods within the class from 22.02 per cent. to 25.40 per cent.

Under the tariff of 1908-11, 86.11 per cent. of the imports from the United Kingdom was favoured by preferential treatment equal to 6.46 per cent. *ad valorem*, whereas, under the 1914 tariff, 92.66 per cent. would be favoured by a preferential margin of 8.98 per cent.

CLASS XX.—PAPER AND STATIONERY.

General Comparisons. The imports of paper and stationery during 1913 amounted to £3,134,750, of which £1,996,894 was paper, and £1,137,856 was stationery. Under the 1908-11 tariff, 29.82 per cent. was dutiable at an average equivalent *ad valorem* rate of 22.99 per cent. Under the 1914 tariff, 56.12 per cent. would be dutiable at an average rate of 20.30 per cent. Over all goods within the class (dutiable and free) the average rate would be raised, under the 1914 tariff, to 11.39 per cent., as against the former average rate of 6.85 per cent.

With regard to the imports of paper—apart from those of stationery—the proportion subject to duty has been raised from 28.26 per cent. to 65.96 per cent. The average rate of duty on dutiable paper has declined from 22.30 per cent. to 18.71 per cent., while the average rate on all imports of paper, dutiable and free, has increased from 6.30 per cent. to 12.34 per cent. The larger proportion of paper imports subject to duty, in conjunction with the lower average rate thereon, is due to the imposition of comparatively low rates on goods (formerly free) produced outside the United Kingdom. For instance, prior to the introduction of the 1914 tariff, printing paper was free, whereas now, when not made in the United Kingdom, it is subject to a duty of 10 per cent.

Of the imports of stationery—as distinct from paper, previously dealt with—the proportion subject to duty has been raised from 32.55 per cent. to 38.92 per cent., the average rate on these dutiable goods rising from 24.03 per cent. to 25.58 per cent., thus increasing the average rate on all imports of stationery from 7.82 per cent. to 9.93 per cent. Nearly 60 per cent. of the imports of stationery consist of printed books, which are entirely free from duty.

Imports from the United Kingdom. The imports of paper and stationery manufactured in the United Kingdom amounted to £1,739,577, of which £901,099 was paper, and £838,478 was stationery. Under the 1908-11 tariff, 22.82 per cent. was dutiable at an average rate of 23.37 per cent. Under the 1914 tariff, 27.65 per cent. would be dutiable at 24.76 per cent., thus increasing the average rate on all paper and stationery from 5.33 per cent. to 6.85 per cent. Under the 1908-11 tariff, preferential rates favoured £652,183 (36.45 per cent. of all imports), with a rebate of duty equal to 4.84 per cent. of

the value of the goods. Under the 1914 tariff, preferential treatment has been extended to embrace goods to the value of £1,192,111 (66.62 per cent.), the margin of preference at the same time being increased to 6.64 per cent. *ad valorem*.

Dealing with the imports of paper and of stationery separately, the tariff alterations affecting the trade of the United Kingdom would be as follows:—*Paper*. Of the imports of paper (£901,099), the proportion subject to duty under the 1908-11 tariff was 19.57 per cent., and under the 1914 tariff 24.60 per cent. The average *ad valorem* rate on these dutiable goods has been increased from 23.44 per cent. to 25.36 per cent., the rate on all paper (dutiable and free) rising from 4.59 per cent. to 6.24 per cent. *Stationery*. The imports of stationery of United Kingdom manufacture amounted to £888,478, of which 26.13 per cent. was dutiable under the 1908-11 tariff at an average rate of 23.33 per cent. Under the 1914 tariff, 30.74 per cent. would be dutiable at 25.13 per cent., so raising the average rate on all stationery (dutiable and free) from 6.09 per cent. to 7.73 per cent. *ad valorem*.

CLASS XXI.—JEWELLERY, TIMEPIECES, AND FANCY GOODS.

