

APPENDIX D.

TARIFFS OF THE AUSTRALASIAN COLONIES.

NOTE.—The Tariffs of Victoria and Western Australia having been entirely revised since the last publication of the *Victorian Year-Book*, they are given in full. The tariffs of the other colonies, having been only slightly, if at all, altered, do not appear in the present work, but a description is given of the changes which have taken place.

The articles are arranged according to the system of classification described on page 3 *ante*, and the position of an article may be ascertained by reference to the index on pages 4 to 7 *ante*.

RECENT ALTERATIONS IN TARIFFS OF VARIOUS COLONIES.

The following, so far as known, are the only changes which have taken place in the tariffs of South Australia and New Zealand since the issue of this work for 1888-9, and in those of New South Wales (no change), Queensland (no change), and Tasmania since the issue for 1892, when they were published in full.

Order.	Articles.	Rate of Duty.		Date of Alteration.
		Former.	Present.	
	SOUTH AUSTRALIA.			
21	Meat, Fresh	£ s. d. 10 per cent.	£ s. d. 5s. 100lbs.	November, 1892.
22	Barley per bushel	0 1 0	0 1 6	25th June, 1891.
	Malt "	0 2 6	0 4 6	25th June, 1891.
	Wheat per cental	exempt	0 2 0	November, 1892.
25	Hay and Chaff	10 per cent.	10s. per ton	"
33	Live Stock, viz.:—			
	Cattle each	0 5 0	1 0 0	"
	Horses "	0 5 0	2 0 0	"
	Pigs "	0 2 0	0 5 0	"
	Sheep "	0 0 6	0 1 0	"
	TASMANIA.			
	Primage Duty payable on all goods with the exception of free goods and those paying 5 per cent. ad valorem	Nil.	3 $\frac{3}{4}$ per cent.	Latter part of 1893.
	NEW ZEALAND.			
23	Tobacco (unmanufactured) to be manufactured in the colony by any licensed tobacco manufactory into tobacco, cigars, cigarettes, or snuff per lb.	0 2 0	0 1 6*	1st January, 1892.

* Until the 31st December, 1893, only ; and from the 1st January, 1894, to 31st December, 1896, 2s. per lb.

RECENT ALTERATIONS IN TARIFFS OF VARIOUS COLONIES
—continued.

Order.	Articles.	Rate of Duty.		Date of Alteration.
		Former.	Present.	
	NEW ZEALAND—continued.			
	Primage Duty (in addition to Import Duty) on all goods, wares, and merchandize imported into the colony .. ad valorem	1 per cent.	Nil.	30th September, 1890.

ERRATA.

The following items were either incorrectly given or accidentally omitted from the tariffs as published in the *Victorian Year-Book*, 1888-9:—

Order.	Articles.	Rate of Duty.
	SOUTH AUSTRALIA. <i>Northern Territory.*</i>	
	Import Duty on—	£ s. d.
14	Opium per lb.	1 10 0
22	Rice ”	0 0 1
	„ Meal Offal per ton	0 10 0
26	Chinese Oil per gal.	0 1 0

TARIFF OF VICTORIA.†

(Corrected up to December, 1893.)

IMPORT DUTIES.‡

For the position of any article see Index, page 4, *et seq.*, ante.

Order.	Articles Imported by Land or Sea.	Rate of Duty.
		£ s. d.
1	Cards, Playing per doz. pcks.	0 3 0
	„ „ in Sheets ”	0 2 6
	Stationery, Manufactured, as under—	
	Albums of all sorts ad valorem	35 p. cent. ⁱ

* In force since 17th November, 1886.

† Several amendments were made in the Tariff on the 29th July, 1892, under Act 56 Vict., No. 1285; and these are indicated by letters as explained in the next footnote. In exceptional cases, where the alterations were made at some other date, special footnotes are given.

‡ Letters placed against the names of articles have the following meanings:—(i) increase, (r) reduction, n) new duty, (a) other alterations.

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, *et seq.*, *ante*.

Order.	Articles Imported by Land or Sea.	Rate of Duty.
		£ s. d.
1	Stationery, Manufactured, as under—	
	Blotters, Blotting Cases, Blotting Pads, Bill-heads, and all other printed, ruled, or engraved forms of paper, bound or unbound, including Printed or Lithographed Advertisements or Posters of all kinds when framed	ad valorem 35 p. cent.‡
	Books—Account, Betting, Cheque, Copy, Diary, Drawing, Exercise, Guard, Letter, Music, Memo., Pocket, Receipt, Sketch	" "
	Bill Files and Letter Clips	" "
	Cards—Printers', Visiting, Funeral, Menu, Programme, Wedding, in sheet or cut	" "
	Card Cases, not being of Gold or Silver	" "
	Date Cases, Cards, Calendars	" "
	Envelopes	" "
	Ink Bottles, Inkstands, Ink Wells	" "
	Labels—Luggage and other	" "
	Memo. Slates and Tablets	" "
	Mounts or Stands for Pictures	" "
	Parchment—Cut	" "
	Sketch Blocks	" "
	Wrappers—Fancy, for Writing Paper	" "
	Writing Cases, Desks, and Stationery Cases	" "
2	Instruments, Musical (except action-work in separate pieces, including Rails and Keys), including second-hand—	
	Pipe Organs and all parts thereof, including Pianoforte action, made up	25 per cent.
	Pianos, upright	each 5 0 0
	„ Square, Grand, or Semi-Grand	" 15 0 0
	Harmoniums and Cabinet Organs, not otherwise enumerated...	" 3 0 0
4	Architraves and Mouldings of all sorts, wholly or partly prepared—	
	Under 3 inches	per 100ft. lin. 0 4 0
	3 inches and over	" 0 7 0
	Pipes—Smoking, Clay	per gross 0 1 0
	„ „ All other, and Cigar and Cigarette Holders	ad valorem 25 per cent.
	„ Cases for Pipes, Cigar and Cigarette Holders	" "
5	Fireworks	" 20 per cent.
6	Clocks, and all parts thereof, whether wholly or partly made up	" "
	Watches, and all parts thereof, wholly or partly made up	" "
8	Explosives (except Fine Meal Powder, not Sporting, in bulk and in packages of not less than 25 lbs. each), viz. :—	
	Powder, Sporting	per lb. 0 0 3
	„ Blasting	" 0 0 1
	Gelatine and Gelatine Dynamite	" 0 0 1
	Other Explosives	" 0 0 4
	Fuze, per coil of 24 ft. or less, and in proportion for any greater quantity	" 0 0 1½
	Shot	per lb. 0 0 1

* See footnote (†) on page 493.

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, *et seq.*, *ante*.

Order.	Articles Imported by Land or Sea.	Rate of Duty.
9	Cutlery (except Plated and Mixed Metalware otherwise dutiable, and Cutlery of Iron and Steel being tools of trade, and axes) ad valorem	£ s. d. 10 per cent.
	Engines, being Portable Engines, fixed on a Locomotive Boiler horizontally, and fitted up with wheels and shafts suitable for transport on an ordinary road "	25 per cent.
	Implements (Agricultural)† "	20 per cent.
10	Axles—	
	Common Dray, with Linchpins "	25 per cent.
	Common nut and others not enumerated—	
	Up to 1½ inch diameter inclusive... .. per arm	0 3 0
	Above 1½ inch " "	0 4 6
	Mail patent, up to 1½ inch diameter inclusive "	0 4 6
	" above 1½ inch " "	0 7 0
	Other patent Axles, with brass caps "	0 10 0
	Carriages, Carts, and Conveyances, including second-hand, viz. :—	
	Boston Chaises, Dog Carts, Gigs, Tilburys, and other Two-wheeled Vehicles on Springs or thorough braces each	10 0 0
	Buggies—Four-wheeled Without Tops, mounted on springs	} " 15 0 0
	Waggons for carrying Goods or thorough braces	
	" Single or Double Seated "	
	" Express "	
	Hansom Safety Cabs }	} " 20 0 0
	Waggons—Single and Double seated with Tops	
	Waggonettes "	
	Buggies—Four-wheeled }	
	Omnibuses and Coaches for carrying mails or passengers "	40 0 0
	Barouches, Broughams, Drags, Landaus, Mail Phaetons "	50 0 0
	All Carts and Waggons without springs, and Spring Carts and Spring Drays with Two wheels ad valorem	20 per cent.
	All Carriages or Conveyances not otherwise enumerated "	25 per cent.
	Bicycles, Tricycles, and similar Vehicles "	"
	Perambulators and Children's Carriages, whether wholly or partly made up, or parts of same "	35 p. cent. ⁱ
	‡Parts of Carriages:—	
	Sets of Wheels (unbored and untired) per set	2 0 0
	" " (bored and tired) "	3 0 0
	Poles each	0 5 0
	Shafts and Bars per set	0 1 0
	Under Gear (including axles and arms) per set	4 0 0
	Buggy Tops (if composed principally of leather) each	5 0 0
	" " (if of any other material) "	3 0 0
	Carriage bodies in the white "	5 0 0
	§Saddle-trees:—	
	Harness per dozen	0 10 0
	Riding "	1 0 0

* See footnote (†) on page 493.

† The following are now considered by the department to be agricultural implements:—Chaff-cutters, Cleaners, Corn Screens, Corn Crushers, Cultivators, Drills—Seed, Harrows, Hay Presses, Hay Rakes, Horse Rakes, Horse Hoes, Maize Shellers, Mowers, Ploughs, Reapers, Rollers—Field, Root Cutters, Seed-sowers, Smutters, Strippers, Stump Extractors, Threshers, Wheat Cleaners, Winnowers.

‡ Any separate parts of carriages not specially enumerated as dutiable or free are chargeable with such duty as the Commissioner may determine under section 6 of *Customs and Excise Duty Act 1890*.

§ See also "Leatherware" under Order 24.

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, *et seq.*, ante.

Order.	Articles Imported by Land or Sea.	Rate of Duty.		
		£	s.	d.
12†	Bricks—Fire, Retorts, Fire Lumps, and Fireclay Goods ... ad valorem	20	p. cnt.	a‡
	Cement, including Plaster of Paris and other products having sulphate of lime as a basis ... per cwt.	0	1	0n‡
13	Furniture, including second-hand and all articles of furniture made of metal or wicker ... ad valorem	40	p. cnt.	i§
	Lamps, Lampware, and Lanterns (except Globes, Shades, and Chimneys, otherwise dutiable as Glassware; Electroliers and Gasaliers, otherwise dutiable as Manufactures of Metal) ... "	35	p. cnt.	i
	Springs—Sofa, Chair, and other furniture ... "	10	per cent.	
14	Blacking, including Burnishing Ink, Dressing, Harness Polishing, and Paste ... "	25	per cent.	
	Drugs, viz. :—			
	Acid, Acetic, containing not more than 30 per cent. acidity ... per pint or lb.	0	0	3
	" " for every extra 10 per cent. or part of 10 per cent. above 30 per cent. ... "	0	0	1
	" Muriatic ... per cwt.	0	5	0
	" Nitric ... "	0	5	0
	" Sulphuric ... "	0	5	0
	Ammonia, Carbonate of ... per pint or lb.	}	0	0 2
	" Liquid ... "			
	Chlorodyne ... ad valorem	25	per cent.	
	Cocculus Indicus ... per lb.	0	1	0
	Gelatine ... "	0	0	6
	Glycerine, Pure ... "	0	0	3
	" Crude ... "	0	0	1
	Morphia ... per oz.	0	1	6
	Nitrate of Silver ... "	0	0	6
	Nux Vomica ... per lb.	0	0	2
	Strychnine ... per oz.	0	1	0
	Inks—Writing, Liquid, or Powder ... ad valorem	10	per cent.	
	Ink (printing), coloured ... per lb.	0	0	6
	Medicines—Consisting of two or more ingredients mixed ready for use, not being in chemical combination; Drugs and Chemicals, packed ready for retail sale or consumption, including medical compounds containing spirits not exceeding the strength of proof by Sykes' Hydrometer; and all preparations recommended as beneficial for any portion of the human or animal body, or the cure or the treatment of any disease or affection whatever; and Medicine Chests or Cases, with or without fittings ... ad valorem	25	per cent.	
	Matches and Vestas—Wax Vestas—			
	For every gross of metal boxes, not otherwise specified, containing in each box—			
	100 Vestas or under ...	0	1	3
	Over 100 and not exceeding 200 Vestas... ..	0	2	6
	And so on per gross of metal boxes for each additional 100 Vestas or part thereof ... additional	0	1	3

* See footnote (†) on page 493.

† See also under "Timber," Order 25.

‡ From 20th October, 1892.

§ From 27th October, 1892.

|| From 3rd November, 1892.

IMPORT DUTIES*—continued,

For the position of any article see Index, page 4, *et seq.*, ante.

Order.	Articles Imported by Land or Sea.	Rate of Duty.
14	Matches and Vestas—Wax Vestas— For every gross of paper, small round tin, or other boxes, containing in each box— 100 Vestas or under Over 100 and not exceeding 200 Vestas And so on per gross of boxes for each additional 100 Vestas or part thereof additional	£ s. d. 0 1 0 0 2 0 0 1 0
	Wooden Matches— For every gross of boxes, containing in each box— 100 Matches or under Over 100 and not exceeding 200 Matches And so on per gross of boxes for each additional 100 Matches or part thereof additional	 0 0 6 0 1 0 0 0 6
	Opium, including all goods, wares and merchandise mixed or saturated with opium, or with any preparation or solution thereof, or steeped therein respectively per lb.	1 0 0
	Powders—Baking, Seidlitz, Washing ad valorem	20 per cent.
	Paints and Colours (except Artists' Colours) — Ground in Oil, including Patent Dryers and Putty per ton	2 0 0
	Mixed ready for use, from or of any substance „	4 0 0
	Soda Crystals „	2 0 0
	Spirits—Methylated per liq. gal.	0 1 0
	Varnish (including lithographic) „	0 2 0
15	Carpeting and Druggeting ad valorem	25 p.cent.i†
	Woollen Manufactures, or Manufactures containing Wool (except Printers' Blankets and Collar Checks), viz.:— Piece Goods, whether in the piece or cut into lengths or shapes, being Vestings, Trouserings, Coatings, Shirt- ings, Broadcloths, Witneys, Naps, Flannels, Mantle Cloths, Cloakings, Ulsterings, Kerseys, Serges, Costume Cloths, Melton Cloths, and Tweeds „	40 p.cent.i‡
	Blankets, Blanketing, Rugs and Rugging „	35 p. cent. i
16	Silks (except Hatters' Silk Plush, Umbrella Silk, Silk for Flour Dressing, Silk Fags, Oil Silks, Fringes, Tassels, and Gimp for Furniture, Repts, Damasks, and other material for covering Furniture) in the Piece, or Piece Goods containing Silk, and all materials in the Piece having Silk worked or sewn thereon, whether cut into lengths or shapes or not „	25 p.cent.i§
17	Tents and Tarpaulins „	20 per cent.
18	Bags—Fancy, Hand, Reticules, or Travelling, including the articles belonging thereto (if any) „	25 per cent.
	Boxes or Cases, viz.—Dressing, Glove, Handkerchief, Jewel, Scent, Work, including the articles belonging thereto (if any) „	„
	Quilts—Sewn, Cosies and Cushions „	30 per cent.
19	Apparel, Articles of, being wholly or partly made up from materials containing wool, the duty on which is 40 per cent. ad valorem on importation „	50 p.cent.i‡

* See footnote (†) on page 493 ante.

† From 20th October, 1892.

‡ From 19th October, 1892. The duty on articles of apparel was 45 per cent. from 29th July to 18th October, 1892.

§ From 26th October, 1892.

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, *et seq.*, *ante*.

Order.	Articles Imported by Land or Sea.	Rate of Duty.
		£ s. d.
19	Apparel, Slops, Clothing, Underclothing, and articles of attire, not otherwise enumerated, whether wholly or partly made up (except Diving Dresses, including the Boots, Gloves, and Helmets for such Dresses) ad valorem	35 p. cent. <i>i</i>
	† Boots and Shoes—English sizes of 1888 to be the standard (except Children's, 0 to 3, and slippers of straw only), viz.:—	
	Men's, No. 6 and upwards per doz. pairs	3 0 0 <i>i</i>
	Youths', Nos. 2-5 "	2 2 0 <i>i</i>
	Boys', Nos. 7-1 "	1 10 0 <i>i</i>
	Women's, Nos. 3 and upwards "	2 5 0 <i>i</i>
	Girls', Nos. 11-2 "	1 16 0 <i>i</i>
	„ Nos. 7-10 "	1 4 0 <i>i</i>
	Children's, Nos. 4-6, and Slippers "	0 8 6 <i>i</i>
	With Uppers of Lasting or of other material not being Leather, with or without Leather Toe-caps, but not goloshed or vamped with Leather "	1 10 0 <i>i</i>
	Slippers, Nos. 7-2 "	0 12 0 <i>i</i>
	„ Not otherwise mentioned "	0 18 0 <i>i</i>
	Shoes—Spiked "	0 12 0
	Goloshes or Overshoes "	0 4 0
	„ Indiarubber "	0 12 0
	Feathers for ornamental purposes ad valorem	25 per cent.
	Frilling, Ruffling, Plaitings, Ruchings "	„
	Fur—Hatters' (except Mungo) "	„
	„ Skins—Dressed or Prepared for making up per lb.	0 0 2
	Gloves (Kid or Leather) ad valorem	20 per cent.
	Hair—Articles of artificial human hair manufactured, viz., Headdresses, Hair Plaits, Hair Plait Stems, Side Pads, Chignons "	25 per cent.
	Curled per lb.	0 0 2
	Handkerchiefs (except of Cotton or Linen only), whether made up or in the piece ad valorem	10 per cent.
	Hats and Caps—Cloth, sewn, and not upon any foundation or frame per dozen	0 8 0
	„ Children's, Boys', Men's, or Women's Felt "	1 16 0 <i>i</i>
	„ Boys' and Men's, with a Calico or other foundation or frame, and covered with any material "	1 16 0 <i>i</i>
	„ Dress "	3 0 0
	„ or Helmets of Pith "	1 0 0
	„ Caps, and Bonnets, all other ad valorem	25 per cent.
	Hoods—Felt, Pull-over Hoods, and any article of felt prepared for the manufacture of hats per dozen	0 5 0
	‡ Hosiery (except of Cotton, Linen, and Elastic Silk Stockings for surgical purposes or otherwise specified) ad valorem	35 p. cent. <i>i</i>

* See footnote (‡) on page 493 *ante*.

† For Boot-uppers, etc., see "Leather," Order 24.

‡ Hosiery means Stockings, Socks, and other Machine or Hand knit Covering for the feet or legs, and no other articles. (Sec. 11, Act 1882.)

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, *et seq.*, *ante*.

Order.	Articles Imported by Land or Sea.	Rate of Duty.		
		£	s.	d.
19	Parasols, Sunshades, and Umbrellas, with or without Covers, made up wholly or in part, viz. :—			
	From Materials not containing Silk each	0	1	0
	" containing Silk "	0	2	6
	Parasol, Sunshade, and Umbrella Sticks, when wholly or partly fitted with Frames "	0	1	0
	Waterproof Rugs and Horse Clothing, including Saddle Cloths, also Girths, not otherwise dutiable ad valorem	35	p.cent.	i§
20	Bags and Sacks (except Gunnies and Sugar Mats), the capacity of which is less than 3 bushels per doz.	0	0	6
	Cordage (except unserviceable, when cut into lengths of not over 3 feet, Metal Cordage, Coir Yarn, Reaper and Binder Twine), viz. :—			
	Coir Rope per cwt.	0	5	0
	Other Cordage, including Engine Packing (not being Sheet) and Housing and Seizing Lines, and Spunyarn "	0	12	0
	Matting—Coir, Jute ad valorem	35	p. cent.	i
	Mats and Rugs, not otherwise enumerated "			i§
	Oil and other Floor Cloths "	20	per cent.	
	Reaper and Binder Twine and Yarn made from Jute, Hemp, or Flax per cwt.	0	8	0
	Twine (except sewing or seaming of Hemp, Cotton, or Flax) per lb.	0	0	2½
	Woolpacks per doz.	0	3	0n
21	Butter per lb.	0	0	2
	Butterine and Oleomargarine "	0	1	0
	Cheese "	0	0	3i
	Eggs per gross	0	2	0
	Fish (<i>see Meats</i>).			
	Honey per pt. or lb.†	0	0	2
	Meats—Beef, Mutton, Veal, and Lamb per 100 lbs.	0	7	0n
	" Pork "	0	10	0n
	" and Fish—Potted; and Meats, Fish, Soups, and Vegetables—Extracts of, or concentrated ad valorem	20	per cent.	
	" " Preserved; not salted, or dried, or preserved in brine per pt. or lb.†	0	0	2
	" Hams and Bacon per lb.	0	0	2
	Provisions (including Vegetables), salted, dried, or preserved in brine, not otherwise enumerated per cwt.	0	5	0
22	Almonds per pt. or lb.†	0	0	2
	Arrowroot "	0	0	2
	Biscuits per lb.	0	0	2
	Confectionery, Comfits, Succades, Sweetmeats per pt. or lb.†	0	0	2
	Fruits and Vegetables‡—Dried or preserved from decay by any process per lb.	0	0	3i¶

* See footnote (†) on page 493 *ante*.

† Per pint or lb., or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

‡ Except salted, etc. See Provisions, under Order 21.

§ From 26th October, 1892.

|| From 8th June, 1892.

¶ From 27th October, 1892.

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, *et seq.*, *ante*.

Order.	Articles Imported by Land or Sea.	Rate of Duty.		
		£	s.	d.
22	Fruits and Vegetables—Preserved (not dried) packed in bottles, jars, or other vessels, as under:—			
	Quarts and over a pint per doz.	0	6	0
	Pints and over half-a-pint „	0	3	0
	Half-pints and smaller sizes „	0	1	6
	Over a quart and not exceeding a gallon „	0	18	0
	Fruits—Boiled, or partly boiled, or pulp per lb.	0	0	3
	„ Green, not otherwise enumerated per bush.	0	1	6
	„ „ being Oranges or Lemons „	0	0	9
	Grain, viz.:—			
	Oats and Barley per cental	0	3	0
	Maize, Peas, Beans, Wheat „	0	2	11
	Rice „	0	6	0
	„ undressed, imported into any bonded warehouse and dressed therein „	0	4	0
	„ Paddy „	0	2	0
	Prepared, viz.:—			
	Barley—Pearl and Scotch „	0	7	6
	Oatmeal „	0	9	0
	Maizena, Maize Flour, or Corn Flour per pt. or lb. †	0	0	2
	Malt per bush.	0	4	6
	Grain and Pulse of every kind, not otherwise enumerated, when prepared or in any way manufactured per cental	0	5	0
	Grain and Pulse of every kind, not otherwise enumerated „	0	2	0 <i>n</i>
	Jams or Jellies per pt. or lb. †	0	0	3
	Macaroni and Vermicelli „	0	0	2
	Molasses‡ refined per cwt.	0	6	0 <i>i</i>
	„ „ in bond „	0	4	0 <i>i</i>
	„ unrefined „	0	2	0 <i>i</i>
	Nuts (except Cocoanuts and Candlenuts) per lb. †	0	0	2
	Onions per ton	1	0	0
	Peel, candied, drained, or preserved per lb.	0	0	2
	Potatoes per ton	1	0	0 <i>i</i>
	§ Sugar produced from—			
	Sugar-cane per cwt.	0	6	0 <i>i</i>
	„ and refined in Victoria in a bonded warehouse „	0	5	0 <i>i</i>
	Other sources „	0	12	0
	Glucose „	0	6	0 <i>n</i>
	„ liquid „	0	3	0 <i>n</i>
	Sugar Candy per pt. or lb. †	0	0	4 <i>i</i>
	Vegetables (<i>see</i> Provisions, Order 21, and Fruits <i>ante</i>).			
23	Aërated or Mineral Waters ad valorem	10		per cent.
	Ale, Porter, Spruce, Lager, and other beer, Cider and Perry, in bottles per gallon ‡	0	1	6 <i>i</i>
	Ditto, ditto not otherwise enumerated „	0	1	0 <i>n</i>

* See footnote (†) on page 493 *ante*.

† Per pint or lb., or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

‡ Or for six reputed quart bottles, or for 12 reputed pint bottles.

§ Duty increased from 14th September, 1893. A rebate of 3s. per cwt. is allowed on Sugar used in the manufacture of Ale, Beer, Cordials, Syrups, Jams, Jellies, and Preserves, and on Sugar and Glucose used in the manufacture of Confectionery, subject to regulations approved by the Governor-in-Council.

|| From 13th July, 1892.

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, *et seq.*, *ante*.

Order.	Articles Imported by Land or Sea.	Rate of Duty.		
		£	s.	d.
23	Coffee, Cocoa, Chicory, Chocolate (except Cocoa or Coffee raw) per lb.	0	0	3
	Hops "	0	0	8
	Milk—Preserved per pt. or lb. †	0	0	2
	Mustard per lb.	0	0	2
	Perfumery ad valorem	20 per cent.		
	Pickles (packed in Bottles, Jars, or other vessels, not exceeding one gallon in size) as under :—			
	Quarts and over a pint per dozen	0	3	0
	Pints and over half-a-pint "	0	2	6
	Half-pints and smaller sizes "	0	1	0
	Over a quart and not exceeding a gallon "	0	12	0
	Pickles, all other ad valorem	20 per cent.		
	Salt (except rock salt) per ton	1	0	0
	Sauces, packed in Bottles, Jars, or other vessels, not exceeding one gallon in size, as under, viz. :—			
	Quarts and over a pint per dozen	0	4	0
	Pints and over half-a-pint "	0	2	0
	Half-pints and smaller sizes "	0	1	0
	Over a quart and not exceeding a gallon "	0	12	0
	All other ad valorem	10 per cent.		
	Spices, ground per pint or lb. †	0	0	2
	Spirits—Perfumed per gallon	1	4	0
	Spirits or Strong Waters of any strength not exceeding the strength of proof by Sykes' hydrometer, and so on in proportion for any greater strength than the strength of proof "	‡0	15	0i§
	Spirits, Cordials, Liqueurs, or Strong Waters, sweetened or mixed with any article, so that the degree of strength cannot be ascertained by Sykes' hydrometer (including all alcohol diluted or undiluted with water or other menstruum, and containing in solution any essence, essential oil, ether, or other flavouring or other substance, whether of natural or artificial origin)... .. "	0	15	0i§
	Tea per lb.	0	0	3i§
	Tobacco (except Sheepwash, including tobacco soaked on the landing thereof from the importing ship or on delivery from the warehouse in turpentine, oil, or other fluid in the presence of some officer of Customs, so as to render it unfit and useless for human consumption) :—			
	Manufactured "	0	3	0
	Unmanufactured "	0	1	0
	Cigars "	0	6	0
	Snuff "	0	3	0
	Vinegar, not being Acetic Acid or Crude Vinegar, Aromatic or Raspberry per gallon	0	0	6

* See footnote (†) on page 493 *ante*.

† Per pint or lb., or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

‡ Or 30s. for each reputed 2-gallon case, or 60s. for each reputed 4-gallon case, when the said cases respectively do not contain more than the reputed contents, and so on for each reputed gallon or part of a gallon.

§ From 13th July, 1892.

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, *et seq.*, *ante*.

Order.	Articles Imported by Land or Sea.	Rate of Duty.		
		£	s.	d.
23	† Wine—Sparkling per gallon	0	15	0i‡
	„ Other „	0	12	0i‡
24	Candles per lb.	0	0	2
	Combs—Toilet ad valorem	10		per cent.
	Glue per lb.	0	0	2
	„ Liquid, and Liquid Gum and Cements ad valorem	20		per cent.
	Grease—Antifriction per ton	0	0	0
	Leather—Wellington Fronts and Grafts per doz. pairs	0	6	0
	„ Uppers of Cashmere, Lasting, or Stuff „	0	3	0
	„ Clogs and Pattens ad valorem	20		per cent.
	Leather (except Crust or Rough-tanned Calf, Goat, Hogskin, Sheep, or Kangaroo, when not exceeding seven pounds each Skin; and English Bend, sometimes called Butt; also Kid, Calf Kid, Mock Kid, and Patent Calf) per lb.	0	0	6
	„ Furniture, Bootmaking, and Bookbinding Morocco (except black), Persian Sheep, Roan, and Skivers ad valorem	35		p. cent. a§
	„ Black Morocco and Goat Levant „	20		„ n§
	„ Laces per lb.	0	1	0
	„ Uppers—Closed, Men's per doz. pairs	1	4	0
	„ „ „ Women's and Children's „	0	18	0
	Leatherware, Harness, Saddles, or Articles made up of Leather, or any Manufacture of which Leather is the most valuable part, including Whips of any description, Trunks and Portmanteaus, and Leather cut into shapes, not otherwise enumerated... .. ad valorem	45		p. cent. i
	Soap—Perfumed and Toilet per lb.	0	0	4
	„ other „	0	0	2
	Stearine „	0	0	2
25	Buckets and Tubs—Wooden ad valorem	35		p. cent. i
	Beehives „			„ i
	Boxes—Cardboard or Paper, including Paper or Cardboard (with or without Printing) cut into shapes for wrapping or boxing „	25		per cent.
	Blue per lb.	0	0	2
	Corks, cut „	0	0	4
	Casks or Shooks, new or second-hand ad valorem	35		p. cent. i‡
	Paper (except Writing and Printing in original wrappers and uncut edges as it leaves the mill; Paperhangings and Millboard):—			
	Cut per lb.	0	0	2
	Advertising Matter, Printed or Lithographed, or any Printed Plates, Lithographs, Pictures, Cards, or matter of a similar description used, or capable of being used, for advertising purposes „	0	0	4
	Cardboards and Pasteboards, on per cwt.	0	4	0
	Other „	0	6	0
	Paper Bags „	0	15	0
	Seeds—Canary ad valorem	10		per cent.

* See footnote (†) on page 493 *ante*.

† Wine containing more than 25 per cent. of alcohol of the S.G. '825 at the temperature of 60° Fahrenheit is chargeable with duty as spirits.

‡ From 27th October, 1892.

§ From 28th October, 1892.

IMPORT DUTIES* — continued.

For the position of any article see Index, page 4, et seq., ante.

