

New Zealand.



Title.

1. Short Title.
2. Interpretation.

PART I.

DUTIES OF CUSTOMS AND EXCISE.

3. Existing duties and exemptions repealed, and new duties imposed.
4. Exemptions from duties of goods in Schedule B.
5. Special duties on goods in Schedules C, D, and E if not the produce or manufacture of some part of British dominions.
6. Certificate to be produced to Collector that goods are the produce or manufacture of some part of British dominions. Forfeiture of goods on false invoice, &c. Onus of proof on importer. Regulations. Repeal.
7. Act not to affect duties as fixed in pursuance of treaty with South African colonies.
8. Articles which may be manufactured in manufacturing warehouse. Scale of duties on such articles. Minister may revoke appointment of manufacturing warehouse. Repeal.
9. Commencement of Act.
10. Schedules and notes thereto deemed part of Act.
11. Certain resolutions of House of Representatives deemed to have had force of law.
12. No additional duty because of subsequent alteration. Refund of duty in excess in certain cases.
13. Provisions where contract for sale of goods made before 17th July, 1907.
14. Act not to apply to Cook Islands until so determined by Order in Council.
15. Goods delivered on security subject to duties in force at time of delivery.
16. Printing-paper exempt in certain cases.

ANALYSIS.

PART II.

MISCELLANEOUS.

17. Governor may determine duty to be paid when article imported is substitute for other article. Repeal.
18. Duty payable when separate articles are imported in mechanical combination.
19. Duty on trade samples, &c., may be calculated upon actual quantity or weight thereof.
20. Certain articles may be analysed for purpose of ascertaining duty, and fee for analysis paid by importer.
21. Duty on goods reimported into New Zealand and not the produce or manufacture of New Zealand. Duty when reimported goods are produce or manufacture of New Zealand. Repeal.
22. Medicinal preparations may be otherwise classified by Minister in certain cases.
23. Minister to decide disputes as to interpretation of Tariff.
24. Section 24 of Customs Laws Consolidation Act, 1882, amended.
25. Refund of part of fee if bonded warehouse, &c., destroyed.
26. Duty on printed matter to be paid before delivery. By whom such duty payable. Notice by Postmaster. Minister may dispose of such printed matter if duty not paid within six months.
27. Definition of "importer" extended.
28. How value computed of goods liable to *ad valorem* duty.
29. Declaration by agent when making entry.
30. Provisions as to goods delivered under contract of sale.
31. Act to be incorporated with Customs Acts.
32. Repeals. Schedules.

1907, No. 15.

Title.

AN ACT to impose Duties of Customs and Excise and to amend the Law relating thereto. [25th September, 1907.]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

Short Title.

1. This Act may be cited as the Tariff Act, 1907.

2. In this Act the term "Tariff" means the Schedules to this Act setting forth duties of Customs and exemptions from duties of Customs. Interpretation.

PART I.

DUTIES OF CUSTOMS AND EXCISE.

3. All duties of Customs, and all exemptions from such duties, as specified in the Schedules to the Customs and Excise Duties Act, 1888, the Customs and Excise Duties Act, 1895, the Customs Duties Amendment Act, 1900, and the Preferential and Reciprocal Trade Act, 1903, and also all duties imposed by the Governor under section seventeen of the Customs and Excise Duties Act, 1888, are hereby repealed, and there shall be levied, collected, and paid to the use of His Majesty on all goods imported into New Zealand or entered for home consumption after the coming into operation of this Act the several duties of Customs mentioned in Schedules A and B to this Act. Existing duties and exemptions repealed, and new duties imposed.

4. The goods mentioned in Schedule B hereto shall, except as otherwise provided for in that Schedule or in Schedule E, be exempt from duties of Customs if imported into New Zealand or entered for home consumption after the coming into operation of this Act. Exemptions from duties of goods in Schedule B.

5. There shall be levied, collected, and paid to the use of His Majesty on all goods specified in Schedules C, D, and E hereto, and not being the produce or manufacture of some part of the British dominions, if imported into New Zealand or entered for home consumption after the respective dates hereinafter specified in this section, in addition to the duties (if any) authorised under Schedules A and B hereto, the duties of Customs following, that is to say:— Special duties on goods in Schedules C, D, and E if not the produce or manufacture of some part of British dominions.

- (a.) On the articles specified in Schedule C, if so imported or entered after the coming into operation of this Act, an amount equal to the amount payable on these articles under Schedule A :
- (b.) On the articles specified in Schedule D, Part I, if so imported or entered after the coming into operation of this Act, an amount equal to one-half of the amount payable on these articles under Schedule A :
- (c.) On the articles specified in Schedule D, Part II, if so imported or entered after the thirty-first day of March, nineteen hundred and eight, an amount equal to one-half of the amount payable on these articles under Schedule A :
- (d.) On the articles specified in Schedule D, Part III, if so imported or entered after the thirty-first day of March, nineteen hundred and eight, an amount equal to twenty per centum of the amount payable on these articles under Schedule A :
- (e.) On the articles specified in Schedule E, Part I, if so imported or entered after the coming into operation of this Act, duties of Customs equal to twenty per centum of the value for duty as defined by the Customs Laws Consolidation Act, 1882, or its amendments :

- (f.) On the articles specified in Schedule E, Part II, if so imported or entered after the thirty-first day of March, nineteen hundred and eight, duties of Customs equal to twenty per centum of the value for duty as defined by the Customs Laws Consolidation Act, 1882, or its amendments :
- (g.) On the articles specified in Schedule E, Part III, if so imported or entered after the thirty-first day of March, nineteen hundred and eight, duties of Customs equal to ten per centum of the value for duty as defined by the Customs Laws Consolidation Act, 1882, or its amendments :
- (h.) On the articles specified in Schedule E, Part IV, if so imported or entered after the coming into operation of this Act, duties of Customs specified in the said Part of the said Schedule.

Certificate to be produced to Collector that goods are the produce or manufacture of some part of British dominions.

6. (1.) With regard to all articles mentioned in Schedule C, D, or E hereto, the full duty shall be levied, collected, and paid as if they were not the produce or manufacture of any part of the British dominions, unless there is produced to the Collector an invoice of the goods having written or printed thereon a certificate signed by the sender or consignor, in such form as may be prescribed by the Minister of Customs, stating that the articles are *bona fide* the produce or manufacture of some part of the British dominions named in the certificate. No such invoice shall relate to any goods other than those to which the certificate refers.

(2.) On the importation of any articles mentioned in Schedule C, D, or E hereto, the importer or his agent, in addition to the particulars required to be given on the entry of dutiable goods, shall state, to the best of his knowledge, information, and belief, the country of which such articles are the produce or manufacture, and shall satisfy the Collector, by declaration or otherwise, of the truth of such statement.

Forfeiture of goods on false invoice, &c.

(3.) If the Collector has reason to believe that any such articles are not the produce or manufacture of the country mentioned in such invoice, certificate, or statement, he may detain them for examination; and if after due inquiry he is satisfied that such invoice, certificate, or statement is false, the articles shall be forfeited and dealt with as directed by the Customs Laws Consolidation Act, 1882, in the case of forfeited goods.

(4.) Every importer, or agent of an importer, who produces any such invoice or certificate, or makes any such statement, knowing the same to be false in any particular is liable to a penalty not exceeding one hundred pounds, or, at the option of the Minister of Customs, to a penalty of treble the value of the goods specified in such invoice.

Onus of proof on importer.

(5.) In any proceedings under this Act the onus of proof that any goods are the produce or manufacture of some part of the British dominions shall be on the importer.

(6.) In the case of parcels sent by post or through a forwarding agency, the Collector may dispense with the certificate required by this section, if evidence satisfactory to him is produced that the goods are the produce or manufacture of the British dominions.

(7.) The Governor may from time to time, by Order in Council Regulations. gazetted, make regulations for carrying into effect the provisions of this section, and may impose penalties for the breach of any such regulation not exceeding one hundred pounds, and in particular may prescribe the classes of goods which shall be deemed, for the purposes of this Act, to be the produce or manufacture of the British dominions or of any specified country.

(8.) Sections two to eleven of the Preferential and Reciprocal Trade Act, 1903, are hereby repealed. Repeal.

7. Nothing in this Act shall be so construed or shall so operate as to conflict with the schedule of Customs duties and exemptions contained in the Order in Council made by the Governor on the seventh day of January, nineteen hundred and seven, for the purpose of carrying into effect a certain treaty therein referred to, and made between the Government of New Zealand and the Governments of certain colonies in South Africa: Act not to affect duties as fixed in pursuance of treaty with South African colonies.

Provided that, notwithstanding anything in the said schedule, no higher duty shall be levied on any goods the produce or manufacture of the said colonies than that which would be levied under this Act on the same goods if they were the produce or manufacture of some other part of the British dominions.

8. (1.) The articles in which spirit is a necessary ingredient, permitted to be manufactured in any warehouse or place of security approved and appointed under section twenty-six of the Customs Laws Consolidation Act, 1882 (hereinafter called a manufacturing warehouse), shall be limited to the following articles when made under such conditions, in such quantities, and according to such formulæ as may from time to time be approved by the Minister of Customs, that is to say: Perfumed spirit, spirituous preparations for the toilet, culinary or flavouring essences, and medicinal preparations (excepting medicated wine or wine mixed with food). Articles which may be manufactured in manufacturing warehouse.

(2.) Before delivery from any manufacturing warehouse there shall be paid to and for the use of His Majesty a duty on such articles in accordance with the following scale, that is to say:— Scale of duties on such articles.

On perfumed spirit....	....	....	{	Twenty shillings the liquid gallon.
On toilet preparations which are subject to sixteen shillings the liquid gallon on importation	....	....	{	Twelve shillings the liquid gallon.
On toilet preparations which are subject to twenty-five per centum duty on importation	....	....	{	Six shillings the liquid gallon.
On culinary and flavouring essences	....	....	{	Twelve shillings the liquid gallon.
On medicinal preparations (excepting medicated wine or wine mixed with food) containing more than fifty per centum of proof spirit	....	....	{	Ninepence the pound.
Medicinal preparations (excepting medicated wine or wine mixed with food) containing fifty per centum of proof spirits or less	....	....	{	Free.

(3.) The Minister of Customs may prohibit the manufacture of any article included under the foregoing headings, if in his judgment such manufacture is detrimental to the revenue derived from the duty on spirits.

Minister may
revoke appointment
of manufacturing
warehouse.

(4.) If at any time the Collector is satisfied that any article made in a manufacturing warehouse has not been prepared strictly in accordance with the formula approved by the Minister of Customs, or that any article the manufacture of which has been prohibited by the said Minister under the authority of this section has been made in a manufacturing warehouse, the said Minister may by writing under his hand revoke the appointment of the warehouse in which such article has been so prepared or made.

(5.) For the period of two years after such revocation no person who was in occupation of such warehouse at the time of the revocation shall be competent to make application for the reappointment of that warehouse, or for the appointment of any other warehouse, and if he becomes the occupier of any manufacturing warehouse the Minister of Customs may revoke the appointment thereof.

Repeal.

(6.) Sections nine and eleven of the Customs and Excise Duties Act, 1895, are hereby repealed.

Commencement of
Act.

9. (1.) This Act shall be deemed to have come into operation on the seventeenth day of July, nineteen hundred and seven, and to have been in operation since the commencement of that day.

(2.) Notwithstanding the last preceding subsection, sections seventeen to thirty of this Act shall be deemed to have come into operation on the passing of this Act, and not at any earlier date.

Schedules and
notes thereto
deemed part of Act.

10. The several Schedules to this Act, together with the notes to such Schedules, shall be deemed to be part of this Act in the same manner as if they had been contained in the body thereof.

Certain resolutions
of House of Repre-
sentatives deemed
to have had force of
law.

11. (1.) Notwithstanding anything hereinbefore contained, every resolution of the House of Representatives passed on or after the sixteenth day of July, nineteen hundred and seven, and before the passing of this Act, purporting to impose any duties of Customs or excise, or to create any exemptions from such duties, shall be deemed to have taken effect and to have had the force of law according to the tenor of such resolution, and to have so continued until the passing of this Act, or until altered or revoked before the passing of this Act by a resolution of the House of Representatives.

(2.) Every such resolution as is mentioned in the last preceding subsection shall be deemed to be revoked on the passing of this Act.

No additional duty
because of
subsequent
alteration.

12. (1.) No additional duty shall be chargeable in respect of goods cleared during the currency of any such resolution as aforesaid by reason merely of the fact that the duties or exemptions imposed or created by such resolution have been altered by any subsequent resolution or by this Act.

Refund of duty in
excess in certain
cases.

(2.) When any duty has been paid under the authority of any such resolution in excess of the duty payable under this Act, the Collector may allow a refund of such excess, if he is satisfied that the goods on which such duty has been paid are still in the possession of the person who paid the same.

13. Where any contract has been made before the seventeenth day of July, nineteen hundred and seven, between an importer carrying on business in New Zealand and a purchaser in New Zealand for the sale of any goods at a price which includes the duty payable on such goods in accordance with the tariff in force at the date of such contract, the following provisions shall apply :—

Provisions where contract for sale of goods made before 17th July, 1907.

- (a.) If the said goods have been entered before the passing of this Act, and duty has been paid thereon in excess of the duty in force at the date of such contract, the Collector, if satisfied that the goods have been delivered to the purchaser in pursuance of such contract, may allow a refund of such excess to the importer.
- (b.) If the said goods have not been so entered before the passing of this Act, but are entered before the first day of November, nineteen hundred and seven, the Collector, if satisfied that they have been imported and are to be delivered by the importer under such a contract as aforesaid, may allow such goods to be admitted at the rate of duty in force in respect thereof on the date on which the said contract was made.

14. (1.) This Act shall not take effect in the Islands situated within the boundaries set forth in the Schedule to the Cook and other Islands Government Act, 1901, until a day to be determined by the Governor by Order in Council gazetted.

Act not to apply to Cook Islands until so determined by Order in Council.

(2.) All Orders in Council made under the authority of the said Act and affecting the Customs duties or exemptions in the said Islands shall remain in full force and effect, notwithstanding this Act, until revoked or altered by a subsequent Order in Council.

(3.) Nothing in this Act shall affect the provisions of section ten of the said Act, or of section five of the Cook and other Islands Government Act Amendment Act, 1902, or of section three of the Cook and other Islands Government Act Amendment Act, 1903.

