

of the country whence they were exported. The values of goods subjects to export duty are to be their actual cost, or the value which they truly have at the port and time of exportation.

194. The classification of goods in the following table is the same as that previously adopted in this work, the principle being that articles of a like nature shall be classed together. A copy of the tariff at present in force, arranged in alphabetical form and with reference numbers to the orders in the following table, will be found at the end of this book, so that the duty (if any) payable on any article, as well as the order in which it is placed in the table, can be immediately ascertained.

Classification of imports and exports.

CLASSIFICATION OF IMPORTS AND EXPORTS.

CLASS I.—ART AND MECHANIC PRODUCTIONS.

- | | |
|--|--------------------------------------|
| Order 1. Books. | Order 8. Arms, ammunition, &c. |
| " 2. Musical instruments. | " 9. Machines, tools and implements. |
| " 3. Prints, pictures, &c. | " 10. Carriages, harness, &c. |
| " 4. Carving, figures, &c. | " 11. Ships, boats, &c. |
| " 5. Tackle for sports and games. | " 12. Building materials. |
| " 6. Watches, philosophical instruments, &c. | " 13. Furniture. |
| " 7. Surgical instruments. | " 14. Chemicals. |

CLASS II.—TEXTILE FABRICS AND DRESS.

- | | |
|--|---|
| Order 15. Wool and worsted manufactures. | Order 18. Dress. |
| " 16. Silk, manufactures of. | " 19. Fibrous materials, manufactures of. |
| " 17. Cotton and flax " | |

CLASS III.—FOOD, DRINKS, ETC.

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|------------------------|----------------------------------|
| Order 20. Animal food. | Order 22. Drinks and stimulants. |
| " 21. Vegetable food. | |

CLASS IV.—ANIMAL AND VEGETABLE SUBSTANCES.

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|------------------------------|-----------------|
| Order 23. Animal substances. | Order 25. Oils. |
| " 24. Vegetable " | |

CLASS V.—MINERALS AND METALS.

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| Order 26. Coal, stone, clay, earthenware and glass. |
| " 27. Gold, silver and precious stones. |
| " 28. Metals other than gold and silver. |

CLASS VI.—LIVE ANIMALS AND PLANTS.

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|------------------------------|-----------------------------|
| Order 29. Animals and birds. | Order 30. Plants and trees. |
|------------------------------|-----------------------------|

CLASS VII.—MISCELLANEOUS.

- | | |
|----------------------------|-------------------------------|
| Order 31. Miscellaneous. | Order 33. Special exemptions. |
| " 32. Indefinite articles. | |