

152

HOUSE OF REPRESENTATIVES.

CUSTOMS DUTIES CONSOLIDATION.

THIS BILL is a tax Bill literally, consisting of the provisions imposing the amount of the duties of Customs on articles imported into, or on gold exported from, the colony, the annual duty payable in respect of bonded warehouses, and prescribing the allowance for drawbacks on the exportation of goods.

These duties, as now existing, and without any alteration whatever, are collected together in a table of duties arranged in alphabetical order in the Schedule, and classified in the form which appeared most convenient for easy reference.

Clauses 2 and 3 relate to Customs duties and free goods.

Clauses 4 and 5 to the duty on exportation of gold, and the annual duty payable in respect of bonded warehouses respectively.

Saving some special provisions, also included in this Bill, as to the assessment of duties payable in respect of certain particular articles, all provisions relating to the assessment of duties, the collection thereof, and claims for drawbacks will be found in the Customs Laws Consolidation Bill.

The Bill is made to come into operation simultaneously with the Customs Laws Consolidation Bill, in order that no repeal made by the latter shall take effect until this Bill becomes law.

A. J. JOHNSTON.
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102

CUSTOMS DUTIES CONSOLIDATION.

ANALYSIS.

<p>Title.</p> <p>1. Short Title.</p> <p>2. Instead of all other duties of Customs, those in tables annexed to be paid.</p> <p>3. Free goods.</p> <p>4. Export duty on gold.</p> <p>5. Warehouses duty. Governor in Council may remit warehouse duty except at ports specified. No duty on Government warehouses</p>	<p>6. Certain goods not to be warehoused.</p> <p>7. How duty on condensed beer to be charged.</p> <p>8. Certificate of production of Australian wine.</p> <p>9. Governor in Council may specify articles on which drawback may be allowed. Exceptions.</p> <p>10. Saving as to existing drawbacks.</p> <p>11. Customs Laws Consolidation Act to apply. Schedule. Table of Duties.</p>
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A BILL INTITULED

AN ACT for consolidating the Duties of Customs.

Title.

BE IT ENACTED by 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 Duties Consolidation Act, 1882.”

Short Title.

5 It shall come into operation simultaneously with “The Customs Laws Consolidation Act, 1882.”

2. Instead of the duties of Customs now leviable and payable under any Act or Acts imposing such duties respectively, there shall, on and after the commencement of this Act, be levied, collected, and paid unto Her Majesty,

Instead of all other duties of Customs, those in tables annexed to be paid.

10 her heirs and successors, upon goods imported into New Zealand, or on being cleared from any warehouse for home consumption, the several duties of Customs, as the same are respectively inserted, described, and set forth in the Schedule A to this Act annexed.

1866, No. 43, s. 3, (modified).

15 3. All the goods described as “Free” in the said Schedule shall be exempt from duty on the importation thereof into the colony.

Free goods.

20 4. Instead of the duties of Customs upon gold, previous to exportation from New Zealand, now leviable and payable under any Act or Acts imposing such duties respectively, there shall, on and after the commencement of this Act, be levied, collected, and paid at the Customs unto Her Majesty, her heirs and successors, the following duty, that is to say,—

Export duty on gold.

Upon every ounce troy weight of gold, of the fineness of twenty carats

1872, No. 15, s. 3.

and upwards, and so in proportion for any less quantity than an ounce, of such fineness as aforesaid—two shillings; and so in proportion upon every ounce or part of an ounce of gold of a less degree of fineness than twenty carats.

25 The term “gold” in this Act means and includes gold in its natural state, or any substance containing gold, gold-dust, and all other gold whether wrought or unwrought, except coined gold issued from the mint at London, or from either of the branches thereof in Australia, or of any foreign State, articles of

1870, No. 20, s. 11.

30 plate, jewellery, or ornament actually worn upon the person, or made elsewhere than in the colony.

35 5. The duties of Customs now chargeable in respect of any warehouse appointed or hereafter to be appointed for the free warehousing and securing goods therein liable to duty under the Customs Acts (hereinafter called “warehouses”) shall continue to be levied and charged on and after the commencement of this Act, that is to say,—

Warehouses duty.

The occupier of any warehouse shall, when it has been measured as provided in the Customs Acts, pay to the Collector or other proper officer an annual duty

1866, No. 41, s. 3.

on such warehouse, to be paid on the *fifth* day of January in every year, and according to the scale following :—

For each warehouse the cubical contents of which shall be under two hundred tons ...	Twenty-five pounds.	5
For each warehouse the cubical contents of which shall be two hundred tons and under five hundred tons ...	Fifty pounds.	
For each warehouse the cubical contents of which shall be five hundred tons and under one thousand tons ...	Seventy-five pounds.	10
For each warehouse the cubical contents of which shall be over one thousand tons ...	One hundred pounds.	

Provided that, on the approval and appointment of any warehouse to be hereafter appointed, 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 or other proper officer aforesaid may distrain for any arrears of such duty as for rent in arrear. 15

Governor in Council may remit warehouse duty except at ports specified.