General Comparisons. The value of imports of this class during 1913 amounted to £1,410,555, of which £1,121,742, or 79.51 per cent., would be dutiable under both tariffs. Under the 1908-11 tariff, the average equivalent *ad valorem* rate on *dutiable* imports was 25.64 per cent., and under the 1914 tariff 28.05 per cent., the average rates on all imports of the class being raised from 20.39 per cent. to 22.31 per cent. *ad valorem*.

Imports from the United Kingdom. The imports of goods of this class produced in the United Kingdom amounted to £506,608, of which £481,594, or 95.05 per cent., would be dutiable under both tariffs, though the rate of *dutiable* goods has been raised from 22.62 per cent. to 24.18 per cent., and on all goods (dutiable and free) from 21.51 per cent. to 22.98 per cent.

Under the 1908-11 tariff, preferential treatment was given to 94.49 per cent. (£478,757) of imports of United Kingdom origin; the margin of preference being equal to 5.38 per cent. of the value of the goods. Under the 1914 tariff, 95.04 per cent. (£481,594) would be favoured by a margin of 9.12 per cent.

CLASS XXII.—OPTICAL, SURGICAL, AND SCIENTIFIC INSTRUMENTS.

General Comparisons. The imports of this class during 1913 amounted to £754,589. Under the 1908-11 tariff, 24.67 per cent. (£186,175) was dutiable at an average rate of 14.26 per cent., while under the 1914 tariff, 52.15 per cent. (£393,580) would be dutiable at an average rate of 25.62 per cent. The average rate on all goods within the class would thus be raised from 3.52 per cent. to 13.36 per cent.

Imports from the United Kingdom. The imports of goods of this class manufactured in the United Kingdom amounted to £333,179. Under the 1908-11 tariff, 18.27 per cent. (£60,861) was dutiable at an average rate equal to 19.63 per cent.; whereas, under the 1914 tariff, 31.02 per cent. (£103,340) would pay duty at the average rate of 25.95 per cent. The average rate on all goods, including free goods, has been raised from 3.59 per cent. to 8.05 per cent.

Under the 1908-11 tariff, 44.24 per cent. (£147,398) of the imports of United Kingdom manufacture was favoured by a preferential tariff margin equal to 5.09 per cent. *ad valorem*. Under the 1914 tariff, 59.15 per cent. (£197,061) would be favoured by a tariff margin increased to 6.55 per cent.

CLASS XXIII.—DRUGS, CHEMICALS, AND FERTILIZERS.

General Comparisons. The imports of this class during 1913 were valued at £2,493,192. Under the 1908-11 tariff, 22.69 per cent. (£565,569) was dutiable at an average rate of 20.08 per cent. Under the 1914 tariff, 47.98 per cent. (£1,196,301) would pay duty at an average rate of 12.85 per cent., the rate over all imports of the class being raised from 4.56 per cent. to 6.17 per cent. *ad valorem*. The smaller average rate of duty on dutiable imports is due to the imposition of 5 per cent. duties on goods manufactured outside the United Kingdom which were formerly free.

Imports from the United Kingdom. The imports of this class from the United Kingdom during 1913 amounted to £902,343, of which 34.45 per cent. would be dutiable under both tariffs, the average rate being slightly increased from 18.07 per cent. to 18.30 per cent., the average rate on all goods in the class rising from 6.23 per cent. to 6.30 per cent.

Under the 1908-11 tariff, 12.92 per cent. (£116,543) of the imports of drugs, etc., made in the United Kingdom was favoured by a tariff margin of 4.58 per cent. *ad valorem*, whereas, under the 1914 tariff, preferential rates have been extended to 94.94 per cent. of the class, and the margin of preference has been increased to 5.09 per cent.

CLASS XXIV.—MISCELLANEOUS.

