

Tariff Division.	Tariff Position.	Classification of Articles.	Unit of Entry.	Rate of Duty.	Remarks.
74	...	<p>Machines and parts of machines of wood, or of common, ungilt, and unsilvered metals, combined or not with component parts of other materials, provided they do not come under the heading of "small wares," and according to the weight of the predominating material :</p>		Fl. Kr.	
	a.	Of Wood	{ per centner } gross	1 00	Tara.—Per centage on gross weight. 16 in barrels and casks 9 in crates 8 in half cases (wooden frames) 6 in bales
	b.	Of cast iron	{ per centner } net	2 50	
		Ditto, when imported direct from the Zollverein	"	2 00	
	c.	Of wrought iron or steel	"	4 00	
	d.	Of other unspecified common metals Ditto, when imported direct from the Zollverein	"	7 50 6 00	
		<p><i>Remarks relating to Machinery.</i></p> <p>1. Machines composed entirely of wood, as also those composed partly of such other materials as are not comprised under paragraph 7, letter (a) of the preface to the Customs' Tariff, pay as wood wares, paragraph 64. Parts of machinery of raw cast iron, each piece weighing more than 50lbs., pay according to No. 40 i. Parts of machinery of raw cast zinc pay according to Tariff, position 42 B. 2; and parts of machinery if of copper, brass, tin, and other unspecified common metals in coarse castings, such as bells or pipes, each part weighing more than 25 lbs., and in other forms, in pieces, each weighing more than 100 lbs., according to Tariff, position 43 c.</p> <p>2. Locomotives, tenders, and steam boilers, are included under the heading of machinery. Only such articles shall be considered as parts of machinery as the person paying duty shall declare as such, and which cannot be used alone, or without a driving power, such as, for example, spindles, eccentric or cog wheels, and steam cylinders.</p> <p>3. A limited reduction of duty may be allowed by the Finance Minister, or, with his permission by the local Finance Authority, on the importation of machinery and parts of machinery, under position 74 b, c, and d, to home manufacturers and transport undertakings, when imported for the purpose of their own trades, and also to land-owners for their own agricultural purposes, regard being had, how-</p>			