New Zouth Wales.



ANNO QUINQUAGESIMO QUINTO

VICTORIÆ REGINÆ.

No. XVI.

An Act for the Establishment of a New Tariff of Customs Duties, and for purposes connected with, consequent upon, and incidental to the purpose aforesaid. [Assented to, 2nd March, 1892.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

authority of the same, as follows:—

1. This Act may be cited as the "Customs Duties Act of 1891," commencement of and shall be taken to have come into operation on the second day of Act.

December, one thousand eight hundred and ninety-one.

2. (I) The Import Duties mentioned in Schedule A shall be Duties of Customs on levied and collected upon the importation of all goods in the said goods in Schedule A. Schedule mentioned, and upon all such goods in bond: Provided that all duties levied and collected upon the importation of any goods mentioned in the said Schedule A or in Schedule B hereto between the said second day of December, one thousand eight hundred and ninety-one, and the date of the passing of this Act shall be deemed to have been levied and collected under the authority of this Act, and that no action or suit shall lie or be instituted against the Collector of Customs or any other person for or in respect of any act, matter, or thing done or omitted or refused to be done by such Collector or person where he might after the passing of this Act lawfully do, omit, or refuse to do the same act, matter, or thing.

(11)

Special provision as to tea and pig iron.

(II) The duty chargeable before the passing of this Act on tea shall continue to be levied and paid on and after the passing of this Act up to and inclusive of the twenty-ninth day of February, in the year one thousand eight hundred and ninety-two; and from the first day of March in the said year such duty shall cease to be levied. And the duty on pig iron shall be levied and paid at the rate, and from the time, mentioned in Schedule A.

Ten per cent. Ad valorem duties.

3. There shall be charged on the importation of all goods, described generally in Schedule B, and not being goods exempt from duty under either of the Schedules A or C, the duties mentioned in the said Schedule B.

Free list. Remission of duties on wine for officers.

4. The goods specified in Schedule C shall be exempt from duty. 5. All goods imported for the supply of Her Majesty's service on goods for Her Majesty's service and shall be exempt from all duties and imposts of every description whatsoever; and nothing in this Act contained shall be deemed to alter or

Executory contracts.

repeal the provisions of the "Customs Regulation Act, 1879." 6. All contracts or agreements made on or before the second day of December, in the year one thousand eight hundred and ninetyone, for the sale or delivery of any goods otherwise than in bond, the duty on which is increased or decreased by this Act, shall be subject to an increase or decrease (as the case may be) in the contract price of such goods, corresponding in rate and amount with the amount of such increase or decrease of duty as aforesaid actually paid.

7. In all cases in which goods shall, after the passing of this Act, be chargeable according to the value of such goods, such value shall be verified at the time of entry by the production of the genuine invoice and by the declaration, in the form hereinafter prescribed, of the importer of such goods or of his authorized agent:-

Value of goods in certain cases to be verified by declaration of importer or

Port of

I, A.B., do hereby declare that the invoice now produced is the genuine and only invoice of the goods mentioned in the entry and contained in the packages marked, numbered and described above, and that the value of such goods mentioned in the said invoice, and therein stated as [here state value], was, to the best of my belief, the fair market value of such goods at the time of shipment at the place whence the same were exported.

Witness my hand, this eight hundred and

day of

one thousand

A.B.

Declared before me, the (Signed)

day of

E.D., Collector (or other proper officer).

And such declaration shall be made by the importer or his authorized agent as aforesaid in the presence of the Collector of Customs or other proper officer, and the invoice value so declared, shall with the addition of ten pounds per centum thereon be deemed to be the value of the goods upon which duty shall be paid.

As to declaration of shipping clerks, &c. in certain cases.

8. Any declaration authorized or required by this Act made by any shipping clerk or known employee of any importer or owner of goods liable to duty under this Act shall be held to have been made with the knowledge and consent of such importer or owner of goods, unless the contrary be proved, and in any indictment for a false declaration under the two hundred and ninety-eighth section of the "Criminal Law Amendment Act" the importer, owner of goods, or person in whose behalf any declaration may have been made shall be liable to the punishment imposed by the said section for a false declaration as fully and effectually as if such declaration had been made by himself,

9. If the importer or his authorized agent cannot make the officer may assess declaration in the last preceding section set forth, or if upon view and value. examination of such goods or otherwise it shall appear to the Collector of Customs or other proper officer that such declaration is inaccurate, such Collector of Customs or other proper officer may detain the said goods, and shall subject to the approval of the Colonial Treasurer assess the value thereof as hereinbefore mentioned, and if the importer or his agent shall object to pay duty according to the value of such goods so assessed by such Collector of Customs or other officer, or if the value of such goods is unknown or uncertain, then the value of such goods shall be ascertained according to such rules and regulations as the Governor, with the advice of the Executive Council, may from time to time make in that behalf, and the duty shall be paid according to the value so ascertained: Provided that such regulations shall be laid before both Houses of Parliament within one month after their promulgation if Parliament shall be then in Session, and if Parliament shall not be then in Session within one month after the commencement of the next ensuing Session.

10. In cases where it is alleged that the genuine invoice cannot Examination of be produced, the Collector of Customs, when he shall think fit, may importer or agent on examine any importer or his agent, or both of them, upon oath as to the value of any goods liable to duty ad valorem, and may if he think fit after such examination dispense with the production of the genuine invoice aforesaid, and in case such importer or agent shall, upon being summoned, neglect or refuse to attend for examination, or shall refuse to be sworn, or to answer such questions as shall be put to him by the said Collector, then and in every such case the value of such goods shall be assessed by the Collector of Customs or other proper officer, and such assessed value shall be deemed to be the true and real value thereof; and such importer or agent, or both of them, so neglecting or refusing as aforesaid, shall also be liable to pay a penalty not exceeding

twenty pounds.

11. If the importer of such goods or his agent shall neglect or How goods to be refuse to pay the duties imposed thereon, after such examination and dealt with if assessment as aforesaid, and also the costs of such examination and assessment, in the event of the valuation being greater than declared on the bill of entry, the Collector of Customs or proper officer shall, subject to the approval of the Colonial Treasurer, take and secure such goods, with the packages thereof, and cause the same to be sold by public auction within the space of twenty days at furthest after such examination, and at such time and place as such Collector or other officer shall, by notice published in the Government Gazette and some local daily newspaper at least four days from the day of sale appoint for that purpose, and the proceeds of such sale shall be applied in the first place in payment of the duties due upon such goods together with the costs and charges incurred by such examination and sale, and in the second place towards payment to the importer or his agent of the declared value of the said goods as entered, together with any freight and charges paid thereon by such importer or his agent, not exceeding ordinary or current rates, and the balance (if any) shall be paid one moiety to the officer who shall have detained and secured the goods and the other moiety to the account of the Consolidated Revenue Fund.

12. If upon examination it shall appear to the Collector that the Detention and sale value of the goods mentioned in any declaration made under the seventh of goods under value. section of this Act has been incorrectly stated in such declaration, it shall be lawful for the said Collector, in lieu of any other proceeding authorised by this Act but subject to the approval of the Colonial Treasurer to cause such goods to be detained and secured, and (within five days from the landing thereof) to take such goods for the use of

Valuation and ten per cent. to be paid to the importer. the Crown, and the said Collector shall thereupon in such case cause the amount of the invoice value stated in such declaration, together with an addition of ten pounds per centum thereon, and also the duties (if any) paid upon such entry to be paid to the importer or owner of such goods in full satisfaction for the same, and shall dispose of such goods for the benefit of the Crown, and the proceeds of such sale shall be paid into the Consolidated Revenue Fund: Provided, however, that the said Collector, if he shall see fit, may permit such importer or owner on his application for that purpose to amend such entry at such value and on such terms as he, the said Collector, may direct.

Forfeiture of goods in cases of fraud, &c.

13. If in any invoice or entry any goods entered for ad valorem duty have been fraudulently misdescribed, or if from any such invoice or entry purporting to describe the contents of any package, any goods shall be found to have been fraudulently omitted with intent to avoid the payment of the duty or any part of the duty on such goods, or if the declaration made with regard to any such invoice or entry is wilfully false in any particular, the goods so misdescribed, or in respect of which such declaration is wilfully false as aforesaid, shall be forfeited.

License may be granted to "Experts" for valuation of goods.

14. In order to assist the Customs officers in ascertaining the value of goods subject to ad valorem duty, the Collector of Customs may obtain the assistance of one or more persons well acquainted in the opinion of the Collector as aforesaid with the character and value of such goods to act as experts at any port or place, and who, when required by the said Collector or other proper officer, shall assist in assessing the true value of such goods after the entry thereof, and such valuator or valuators shall be paid for their services as the Colonial Treasurer may direct.

Penalties how recoverable and applicable.

15. All fines, forfeitures, penalties, and charges recoverable under this Act, excepting the proceeds of sale of goods under section eleven, may be recovered and applied in the manner directed by the Customs Regulation Act in force for the time being.

"Proper Officer."

16. The term "Proper Officer" in this Act means any Sub-Collector or other principal officer of Customs at any port or place, or any officer having authority from the Governor-in-Council, or from the Collector of Customs for the particular duty or purpose in connection with which such term is used.

Application of Customs Regulation Act. 17. All powers and authorities conferred by the Customs Regulation Act in force for the time being upon the Collector, or any other officer of Customs, may be exercised and enforced by such officers in the administration of this Act.

Ropeal of Acts saving.

18. The "Customs Duties Act of 1887" shall be repealed from and after the second day of December, in the year one thousand eight hundred and ninety-one. But the repeal hereby enacted shall not affect the past operation of the said Act, or anything lawfully done or commenced thereunder.

SCHEDULES.

	SC	HEDU	LE A.	a uni az				
Amazznact baking							s.	d.
Arrowroot, baking powder, yea self-raising flour, barley	st cus	stard a	nd egg	powde	ers,			
groats, corn-flour, mai	zena,	and f	arinace	ous fo	ods			
prepared—not being v	wheate	en flou	r or o	atmeal,	or			
otherwise exempted Milk—condensed or preserved Button and land	•••			•••	•••	per lb.	0	1
Butter and lard						per lb.	0	$\frac{1}{2}$
Dutterme and oleomargarine						per lb.	0	6
Fish—dried, preserved, or salted,	and fis	sh paste	e, meats	-poult	try,			
soups, and game, potted not otherwise charged	paste	, dried	or pres	erved, a	and	non lh	0	,
not otherwise charged. Gelatine, glue, and size						per lb.	0	1
Honey						per lb.	0	1
Starch and starch powder, rice flovegetables—preserved (not other	our an	d grou	nd rice	, semoli	na	per lb.	0	1
or salt water, mushroon	ns and	tomat	oes pre	served	ine	per lb.	0	1
Wax and stearine						per lb.	0	1
Jams and Jellies per lb., or repu	ited p	ackage	of tha	at weig	tht,			
and so in proportion for Preserves and canned fruits	rany	such re	puted	weight	•••	per lb.	0	2 2
candles—per 10., or reputed pa	ckage	of tha	it weig	ht, and	80	per lb.	0	2
in proportion for any si	ich rej	puted v	veight,	and nig	ght			
lights						per lb.	0	$1\frac{1}{2}$
Biscuits, bacon—and bacon part hams—ham and ham po	tted.	and me	r greer	1—chee	se,	per lb.	0	2
Confectionery—cakes, comfits,	lique	orice,	liquorio	ce pas	te,	per 10.	U	4
lozenges of all kind	s, coc	oanut	in suga	ar, sug	ar-			
candy, succades, and Chicory, Dandelion, and Taraxac	sweet	meats				per lb.	0	2
Raw or kiln-dried						per lb.	0	3
Roasted, ground, or mixed w	rith an	v othe	r artic	e		per lb.	0	6
Conserved pasts or mixed	ed wit	h any	other a	rticle		per lb.	0	6
Cocoa—Prepared paste or mixed Chocolate—Plain or mixed with a	ny oth	any oth	er artic	chocol	···	per lb.	0	4
creams					ate	per lb.	0	4
Tea—(Until March 1st, 1892) .						per lb.	0	3
On and from that date Tobacco—delivered from ship's s	ido on	from					Fr	ee,
for home consumption-	-man	ufactu	red. un	oms bo	na nc.			
tured, and snuff						per lb.	3	0
Tobacco—unmanufactured, enter	ed to	be man	ufactu	red in t	he			
Colony. At the time bond or from an importing	or rei	novai o to an	v licens	Custon	ms			
factory for manufacturing	ng pur	poses o	nly into	tobaco	20.			
cigars, and cigarettes .						per lb.	1	0
Cigara		•••			•••	per lb.	0	3
Cigarettes (including wrappers)					•••	per lb.	6	0
Timber—						per 10.	U	U
Bough and undressed (with					per	100 ft. superficial	3	0
Rough and undressed (with and oak)					-	100 0	,	•
Palings					per	e 100 ft. superficial per 100	1	6
Laths						per 1000		9
Shingles Pickets, dressed			•••			per 1000	1	0
Doors, sashes, and shutters						100 ft. superficial each	3 2	0
Sugar—		.,	., .		"	Cach	4	0
Refined						per cwt.	6	8
Raw						per cwt.	5	0
Glucose—		••	•			per cwt.	3	4
Liquid and syrup						per cwt.	3	4
Solid						per cwt.	5	0
						Spir	its-	-

-				- Control of the Cont			A CONTRACTOR OF THE PROPERTY OF THE PARTY OF	-	-
Spirits—								s.	d.
On all kinds						rted	per proof gallon	14	0
No allowance	otherwise en			de for			per proof ganon	11	U
proof of	any spirit of	a less st	trengt	h than	16.5 ui	nder			
proof.	Control of	41.	· · · · · ·		C1	lana			
Case Spirits-	-Contents of charged—	two, thi	ree, 10	ur, or	nve gar	lons			
	allons and ur	ider as t	wo ga	llons.					
Over t	wo gallons a				ee as t	hree			
	allons. three gallons	and not	OVCOC	ding f	our ag	four	oreg unbled to		
	allons.	and not	GACCC	ding i	our as	Ioui			
	four gallons	and not	t exce	eding	five as	five			
	allons.						non mallon	1	. 0
Methylated s Perfumed sp	pirits	ed wate	rs F	lorida	water.	and	per gallon	-	. 0
Bay rum							per gallon	20	0
Bitters, esse									
	es, infusions,	and toile	et prep	paratio	ns, cont	tain-			
ng— Not	more than 2	25 per ce	nt. of	proof	spirit		per gallon	3	6
Not	more than 5	50 per ce	ent. of	proof	spirit		per gallon	7	0
Not	more than 7	5 per ce	ent. of	proof	spirit	ninit	per gallon per gallon	10 14	6
If conta	ining more taining spirit	nan 75]	per ce	o be	charge	d as	per ganon	1.1	U
	ituous compo						per proof gallon	14	0
Wines-									0
Sparkling—F	or six repute	ed quarts	or tw	velve re	puted I	oints		10	0
Other kinds- pints	-ror six rej	qu		or twe	ive rep			5	0
Other kinds		ne tiligi					per gallon	5	0
Beer, ale, porter,	spruce, or of	ther been	, cide	r, and	perry-	Calaira			
In wood or ja			*** 10	111		***	per gallon	0	
In bottle			,,,	d mints	123	111	per gallon per gallon	0	9
For six reput						c:+	per ganon	U	U
Cordials and wine	not spiritu	ining sp	ne fr	ait an	d lime	inice			
cordials,	citronade,	raspbe	rry v	inegar	, aron	natic			
vinegar,	raspberry,	strawbe	erry,	and	other i	fruit			
acids—	Mark Park						t popularing and and		
Rep	outed quarts						per dozen per dozen	0	6 9
Oils, except linse	ts and smalle	boiled	sperm.	and 1	olack w	hale.	per dozen	U	0
palm, an	d cocoanut						per gallon	0	6
Oils, in bottle, ex-									
Reputed qua		•••	•••	•••			per dozen	1	6 9
Reputed pint		nallar siz		***	***	•••	per dozen per dozen	0	6
Reputed half Grease—Axle and							per ton	60	0
Paints and colour					1.,		per ton	60	0
	Dry colour					***	per ton	30	0
Putty	ing eninit	edete oden		111		355	per ton per gallon	20 2	0
Varnishes contain All other varnishe		***	***				per gallon	1	o
Naphtha and gase							per gallon	0	6
Cement, plaster,	and hydraulic	c lime	•••			•••	per barrel	2	0
Vinegar, other th						•••	per gallon per gallon	0 2	6
Acetic acid Sulphuric acid				•••			per cwt.	2	6
Ærated and mine							per dozen	0	6
Oilmen's Stores-				20.44			800	LI	
Sauces and p				•••		•••	per dozen	1	
Sauces and p	ickles-pints	and sm	aller q	luantit	ies		per dozen per ton	20	
Salt Soda crystals			•••		•••		per ton	40	
Oatmeal							per ton	40	-
Fruits—	mer per						11.	0	0
Dried, candi	ed, and prun	es	dry	and alr	nonda	•••	per lb.	0	-
Boiled or in Fruits, bottled (n	ot containin	g spirit).		and an	nonus		Por Ib.		mil.
Reputed qua	rts						per dozen	2	
	ts and smalle				•••		per dozen	1	1
								1	Rice

	01	1000110	Duc	<i>ico.</i>				
							~	4
Rice						nor ton	8. 60	d. 0
Rope, cordage—gross						per ton per ton	60	0
Twine and lines (excepting	for Reape	ers and	Binder	rg)		per ton	60	0
Paper-brown and wrappin	ıg					per cwt.	3	0
Paper bags (printed)						per cwt.	15	0
Paper bags (plain)						per cwt.	7	6
Advertising matter—C	irculars, la	abels, 1	oill-hea	ds. pos	sters.	Per enti		
and notices printe	ed, enamel	led or	otherw	rise on	any			
material or lithog	ranhed					per cwt.	15	0
Playing cards	thereof—					per dozen packs	s 3	0
respectively propertion	thereof—	-not ot	herwise	charg	ed	per lb.	20	0
Powder and shot—								
Sporting						per lb.	0	3
Blasting						per lb.	0	1
Dynamite and lithofra	cteur					per lb.	0	1
Shot						per cwt.	5	0
Soap—								
Fancy						per lb.	0	2
Other than fancy						per cwt.	3	ō
Zinc—perforated or manufa	actured					per cwt.	3	0
Whiting and chalk	***					per ton	10	0
Green fruit, except bananas	and pine-	apples				per bushel	1	0
Vegetables—fresh						per cwt.	0	6
Grain and Pulse of every k	ind not ot	herwise	enum	erated-		Apple that the other than		
Barley, beans, maize,	oats, pear	s (drie	d and	split).	and			
wheat						per 100 lb.	0	10
Flour, bran, pollard, an	nd sharps					per 100 lb.	1	0
Hay, chaff, and straw						per ton	10	0
Potatoes						per ton	10	0
Onions						per ton	20	0
Iron—								
Galvanized, in bars, bu	ndles, she	ets, or	corruga	ated		per ton	40	0
Bolts, spikes, nuts, rive	ts, screws.	, bolt-1	ings. a	nd was	hers	Porton		
(plain or galvanize	ed metal)					per ton	40	0
Wire netting, galvanize	ed					per ton	30	0
Galvanized manufactur	es not bei	ng par	ts of n	nachine	s or			
machinery otherwi	se charged	or exe	empted			per ton	60	0
Pig iron, from the fir	st day of	Janua	ry, one	e thou	sand			
eight hundred and	ninety-thi	ree				per ton	10	0
Lead—								
Sheet and roll						per ton	40	0
Pipe						per ton	60	0
Billiard-tables and Billiard-t	able mater	ials, Ca	arpets,	Silks, S	latins.	Lace, Furs, Kid	Glor	ves.
rollous, rouge, dold a	na phyer	Flate	and Pl	ated V	vare.	Carriages (who	a or	in
parts), including buggle	es, Barouc	nes, C	laises.	Dogcar	ts. (Tis	rs and Tilhuries	· Ch	ina
and I of cefain ware,	Jewellerv	and F	recious	Stone	N P	ngica ngtrumo	nta c	bac
parts thereof, watches	s and Ulo	cks ar	d part	s ther	eof P	ictures Painting	ma a	ha
Statuary, Fortmanteau	s, Travelli	ing Ba	gs and	Dress	sing (Cases (with or	with	out
numgs)—								
For every £100 on	the value	thereo	I the s	um of	Fiftee	en pounds.		

SCHEDULE B.

All goods imported into New South Wales and not enumerated in Schedule A or C—For every £100 on the value thereof the sum of Ten pounds.

SCHEDULE C.

FREE LIST.

Cotton in piece-continued. Alum. Cotton Drill. Anchors. Animals, live. Antifriction Metal. Canvas. Dimity. Antifriction Metal.
Antimony Ore.
Asbestos Packing.
Bags, Gunny and Ore.
Bags, Sacks, and Woolpacks—except
Fancy, Travelling, and Bags otherwise charged. Pique. Quilting. Curtains and Blind Net. Mosquito Net. Cotton Handkerchiefs. Damask. Ballast, not otherwise charged. Drilling. Denim. Bananas (fresh). Bark, not being for Medicinal purposes. Dungaree. Jean. Beads. Apron Check. Beche-de-mer. Bismuth Ore. Duster Moleskin, Plain and Printed. Blowers. Cottonade. Blue. Bluestone (not building). Bombay Duck and Pipe. Bone Dust. Cotton Tweed. Gambroon. Cotton Velvet. ,, Velveteen. Bones. Boot—Elastic. Brewers' Isinglass. Canton Mole Turkey Twills. Brimstone. Shirtings. Bristles. Scotch Twill. Building Stone (unwrought). Cables, Chain (Iron) Stud Link. Candle Nuts. Harvard, Oxford, and Fancy Shirtings. Flannelettes. Card Mounts. Tennis Cloth.
Cotton, Wincey.
,, Dress Stuffs. Caustic Soda. Caustic Potash. Charcoal. Italian Cloths. Chrome Ore and Metal. Clays and Earths, not otherwise charged. Prints. Cobalt Ore. Satteens. Cocoanuts. Pongees. Coin. Drillettes. Copperas. Satinettes. Copper Ore and Regulus. Gingham. Copper Ingots. Zephyr. Cotton Ticks. Copra. Cotton Huckabacks. Cordage, Rope and Sails, old and condemned. Rolled Linings. Cork. Universal Linings. Cotton, Raw. Cotton in piece-Fancy Linings. Plain Cambric. White Calico. Chintz Cambric. Long Cloth. Cretonne. ,, Duck-Shirting. Sheeting.
India Twills.
Twill Calico. Cotton. ,, Linen. Forfars-Butter Cloth. Cheese Cloth. Hatters' Calico. , Twill. Osnaburg. Dowlas. Flaxens. Calico-,, Grey, Plain. ,, Twilled. Mulls, &c. Muslins, Plain and Printed. Swansdown Calico. Hessians-Papering Canvas. Window Hollands, Plain and Printed. Scrym. Lancaster and Oriental Blinds. Hessian. Grey Calico.
"Sheeting.
"Twill. Holland-Brown. Rough. Pillow Cotton. Dressed. Tent Cloth. Cream. Slate Black. Cotton Duck.

Cotton

ton in piece—continued.	Cotton in piece—continued. Towelling—
Jute Goods—	
Dandy Canvas.	Crash.
French "	Huckaback.
Padding "	Diaper.
Cheese Cloth.	Turkish.
Serym.	Dice.
Horse Covers.	Flax.
Bagging.	Twills—
Carpet.	Turkey.
	Scotch.
Longcloth—	India.
Plain.	Union-
Twilled.	White.
Prints—	Slate.
Printed Cotton.	Black.
Cambries.	
2	Brown.
Sateens.	Wadding—
Drillettes.	Black, white.
Muslins.	Greys.
Pongees.	Bleached.
Cotton Laine.	Needles—
Cotton Hdfs.	Sewing.
Turkey, Plain.	Machine.
Turkey, Twill.	Knitting.
	Packing.
Repp_	Crochet.
Cotton.	
Union.	Pins—
Wool (Upholsterers')	Hair.
	Safety.
Sewing Cottons—	Stuck.
Reels.	Ounce.
Mending.	Bonnet.
Crotchet.	Box.
Knitting.	Book.
Embroidery.	Beads—Beads.
Threads.	
	Beadware—Canvas work.
Sewing Silks—	Canvas—
Skeins and Reels.	Navy.
Arrascine.	Sampler.
Filloselle.	Tailors'.
Twists.	French.
Purse Twists.	Dandy.
Tailors' Sewings.	Druggetting-
	Plain and printed.
Sheeting—	Woven and felted.
Cotton, Plain and Twilled.	
Union	Squares.
Linen ,,	Felt—
Weterman	Paper, plain and printed.
Waterproof.	Union, plain.
Macintosh.	Union, printed.
Shirtings-	Whalebone-
White Cotton.	Dressmakers'.
Char	Stay and corset makers'.
	Imitation.
Crimean.	
Flannelette.	Cotton Waste.
Oxford and Cambridge.	Cotton-wool.
Harvard.	Dates.
Sco. Twill.	Dyeware and Dyes.
Union.	Engine Packing.
Printed Cotton.	Felt (tarred).
Crêpe.	Fibre, Cocoanut and Coir.
Ceylon.	Fish, Fresh.
Ceylon.	Flow
Silesia—	Flax.
Plain.	Flock.
Printed.	Fungus.
Dyed.	Ginger (not otherwise charged).
	Gold Bars.
Ticks—	" Dust.
Cotton.	" Owents
Union.	,, Quartz. Hair.
Linen.	Hemp.
	atomp,
	Hides and Classics
Fancy. Blind.	Hides and Glue pieces. Hoofs and Bones.

Hops. School and Book Slates. Seeds Garden, Clover, Grass, and Lin-Iron and Steel-Bar, Rod, Plate, Sheet, seed. T, Angle, and Hoop (not galvan-Shark Fins. ized). Shoe Pegs. Iron Scrap. Silicate. Isinglass. Silver Ore, Bullion, and Amalgam. Ivory Nuts. Kapok. Skins, not dressed. Soda Ash. Kauri Gum. Lead Ore. Specimens of Natural History. Spelter. Lead Pig. Spices. Limejuice and Lemonjuice not bottled. Sulphur. Tallow. Limestone. Linseed Meal. Tar. Terebene. Liquid Driers. Malt. Tinfoil. Tin Ingots. Tin Plates. Manures-Guano. Bone Dust. Tools, viz. :-Marble and Slate Slabs. Adzes. Matches. Anvils. Meat, Fresh and Frozen. Milk, Fresh. Augers. Axes and Handles. Millstones. Bellows, Blacksmiths'. Minerals not otherwise charged. Bits, brace. Mineral Pitch. Braces. Brushes, Painters'. Chisels. Nickel (unmanufactured) and Ore. Chests of Tools Nuts (edible) not otherwise charged. Choppers, Butchers'. Oakum. Cleavers Oars. Clippers, Horse. Oil Cake. Hairdressers'. Clamps, Boatbuilders'. Oils-Cocoa-nut. Carpenters'. Cramps. Palm. Black Whale. Compasses Cutters, Pipe.
Diamonds, Glaziers'. Sperm Whale not in bottles. Linseed Oil, Raw or Boiled. Drills, Breast. Eyelets. Oysters, fresh. Fids, Sailmakers'. Packages, outer, in which goods are usually imported, except Iron Files. Forks-Hay, Garden, and Stable. Tanks. Packages empty—used and returned. Froes. Passengers' baggage, being ordinary cabin furniture, second-hand used furniture and effects accompanying Gimlets. Grindstones. Grindstone Fittings. any passenger, and which have been used by such passenger, and are not imported for sale. Free, Hammers. Hatchets. Hoes. if not exceeding fifty pounds value. Hones and Oil Stones. Hooks, Reap. Pearl Shell. Bagging. Pencils, Wood. ,, Fern. Pepper. Phormium Tenax.
Pig Iron, until 1st January, 1893.
Pine-apples (fresh). Brush. Furze. Wool. Irons, Caulking. Pitch. Plants, Shrubs, and Trees. Plane. Precious Stones, unset.
Printed Books, being literary compositions and periodicals. Soldering. Tailors' Geese. ,, Tue. Printed Music. Jacks. Printers' and Writing Paper. Knives, Cane. Pulu. Chaff. ,, Quartz. Butchers'. ,, Drawing. Farriers' Quicksilver. " Rags. ,, Rattans, Canes, and Willows. Hay. ,, Shoe. Saddle-trees. Ladles, Lead. Sandalwood, not dressed. Pitch.

Tools-

Zinc unmanufactured and sheet.
Atlases and Maps for school use.
Beadings (Saddlers'), Brass, Silver, and
Nickel. Tools—continued. Levels, Carpenters'. Marline Spikes. Mattocks. Mallets, Carpenters', Masons', &c., Tinsmiths'. Books-Educational-Copy and Exercise, for school use. Needles, Saddlers'.
Packing and Sail. Buckles (Saddlers')—Japanned, Tinned, Nickel, Brass, and Nickel-plated and Needles, Upholsterers'. Nippers, Cutting. Oilers, Carpenters'. Engineers'. Cables, Chain (Iron) Stud Link, or not less than half an inch in diameter. Candle Cotton, Candle-wick. Planes. Charts, Admiralty. Chloro dinitro-benzol. Palms, Sailmakers'. Saddlers'. Cocoa, Raw. Coffee, Raw. Coir Yarn. Picks and Handles. Pincers, Carpenters'. Farriers'. Collar-checks, Saddlers'. Plumbs and Levels. Copper Rivets and Washers. Plyers. Dairy Refrigerators, Separators, and parts Pullers, Nail. thereof. Punches Dextrine, Shoemakers'. Firewood, Rough. Rakes, Hay and Garden. Rasps. Foil. Rules. Glass, broken. Saws, other than Circular, Frame, and Band Saws. Globes for school use. Hames. Saw Clamps. Hat Linings, Cork. Heel-tips and Plates, Black-iron Toes and Saw Sets. Scissors. Toe-plates (Shoemakers'). Scrapers. Hogskins. Ships'. Hooks, Eyelet. Plumbers'. Indiarubber-Screws, Bench. Belting. Engine-packing.
Hose and Tubing. Scythe, Snath's. Stones. Blades. Insertion. Sets, Rivet. Rings. Shaves, Coopers'. Sheet. Spades and Shovels. Valves. Spokeshaves. Washers. Knitting Machines. Leather, Morocco. Shears, Garden. Sheep. Pruning. Locomotive Wheels. Sickles. Macaroni. Sieves. Milk Foods. Slashers. Nails, Yellow Muntz Metal. Snips, Tinmen's. Nitrate of Ammonia. Spanners. Oils, Seal. Squares, Harness. Paper, photographic—albumenized. Pencils, Slate.

Pipes and Tubes — Brass, Brass-cased,

Iron, Steel, and Copper. Carpenters'.
Collar and Dressmakers'. Masons'. Stocks and Dies. Plush, Silk hat. Pullovers, felt, Hatters'.
Railway Waggon Wheels.
Reapers and Binders, and parts thereof. Soldering Irons. Tapes, Measuring. Tongs, Gas.
,, Blacksmiths'. Rock Salt. Tools, Saddlers'. Sago and Sago Flour. Grafting " Sewing Machine Heads. Tinsmiths'. Shellac. Trowels. Silver, German, in sheets. Turnscrews. Spunyarn. Vyces. Wedges. Spurs. Stirrup-irons. Wheels, Tracing. Wrenches. Straw-plait. Tapioca and Tapioca Flour. Tortoiseshell. Timber, Undressed—Ash, Hickory, Oak, Turpentine. and Sycamore. Type-metal Vanners. Tin Tags. Tools of Trade, not being machinery, and Tool Handles. Whalebone, not dressed. Wool. Twine, being sewing and seaming of hemp, cotton, or flax, also for Reapers and Binders. Woolpacks. Yams. Yellow Metal in sheets. Vermicelli.

Wire-

Oils-Essential (excepting Lemon and Wire-Eucalyptus).
Hospital Dressings and Appliances— Iron and Steel (not galvanised). Copper, Brass, and Silver, Lint. Cat-gut, for sewing purposes. Surgical Drainage Tubing. Yeast. Crude Drugs, &c.-Aloes. Protective Silk. Guttapercha tissue. Adhesive Plaster. Aloin. Antefebrin. Antepyrin. Arsenic. Esmarch's Handkerchiefs. Eye-pads. Syringes. Ice-bags. Borax. Camphor. Cantharides. Suspensories Cinchona. Celluloid, for Splints. Cocain. Emery-cloth in piece (not coated). Calumba. Manilla paper for manufacturing glass paper. Cream Tartar. Fish Oil Gentian. Fishing Nets.
Artists' Colors. Rhubarb. Jalap. Myrrh. Chains Henbane. Breeching. Leading. Hemlock. Iodine. Backband. Litharge. Bellyband. Manganese. Hip-strap. Magnesia. Bus-end. Menthol. Spring-cart, and Parrafin Wax. Trace-end. Chlorate of Potash. Quinine. Soda Carbonate. Soda Crystals. Soda Bi-carbonate. Sponges.
Wire-gauze, fine. Strychnine. Saffron. Flint. Tartaric Acid. Typewriting machines and parts thereof. Bitumen. Vanilla Beans. Ultramarine. Split-skins for Bottle-tops. Zinc Sulphate. Zinc Oxide. Brushmakers' Materials, viz. : -Bass. Aconite Mexican Fibre. Arnica Split Cane. Whisk. Not Tinctures. Belladonna Digitalis Kitool. Gum-Files and Rasps. Mill Silk. Animi. Arabic. Zinc Plates. Benzoin. Bits (riding, driving, and cart). Serge (Saddlers'). Kersey (Saddlers'). Buchu. Copal. Damar. Ornaments, Saddlers', nickel, plated, and Island. Mastic. Manilla. Saddle Staples and Nails-Nickel, plated Sandrac. and tinned. Rings and Terrets-Japanned, brass, nickel, Senega. Sierra Leone. and plated. Web (Saddlers'), straining and girth. Tragaganth.

New Zouth Wales.



ANNO QUINQUAGESIMO QUINTO

VICTORIÆ REGINÆ.

No. XVI.

An Act for the Establishment of a New Tariff of Customs Duties, and for purposes connected with, consequent upon, and incidental to the purpose aforesaid. [Assented to, 2nd March, 1892.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the "Customs Duties Act of 1891," commencement of and shall be taken to have come into operation on the second day of Act.

December, one thousand eight hundred and ninety-one.

2. (I) The Import Duties mentioned in Schedule A shall be Duties of Customs on levied and collected upon the importation of all goods in the said goods in Schedule A. Schedule mentioned, and upon all such goods in bond: Provided that all duties levied and collected upon the importation of any goods mentioned in the said Schedule A or in Schedule B hereto between the said second day of December, one thousand eight hundred and ninety-one, and the date of the passing of this Act shall be deemed to have been levied and collected under the authority of this Act, and that no action or suit shall lie or be instituted against the Collector of Customs or any other person for or in respect of any act, matter, or thing done or omitted or refused to be done by such Collector or person where he might after the passing of this Act lawfully do, omit, or refuse to do the same act, matter, or thing.

(11)

Special provision as to tea and pig iron.

(II) The duty chargeable before the passing of this Act on tea shall continue to be levied and paid on and after the passing of this Act up to and inclusive of the twenty-ninth day of February, in the year one thousand eight hundred and ninety-two; and from the first day of March in the said year such duty shall cease to be levied. And the duty on pig iron shall be levied and paid at the rate, and from the time, mentioned in Schedule A.

Ten per cent. Ad valorem duties.

3. There shall be charged on the importation of all goods, described generally in Schedule B, and not being goods exempt from duty under either of the Schedules A or C, the duties mentioned in the said Schedule B.

Free list. Remission of duties on wine for officers. 4. The goods specified in Schedule C shall be exempt from duty.

5. All goods imported for the supply of Her Majesty's service on goods for Her Majesty's service and shall be exempt from all duties and imposts of every description whatsoever; and nothing in this Act contained shall be deemed to alter or repeal the provisions of the "Customs Regulation Act, 1879."

Executory contracts.

Value of goods in

certain cases to be verified by declara-

tion of importer or

agent.

6. All contracts or agreements made on or before the second day of December, in the year one thousand eight hundred and ninetyone, for the sale or delivery of any goods otherwise than in bond, the duty on which is increased or decreased by this Act, shall be subject to an increase or decrease (as the case may be) in the contract price of such goods, corresponding in rate and amount with the amount of such increase or decrease of duty as aforesaid actually paid.

7. In all cases in which goods shall, after the passing of this Act, be chargeable according to the value of such goods, such value shall be verified at the time of entry by the production of the genuine invoice and by the declaration, in the form hereinafter prescribed, of

the importer of such goods or of his authorized agent :-

Port of

I, A.B., do hereby declare that the invoice now produced is the genuine and only invoice of the goods mentioned in the entry and contained in the packages marked, numbered and described above, and that the value of such goods mentioned in the said invoice, and therein stated as [here state value], was, to the best of my belief, the fair market value of such goods at the time of shipment at the place whence the same were exported.

Witness my hand, this eight hundred and

day of

one thousand

A.B.

Declared before me, the (Signed)

day of

E.D., Collector (or other proper officer).

And such declaration shall be made by the importer or his authorized agent as aforesaid in the presence of the Collector of Customs or other proper officer, and the invoice value so declared, shall with the addition of ten pounds per centum thereon be deemed to be the value of the

goods upon which duty shall be paid.

As to declaration of shipping clerks, &c. in certain cases.

8. Any declaration authorized or required by this Act made by any shipping clerk or known employee of any importer or owner of goods liable to duty under this Act shall be held to have been made with the knowledge and consent of such importer or owner of goods, unless the contrary be proved, and in any indictment for a false declaration under the two hundred and ninety-eighth section of the "Criminal Law Amendment Act" the importer, owner of goods, or person in whose behalf any declaration may have been made shall be liable to the punishment imposed by the said section for a false declaration as fully and effectually as if such declaration had been made by himself.

9. If the importer or his authorized agent cannot make the officer may assess declaration in the last preceding section set forth, or if upon view and value. examination of such goods or otherwise it shall appear to the Collector of Customs or other proper officer that such declaration is inaccurate, such Collector of Customs or other proper officer may detain the said goods, and shall subject to the approval of the Colonial Treasurer assess the value thereof as hereinbefore mentioned, and if the importer or his agent shall object to pay duty according to the value of such goods so assessed by such Collector of Customs or other officer, or if the value of such goods is unknown or uncertain, then the value of such goods shall be ascertained according to such rules and regulations as the Governor, with the advice of the Executive Council, may from time to time make in that behalf, and the duty shall be paid according to the value so ascertained: Provided that such regulations shall be laid before both Houses of Parliament within one month after their promulgation if Parliament shall be then in Session, and if Parliament shall not be then in Session within one month after the commencement of the next ensuing Session.

10. In cases where it is alleged that the genuine invoice cannot Examination of be produced, the Collector of Customs, when he shall think fit, may importer or agent on examine any importer or his agent, or both of them, upon oath as to the value of any goods liable to duty ad valorem, and may if he think fit after such examination dispense with the production of the genuine invoice aforesaid, and in case such importer or agent shall, upon being summoned, neglect or refuse to attend for examination, or shall refuse to be sworn, or to answer such questions as shall be put to him by the said Collector, then and in every such case the value of such goods shall be assessed by the Collector of Customs or other proper officer, and such assessed value shall be deemed to be the true and real value thereof; and such importer or agent, or both of them, so neglecting or refusing as aforesaid, shall also be liable to pay a penalty not exceeding

twenty pounds.

11. If the importer of such goods or his agent shall neglect or How goods to be refuse to pay the duties imposed thereon, after such examination and dealt with if assessment as aforesaid, and also the costs of such examination and assessment, in the event of the valuation being greater than declared on the bill of entry, the Collector of Customs or proper officer shall, subject to the approval of the Colonial Treasurer, take and secure such goods, with the packages thereof, and cause the same to be sold by public auction within the space of twenty days at furthest after such examination, and at such time and place as such Collector or other officer shall, by notice published in the Government Gazette and some local daily newspaper at least four days from the day of sale appoint for that purpose, and the proceeds of such sale shall be applied in the first place in payment of the duties due upon such goods together with the costs and charges incurred by such examination and sale, and in the second place towards payment to the importer or his agent of the declared value of the said goods as entered, together with any freight and charges paid thereon by such importer or his agent, not exceeding ordinary or current rates, and the balance (if any) shall be paid one moiety to the officer who shall have detained and secured the goods and the other moiety to the account of the Consolidated Revenue Fund.

12. If upon examination it shall appear to the Collector that the Detention and sale value of the goods mentioned in any declaration made under the seventh of goods under value. section of this Act has been incorrectly stated in such declaration, it shall be lawful for the said Collector, in lieu of any other proceeding authorised by this Act but subject to the approval of the Colonial Treasurer to cause such goods to be detained and secured, and (within five days from the landing thereof) to take such goods for the use of

Valuation and ten per cent. to be paid to the importer. the Crown, and the said Collector shall thereupon in such case cause the amount of the invoice value stated in such declaration, together with an addition of ten pounds per centum thereon, and also the duties (if any) paid upon such entry to be paid to the importer or owner of such goods in full satisfaction for the same, and shall dispose of such goods for the benefit of the Crown, and the proceeds of such sale shall be paid into the Consolidated Revenue Fund: Provided, however, that the said Collector, if he shall see fit, may permit such importer or owner on his application for that purpose to amend such entry at such value and on such terms as he, the said Collector, may direct.

Forfeiture of goods in cases of fraud, &c.

13. If in any invoice or entry any goods entered for ad valorem duty have been fraudulently misdescribed, or if from any such invoice or entry purporting to describe the contents of any package, any goods shall be found to have been fraudulently omitted with intent to avoid the payment of the duty or any part of the duty on such goods, or if the declaration made with regard to any such invoice or entry is wilfully false in any particular, the goods so misdescribed, or in respect of which such declaration is wilfully false as aforesaid, shall be forfeited.

License may be granted to "Experts" for valuation of goods.

14. In order to assist the Customs officers in ascertaining the value of goods subject to ad valorem duty, the Collector of Customs may obtain the assistance of one or more persons well acquainted in the opinion of the Collector as aforesaid with the character and value of such goods to act as experts at any port or place, and who, when required by the said Collector or other proper officer, shall assist in assessing the true value of such goods after the entry thereof, and such valuator or valuators shall be paid for their services as the Colonial Treasurer may direct.

Penalties how recoverable and applicable. 15. All fines, forfeitures, penalties, and charges recoverable under this Act, excepting the proceeds of sale of goods under section eleven, may be recovered and applied in the manner directed by the Customs Regulation Act in force for the time being.

"Proper Officer."

16. The term "Proper Officer" in this Act means any Sub-Collector or other principal officer of Customs at any port or place, or any officer having authority from the Governor-in-Council, or from the Collector of Customs for the particular duty or purpose in connection with which such term is used.

Application of Customs Regulation Act. 17. All powers and authorities conferred by the Customs Regulation Act in force for the time being upon the Collector, or any other officer of Customs, may be exercised and enforced by such officers in the administration of this Act.

Repeal of Acts saving.

18. The "Customs Duties Act of 1887" shall be repealed from and after the second day of December, in the year one thousand eight hundred and ninety-one. But the repeal hereby enacted shall not affect the past operation of the said Act, or anything lawfully done or commenced thereunder.

SCHEDULES.

SCHEDULE A.			,
	S	3.	d.
Arrowroot, baking powder, yeast custard and egg powders,			
self-raising flour, barley—prepared or patent—patent groats, corn-flour, maizena, and farinaceous foods			
prepared—not being wheaten flour or oatmeal, or			
otherwise exempted pe	r lb.)	1
	r lb. (0	1 2 6
	r lb. ()	2
Butterine and oleomargarine pe	r lb.	0	6
Fish-dried, preserved, or salted, and fish paste, meats-poultry,			
soups, and game, potted paste, dried or preserved, and	- 11.	0	1
			1
General Property			1
		0	ī
Vegetables—preserved (not otherwise charged), salted in brine			
or salt water, mushrooms and tomatoes preserved pe	r lb.	0	1
Wax and stearine pe	er lb.	0	1
Jams and jellies per lb., or reputed package of that weight,		_	•
and so in proportion for any such reputed weight pe		0	2 2
	er lb.	0	4
Candles—per lb., or reputed package of that weight, and so			
in proportion for any such reputed weight, and night	er lb.	0	11
lights pe		"	- 2
hams—ham and ham potted, and meat extract pe	er lb.	0	2
Confectionery—cakes, comfits, liquorice, liquorice paste,			
lozenges of all kinds, cocoanut in sugar, sugar-			
	er lb.	0	2
Chicory, Dandelion, and Taraxacum—	11	0	9
		0	3 6
		0	6
	er lb.	0	4
Chocolate—Plain or mixed with any other article, and chocolate			
creams p	er lb.	0	4
Tea-(Until March 1st, 1892) P	er lb.	0	3
On and from that date		F	ree.
Tobacco—delivered from ship's side or from a Customs bond			
for home consumption—manufactured, unmanufac-	on 1h	3	0
tured, and snuff P Tobacco—unmanufactured, entered to be manufactured in the	er lb.	9	U
Colony. At the time of removal from a Customs			
bond or from an importing ship to any licensed manu-			
factory for manufacturing purposes only into tobacco,			
cigars, and cigarettes	er 1b.	1	0
Tobacco—sheepwash	er lb.	0	3
	er lb.	6	0
0 11	er lb.	U	U
Timber— Dressed per 100	ft. superficial	3	0
Rough and undressed (with the exception of ash, hickory,	re. superness		
and oak) per 100	ft. superficial	1	6
Palings p	er 100	1	0
Laths p	er 1000	0	9
	er 1000	1	0
	ft. superficial each	3 2	0
Doors, sasies, and situation	CHOIL	-	,
Sugar— Refined	er cwt.	6	8
	er cwt.	5	0
	er cwt.	3	4
Glucose—		0	
	er cwt.	3	4
Solid	er cwt. Spi	5 rit	
	ωp.		2

Spirits—		s.	d.
On all kinds of spirits and spirituous compounds imported			
and not otherwise enumerated No allowance beyond 16.5 shall be made for the under	per proof gallor	a 14	0
proof of any spirit of a less strength than 165 und	er		
proof.			
Case Spirits—Contents of two, three, four, or five gallon	ns		
shall be charged—			
Two gallons and under as two gallons. Over two gallons and not exceeding three as three	00		
gallons.			
Over three gallons and not exceeding four as for	ar .		
gallons.			
Over four gallons and not exceeding five as five gallons.	ve .		
Methylated spirit	per gallon	1	0
Perfumed spirits, perfumed waters, Florida water, an	nd 1		
Bay rum	per gallon	20	0
Bitters, essences, fluid extracts, sarsaparilla tineture medicines, infusions, and toilet preparations, contain	es,		
ing—	senta bus eques		
Not more than 25 per cent. of proof spirit .	per gallon	3	6
Not more than 50 per cent. of proof spirit .	per gallon	7	0
Not more than 75 per cent. of proof spirit If containing more than 75 per cent. of proof spir	per gallon	10 14	6
If containing spirit over-proof to be charged a	it per gallon	14	U
spirituous compounds	per proof gallor	1 14	0
Wines —	The same of the same of the same of		CO YY
Sparkling—For six reputed quarts or twelve reputed pint Other kinds—For six reputed quarts or twelve repute	ts	10	0
pints		5	0
Other kinds	per gallon	5	0
Beer, ale, porter, spruce, or other beer, cider, and perry-	1 1 0		
In wood or jar	per gallon	0	6
In bottle	per gallon	0	9
For six reputed quarts or twelve reputed pints	per gallon	0	9
Cordials and wines not containing spirit, balm syrups, frui essences not spirituous, lime fruit and limejuic	it		
cordials, citronade, raspberry vinegar, aromati	e c		
vinegar, raspberry, strawberry, and other frui	it		
acids—			
Reputed quarts	. per dozen	1	6
Pints and smaller quantities Oils, except linseed oil raw or boiled sperm, and black whale	. per dozen	0	9
palm and cocoanut	per gallon	0	6
Oils, in bottle, except essential oils—	. per gamon	0	0
Reputed quarts	. per dozen	1	6
Reputed pints	non donon	0	9
Reputed half-pints and smaller sizes Grease—Axle and lubricating	CONTRACTOR AND	0	6
Paints and colours ground in oil	. per ton . per ton	60	0
Dry colours	non ton	30	0
Putty	non ton	20	0
Varnishes containing spirit		2	0
All other varnishes		1	0
Cement, plaster, and hydraulic lime	non hannal	0 2	6
Vinegar, other than aromatic or raspberry	per gallon	0	6
Acetic acid	. per gallon	2	6
Erated and mineral waters—pints and smaller quantities	The state of the s	2	6
Oilmen's Stores—	. per dozen	0	6
Sauces and pickles—quarts	. per dozen	1	0
Sauces and pickles—pints and smaller quantities	per dozen	0	6
Salt	non ton	20	0
Soda crystals	per ton	40	0
Fruits—	. per ton	40	0
Dried, candied, and prunes	. per lb.	0	2
Boiled or in pulp, peel drained or dry, and almonds	non lh	0	ī
Fruits, bottled (not containing spirit)—	1		•
Reputed quarts	per dozen per dozen	2	0
The process of the pr	. per dozen	Ric	

	Cu	stoms	Dutie	es.				
					4		s.	d.
Rice						per ton	60	0
Rope, cordage—gross						per ton	60	0
Twine and lines (excepting for	Reape	rs and	Binders	3)		per ton	60	0
Paper—brown and wrapping						per cwt.	3	0
Paper bags (printed)						per cwt.	15	0
Paper bags (plain)						per cwt.	7	6
Advertising matter—Circu	ilars, la	bels, b	ill-head	s, pos	ters,			
and notices printed,	enamell	led or	otherwi	se on	any			0
material, or lithograph	nea	•••	•••	•••	•••	per cwt.	15	0
Playing cards Opium and any preparation the	····			·i	,	per dozen packs	3	0
	ereoi—	not ott	ierwise	cnarge	ea	per lb.	20	0
Powder and shot—								
Sporting		•••	•••			per lb.	0	3
Blasting	•••		•••		•••	per lb.	0	1
Dynamite and lithofracteu	ır	•••	•••	•••	•••	per lb.	ō	1
Shot	•••			•••	•••	per cwt.	5	0
Soap_								
Fancy						per lb.	0	2
Other than fancy	;	•••	•••	•••	•••	per cwt.	3	0
Zinc—perforated or manufactu						per cwt.	3	0
Whiting and chalk	,	,	•••	•••	•••	per ton	10	0
Green fruit, except bananas an	_		•••	•••	•••	per bushel	1	0
Vegetables—fresh	•••	•••				per cwt.	0	6
Grain and Pulse of every kind	not oth	herwise	enume	erated-	-			
Barley, beans, maize, oat	ts, peas	drie	d and	split),	and	100 11		••
wheat	1	•••		•••	•••	per 100 lb.	0	
Flour, bran, pollard, and s				•••	• • • •	per 100 lb.	1	0
Hay, chaff, and straw Potatoes				•••		per ton	10	0
Oniona	•••	•••		***	•••	per ton	10	0
			•••	•••		per ton	20	0
Iron—								-
Galvanized, in bars, bundl	es, shee	ets, or	corruga	ted	,	per ton	40	0
Bolts, spikes, nuts, rivets,			ings, a		hers		40	0
(plain or galvanized r Wire netting, galvanized	netar)				•••	per ton	40	0
Galvanized manufactures		ng non	a of m	oohino	~ ~ ~ ~	per ton	30	0
machinery otherwise	charged	or exe	mnted	acmine	s or	nor ton	60	0
Pig iron, from the first	day of	Janua	ry one	thous	and	per ton	00	U
eight hundred and nin	nety-thi	ree			•••	per ton	10	0
Lead—					- "	Por ton	10	0
Sheet and roll						non ton	10	0
	•••	•••			•••	per ton per ton	40	0
Pipe		.1 0			•••			
Billiard-tables and Billiard-table	e mater	rials, Ca	rpets,	Silks, S	atins	, Lace, Furs, Kid	G10.	ves,
Velvets, Rugs, Gold and	Parama	Plate	and Pla	ated V	vare;	Carriages (whole	e or	in
parts), including Buggies,	Darouc	enes, Cl	naises, l	Dogcar	ts, G	gs, and Tilburies	; Cr	nna
and Porcelain Ware, Jew parts thereof, Watches a	nd Cla	ocks or	d pont	o thon	oof	Pietures Pointin	ma stu	and
Statuary, Portmanteaus,	Travell	ing Bo	gg and	Droce	eing.	Cagog (with or	ss,	out.
fittings)—	Travell	ing Da	gs and	Dress	sing	Cases (WITH OF	with	out
For every £100 on th	e value	thereo	f the	um of	Fifte	en pounds		
and the second s	uo	2110100	2 0110 15	um or	_ 1100	pourus.		

SCHEDULE B.

All goods imported into New South Wales and not enumerated in Schedule A or C—For every £100 on the value thereof the sum of Ten pounds.

SCHEDULE C.

FREE LIST.

Cotton in piece-continued. Alum. Cotton Drill. Anchors. Animals, live. Canvas. Antifriction Metal. Dimity. Antifriction Metal.
Antimony Ore.
Asbestos Packing.
Bags, Gunny and Ore.
Bags, Sacks, and Woolpacks—except
Fancy, Travelling, and Bags otherwise charged.
Relief, not otherwise charged. Pique. Quilting. Curtains and Blind Net. Mosquito Net. Cotton Handkerchiefs. Damask. Drilling. Ballast, not otherwise charged. Bananas (fresh).
Bark, not being for Medicinal purposes. Denim. Dungaree. Jean. Beads. Apron Check. Beche-de-mer. Bismuth Ore. Duster Moleskin, Plain and Printed. Blowers. Cottonade. Blue. Cotton Tweed. Bluestone (not building). Bombay Duck and Pipe. Bone Dust. Gambroon. Cotton Velvet. Velveteen. Bones. Boot—Elastic. Canton Mole. Turkey Twills. Brewers' Isinglass. Brimstone. Shirtings. Scotch Twill. Bristles. Building Stone (unwrought).
Cables, Chain (Iron) Stud Link.
Candle Nuts.
Card Mounts. Harvard, Oxford, and Fancy Shirtings. Flannelettes.
Tennis Cloth.
Cotton, Wincey.
, Dress Stuffs. Caustic Soda. Caustic Potash. Charcoal. Chrome Ore and Metal. Italian Cloths. Clays and Earths, not otherwise charged. Prints. Cobalt Ore. Satteens. Cocoanuts. Pongees. Coin. Drillettes. Copperas. Satinettes. Copper Ore and Regulus. Gingham. Copper Ingots. Zephyr. Cotton Ticks. Cordage, Rope and Sails, old and con-Cotton Huckabacks. Rolled Linings. demned. Cork. Universal Linings. Fancy Linings. Cotton, Raw. Cotton in piece-Plain Cambric. White Calico. Chintz Cambric. Long Cloth. Cretonne. Shirting. Duck-,, Sheeting Cotton. ,, India Twills.
Twill Calico. Linen. Forfars-Butter Cloth. Cheese Cloth. Hatters' Calico. "Twill. Osnaburg. Dowlas. Flaxens. Calico-Grey, Plain. ,, Twilled. Mulls, &c. Muslins, Plain and Printed. Swansdown Calico. Hessians-Papering Canvas. Window Hollands, Plain and Printed. Scrym. Lancaster and Oriental Blinds. Hessian. Grey Calico.
"Sheeting.
"Twill. Holland-Brown. Rough. Pillow Cotton. Dressed. Tent Cloth. Cream. Slate Black. Cotton Duck.

Cotton

Cotton in piece—continued.	Cotton in piece—continued.
Jute Goods—	Towelling—
Dandy Canvas.	Crash. Huckaback.
French "	Diaper.
Padding ,,	Turkish.
Cheese Cloth.	Dice.
Scrym. Horse Covers.	Flax.
Bagging.	Twills—
Carpet.	Turkey.
Longcloth—	Scotch,
Plain.	India. Union→
Twilled.	White.
Prints—	Slate.
Printed Cotton.	Black.
Cambries.	Brown.
Sateens.	Wadding—
Drillettes.	Black, white.
Muslins.	Greys.
Pongees.	Bleached. Needles—
Cotton Laine.	Sewing.
Cotton Hdfs. Turkey, Plain.	Machine.
Turkey, Twill.	Knitting.
	Packing.
Repp— Cotton.	Crochet.
Union.	Pins—
Wool (Upholsterers')	Hair.
	Safety.
Sewing Cottons—	Stuck.
Reels. Mending.	Ounce.
Crotchet.	Bonnet.
Knitting.	Box.
Embroidery.	Book. Beads—Beads.
Threads.	Beadware—Canvas work.
	Canvas—
Sewing Silks— Skeins and Reels.	Navy.
Arrascine.	Sampler.
Filloselle.	Tailors'.
Twists.	French.
Purse Twists.	Dandy.
Tailors' Sewings.	Druggetting-
Shooting	Plain and printed.
Sheeting— Cotton, Plain and Twilled.	Woven and felted.
Union	Squares. Felt—
Linen ,, ,,	Paper, plain and printed.
Waterproof.	Union, plain.
Macintosh.	Union, printed.
Shirtings—	Whalebone-
White Cotton.	Dressmakers'.
Grey ,,	Stay and corset makers'.
Crimean.	Imitation.
Flannelette.	Cotton Waste.
Oxford and Cambridge.	Cotton-wool.
Harvard.	Dates.
Sco. Twill.	Dyeware and Dyes.
Union.	Engine Packing.
Printed Cotton.	Felt (tarred). Fibre, Cocoanut and Coir.
Crêpe. Ceylon.	Fish, Fresh.
	Flax.
Silesia—	Flock.
Plain.	Fungus.
Printed.	Ginger (not otherwise charged).
Dyed.	Gold Bars.
Ticks—	" Dust.
Cotton.	,, Quartz.
Union.	Hair.
Linen. Fancy.	Hemp.
Blind.	Hides and Glue pieces. Hoofs and Bones.
В	H

Hops. School and Book Slates. Horns. Seeds Garden, Clover, Grass, and Lin-Iron and Steel—Bar, Rod, Plate, Sheet, T, Angle, and Hoop (not galvan-Shark Fins. ized). Iron Scrap. Shoe Pegs. Silicate. Isinglass. Silver Ore, Bullion, and Amalgam. Ivory Nuts. Skins, not dressed. Kapok. Soda Ash. Kauri Gum. Specimens of Natural History. Spelter. Lead Ore. Lead Pig. Spices. Sulphur. Tallow. Limejuice and Lemonjuice not bottled. Limestone. Linseed Meal. Tar. Liquid Driers. Terebene. Malt. Tinfoil. Manures-Tin Ingots. Tin Plates. Guano. Bone Dust. Tools, viz.:-Adzes. Marble and Slate Slabs. Matches. Anvils. Meat, Fresh and Frozen. Milk, Fresh. Millstones. Augers. Axes and Handles. Bellows, Blacksmiths'. Minerals not otherwise charged. Mineral Pitch. Bits, brace. Braces. Mops. Brushes, Painters'. Mustard. Chisels. Nickel (unmanufactured) and Ore. Chests of Tools Nuts (edible) not otherwise charged. Choppers, Butchers'. Oakum. Cleavers Clippers, Horse.
,, Hairdressers'. Oars. Oil Cake. Oils-Clamps, Boatbuilders'., Carpenters'. Cocoa-nut. Palm. Cramps. Black Whale. Compasses. Sperm Whale not in bottles. Cutters, Pipe. Diamonds, Glaziers'. Linseed Oil, Raw or Boiled. Drills, Breast. Eyelets. Oysters, fresh. Packages, outer, in which goods are usually imported, except Iron Fids, Sailmakers'. Files. Tanks. Forks-Hay, Garden, and Stable. Packages empty—used and returned.
Passengers' baggage, being ordinary
cabin furniture, second-hand used Froes Gimlets. Grindstones. furniture and effects accompanying any passenger, and which have been used by such passenger, and are not imported for sale. Free, Grindstone Fittings. Hammers. Hatchets. Hoes. if not exceeding fifty pounds value. Hones and Oil Stones. Pearl Shell. Hooks, Reap. Pencils, Wood. Bagging. Pepper. Fern. Phormium Tenax. Brush. Pig Iron, until 1st January, 1893. Furze. Pine-apples (fresh). