

Hon. Sir H. Atkinson.

CUSTOMS AND EXCISE DUTIES.

ANALYSIS.

Title.	
Address.	9. Drawback on New-Zealand-brewed beer in bottle.
1. Short Title.	10. No deduction from value by reason of drawback or special arrangement.
2. Customs duties substituted for those hitherto existing.	11. Amendment in section 39 of "The Customs Laws Consolidation Act, 1882." Repeal of section 45 of above Act. New enactment.
3. Repeal of present duties.	12. How substitutes for dutiable goods to be dealt with.
4. Primage duty of one per cent.	13. Certain Customs Acts to apply.
5. Articles exempt from duty.	14. Operation of Act.
6. Excise duties on tobacco.	Schedules.
7. Bonded warehouse duty altered.	
8. Annual duty for perfumery bonded warehouses.	

A BILL INTITULED

AN ACT to alter certain Duties of Customs and Excise, and to amend the Law relating thereto.

MOST GRACIOUS SOVEREIGN,—We, your Majesty's most dutiful and loyal subjects, the House of Representatives of New Zealand in Parliament assembled, towards raising the necessary supplies to defray your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto your Majesty the duties hereinafter mentioned, and do therefore most humbly beseech your Majesty that it may be enacted: And be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. The Short Title of this Act is "The Customs and Excise Duties Act, 1888."

2. In lieu of the duties of Customs heretofore chargeable there shall be levied, collected, and paid to and for the use of Her Majesty, upon all goods, wares, and merchandise, on importation into New Zealand, or on being cleared from any warehouse for home consumption, at the time of making perfect entry therefor, the several duties of Customs inserted, described, and set forth in Schedule A to this Act.

3. The several duties of Customs described and set forth in the Schedule to "The Customs Duties Consolidation Act, 1882," and in the Schedule to "The Customs and Excise Duties Act, 1885," are hereby respectively repealed.

Primage duty of
one per cent.

4. Until the thirtieth day of June, one thousand eight hundred and ninety, there shall be levied, collected, and paid to and for the use of Her Majesty, on all goods, wares, and merchandise imported into the colony, at the time of making import entry therefor, a primage duty of one pound per centum on the fair market value thereof in the country whence the same were exported, as such value is defined in "The Customs Laws Consolidation Act, 1882," as amended by this Act. 5

Articles exempt
from duty.

5. The goods, wares, and merchandise mentioned and described in Schedule B to this Act shall be exempt from duties of Customs from and after the date when this Act shall be deemed to have come into operation. 10

Excise duties on
tobacco.

6. In lieu of the Excise duty chargeable under section three of "The Customs and Excise Duties Act, 1885," there shall be levied, collected, and paid upon tobacco manufactured in the colony, whether from tobacco grown in the colony, or from imported unmanufactured tobacco, or from a combination of the two kinds, at the time of making entry for home consumption thereof, the several duties inserted, described, and set forth in Schedule C to this Act. 15

Bonded warehouse
duty altered.

7. In lieu of the duties of Customs now chargeable on any warehouse under the provisions of section five of "The Customs Duties Consolidation Act, 1882," there shall be levied, collected, and paid on and after the fifth day of January, one thousand eight hundred and eighty-nine, an annual duty according to the scale following:— 20

For each warehouse the cubical contents
of which shall be under two hundred
tons Thirty-five pounds. 25

For each warehouse the cubical contents
of which shall be two hundred tons
and under five hundred tons Seventy pounds. 30

For each warehouse the cubical contents
of which shall be five hundred tons
and under one thousand tons One hundred pounds.

For each warehouse the cubical contents
of which shall be one thousand tons
and over One hundred and
twenty pounds. 35

For every warehouse requiring the entire services of the officer
of Customs in charge thereof the sum of one hundred and
fifty pounds shall be paid instead of the above-mentioned
duties. 40

And in all other respects the said section five shall be and remain operative.

Annual duty for
perfumery bonded
warehouses.

8. Every person whose premises have been or shall be approved and appointed by the Commissioner as a bonded warehouse or place of security for the manufacture of perfumery and other articles in which spirit is a necessary ingredient, under the provisions of section twenty-six of "The Customs Laws Consolidation Act, 1882," shall pay to the Collector, during the period of occupancy of the said warehouse or place of security, an annual duty of thirty-five pounds commencing on the fifth day of January next, and a like duty on the same date in every year thereafter: 45 50

Provided that on the approval and appointment of any ware-

house or place of security as aforesaid after the fifth day of January in any year a proportionate sum shall be paid for duty according to the portion of the year to elapse up to the fifth day of January then next following. And the Collector may distrain for any arrears of
5 duty as for rent in arrear.

9. A drawback of duty paid on New-Zealand-brewed beer may be allowed on the exportation thereof in bottles, and such drawback shall be subject to the same regulations and conditions as are applicable to drawback allowed under the ninth section of "The
10 Customs Duties Consolidation Act, 1882."

Drawback on New-Zealand-brewed beer in bottle.

10. No deduction of any kind shall be allowed from the fair market value of any goods imported because of any drawback paid or to be paid thereon, or because of any special arrangement between the seller and purchaser having reference to the exportation of such goods
15 or the exclusive right to the sale thereof within certain territorial limits or because of any royalty payable upon patent rights but not payable when goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained.

No deduction from value by reason of drawback or special arrangement.

11. The following amendments are made in "The Customs Laws
20 Consolidation Act, 1882":—

Amendment in section 39 of "The Customs Laws Consolidation Act, 1882."

(1.) In section thirty-nine of the said Act after the word "thereof" there shall be inserted the words "when sold for home consumption;" and after the word "whence" in the same section
25 there shall be added the words "and at the time when."

(2.) Section forty-five of the said Act is hereby repealed, and in lieu thereof it is enacted:—

Repeal of section 45 of above Act.

In cases where it is alleged that the genuine invoice cannot be produced or it becomes necessary to assess the fair market value
30 of any goods subject to duty *ad valorem*, the Collector, when he shall think fit, may examine any importer or his agent, or both of them, upon oath, as to the value of any goods liable to duty *ad valorem*, and may also require the importer or his agent to produce to him all letters, books, documents, accounts, or other papers relating
35 to the said goods or any of them, and may require him to make oath of the genuineness of such documents, and that he has not received and does not possess any other information relating to the said goods, and may, if he think fit, after any such examination or production dispense with the production of the genuine invoice as
40 aforesaid; and in case such importer or agent shall, upon being summoned, neglect or refuse to attend for examination, or shall refuse to be sworn or to answer such questions as shall be put to him by the said Collector, or to produce all or any such letters, books, documents, accounts, or papers as aforesaid, then, and in every such case,
45 the value of such goods shall be assessed by the Collector, and such assessed value shall be deemed to be the true and real value thereof; and such importer or agent, or both of them, so neglecting or refusing as aforesaid, shall also be liable to a penalty not exceeding twenty pounds.

New enactment.

12. On the importation of any article of merchandise which, in the opinion of the Commissioner, is apparently a substitute for a dutiable article, or is apparently designed to evade duty, but possesses
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How substitutes for dutiable goods to be dealt with.

properties in the whole or in part which can be used or were intended to be applied for a similar purpose as such dutiable article, it shall be lawful for the Governor to direct that a duty be levied on such article at a rate to be fixed in proportion to the degree in which such article approximates in its qualities or uses to such dutiable article, and such rate thus fixed shall be published in the Government *Gazette*. 5

A copy of every such order shall be laid before both Houses of the General Assembly within ten days after the making thereof, if the General Assembly be then sitting, and if not then within ten days after the first meeting of such Assembly after the making of any such order. 10

Certain Customs
Acts to apply.

13. This Act shall be deemed to be incorporated with "The Customs Duties Consolidation Act, 1882," "The Customs Laws Consolidation Act, 1882," and any other Act imposing duties of Customs now in force, and all the provisions of those Acts in so far as the same may be applicable shall apply in respect of the duties granted by this Act. 15

Operation of Act.

14. This Act shall be deemed to have come into operation on and from the thirtieth day of May, one thousand eight hundred and eighty-eight; and the several Schedules to this Act, with the notes (if any) 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. 20

SCHEDULE A.

TABLE OF DUTIES OF CUSTOMS.

Names of Articles.	Rates of Duty.			
	£	s.	d.	
ACID, acetic	0	0	3	the lb.
Acid, tartaric	0	0	1	"
Aerated and mineral waters	20	0	0	per cent. <i>ad valorem</i> .
Ale, porter, beer of all sorts, cider and perry, the gallon, or for six reputed quart bottles, or twelve reputed pint bottles	0	1	6	the gallon.
Almonds, in the shell	0	0	2	the lb.
Almonds, shelled, not otherwise enumerated	0	0	3	"
Apothecaries' wares	15	0	0	per cent. <i>ad valorem</i> .
Apparel and ready-made clothing, and all articles made up wholly or in part from silk, cotton, linen, or wool, or of other or of mixed materials	25	0	0	"
Apples, dried	0	0	1	the lb.
BACON and hams	0	0	2	"
Bags, flour	20	0	0	per cent. <i>ad valorem</i>
Bags, calico, Forfar, Hessian, and linen	20	0	0	"
Bagging and bags not otherwise enumerated	15	0	0	"
Baking-powder	15	0	0	"
Baskets and wickerware	20	0	0	"
Beef, salted	20	0	0	"
Bellows other than forge	15	0	0	"
Bicycles, tricycles, and the like vehicles	20	0	0	"
Biscuits, ships' plain and unsweetened	0	3	0	the cwt.
Biscuits, other kinds	0	0	2	the lb.
Bitters	0	15	0	the gallon.
Blacking and boot gloss	20	0	0	per cent. <i>ad valorem</i> .
Blacklead	20	0	0	"
Blankets	20	0	0	"
Blocks, wooden tackle	20	0	0	"
Blue	0	0	2	the lb.
Boiled sugars, comfits, lozenges, Scotch mixtures, and sugar candy	0	0	2	"
Boilers, land and marine	20	0	0	per cent. <i>ad valorem</i> .
Boots, shoes, slippers, goloshes, clogs, and pattens not otherwise enumerated	20	0	0	"
Boot and shoe vamps and uppers	20	0	0	"
Brass cocks, valves, unions, lubricators, and whistles	20	0	0	"
Brass manufactures not otherwise enumerated	15	0	0	"
Brooms and brushes not otherwise enumerated	20	0	0	"
Brushware not otherwise enumerated	20	0	0	"
Buckets and tubs, of wood	20	0	0	"
Butter	20	0	0	"
CANDIED and drained peel	0	0	3	the lb.
Candles	0	0	2	"
Capers	20	0	0	per cent. <i>ad valorem</i> .
Caps, apparel	20	0	0	"
Caps, percussion	0	1	0	the thousand.