The Governor in Council, by an order for that purpose at any time, may exempt from the payment of such duty the owner or occupier of any such warehouse at any port, or place, excepting those at Auckland, New Plymouth, 20 Wanganui, Wellington, Napier, Nelson, Greymouth, Hokitika, Lyttelton, Christchurch, Timaru, Oamaru, Dunedin, and Invercargill.

1868, No. 34, s. 12.

No duty on Government warehouses. 1866, No. 41, s. 6.

No such duty or charge shall be made in the case of any warehouse owned or occupied by Her Majesty or Her Majesty's Government in New Zealand.

Certain goods not to be warehoused.

6. The duties on the following goods, and on such goods as the Governor 25 in Council may from time to time direct, shall be paid on the first importation thereof, and such goods shall not be warehoused either for home consumption or exportation, namely :—Carriages, carts, drays, iron, lead, matches, powder, percussion-caps, and timber.

1866, No. 43, s. 9. 1879, No. 15, s. 8.

How duty on condensed beer to be charged.

7. The duty on condensed beer, or any preparation of a like kind, shall 30 be so assessed as to be equivalent to the duty payable in respect of the quantity of ordinary beer into which such condensed beer can be converted.

1880, No. 41, s. 3.

Certificate of production of Australian wine.

8. Before any wine is admitted to entry as Australian wine at a rate of duty 35 lower than the duty charged on wine other than Australian, the importer or his authorized agent shall produce to the Collector a certificate, in such form as the Commissioner may prescribe, showing that such wine was really and *bonâ fide* the produce of Australia. And failing the production of such certificate the said wine shall be subject to the rate of duty chargeable upon other than Australian wine of the like description.

1878, No. 17, s. 5.

Governor in Council may specify articles on which drawback may be allowed. 1881, No. 40, s. 9.

9. The Governor may, by Order in Council from time to time; specify 40 the articles on which a drawback of duty paid on importation into New Zealand may be allowed on exportation therefrom, and the rate of drawback to be so allowed; and may alter and cancel any such order, and may approve of regulations and conditions under which drawbacks may be allowed.

Exceptions.

Provided that no drawback of duty shall be allowed on spirits, cordials, 45 liqueurs, bitters, tobacco, cigars, cigarettes, snuff, opium, wine, coffee (ground), chicory, spices, perfumery, and jewellery; nor shall drawback be allowed on any goods which shall be of less value than the amount of drawback claimed in respect thereof.

Saving as to existing drawbacks.

10. All Orders in Council heretofore made and subsisting in force at the 50 commencement of this Act, whereby drawbacks of Customs are allowed, shall continue in force unaltered until the same are altered or revoked under the authority of this Act.

Customs Laws Consolidation Act to apply.

11. This Act shall be deemed to be incorporated with "The Customs Laws 55 Consolidation Act, 1882," and all the provisions contained in that Act, in so far as the same may be applicable, shall apply in respect of the duties granted by this Act.

SCHEDULE A.

Schedule.

TABLE OF DUTIES OF CUSTOMS.

Sec. 2.

Names of Articles.	Rates of Duty.			
	£	s.	d.	
ACCOUNT BOOKS	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Accoutrements	Free.			1878, No. 17.
Acid, Nitric	Free.			1881, No. 40, s. 3.
Acid, Tartaric	0	0	1	the lb. 1878, No. 17.
Ale, Porter, Beer of all sorts, Cider and Perry, in bottle, the gallon, or for six reputed quart bottles, or twelve reputed pint bottles	0	1	6	the gallon. 1880, No. 41, s. 2.
Ale, Porter, Beer of all sorts, Cider and Perry, in bulk	0	1	3	" "
Almonds, in the shell	0	0	2	the lb. 1879, No. 15.
Almonds, shelled, not otherwise enumerated	0	0	3	" "
Almonds, Barbary, Sicily, and French, used in confectioners' manufactures	Free.			" "
Alum	"			1881, No. 40, s. 3.
Anchors	"			1866, No. 43.
Anvils	"			" "
Apothecaries' Wares	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
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	0	"	1	the lb. 1866, No. 43.
Apples, dried	0	0	1	the lb. 1878, No. 17.
Arrowroot	Free.			" "
Arsenic	"			1881, No. 40, s. 3.
Axes	"			1878, No. 17.
Axles, Axle Arms and Boxes	"			" "
BACON	0	0	2	the lb. 1881, No. 40, s. 2.
Bags, Flour	Free.			1878, No. 17.
Bags, Gunny	"			1880, No. 41, s. 6.
Bags, Hessian	"			1881, No. 40, s. 3.
Bagging and Bags not otherwise enumerated	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Baking Powder	"			" "
Baskets	Free.			1878, No. 17.
Beef, salted	"			" "
Bellows	"			" "
Biscuits, plain and unsweetened	0	3	0	the cwt. 1866, No. 43.
Biscuits, fancy	0	0	2	the lb. 1873, No. 2.
Bitters	0	12	0	the gallon. 1866, No. 43.
Blacking	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Blacklead	"			" "
Blankets	"			" "
Blind Cord and Tape	"			" "
Blue	0	0	1	the lb. 1878, No. 17.
Boiled Sugars, Comfits, Lozenges, Scotch Mixtures, and Sugar Candy	0	0	2	" 1873, No. 2.
Bolts and Nuts	Free.			1879, No. 15.
Bonnets	15	0	0	per cent. <i>ad valorem</i> , 1873, No. 2.*
Bookbinders' Cloth, Leather, Thread, Headbands, Webbing, Endpapers, Tacketing Gut, Marbling Colours, Marble Paper, and Blue Paste for ruling ink	Free.			{ 1873, No. 2. 1880, No. 41, s. 6.

* The 10 per cent. *ad valorem* duties imposed by the Acts 1866, No. 43, and 1873, No. 2, were increased in all cases to 15 per cent. by the Act 1879, No. 15.

Names of Articles.		Rates of Duty.		
		£	s.	d.
1878, No. 17.	Boot Elastic	Free.		
	Boots and Shoes—			
”	Men’s, No. 6 and upwards	0	12	0
”	Youths’, Nos. 1 to 5	0	10	0
”	Boys’, Nos. 10 to 13	0	6	0
”	Women’s, No. 3 and upwards	0	8	0
”	Girls’ Nos. 10 to 2	0	6	0
”	Girls’, Nos. 7 to 9	0	5	0
”	Children’s, Nos. 0 to 6, and Slippers	0	2	0
”	Women’s Lasting and Stuff Boots, without military heels	0	5	0
”	Goloshes of all kinds	0	2	6
”	Slippers, without military heels, other than children’s	0	3	0
1873, No. 2.*	Boot and Shoe Vamps and Uppers	15	0	0
1881, No. 40, s. 3.	Borax	Free.		
1866, No. 43.	Bottles of all kinds (empty)	”		
1873, No. 2.	Brass, in pigs, bars, or sheets	”		
1873, No. 2.*	Brass Manufactures not otherwise enumerated	15	0	0
1880, No. 41, s. 6.	Brass Tubing, and Stamped-work in the rough for Gaseliers and Brackets	Free.		
1873, No. 2.*	Brooms	15	0	0
1879, No. 15.	Brush Woodware, and fine Iron, Brass, and Copper Wire for use in Brushmaking	Free.		
1873, No. 2.*	Brushware not otherwise enumerated	15	0	0
”	Buckets, of wood or iron	”		
1879, No. 15.	Buggy Shafts, Bent Wheel Rims, and other Bent Carriage Timber	Free.		
1878, No. 17.	Building Materials not otherwise enumerated	”		
”	Butter	”		
1866, No. 43.	CABIN Furniture and Effects, which have been in use and not imported for sale	Free.		
1873, No. 2.*	Cabinetware	15	0	0
1881, No. 40, s. 3.	Calicoes, white and grey in the piece	Free.		
1866, No. 43.	Candied Peel	0	0	3
”	Candles, Tallow	0	0	0½
1879, No. 15.	Candles, other than Tallow	0	0	1½
1873, No. 2.*	Capers	15	0	0
”	Caps, Apparel	0	”	0
1866, No. 43.	Caps, Percussion	0	1	0
1873, No. 2.	Card and Mill Boards	Free.		
1866, No. 43.	Cards, Playing	0	0	6
1873, No. 2.*	Carpet Bags	15	0	0
”	Carpets	”		
”	Carraway Seeds	”		
”	Carriages, Carts, Drays, and Wagons	”		
”	Carriage and Cart Wheels	”		
1881, No. 40, s. 3.	Carriage Shafts, Spokes, Felloes, and Naves	Free.		
1866, No. 43;	Carriage Springs, Mountings, and Trimmings, Bolts and Nuts, Tacks, Tire Bolts, Shackle-Holders, and other Iron Fittings for Carriages	”		
1879, No. 15;				
1881, No. 40, s. 3.				
1879, No. 15;				
1881, No. 40, s. 3.	Carriage and Coach Builders’ Rubber Cloth and American Cloth	”		
1878, No. 17.	Cart Shafts, Spokes, Felloes, and Naves, in the rough	”		

* See foot-note on page 3.