Order.	Articles Imported by Land or Sea.	Rate of Duty.																																																																																																																																																																												
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	<table border="0" style="width: 100%;"> <tr> <td rowspan="10" style="vertical-align: middle; font-size: 2em;">{</td> <td style="font-size: 2em; vertical-align: middle;">Except</td> <td style="font-size: 2em; vertical-align: middle;">{</td> <td style="font-size: 2em; vertical-align: middle;">Ash, Australian and New Zealand Pine, Black-wood, Cedar, Hickory, Oak, Posts and Rails, Staves, Sycamore, Walnut, Whitewood, Willow</td> <td style="font-size: 2em; vertical-align: middle;">} Undressed.</td> <td></td> </tr> <tr> <td></td> <td></td> <td>Hardwood—Undressed logs, of the size of 9 inches square or larger</td> <td></td> <td>Free</td> </tr> <tr> <td></td> <td></td> <td>California Redwood, Sugar Pine, American White Pine (undressed, 1 inch and over in thickness)</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Spokes and Felloes of Hickory, in the rough</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Spars in the rough</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Timber, known as Oregon, undressed logs of any size</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Staves, shaped or dressed</td> <td></td> <td>Otherwise dutiable</td> </tr> <tr> <td></td> <td></td> <td>Timber, finished, not otherwise enumerated</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Architraves and Mouldings of all sorts, wholly or partly prepared under 3 inches, per 100 ft. lin.</td> <td></td> <td>0 4 0</td> </tr> <tr> <td></td> <td></td> <td>Ditto, ditto 3 inches and over, ,,</td> <td></td> <td>0 7 0</td> </tr> <tr> <td></td> <td></td> <td>Boards—Flooring</td> <td rowspan="4" style="font-size: 2em; vertical-align: middle;">{ Dressed or planed } per 100 ft. sup.</td> <td rowspan="4" style="vertical-align: middle;">0 1 6</td> </tr> <tr> <td></td> <td></td> <td>,, Lining... ..</td> </tr> <tr> <td></td> <td></td> <td>,, Weather</td> </tr> <tr> <td></td> <td></td> <td>,, Shelving†</td> </tr> <tr> <td></td> <td></td> <td>Doors not exceeding 1½ inch in thickness each</td> <td></td> <td>0 5 0</td> </tr> <tr> <td></td> <td></td> <td>,, over 1½ inch and not exceeding 1¾ inch ,,</td> <td></td> <td>0 7 6</td> </tr> <tr> <td></td> <td></td> <td>,, over 1¾ inch ,,</td> <td></td> <td>0 10 0</td> </tr> <tr> <td></td> <td></td> <td>Frames—Door and Window ,,</td> <td></td> <td>0 5 0</td> </tr> <tr> <td></td> <td></td> <td>Hardwood per 100 ft. sup.</td> <td></td> <td>0 3 0i†</td> </tr> <tr> <td></td> <td></td> <td>Laths per 1,000</td> <td></td> <td>0 5 0</td> </tr> <tr> <td></td> <td></td> <td>Palings per 100</td> <td></td> <td>0 0 9</td> </tr> <tr> <td></td> <td></td> <td>Pickets—Dressed ,,</td> <td></td> <td>0 6 6</td> </tr> <tr> <td></td> <td></td> <td>,, Undressed ,,</td> <td></td> <td>0 0 6</td> </tr> <tr> <td></td> <td></td> <td>Sashes—Window, Unglazed per pair</td> <td></td> <td>0 2 0</td> </tr> <tr> <td></td> <td></td> <td>,, ,, Glazed... .. ,,</td> <td></td> <td>0 3 0</td> </tr> <tr> <td></td> <td></td> <td>Shingles per 1,000</td> <td></td> <td>0 0 9</td> </tr> <tr> <td></td> <td></td> <td>Skirtings, wholly or partly prepared per 100 ft. lin.</td> <td></td> <td>0 7 0</td> </tr> <tr> <td></td> <td></td> <td>Spokes and Felloes in the rough (except Hickory) per 100</td> <td></td> <td>0 0 6</td> </tr> <tr> <td></td> <td></td> <td>Timber—Bent ad valorem</td> <td></td> <td>25 per cent.</td> </tr> <tr> <td></td> <td></td> <td>,, cut into Shapes, for making into Cases, Boxes, or similar articles per cub. ft.</td> <td></td> <td>0 0 6</td> </tr> <tr> <td></td> <td></td> <td>,, Oregon, less than 7 in. by 2½ in. per 100 ft. sup.</td> <td></td> <td>0 5 0i</td> </tr> <tr> <td></td> <td></td> <td>,, ,, 7 in. by 2½ in. to 12 in. by 6 in. ,,</td> <td></td> <td>0 2 6i</td> </tr> <tr> <td></td> <td></td> <td>,, ,, 12 in. by 6 in. and upwards ,,</td> <td></td> <td>0 1 6i</td> </tr> <tr> <td></td> <td></td> <td>,, of sizes less than 7 in. by 2½ in. ,,</td> <td></td> <td>0 4 0i</td> </tr> <tr> <td></td> <td>Wickerware ad valorem</td> <td></td> <td>45 p. cent. i</td> </tr> <tr> <td></td> <td>Woodenware (except furniture otherwise dutiable), including Beehives, Bellows, Picture-frames, and Wooden Hames, Turnery (except Billiard Balls in the rough), Staves shaped or dressed, and Finished Timber not otherwise enumerated (except Engravers' Boxwood, Shafts and Poles in the rough, Ash Oars) ,,</td> <td></td> <td>35 p. cent. i</td> </tr> </table>	{	Except	{	Ash, Australian and New Zealand Pine, Black-wood, Cedar, Hickory, Oak, Posts and Rails, Staves, Sycamore, Walnut, Whitewood, Willow	} Undressed.				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See footnote (†) on page 493 ante.

† From 27th October, 1892.

‡ From 3rd November, 1892.

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, *et seq.*, *ante*.

Order.	Articles Imported by Land or Sea.	Rate of Duty.
26	Oils, packed in Bottles, Jars, or other vessels, not exceeding one gallon in size, as under:—	£ s. d.
	Over a quart and not exceeding a gallon per dozen	0 12 0
	Quarts and over a pint "	0 4 0
	Pints and over half-a-pint "	0 2 0
	Half-pints and smaller sizes "	0 1 0
	Oils, in Bulk (except Cocomat, Fish of all sorts, Mineral Refined of which the point of ignition is below 80° Fahr., Kerosene, Palm, Lubricating of which the chief component part is mineral and resin) per gallon	0 0 6
	Oil and Paste—Furniture ad valorem	20 per cent.
28	Charcoal and coal (ground) "	"
29	Bottles†—Glass or Stone, containing a reputed quart, or any less quantity of spirits (not perfumed), Wine, Ale, Porter, or other Beer, and Bottles containing Aërated or Mineral Waters per dozen	0 0 6
	„ of all kinds, containing an Imperial quart or any less quantity (except one fluid dram or less) of liquid or other substance not otherwise enumerated "	0 0 3
	Brownware and Tiles ad valorem	20 per cent.
	Chinaware and Porcelain (except Photographic, Scientific, and Telegraphic Materials) "	15 per cent.
	Earthenware, including Packing (except Photographic, Scientific, and Telegraphic Materials), measuring outside the package as imported per cubic foot	0 0 8
	Glassware, including Packing (except Locket, Brooch, and Watch Glasses, and Optical, Surgical, and Scientific Instruments, Photographic Materials, and Syphon Bottles for Aërated Waters), viz.:—	
	Cut, Embossed, Engraved, Etched, Frosted, Ground, Sandblast, and not otherwise enumerated, measuring outside the package as imported "	0 2 6 <i>i</i>
	Glass Bottles for Aërated Waters, measuring outside the package as imported "	0 0 6†
	Glass Bottles for Medicines, measuring outside the package as imported "	0 1 0 <i>i</i>
	Other, measuring outside the package as imported "	0 1 0 <i>i</i>
	Glass, viz.:—	
	Bent, Bevelled, Heraldic, Silvered, Corners — Cut, Bevelled, or Engraved, Panes, Prisms, and all others framed with metal ad valorem	35 p. cent. <i>i</i> †
	Marble and Stone, Wrought (except Lithographic Stones, and Stones for Milling and Grinding purposes) "	" <i>i</i>
31	Gold and Silver Leaf "	20 per cent.
	„ Plate of per oz. troy	0 8 0
	Jewellery (except Cameos and Precious Stones unset), viz.:—	
	Rings of Gold, finished or unfinished, but without Cameos or Precious Stones set therein per dwt. troy	0 4 0
	All other, whether manufactured wholly or in part, including Imitation Jewellery, also cases containing Jewellery or Imitation Jewellery and Pencil Cases ad valorem	25 p. cent. <i>i</i>

* See footnote (†) on page 493 *ante*.† See also "Glassware," *infra*.

‡ From 20th October, 1892.

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, *et seq.*, *ante*.

Order.	Articles Imported by Land or Sea.	Rate of Duty.		
		£	s.	d.
31	Silver, Plate of per oz. troy	0	2	0
32	Barbed Wire per ton	3	0	0
	Buckets and Tubs—other than wood ad valorem	25 per cent.		
	Fillets—Line, for Book-binders "	10 per cent.		
	Lead, Sheet and Piping per cwt.	0	2	6
	Metals, Manufactures of, and Machinery, Machines and Engines of all kinds, not otherwise enumerated (including fittings for Pipes and Tubes, but not including Furniture otherwise dutiable) ad valorem	35 p. cent. †		
	„ H Rolled Girder and Channel Iron Castings, viz. :—			
	Cylinders—Hydraulic, Pipes, and connections for same, Plates—Tank, Bars—Fire, Weights—Sash per ton	3	0	0 †
	„ Nails, Horse-shoe per cwt.	0	14	0 †
	„ „ Iron and Steel (except for Trunks and Grindery) "	0	7	6 †
	Metalware, Plated and Mixed (except Door Handles, Locks, Shaft Tips, Stump and Finger Joints, and Slot Irons used in carriage building, Harness Mountings and Hames, and Furniture otherwise dutiable) ad valorem	35 p. cent. †		
	Rolls—Ornamental, for Bookbinders "	10 per cent.		
	Typeholders for Bookbinders "	"		
33	Live Stock, viz. :—			
	Bulls, Cows, Calves over 6 months old, Heifers, Oxen, Steers (except Working Bullocks in teams) each	1	10	0 †
	Colts, Fillies, Geldings, Horses, Mares, not in saddle or harness "	2	10	0 †
	Sheep, whether Rams, Ewes, Wethers, or Lambs "	0	2	0 †
	Pigs "	0	10	0 †
35	Brushware (except Artists' Brushes) ad valorem	35 per cent.		
	Fancy Goods (except Artificial Flowers) "	10 per cent.		
	Oilmen's Stores (except essential Oils and Essences not containing Alcohol), packed in Bottles or Jars not exceeding one reputed quart in size, or in Canisters or Vessels not exceeding one quart in size "	20 per cent.		
	Ditto, not otherwise enumerated (except Isinglass, uncut) "	10 per cent.		

Exemptions.

Order.	Articles.	Order.	Articles.
3	Globes—School, mounted	9	Centrifugal Cream Separators
	Works of Art		Cutlery of Iron and Steel, being Tools of Trade and Axes
7	§ All Surgical Instruments or Appliances		Dairy Refrigerators and Separators
9	Agricultural Implements, known as Reapers and Binders		Engines—Traction

* See footnote (†) on page 493 *ante*.

† From 26th October, 1892.

‡ From 8th June, 1892.

§ Provided that such Surgical Instruments or Appliances and Minor Articles are enumerated in any order of the Commissioner, and published in the *Government Gazette*. || See also under "Metals," Order 32.

IMPORT DUTIES—*continued.**Exemptions*—continued.For the position of any article see Index, page 4, *et seq.*, *ante.*

Order.	Articles.	Order.	Articles.
9*	Machines, not including the motive power, viz.:—Button-Making, Eyelet, Knitting, Sheep-Shearing, Stitching	24	Charcoal (Animal)—Ground
10*	All Carriages and other Vehicles used in the conveyance of passengers or goods across the frontier which have been registered with the Officers of Customs nearest the place where such Carriage or Vehicle may ply or pass, and in such manner as the Commissioner may by any order from time to time approve		Leather, being crust or rough tanned Calf, Goat, Hogskin, Sheep or Kangaroo, when not exceeding seven pounds each skin; and English Bend, sometimes called Butt ,, Kid, Calf Kid, Mock Kid, and Patent Calf
11*	Ships' Fittings	25†	Boxes—Cardboard, containing non-dutiable goods ordinarily imported therein
13*	Furniture, second-hand, accompanying any passenger, which has been in such passenger's own use, up to £50 in value, which is not imported for sale		Candle Nuts
14	Matches—Wood, Safety		Woodenware, viz., Turnery, being Billiard Balls in the rough, Engravers' Boxwood, Shafts and Poles in the rough, and Ash Oars
15	Carpeting and Druggeting, being Printed Felt	26	Oils in bulk, viz., Resin
	Wool Piece Goods, being Printers' Blankets and Collar Checks	29	Bottles of all kinds containing one fluid dram or less of liquid or other substance
16	Silks, being Hatters' Silk, Plush, Umbrella Silk, Silk for Flour Dressing, Silk Fags, Oil Silks, Fringes, Tassels and Gimp for Furniture, Reps, Damasks, and other material for covering furniture		Glassware, being Locket, Brooch, Watch Glasses and Optical, Surgical Scientific Instruments and Photographic Materials, and Syphon Bottles for Aërated Waters
19	Apparel, being Diving Dresses, including the Boots, Gloves, and Helmets for such Dresses		Marble and Stone, Wrought, being Lithographic Stones, and Stones for Milling and Grinding purposes
	Boots and Shoes, being children's 0 to 3, and Slippers, of Straw only	31	Jewellery, being Cameos and Precious Stones, unset
	Gloves, other than Kid or Leather	32	Galvanized machine-made wire netting
	Hosiery, being of Cotton, Linen and Elastic Silk Stockings for Surgical purposes		Metals—Manufactures of, and Machinery, viz.:—
20	Jute Piece Goods		Anchors
	Matting (except Coir and Jute)		Anvils
22	Fruits—Green, viz.:—		Balances—spring, to weigh up to 3 cwt.
	Bananas		Bands—Curtain
	Guavas		Bar, not machined and in the rough
	Mangoes		Bell fittings
	Olives		Bells, 6 inches and under
	Pine Apples		Bits (<i>for harness</i>)
	Grain—Rice imported into any bonded warehouse and manufactured into starch therein		Blocks and Types—Printers'
23	Coffee—Raw		Blowers, for ventilating mines
	Cocoa ,,		Boilers—Oval (Cast Iron)
			Brassfoundry used in the manufacture of Furniture
			Bushes—Patent Roller, for Block-making
			Buttons
			Caps—Percussion

* See also under "Metals," Order 32.

† See also same Order, page 503.

IMPORT DUTIES—continued.

Exemptions—continued.

For the position of any article see Index, page 4, *et seq.*, *ante*.

Order.	Articles.	Order.	Articles.
32	<p>Metals—Manufactures of, and Machinery, viz.:— Cast Iron, being Oval Boilers, Camp Ovens, Digesters, Kettles; Brazing, Fry, Maslin, Preserving, Sauce, or Stew Pans; Danish, French, Glue, Oval, Plumbers' Stock, and Three-legged Pots; Tea Kitcheners or Fountains Chaffcutter Knives Chains „ Curtain Cloth—Wire, over 36 mesh Concentrators (<i>for mining purposes</i>) Conductors—Lightning Copper and Copperware, being Prepared plates for Engravers and Lithographers, Silver Plated Sheet, Perforated Sheet, Rivets, Washers Cornices in piece Crucibles Detonators Digesters (Cast Iron) Door-fittings (except Handles and Plates and Latches—Cast) Firearms Fittings (<i>See Bell, Door, Meters, Pipes, Tubes, Window</i>) Fittings—Electric, viz., Arc Lamps without Globes, Carbons, Incandescent Lamps, Automatical Resisters, Transmitters, or Transformers, and Storage Batteries Fountains—Tea (Cast Iron) Furniture, Brassfoundry used in the manufacture of Hames Handles—Trunk Hinges, except Hook and Eye Strap and T Hooks (Brass) Hooks—Cornice Hooks—Curtain Hoop, not machined and in the rough Instruments—Optical, Scientific Iron—Angle and T Iron, Sheet—Corrugated Irons—Box and Sad Irons—Stirrup</p>	32	<p>Metals—Manufactures of, and Machinery, viz.:— Kettles (Cast Iron) Kitcheners—Tea (Cast Iron) Knives—Chaffcutter Knives—Reaping Machine Latches (except Cast) Locks Lightning Conductors Machinery for Carding, Spinning, Weaving, and Finishing the manufacture of fibrous material, and Cards for such Machinery „ for Telegraph purposes „ used in the manufacture of Paper and for Felting, including Wire-cloth and Felts Machines, viz., Button Making, Eyelet, Knitting, Sheep-shearing, Stitching, Dairy Refrigerators and Separators „ —Printing, and Presses „ —Sewing „ known as Centrifugal Cream Separators NOTE.—Exemption of Machines does not apply to the motive power thereof (if any) Meters—Gas, Internal Fittings of, when imported in parts not put together Mortars and Pestles Nails, for Trunks and Grindery Netting—Wire, Galvanized, Machine-made Ovens—Camp (Cast Iron) Pans (Cast Iron), viz.—Brazing, Fry, Maslin, Preserving, Sauce, Stew Pestles and Mortars Pig Pins—Gimp Pipes and Tubes, viz., Brass-cased, Brazed, Solid-drawn, Welded, and Fittings, Iron screwed for Wrought Iron Pipes Plate, not machined and in the rough Plates—Circular, for the manufacture of Saws „ prepared for Engravers and Lithographers „ —Decorated Tin, for manufacturing Tinware</p>

IMPORT DUTIES—*continued.**Exemptions—continued.*For the position of any article see Index, page 4, *et seq., ante.*

Order.	Articles.	Order.	Articles.
32	Metals—Manufactures of, and Machinery, viz. :— Pots (Cast Iron), viz., Danish, French, Glue, Oval, Plumbers', Stock, Three-legged Presses—Printing Primers Pulleys, under 4 inches Rails—Tram and Railway Reaping Machine Knives Rings—Curtain Rivets (Copper) Rod, not machined and in the rough Saws of all kinds, but not the Machinery connected therewith (if any) Scales, to weigh up to 3 cwt. Scrap Screws—Cork, Galvanized, Hand, Table, Wood Sheet, not machined and in the rough Sheet, viz., Copper, Brass, Zinc, Muntz, and other Mixed Metals, in circles not less than 24 inches in diameter Sheet (Copper) Silver Plated Sheet (Copper) perforated Slides—Cornice Spokes, not machined and in the rough Spoons—Iron or Steel Springs—Buffer Steelyards, to weigh up to 3 cwt. Tacks, 1 inch and under Tires of Steel, in the rough Tools of Trade, not being Machinery (except Napping, Spalling, and Quartz Hammers, Picks, Mattocks, Gas and Blacksmiths' Tongs, Crowbars, Mauls, Wedges, Soldering Irons)	32	Metals—Manufactures of, and Machinery, viz. :— Traps—Vermin Tubes and Pipes, viz.—Brass-cased, Brazed, Solid-drawn, Welded, and Fittings, Iron screwed for Wrought Iron Pipes Types—Printers' and Brass Washers (Copper) Window Fittings (except Shutters, Blinds, Poles and Cornices) Wire, not machined and in the rough Metalware—Plated and Mixed, being Door Handles, Locks, Shaft Tips, Stump and Finger Joints, and Slot Irons used in carriage building, Harness Mountings, and Hames
		33	Animals, Live, being Horned Cattle, not exceeding ten in number, and Horses, not exceeding ten in number, which for the previous six months have formed portion of the <i>bonâ fide</i> working stock of any person coming across the border into Victoria to settle on the lands of this colony
		36	Asphyxiators for Rabbit Killing Goods, Wares and Merchandise for the supply of Her Majesty's land or sea forces, or for the use of Her Majesty's Government All minor articles of mixed or undescrbed materials used in the manufacture of any dutiable article* All packages in which goods are ordinarily imported, not otherwise enumerated All packages, second-hand, in which ships' stores have been imported Passengers' luggage, being cabin furniture and personal luggage.

PRIMAGE DUTY.†

On all goods imported into Victoria by land or sea, except those specified in the subjoined list ad valorem 1 per cent.*n*

* Provided that such minor articles are enumerated in any order of the Commissioner, and published in the *Government Gazette*.

† Levied in addition to import duties. The duty was imposed on 20th July, 1893. See also footnote (‡) on page 493 *ante*.

PRIMAGE DUTY—continued.

Exemptions.

Order.	Articles.	Order.	Articles.
10	Carriages and other vehicles used in the conveyance of passengers and goods across the border	31	Bullion and Coin
13	Furniture, secondhand, accompanying any passenger, exempt from Customs duty	32	Opals and other Precious Stones in the rough
24	Hides, Green	33	Ores for treatment
	Opossum, Rabbit, and other Undressed Skins	35	Animals imported in bond to be frozen or otherwise preserved for exportation
	Sheepskins, Undressed	36	Travellers' Samples
	Tallow		All goods transhipped to be exported from Victoria, and all goods passing or forwarded through Victoria under bond
	Wool		Baggage—Passengers'
25	Redgum in the round for sawing purposes		

EXPORT DUTY.

Order.	Article.	Rate of Duty.
32	Scrap iron per ton	£ 3 s. 0 d.

EXCISE.*

Order.	Articles.	Rate of Duty.
23	Spirits distilled from—	£ s. d.
	Malt, grain, grapes, or wine per gallon†	0 11 0i‡
	Sugar, treacle, or molasses, or from wort wash or spent wash with which sugar, treacle or molasses has been made or mixed, or from beer or ale „	0 13 0i‡
	Roots „	0 13 0i§
	Beer brewed from—	
	Malt and hops exclusively „	0 0 2n
	Sugar or any material other than malt or hops „	0 0 3n
	Tobacco } Manufactured in any tobacco factory,	
	Snuff } on being entered for home consump-	
	Cigars and Cigarettes } tion per lb.	0 0 6

* See footnote (†) on page 493 ante.

† Such duties on spirits respectively shall be paid on the gallon standard measure of spirits of the strength of proof by Sykes' hydrometer, and so in proportion for any greater or less strength than proof.

‡ From 27th October, 1892.

§ From 28th October, 1892.

|| From 1st September, 1892. This is the first beer duty imposed since 31st August, 1882.

TARIFF OF WESTERN AUSTRALIA.

(Amended tariff in force from 7th September, 1893.)

IMPORT DUTIES.*

For the position of any article see Index, page 4, *et seq.*, *ante*.

Order.	Articles.	Rate of Duty.		
		£	s.	d.
1	Bookbinders' Materials ad valorem	5	per cent.	<i>r</i>
	Books—Account, and Diaries	15	per cent.	<i>i</i>
	„ of Printed Forms, including Reports or methods of business			<i>i</i>
	Forms, Circulars and Prospectuses—Printed, Lithographed, or otherwise mechanically produced			<i>i</i>
	Handbills—Printed and engraved			<i>i</i>
	Music	5	per cent.	<i>n</i>
	Playing Cards of all kinds	20	p. cent.	<i>i</i>
	Posters—Printed and engraved	15	p. cent.	<i>i</i>
	Stationery, not otherwise enumerated			<i>i</i>
2	Musical Instruments of all kinds, not otherwise enumerated			<i>i</i>
3	Artists' Materials			<i>i</i>
	Atlases, Maps, Charts, Globes, and Picture Cards for School use	5	per cent.	<i>r</i>
	Oleographs	20	p. cent.	<i>i</i>
	Paintings, Engravings, Prints, and Statuary			<i>i</i>
	Photographs			<i>i</i>
	Transfers			<i>i</i>
4	Mouldings—Gilt	10	p. cent.	<i>r</i>
	Picture Frames and Backs	20	p. cent.	<i>i</i>
	Pipes—Tobacco	15	p. cent.	<i>i</i>
	Turnery	20	p. cent.	<i>i</i>
5	Billiard Tables and Accessories			<i>i</i>
	Fireworks			<i>i</i>
	Fishing Materials (fancy)			<i>i</i>
	Materials for Cricket and other outdoor games	10	p. cent.	<i>r</i>
	Toys	20	p. cent.	<i>i</i>
6	Barometers	10	p. cent.	<i>r</i>
	Clocks and Watches			<i>r</i>
	Graphoscopes	20	p. cent.	<i>i</i>
	Instruments—Optical and Scientific, not otherwise enumerated	10	p. cent.	<i>n</i>
	Opera, Field, and Marine Glasses, and Telescopes			<i>n</i>
	Spectacles and Eyeglasses			<i>n</i>
	Stereoscopes	20	p. cent.	<i>n</i>
	Thermometers	10	p. cent.	<i>n</i>
7	Dentists' Materials			<i>r</i>
	Instruments—Surgical, not otherwise enumerated			<i>n</i>
8	Explosives of all kinds			<i>r</i>
	Firearms, and parts of and accessories, not otherwise enumerated			<i>r</i>
	Powder—Blasting per lb.	0	0	1
	„ Gun and Sporting	0	0	4
	Shot per cwt.	0	5	0
9	Blocks and Sheaves ad valorem	5	per cent.	<i>r</i>

* Letters placed against the names of articles have the following meanings:—(*i*) increase, (*r*) reduction, (*n*) new duty, (*a*) other alterations.

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, *et seq.*, *ante.*

Order.	Articles.	Rate of Duty.	
		£	s. d.
9	Boilers (steam, and parts of), not otherwise enumerated ... ad valorem	5	per cent.
	Bottling Plant	"	r
	Cutlery, not otherwise enumerated	15	p. cent. i
	Forges and Anvils	5	per cent.
	Garden Rollers	10	p. cent. r
	Handtrucks and parts	20	p. cent. i
	Hose of all kinds, not otherwise enumerated	5	per cent.
	Implements and Machinery—Agricultural, Horticultural (not Garden Rollers), and Viticultural, and parts of the same... ..	"	r
	Lithographic Machinery and Presses, including Stones	"	r
	Machinery—Bookbinders'	"	r
	" and parts of, not otherwise enumerated	"	"
	Machines and Coolers—Ice Cream	10	p. cent. r
	" and Scales—Weighing	5	per cent. r
	Meters—Gas and Water	10	p. cent. r
	Presses (copying and embossing)	5	per cent. r
	Printing Machinery and Presses	"	r
	Pumps and Apparatus for Raising Water, not otherwise enumerated	"	r
	Tools, and parts thereof	"	r
	Typewriters	"	r
10	Bicycles, Tricycles, and parts thereof	15	p. cent. i
	Carriage and Cart Makers' Materials, not otherwise enumerated	5	per cent. r
	Carriages, Carts, and Waggon	20	per cent.
	Dashboards—Leather-covered	"	i
	Harness and Saddlery, not otherwise enumerated... ..	15	p. cent. r
	Perambulators	10	p. cent. r
	Saddle Flaps	20	p. cent. i
	Saddlers' Materials, Furniture, and Ironmongery... ..	5	per cent. r
	Saddles (riding)	20	per cent.
	Wheelbarrow	"	i
	Wheels for Carriages... ..	10	p. cent. r
	" Carts and Waggon	20	p. cent. i
11	Anchors	5	per cent.
	Boats	20	per cent.
	Cables and Chains	5	per cent.
	Oars	10	p. cent. r
	Sails	20	p. cent. i
	Slips and Docks (patent)	5	per cent. r
12	Bricks	20	p. cent. i
	Cement per barrel	0	2 0
	Doors, Sashes, and Frames ad valorem	20	per cent.
	Mantelpieces	"	"
13	Furniture — Household and Cabinetware, not otherwise enumerated	"	"
	Furnituremakers' Materials	5	per cent. r
	Lamps and Lampware	10	p. cent. r
14	Acids of all kinds, not otherwise enumerated	15	p. cent. i
	Alkalies of all kinds " "	5	per cent. r
	Apothecaries' Wares " "	15	p. cent. i

* See footnote on page 510 *ante.*

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, *et seq.*, *ante*.

Order.	Articles.	Rate of Duty.				
		£	s.	d.		
14	Asphalt	ad valorem	10	p. cent.	<i>r</i>	
	Bay Rum	"	20	p. cent.	<i>i</i>	
	Bluestone (sulph. copper)	"	5	per cent.	<i>r</i>	
	Dip—Sheep	"	"	"	<i>r</i>	
	Drugs and Druggists' Sundries, not otherwise enumerated	"	15	p. cent.	<i>i</i>	
	Dyers' Materials	"	5	per cent.	<i>r</i>	
	Inks of all kinds, not otherwise enumerated	"	"	"	<i>r</i>	
	Lead—Red and White	"	10	p. cent.	<i>r</i>	
	Matches and Vestas	"	15	p. cent.	<i>i</i>	
	Medicines—Patent, of all kinds, not otherwise enumerated... ..	"	"	"	<i>i</i>	
	Opium	per lb.	1	10	0	<i>i</i>
	Paints, Colours, and Varnish, not otherwise enumerated	ad valorem	10	p. cent.	<i>r</i>	
	Powders—Baking, Egg, Yeast, and Custard	per lb.	0	0	3	<i>a</i>
	Soda Ash and Nitrate of Potash	ad valorem	5	per cent.	<i>n</i>	
	„ Crystals	per cwt.	0	2	0	
	Spirits—Methylated	per gallon	0	2	0	<i>i</i>
	Sulphate of Iron	ad valorem	5	per cent.	<i>r</i>	
	Sulphur	"	"	"	<i>n</i>	
	Tanning Materials—Sumach, Myrobalans, Valonia	ad valorem	5	per cent.	<i>r</i>	
	15	Blankets, Rugs, and Shawls	"	10	p. cent.	<i>r</i>
Carpeting		"	"	"	<i>r</i>	
Yarn—Spun		"	5	per cent.	<i>r</i>	
16	Silk for Flour Dressing	"	"	"	<i>r</i>	
	Silks, Satins, Velvets, and Plush, in piece	"	15	p. cent.	<i>i</i>	
17	„ Sewing	"	5	per cent.	<i>r</i>	
	Calicoes in the piece, not otherwise enumerated	"	10	p. cent.	<i>r</i>	
	Cotton Piece Goods, not otherwise enumerated	"	"	"	<i>r</i>	
	Cottons and Threads—Sewing	"	5	per cent.	<i>r</i>	
	Flags	"	15	p. cent.	<i>i</i>	
	Forfars, Dowlas, and Flax Sheeting, in the piece	"	5	per cent.	<i>r</i>	
	Muslins of all kinds, in the piece	"	10	p. cent.	<i>r</i>	
	Tarpaulins	"	20	p. cent.	<i>i</i>	
	Textile Piece Goods not containing Silk, and otherwise enumerated	"	10	p. cent.	<i>r</i>	
	18	Counterpanes and Quilts	"	"	"	<i>r</i>
Drapery, not otherwise enumerated		"	15	p. cent.	<i>i</i>	
Haberdashery, not otherwise enumerated		"	"	"	<i>i</i>	
Lace Goods, not otherwise enumerated		"	"	"	<i>i</i>	
19		Apparel and Slops	"	10	p. cent.	<i>r</i>
	Boots—Men's Leather, invoiced at or under 10s. per pair	per doz. pairs	0	18	0	<i>a</i>
	„ Women's, invoiced at or under 6s. per pair	"	0	10	0	<i>a</i>
	„ Shoes, and Slippers—Children's	ad valorem	10	p. cent.	<i>r</i>	
	„ all other, including Shoes, Slippers, and Goloshes, not otherwise enumerated	"	15	p. cent.	<i>i</i>	
	Buttons	"	5	per cent.	<i>r</i>	
	Clothing—Piece Goods for, not otherwise enumerated	"	10	p. cent.	<i>r</i>	
	Dresses and Skirts, made up	"	15	p. cent.	<i>i</i>	
	Furs	"	"	"	<i>i</i>	
	Gloves	"	"	"	<i>i</i>	
Hat and Bonnet Shapes	"	5	per cent.	<i>r</i>		