Names of Articles.	Rates of Duty.			
	£	s.	d.	
Cards, playing	0	0	6	the pack.
Carpet bags	20	0	0	per cent. <i>ad valorem</i> .
Carpets	15	0	0	"
Carraway seeds	15	0	0	"
Carriages, carts, drays, wagons, and perambulators, and wheels for the same	20	0	0	"
Carriage-shafts, spokes, felloes, and naves or hubs, bent wheel-rims, and other bent carriage timber not otherwise enumerated	15	0	0	"
Completed parts of carriages, carts, drays, wagons, perambulators, bicycles, and tricycles, and the like vehicles	20	0	0	"
Cartridges and cartridge cases	15	0	0	"
Catsup	20	0	0	"
Cement	0	2	0	the barrel.
Chaff	1	0	0	the ton.
Chaff-cutters, corn-crushers, and corn-shellers	20	0	0	per cent. <i>ad valorem</i> .
Cheese	20	0	0	"
Chicory	0	0	3	the lb.
China, porcelain, and parianware	20	0	0	per cent. <i>ad valorem</i> .
Chocolate	0	0	3	the lb.
Chocolate confectionery, and all preparations of chocolate or cocoa	0	0	3	the lb.
Chutney	20	0	0	per cent. <i>ad valorem</i> .
Cigars and cigarettes	0	7	0	the lb.
Clocks	15	0	0	per cent. <i>ad valorem</i> .
Cocoa	0	0	3	the lb.
Coffee, raw	0	0	3	"
Coffee, roasted	0	0	5	"
Coffee, essence of	15	0	0	per cent. <i>ad valorem</i> .
Collars and cuffs, of paper or other material	25	0	0	"
Composition piping	0	3	6	the cwt.
Confectionery not otherwise enumerated	0	0	2	the lb., including internal packages.
Copper manufactures not otherwise enumerated	15	0	0	per cent. <i>ad valorem</i> .
Copying presses	15	0	0	"
Cordage and rope, viz., coir rope	0	5	0	the cwt.
Cordage and rope, viz., white lines	0	10	0	"
Cordage and rope, viz., not otherwise enumerated	0	7	6	"
Cordials	0	15	0	the gallon.
Corks, bottling	15	0	0	per cent. <i>ad valorem</i> .
Cotton counterpanes	20	0	0	"
Cotton, linen, silk, and other textile piece goods, not otherwise enumerated	20	0	0	"
Cotton, linen, silk, and other textile manufactures, not otherwise enumerated	20	0	0	"
Crab-winchs, cranes, capstans, and windlasses	20	0	0	"
Cream of tartar	0	0	1	the lb.
Curry powder and paste	20	0	0	per cent. <i>ad valorem</i> .
Cutlery	15	0	0	"
DESKS	20	0	0	"
Doors, plain	0	2	0	each.
Doors, glazed with ornamental glass	0	4	0	"
Drainage pipes and tiles	20	0	0	per cent. <i>ad valorem</i>
Drapery made up	25	0	0	"
Drapery not otherwise enumerated	20	0	0	"
Drawings	15	0	0	"
Dressing cases	20	0	0	"

Names of Articles.	Rates of Duty.			
	£	s.	d.	
Drugs and druggists' sundries	15	0	0	per cent. <i>ad valorem</i> .
Drugget	15	0	0	"
EARTHENWARE, stoneware, and brownware	20	0	0	"
Earthen flooring and garden tiles	20	0	0	"
Earthen gas retorts	20	0	0	"
Engravings and prints	15	0	0	"
Essences, flavouring	15	0	0	"
FANCY goods and toys	20	0	0	"
Feathers, ornamental, including ostrich	20	0	0	"
Filters	20	0	0	"
Firearms: Fowling-pieces, rifles, and other kinds	15	0	0	"
Firebricks and fireclay goods	20	0	0	"
Fire-engines and hose not otherwise enumerated	20	0	0	"
Fireworks not otherwise enumerated	20	0	0	"
Fish, dried, pickled, or salted	0	10	0	the cwt.
Fish, potted and preserved	0	0	2	the lb. or reputed package of that weight, and so in proportion for packages of greater or less reputed weight.
Fish paste	20	0	0	per cent. <i>ad valorem</i> .
Floor cloth	15	0	0	"
Fruit, fresh, namely, apples, pears, plums, cherries, peaches, nectarines, apricots, quinces, tomatoes	0	0	0 $\frac{1}{4}$	the lb.
Fruits, dried	0	0	2	"
Fruits, preserved in juice or syrup	20	0	0	per cent. <i>ad valorem</i> .
Fruit pulp and partially preserved fruit... ..	0	0	1 $\frac{1}{2}$	the lb.
Furniture and cabinetware	25	0	0	per cent. <i>ad valorem</i> .
Furniture, knife and plate powder and polish	15	0	0	"
Furs	20	0	0	"
GALVANIZED iron manufactures	25	0	0	"
Gas pipes, iron	5	0	0	"
Gelatine	15	0	0	"
Glass, crown, sheet, and common window	0	2	0	the 100ft. sup.
Glass, plate, polished, coloured, and other kinds not otherwise enumerated	15	0	0	per cent. <i>ad valorem</i> .
Glassware	15	0	0	"
Globes and chimneys for lamps	15	0	0	"
Glucose	0	0	1	the lb.
Glue and size	0	0	1 $\frac{1}{2}$	"
Glycerine, refined	15	0	0	per cent. <i>ad valorem</i> .
Grain and pulse of every kind not otherwise enumerated	0	0	9	the 100lb.
Grain and pulse of every kind, not otherwise enumerated, when ground or in any way manufactured	0	1	0	"
Greenstone, cut and polished	20	0	0	per cent. <i>ad valorem</i> .
Grindery (heel- and toe-plates only)	15	0	0	"
HARBERDASHERY not otherwise enumerated	20	0	0	"
Hair brushes and combs	20	0	0	"
Hardware and ironmongery not otherwise enumerated	15	0	0	"
Harness	20	0	0	"
Harness, oil and composition and leather dressing	15	0	0	"
Hats	20	0	0	"
Hessians	15	0	0	"
Holloware not otherwise enumerated	15	0	0	"