105

Names of Articles.	Rates of Duty.				
	£	s.	d.		
Catsup	15	0	0	per cent. <i>ad valorem</i> .	1873, No. 2.*
Cement	0	1	0	the barrel.	1866, No. 43.
Chaff			Free.		1881, No. 40, s. 3.
Chains, iron					1878, No. 17.
Chalk	0	1	0	the cwt.	1866, No. 43.
Charts			Free.		
Cheese			"		1878, No. 17.
Cheese Cloth			"		1881, No. 40, s. 3.
Chicory	0	0	3	the lb.	1866, No. 43.
China Ware	15	0	0	per cent. <i>ad valorem</i> .	1873, No. 2.*
Chocolate	0	0	3	the lb.	1866, No. 43.
Churns			Free.		
Chutney	15	0	0	per cent. <i>ad valorem</i> .	1873, No. 2.*
Cigars and Cigarettes	0	6	0	the lb.	1879, No. 15.
Clocks	15	0	0	per cent. <i>ad valorem</i> .	1866, No. 43.*
Clogs			Free.		1878, No. 17.
Cocoa	0	0	3	the lb.	1866, No. 43.
Cocoa Beans	0	0	1	"	1879, No. 15.
Coffee, Raw	0	0	3	"	1867, No. 82.
Coffee, Roasted	0	0	5	"	"
Coffee, Essence of	15	0	0	per cent. <i>ad valorem</i> .	1873, No. 2.*
Coir and Coir Yarn			Free.		1879, No. 15.
Collars and Cuffs, of paper or other material	15	0	0	per cent. <i>ad valorem</i> .	1873, No. 2.*
Combs			"		"
Composition Piping	0	3	6	the cwt.	1879, No. 15.
Confectionery not otherwise enumerated	15	0	0	per cent. <i>ad valorem</i> .	1873, No. 2.*
Copper, in pigs, bars, or sheets			Free.		1873, No. 2.
Copper and Composition Rod, Bolts, Sheathing, and Nails			"		1866, No. 43.
Copper Manufactures not otherwise enumerated	15	0	0	per cent. <i>ad valorem</i> .	1873, No. 2.*
Copying Presses			"		"
Cordage	0	5	0	the cwt.	1873, No. 2.
Cordials	0	14	0	the gallon.	1879, No. 15.
Corduroy (Cotton) in the piece			Free.		1881, No. 40, s. 3.
Corks, Bottling	15	0	0	per cent. <i>ad valorem</i> .	1879, No. 15.
Cork Soles			Free.		1878, No. 17.
Corn Flour	0	1	0	the 100 lb.	1881, No. 40, s. 2.
Corn Sacks			Free.		1878, No. 17.
Corn Sieves and Riddles			"		1866, No. 43.
Cotton Counterpanes	15	0	0	per cent. <i>ad valorem</i> .	1873, No. 2.*
Cotton Dress Prints, Navy Blue, or other similar description of cotton piece goods			Free.		1881, No. 40, s. 3.
Cotton Manufactures not otherwise enumerated, and all articles made of cotton mixed with any other material	15	0	0	per cent. <i>ad valorem</i> .	1873, No. 2.*
Cotton Waste			Free.		1866, No. 43.
Crab Winches, Cranes, and Capstans			"		"
Cream of Tartar	0	0	1	the lb.	1878, No. 17.
Curry Powder and Paste	15	0	0	per cent. <i>ad valorem</i> .	1873, No. 2.*
Cutlery			"	"	"
DESKS			"		"
Doors, plain	0	2	0	each.	1879, No. 15.
Doors, glazed with ornamental glass	0	4	0	"	"
Drainage Pipes and Tiles			Free.		1866, No. 43.

* See foot-note on page 3.

Names of Articles.		Rates of Duty.			
		£	s.	d.	
1873, No. 2.*	Drapery not otherwise enumerated	15	0	0	per cent. <i>ad valorem</i> .
"	Drawings	"	"	"	"
"	Dressing Cases	"	"	"	"
"	Drugs and Druggists' Sundries	"	"	"	"
"	Drugget	"	"	"	"
"	EARTHENWARE	"	"	"	"
"	Engravings and Prints	"	"	"	"
"	Essences, Flavouring	"	"	"	"
1879, No. 15.	Essential Oils	Free.			
1873, No. 2*.	FANCY Goods	15	0	0	per cent. <i>ad valorem</i> .
1866, No. 43.	Felt for sheathing	Free.			
"	Filters	"	"	"	
1879, No. 15.	Firearms: Fowling-pieces, Rifles, and other kinds	15	0	0	per cent. <i>ad valorem</i> .
1866, No. 43.	Fire Engines and Hose	Free.			
1878, No. 17.	Fireworks	"	"	"	
1866, No. 43.	Fish, dried, pickled, or salted	0	2	0	the cwt.
1878, No. 17.	Fish, potted and preserved	0	0	1	the lb. or reputed package of that weight, and so in proportion for packages of greater or less reputed weight.
1873, No. 2.*	Fish Paste	15	0	0	per cent. <i>ad valorem</i> .
"	Floor Cloth	"	"	"	"
"	Forfar Sheeting	"	"	"	"
1866, No. 43.	Forges	Free.			
1878, No. 17.	Fruits, Bottled	0	1	0	the dozen.
1873, No. 2.*	Fruits, preserved in Syrup	15	0	0	per cent. <i>ad valorem</i> .
1879, No. 15.	Fruits, Dried	0	0	2	the lb.
1873, No. 2.*	Furniture	15	0	0	per cent. <i>ad valorem</i> .
"	Furs	"	"	"	"
1866, No. 43.	GAS Pipes and Machinery, and all material which may be specially imported for the construction of gasworks	Free.			
1873, No. 2.*	Gelatine	15	0	0	per cent. <i>ad valorem</i> .
1879, No. 15.	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> .
1873, No. 2.*	Glassware	"	"	"	"
"	Globes and Chimneys for lamps	"	"	"	"
1878, No. 17, s. 4.	Glucose	0	0	0½	the lb.
1878, No. 17.	Glue	Free.			
1879, No. 15.	Glycerine	"	"	"	
"	Goat-skins	"	"	"	
1881, No. 40, s. 3.	Gold Size	"	"	"	
1879, No. 15.	Grain and Pulse of every kind not otherwise enumerated	0	0	9	the 100 lb.
"	Grain and Pulse of every kind, not otherwise enumerated, when ground or in any way manufactured	0	1	0	"

* See foot-note on page 3.

106

Names of Articles.	Rates of Duty.			
	£	s.	d.	
Grindery (Heel- and Toe-plates only)	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Grindery, Boot Lining, Lasts, and Shoemakers' Wooden Pegs	Free.			1879, No. 15.
Groats, Prepared	"			1878, No. 17.
Gutta Percha Manufactures, not being wearing apparel, and not otherwise enumerated	"			"
HABERDASHERY	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Hair Brushes	0	"	2	the lb. 1881, No. 40, s. 2.
Hams	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Hardware	"			"
Harness	Free.			1866, No. 43.
Harrows	"			1881, No. 40, s. 3.
Hatchets	"			{ 1873, No. 2; 1879, No. 15.
Hatters' Silk Plush, Felt Hoods, Shellac, Galloons, Calicoes, and Spale-Boards for hat-boxes	15	"	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Hats	"			"
Hessians	Free.			1879, No. 15.
Hickory, unwrought	"			1880, No. 41, s. 6.
Hickory Spokes	"			1873, No. 2.
Hogskins	"			1881, No. 40, s. 3.
Holland, Rough Brown, in the piece	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Holloware	0	0	6	the lb. 1879, No. 15.
Hops	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Horse-shoes	"			"
Hosiery	"			"
INK, Printing	Free.			1866, No. 43.
Ink, Writing	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Iron Bridges, and all Material which may be specially imported for the construction of Bridges, Wharves, Jetties, or Patent Slips	Free.			1866, No. 43.
Iron, Common or black Sheet	"			1873, No. 2.
Iron, Fencing Wire, Staples, and Standards, Straining Posts and Apparatus	0	1	0	the cwt. { 1866, No. 43; 1879, No. 15.
Iron Gates and Gate-Posts	0	4	0	" 1866, No. 43.
Iron Galvanized, Corrugated Sheets, Ridging, Gut-tering, Spouting, Washers, Screws, and Nails	0	2	0	" 1879, No. 15.
Iron Galvanized Tiles and Rivets	0	1	0	" 1866, No. 43.
Iron Lamp Posts	Free.			"
Iron Nails	0	2	0	the cwt. 1881, No. 40, s. 2.
Iron Plain Galvanized Sheet	Free.			1879, No. 15.
Iron Plates, Rivets, Bolts, Nuts, Screws, and Cast-ings for Ships	"			1866, No. 43.
Iron, Rod, Bolt, Bar, Hoop, and Pig	0	"	0	each. 1879, No. 15.
Iron Tanks	0	2	6	" 1881, No. 40, s. 2.
Iron Tanks of and under 200 gallons	Free.			1866, No. 43.
Iron Weighbridges for Carts	"			1878, No. 17.
Iron Wire	"			1881, No. 40, s. 3.
Iron Wire Netting	"			1881, No. 40, s. 3.
Ironmongery	15	per cent.		per cent. <i>ad valorem</i> . 1873, No. 2.*
Isinglass	"			"

* See foot-note on page 3.

Names of Articles..		Rates of Duty.			
		£	s.	d.	
1881, No. 40, s. 2.	JAMS, Jellies, Marmalade, and Preserves ..	0	0	1½	the lb. or reputed package of that weight, and so in proportion for packages of greater or less reputed weight.
1873, No. 2.*	Japanned and Lacquered Metal Ware ..	15	0	0	per cent. <i>ad valorem</i> .
1866, No. 43.*	Jewellery	"	"	"	"
1873, No. 2.*	LAMPS, Lanterns, and Lamp Wick ..	"	"	"	"
1873, No. 2.	Lead, in pigs, bars, or sheets ..	Free.			"
1879, No. 15.	Lead Piping	0	3	6	the cwt.
1873, No. 2.*	Lead Manufactures not otherwise enumerated ..	15	0	0	per cent. <i>ad valorem</i> .
1879, No. 15.	Leather, Chamois	"	"	"	"
"	Leather, Morocco, Roan, Japanned and Enamelled ..	Free.			"
1866, No. 43.	Leather, Sole	0	0	0½	the lb.
"	Leather, other kinds	0	0	1	"
1873, No. 2.*	Leather Bags	15	0	0	per cent. <i>ad valorem</i> .
"	Leather cut into shapes	"	"	"	"
"	Leather Cloth Bags	"	"	"	"
"	Leather Cloth	"	"	"	"
"	Leather Leggings	"	"	"	"
"	Leather Manufactures not otherwise enumerated ..	"	"	"	"
1880, No. 41, s. 6.	Lignum-vitæ	Free.			"
1873, No. 2.*	Linen Manufactures not otherwise enumerated, and all articles made of linen mixed with any other materials	15	0	0	per cent. <i>ad valorem</i> .
1879, No. 15.	Liqueurs	0	14	0	the gallon.
1873, No. 2.*	Liquorice	15	0	0	per cent. <i>ad valorem</i> .
"	Looking-Glasses	"	"	"	"
1873, No. 17.	MACCARONI	Free.			"
1866, No. 43.	Machinery for Agricultural Purposes ..	"			"
"	Machinery for Boring, Brick and Tile Making, Planing, Punching, Sawing, Shearing, Turning, and Quartz Crushing	"			"
"	Machinery for Mills and Looms	"			"
"	Machinery for Steam Vessels	"			"
"	Machinery for Wool and Hay Pressing	"			"
"	Machine Saws	"			"
1881, No. 40, s. 2.	Maize	0	0	9	the 100 lb.
"	Maizena	0	1	0	"
1879, No. 15.	Malt	0	2	0	the bushel.
1873, No. 2.*	Mantelpieces	15	0	0	per cent. <i>ad valorem</i> .
1866, No. 43.	Maps	Free.			"
1879, No. 15.	Matches of all kinds	25	0	0	per cent. <i>ad valorem</i> .
1873, No. 2.*	Mats	15	0	0	"
"	Matting	"	"	"	"
"	Meats, Potted and Preserved	"	"	"	"
1879, No. 15.	Metal Frames for bags and satchels	Free.			"
1880, No. 41, s. 6.	Metal Sheaves for blocks	"	"	"	"
1879, No. 15.	Milk, Preserved	15	0	0	per cent. <i>ad valorem</i> .