* See footnote on page 510 *ante*.

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, *et seq.*, *ante*.

Order.	Articles:	Rate of Duty.			
		£	s.	d.	
19	Hats and Caps (for men)	ad valorem	10	p. cent.	<i>r</i>
	Hosiery	"	15	p. cent.	<i>i</i>
	Mantles	"	"	"	<i>i</i>
	Millinery	"	"	"	<i>i</i>
	Shirts, Collars, and Cuffs	"	10	p. cent.	<i>r</i>
	Umbrellas and Parasols	"	15	p. cent.	<i>i</i>
20	Air Beds and Cushions	"	10	p. cent.	<i>r</i>
	Bagging in the piece	"	5	p. cent.	<i>r</i>
	Bags and Sacks, not otherwise enumerated	"	"	"	<i>a</i>
	Bunting in piece	"	"	"	<i>r</i>
	Canvas	"	"	"	"
	Cordage and Rope	"	"	"	"
	Engine Packing	"	"	"	"
	Jute Piece Goods	"	"	"	<i>r</i>
	Mats, Matting, Floorcloths and Verandah Chicks	"	10	p. cent.	<i>r</i>
	Oil Baize in the piece... ..	"	"	"	<i>r</i>
21	Wool Bales	each	0	0	4
	Butter	per lb.	0	0	2
	Cheese	"	0	0	3
	Eggs	per dozen	0	0	2 <i>a</i>
	Fish in Paste	ad valorem	15	p. cent.	<i>i</i>
	Fish—Preserved, Tinned, Salted, or Dried	per lb.	0	0	1 <i>a</i>
	Lard	"	0	0	2
	Meats—Bacon	"	0	0	3
	" Beef, Salted	"	0	0	1½ <i>i</i>
	" Extract of	ad valorem	15	p. cent.	<i>i</i>
	" Fresh	per lb.	0	0	1½ <i>i</i>
	" Hams	"	0	0	3
	" Pork, Salted... ..	"	0	0	2 <i>a</i>
	" Potted Hams, Chicken, Tongues, or other Meats	ad valorem	15	p. cent.	<i>i</i>
" Preserved	per lb.	0	0	0¾ <i>a</i>	
" Tongues	"	0	0	3	
22	Arrowroot, Sago, Tapioca, Cornflour, and other Farinaceous Foods, not otherwise enumerated	"	0	0	1
	Beans	per bushel	0	0	6 <i>a</i>
	Biscuits	per lb.	0	0	2 <i>i</i>
	Confectionery	"	0	0	4
	Flour	per ton	1	10	0 <i>i</i>
	" Self-raising	per lb.	0	0	1 <i>i</i>
	Fruit—Currants	"	0	0	2 <i>r</i>
	" Dates	"	0	0	1
	" Dried, not otherwise enumerated	"	0	0	3
	" Fresh	ad valorem	10	p. cent.	<i>r</i>
	" Preserved and in syrup	"	15	p. cent.	<i>i</i>
	" Pulp	per lb.	0	0	2 <i>a</i>
	" Raisins	"	0	0	3
	Grain and Pulse—Barley, Malting	per bushel	0	0	4
	" " " other than Malting	"	0	0	6 <i>i</i>

* See footnote on page 510 *ante*.

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, *et seq.*, *ante*.

Order.	Articles.	Rate of Duty.			
		£	s.	d.	
22	Grain and Pulse—Gram	per bushel	0	0	6
	" " Maize	" "	0	0	6
	" " Malt	" "	0	3	0 <i>i</i>
	" " Oats	" "	0	0	4
	" " Peas	" "	0	0	6 <i>a</i>
	" " " Split	per cwt.	0	2	0 <i>a</i>
	" " Rye	per bushel	0	0	4 <i>a</i>
	" " Wheat	" "	0	0	6
	Molasses and Golden Syrup	per cwt.	0	2	0 <i>r</i>
	Nuts—Edible	per lb.	0	0	2 <i>a</i>
	Oatmeal	per ton	1	0	0 <i>r</i>
	Onions	" "	1	0	0
	Peel—Candied	per lb.	0	0	3
	Potatoes	per ton	1	0	0
	Rice	per cwt.	0	2	0
	" Ground	" "	0	4	0 <i>i</i>
	" Meal	" "	0	4	0 <i>i</i>
	" Paddy	" "	0	2	0
	Saccharine	ad valorem	20	p. cent.	<i>i</i>
	Sugar	per cwt.	0	4	0
	" Glucose	" "	0	2	0 <i>r</i>
	Vegetables—Preserved	ad valorem	10	p. cent.	<i>r</i>
23	Aerated and Mineral Waters	" "	20	per cent.	
	Ale, Beer, and Stout, in wood	per gallon	0	1	3 <i>i</i>
	" " " bottle	" "	0	1	6 <i>i</i>
	Beer—Ginger, Hop, and Spruce	ad valorem	20	p. cent.	<i>i</i>
	Chicory	per lb.	0	0	3 <i>a</i>
	Cider and Perry	per gallon	0	1	0
	Cocoa and Chocolate, not otherwise enumerated	per lb.	0	0	3
	" in slabs	" "	0	0	1 <i>r</i>
	Coffee—Date	" "	0	0	6 <i>i</i>
	" mixed with Chicory	" "	0	0	6 <i>i</i>
	" Raw	" "	0	0	1 <i>r</i>
	" Roasted or Ground	" "	0	0	3
	Cordials, not spirituous	ad valorem	20	per cent.	
	Essences, being spirituous compounds	per gallon	0	16	0 <i>v</i>
	Ginger, Ground	per lb.	0	0	4 <i>i</i>
	" Whole	" "	0	0	2 <i>r</i>
	Hops	" "	0	0	4
	Limejuice	ad valorem	20	p. cent.	<i>i</i>
	Pepper—Ground	per lb.	0	0	3
	" Whole	" "	0	0	1 <i>r</i>
	Perfumes and Pomades	ad valorem	20	per cent.	
	Salt—Rock	" "	5	per cent.	<i>n</i>
	" not otherwise enumerated	per ton	1	0	0
	Spice—Horse and Cattle	ad valorem	15	p. cent.	<i>a</i>
	Spices—Ground	per lb.	0	0	4 <i>i</i>
	" Whole	" "	0	0	2 <i>r</i>
	Spirits—Brandy, Colouring	per gallon	0	16	0 <i>a</i>

* See footnote on page 510 *ante*.

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, et seq., ante.

Order.	Articles.	Rate of Duty.		
		£	s.	d.
23	Spirits of Wine, Cordials or Strong Waters of all kinds not otherwise enumerated, for each and every imperial gallon of such spirits of any strength of proof by Sykes' hydrometer, and so in proportion for any greater strength than the strength of proof, or any quantity greater or less than a gallon per gallon	0	16	0 i
	Spirits of Wine, proof as above, destroyed in bond under regulations to be framed "	0	5	0 r
	Tea per lb.	0	0	4
	Tobacco—Cigars "	0	6	0 i
	" Cigarettes "	0	6	0 i
	" Manufactured "	0	3	0
	" Unmanufactured "	0	2	0
	" Sheepwash, destroyed in bond... .. "	0	0	3
	" Snuff "	0	6	0 i
	Vinegar per gallon	0	0	6
	" Raspberry ad valorem	20	p. cent.	i
	Wine—Sparkling per gallon	0	10	0 i
	" Still "	0	6	6 i
24	Beeswax per lb.	0	0	2 a
	Belting for Machinery ad valorem	5	per cent.	r
	Belts and Trusses—Abdominal "			r
	Bristles "			r
	Candles per lb.	0	0	2
	Dog Collars... .. ad valorem	20	p. cent.	i
	Feathers "	15	p. cent.	i
	Flock and Horsehair "	5	per cent.	r
	Glue per lb.	0	0	1 a
	Hair—Fancy and Wigs ad valorem	20	p. cent.	i
	Hides—Green per hide	0	1	6 n
	Ivory Goods, not otherwise enumerated ad valorem	20	p. cent.	i
	Leather—Boot and Shoe Vamps, Uppers, and Laces "	10	p. cent.	r
	" Dressing and Composition "	5	per cent.	r
	" Goods—Manufactured, not otherwise enumerated "	15	p. cent.	i
	" Kip, Whole and Split, Bridle, Stirrup, Bag and Basil, Rim, Skirt, and Sear "			i
	" Sole and Harness "			i
	" all other kinds, not otherwise enumerated "	5	per cent.	i
	Paraffine Wax "			n
	Soap—Fancy, Perfumed, and Toilet "	20	per cent.	
	" Powder and Extract "			i
	" all other kinds, not otherwise enumerated per cwt.	0	5	0 i
	Tallow ad valorem	10	p. cent.	r
25	Bark for Tanning "	5	per cent.	r
	Baskets "	15	p. cent.	i
	Bass "	5	per cent.	r
	Bran per ton	1	0	0
	Bungs ad valorem	5	per cent.	r
	Cane, not otherwise enumerated "			r
	Cardboard—Unprinted, in the flat "	10	p. cent.	r

* See footnote on page 510 ante.

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, *et seq.*, *ante.*

Order.	Articles.	Rate of Duty.	
		£	s. d.
25	Cardboard for Boxmaking	ad valorem	5 per cent. <i>r</i>
	Casks—Empty	"	" <i>r</i>
	Corks	"	" <i>r</i>
	Gum of all kinds, not otherwise enumerated	"	15 p. cent. <i>i</i>
	Hay and Chaff	per ton	1 10 0 <i>i</i>
	Indiarubber Stamps	ad valorem	20 p. cent. <i>i</i>
	Kapok	"	5 per cent. <i>r</i>
	Linseed—Whole	per bushel	0 0 6 <i>a</i>
	Millboard	ad valorem	5 per cent. <i>r</i>
	Oakum	"	"
	Oilcake	per ton	0 10 0 <i>a</i>
	Paper and Cardboard Boxes, whether made up or not	ad valorem	15 p. cent. <i>i</i>
	„ Bags	"	" <i>i</i>
	„ Cigarette	"	" <i>i</i>
	„ Unprinted, in the flat, in original wrappers, not otherwise enumerated	"	5 per cent. <i>r</i>
	„ Wall	"	15 p. cent. <i>i</i>
	Papiermaché Ware	"	20 p. cent. <i>i</i>
	Pitch	"	5 per cent.
	Pollard	per ton	1 0 0
	Resin	ad valorem	5 per cent.
	Shellac	"	" <i>r</i>
	Spars	"	5 per cent. <i>r</i>
	Starch	"	15 p. cent. <i>i</i>
	Staves and Hoops	"	5 per cent.
	Strawboard	"	" <i>r</i>
	Tar	"	" <i>r</i>
	Timber—Architraves, Mouldings, Skirting Boards, Laths, and Palings	"	20 per cent.
	„ Boards, planed, tongued, and grooved	"	"
	„ in balks, rough or hewn, not otherwise enumerated	"	5 per cent. <i>r</i>
	„ short lengths for case making	"	" <i>r</i>
	„ of all kinds, unworked	"	10 p. cent. <i>r</i>
	„ Pine and other Soft Woods, in balks, rough or hewn	"	5 per cent. <i>r</i>
	„ Worked	"	20 p. cent. <i>i</i>
	Veneer	"	" <i>i</i>
	Waterproof Material, in the piece	"	10 p. cent. <i>r</i>
	Wickerware	"	15 p. cent. <i>i</i>
	Woodenware	"	" <i>i</i>
26	Oil—Castor, refined	"	" <i>i</i>
	„ Cod, in bulk	"	5 per cent. <i>n</i>
	„ „ Liver, refined	"	" <i>r</i>
	„ Eucalyptus	"	20 p. cent. <i>i</i>
	„ Fish, Vegetable, and Turpentine, not otherwise enumerated	per gallon	0 0 6
	„ Harness	ad valorem	5 per cent. <i>r</i>
	„ Mineral	per gallon	0 0 4½ <i>a</i>
	„ Sandalwood	ad valorem	20 p. cent. <i>i</i>
27	Wirecloth for Quartz-crushing	"	5 per cent.
29	Asbestos	"	" <i>r</i>
	Bottles—Empty	"	"

* See footnote on page 510 *an et.*

IMPORT DUTIES*—continued.

For the position of any article see Index, page 4, *et seq.*, *ante*.

Order.	Articles.	Rate of Duty.				
		£	s.	d.		
29	Cornices and Ceiling Roses	ad valorem	20	p. cent.	<i>i</i>	
	Earthen, Stone, and Chinaware, not otherwise enumerated	"	15	p. cent.	<i>i</i>	
	Filters	"	10	p. cent.	<i>i</i>	
	Glass in Sheets	"	10	p. cent.	<i>r</i>	
	Glassware, not otherwise enumerated	"	15	p. cent.	<i>i</i>	
	Marble, Stone, and Slate, in the rough	"	5	per cent.	<i>i</i>	
	" " worked	"	20	per cent.		
	Plaster of Paris	per cwt.	0	2	0	<i>a</i>
	Seltzogenes... ..	ad valorem	15	p. cent.	<i>i</i>	
	Stones—Grind	"	5	per cent.	<i>r</i>	
	" Mill	"				
	Whiting	per cwt.	0	1	0	<i>a</i>
	31	Gold and Silver Leaf... ..	ad valorem	20	per cent.	
		" Plate	"			
Jewellery of all kinds, not otherwise enumerated		"				
Precious Stones		"				
Silver Goods, not otherwise enumerated... ..		"				
32	" Plate	"				
	Bedsteads	"	5	per cent.	<i>r</i>	
	Birdcages	"	20	p. cent.	<i>i</i>	
	Bottling Wire and Capsules	"	5	per cent.		
	Brassware, not otherwise enumerated	"	15	p. cent.	<i>i</i>	
	Castings of all kinds, not being parts of machinery	"			<i>i</i>	
	Copper—Wire	"	5	per cent.		
	Copperware of all kinds, not otherwise enumerated	"	15	p. cent.	<i>i</i>	
	Enamelled ware of all kinds, not otherwise enumerated	"	10	p. cent.	<i>r</i>	
	Fashion Plates, printed and engraved	"	15	p. cent.	<i>i</i>	
	Hammocks	"	20	p. cent.	<i>i</i>	
	Iron and Steel Fencing Wire, Standards, and Staples	"	5	per cent.	<i>a</i>	
	" Galvanized, Corrugated	per ton	1	0	0	<i>r</i>
	" " Plain	"	0	10	0	<i>n</i>
	" Gas, Water, and Drain Pipes	ad valorem	5	per cent.		
	" Gates and Hurdles	"			<i>a</i>	
	" Hoop	"			<i>r</i>	
	" Safes	"	15	p. cent.	<i>i</i>	
	" Tanks, Grates, Stoves, and Ovens	"	10	p. cent.	<i>r</i>	
	" Wire Netting	"	5	per cent.		
	Ironware of all kinds, Galvanised, not otherwise enumerated	"	15	p. cent.	<i>i</i>	
	Lead—Sheet, Pig, and Piping	per cwt.	0	2	6	
	Metals, not otherwise enumerated	ad valorem	5	per cent.	<i>r</i>	
	Nails, Screws, Tacks, and Bolts	"			<i>r</i>	
	Platedware, not otherwise enumerated	"	15	p. cent.	<i>i</i>	
	Quicksilver	"	5	per cent.	<i>r</i>	
	Smelting Material, not otherwise enumerated	"			<i>r</i>	
Tin—Block, Plate, and Foil	"					
Tinware of all kinds, not otherwise enumerated	"	20	per cent.			
Zinc—Sheet and Plain	"	5	per cent.			
33	Camels	each	2	0	0	<i>n</i>
	Dogs	"	1	0	0	<i>n</i>
	Poultry and other Birds	ad valorem	10	p. cent.	<i>n</i>	

* See footnote on page 510 *ante*.

IMPORT DUTIES*—*continued.*For the position of any article see Index, page 4, *et seq.*, *ante.*

Order.	Articles.	Rate of Duty.
35	Brewery and Distilling Plant ad valorem	5 per cent.
	Brooms and Brushes "	10 p. cent. <i>r</i>
	Fancy Goods "	20 p. cent. <i>i</i>
	Grindery—Shoemakers' "	5 per cent. <i>r</i>
	Hardware, not otherwise enumerated "	15 p. cent. <i>i</i>
	Holloware " " "	" <i>i</i>
	Ironmongery " " "	" <i>i</i>
	Japanned Ware of all kinds, not otherwise enumerated "	20 p. cent. <i>i</i>
	Lithographic Materials "	5 per cent. <i>r</i>
	Oilmen's Stores, not otherwise enumerated "	15 p. cent. <i>i</i>
	Photographic Apparatus and Material "	10 p. cent. <i>r</i>
	Printing Materials, not otherwise enumerated "	5 per cent.
	Telegraph and Telephone Materials, including Instruments "	" <i>r</i>
	Tobacconists' Ware "	15 p. cent. <i>i</i>
	Type "	5 per cent.

Exemptions.

Order.	Articles.	Order.	Articles.
1	Books, printed, of all kinds, not otherwise enumerated	34	Bulbs
2	Copybooks and Slates for Schools		Plants
9	Musical Instruments for Churches and Bands of Defence Forces		Trees—Fruit and Ornamental Scions and Grafts
9A	Fire Engines	35	Vine Cuttings
14	Rolling Stock for Railways and Tramways		Outside packages in which goods are ordinarily imported, and which are of no commercial value, except as covering for goods
20	Disinfectants	36	Immigrants' 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 employments of such persons, and household effects not exceeding £50 in value used abroad for more than a year by persons or families bringing them to the colony, and not intended for any other person or persons, or for sale
24	Manures of all kinds		Uniforms and Appointments for Defence Forces
25	Felt Sheathing		
28	Stearine		
29	Paper—Printing, for Newspapers and Posters		
31	Seeds—Garden		
32	Coal, Coke, and Patent Fuel		
	Glass—Coloured, for Church Windows		
	Stones and Slates imported by Municipalities for Flagging and Paving		
	Specie—Bullion and Coin		
	Bells for Places of Worship		
	Copper and Metal Sheathing		
	Iron and Steel—Bar, Rod, Pig, Plate, Hoop, and Sheet		
	Rails and Fastenings for Railways and Tramways		

* See footnote on page 510 *ante.*

EXPORT DUTIES.

For the position of any article see Index, page 4, *et seq.*, *ante*.

Order.	Articles.	Rate of Duty.		
		£	s.	d.
14	Guano	royalty	per ton	0 10 0
24	*Pearl Shells—Live	per ton		2 0 0
	" " Dead	"		1 0 0
25	Sandalwood (not cut from private lands)	"		0 5 0
33	Horses	per head		0 1 0

* Except Sharks Bay shells, which are duty free.