General Comparisons.—The total value of imports under this class during 1913 amounted to £11,258,981, of which £2,495,000 was in respect of warships for the Commonwealth Government, and £1,662,300 was for mercantile ships. Under the 1908-11 tariff, £3,853,022 (34.22 per cent.) would be dutiable at an average rate of 21.23 per cent., and under the 1914 tariff, £3,937,906 (34.98 per cent.) would be dutiable at an average rate of 24.30 per cent. The rate of duty on all imports of the class would be raised from 7.27 per cent. to 8.50 per cent. *ad valorem*. If the value of imports for the Commonwealth Government be excluded from the figures, the proportion of dutiable goods in this class under the 1908-11 tariff would be 46.83 per cent., and the average rate of duty on all other goods of the class 9.95 per cent., and under the 1914 tariff, 47.91 per cent. would be dutiable at an average rate for all goods (dutiable and free) of 11.64 per cent.

Imports from the United Kingdom. The imports of manufactures of the United Kingdom of this class amounted to £7,892,845, of which £4,073,452, or 51.60 per cent., was in respect of ships. Dutiable goods would represent, under both tariffs, 14.22 per cent. (£1,122,667) of the total. Under the tariff of 1908-11, the average rate of duty on dutiable goods would be 23.43 per cent., and under the tariff of 1914 it would be 25.37 per cent. The average rate on all imports of the class (dutiable and free) of United Kingdom origin would be raised from 3.32 per cent. to 3.61 per cent. If the value of imports for the Commonwealth Government be eliminated, the proportion of dutiable goods would be 22.20 per cent. under both tariffs, the average rates on all goods being respectively 5.15 per cent. under the tariff of 1908-11 and 5.58 per cent. under the tariff of 1914.

Under the tariff of 1908-11 preferential tariff treatment was given to imports of this class from the United Kingdom to the value of £2,716,217, or 34.41 per cent. of such imports. Under the tariff of 1914, preference favoured £2,883,474, or 36.54 per cent., with an average tariff margin of 8.79 per cent., as against a former margin of 6.76 per cent.

TOTAL IMPORTS.

General Comparisons.—The total imports of merchandise (bullion and specie not included) into the Commonwealth during 1913 amounted to £78,196,109. Under the tariff of 1908-11, the dutiable goods would be £44,633,257, or 57.07 per cent. of the total imports of merchandise. Under the 1914 tariff, the dutiable goods would be increased to £50,956,824, or 65.16 per cent. of the total. Under the 1914 tariff, the average equivalent *ad valorem* rate of duty on dutiable goods would be 33.63 per cent., as compared with 29.93 per cent. under the tariff of 1908-11, the average rate on all imports (dutiable and free) being raised accordingly from 17.08 per cent. to 21.91 per cent. If the value of warships and other goods imported for the Commonwealth Government (£3,039,876) be excluded, the proportion of dutiable goods under the 1914 tariff would be 67.80 per cent., as compared with 59.38 per cent. under the former tariff, while the average rate on all other goods would now be 22.80 per cent., as against 17.77 per cent. under the 1908-11 tariff. The increased rates of duty represent on the basis of the 1913 imports an increase to revenue of £3,775,000.

SUMMARISED COMPARISON OF THE TARIFFS OF 1908-11 and 1914, BASED UPON THEIR APPLICATION TO THE IMPORTS OF MERCHANDISE INTO THE COMMONWEALTH DURING 1913.

	Tariff of 1908-11.	Tariff of 1914.
Imports of free merchandise—		
Favoured by preferential tariff (United Kingdom) ...	£ 7,485,367	£ 12,405,214
Under tariff common to all countries ...	26,077,485	14,834,071
Total imports of free merchandise ...	38,562,852	27,239,285
Percentage of free imports on total imports ...	42.93	34.83
Imports of dutiable merchandise—		
Favoured by preferential tariff—		
From United Kingdom ...	17,500,941	20,044,501
" South Africa ...	38,569	38,569
Adversely affected by preferential tariffs—		
From British Possessions ...	491,972	1,106,899*
" Foreign countries ...	13,542,545	21,298,629
Under tariff common to all countries ...	13,059,230	8,468,226
Total imports of dutiable merchandise ...	44,633,257	50,956,824
Percentage of dutiable imports on total imports ...	57.07	65.17
Total imports favoured by preferential tariffs ...	25,024,877	32,488,284
" adversely affected by " " ...	14,034,517	22,405,528
" under tariff common to all countries ...	39,136,715	23,302,297
Total imports of merchandise ...	78,196,109	78,196,109
Equivalent <i>ad valorem</i> rates of duty—		
On total imports of merchandise ...	Per cent. 17.08	Per cent. 21.91
On imports of merchandise, less drink and tobacco ...	11.62	14.37
On <i>dutiable</i> merchandise ...	29.93	33.63
On <i>dutiable</i> merchandise, less drink and tobacco ...	21.04	22.56

* The surcharge on these imports as compared with similar imports from the United Kingdom would be at the average rate of 9.45 per cent.

Imports from the United Kingdom. The total imports of merchandise from the United Kingdom during 1913 amounted to £40,948,803. Under the tariff of 1908-11, the dutiable goods represented £21,053,786, or 51.41 per cent., the average equivalent *ad valorem* rate thereon being 27.62 per cent. Under the 1914 tariff, dutiable goods are increased slightly to £21,287,003 (51.98 per cent.), while the average rate on dutiable goods has been raised to 33.95 per cent. The average equivalent *ad valorem* rate on all imports from the United Kingdom would, under the 1914 tariff, be 17.65 per cent., compared with 14.20 per cent. under the former tariff. Omitting the value of imports for the Commonwealth Government (£2,786,430), the proportion of dutiable goods would now be 55.78 per cent., as against 55.16 per cent. formerly, and the average *ad valorem* rate on all goods (dutiable and free) would now be 18.14 per cent. instead of 15.24 per cent. The increased rates on imports of United Kingdom origin represent an additional import of £1,412,451 on the same trade. Of this increase £791,593, or 56.05 per cent., is due to increased duties on alcoholic liquors.

Under the tariff of 1908-11, imports of United Kingdom origin to the value of £24,986,308, representing 61.01 per cent. of the total imports of United Kingdom produce, were favoured by preferential tariff rates equal to 5.14 per cent. of the value of the goods. Under the 1914 tariff, preferential treatment is extended to £32,449,715, or 79.23 per

cent. of United Kingdom goods, the margin of preference being extended, at the same time, to 6.30 per cent. *ad valorem*. This means that if the same goods were imported from countries other than the United Kingdom, £2,044,000 additional duty would now be charged, whereas under the 1908-11 tariff the surcharge of duty would have been £1,284,000.

A comparison of the results given in the second and third tables of the series shows that while the average rate of duty on goods produced or manufactured in the United Kingdom has been increased by 3.45 per cent. of the value of the goods (from 14.20 per cent. to 17.65 per cent.), the rates on goods from other countries have been increased by 6.35 per cent. (from 20.25 per cent. to 26.60 per cent.). This is the combined result of an extension of duties to 79.66 per cent. (£29,669,821) of the imports as compared with 63.30 per cent. (£23,579,471) previously dutiable, in conjunction with an increase of the average rate on dutiable goods from 31.99 per cent. to 33.39 per cent.

Not only has the "preference" to the United Kingdom been increased by an extension of the principle to goods which did not formerly come within its scope, but in regard to many items, new duties have been imposed under the general tariff, or previous rates have been raised, while the rates on similar imports from the United Kingdom have not been altered. Thus many items which are still free if produced in the United Kingdom have become dutiable if produced elsewhere. The higher average rate of duty on United Kingdom goods is due to the increase of duties previously in force, rather than to any contraction of the free list. For example, the duty on potable spirits has been increased from 14s. to 20s. per proof gallon.

SUMMARISED COMPARISON OF THE TARIFFS OF 1908-11 and 1914, BASED UPON THEIR APPLICATION TO THE PRODUCE OR MANUFACTURE OF THE UNITED KINGDOM IMPORTED INTO THE COMMONWEALTH DURING 1913.