* See foot-note on page 3.

Names of Articles.	Rates of Duty.			
	£	s.	d.	
Millinery	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Moleskin in the piece			Free.	1881, No. 40, s. 3.
Musical Instruments	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Mustard	0	0	1	the lb. 1878, No. 17.
NAILS not otherwise enumerated	0	3	0	the cwt. 1879, No. 15.
Naphtha	0	0	6	the gallon. 1878, No. 17.
Nuts of all kinds, except Cocoanuts	0	0	2	the lb. 1879, No. 15.
OIL, Candlernut			Free.	1878, No. 17.
Oil, Codliver			"	1879, No. 15.
Oil, Fish, in bulk			"	1866, No. 43.
Oil, Mineral	0	0	6	the gallon.
Oil, Olive, in bulk			Free.	1867, No. 82.
Oil, Palm			"	
Oil, Perfumed	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Oil, Rhodium			Free.	1879, No. 15.
Oil, Vegetable, in bulk (except Olive, Palm, and Candlernut)	0	0	6	the gallon. 1866, No. 43.
Oil, Vegetable or other, in bottle	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Oil not otherwise described	0	0	6	the gallon. 1866, No. 43.
Olives	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Opium	1	0	0	the lb. 1866, No. 43.
Organs, Harmoniums, Bells, and Furniture, specially imported for places of public worship			Free.	
Oysters, Preserved	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
PAINTINGS, framed or unframed	15	0	0	per cent. <i>ad valorem</i> .
Paints and Colours mixed ready for use	0	2	0	the cwt. 1866, No. 43.
Paints, wet or dry, other than paints mixed ready for use			Free.	1878, No. 17.
Paper Bags	0	5	0	the cwt.
Paper Hangings	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Paper, Printing			Free.	1866, No. 43.
Paper, Wrapping, brown	0	2	0	the cwt. 1878, No. 17.
Paper, Wrapping, other kinds	0	2	6	"
Paper, Writing, not otherwise enumerated	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
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			Free.	1873, No. 2.
Papier Maché Ware	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Parasols			"	"
Parian Ware			"	"
Passengers' Baggage			Free.	1866, No. 43.
Pattens			"	1878, No. 17.
Pearl Barley	0	1	0	the cwt. 1866, No. 43.
Pea Nuts (African,) for manufacture of oil			Free.	1879, No. 15.
Peas, Split	0	1	0	the cwt.
Pepper and Pimento, unground	0	0	1	the lb. 1866, No. 43.
Pepper, Cayenne	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Perambulators			Free.	1878, No. 17.
Perfumery not otherwise enumerated	25	0	0	per cent. <i>ad valorem</i> . 1879, No. 15.
Perfumed Spirits and Cologne Water	1	1	0	the gallon.
Phosphorus			Free.	"
Photographic Goods			"	1878, No. 17.

* See foot-note on page 3.

