

APPENDIX A.

SCHEDULE OF COMBINED [DUTY AND PURCHASE TAX
RATES.

Rates at which baggage would be liable if duty and purchase tax charged separately		*Combined duty and purchase tax rate to be applied.	Mental arithmetic method of applying the combined rate.
Duty	Purchase Tax.		
10	33 $\frac{1}{3}$	40	$\frac{2}{5}$ of value. 13s. per £1 value. 17s. per £1 value.
10	66 $\frac{2}{3}$	65	
10	100	85	
13 $\frac{1}{3}$	33 $\frac{1}{3}$	41 $\frac{2}{3}$	$\frac{1}{3}$ value plus $\frac{1}{4}$ thereof. 14s. per £1 value. Value minus $\frac{1}{10}$.
13 $\frac{1}{3}$	66 $\frac{2}{3}$	70	
13 $\frac{1}{3}$	100	90	
15	33 $\frac{1}{3}$	45	9s. per £1 value. $\frac{3}{4}$ of value. Value minus $\frac{1}{12}$.
15	66 $\frac{2}{3}$	75	
15	100	91 $\frac{2}{3}$	
16 $\frac{2}{3}$	33 $\frac{1}{3}$	45 $\frac{5}{8}$	$\frac{1}{2}$ value minus $\frac{1}{12}$ thereof. $\frac{3}{4}$ of value. 19s. per £1 value.
16 $\frac{2}{3}$	66 $\frac{2}{3}$	75	
16 $\frac{2}{3}$	100	95	
17 $\frac{1}{2}$	33 $\frac{1}{3}$	47 $\frac{1}{2}$	9s. 6d. per £1 value. 15s. 6d. per £1 value. 19s. 6d. per £1 value.
17 $\frac{1}{2}$	66 $\frac{2}{3}$	77 $\frac{1}{2}$	
17 $\frac{1}{2}$	100	97 $\frac{1}{2}$	
20	33 $\frac{1}{3}$	50	$\frac{1}{2}$ of value. Value minus $\frac{1}{5}$. Value.
20	66 $\frac{2}{3}$	80	
20	100	100	
22 $\frac{2}{3}$	33 $\frac{1}{3}$	55	11s. per £1 value. Value minus $\frac{1}{8}$. 21s. per £1 value.
22 $\frac{2}{3}$	66 $\frac{2}{3}$	83 $\frac{1}{3}$	
22 $\frac{2}{3}$	100	105	
22 $\frac{1}{2}$	33 $\frac{1}{3}$	55	11s. per £1 value. 17s. per £1 value. 21s. per £1 value.
22 $\frac{1}{2}$	66 $\frac{2}{3}$	85	
22 $\frac{1}{2}$	100	105	
25	33 $\frac{1}{3}$	56 $\frac{1}{4}$	$\frac{1}{2}$ value plus $\frac{1}{8}$ thereof. Value minus $\frac{1}{8}$. Value plus $\frac{1}{10}$.
25	66 $\frac{2}{3}$	87 $\frac{1}{2}$	
25	100	110	
30	33 $\frac{1}{3}$	62 $\frac{1}{2}$	$\frac{1}{2}$ value plus $\frac{1}{4}$ thereof. 19s. per £1 value. Value plus $\frac{1}{8}$.
30	66 $\frac{2}{3}$	95	
30	100	116 $\frac{2}{3}$	

* The combined rates are to be applied to the dutiable values. They should not be used where any question of specific duty arises.

SCHEDULE OF COMBINED DUTY AND PURCHASE TAX
RATES — *contd.*

Rates at which baggage would be liable if duty and purchase tax charged separately		*Combined duty and purchase tax rate to be applied.	Mental arithmetic method of applying the combined rate.
Duty	Purchase Tax.		
33½	33½	66⅔	⅔ of value. Value. Value plus ¼.
33½	66⅔	100	
33½	100	125	
35	33½	70	14s. per £1 value. 20s. 6d. per £1 value. Value plus ¼.
35	66⅔	102½	
35	100	125	
36½	33½	75	¾ of value. 21s. per £1 value. 26s. per £1 value.
36½	66⅔	105	
36½	100	130	
40	33½	75	¾ of value. Value plus ⅒. Value plus ⅓.
40	66⅔	110	
40	100	133½	
42	33½	77½	15s. 6d. per £1 value. 23s. per £1 value. 27s. 6d. per £1 value.
42	66⅔	115	
42	100	137½	
43½	33½	80	Value minus ⅓, 23s. per £1 value. 28s. per £1 value.
43½	66⅔	115	
43½	100	140	
50	33½	87½	Value minus ⅓. Value plus ¼. Value plus ½.
50	66⅔	125	
50	100	150	

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