Names of Articles.	Rates of Duty.			
	£	s.	d.	
Honey	0	0	2	the lb.
Hops	0	0	6	the lb.
Hosiery	20	0	0	per cent. <i>ad valorem</i> .
INK, writing	20	0	0	"
Iron bridges and iron material not otherwise enumerated, for the construction of bridges, wharves, jetties, or patent slips	20	0	0	"
Iron fencing wire	0	1	0	the cwt.
Iron barbed fencing wire	0	2	0	"
Iron gates and gate-posts, staples, standards, straining posts and apparatus	20	0	0	per cent. <i>ad valorem</i> .
Iron columns for buildings, and other structural ironwork	20	0	0	"
Iron doors for safes and vaults	20	0	0	"
Iron galvanized tiles, ridging, guttering, and spouting	20	0	0	"
Iron galvanized corrugated sheets, screws, and nails	0	2	0	the cwt.
Iron plain galvanized sheet...	0	1	6	"
Iron nails	0	2	0	"
Iron pipes, wrought	5	0	0	per cent. <i>ad valorem</i> .
Iron work and wire work, ornamental	20	0	0	"
Iron tanks	0	10	0	each.
Iron tanks of and under 200 gallons	0	5	0	"
Iron weighbridges for carts	20	0	0	per cent. <i>ad valorem</i> .
Isinglass	15	0	0	"
JAMS, jellies, marmalade, and preserves	0	0	2	the lb. or reputed package of that weight, and so in proportion for packages of greater or less reputed weight.
Japanned and lacquered metal ware	25	0	0	per cent. <i>ad valorem</i> .
Jewellery	15	0	0	"
LAMPS, lanterns, and lamp wick	15	0	0	"
Lawn mowers	20	0	0	"
Lead piping	0	3	6	the cwt.
Leather, chamois	15	0	0	per cent. <i>ad valorem</i> .
Leather—				
Belting, and belt, harness, bridle, legging, and bag leather	0	0	6	the lb.
Kip (other than East India kip), cordovan, buff, split, kangaroo (tanned), levant cow and horse hides	0	0	3	"
Roans, persians, sheepskins or basils, lambskins and goat-skins (dressed)	0	0	2	"
Not otherwise enumerated, including sole leather and East India kip	0	0	1	"
Leather bags	15	0	0	per cent. <i>ad valorem</i> .
Leather cut into shapes	15	0	0	"
Leather cloth bags	15	0	0	"
Leather leggings	15	0	0	"
Leather manufactures not otherwise enumerated	15	0	0	"
Liqueurs	0	15	0	the gallon.
Liquorice	15	0	0	per cent. <i>ad valorem</i> .
Looking-glasses...	15	0	0	"
Lime and lemon juice, sweetened or aerated	20	0	0	"
MACHINERY not otherwise enumerated	20	0	0	"
Magic lanterns and dissolving view apparatus and slides	20	0	0	"
Maize	0	0	9	the 100lb.
Maizena and corn flour	0	1	0	"
Malt	0	2	0	the bushel.