(4.) On and after the coming into force of this Act in the said Islands there shall, notwithstanding anything to the contrary in this Act, be levied and collected in the said Islands, in addition to all other duties imposed by this Act, the duties of Customs following, that is to say :—

On sugar, whether imported from New Zealand or elsewhere, if entered in the said Islands on or after the first day of November, nineteen hundred and seven, a duty of one half-penny for every pound :

On cotton piece-goods (except calico), linen piece-goods, and piece-goods of mixed cotton and linen, whether imported from New Zealand or elsewhere, if entered in the said Islands after the thirty-first day of December, nineteen hundred and seven, a duty of ten per centum *ad valorem* :

Provided that it shall be lawful for the Governor by Order in Council at any time to reduce or remit the duties so imposed upon the said goods or upon any class of the same, and so long as such Order in Council remains in force the said duties shall be reduced or remitted accordingly.

Goods delivered on security subject to duties in force at time of delivery.

15. All goods delivered upon a deposit or other security for duty before the passing of this Act shall be liable to the duties in force or deemed by virtue of this Act to have been in force at the time of such delivery.

Printing-paper exempt in certain cases.

16. (1.) Notwithstanding anything hereinbefore contained, printing-paper imported by and for the use of the proprietor of any registered newspaper shall be exempt from the duty imposed thereon by Schedule E hereto, if imported and entered for home consumption on or before the last day of December, nineteen hundred and seven, if it is proved to the satisfaction of the Collector that such paper was imported under a valid contract entered into before the sixteenth day of November, nineteen hundred and three, for the supply of such paper for a period not exceeding three years.

(2.) Notwithstanding anything hereinbefore contained, raw cotton shall be exempt from duty if imported and entered for home consumption on or before the first day of January, nineteen hundred and eight, if it is proved to the satisfaction of the Collector that such cotton was imported under a valid contract entered into before the thirteenth day of September, nineteen hundred and seven.

PART II.

MISCELLANEOUS.

Governor may determine duty to be paid when article imported is substitute for other article.

17. (1.) The Governor may from time to time direct that any article imported into New Zealand, which in the opinion of the Minister of Customs is a substitute for some other article, or which in the opinion of the said Minister possesses such properties that it can be used or is intended to be used for a purpose similar to that for which some other article is used, shall be admitted to entry either at a rate to be fixed by the Governor in proportion to the degree in which it approximates in its properties or uses to such other article, or free of duty if such other article is free of duty.

Repeal.

(2.) Section seventeen of the Customs and Excise Duties Act, 1888, is hereby repealed.

Duty payable when separate articles are imported in mechanical combination.

18. Whenever an article is imported in mechanical combination or connection with an article bearing a lower rate of duty, or with an article free of duty, the Collector may refuse the admission of such composite article at any rate other than the highest rate chargeable on any of the mechanically combined or connected articles taken separately; but the Minister of Customs may, at his discretion, permit a separate classification of each article, or may admit the whole article under such heading of the Tariff as appears to him just.

Duty on trade samples, &c., may be calculated upon actual quantity or weight thereof.

19. Notwithstanding anything in this Act or in any other Act relating to the Customs, the Collector may admit absolute alcohol, spirits of wine, and spirits, for scientific, medicinal, perfumery, and toilet purposes, and also trade samples and presents from abroad to residents in New Zealand, in packages of any size, and at a duty calculated upon the actual quantity or weight in cases where such duty is leviable by quantity or weight.

20. Whenever an article is imported which bears a proprietary name, or which has a composition which is not clearly disclosed on the label of the package, and it is, in the opinion of the Collector, necessary for the purpose of ascertaining the duty payable to have such article analysed, the fee for such analysis shall be such as the Minister of Customs may direct, and shall be paid by the importer.

Certain articles may be analysed for purpose of ascertaining duty, and fee for analysis paid by importer.

21. (1.) All goods not produced or manufactured in New Zealand shall, on reimportation into New Zealand, whether duty was paid upon them on their first importation or not, be liable to the same duties, rules, regulations, and restrictions as if then imported for the first time :

Duty on goods reimported into New Zealand and not the produce or manufacture of New Zealand.

Provided that goods subject to *ad valorem* rates of duty which are temporarily exported from New Zealand for repairs or otherwise may be admitted to entry on being returned to New Zealand at a duty calculated upon the cost of such repairs, or upon such value as may be lawfully assessed, if satisfactory proof is produced to the Collector of the exportation of the goods, and that the goods have not been absent from New Zealand for more than two years from the date of exportation.

(2.) All goods the produce or manufacture of New Zealand brought back into New Zealand, and being of such a kind that if produced or manufactured elsewhere than in New Zealand they would be liable to any duty of Customs on importation, shall be liable to the same duties, rules, regulations, and restrictions as goods of the like kind produced or manufactured in England, unless the same are brought back within five years from the time of the exportation thereof, and it is proved to the satisfaction of the Collector that they are the produce or manufacture of New Zealand, in which case the same may be entered by bill of store containing such particulars as the Minister of Customs may direct.

Duty when reimported goods are produce or manufacture of New Zealand.

(3.) All goods so entered shall be delivered free of duty, except where a duty is payable in New Zealand on the like goods produced or manufactured in New Zealand upon delivery for home consumption, in which case the same duties as are at the time of the return of the goods to New Zealand leviable on such goods shall be paid.

(4.) Where a drawback has been obtained on exportation from New Zealand on any goods produced or manufactured in New Zealand, such goods shall, upon return to New Zealand, be liable for an amount of duty equal to the drawback payable on exportation of the like goods at the time of such return.

(5.) Section ninety-one of the Customs Laws Consolidation Act, 1882, is hereby repealed.

Repeal.

22. The Minister of Customs may classify any medicinal preparation or any preparation claimed to be a medicinal preparation under any other heading of the Tariff, if in his judgment such preparation is fit for use or can be easily rendered fit for use as a beverage, flavouring-essence, toilet preparation, perfumed spirit, or as an article or spirituous ingredient in an article subject to a higher rate of duty than a medicinal preparation.

Medicinal preparations may be otherwise classified by Minister in certain cases.

23. Where any dispute arises as to the true meaning and application of any terms used in the Tariff and therein printed in italics, the Minister of Customs may determine such dispute in

Minister to decide disputes as to interpretation of Tariff.

such manner as appears to him just, and his decision thereon shall be final.

Section 24 of
Customs Laws
Consolidation Act,
1882, amended.

24. Section twenty-four of the Customs Laws Consolidation Act, 1882, is hereby amended by inserting after the words "such premises" the words "upon payment of such fee, and."

Refund of part of
fee if bonded
warehouse, &c.,
destroyed.

25. In the event of any bonded or manufacturing warehouse, sugar-refinery, or other premises for which an annual fee has been paid being destroyed or closed, the Collector may refund a proportion of such fee, calculated from the time at which the premises were so destroyed or closed until the end of the year for which the fee was paid.

Duty on printed
matter to be paid
before delivery.

26. (1.) Where printed matter liable to Customs duty is included in any mail, whether addressed to separate individuals or not, duty shall be paid on such matter (including the envelope or other covering) before its delivery from the post-office.

By whom such duty
payable.

(2.) If such printed matter has been posted to the order of any person in New Zealand, or of any person having an agent in New Zealand, the said duty shall be payable by such person or agent, and in any other case the said duty shall be payable by the person who posted the said printed matter, or by his agent (if any) in New Zealand.

Notice by
Postmaster.

(3.) The Postmaster shall notify the person or agent so liable as aforesaid, if his name and address are known to the Postmaster, that such printed matter is detained pending payment of the duty.

Minister may
dispose of such
printed matter if
duty not paid
within six months.

(4.) If duty is not paid on any such printed matter within six months after the arrival thereof, it may be destroyed or otherwise disposed of as the Minister of Customs directs.

Definition of
"importer"
extended.

27. (1.) Where goods are sent to New Zealand for direct or ultimate delivery to any specified person in New Zealand, such person shall be deemed to be an importer of the goods, notwithstanding that he may not be possessed of or beneficially interested in the goods at the time of importation or while they are in the control of the officers of Customs, and the definition of "importer" in section two of the Customs Laws Consolidation Act, 1882, is hereby extended accordingly.

(2.) Where in respect of any goods there are more importers than one, the Collector shall have the same power with regard to all of them as he has with regard to the importer by or on whose behalf entry is offered or passed.

How value computed
of goods liable to *ad*
valorem duty.

28. (1.) Notwithstanding anything in section thirty-nine of the Customs Laws Consolidation Act, 1882, it is hereby declared that where entry is offered or made of any goods liable to *ad valorem* duty in respect of which goods any agreement or arrangement, whether provisional or complete, for delivery thereof, after clearance at the Customs, to any purchaser in New Zealand has theretofore been made, the true and real value of goods the subject of the entry shall be deemed to be the amount paid or to be paid therefor by the New Zealand purchaser, less a fair allowance for freight and insurance and duty (if any), to be assessed by the Collector of the port at which such entry is presented, and with an addition of ten per centum of the said amount after deducting the said allowance.

(2.) In cases where the amount paid or to be paid by the New Zealand purchaser cannot be immediately ascertained, the true and real value shall be assessed by the Collector at such sum as he determines to be the fair market value in New Zealand of the goods, less such fair allowance as aforesaid, and with an addition of ten per centum of the said market value after deducting the said allowance.

(3.) Assessments made by the Collector under this section shall be final and conclusive.

29. Every person making an entry in respect of goods to be delivered by such person shall at the time of entry deliver to the Collector a correct list of the persons to whom and the places at which the goods are to be delivered, and shall declare to such list, and such declaration shall form part of the entry.

Declaration by agent when making entry.

30. (1.) Nothing in the three last preceding sections shall apply to goods delivered in pursuance of a *bona fide* contract of sale made in New Zealand between the purchaser and an importer carrying on business in New Zealand, unless such importer in so selling the goods acts as the agent of some other person.

Provisions as to goods delivered under contract of sale.

(2.) For the purposes of this section no person shall be deemed to carry on business in New Zealand merely because he has an agent in New Zealand.

(3.) If any dispute arises as to whether any person carries on business in New Zealand within the meaning of this section, such dispute shall be referred to the Minister of Customs, whose decision shall be final.

31. This Act shall be deemed to be incorporated with the Customs Laws Consolidation Act, 1882, and the several Acts incorporated therewith; but these Acts shall, in so far as they conflict with this Act, be construed subject to this Act.

Act to be incorporated with Customs Acts.

32. The following enactments and parts of Acts are hereby repealed, that is to say:—

Repeals.

Sections two to five and Schedule A of the Customs and Excise Duties Act, 1888;

Sections two to four and Schedules A and B of the Customs and Excise Duties Act, 1895; and

Sections two and three and Schedules A and B of the Customs Duties Amendment Act, 1900.

Schedules.

SCHEDULES.

NOTE.—The headings of the respective classes in Schedules A and B are used solely for convenience of classification, and shall not in any way affect the interpretation of the Tariff.

The word "iron" includes steel, or steel and iron combined.

Neither steam-engines, nor parts of steam-engines, nor boilers (land or marine), nor feed-water heaters, fuel-economizers, steam superheaters, or mechanical stokers are included in the expression "machines" or "machinery" as used in the Tariff.

SCHEDULE A.

Names of Articles.	Rates of Duty.		
CLASS I.—FOODS AND ARTICLES FOR HUMAN CONSUMPTION.			
Goods subject to fixed rates:—	£	s.	d.
Bacon, and hams	0	0	2
Biscuits, ships', plain and unsweetened; also dog-biscuits	0	3	0
Biscuits, other kinds	0	0	2
Candied peel, and drained peel	0	0	3
<i>Confectionery</i> not otherwise enumerated; including medicated lozenges, medicated confectionery, boiled sugars, liquorice not otherwise enumerated, sugared or crystallized fruits	0	0	2
			the lb., including <i>internal</i> containing packages (other than <i>plain</i> bottles and <i>plain trade</i> packages).
Chocolate <i>confectionery</i> and <i>confectionery</i> containing chocolate:—			
(1) in <i>plain trade</i> packages	0	0	3
(2) in <i>fancy packages</i> , or in <i>small packages</i> for retail sale	20	0	0
Fish, dried, pickled, or salted, not otherwise enumerated	0	10	0
Fish, potted, and preserved	0	0	2
(Note.—The term "fish" is used in the Tariff in its widest sense, and includes shell-fish, crustaceans, and other foods obtained from the fisheries.)			
Fruits, dried—viz., currants, and raisins	0	0	1
			the lb., up to and including 31st day of October, 1907; thereafter free.
Fruits, dried—viz., figs, dates, and prunes	0	0	2
			the lb., up to and including 31st day of October, 1907; thereafter free.
Fruits, dried, not otherwise enumerated	0	0	2
Fruits, fresh—viz., apples, pears, plums, cherries, peaches, nectarines, medlars, apricots, quinces, tomatoes, and grapes	0	0	1
(No duty exceeding $\frac{1}{4}$ d. the lb. to be levied on apples and pears on and from the 14th July to and including 31st December.)			

SCHEDULE A—*continued.*

Names of Articles.	Rates of Duty.			
CLASS I.—FOODS AND ARTICLES FOR HUMAN CONSUMPTION— <i>continued.</i>				
Goods subject to fixed rates— <i>continued.</i>				
Fruits, fresh—viz., currants, raspberries, gooseberries, blackberries, strawberries, and lemons	0	0	0½	the lb.
Fruit-pulp, partially preserved fruit, fruit preserved by sulphurous acid, unsweetened and not otherwise enumerated	0	0	1½	"
Glucose, and caramel	0	0	1	"
Honey	0	0	2	"
Jams, jellies, marmalade, and preserves	0	0	2	the lb., or package of that reputed weight, whichever rate is higher, and so in proportion for packages of greater or less reputed weight.
Jellies, <i>concentrated</i>	0	0	4	the lb.
Maizena, and cornflour	0	0	0¼	the lb., up to and including 31st day of October, 1907; thereafter free.
Mustard	0	0	2	the lb., up to and including 31st day of October, 1907; thereafter free.
Pearl barley	0	1	0	the cwt.
Peas, split	0	2	0	"
Pickles	0	3	0	the gallon.
Sauces, catsup, and chutney	0	4	0	"
Soy, in vessels of 10 gallons capacity or under	0	4	0	"
Spices, ground, not otherwise enumerated, including pepper, pimento, and olive-stones, ground	0	0	2	the lb.
Spices, unground, including chillies, pepper, and pimento, unground	0	0	2	the lb., up to and including 31st day of October, 1907; thereafter free.
Sugar	0	0	0½	the lb., up to and including 31st day of October, 1907; thereafter free.
Treacle, and molasses	0	0	0½	the lb., up to and including 31st day of October, 1907; thereafter free.
Vinegar, not exceeding 6·5 per cent. of acidity, calculated as acetic acid	0	0	6	the gallon.
Walnuts, shelled or unshelled	0	0	2	the lb.
Goods subject to 20 per cent. ad valorem:—				
Capers, caraway-seeds, caviare, cayenne pepper, curry -powder, and -paste, fish-paste, olives	20	0	0	per cent. ad valorem.
Lard, and <i>refined</i> animal fats, not otherwise enumerated... ..	20	0	0	"
Meats, potted or preserved	20	0	0	"
Provisions, not otherwise enumerated	20	0	0	"
Vegetables, fresh, dried, or preserved	20	0	0	"

SCHEDULE A—*continued.*

Names of Articles.	Rates of Duty.		
CLASS I.—FOODS AND ARTICLES FOR HUMAN CONSUMPTION— <i>continued.</i>			
Goods subject to 25 per cent. ad valorem :—	£	s.	d.
Fruits, preserved in juice, or syrup	25	0	0
(Fruits, preserved in juice, or syrup, fortified with alcohol to any extent exceeding 33 per cent. of proof spirit, shall be charged 16s. per proof gallon on such juice or syrup, in addition to 25 per cent. ad valorem on the total value of the goods.)			per cent. ad valorem.
Milk or cream, preserved, evaporated, or dried ...	25	0	0
			"
CLASS II.—TOBACCO.			
Subject to fixed rates :—			
Cigarettes, not exceeding in weight 2½ lb. per 1,000 ...	0	17	6
Cigarettes, not otherwise enumerated	0	7	0
Cigars, including the weight of every band, wrapper, or attachment, to any cigar	0	7	0
Snuff	0	7	0
Tobacco, including the weight of every label, tag, or other attachment	0	3	6
Tobacco, unmanufactured, entered to be manufactured in New Zealand in any licensed tobacco-manufactory, for manufacturing purposes only, into tobacco, cigars, cigarettes, or snuff	0	2	0
			"
CLASS III.—ALCOHOLIC BEVERAGES AND MATERIAL FOR MAKING THE SAME.			
Subject to fixed rates :—			
Ale, beer of all sorts, porter, cider, and perry, when containing more than 2 per cent. of proof spirit; the gallon, or for six reputed quart bottles or the equivalent in bottles of a larger or smaller reputed quantity ...	0	2	0
			the gallon.
Cordials, bitters, and liqueurs, when exceeding the strength of 33 per cent. of proof spirit, but not exceeding the strength of proof	0	16	0
			the liquid gallon.
Cordials, bitters, and liqueurs, when exceeding the strength of proof	0	16	0
			the proof gallon.
Hops	0	0	6
			the lb.
Maize, flaked	0	1	0
			the bushel.
Malt, whole or ground	0	2	0
			"
Rice malt	0	0	1
			the lb.
Solid wort	0	0	6
			"
Spirits, and spirituous mixtures, the strength of which can be ascertained by Sykes's hydrometer or other instrument	0	16	0
			the proof gallon.
(No allowance beyond 16·5 under proof shall be made for spirits or spirituous mixtures of a less strength than 16·5 under proof.)			
Spirits, and spirituous mixtures, sweetened, not otherwise enumerated, when not exceeding the strength of proof	0	16	0
			the liquid gallon.
Spirits, and spirituous mixtures, sweetened, not otherwise enumerated, when exceeding the strength of proof ...	0	16	0
			the proof gallon.
Spirits, and spirituous mixtures, in bottles or jars in cases, shall be charged as follows—viz.: Two gallons and under as two gallons, over two gallons and not exceeding three as three gallons, over three gallons and not exceeding four as four gallons, and so on for any greater quantity contained in any case.			

SCHEDULE A—*continued.*

Names of Articles.	Rates of Duty.		
CLASS III.—ALCOHOLIC BEVERAGES AND MATERIAL FOR MAKING THE SAME— <i>continued.</i>			
Goods subject to fixed rates— <i>continued.</i>			
Spirits, and spirituous mixtures, containing more than 33 per cent. of proof spirit, in combination with other ingredients, and although thereby coming under any other designation excepting medicinal preparations otherwise enumerated	£	s.	d.
	0	16	0
			the liquid gallon.
Wine.—The term "wine" as applied to the Tariff includes medicated wine, or wine mixed with food; also such spirituous beverages, and fluid foods, containing less than 33 per cent. of proof spirit, as may be so decided by the Minister.			
Wine, Australian, containing not more than 40 per cent. of proof spirit; the gallon, or for six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed quantity	0	5	0
			the gallon.
Wine, other than sparkling, and Australian, containing not more than 40 per cent. of proof spirit; the gallon, or for six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed quantity	0	6	0
			"
Wine, sparkling, containing not more than 40 per cent. of proof spirit; the gallon, or for six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed quantity	0	9	0
			"
Wine of any kind containing more than 40 per cent. of proof spirit	0	16	0
			the liquid gallon.
CLASS IV.—NON-ALCOHOLIC BEVERAGES AND MATERIALS FOR MAKING THE SAME.			
Goods subject to fixed rates :—			
Chicory	0	0	3
			the lb.
Cocoa, and chocolate, including cocoa-beans roasted and crushed; also cocoa or chocolate mixed with milk or any other food substance whatsoever	0	0	3
			"
Coffee, roasted	0	0	3
			"
Tea, not otherwise enumerated	0	0	2
			"
Goods subject to 20 per cent. ad valorem :—			
Aerated, and mineral waters; effervescing beverages; and beverages not otherwise enumerated	20	0	0
			per cent. ad valorem.
Coffee, essence of, and essence of coffee with milk or any other food substance	20	0	0
			"
Fruit juices or imitation fruit juices, unsweetened, in containers of less than ten gallons capacity	20	0	0
			"
Fruit juices or imitation fruit juices, sweetened; syrups; raspberry vinegar, sweetened	20	0	0
			"
CLASS V.—DRUGS, MEDICINES, CHEMICALS, AND DRUGGISTS' SUNDRIES.			
Goods subject to fixed rates :—			
Acid, acetic, containing not more than 30 per cent. of acidity	0	0	1½
			the lb.
Acid, acetic, containing more than 30 per cent. of acidity, for every 10 per cent. of acidity or fraction thereof	0	0	0½
			"
Acid, tartaric	0	0	1
			the lb., up to and including 31st day of October, 1907; thereafter free.

SCHEDULE A—continued.

Names of Articles.	Rates of Duty.			
CLASS V.—DRUGS, MEDICINES, CHEMICALS, AND DRUGGISTS' SUNDRIES—continued.				
Goods subject to fixed rates— <i>continued.</i>				
Cream of tartar	0	0	1	the lb., up to and including 31st day of December, 1907; thereafter free.
Essences flavouring, containing more than 33 per cent. of proof spirit	0	16	0	the liquid gallon.
<i>Medicinal preparations</i> (excepting medicated wines or wines mixed with food), containing more than 50 per cent. of proof spirit	0	1	0	the lb.
Opium	2	0	0	"
Saccharin not otherwise enumerated, <i>including substances of a like nature or use</i>	0	1	6	the ounce.
Soda, bicarbonate	0	1	0	the cwt., up to and including 31st day of October, 1907; thereafter free.
Soda-crystals	0	2	0	the cwt.
Goods subject to 20 per cent. ad valorem:—				
Baking powder; yeast preparations, and other ferments; also yeast foods	20	0	0	per cent. ad valorem.
<i>Chemicals, and chemical preparations, not otherwise enumerated, including photographic chemicals not otherwise enumerated; also anti-incrustation, boiler, and other compounds</i>	20	0	0	"
Essences, flavouring, not otherwise enumerated	20	0	0	"
Eucalyptus oil in bulk or bottle	20	0	0	"
Glycerine, refined	20	0	0	"
<i>Medicinal preparations, drugs, and druggists' sundries, and apothecaries' wares, not otherwise enumerated; also aerated water makers', and cordial manufacturers', and brewers' drugs, chemicals, and other sundries, not otherwise enumerated</i>	20	0	0	"
<i>Medicinal preparations</i> (excepting medicated wines or wines mixed with food) containing 50 per cent. of proof spirit or less	20	0	0	"
Saccharin, in the form of tablets, pilules, granules, or cachets, each containing not more than $\frac{1}{2}$ grain of saccharin in combination with at least 10 per cent. of alkali	20	0	0	"
CLASS VI.—CLOTHING AND TEXTILE GOODS.				
Goods subject to fixed rates of duty:—				
Cotton, raw	0	0	4	the lb.
Goods subject to 10 per cent. ad valorem:—				
Cotton piece-goods, to include turkey twills, dress prints (hard-spun and plain-woven), where the invoice value does not exceed 4d. per yard; and cotton piece-goods not otherwise enumerated	10	0	0	per cent. ad valorem, up to and including 31st day of December, 1907; thereafter free (under Schedule B, Class VI, item "Cotton or linen piece-goods, &c.").

SCHEDULE A—*continued.*

Names of Articles.	Rates of Duty.		
CLASS VI.—CLOTHING AND TEXTILE GOODS— <i>continued.</i>			
Goods subject to 20 per cent. ad valorem, except as specified:—	£	s.	d.
All articles not otherwise enumerated, made of textile, felt, or other piece-goods, or of any combination of the same, wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up	20	0	0
			per cent. ad valorem.
Cotton piece-goods—viz., tapestry; cretonnes; chintz art crêpe, and serges; velveteens, velvets, and plushes, all kinds; damasks; moquette; sateens; linenettes; crepons; crimps; zephyrs; gingham; turkey twills; prints; printed cottons; piques; vestings; quiltings, and marcellas; muslins of all kinds; nets; window-nets; hollands, curtains, and blinds; diapers; ticks, including coloured Belgian; towellings	20	0	0
			per cent. ad valorem, up to and including 31st day of December, 1907; thereafter free (under Schedule B, Class VI, item "Cotton or linen piece-goods, &c.").
Drapery not otherwise enumerated	20	0	0
Flags	20	0	0
			per cent. ad valorem.
Forfar, dowlas, and flax sheeting, in the piece, not otherwise enumerated	20	0	0
			"
			per cent. ad valorem, up to and including 31st day of December, 1907; thereafter free (under Schedule B, Class VI, item "Cotton or linen piece-goods, &c.").
Haberdashery not otherwise enumerated	20	0	0
Lace, and laces, not otherwise enumerated	25	0	0
			per cent. ad valorem, up to and including 31st day of December, 1907; thereafter 20 per cent. ad valorem.
Linens, and unions of cotton and linen, in the piece, not otherwise enumerated	20	0	0
			per cent. ad valorem, up to and including 31st day of December, 1907; thereafter free (under Schedule B, Class VI, item "Cotton or linen piece-goods, &c.").
Ribbons, and crape, all kinds	25	0	0
			per cent. ad valorem, up to and including 31st day of December, 1907; thereafter 20 per cent. ad valorem.

SCHEDULE A—*continued.*

Names of Articles.	Rates of Duty.		
CLASS VI.—CLOTHING AND TEXTILE GOODS— <i>continued.</i>			
Goods subject to 20 per cent. ad valorem, except as specified— <i>continued.</i>	£	s.	d.
Rugs, woollen, cotton, opossum, or other	20	0	0
Silks, satins, velvets, plushes, not otherwise enumerated, composed of pure silk, or of silk mixed with any other material, in the piece	25	0	0
Textile piece-goods not otherwise enumerated, including <i>imitation silks</i> , composed of any material or substance whatsoever	20	0	0
Umbrellas, parasols, and sunshades	20	0	0
Yarns not otherwise enumerated	20	0	0
Goods subject to 25 per cent. ad valorem :—			
Apparel, and ready-made clothing, not otherwise enu- merated	25	0	0
Feathers, ornamental (including ostrich); artificial flowers, leaves, and sprays	25	0	0
Furs, and fur trimmings	25	0	0
Hats of all kinds (including straw hats), also caps	25	0	0
Hosiery not otherwise enumerated	25	0	0
Millinery of all kinds, including trimmed hats, caps, and bonnets	25	0	0
Goods subject to 40 per cent. ad valorem :—			
Apparel made to the order, or measurement, of residents in the colony, and intended for the individual use of such residents, whether imported by the residents themselves or otherwise	40	0	0
Apparel—viz., Volunteer clothing made to measurements sent from New Zealand	40	0	0
CLASS VII.—LEATHER AND MANUFACTURES OF LEATHER.			
Goods subject to mixed rates :—			
Boots, shoes, clogs, and pattens, not otherwise enumerated, viz.—			
Men's, above size No. 5	0	1	6
Youths', above size No. 1	0	1	0
Boys', Nos. 7 to 1, both inclusive	0	0	6
Women's, above size No. 1	0	1	0
Girls', Nos. 7 to 1, both inclusive	0	0	6
Other kinds	0	1	0
Slippers (not including lawn tennis, and gymnasium shoes soled with indiarubber or felt)	0	0	6

per cent. ad valorem.

per cent. ad valorem,
up to and including
31st day of Decem-
ber, 1907; there-
after to be classi-
fied under the next
ensuing item
"Textile piece-
goods, &c."

percent. ad valorem.

"

"

"

"

"

"

"

"

the pair, and 15 per
cent. ad valorem.
the pair, and 15 per
cent. ad valorem.
the pair, and 15 per
cent. ad valorem.
the pair, and 15 per
cent. ad valorem.
the pair, and 15 per
cent. ad valorem.
the pair, and 15 per
cent. ad valorem.the pair, and 15 per
cent. ad valorem.On and after the 31st day of October,
1907, and at £22 10s. per cent. ad
valorem up to that date.

SCHEDULE A—*continued.*

Names of Articles.	Rates of Duty.		
CLASS VII.—LEATHER AND MANUFACTURES OF LEATHER— <i>continued.</i>			
Goods subject to mixed rates— <i>continued.</i>	£	s.	d.
<i>Slippers</i> of felt, with carpet, twine, or felt soles ...	22	10	0
Shoes or goloshes known as <i>Plimsolls</i> with moulded india-rubber soles ...	22	10	0
<i>Champion</i> , gymnasium, yachting, and lawn tennis boots, and shoes, with moulded indiarubber soles ...	22	10	0
<i>Goloshes</i> or <i>overshoes</i> of all kinds, of rubber ...	22	10	0
Shoettes, and sandals, not otherwise enumerated ...	22	10	0
Goods subject to fixed rates:—			
Leather—			
Leather belting, belt leather, harness, welting, bridle, strap, legging, bag, and kip other than East India	0	0	4
All <i>hide leathers dressed</i> , not otherwise enumerated ...	0	0	3
(Note.—Any leathers not otherwise enumerated (1) either dressed in sides, or pieces of whatever size, or (2) if in <i>whole skins</i> over 16 ft., are to be classed as hide leather.)			
Calf skins, being <i>whole skins</i> , however dressed, and 16 ft. spread and under ...	0	0	1
Sheepskins, and lambskins, however dressed, not otherwise enumerated ...	0	0	3
East India kip, dressed ...	0	0	1
Sole, pump, and skirt leather... ..	0	0	2
Leather dressed, not otherwise enumerated, including kangaroo, and wallabi ...	0	0	1
Leather board or compo.	0	0	4
Goods subject to 20 per cent. ad valorem:—			
Leather bags, and leather cloth bags, not otherwise enumerated	20	0	0
Leather, chamois	20	0	0
Leather manufactures, not otherwise enumerated ...	20	0	0
Saddlery, and harness; whips, and whip thongs ...	20	0	0
Goods subject to 22½ per cent. ad valorem:—			
Heel plates, and toe stiffeners, and toe plates ...	22	10	0
<i>Laces</i> , vamps, and uppers; also clog or patten soles ...	22	10	0
Leather cut into shapes	22	10	0
Leather leggings	22	10	0
Goods subject to 25 per cent. ad valorem:—			
Portmanteaux; trunks; travelling bags, and brief bags, of leather or leather cloth, 10 in. in length and upwards; and carpet bags	25	0	0
CLASS VIII.—FURNITURE AND HOUSEHOLD FURNISHING.			
Goods subject to 20 per cent. ad valorem:—			
Basketware, and wickerware, not otherwise enumerated, not being furniture	20	0	0
Carpets; druggets; floorcloth; mats; matting; plain, and fancy stair oil baize; wood, and fancy oil baize; and oil, and other dado cloths	20	0	0
Furniture, knife, and plate powder, and polish; also floor and linoleum polishes, not being varnishes ...	20	0	0

SCHEDULE A—*continued.*

Names of Articles.	Rates of Duty.			
CLASS VIII.—FURNITURE AND HOUSEHOLD FURNISHING— <i>continued.</i>				
Goods subject to 25 per cent. ad valorem :—				
Furniture, and cabinetware, not otherwise enumerated, and other than iron, or other metal	25	0	0	per cent. ad valorem.
Mantelpieces, other than stone	25	0	0	"
Upholstery, not otherwise enumerated	25	0	0	"
CLASS IX.—CHINA, GLASS, AND EARTHEN GOODS.				
Goods subject to fixed rates :—				
Glass, crown, sheet, and common window	0	2	0	the 100 superficial feet, up to and in- cluding 31st day of December, 1907 ; thereafter free.
Goods subject to 20 per cent. ad valorem :—				
Bricks, known as firebricks	20	0	0	per cent. ad valorem.
China, porcelain, and parian ware	20	0	0	"
Drainage pipes, and drainage tiles	20	0	0	"
Earthenware, stoneware, and brownware	20	0	0	"
Filters	20	0	0	"
Fireclay, ground ; and fireclay goods	20	0	0	"
Flooring, wall, hearth, and garden tiles	20	0	0	"
Glass, plate, polished, coloured, and other kinds, not otherwise enumerated	20	0	0	per cent. ad valorem, up to and includ- ing 31st day of December, 1907 ; thereafter free.
Glassware ; globes, and chimneys, for lamps	20	0	0	per cent. ad valorem.
Lamps, lanterns, and lampwick, not otherwise enu- merated	20	0	0	"
Goods subject to 25 per cent. ad valorem :—				
Plate glass bevelled or silvered : mirrors, and looking glasses, framed or unframed	25	0	0	"
CLASS X.—FANCY GOODS, MUSICAL INSTRUMENTS, ETC.				
Goods subject to fixed rates :—				
<i>Cards, playing</i>	0	0	6	the pack.
Perfumed spirits, and Cologne water	1	10	0	the liquid gallon.
Goods subject to 20 per cent. ad valorem :—				
Clocks, time registers, and time detectors	20	0	0	per cent. ad valorem.
<i>Fancy goods, and toys ; also sporting, gaming, and athletic requisites, not otherwise enumerated, including billiard tables, and billiard requisites ; hair, and toilet combs</i>	20	0	0	"
Fishing tackle, including artificially baited hooks, other than flies	20	0	0	"
Jewellery ; plate, gold, or silver ; plated-ware ; greenstone, cut or polished	20	0	0	"
Lay figures, busts, and dress stands	20	0	0	"
Magic lanterns, bioscopes, cinematographs, kinetoscopes, phonographs, gramophones, graphophones, and the like instruments, including accessories peculiar thereto not otherwise enumerated ; also limelight, and the like apparatus, including accessories peculiar thereto, except magic-lantern slides	20	0	0	"

SCHEDULE A—*continued.*

Names of Articles.	Rates of Duty.		
CLASS X.—FANCY GOODS, MUSICAL INSTRUMENTS, ETC.— <i>continued.</i>			
Goods subject to 20 per cent. ad valorem— <i>continued.</i>	£	s.	d.
Mouldings, and panels, in the piece, of either wood, plaster pulp, metal, or other material, for picture frames, cornices, walls, or ceilings ...	20	0	0
Musical instruments ...	20	0	0
Photographic goods not otherwise enumerated ...	20	0	0
Pictures, paintings, drawings, engravings, and photographs, framed or unframed; picture or photograph frames or mounts ...	20	0	0
(Note.—Any painting, drawing, or photograph in any medium, having a value for duty exceeding £5 shall be assessed for duty at £5, plus the value of the frame and mounting, if any, and plus the value of the canvas or other material upon which such painting, drawing, or photograph is made.)			
Statues, statuettes, casts, and bronzes ...	20	0	0
Tobacco pipes and cases, cigar and cigarette holders and cases, cigarette papers and cases ...	20	0	0
Watches ...	20	0	0
Walking sticks ...	20	0	0
Goods subject to 25 per cent. ad valorem :—			
Artificial flies ...	25	0	0
Oil, perfumed; also toilet preparations, and perfumery, not otherwise enumerated ...	25	0	0
CLASS XI.—PAPER MANUFACTURES AND STATIONERY.			
Goods subject to fixed rates :—			
Handbills, circulars, programmes, playbills, printed posters, trade catalogues, price-lists, and fashion-plates; printed advertising matter not otherwise enumerated; also paper bags, and wrapping-paper, or wrappers, of all kinds, printed or lithographed; printed or lithographed envelopes or labels ...	0	0	3
(Note.—This shall not apply to trade catalogues or price-lists of the goods of firms or persons having no <i>established business</i> in New Zealand.)			
Ink, writing ...	0	2	0
Paper bags, <i>coarse</i> (including sugar bags) ...	0	7	6
Paper <i>wrapping</i> all kinds, not printed, including blue candle, glazed cap, glazed casings, small hand, lumber hand, tissue, brown, cartridge, and sugar papers ...	0	5	0
Goods subject to 15 per cent. ad valorem :—			
Paperhangings ...	15	0	0
Goods subject to 20 per cent. ad valorem :—			
Cardboard, pasteboard, strawboard, wood-pulp board, corrugated board, and cloth-lined board, not otherwise enumerated ...	20	0	0
Cloth-lined, enamelled, gelatine, and metallic papers, not otherwise enumerated; also "ivorite" not otherwise enumerated ...	20	0	0

SCHEDULE A—continued.

Names of Articles.	Rates of Duty.		
CLASS XI.—PAPER MANUFACTURES AND STATIONERY—continued.			
Goods subject to 20 per cent. ad valorem—continued.	£	s.	d.
Stationery, and writing paper, not otherwise enumerated, also printers' menu, wedding, programme, and mourning cards of cardboard, celluloid, or other material, edged, or embossed, but otherwise unprinted	20	0	0
			per cent. ad valorem.
Goods subject to 25 per cent. ad valorem :—			
Calendars, and showcards, all kinds	25	0	0
Cardboard- or paper-boxes complete; or cardboard or paper, cut, or shaped, for boxes, wrappers, or other receptacles (including match-boxes)	25	0	0
Directories of New Zealand, or of any part thereof; also covers for directories	25	0	0
Paper bags, not otherwise enumerated	25	0	0
Stationery, manufactured, viz :—			
Account-books, manuscript-books, scribbling, and letter blocks, and books, plain, or ruled; bill-head, invoice, and statement forms; printed or ruled paper, counter-books, cheque, and draft forms; tags, labels not printed or lithographed, blotting-pads, sketch-books, book-covers, copying letter-books, manifold-writers, albums (other than for photographs), diaries, birthday-books, plain or faint lined ruled books, printed window-tickets, printed, lithographed, or embossed stationery not otherwise enumerated, and Christmas, New Year, birthday, Easter, and other cards, and booklets...	25	0	0
Stereotypes, matrices, half-tone, and line blocks ...	25	0	0
CLASS XII.—MANUFACTURES OF METAL.			
Goods subject to fixed rates :—			
Cartridges (shot) 10- to 24-bore	0	2	6
Cartridge-cases	0	1	3
Composition-piping	0	3	6
Iron galvanised corrugated sheets	0	2	0
Iron, and other nails, not otherwise enumerated, including dog-spikes	0	2	0
Iron, plain galvanised sheet or hoop	0	1	6
Iron tanks, for every 100 gallons, or fraction of 100 gallons, in holding capacity	0	2	6
Lead, in sheets	0	1	6
			the cwt., up to and including 31st day of October, 1907; thereafter free.
Lead piping	0	3	6
Shot	0	10	0
			the cwt.
Goods subject to 5 per cent. ad valorem :—			
Engines and machines for <i>mining purposes</i> —namely, <i>Capstan engines</i> for mining shafts; <i>winding engines</i> , steam, air, or electrically driven, including bed plates, foundation bolts, and friction clutches, when imported with the engines; drums for winding engines ...	5	0	0
<i>Machinery</i> —viz., <i>flour milling, refrigerating, dredging, woollen mill, paper mill, rope and twine making, oil refining, boring, meat preserving, leather splitting</i> ...	5	0	0
			per cent. ad valorem.

SCHEDULE A—*continued.*

Names of Articles.	Rates of Duty.			
CLASS XII.—MANUFACTURES OF METAL— <i>continued.</i>				
Goods subject to 5 per cent. ad valorem— <i>continued.</i>				
<i>Printing</i> machines or presses; <i>embossing</i> , bronzing, type casting, and type setting machines; ruling machines, cardboard box making machines, and tools for same...	5	0	0	per cent. ad valorem.
<i>Soda-water machines</i> ; also <i>machines for aerating</i> liquids...	5	0	0	"
Steam engines, and parts thereof, for <i>mining</i> (including <i>gold-dredging</i>), or <i>gold saving purposes and processes</i> , or for <i>dairying purposes</i>	5	0	0	"
Goods subject to 10 per cent. ad valorem:—				
Machinery, electric, and appliances namely: <i>Electric generators</i> , and <i>electric motors</i> , including slide rails therefor, <i>electric lamps</i> including globes for arc lamps, <i>electric transformers</i>	10	0	0	"
Goods subject to 20 per cent. ad valorem:—				
Bicycles, tricycles, and the like vehicles, also finished, or partly finished or machined parts of the same, not otherwise enumerated	20	0	0	"
Bill-hooks, bush-hooks, slashers, and hedge knives ...	20	0	0	"
Boilers, land, and marine, including feed-water heaters, fuel-economizers, steam superheaters, and mechanical stokers	20	0	0	"
Cartridges, not otherwise enumerated	20	0	0	"
Cash registering machines	20	0	0	"
Crab winches, cranes, capstans, and windlasses ...	20	0	0	"
Electric batteries, and cells; furniture, fittings, instruments, and appliances, not otherwise enumerated, for the generation, transmission, application, or utilisation, of electricity, or of electric power of any description whatsoever	20	0	0	"
Firearms, all kinds	20	0	0	"
Hardware, ironmongery, and hollow-ware, not otherwise enumerated	20	0	0	"
Iron pipes wrought not otherwise enumerated, and wood or fibre pipes, exceeding 6 inches in internal diameter, also knees, bends, elbows, and <i>other fittings</i> for the same. Cast iron pipes exceeding 9 inches in internal diameter, and knees, bends, elbows, and <i>other fittings</i> for the same	20	0	0	"
Lawn mowers	20	0	0	"
Lead-headed nails and galvanised cup-headed roofing nails	20	0	0	"
<i>Machinery</i> , not otherwise enumerated	20	0	0	"
Manufactured or partly manufactured articles of metal, or manufactured or partly manufactured articles of metal in combination with any other material whatsoever, not otherwise enumerated	20	0	0	"
Steam engines, and parts of steam engines, not otherwise enumerated	20	0	0	"
Goods subject to 25 per cent. ad valorem:—				
Galvanised iron manufactures, not otherwise enumerated, made up from galvanised iron, or from plain sheet iron, and then galvanised	25	0	0	"
Japanned, and lacquered metalware	25	0	0	"
Tinware, and tin manufactures, not otherwise enumerated	25	0	0	"

SCHEDULE A—continued.

Names of Articles.	Rates of Duty.			
CLASS XIII.—TIMBER, AND ARTICLES MADE FROM TIMBER.				
Goods subject to fixed rates :—	£	s.	d.	
Timber, palings, split	0	2	0	the 100.
Timber, posts, split	0	8	0	"
Timber, rails, split	0	4	0	"
Timber, sawn, dressed	0	4	0	the 100 ft. superficial.
Timber, sawn, rough	0	2	0	"
Timber, shingles, and laths	0	2	0	the 1,000.
Goods subject to 20 per cent. ad valorem :—				
Bellows, not otherwise enumerated	20	0	0	per cent. ad valorem.
Blocks, wooden tackle	20	0	0	"
Broom, mop, hoe, rake, and <i>similar handles</i>	20	0	0	"
Carriages, carts, drays, wagons, perambulators, and the like vehicles, and wheels for the same	20	0	0	"
Carriage shafts, spokes, and felloes, dressed; bent carriage-timber, not otherwise enumerated	20	0	0	"
Cars, wagons, and trucks, railway, and tramway; and wheels for the same not otherwise enumerated. <i>Motor vehicles. Motor car bodies, or bodies for motor busses, whether attached or unattached</i>	20	0	0	"
Doors, and sashes, either plain, or glazed with ornamental glass	20	0	0	"
Woodenware, and turnery, not otherwise enumerated, and veneers	20	0	0	"
CLASS XIV.—OILS, PAINTS, ETC.				
Goods subject to fixed rates :—				
Oils in vessels capable of containing one gallon of oil or more—namely, vegetable oils	0	0	6	the gallon, up to and including 31st day of October, 1907 thereafter free.
<i>Oil</i> —namely, crude petroleum, crude residual oil, once-run shale oil, once-run petroleum oil	0	0	0½	the gallon.
<i>Oil</i> , not otherwise enumerated, including mineral lubricating-oil, in vessels capable of containing one gallon or more	0	0	6	"
Paints, and colours, ground in oil or turpentine; also putty; and <i>driers</i> , not otherwise enumerated	0	2	6	the cwt.
Paints, and colours, <i>mixed ready for use</i> ; also enamel paints, not otherwise enumerated	0	5	0	"
Stearine	0	0	0¾	the lb.
Varnish and lacquers, including lithographic varnish, gold-size, liquid gold, and other metallic paints; also liquid medium for mixing with metallic paints	0	2	0	the gallon.
Whiting, and chalk	0	1	0	the cwt.
Goods subject to 20 per cent. ad valorem :—				
<i>Axle grease</i> , and other <i>solid lubricants</i> ; petroleum greases, and mixtures of the same with other substances, not otherwise enumerated	20	0	0	per cent. ad valorem.
Harness oil, and composition, leather dressing, and belt dressing; also leather revivers and polishes not otherwise enumerated	20	0	0	"
Oils in vessels having a lesser capacity than one gallon	20	0	0	"

SCHEDULE A—continued.

Names of Articles.	Rates of Duty.			
CLASS XV.—AGRICULTURAL AND FARM PRODUCTS, ETC.				
Goods subject to fixed rates:—	£	s.	d.	
Cattle (horned)	0	10	0	each.
Chaff	1	0	0	the ton.
Grain—namely, barley	0	2	0	the 100 lb.
Grain, and pulse, of every kind, not otherwise enumerated	0	0	9	"
Grain, and pulse, of every kind, when ground or in any way manufactured, not otherwise enumerated, including wheat flour	0	1	0	"
Horses	1	0	0	each.
Onions	1	0	0	the ton.
Potatoes	1	0	0	"
Prepared calf-meal	1	5	0	"
Goods subject to 20 per cent. ad valorem:—				
Animals, food for, of all kinds, not otherwise enumerated, including horse, and cattle spices, and condiments, proprietary or otherwise; also hempseed, mawseed, millet-seed, canary-seed, and mixed bird-seed ...	20	0	0	per cent. ad valorem.
CLASS XVI.—MISCELLANEOUS.				
Goods subject to fixed rates:—				
Blue	0	0	1	the lb.
Candles	0	0	1½	"
Cement, Portland, and other structural, and building cement	0	2	0	the barrel.
Gelatine, isinglass, glue, and size	0	0	1½	the lb.
Matches:—				
Wooden, in boxes containing not more than 60 matches	0	1	0	the gross of boxes.
In boxes containing over 60 and not more than 100 matches	0	2	0	"
In boxes containing more than 100 matches; for every 100 matches, or fraction thereof, contained in one box	0	2	0	"
Wax, "plaid vestas" in cardboard boxes containing under 100 matches	0	1	0	"
"Pocket vestas," in tin or other boxes, containing under 100 matches	0	1	4	"
Wax, other kinds, for every 100 matches or fraction thereof contained in one box	0	2	3	"
Matches of any material other than wood or wax, a duty corresponding to the duty payable on wooden matches.				
(Note.—Boxes made of gold, silver, metal, wood, or composition, of permanent value when empty, shall, in addition to the duty payable on any matches contained therein, be charged as jewellery or fancy goods)				
Paraffin wax	0	0	1	the lb.
Powder, sporting	0	0	6	the lb., up to and including the 31st day of October, 1907; thereafter free.
Sausage skins, and casings (including brine or salt) ...	0	0	3	the lb.
Soap, common yellow, and blue mottled	0	5	0	the cwt.
Spirits, methylated to the satisfaction of the Minister ...	0	1	0	the liquid gallon.

SCHEDULE A—*continued.*

Names of Articles.	Rates of Duty.			
CLASS XVI.—MISCELLANEOUS— <i>continued.</i>				
Goods subject to fixed rates— <i>continued.</i>	£	s.	d.	
Spirits, cleared from warehouse, methylated under prescribed conditions	0	0	6	the liquid gallon, not including the added naphtha or other methylating material.
Starch	0	0	2	the lb.
Wax, mineral, vegetable, Japanese, and beeswax	0	0	1	"
Goods subject to 10 per cent. ad valorem :—				
Flock	10	0	0	percent. ad valorem.
Goods subject to 20 per cent. ad valorem :—				
Bags, calico, forfar, linen, flour; bagging, bags, and sacks, not otherwise enumerated, including filter bags, and sheaths	20	0	0	"
Blacking, and boot-gloss, and -polish	20	0	0	"
Blacklead	20	0	0	"
Boats, launches, yachts, also all vessels propelled by means other than oars, (when imported in any vessel), including all fittings therefor not otherwise enumerated	20	0	0	"
Cordage, rope, and twine, not otherwise enumerated	20	0	0	"
Fireworks, not otherwise enumerated	20	0	0	"
Nets, and netting	20	0	0	"
Soap powder, extract of soap, dry soap, soft soap, liquid soap, soap solutions, and washing, or cleansing powders, crystals, pastes, and liquids	20	0	0	"
Tarpaulins, tents, sails, rick, and wagon covers	20	0	0	"
Goods subject to 25 per cent. ad valorem :—				
Bags of textile or felt, all kinds, if printed	25	0	0	"
Brooms, brushes, and brushware	25	0	0	"
Marble, granite, and other stone, dressed, or polished, and articles made therefrom; also imitation stone, dressed, or polished, and articles made therefrom, or from cement	25	0	0	"
Soap, not otherwise enumerated	25	0	0	"

In addition to any duty chargeable by law on any goods imported into the colony, a further duty of 20 per cent. ad valorem shall be charged when the goods are prison-made.

SCHEDULE B.

Names of Articles.	Names of Articles.
<p>CLASS I.—FOODS, ETC.</p> <p>Almonds, and nuts, except walnuts</p> <p>Anchovies, salted, in casks, or other containers, capable of holding 28 lb. net or over</p> <p>Arrowroot, sago, tapioca, macaroni, vermicelli, rice-flour, prepared barley-flour, potato-flour, infants and invalids <i>farnaceous foods</i></p> <p>Cocoa or cacao butter, cocoanut butter, nut butter, and other refined vegetable butters or fats</p> <p>Salt</p> <p>Rice, dressed or undressed; also rice meal refuse and rice meal</p> <p>Soy, in vessels exceeding 10 gallons capacity</p>	<p>CLASS V.—DRUGS, ETC.—<i>continued.</i></p> <p>Drugs and chemicals, viz.—<i>continued.</i></p> <p>Naphthalene, crude or refined</p> <p>Saffron</p> <p>Strychnine, and salts of strychnine</p> <p>Sugar of milk</p> <p>Sulphur</p> <p>Turmeric</p> <p>Alum, alum sulphate</p> <p>Ammonium chloride, or sal ammoniac, ammonium sulphate</p> <p>Arsenic, and arsenates</p> <p>Borax</p> <p>Calcium carbide, chloride, sulphate, sulphite, and bisulphite; chlorinated lime</p> <p>Carbon bisulphide</p> <p>Copper sulphate, or bluestone, oxide of copper</p> <p>Iron sulphates</p> <p>Magnesium sulphite, and bisulphite</p> <p>Manganese oxides</p> <p>Phosphorus</p> <p>Potash; pearlash; potash, caustic, chlorate, cyanide, nitrate (or saltpetre), permanganate, prussiates, sulphite, and bisulphite; metallic potassium</p> <p>Salts of thorium, zirconium, or other rare metals, and solutions thereof, including mixtures of same, suited for the manufacture of incandescent mantles</p> <p>Silver nitrate in crystals</p> <p>Soda acetate, <i>crude</i>; soda ash; soda, arseniate, anhydrous carbonate, caustic, cyanide, bisulphite, hyposulphite, silicate, sulphate, sulphide, sulphite, nitrate, permanganate</p> <p>Metallic sodium, sodium peroxide</p> <p>Zinc chloride</p>
<p>CLASS IV.—NON-ALCOHOLIC BEVERAGES, ETC.</p> <p>Cocoa-beans, uncrushed</p> <p>Coffee, raw</p> <p>Fruit - juices, or imitation fruit - juices, unsweetened, in containers of 10 gallons capacity or over</p> <p>Tea, in bulk—viz., in packages of 5 lb. or over net weight of tea</p>	<p>(Note.—Mixtures of any of the articles enumerated under this Schedule as drugs and chemicals, with each other, or with chemicals, or substances not enumerated, shall, if not provided for elsewhere in the Tariff, be charged as medicinal preparations not otherwise enumerated, or chemicals not otherwise enumerated under Schedule A, Class V.)</p> <p>Drugs crude, not powdered, and unsuited for use as foods, or in the manufacture thereof—viz., barks, woods, twigs, leaves, herbs, flowers (except hops), roots, corms, gums, balsams, inspissated juices (except opium), seeds, fruits, fruit rinds, pitch, cantharides, ergot; also powdered pyrethrum flowers or Dalmatian powder, and powdered hellebore <i>in bulk</i></p> <p>Essential oils, except eucalyptus; cod liver oil; oil of rhodium</p>
<p>CLASS V.—DRUGS, ETC.</p> <p>Acids—viz., boracic; carbolic; chromic; citric; fluoric; formic; lactic; muriatic; nitric; oleic; oxalic; picric; pyrogallic; salicylic; sulphuric</p> <p>Concentrated extracts, or essences, in liquid form, or preserved in fat, for the purpose of manufacturing perfumery, when entered to be warehoused in a manufacturing warehouse for the purpose of making perfumery or other articles therein</p> <p>Dextrine not otherwise enumerated</p> <p><i>Disinfectants</i></p> <p>Drugs and chemicals, viz.—</p> <p>Carnauba wax</p> <p>Catechu</p> <p>Cochineal</p> <p>Creosote, <i>crude</i> or <i>commercial</i></p> <p>Crude distillates of coal-tar or wood, in vessels containing 10 gallons or over, for the manufacture of disinfectants in New Zealand</p> <p>Formic aldehyde, and solution thereof</p> <p>Fusel oil</p> <p>Gall nuts</p> <p>Glycerine, <i>crude</i></p> <p>Gums—viz., arabic, benzoin, damar, tragacanth, artificial gum-arabic</p> <p>Liquefied gases, and compressed gases</p> <p>Liquorice in blocks of 7 lb. net and over, or soft liquorice-extract in bulk, in tins or other vessels capable of holding 7 lb. net or over</p>	

SCHEDULE B—*continued.*

Names of Articles.	Names of Articles.
<p>CLASS V.—DRUGS, ETC.—<i>continued.</i></p> <p>Horse, and cattle <i>drenches</i> Insecticides for agricultural uses, also tree washes Opium when entered to be warehoused in a manufacturing warehouse, for the purpose of making therein approved medicinal preparations Scrub exterminators Sheep dip; sheep <i>drenches</i>; sheep licks <i>Surgical</i>, and <i>dental instruments</i>; also the following surgeons', physicians', dentists', and opticians' materials—viz., antiseptic dressings, gauzes, lint, tow, cotton wool, poroplastic felt, adhesive plaster, oiled silk or other fabric, spongio piline, bandages, catgut, and sterilised, and other sewings, thermometers; also appliances including splints for wear, <i>peculiarly adapted</i> to correct a deformity of the human body, to afford support to an abnormal condition of the human body, or to reduce or alleviate such condition, or to substitute any part of such body; crutches; ear trumpets, ear tubes, and audiphones, for the partially deaf. Opticians' trial cases, lenses, and frames, spectacles, and magnifying glasses, ophthalmoscopes, optometers and other measuring instruments, test cards, and diagrams, artificial eyes (demonstration and other). Dentists' materials—viz., artificial teeth, tooth crowns, celluloid blanks, base plates, denture strengtheners, gutta percha stick, points, pellets, and sheets, rubber dam, amadou absorbent, absorbent paper, rubber in sheets, metal-plate, -wire, -foil, -sticks; solder; fusible metal, porcelain powder, and enamel, inlays, modelling composition and wax, investment compound, amalgam, and cement; also such other appliances and materials <i>peculiar</i> to surgical or dental use as may from time to time be enumerated in any order of the Minister Scientific and philosophical instruments and apparatus—namely, <i>assay - balances</i>; <i>laboratory retorts</i>, and <i>laboratory flasks</i>, and other instruments, and apparatus, for chemical analysis, and assay work; assay furnaces, including dentists', and jewellers' furnaces; also such instruments, and apparatus, suited strictly for scientific and philosophical purposes, as may from time to time be approved by the Minister</p>	<p>CLASS VI.—CLOTHING AND TEXTILES—<i>continued.</i></p> <p>Bunting, in the piece Butter cloth; also cheese cloth and cheese bandages or caps <i>Buttons</i>, tapes, wadding, <i>pins</i>, <i>needles</i> *Calico, white and grey, also cotton sheetings, in the piece, up to and including 31st day of December, 1907 *Corduroy, moleskin, and plain beaver-skin, of cotton, in the piece, up to and including 31st day of December, 1907 *Coloured cotton shirtings, flannellette shirtings, up to and including 31st day of December, 1907 *Forfar, dowlas, and flax sheeting, when cut up under supervision in sizes not exceeding 47 in. by 36 in. for making flour-bags, and not exceeding 54 in. for lining wool mats, up to and including 31st day of December, 1907 Cotton or linen <i>piece-goods</i>, and unions of the same, not otherwise enumerated, except <i>imitation silks</i> composed of any material or substance whatsoever, on and after 1st day of January, 1908 Fur skins, green or sun-dried Gold or silver lace or braid for military clothing, featherstitch braid Hatmakers' materials—viz., felt hoods; shellac; galloons; calicoes; spale boards for hat boxes; leathers; silk plush in the piece; linings, when cut up or otherwise, under such conditions as the Minister may prescribe; blocks; moulds; frames; ventilators; and tassels Hessians, plain or striped, and scrim Leather cloth, plain colours Minor articles (required in the making-up of apparel, boots, shoes, hats, caps, saddlery, umbrellas, parasols, and sunshades), enumerated in any order of the Minister, and published in the <i>Gazette</i> Ostrich feathers grown in New Zealand, when returned from abroad dressed, or dyed, upon evidence being produced to the satisfaction of a Collector of Customs as to their previous exportation Sailcloth, canvas, and unbleached double-warped duck, in the piece Sewing cottons, silks, and threads; angola mendings not exceeding 45 yards in length; crewel, flourishing, embroidery, darning, knitting, and crochet threads, of silk, linen or cotton, or unions of the same, plain or fancy; macrame thread or macrame twine Silk for flour dressing, in the piece Silk twist (shoemakers', and saddlers')</p>
<p>CLASS VI.—CLOTHING AND TEXTILES.</p> <p>Brace-elastic, and brace-mountings Brattice cloth made of jute or hessian</p>	

* Thereafter as "Cotton or linen piece-goods, and unions of the same, not otherwise enumerated."

SCHEDULE B.—*continued.*

Names of Articles.	Names of Articles.
<p>CLASS VI.—CLOTHING AND TEXTILES—<i>continued.</i></p> <p>Staymakers' binding, eyelets, corset-fasteners, jean, ticks, lasting, sateen, and cotell; also corset shields, and busk protectors</p> <p>Tailors' trimmings—viz., haircloth; plain or coloured imitation haircloth; canvas; buckram; wadding, and padding; silk, worsted, and cotton bindings, and braids; stay bindings; Russia braids; shoulder-pads; buckles; silesias; drab, slate, and brown jeans; pocketings; slate, black, and brown dyed unions and linens; Verona, and Italian cloth, of cotton or wool, or unions of the same; also such other lining materials as may be approved by the Minister</p> <p>Tubular woven cotton cloth in the piece for meat-wraps</p> <p>Umbrella-makers' materials—viz., reversible, and levantine silk mixtures, gloria, and satin de chene, of not less than 44 in. in width; alpaca cloth, with border; zanella cloth, with border; also other piece-goods on such conditions as the Minister may approve; sticks, runners, notches, caps, ferrules, cups, ribs, stretchers, tips, and rings</p> <p>Union textiles not otherwise enumerated, in the piece, the invoice value of which does not exceed 6d. the yard, when cut up, and made into shirts or pyjamas, under such conditions and regulations as the Minister may prescribe</p> <p>Waterproof material in the piece, having within, or upon it, a coating of indiarubber</p>	<p>CLASS VII.—LEATHER, AND ARTICLES USED IN LEATHER MANUFACTURES—<i>continued.</i></p> <p>ing tacks, pegs, brass rivets, iron rivets; brass, iron, and copper cut-bills; steel points, sparrow bills; wrought, cut, and malleable hob-nails; Hungarian nails; wrought, and cut tip-nails; iron or wooden lasts; stands for lasts; sole, heel, stiffening, and toe-cap knives; shoemakers' wax; heel-balls; bristles, hemp, and flax; rubber solution or cement; wetting cut into strips or in coils ready for use; shoemakers' binding or beading; wetting leather cut into strips not exceeding 1 in. in width; webbing; tanners', curriers', and bootmakers' inks or stains; bootmakers' sectional cutting-boards; glass or emery paper, or cloth, on sheets, in rolls, or cut into shapes</p> <p>Hog-skins</p> <p>Kangaroo, and wallaby skins, undressed</p> <p>Leather, japanned or enamelled</p> <p>Saddle-trees</p> <p>Saddlers' ironmongery (except bits and stirrup-irons), hames, and mounts for harness; straining, surcingle, brace, girth, and roller webs; collar check, and the same article plain, of such quality as may be approved by the Minister; legging-buckles, also metal articles required to repair or complete riding or driving harness, or saddlery, to be repaired or made in the colony</p> <p>Tanning materials, <i>crude</i></p>
<p>CLASS VII.—LEATHER, AND ARTICLES USED IN LEATHER MANUFACTURES.</p> <p>Boot elastic</p> <p>Bootmakers' linings, canvas, plain, or coloured, bag and portmanteau linings, of such materials, qualities, and patterns, as may be approved by the Minister</p> <p>Boots, shoes, shoettes, sandals, clogs, and patens, slippers, and goloshes—namely, children's Nos. 0 to 6</p> <p>Cork soles, and sock-soles; moulded shoe and slipper soles of rubber</p> <p>East India kip, also hides, crust or rough tanned, but undressed</p> <p>Goat-skins, and kid-skins, however dressed</p> <p>Grindery—namely, button fasteners, and staples; eyelets, and hook eyelets, and eyelet rings; tangles; spikes for running or cricketing shoes; boot-protectors; wood or rubber heels or knobs; leather toe-tips, "Wells" patent or a similar make, stiffeners or toes moulded ready for use, copper toes, boot stretchers and trees, hollow-fillers, japanned toe-tips; legging springs and stiffeners; last-</p>	<p>CLASS VIII.—FURNITURE, ETC.</p> <p>Blind webbing, and tape. Worsted covered cord, and solid glace cord, for venetian, and other blinds</p> <p>Upholsterers' materials—viz., webbing, hair-seating, imitation hair-seating; curled hair; gimp, and cord, of wool, cotton, or silk; tufts, and studs; chair canvas</p> <p>CLASS IX.—CHINA, GLASS, ETC.</p> <p>Bottles, empty, plain stone; also empty plain glass bottles, not being cut or ground: jars, plain glass; and plain earthen jars, up to 3 in. in diameter at the mouth</p> <p>Earthen, or glass roofing tiles, ridging, or finials; also roofing slates</p> <p>Glass plates (engraved) for photo-lithographic work</p> <p>Jars, or other dutiable vessels, containing free goods, or goods subject to a fixed rate of duty, and being ordinary trade packages for the goods contained in them</p> <p>Lamps, miners' safety, and glasses therefor; lamps peculiarly adapted for use on harbour</p>

SCHEDULE B—*continued.*

Names of Articles.	Names of Articles.
<p>CLASS IX.—CHINA, GLASS, ETC.—<i>continued.</i></p> <p>beacons and lighthouses, also <i>appliances peculiar to</i> such lamps; side lights, and head lights, especially suited for the use of ships</p> <p>CLASS X.—FANCY GOODS, ETC.</p> <p><i>Action work</i>, and keys, in frames, or otherwise, iron, or metal piano frames, for <i>manufacture</i> of organs, harmoniums, and pianos; organ pipes, and stop-knobs</p> <p>Articles, being exhibits for public display only in public museums, whether purchased under bond or directly imported by, or for presentation to such museums, upon declaration that such goods will not be sold or otherwise disposed of in New Zealand without payment of any duty which may be payable</p> <p>Artists' materials—<i>viz.</i>, canvas in the piece or on stretchers, oiled paper or drawing paper in sheets or blocks, colours, brushes, palettes, and palette knives</p> <p>Cigarette papers entered to be warehoused in any licensed tobacco manufactory for the manufacture therein of cigarettes</p> <p>Films for bioscopes, cinematographs, and kinetoscopes</p> <p>Microscopes, and telescopes, and slides, and lenses, for same</p> <p>Paintings, statuary, and works of art, whether purchased under bond or directly imported by, or for presentation to any <i>public institution</i> or art association registered as a body corporate, for display in the buildings of such institution or association, and not to be sold or otherwise disposed of; statuary or works of art, whether purchased under bond, or directly imported, for display in any public park or place, on conditions prescribed by the Minister</p> <p>Paintings or pictures, painted or drawn by New Zealand students, within five years of the time of their departure from the colony for the purpose of undergoing a period of tuition abroad for the first time, upon evidence being produced to the satisfaction of a Collector of Customs</p> <p>Photographic cameras, and lenses, including focussing cloths, and camera covers</p> <p>Photographs of personal friends in letters or packets</p> <p>Precious stones, cut or uncut, if unmounted</p> <p>Sensitised surfaces, and albumenised paper, plain, not being postcards or other stationery</p> <p>Slides for magic lanterns</p>	<p>CLASS XI.—PAPER, ETC.—<i>continued.</i></p> <p>Bookbinders' materials—<i>viz.</i>, cloth, leather, thread, headbands, webbing, end-papers, tacketing-gut, marbling-colours, marble-paper, blue or red paste for ruling-ink, staple-presses, wire staples, staple-sticks</p> <p>Butter paper (known as vegetable parchment paper), and waxed paper unprinted (Note.—Butter paper or waxed paper, printed, shall be charged as wrapping paper, or wrappers, of all kinds, printed or lithographed. Schedule A, Class XI)</p> <p>Cardboard, pasteboard, wood-pulp board, and corrugated board, of size not less than that known as "royal," and weighing not less than 2 oz. per sheet of "royal" size; also strawboard of size not less than that known as "royal," and weighing not less than 3 oz. per sheet of "royal" size</p> <p>Cardboard boxes, material for—<i>viz.</i>, gold, and silver paper, plain or embossed; embossed paper in strips; gelatine or coloured papers; known as "box papers"</p> <p>Cartridge drawing paper</p> <p>Celluloid, plain, in sheets, not otherwise enumerated</p> <p>Cloth-lined boards, not less than "royal" size</p> <p>Cloth-lined paper, and enamelled, gelatine, and metallic paper, of size not less than "demy"; also "ivorite" of size not less than "demy"</p> <p>Copy-books, having printed headlines on each page; also drawing-books</p> <p>Copying paper, medium and larger sizes, in original mill wrappers and labels</p> <p>Ink, printing</p> <p>Masticated para</p> <p>Millboard, and book-binders' leather board</p> <p>Paper, hand-made or machine-made, <i>book</i>, or <i>writing</i>, when in original wrappers, of sizes not less than the size known as "demy," and not being a wrapping paper, or of the same quality as a wrapping paper</p> <p><i>Paper, printing</i></p> <p>Printed books, papers, and music, not otherwise enumerated, excepting advertising matter</p> <p>Sunday school tickets, and reward cards, being Scriptural or religious motto cards, not exceeding 5d. per dozen invoice value, and not exceeding 6 in. by 4 in. in size, and having no reference upon them to Christmas, New Year, Easter, or birthdays</p>
<p>CLASS XI—PAPER, ETC.</p> <p>(Note.—In every case where exemption from duty is governed by a size, the equivalent area shall be exempt under like condition.)</p>	<p>CLASS XII.—METALS.</p> <p><i>Agricultural machines</i>, and <i>agricultural implements</i>, not otherwise enumerated; also parts peculiar to the manufacture or repair of agricultural machines, and implements—including: chaff cutting knives, fittings for</p>

SCHEDULE B—*continued.*

Names of Articles.	Names of Articles.
<p>CLASS XII.—METALS—<i>continued.</i></p> <p>threshing mills, forgings or castings for ploughs, discs for harrows, plough-shares, mould-board plates, and steel-share plates cut to pattern, skeith-plates, tilt-rakes, reaper-knife sections or fingers, finished brass, and steel springs.</p> <p>(Note.—Agriculture as applied to the Tariff shall include horticulture and viticulture.)</p> <p>Anchors</p> <p><i>Artificers' tools</i>, not otherwise enumerated, not including brushes or brushware; also the following tools—namely, axes, and hatchets, spades, shovels, forks, picks, mattocks, quartz, and knapping hammers, scythes, sheep-shears, reaping hooks, soldering irons, paperhangers' scissors, butchers' saws or cleavers; measuring bands or tapes; coal cutters, and air picks</p> <p>Axles, axle-arms, and axle boxes</p> <p>Bellows nails</p> <p>Bicycles and tricycles, fittings for—namely, rubber tires, pneumatic rubber tires, outside covers of rubber, and inner tubes, handle grips, pedal rubbers; also the following articles when not plated, japanned, enamelled, or varnished—namely, drop forgings, stampings, steel balls, weldless steel tubes with or without butted ends, wood or metal rims (not bored), spokes, forks, stays, handle bars, and seat pillars, <i>unbuilt</i>, bracket shells, fork, and stay ends, fork tips, bridges, crowns, and lugs; also ball heads complete when not brazed, including all plated parts. Hubs complete plated or otherwise, sprockets, chains, and chain-wheels, whether plated or not. Bottom brackets complete, including axles, cups, cranks, and pedals, plated or otherwise</p> <p>Beekeepers' tools, implements, and apparatus—namely, metal fittings for bee hives, bee smokers, wax extractors, rubber gloves, gloves of textile soaked in oil, queen cages, comb foundation, foundation machines, honey knives, honey extractors, queen rearing outfits, wax presses, <i>tools peculiar to the use of beekeepers</i></p> <p>Blacksmiths' anvils, forges, and fans</p> <p>Bolts, and bolt ends, up to 24 in. in length; nuts, blank or screwed nuts, black or finished nuts</p> <p>Brass, copper, and tin, in pigs, bars, or sheets; also tinned hoops</p> <p>Brass or metal tubing, and stamped work, in the rough</p> <p>Caps, percussion</p> <p>Card clothing, for woollen-mills, and for paper-mills</p>	<p>CLASS XII.—METALS—<i>continued.</i></p> <p>Castings for ships; also propeller-screws, including only bosses and blades</p> <p><i>Chains</i>, iron, <i>plain</i>, or with hook, swivel, or ring, attached</p> <p>Copper, brass, and composition rod, bolt, sheathing, and nails</p> <p>Couch-roll jackets, machine wires, beater-bars, and strainer-plates, for paper-mills</p> <p>Crucibles</p> <p>Electrical materials—namely, insulated cable and wire, carbon in block, sheet, or rod, arc lamp carbons; mica, vulcanite, and other insulating material, rubber or guttapercha solutions, insulating tape</p> <p><i>Electricians' portable testing sets</i></p> <p>Emery grinding machines, and emery wheels</p> <p>Empty iron drums, not exceeding 10 gallons capacity</p> <p><i>Engineers', and all metal- or wood- or stone-workers' machine tools or hand tools</i>, not including brushes or brushware</p> <p>Engine-governors</p> <p><i>Eyelets</i></p> <p>Fire-engines, chemical fire-engines, and chemical fire-extinguishers; also fire-hose and couplings therefor, portable fire-escapes, fire-ladders, fire-reels, and firemen's helmets, if declared, to the satisfaction of the Collector, for the use of a fire brigade</p> <p>Fish-hooks, unmounted, and without attachments</p> <p>Galvanising baths, welded</p> <p><i>Gas engines</i>, and hammers, and <i>oil engines</i></p> <p>Glassmakers' moulds</p> <p>Hydraulic wheel presses</p> <p>Iron boiler-plates and unflanged end-plates for boilers; boiler-tubes not exceeding 6 in. in internal diameter and unflanged; expansion-rings; furnace-flues</p> <p>Iron pipes wrought, and wood or fibre pipes, not exceeding 6 in. in internal diameter, also knees, bends, elbows, and <i>other fittings</i> for the same. Cast iron pipes not exceeding 9 in. in internal diameter, also knees, bends, elbows, and <i>other fittings</i> for the same. Wrought iron <i>boring, casing, and lining tubes</i>, for oil boring, mining, or well sinking purposes</p> <p>Iron, plain black—viz., sheet, plate, hoop, rod, bolt, bar, angle, tee, channel; pig iron; plain iron rolled girders; rolled chequered plates; shafting, plain rolled or plain turned, but otherwise unwrought</p> <p>Iron and steel cordage</p> <p>Lead, in pigs and bars</p> <p>Locomotive wheels and tires, including wheels and tires for railway or tramway <i>passenger</i></p>

SCHEDULE B—continued.

Names of Articles.	Names of Articles.
<p>CLASS XII.—METALS—<i>continued.</i></p> <p>cars; coil, spiral, and volute springs, suited for the manufacture of locomotives; automatic air-pressure brakes specially suited for use on railway carriages and wagons</p> <p>Machine saw-blades</p> <p><i>Machinery</i>—viz., <i>dairying machinery</i> (including cream-separating machines, also <i>coolers</i>); also vacuum pumps for milking machines when imported along with the machines to which they belong</p> <p><i>Machinery, mining, and gold saving</i>; also, briquette making, and coal washing machines, rock breaking machines, trowsers, stamper batteries, ore feeders, grizzly bars, steel shoes and dies, ore crushing rolls, ball mills, grinding pans, tube mills, concentrators and rubber endless belts for same, battery screening woven or punched; also, the following machines, materials, and appliances, when imported for <i>mining purposes</i>, namely:—</p> <p>Air compressors, not including the motive power for charging the same</p> <p>Chain links and rollers for conveyors, and conveyor belts of rubber or fibre</p> <p>Electric exploders</p> <p>Fans for mine ventilation</p> <p>Filter presses</p> <p><i>Fuel economizers</i></p> <p><i>Sand pumps</i></p> <p><i>Sinking pumps</i></p> <p><i>Solution pumps</i> made wholly of metal</p> <p><i>Steam pumps</i> having a capacity exceeding 5,000 gallons per hour</p> <p><i>Turbine pumps</i></p> <p>Shaft signalling gear</p> <p>Steel or iron head frames for mining shafts</p> <p>Battery blanket not exceeding 3 feet wide</p> <p>Material for filter cloths and <i>plush or other cloth</i> for gold saving</p> <p>Medals, including only old or second-hand war medals, humane societies', and other similar medals; also old coins</p> <p>Metal <i>fittings</i>, for trunks, portmanteaux, travelling bags, leggings, bags, and satchels</p> <p>Metal sheaves, grooved metal pulleys</p> <p>Metal <i>tubes in the rough</i>, having a slit through their whole length, suited for the manufacture of fenders, bedsteads, gates, and the like articles</p> <p>Metal wire of all kinds, plain; metal cordage not otherwise enumerated, not being gold or silver; also barbed fencing wire, and fencing-staples</p> <p>Metal wove-wire, and metal gauze; also wire netting, and expanded metal lathing or fencing, in the piece</p> <p>Metallic capsules</p>	<p>CLASS XII.—METALS—<i>continued.</i></p> <p>Meters, gas, or electricity, being <i>household supply meters</i></p> <p>Meters, water-</p> <p>Motor engines for bicycles</p> <p>Moulders' chaplets and dowels</p> <p>Perambulators, and the like vehicles, <i>fittings for</i>, not otherwise enumerated</p> <p>Perforated or cellular sheet zinc or iron</p> <p>Portable engines on four or any greater number of wheels, with boiler of locomotive type; also <i>traction engines</i></p> <p>Printing type, and printing materials, not otherwise enumerated, suited only for the use of printers</p> <p>Rails for railways and tramways, including lay outs, and points, and crossings, for the same; also fish plates</p> <p>Rivets, and washers</p> <p>Rock drills, diamond drills, and drill sharpeners</p> <p>Set screws, engineers' studs, and split pins</p> <p>Sewing, knitting, and kilting machines</p> <p><i>Spray pumps</i>, not being syringes</p> <p>Steam or hydraulic pressure, and vacuum gauges; pressure indicators or pressure gauges for gas or oil engines; speed indicators, engineers', for testing machinery</p> <p>Surveyors' instruments—viz., steel bands, chains, measuring tapes, field instruments, and drawing instruments; draughtsmen's drawing instruments</p> <p>Tacks, and nails, 1 in. and under</p> <p>Tea packing lead</p> <p>Tinsmiths' <i>fittings</i>, and <i>furniture</i>, including stamped or blocked tin or copper, planished or unplanished</p> <p>Welded and flanged boiler furnaces, plain or corrugated</p> <p>Zinc, plain sheet</p> <p>Zinc plates or copper plates for photo-lithographic work</p> <p>CLASS XIII.—TIMBER, ETC.</p> <p>Ash, hickory, lancewood, and beechwood timber, unwrought</p> <p>Blacksmiths', braziers', assay, and treadle power bellows</p> <p>Carriage or cart makers' materials—viz., shafts, spokes, and felloes, <i>in the rough</i>; hubs, all kinds; poles if unbent and unplaned, all kinds; bent wheel rims</p> <p><i>Chassis</i> for <i>motor vehicles</i>, whether attached or unattached to such vehicles, including wheels therefor</p> <p>Churns</p> <p>Lignum-vitæ</p> <p>Material for the manufacture of carriages, carts, drays, and wagons, motor vehicles, and rail-</p>

SCHEDULE B—*continued.*

Names of Articles.	Names of Articles.
<p>CLASS XIII.—TIMBER, ETC.—<i>continued.</i></p> <p>way cars or wagons—viz., springs, truck pedestals, <i>mountings, trimmings</i>, hinges, tire bolts, shackle holders, step treads, rubber cloth, rubber tires, pneumatic rubber tires, outer covers of rubber, inner tubes; also, <i>iron or metal fittings</i> (except steps, lamp irons, dash irons, seat rails, and fifth wheels) for the manufacture of carriages, carts, drays, wagons, and motor vehicles (other than <i>motor bicycles</i> or railway or tramway cars or wagons)</p> <p>Sieves, hair</p> <p>Wooden handles for tools</p>	<p>CLASS XVI.—MISCELLANEOUS—<i>continued.</i></p> <p>Canvas, indiarubber, or other hose, tubing, or piping, armoured or otherwise; flexible metal hose, tubing, or piping</p> <p>Charts and maps</p> <p>Confectioners' moulding starch</p> <p>Cork, cut; bungs; fishermen's cork floats; also <i>plain unornamental stoppers</i> of every description for bottles, jars, and casks</p> <p>Cotton and other waste, engineers</p> <p>Diving dresses, and dresses suited solely for use in poisonous gases or smoke, with apparatus peculiar thereto</p> <p>Dyes; dye stuffs; and dyeing materials, <i>crude</i></p> <p>Engine packing</p> <p>Felt sheathing</p> <p>Gum boots, half-knee, knee, or thigh, the soles of which may be of either leather or rubber</p> <p>Hawsers of 12 in. or over</p> <p>Honey and brown Windsor soap composition</p> <p>Indiarubber gloves</p> <p>Manures</p> <p>Marble, granite, and other stone, hewn or <i>rough sawn</i>, not dressed or polished</p> <p>Netmakers' cotton twine; nets, seine fishing</p> <p>Official supplies for consular officers of countries where a similar exemption exists in favour of British consuls</p> <p>Paper-makers' felts</p> <p>Passengers' baggage and effects, including only wearing apparel and <i>other personal effects that have been worn or are in use</i> by persons arriving in the colony; also <i>implements, instruments, and tools of trade, occupation, or employment</i>, of such persons, not exceeding £50 in value, and household or other effects not exceeding £100 in value, which have been in use for twelve months prior to embarkation by the persons or families bringing them to the colony, and which are not intended for any other person or persons, or for sale; also cabin furnishings belonging to such persons not exceeding in value £10</p> <p>Provided that goods falling within the above exemption may be admitted free, only, if imported within two years of the arrival in the colony of the persons or families by whom they have been used</p> <p>Plaster of Paris</p> <p>Powder—viz., blasting powder, and blasting meal</p> <p>Returned empties which are identified as such to the satisfaction of a Collector of Customs</p> <p>Shipbuilders' models of vessels suited only for exhibition</p> <p>Ship chandlery, not otherwise enumerated</p> <p>Ships' rockets, blue-lights, and danger-signals, and rocket life-saving apparatus</p>
<p>CLASS XIV.—OILS, ETC.</p> <p>Oils in vessels capable of containing one gallon of oil or more—viz., <i>refined</i> mineral oils not exceeding in specific gravity 0·870 at 60° F.; fish, penguin, mutton bird, seal, and whale oils</p> <p>(Note.—Mixtures of mineral or vegetable oils, with each other, or with fish, penguin, mutton bird, seal, whale, or other oils, shall be charged with duty (1) if imported in vessels capable of containing one gallon of oil or more, as oil not otherwise enumerated, including mineral lubricating oil, Class XIV, Schedule A; (2) if imported in vessels having a lesser capacity than one gallon, 20 per cent. ad valorem)</p> <p>Paints, and colours, not otherwise enumerated</p> <p>Turpentine; turpentine substitute composed of volatile mineral oils, or of volatile mineral oils in combination with turpentine, or other volatile vegetable oils; liquid <i>driers</i>; terebene</p> <p>Wood naphtha</p>	
<p>CLASS XV.—AGRICULTURAL FARM PRODUCTS, ETC.</p> <p>Linseed</p>	
<p>CLASS XVI.—MISCELLANEOUS.</p> <p>Apparatus, appliances, articles, and materials, for educational purposes, as may be approved by the Minister, and under conditions prescribed by him</p> <p>Bagging, bags, or sacks, of jute or hessian; also cornsacks; bags made of New Zealand tow or flax</p> <p><i>Belting</i>, for driving machinery, other than leather belting, and not being cordage or rope</p> <p><i>Binder-twine</i></p> <p>Bricks, other than firebricks</p> <p>Candle-nuts, and candle-nut kernels</p> <p>Candle-wick</p> <p>Canvas aprons and elevators, for reapers and binders</p>	

SCHEDULE B—*continued.*

Names of Articles.	Names of Articles.
<p>CLASS XVI.—MISCELLANEOUS—<i>continued.</i></p> <p>Stones, mill, grind, oil, and whet Tobacco for sheep-wash, or for insecticide, after being rendered unfit for human consumption to the satisfaction of the Minister Treceale or molasses, mixed with bone-black in proportions to the satisfaction of the Minister Typewriters Wax, bottling Wool packs and wool pockets Yarn—viz., coir, flax, jute, and hemp</p>	<p>CLASS XVI.—MISCELLANEOUS—<i>continued.</i></p> <p>Articles and materials (as may from time to time be specified by the Minister) which are suited only for, and are to be used solely in, the fabrication or repair of goods within the colony. All decisions of the Minister in reference to articles so admitted free to be published from time to time in the <i>Gazette</i> And all articles not otherwise enumerated Provided that all goods falling under this Schedule, which are prison made, shall be charged an ad valorem duty of 20 per cent.</p>

PREFERENTIAL TARIFF.

SCHEDULE C.

CEMENT, Portland, and other structural, and building cement.

SCHEDULE D.—PART I.

Names of Articles.	Names of Articles.
<p>Basketware, and wickerware, not otherwise enumerated, not being furniture Bicycles, tricycles, and the like vehicles, also finished, or partly finished or machined parts of the same, not otherwise enumerated Boots, shoes, clogs, and pattens, not otherwise enumerated—namely, men's, above size No. 5; youths', above size No. 1; boys', Nos. 7 to 1, both inclusive; women's, above size No. 1; girls', Nos. 7 to 1, both inclusive; other kinds; <i>slippers</i> (not including lawn tennis, and gymnasium shoes soled with indiarubber or felt); <i>slippers</i> of felt, with carpet, twine, or felt soles; shoes or goloshes known as <i>Plimsolls</i> with moulded indiarubber soles; <i>champion</i>, gymnasium, yachting, and lawn tennis boots, and shoes, with moulded indiarubber soles; <i>goloshes</i> or <i>overshoes</i> of all kinds, of rubber; shoettes, and sandals, not otherwise enumerated Candles Carriages, carts, drays, wagons, perambulators, and the like vehicles, and wheels for the same China, porcelain, and parian ware Clocks, time registers, and time detectors</p>	<p>Cordage, rope, and twine, not otherwise enumerated Earthenware, stoneware, and brownware <i>Fancy goods, and toys; also sporting, gaming, and athletic requisites, not otherwise enumerated</i>, including billiard tables, and billiard <i>requisites</i>; hair, and toilet combs Firearms, all kinds Fish, potted, and preserved (not including sardines) Furniture, and cabinetware, not otherwise enumerated, and other than iron or other metal Glassware; globes, and chimneys, for lamps Hardware, ironmongery, and hollow-ware, not otherwise enumerated Hops Iron, and other nails, not otherwise enumerated, including dog-spikes Iron pipes wrought not otherwise enumerated, and wood or fibre pipes, exceeding 6 in. in internal diameter, also knees, bends, elbows, and <i>other fittings</i> for the same. Cast iron pipes exceeding 9 in. in internal diameter, and knees, bends, elbows, and <i>other fittings</i> for the same</p>

SCHEDULE D.—PART I—*continued.*

Names of Articles.	Names of Articles.
Jewellery; plate, gold, or silver; plated ware Lamps, lanterns, and lamp-wick, not otherwise enumerated Lawn-mowers Musical instruments <i>Paper-wrapping</i> , all kinds, not printed, including blue candle, glazed cap, glazed casings, small-hand, lumber-hand, tissue, brown, cartridge, and sugar papers Upholstery, not otherwise enumerated Walking-sticks	Preferential duties upon the articles hereafter enumerated to be charged up to and including the 31st day of December, 1907, thereafter to cease and determine :— Cream of tartar Glass, crown, sheet, and common window Glass, plate, polished, coloured, and other kinds, not otherwise enumerated Paper-hangings

SCHEDULE D.—PART II.

Preferential duties upon the items hereafter enumerated shall only be charged after the thirty-first day of March, 1908 :— Bill-hooks, bush-hooks, slashers, and hedge-knives Brooms, brushes, and brushware Cartridges (shot), 10 to 24 bore Cartridge-cases Cartridges, not otherwise enumerated Cars, wagons, and trucks, railway, and tramway; and wheels for the same not otherwise enumerated Electric batteries, and cells; furniture, fittings, instruments, and appliances, not otherwise enumerated, for the generation, transmission, application, or utilisation of electricity, or of electric power of any description whatsoever Fish, dried, pickled, or salted, not otherwise enumerated Galvanised iron manufactures, not otherwise enumerated, made up from galvanised iron, or from plain sheet iron, and then galvanised Heelplates, and toe stiffeners, and toe plates Japanned, and lacquered metalware <i>Laces</i> , vamps, and uppers; also clog or patten soles Lay figures, busts, and dress stands Leather bags, and leathercloth bags, not otherwise enumerated Leather cut into shapes Leather leggings Leather manufactures not otherwise enumerated Machinery, electric, and appliances—namely, <i>electric generators</i> , and <i>electric motors</i> , including slide rails therefor, <i>electric lamps</i> including globes for arc lamps, <i>electric transformers</i> Magic lanterns, bioscopes, cinematographs, kinoscopes, phonographs, gramophones, graphophones, and the like instruments, including accessories peculiar thereto not	otherwise enumerated; also limelight, and the like apparatus, including accessories peculiar thereto, except magic-lantern slides Mantelpieces, other than stone Manufactured or partly manufactured articles of metal, or manufactured or partly manufactured articles of metal in combination with any other material whatsoever, not otherwise enumerated Matches :— Wooden, in boxes containing not more than 60 matches In boxes containing over 60 and not more than 100 matches In boxes containing more than 100 matches Wax, "plaid vestas" in cardboard boxes containing under 100 matches "Pocket vestas" in tin or other boxes, containing under 100 matches Wax, other kinds Matches of any material other than wood or wax Paper bags, <i>coarse</i> (including sugar bags) Paper bags, not otherwise enumerated Picture or photograph frames or mounts Statues, statuettes, casts, and bronzes Tinware, and tin manufactures, not otherwise enumerated Tobacco pipes and cases, cigar and cigarette holders and cases, cigarette cases and papers Woodenware, and turnery, not otherwise enumerated, and veneers Lard, and <i>refined</i> animal fats, not otherwise enumerated Meats, potted or preserved Provisions, not otherwise enumerated Vegetables, fresh, dried, or preserved Fruits, preserved in juice, or syrup Milk or cream, preserved, evaporated, or dried Coffee, essence of, and essence of coffee with milk or any other food substance
--	---

SCHEDULE D.—PART II—*continued.*

Names of Articles.	Names of Articles.
Fruit juices or imitation fruit juices, unsweetened, in containers of less than ten gallons capacity	Stationery, and writing paper, not otherwise enumerated, also printers' menu, wedding, programme, and mourning cards of cardboard, celluloid, or other material, edged, or embossed, but otherwise unprinted
Fruit juices or imitation fruit juices, sweetened; syrups; raspberry vinegar, sweetened	Calendars, and showcards, all kinds
Baking powder; yeast preparations, and other ferments; also yeast foods	Cardboard or paper boxes complete; or cardboard or paper, cut, or shaped, for boxes, wrappers, or other receptacles (including match-boxes)
<i>Chemicals, and chemical preparations, not otherwise enumerated, including photographic chemicals not otherwise enumerated; also, anti-incrustation, boiler, and other compounds</i>	Directories of New Zealand, or of any part thereof; also covers for directories
Essences, flavouring, not otherwise enumerated	Stationery, manufactured—viz., account-books, manuscript-books, scribbling, and letter blocks, and books, plain or ruled; bill-head, invoice, and statement forms; printed or ruled paper, counter-books, cheque, and draft forms; tags, labels not printed or lithographed, blotting-pads, sketch-books, book-covers, copying letter-books, manifold-writers, albums (other than for photographs), diaries, birthday-books, plain or faint lined ruled books, printed window-tickets, printed, lithographed, or embossed stationery not otherwise enumerated, and Christmas, New Year, birthday, Easter, and other cards, and booklets
Glycerine, refined	Boilers, land, and marine, including feed-water heaters, fuel-economizers, steam superheaters, and mechanical stokers
<i>Medicinal preparations, drugs, and druggists' sundries, and apothecaries' wares, not otherwise enumerated; also aerated water makers', and cordial manufacturers', and brewers', drugs, chemicals, and other sundries, not otherwise enumerated</i>	Crab winches, cranes, capstans, and windlasses
<i>Medicinal preparations (excepting medicated wines or wines mixed with food) containing 50 per cent. of proof spirit or less</i>	Machinery, not otherwise enumerated
Saccharin, in the form of tablets, pilules, granules, or cachets, each containing not more than $\frac{1}{2}$ grain of saccharin in combination with at least 10 per cent. of alkali	Steam-engines, and parts of steam-engines, not otherwise enumerated
Leather, chamois	Bellows, not otherwise enumerated
Saddlery, and harness; whips, and whip-thongs	Doors, and sashes, either plain, or glazed with ornamental glass
Portmanteaux; trunks; travelling-bags, and brief-bags, of leather or leather-cloth, 10 in. in length and upwards; and carpet bags	Axle grease, and other solid lubricants; petroleum greases, and mixtures of the same with other substances, not otherwise enumerated
Furniture, knife, and plate powder, and polish; also floor and linoleum polishes, not being varnishes	Harness oil, and composition, leather dressing, and belt dressing; also leather revivers and polishes not otherwise enumerated
Bricks, known as firebricks	Animals, food for, of all kinds, not otherwise enumerated, including horse, and cattle
Drainage pipes, and drainage tiles	spices, and condiments, proprietary or otherwise; also hemp-seed, maw-seed, millet-seed, canary-seed, and mixed birdseed
Filters	Bags, calico, forfar, linen, flour; bagging, bags, and sacks, not otherwise enumerated, including filter bags, and sheaths
Fireclay, ground; and fireclay goods	Blacking, and boot-gloss, and polish
Flooring, wall, hearth, and garden tiles	Blacklead
Plate glass bevelled or silvered; mirrors, and looking glasses, framed or unframed	Boats, launches, yachts, also all vessels propelled by means other than oars (when imported in any vessel), including all fittings therefor not otherwise enumerated
Fishing tackle, including artificially baited hooks, other than flies	
Photographic goods not otherwise enumerated	
Artificial flies	
Oil, perfumed; also toilet preparations, and perfumery, not otherwise enumerated	
Cardboard, pasteboard, strawboard, wood-pulp board, corrugated board, and cloth-lined board, not otherwise enumerated	
Cloth-lined, enamelled, gelatine, and metallic papers, not otherwise enumerated; also "ivorite" not otherwise enumerated	
Ink, writing	

SCHEDULE D.—PART II—*continued.*

Names of Articles.	Names of Articles.
Fireworks, not otherwise enumerated	Granite, and other stone, dressed, or polished and articles made therefrom; also imitation stone, dressed, or polished, and articles made therefrom, or from cement
Nets, and netting	Soap, not otherwise enumerated
Tarpaulins, tents, sails, rick, and wagon covers	
Bags of textile or felt, all kinds, if printed	

SCHEDULE D.—PART III.

Preferential duties upon the items hereafter enumerated shall only be charged after the thirty-first day of March, 1908 :—

Biscuits, ships', plain and unsweetened; also dog biscuits	paper bags, and wrapping paper, or wrappers, of all kinds, printed or lithographed; printed or lithographed envelopes or labels (Note.—This shall not apply to trade catalogues or price-lists of the goods of firms or persons having no <i>established business</i> in New Zealand)
Biscuits, other kinds	Composition-piping
Sandied peel, and drained peel	Iron galvanised corrugated sheets
Confectionery not otherwise enumerated; including medicated lozenges, medicated confectionery, boiled sugars, liquorice not otherwise enumerated, sugared or crystallized fruits	Iron, plain galvanised sheet or hoop
Chocolate confectionery, and confectionery containing chocolate :—	Iron tanks
(1) In <i>plain trade packages</i>	Lead piping
(2) In <i>fancy packages</i> , or in <i>small packages</i> for retail sale	Shot
Jams, jellies, marmalade, and preserves	Oil, not otherwise enumerated, including mineral lubricating-oil, in vessels capable of containing one gallon or more
Jellies, <i>concentrated</i>	Paints, and colours, ground in oil or turpentine; also putty; and <i>driers</i> not otherwise enumerated
Spices, ground, not otherwise enumerated, including pepper, pimento, and olive stones, ground	Paints, and colours <i>mixed ready for use</i> ; also enamel paints, not otherwise enumerated
Vinegar, not exceeding 6·5 per cent. of acidity calculated as acetic acid	Stearine
Chicory	Varnish and lacquers, including lithographic varnish, gold size, liquid gold, and other metallic paints; also liquid medium for mixing with metallic paints
Cocoa, and chocolate, including cocoa-beans roasted and crushed; also cocoa or chocolate mixed with milk or any other food substance whatsoever	Whiting, and chalk
Coffee, roasted	Grain, and pulse, of every kind, when ground or in any way manufactured, not otherwise enumerated, including wheat flour
Tea not otherwise enumerated	Blue
Soda-crystals	Gelatine, isinglass, glue, and size
Handbills, circulars, programmes, playbills, printed posters, trade catalogues, price-lists, and fashion-plates; printed advertising matter not otherwise enumerated; also	Soap, common yellow, and blue mottled
	Spirits, methylated to the satisfaction of the Minister
	Starch

SCHEDULE E.—PART I.

Bicycles and tricycles, fittings for—namely, handle-grips, pedal rubbers: also the following articles when not plated, japanned, enamelled, or varnished—namely, drop-forgings, stampings, steel balls, weldless steel tubes with or without butted ends, wood or metal rims (not bored), spokes, forks, stays, handle-bars, and seat pillars, <i>unbuilt</i> ,	bracket shells, fork, and stay ends, fork-tips, bridges, crowns, and lugs; also ball heads complete when not brazed, including all plated parts. Hubs complete plated or otherwise, sprockets, chains, and chain-wheels, whether plated or not. Bottom brackets complete, including axles, cups, cranks, and pedals, plated or otherwise
---	--

SCHEDULE E.—PART I—*continued.*

Names of Articles.	Names of Articles.
<p><i>Gas engines, and hammers, and oil engines</i></p> <p>Iron pipes wrought, and wood or fibre pipes, not exceeding 6 in. in internal diameter, also knees, bends, elbows, and <i>other fittings</i> for the same. Cast iron pipes not exceeding 9 in. in internal diameter, also knees, bends, elbows, and <i>other fittings</i> for the same. Wrought iron <i>boring, casing, and lining tubes</i>, for oil boring, mining, or well-sinking purposes</p>	<p>Iron, plain black—viz., sheet, plate, hoop under 6 in. in width, rod, bolt, bar, angle, tee, channel; plain iron-rolled girders; rolled chequered plates; shafting, plain rolled or plain turned, but otherwise unwrought</p> <p>Iron and steel cordage</p> <p>Motor engines for bicycles</p> <p><i>Paper, printing</i></p> <p>Rails for railways and tramways, including layouts, and points, and crossings, for the same; also fish plates</p>

SCHEDULE E.—PART II.

<p>Preferential duties upon the items hereafter enumerated shall only be charged after the thirty-first day of March, 1908 :—</p> <p>Butter cloth; also cheese cloth, and cheese bandages or caps</p> <p>Canvas, indiarubber, or other hose, tubing, or piping, armoured or otherwise; flexible metal hose, tubing, or piping</p> <p>Cardboard boxes, material for—namely: gold, and silver paper, plain or embossed; em-</p>	<p>bossed paper in strips; gelatine or coloured papers; known as “box papers”</p> <p>Castings for ships; also propeller-screws, including only bosses and blades</p> <p>Iron boiler-plates and unflanged end-plates for boilers; boiler-tubes not exceeding 6 in. in internal diameter and unflanged; expansion-rings; furnace-flues</p> <p>Tubular woven cotton cloth in the piece for meat wraps.</p>
---	---

SCHEDULE E.—PART III.

<p>Preferential duties upon the articles herein after enumerated shall only be charged after the thirty-first day of March, 1908 :—</p> <p>Boots, shoes, shoettes, sandals, clogs, and pattens, slippers, and goloshes—namely, children’s Nos. 0 to 6</p> <p>Cork soles, and sock-soles; moulded shoe and slipper soles of rubber</p> <p>Artists’ materials—viz., canvas in the piece or on stretchers, oiled paper or drawing-paper in sheets or blocks, colours, brushes, palettes, and palette knives</p> <p>Photographic cameras, and lenses, including focussing cloths, and camera covers</p> <p>Sensitised surfaces, and albumenised paper, plain, not being postcards or other stationery</p> <p>Copy-books, having printed head lines on each page; also drawing-books</p> <p>Ink, printing</p> <p>Anchors</p> <p>Blacksmiths’ anvils, forges, and fans</p> <p>Caps, percussion</p> <p><i>Chains</i>, iron, <i>plain</i>, or with hook, swivel, or ring, attached</p> <p>Engine governors</p>	<p>Fire-engines, chemical fire-engines, and chemical fire-extinguishers; also fire-hose and couplings therefor, portable fire-escapes, fire-ladders, fire-reels, and firemen’s helmets, if declared, to the satisfaction of the Collector, for the use of a fire brigade</p> <p><i>Machinery</i>—namely, <i>dairying machinery</i> (excluding cream-separating machines, also coolers)</p> <p><i>Machinery, mining, and gold saving</i>; also briquette making, and coal washing machines, rock breaking machines, trommels, stamper batteries, ore feeders, grizzly bars, steel shoes and dies, ore crushing rolls, ball mills, grinding pans, tube mills, battery screening woven or punched; also, the following machines, materials, and appliances, when imported for <i>mining purposes</i>, namely :—</p> <p>Air compressors, not including the motive power for charging the same</p> <p>Chain links and rollers for conveyors, and conveyor belts of rubber or fibre</p> <p>Electric exploders</p> <p>Fans for mine ventilation</p> <p>Filter presses</p>
--	--

SCHEDULE E.—PART III—*continued.*

Names of Articles.	Names of Articles.
<p><i>Fuel economizers</i> <i>Sand pumps</i> <i>Sinking pumps</i> <i>Solution pumps</i> made wholly of metal <i>Steam pumps</i> having a capacity exceeding 5,000 gallons per hour <i>Turbine pumps</i> Shaft signalling gear Steel or iron head frames for mining shafts Battery blanket not exceeding 3 feet wide Material for filter cloths and <i>plush or other cloth</i> for gold saving Metal sheaves, grooved metal pulleys Metal wove-wire, and metal gauze; also wire netting, and expanded metal lathing or fencing, in the piece Metallic capsules Perforated or cellular sheet zinc or iron Portable engines on four or any greater number of wheels, with boiler of locomotive type; also <i>traction engines</i> <i>Printing machines</i> or presses; <i>embossing</i>, and <i>bronzing machines</i>, <i>ruling machines</i>, <i>card-board box making machines</i>, and tools for same Printing type, and printing materials, not otherwise enumerated, suited only for the use of printers Steam or hydraulic pressure, and vacuum gauges; pressure indicators or pressure</p>	<p>gauges for gas or oil engines; speed indicators, engineers', for testing machinery Surveyors' instruments—viz., steel bands, chains, measuring tapes, field instruments, and drawing instruments; draughtsmen's drawing instruments Welded and flanged boiler furnaces, plain or corrugated Paints, and colours, not otherwise enumerated <i>Belting</i>, for driving machinery, other than leather belting, and not being cordage or rope <i>Binder-twine</i> Cork, cut; bungs; fishermen's cork floats; also <i>plain unornamental stoppers</i> of every description for bottles, jars, and casks Felt-sheathing <i>Machinery—viz., refrigerating, dredging, woollen mill, paper mill, rope and twine making, meat preserving, leather splitting</i> <i>Soda-water machines</i>; also <i>machines for aerating liquids</i> Steam engines, and parts thereof, for <i>mining</i> (including <i>gold dredging</i>), or <i>gold-saving purposes and processes</i>, or for <i>dairying purposes</i> Engines and machines for <i>mining purposes—viz., capstan engines</i> for mining shafts; <i>winding engines</i>, steam, air, or electrically driven, including bed-plates, foundation bolts, and friction clutches, when imported with the engines; drums for winding engines.</p>

SCHEDULE E.—PART IV.

TEA, in bulk—viz., in packages of 5 lb. or over net weight of tea, 2d. the lb.

WELLINGTON: Printed under authority of the New Zealand Government,
 by JOHN MACKAY, Government Printer.—1907.