

Ref. No.	Tariff Item.	Description in 1951 Licensing Schedule.	Group.	Tariff Duties in Force. (* = Plus Surtax Nine-fortieths of Amount of Duty.)				
				British Preferential (For Surtax See Footnote.)	Australian Agreement (No Surtax).	Canadian Agreement (Liable to Surtax Where so Indicated).	M.F.N. (No Surtax).	General (Liable to Surtax as Indicated).
157	29	.. .. Candles, being night lights, or tapers (per lb.) ..	D	1½d.*	..	..	..	2½d.*
158	30	.. .. Candles, n.e.i. (per lb.) ..	D	1½d.*	..	..	..	2½d.*
159	Ex 31	.. .. Coconut butter, and other vegetable butters or fats (excluding cocoa or cacao butter)	D	3%	..	..	3%	3%
160	32 (1)	.. .. Chewing-gum ..	D	10%*	10%	..	..	40%*
161	33	.. .. Lard, stearine; and refined animal fats, n.e.i.	D	20%*	..	..	..	45%*
162	34	.. .. Stearine, on declaration that it will be used only in the manufacture of candles, matches, soaps, leather, or other articles approved by the Minister (per lb.)	D	¾d.	..	..	1d.	1d.*
163	Ex 35 (3)	.. .. Fish, potted and preserved, n.e.i., including any liquor, oil, or sauce (excluding brisling, herrings, pilchards, sardines, and sild) (per lb.)	1950 Imports	1½d.	Free	1½d.	2½d.	3d.*
164	40 (1)	.. .. Fruit trees and plants, viz.—apple, apricot, blackberry, cherry, currant, gooseberry, lemon, lime, loganberry, nectarine, orange, peach, pear, plum, quince, and raspberry	C	Free	25%	..	35%	45%*
165	40 (2)	.. .. Flowering trees and plants, viz.—rose ..	D	Free	25%	..	35%	45%*
166	Ex 41	.. .. Caramel ..	C	3%	..	..	3%	3%
167	45	.. .. Jams, jellies, marmalade, and preserves (per lb.) ..	D	2d.*	3d.	..	..	5d.*
				(On the actual or reputed weight, whichever is the greater.)				
168	46	.. .. Jellies, concentrated ..	D	10%*	..	..	..	30%*
169	47	.. .. Macaroni, vermicelli, spaghetti, egg-noodles, and similar alimentary pastes, n.e.i.	D	3%	..	..	..	25%*
170	Ex 52 (2)	.. .. Almond or nut pastes, meals, and similar preparations, n.e.i., not being animal foods (excluding ground almonds)	D	3%	..	..	..	6d.* per lb.
171	54	.. .. Candied peel, and drained peel (per lb.) ..	D	2d.*	..	..	..	5d.*
172	57	.. .. Sauces; chutney; soy and catsup, in vessels of 10 gallons capacity and under (per gal.)	D	2s.*	4s.	..	..	8s.*
173	Ex 61 (1) (b)	.. .. Bovril and Oxo ..	150% 1950	10%	20%	..	40%	45%*
174	Ex 61 (1) (b)	.. .. Soups, other than oyster soup and other fish soup, in powder or otherwise and whether in admixture with other substances or not (excluding Bovril and Oxo)	D	10%	20%	..	40%	45%*
175	61 (2)	.. .. Spaghetti and similar alimentary pastes, cooked, whether or not in combination with other food substances	D	10%	..	..	40%	45%*
176	61 (3)	.. .. Custard powder, egg-powder, blancmange powder ..	D	10%*	..	..	..	45%*
177	Ex 64	.. .. Salt, other than salt in packages not exceeding 5 lb.	C	3%	..	..	..	£1 5s.* per ton.
178	66	.. .. Spices, ground, n.e.i., including pepper, pimento, and olive-stones, ground (per lb.)	D	1d.*	..	..	..	3d.*
179	Ex 67 (2)	.. .. Arrowroot (per lb.) ..	D	Free	..	..	¾d.	1d.*
180	68	.. .. Starch, n.e.i. (per lb.) ..	C	1d.*	..	..	..	3d.*
181	72	.. .. Sugar of milk ..	D	3%	15%	..	..	25%*
182	74	.. .. Cigarettes n.e.i. (per 1,000) ..	Deferred	45s. 6d.	..	..	45s. 6d.	45s. 6d.†
183	75	.. .. Cigarettes, exceeding in weight 2½ lb. per 1,000 (per lb.)	D	18s. 6d.	..	..	18s. 6d.	18s. 6d.†