Names of Articles.	Rates of Duty.			
	£	s.	d.	
Mantelpieces	20	0	0	per cent. <i>ad valorem</i> .
Marble, granite, and other stone, sawn on not more than two sides, and not dressed or polished	5	0	0	"
Marble, granite, and other stone dressed or polished, and articles made therefrom	20	0	0	"
Matches—				
Wooden, in boxes containing 100 matches or fraction thereof	0	1	0	the gross of boxes.
and for every additional 50 matches or fraction thereof	0	0	6	"
Wax, in boxes containing 100 matches or fraction thereof	0	2	0	"
and for every additional 50 matches or fraction thereof	0	1	0	"
Mats	15	0	0	per cent. <i>ad valorem</i> .
Matting	15	0	0	"
Meats, potted or preserved	20	0	0	"
Metal manufactures, namely, air-gratings, ash-pans, barrow-wheels, bill-files, brackets, bolts and nuts of $\frac{1}{4}$ in. and over (except blank nuts and boltends), blacksmiths' tongs, boat-hooks, copper boilers and furnaces, bolt-rings, lifting bottle-jacks, wrought-iron braces, copper and brass branch-pipes, brazed copper pipes, cake rollers, camp ovens and three-legged-pots, cast iron of all sorts moulded (not otherwise enumerated), castings of steel (not otherwise enumerated), cast-iron cylinders, wrought-iron cisterns, coal scoops and scuttles, contractors' forgings, condensers for salt-water and steam engines, wire and steel cork-drawers, crowbars, blacklead crucibles, dampers and frames, doorknockers, porters and scrapers, drain grates and frames, drain gratings, dumbbells, engine castings (not otherwise enumerated), engineers' forgings (not otherwise enumerated), fenders, fire-dogs, fire-guards, flower-stands, fittings for pumps engines and machinery (not otherwise enumerated), garden reels rollers seats and syringes, grates, gridirons, grindstone fittings, gun-metal engine fittings, napping quartz and spalling hammers, hasps and staples, hat stands, holdfasts, hook-and-eye hinges, horseshoes, hay-rakes and horse-rakes, horse-power gear, hydraulic mains, kitchen-ranges and colonial ovens, lamp-posts, leaden ware, wrought-iron or steel letters and figures, forged levers, connecting or split links, hydraulic lifts, manger rings, mangles, marine engine-cranks and pillars, maul rings, meat hooks, monkeys for pile-driving, ornamental gratings, painted and brass casings for engines, pepper malt bean and oat mills, picks and mattocks, pulley-blocks, quarry mauls and picks, quoits, railway chairs bolts fastenings and rail-dogs, connecting-rods, roller skates, sack-trucks, iron safes and boxes, sash-weights, bright wrought-iron shafting, iron sluice valves, soldering-irons, iron-stands, stamped ironware not otherwise enumerated, stench-traps, troughs, truck wheels, cast tue irons, wedges, wrought-iron wheelbarrows and wheels	20	0	0	"
Milk, preserved	20	0	0	"
Millinery, viz., trimmed hats, caps, and bonnets	25	0	0	"
Millinery not otherwise enumerated	20	0	0	"
Musical instruments, namely, organs, harmoniums, and pianofortes, and parts of either (except action-work not made up)	20	0	0	"
Musical instruments not otherwise enumerated	15	0	0	per cent. <i>ad valorem</i> .
Mustard	0	0	2	the lb.
NAILS not otherwise enumerated	0	3	0	the cwt.
Naphtha	0	0	6	the gallon.

Names of Articles.	Rates of Duty.			
	£	s.	d.	
Nuts of all kinds, except cocoanuts	0	0	2	the lb.
OIL, codliver, refined	15	0	0	per cent. <i>ad valorem</i> .
Oil mineral	0	0	6	the gallon.
Oil olive, in bulk	0	0	6	"
Oil perfumed	25	0	0	per cent. <i>ad valorem</i> .
Oil vegetable, in bulk, not otherwise enumerated	0	0	6	the gallon.
Oil vegetable or other, in bottle	15	0	0	per cent. <i>ad valorem</i> .
Oil not otherwise enumerated	0	0	6	the gallon.
Olives	20	0	0	per cent. <i>ad valorem</i> .
Opium	2	0	0	the lb.
Oysters, preserved	20	0	0	per cent. <i>ad valorem</i> .
PAINTINGS, framed or unframed	15	0	0	per cent. <i>ad valorem</i> .
Paints and colours ground in oil	0	2	0	the cwt.
Paints and colours mixed ready for use	0	4	0	"
Paper bags	0	7	6	"
Paperhangings	15	0	0	per cent. <i>ad valorem</i> .
Paper, wrapping, brown	0	4	0	the cwt.
Paper, wrapping, other kinds	0	5	0	"
Paper, writing, not otherwise enumerated	15	0	0	per cent. <i>ad valorem</i> .
Papier-maché ware	15	0	0	"
Patent and proprietary medicines, and medicinal and other preparations or compounds not otherwise enumerated, recommended to the public under any general name or title as specifics for any disease or affection whatever affecting the human or animal bodies	25	0	0	"
Pearl-ash, potash, and caustic potash	15	0	0	"
Pearl barley	0	1	0	the cwt.
Peas, split	0	2	0	"
Pepper and pimento, unground	0	0	2	the lb.
Pepper, cayenne	15	0	0	per cent. <i>ad valorem</i> .
Perfumery not otherwise enumerated	25	0	0	"
Perfumed spirits and Cologne water	1	1	0	the gallon
Photographic chemicals	15	0	0	per cent. <i>ad valorem</i> .
Photographic goods not otherwise enumerated	20	0	0	"
Pickles	0	2	0	the dozen pints or reputed pints, and in the same proportion for larger or smaller reputed sizes.
Pictorial calendars, show-cards, and other pictorial lithographs and prints on and after the 1st December, 1888	25	0	0	per cent. <i>ad valorem</i> .
Pictures	15	0	0	"
Picture frames	15	0	0	"
Pipes, tobacco	15	0	0	"
Plate, gold and silver	15	0	0	"
Plated ware	15	0	0	"
Pork, salted	20	0	0	"
Portmanteaus, trunks, and travelling bags	20	0	0	"
Powder, sporting	0	0	6	the lb.
Prints and engravings	15	0	0	per cent. <i>ad valorem</i> .
Provisions, preserved, not otherwise enumerated	20	0	0	"
Pumps and other apparatus for raising water	20	0	0	"
RAILWAY and tramway plant and materials, not otherwise enumerated	20	0	0	"

Names of Articles.					Rates of Duty.			
					£	s.	d.	
Raspberry vinegar	...	...	...	...	20	0	0	per cent. <i>ad valorem</i> .
Rice and rice flour	...	...	...	...	0	6	0	the 100lbs.
Rice, undressed and dressed in bond	...	...	...	...	0	4	0	"
Rice manufactured into starch in bond	...	...	...	...	0	2	0	"
Rugs, woollen, cotton, opossum, or other	...	...	...	...	20	0	0	per cent. <i>ad valorem</i> .
SACKS, other than corn sacks					15	0	0	"
Saddlery	...	...	...	...	20	0	0	"
Sad irons	...	...	...	...	20	0	0	"
Salt, except rock salt	...	...	...	...	1	0	0	the ton.
Sardines	...	...	...	...	0	0	2	the pound or reputed package of that weight, and so in proportion for packages of greater or less reputed weight.
Sarsaparilla	...	...	...	...	25	0	0	per cent. <i>ad valorem</i> .
Sauces	...	...	...	...	20	0	0	"
Sausage skins	...	...	...	...	20	0	0	"
Sashes, plain	...	...	...	...	0	2	0	the pair.
Sashes, glazed, with ornamental glass	...	...	...	...	0	4	0	"
Scrim cloth	...	...	...	...	15	0	0	per cent. <i>ad valorem</i> .
Shawls	...	...	...	...	20	0	0	"
Shot	...	...	...	...	0	10	0	the cwt.
Snuff	...	...	...	...	0	7	0	the lb.
Soap, common	...	...	...	...	0	5	0	the cwt.
Soap, scented and fancy	...	...	...	...	25	0	0	per cent. <i>ad valorem</i> .
Soap powder, extract of soap, dry soap, and soft soap	...	...	...	...	20	0	0	"
Soda ash	...	...	...	...	0	1	0	the cwt.
Soda, carbonate and bicarbonate	...	...	...	...	0	1	0	"
Soda, crystals	...	...	...	...	0	1	0	"
Solid wort	...	...	...	...	0	0	6	the lb.
Spices : Cassia, cinnamon, cloves, ginger, mace, nutmegs, mixed and ground spices	...	...	...	...	0	0	3	"
Spirits and strong waters of every kind, of any strength not exceeding the strength of proof by Sykes's hydrometer, and so on in proportion for any greater strength than the strength of proof by such hydrometer	...	...	...	...	0	15	0	the gallon.
(Provided, however, that until the 30th November, 1888, an allowance shall be made for any less strength than the strength of proof as aforesaid.)								
Spirits and strong waters mixed with any ingredient in any proportion exceeding 33 per cent. of proof spirit, and although thereby coming under the designation of patent or proprietary medicines, or under any other designation, excepting medicinal tinctures specified in the British Pharmacopœia	...	...	...	...	0	15	0	"
Spirits and strong waters sweetened or mixed, when not exceeding the strength of proof	...	...	...	...	0	15	0	"
Spirits, methylated	...	...	...	...	C	1	0	"
Spirits in cases shall be charged as follows, on and after the 1st December, 1888, namely:—								
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.								
Starch	...	...	...	...	0	0	2	the lb.

Names of Articles.	Rates of Duty.			
	£	s.	d.	
Stationery, manufactured, namely, account books, billheads, cheques, labels, and other printed and ruled paper, blank and head-line copy-books, drawing-books, blotting-pads, sketch-books, manifold writers, albums, diaries, plain and faint-lined ruled books, and other printed and lithographed stationery	25	0	0	per cent. <i>ad valorem</i> .
Stationery not otherwise enumerated	15	0	0	"
Statues, statuettes, casts and bronzes	20	0	0	"
Steam-engines and parts of steam-engines not otherwise enumerated	20	0	0	"
Stearine	0	0	1½	the lb.
Sugar	0	0	0½	"
Sulphur	0	1	0	the cwt.
Syrups	20	0	0	per cent. <i>ad valorem</i> .
TARPAULINS, tents, rick- and wagon-covers; aprons and elevators for reaping and binding machines	15	0	0	"
Tea	0	0	6	the lb.
Timber, sawn, rough	0	2	0	the 100ft. superficial.
Timber, sawn, dressed	0	4	0	"
Timber, shingles and laths	0	2	0	the thousand.
Timber, palings	0	2	0	the hundred.
Timber, posts	0	8	0	"
Timber, rails	0	4	0	"
Tinware, and tin stamped into shapes	25	0	0	per cent. <i>ad valorem</i> .
Tobacco	0	3	6	the lb.
Tobacco for sheepwash, after being rendered unfit for human consumption, in accordance with prescribed regulations	0	0	3	"
Tobacco, unmanufactured, entered to be manufactured in the colony, at the time of removal from a bonded warehouse, or from any importing ship, to any licensed tobacco manufactory, for manufacturing purposes only into tobacco, cigars, cigarettes, or snuff	0	2	6	the lb. from the 31st December, 1888, to the 31st December, 1890.
Toilet preparations not otherwise enumerated	25	0	0	per cent. <i>ad valorem</i> .
Treacle and molasses	0	0	0½	the lb.
Turnery	15	0	0	per cent. <i>ad valorem</i> .
Turpentine	0	0	6	the gallon.
Twine	15	0	0	per cent. <i>ad valorem</i> .
UMBRELLAS, parasols, and sunshades	20	0	0	"
Upholstery not otherwise enumerated	25	0	0	"
VARNISH	0	1	6	the gallon.
Vegetables, fresh, dried, or preserved	20	0	0	per cent. <i>ad valorem</i> .
Vinegar	0	0	6	the gallon.
WALKING sticks	20	0	0	per cent. <i>ad valorem</i> .
Washing powder	20	0	0	"
Watches	15	0	0	"
Waterworks pipes, iron	5	0	0	"
Wax, paraffin, mineral, vegetable, and Japanese	0	0	1	the lb.
Weighing machines	15	0	0	per cent. <i>ad valorem</i> .
Whips	15	0	0	"
Whiting and chalk	0	1	0	the cwt.

Names of Articles.	Rates of Duty.			
	£	s.	d.	
Wine, sparkling	0	8	0	the gallon.
Wine, Australian, containing not more than 35 per cent. of proof spirit, verified by Sykes's hydrometer, the gallon, or for 6 reputed quart bottles, or 12 reputed pint bottles	0	5	0	"
Wine, other than sparkling and Australian, containing less than 40 per cent. of proof spirit, verified by Sykes's hydrometer, the gallon, or for 6 reputed quart bottles, or 12 reputed pint bottles	0	6	0	per cent. <i>ad valorem</i> .
Wire mattresses and webbing	20	0	0	"
Woodenware not otherwise enumerated	15	0	0	"
Woollen piece goods, and piece goods containing wool	20	0	0	"
Woollen manufactures not otherwise enumerated, and all articles made of wool mixed with any other material	20	0	0	"
Woolpacks	0	2	6	the dozen.
Woolpacks of the kind known as "Woolpockets," and not exceeding the measurement of 18 by 21 by 30 inches	0	1	3	"
ZINC tiles, ridging, guttering, piping, and roll	20	0	0	per cent. <i>ad valorem</i> .
Zinc manufactures not otherwise enumerated	25	0	0	"

NOTE.—The word "iron," where used in this Schedule or in Schedule B, includes steel, or steel and iron combined.

SCHEDULE B.

TABLE OF EXEMPTIONS FROM DUTIES OF CUSTOMS.

Names of Articles.	Names of Articles.
ACCOUTREMENTS for military purposes; but excepting uniform clothing Acid, nitric Almonds, Barbary, Sicily, and French, used in confectioners' manufactures Alum Anchors Anvils Arsenic Arrowroot Artists' canvas, colours, brushes, and pallet-knives Ash timber, unwrought Axes and hatchets Axles, axle arms and boxes	Cardboard-boxes, Materials for—namely, gold and silver paper plain and embossed, gelatine and coloured papers, known as box papers Carriage- and cart-makers' materials, viz., springs, mountings, trimmings, brass hinges, bolts and nuts, tacks, tire-bolts, shackle-holders, and other iron fittings; rubber cloth, American cloth Carriage- and cart-shafts, spokes and felloes in the rough; elm hubs and poles if unbent and unplanned Chains, iron Charts and maps Churns Cochineal Cocoa beans Cocoa nuts Coil-springs Coir and coir yarn Copper, in pigs, bars, or sheets Copper and composition rod, bolts, sheathing, and nails Corduroy, cotton, in the piece. Cork soles Corn riddles and sieves Cornsacks Cotton waste Cotton piece-goods, not otherwise enumerated, and linen hollands, the fair market value of which does not exceed five pence the yard
BAGS, gunny Bags seamless calico Bellows' nails Blacksmiths' bellows Blindwebbing and tape Bolts and nuts, not otherwise enumerated Blank nuts and bolt ends Bookbinders' materials, viz., cloth, leather, thread, headbands, webbing, end-papers, tacketing gut, marbling colours, marble paper, blue paste for ruling ink, staple presses, wire staples, staple sticks Boot elastic Boots, shoes, and slippers, namely, children's Nos. 0 to 3 Borax Bottles of all kinds, empty Brace elastic and brace mountings Brass in pigs, bars, tubes, or sheets Brass tubing and stamped work, in the rough for gasaliers and brackets Brush woodware Building materials not otherwise enumerated Bunting, suitable only for ships' flags Butter- and cheese-cloth Buttons, braids, tapes, wadding, pins, needles, and such minor articles required in the making-up of apparel, boots, shoes, hats, caps, saddlery, umbrellas, parasols and sunshades, as may be enumerated in any Order of the Commissioner of Trade and Customs and published in the <i>Gazette</i> CALICO, white and grey, in the piece Candlenuts and candlenut kernels Candlewick Card- and mill-board	Duck in the piece Dye-stuffs, and dyeing materials, crude ENGINEERS' machine tools Essential oils FELT, sheathing Forfar sheeting in the piece Forges GLASSMAKERS' moulds Glycerine, crude Goatskins, undressed Gold size Grindery, viz., boot-lining, lasts, and shoemakers' wooden pegs Groats, prepared Gum arabic and tragacanth Gum-boots Gutta percha, not being wearing apparel, and not otherwise enumerated

Names of Articles.	Names of Articles.
HATMAKERS' materials, viz., silk plush, felt hoods, shellac, galloons, calicoes, spale-boards for hat-boxes	Passengers' baggage and effects, including only wearing apparel, and other personal effects that have been worn or are in use by persons arriving in the colony; also implements, instruments, and tools of trade, occupation, or employment of such persons; and household effects not exceeding £100 in value used abroad for more than a year by the persons or families bringing them to the colony, and not intended for any other person or persons or for sale; also cabin furnishings belonging to such persons
Hickory, unwrought	Peanuts (African), for manufacture of oil
Hickory spokes	Perambulators, bicycles, tricycles, and the like vehicles, fittings for, not otherwise enumerated
Hogskins	Phosphorus
INK, printing	Photographic cameras
Iron, boiler-plate and end plates for boilers	Pitch and tar
Iron, plain black sheet	Plaster of Paris
Iron, plates, rivets, bolts, nuts, screws and castings for ships	Ploughs and harrows
Iron, rod, bolt, bar, hoop, and pig	Powder, blasting
Iron rolled girders	Portable engines
Iron and steel cordage	Precious stones unset
Iron wire not otherwise enumerated	Printed books, papers, and music
Iron wire netting	Printing machinery, presses, type, and materials
KANGAROO skins, undressed	RAILS for railways and tramways
LEAD, in pigs, bars, or sheets	Rosin
Leather, morocco, japanned, and enamelled	Rivets and washers of all kinds
Leather-cloth	SADDLERS' ironmongery, hames, and mounts for harness; straining surcingle brace girth and roller webs; collar-check, legging buckles
Lignum-vitæ	Saddle-trees
Locomotives	Saffron
MACCARONI and Vermicelli	Sago and tapioca
Machinery for agricultural purposes not otherwise enumerated, also materials for manufacturing the same, viz.: reaper-knife sections, fingers, brass and steel springs and tilt-rakes, chaff-cuttingknives, set screws, malleable castings, fittings for threshing-mills, discs for harrows, forgings for ploughs, mouldboard-plates and steel share-plates cut to pattern, and skeith-plates	Sailcloth
Machinery for dairying purposes	Salt, rock
Machinery for mining purposes	Saltpetre
Machinery for refrigerating and preserving meat	Schoolbooks, slates, and apparatus
Machine saws	Scythes
Metal fittings for portmanteaux, travelling-bags, and leggings	Sealskins, undressed
Metal frames for bags and satchels	Sewing-machines
" sheaves for blocks	Sewing cottons, silks, and threads
Metallic capsules	Shale waste or unrefined mineral oil
Moleskin, cotton, in the piece	Ship-chandlery, not otherwise enumerated
OIL, candlenut	Ships' rockets, blue lights, and danger signals
Oil, fish, whale, and seal, in bulk	Shirtings, coloured, cotton, in the piece
Oil, palm	Silk, for flour-dressing
Oil, rhodium	Silk twist (shoemakers' and saddlers')
PAINTINGS, statuary, and works of art, presented to or imported by any museum, public library, or other public institution for use therein, or for public exhibition	Soda, caustic
Paints, not otherwise enumerated	Soda, sulphate
Paper, printing	Soda-water machines
Paper, writing, of sizes not less than the size known as "demy," when in original wrappers, and with uncut edges as it leaves the mill	Spades, shovels, and forks
	Spirits, after being rendered not potable by manufacture into perfumery or other articles, in the colony, in accordance with prescribed regulations

Names of Articles.	Names of Articles.
Spirits of tar	Tools, artificers'
Staymakers' binding, eyelet-holes, corset-fasteners, jean, ticks, lasting, sateen, and cotell	Treacle and molasses, when mixed with bone-black in such proportions and under such regulations as the Commissioner may prescribe in that behalf
Steam-engines, non-condensing, the area of whose cylinder or cylinders exceeds 1,000 circular inches; and condensing engines, the area of whose cylinders exceeds 2,500 circular inches	UMBRELLA silk and other fabrics, when cut into pieces not larger than the size required for covering umbrellas, parasols, and sunshades, and to be specially used for such purposes
Steam boiler-tubes, corrugated and welded flues, and Bowling's expansion rings	Upholsterers' webbing, hair-seating, imitation hair-seating, curled hair, and metal springs
Steam fire-engines	
Steel	
Stones, mill, grind, oil, and whet	WATERPROOF material in the piece
Strychnine	Wax, bottling
Surveyors' steel bands	Wire, brass, copper, and lead
Swords	
	YARN, flax and hemp
TACKS of all kinds	ZINC, plain sheet
Tailors' trimmings, viz., Verona and Italian cloth, black and brown canvas, buckram, wadding, padding; silk, worsted, and cotton bindings, and braids; stay-binding; hessians, brown linen, Silesias, union body linings, jeans, striped and checked drills, pocketings	ARTICLES and materials (as may from time to time be specified by the Commissioner) which are suited only for, and are to be used and applied solely in, the fabrication of goods within the colony. All decisions of the Commissioner in reference to articles so admitted free, to be published from time to time in the <i>Gazette</i>
Tailors' buckles	And all articles not otherwise enumerated.
Tanning materials, crude	
Tin, pig, bar, or sheet	
Tinsmiths' fittings and trade furniture	

SCHEDULE C.

TABLE OF DUTIES OF EXCISE.

Name of Articles.	Rates of Duty.		
	£	s.	d.
Tobacco	0	1	0
Cigars, cigarettes, and snuff	0	1	6

the lb.

From the 1st January, 1889, to the 31st December, 1890.