	Tariff of 1908-11.	Tariff of 1914.
Imports of free merchandise—	£	£
Favoured by preferential tariff	7,485,367	12,405,214
Under tariff common to all countries	12,409,650	7,256,586
Total imports of free merchandise	19,895,017	19,661,800
Percentage of free imports on total imports	48.59	48.02
Imports of dutiable merchandise—		
Favoured by preferential tariff	17,500,941	20,044,501
Under tariff common to all countries	3,552,845*	1,242,502*
Total imports of dutiable merchandise... ..	21,053,786	21,287,003
Percentage of dutiable imports on total imports	51.41	51.98
Total imports of merchandise	40,948,803	40,948,803
Total imports favoured by preferential tariff	24,986,308	32,449,715
Total imports favoured by preferential tariff, per cent. on total imports	61.01	79.24
Margin of preference—Per cent. <i>ad valorem</i>	5.14	6.30
Equivalent <i>ad valorem</i> rates of duty—	Per cent.	Per cent.
On total imports of merchandise	14.20	17.65
On imports of merchandise, less drink and tobacco	9.71	11.23
On <i>dutiable</i> merchandise	27.62	33.95
On <i>dutiable</i> merchandise, less drink and tobacco	19.53	22.33

* Includes tobacco to the value of £23,154 imported in competition with similar imports from South Africa, which is favoured by preferential rates under the South African Preference Act.

Imports from British Countries other than the United Kingdom.—With the exception of some imports from South Africa, which are admitted under special rates by virtue of the South African Preference Act, imports from “British Possessions” are subject to the same tariff as similar goods imported from “Foreign Countries.” The rebate of duty on South African goods imported during 1913 amounted to £4296 under the tariff of 1908-11. Under the 1914 tariff the rebate, as compared with similar imports from the United Kingdom, would be £3345, and against similar imports from other countries the rebate would be £3517. The smaller rebate under the 1914 tariff is the effect of the reduction of the margin on cut tobacco from 1s. 3d. to 9d. per lb., and other manufactured tobacco from 1s. to 9d. per lb.

The imports of merchandise from “British Possessions” during 1913 were valued at £7,804,483. Under the tariff of 1908-11, 34.53 per cent. of this was dutiable at an average rate of 32.46 per cent., with the result that all imports from “British Possessions” would pay an average rate of 11.21 per cent. Under the 1914 tariff, £3,085,483 (39.52 per cent.) would become dutiable at an average rate of 34.77 per cent., the effect being to increase the average rate on all imports, dutiable and free, to 13.75 per cent. This means that under the 1914 tariff these imports would be required to pay £1,073,099 duty, whereas, formerly, the duty on the same goods would have been £874,905 only. The lower proportion of dutiable goods from “British Possessions,” as compared with “Foreign Countries,” is due to the fact that raw materials, and animals for breeding purposes, and tea, all of which are free, enter more largely into the trade of the former than that of the latter.

Of the imports from “British Possessions” (£7,804,483), £1,106,899 would be adversely affected by the preferential tariff in favour of the United Kingdom by a surcharge of £93,161, or 8.42 per cent. *ad valorem*.

A tabular presentation of the changes made by the tariff of 1914 as they affect imports from “British Possessions” and from “Foreign Countries” is appended:—

IMPORTS OF MERCHANDISE FROM BRITISH POSSESSIONS AND FROM FOREIGN COUNTRIES, ANALYSED ACCORDING TO THE TARIFFS OF 1908-11 and 1914.

	Imports from British Possessions.		Imports from Foreign Countries.	
	According to Tariff of—		According to Tariff of—	
	1908-11.	1914.	1908-11.	1914.
	£	£	£	£
Free	5,108,991	4,719,000	8,558,844	2,858,485
Dutiable	2,695,492	3,085,483	20,883,979	26,584,338
Total imports	7,804,483	7,804,483	29,442,823	29,442,823
Duty payable	874,905	1,073,099	6,667,041	8,832,518
Proportion of dutiable goods ...	Per cent. 34.53	Per cent. 39.52	Per cent. 70.91	Per cent. 90.29
Average rate of duty on—				
Dutiable imports	32.46	34.77	31.92	33.22
All imports	11.21	13.75	22.65	30.00