Names of Articles.		Rates of Duty.			
		£	s.	d.	
1878, No. 17.	Pickles	0	0	9	per dozen pints or reputed pints, and in the same proportion for larger or smaller sizes.
1873, No. 2.*	Pictures	15	0	0	per cent. <i>ad valorem</i> .
	Picture Frames				"
1878, No. 17.	Pitch			Free.	"
1873, No. 2.*	Pipes, Tobacco	15	0	0	per cent. <i>ad valorem</i> .
1866, No. 43.	Plaster of Paris	0	1	0	the barrel.
1866, No. 43.*	Plate, Gold and Silver	15	0	0	per cent. <i>ad valorem</i> .
1873, No. 2.*	Plated Ware				"
1866, No. 43.	Ploughs			Free.	"
1873, No. 2.*	Porcelain	15	0	0	per cent. <i>ad valorem</i> .
1878, No. 17.	Pork, Salted			Free.	"
1873, No. 2.*	Portmanteaus	15	0	0	per cent. <i>ad valorem</i> .
1866, No. 43.	Powder, Sporting	0	0	6	the lb.
1867, No. 82.	Powder, Blasting			Free.	"
1873, No. 2.*	Prints and Engravings	15	0	0	per cent. <i>ad valorem</i> .
1866, No. 43.	Printed Books, Papers, and Music			Free.	"
	Printing Machinery, Presses, Type, and Materials				"
1878, No. 17.	Provisions, Preserved, not otherwise enumerated				"
1866, No. 43.	Pumps and other Apparatus for Raising Water				"
"	RAILWAY Plant, and all Materials which may be specially imported for the construction of Railways and Tramways			Free.	"
1873, No. 2.*	Raspberry Vinegar	15	0	0	per cent. <i>ad valorem</i> .
1871, No. 3.	Rice	0	0	0½	the lb.
1873, No. 2.*	Rice, Ground	15	0	0	per cent. <i>ad valorem</i> .
1873, No. 2.	Rope	0	5	0	the cwt.
1867, No. 82.	Rosin			Free.	"
1873, No. 2.*	Rugs, Woollen, Cotton, Opossum, or other	15	0	0	per cent. <i>ad valorem</i> .
"	SACKS, other than Corn Sacks				"
"	Saddlery				"
1879, No. 15.	Saddlers' Ironmongery, Hames, and Mounts for Harness			Free.	"
1873, No. 2.	Saddle Trees				"
1873, No. 2.*	Sad Irons	15	0	0	per cent. <i>ad valorem</i> .
"	Safes, Iron				"
1880, No. 41, s. 6.	Saffron			Free.	"
1878, No. 17.	Sago				"
1866, No. 43.	Sail Cloth				"
1878, No. 17.	Saltpetre				"
"	Sardines	0	0	1	the pound or reputed package of that weight, and so in proportion for packages of greater or less reputed weight.
"	Sauces	0	2	0	the dozen reputed pints, and in the same proportion for larger or smaller sizes.

* See foot-note on page 3.

Names of Articles.	Rates of Duty.			
	£	s.	d.	
Sashes, Plain	0	2	0	the pair. 1879, No. 15.
Sashes, Glazed, with Ornamental Glass	0	4	0	" 1866, No. 43.
School Books, Slates, and Apparatus	Free.			per cent. <i>ad valorem</i> . 1873, No. 2.*
Scrim Cloth	15	0	0	1879, No. 15.
Seal-skins	Free.			1866, No. 43.
Sewing Machines	"			1880, No. 41, s. 6.
Sewing Machine Thread and Silk Twist (Shoemakers' and Saddlers')	"			1881, No. 40, s. 3.
Sewing Cottons, Silks, and Threads	"			1866, No. 43.
Ship Chandlery not otherwise described	"			1881, No. 40, s. 3.
Ships' Blocks	"			1873, No. 2.*
Shirtings, Coloured Cotton, in the piece	"			1866, No. 43.
Shirts, White, Regatta, Crimean, Navy Serge, Twilled, and Fancy	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Shot	0	10	0	the cwt. 1866, No. 43.
Silks, and all Manufactures containing Silk	15	0	0	per cent. <i>ad valorem</i> . 1873, No. 2.*
Silk for flour-dressing	Free.			1878, No. 17.
Snuff	0	6	0	the lb. 1879, No. 15.
Soap, Common	0	3	6	the cwt. 1871, No. 3.
Soap, Scented and Fancy	25	0	0	per cent. <i>ad valorem</i> . 1881, No. 40, s. 2.
Soap Powder	15	0	0	" 1873, No. 2.*
Soda Ash	Free.			1866, No. 43.
Soda, Bicarbonate	0	1	0	the cwt. 1878, No. 17.
Soda, Carbonates	0	2	0	" 1866, No. 43.
Soda, Caustic	Free.			"
Soda Crystals	0	1	0	" 1879, No. 15.
Soda, Sulphate	Free.			1866, No. 43.
Soda-water Machines	"			1873, No. 2.
Solid Wort	0	0	6	the lb. 1881, No. 40, s. 3.
Spades, Shovels, and Forks	Free.			1866, No. 43.
Spices: Cassia, Cinnamon, Cloves, Ginger, Mace, Nutmegs, Mixed and Ground Spices	0	0	3	"
Spirits or Strong Waters, not being sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes's hydrometer, for every gallon of the strength of proof by such hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon	0	14	0	1879, No. 15.
Spirits or Strong Waters mixed with any ingredient, and although thereby coming under some other designation, for every gallon of the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon	0	14	0	1880, No. 41, s. 5.
Spirits, other, being sweetened or mixed, so that the degree of strength cannot be ascertained as aforesaid	0	14	0	the gallon. 1879, No. 15.
Spirits, after being rendered not potable by manufacture into perfumery or other articles, in the colony, in accordance with prescribed regulations	Free.			1881, No. 40, s. 7.
Spirits of Tar	"			1878, No. 17.
Starch	0	3	0	the cwt. "

* See foot-note on page 3.

