

Tariff Item	Description	B.P.	Existing Rates of Duty M.F.N.	General
	Fatty acids; acid oils from refining; fatty alcohols:			
	Fatty acids:			
	Tall oil:			
15.10.12	As may be approved by the Minister and under such conditions as he may prescribe per cwt	Free	23c	46c
15.10.13	Other	22½% AUL 13½%	45%	55%
	Other kinds:			
15.10.14	As may be approved by the Minister and under such conditions as he may prescribe per cwt	Free	23c	46c
15.10.18	Other	22½%	45%	55%
15.10.20	Acid oils from refining per gal	5c	..	12c
	Glycerol and glycerol lyes:			
15.11.01	Glycerine	Free	..	20%
15.11.09	Other	Free	Free	Free
	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:			
	Vegetable:			
15.12.02	As may be approved by the Minister and under such conditions as he may prescribe	Free	..	Free
15.12.09	Other	22½%	22½%	25%
	Residues resulting from the treatment of fatty substances or animal or vegetable waxes:			
15.17.01	Soapstocks	27½% CAN 35%	..	65%
15.17.09	Other	Free	..	Free
16.01.00	Sausages and the like, of meat, meat offal or animal blood ..	25%	..	55%
	Other prepared or preserved meat or meat offal:			
16.02.01	Pâtés de fois gras per cwt	20% AUL \$1.86	30%	45%
16.02.02	Meat or meat offal, cooked, with vegetables or other food substances, meat pastes	25%	..	55%
16.02.09	Other per cwt	25% AUL \$1.86	..	45%
	Beet sugar and cane sugar, solid:			
17.01.20	Other kinds, including sugar of which the polarisation has been reduced either as a result of the sugar having been treated (whether by the addition of invert sugar or otherwise) or as the result of the development of invert sugar or other substance in the sugar per cwt	\$1.16	..	\$1.16
	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:			
	Sugars and sugar syrups:			
17.02.03	Lactose	Free	..	25%
17.02.06	Golden syrup per cwt	93c	..	93c
17.02.07	Other sugars and sugar syrups per cwt	93c	..	93c
17.02.08	Artificial honey (whether or not mixed with natural honey) ..	32½%	..	55%
17.02.09	Caramel	Free	..	Free
	Molasses, whether or not decolourised:			
17.03.01	Treacle	93c	..	93c
	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion:			
	Sugars:			
17.05.01	Lactose per cwt	93c AUL 36c	..	93c
18.02.00	Cocoa shells, husks, skins and waste	Free	..	Free
19.01.00	Malt extract	25%	40%	45%
Ex 20.01.00	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard (except capers and olives)	20%	..	40%
	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:			
	Other vegetables:			
	Preserved in airtight containers:			
20.02.22	Beans, baked, with or without flavouring substances	27½%	40%	55%
20.02.24	Gherkins	25%	..	45%
20.02.25	Peas	27½% AUL 22% CAN 30% or †	..	45% or †
20.02.26	per 100 lb (including the weight of any liquid)	CAN \$1.66	..	\$2.08
20.02.27	Pickles in containers exceeding 1 gallon	25%	..	45%
20.02.28	Potatoes	25%	..	45%
	Tomatoes:			
20.02.31	Pulped	32½%	55%	60%
20.02.32	Other	32½% AUL 26%	55%	60%
	Tomato juice, tomato puree, and tomato concentrate:			
	Unsweetened:			
20.02.33	In bulk	22½%	..	22½%
20.02.34	Other	32½%	47½%	55%

†Where alternative rates are shown the rate chargeable is that which returns the higher duty.