Names of Articles.		Rates of Duty.		
		£	s. d.	
1873, No. 2.*	Stationery	15	0 0	per cent. <i>ad valorem</i> .
1866, No. 43.	Steam-Engines and parts of Steam-Engines ..		Free.	
1879, No. 15.	Stearine	0	0 1	the lb.
1878, No. 17.	Steel		Free.	
1878, No. 17, s. 4.	Sugar	0	0 0½	the lb.
1866, No. 43.	Sulphur	0	1 0	the cwt.
1878, No. 17.	Swords		Free.	
1873, No. 2.*	Syrups	15	0 0	per cent. <i>ad valorem</i> .
	TACKS not otherwise enumerated ..		"	"
1881, No. 40, s. 3.	Tailor's Trimmings, viz.: Black and Brown Canvas, Silecias, Verona, and Italian Cloth; Flexible Coat and Vest Metal and Bone Buttons; Silk, Worsted, and Cotton Bindings and Braids ..		Free.	
1878, No. 17.	Tapioca		"	
"	Tar		"	
1866, No. 43.	Tarpaulins		"	
1878, No. 17, s. 4.	Tea	0	0 4	the lb.
1879, No. 15.	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	"
1873, No. 2.	Tin, in pigs, bars, or sheets		Free.	
1879, No. 15.	Tinsmiths' Fittings and Trade Furniture ..		"	
1873, No. 2.*	Tinware	15	0 0	per cent. <i>ad valorem</i> .
1879, No. 15.	Tobacco	0	3 6	the lb.
1866, No. 43.	Tobacco for Sheepwash, after being rendered unfit for human consumption, in accordance with prescribed regulations	0	0 3	the lb.
1879, No. 15.	Toilet Preparations not otherwise enumerated ..	25	0 0	per cent. <i>ad valorem</i> .
1878, No. 17.	Tools, Artificers		Free.	
1873, No. 2.*	Toys	15	0 0	per cent. <i>ad valorem</i> .
1878, No. 17, s. 4.	Treacle and Molasses	0	0 0½	the lb.
1878, No. 17.	Treacle and Molasses, when mixed with boneblack in such proportions and under such Regulations as the Commissioner may prescribe in that behalf		Free.	
1873, No. 2.*	Trousers, Moleskin and Cord	15	0 0	per cent. <i>ad valorem</i> .
"	Trunks		"	"
"	Tubs of Wood or Iron		"	"
"	Turnery		"	"
1866, No. 43.	Turpentine	0	0 6	the gallon.
1880, No. 41, s. 6.	Twine for fishing nets		Free.	
"	Twine, Sailmakers', Seaming, and Roping		"	"
1873, No. 2.*	Twine not otherwise enumerated	15	0 0	per cent. <i>ad valorem</i> .
	UMBRELLAS		"	"
1873, No. 2.	Upholsterers' Webbing, Hair-seating, Curled Hair, and Metal Springs		Free.	
1866, No. 43.	VARNISH	0	0 6	the gallon.
1878, No. 17.	Vegetables, Dried		Free.	
1873, No. 2.*	Vegetables, Preserved	15	0 0	per cent. <i>ad valorem</i> .

* See foot-note on page 3.

Names of Articles.	Rates of Duty.				
	£	s.	d.		
Vermicelli			Free.		1878, No. 17.
Vinegar	0	0	6	the gallon.	1866, No. 43.
WALKING Sticks	15	0	0	per cent. <i>ad valorem</i> .	1873, No. 2.*
Washing Powder			"	"	
Watches			"	"	1866, No. 43.*
Water Pipes, not otherwise described, and all Material which may be specially imported for the purpose of constructing waterworks			Free.		1866, No. 43.
Weighing Machines	15	0	0	per cent. <i>ad valorem</i> .	1873, No. 2.*
Whips			"	"	
Whiting	0	"	1 0	the "	1866, No. 43.
Wickerware			Free.		1878, No. 17.
Windlasses			"		1866, No. 43.
Wine, Sparkling	0	"	6 0	the gallon.	1878, No. 17.
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	4	0		1879, No. 15.
Wine other than Sparkling and Australian, in wood or bottle, 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	5	0		
Woodenware not otherwise enumerated	15	0	0	per cent. <i>ad valorem</i> .	1873, No. 2.*
Woollen Manufactures not otherwise enumerated, and all Articles made of Wool mixed with any other material	0	"	2 6	the dozen.	1878, No. 17.
Woolpacks			"		
Woolpacks of the kind known as "Woolpockets," and not exceeding the measurement of 18 by 21 by 30 inches	0	1	3	"	1881, No. 40, s. 2
ZINC, Plain Sheet			Free.		1879, No. 15.
Zinc Tiles, Ridging, Guttering, Piping, and Roll	0	1	0	the cwt.	1866, No. 43.
Zinc Manufactures not otherwise enumerated	15	0	0	per cent. <i>ad valorem</i> .	1873, No. 2.*
And all other Articles not otherwise described			Free.		1866, No. 43.

* See foot-note on page 3.

I hereby certify that the foregoing Table of Duties of Customs are correct, and in accordance with the existing law regulating the same respectively.

Customhouse, Wellington,
21st March, 1882.

H. S. McKELLAR,
Collector of Customs,
(Acting for the Secretary and Inspector of Customs.)

By Authority: GEORGE DIDSBUXX, Government Printer, Wellington.—1882.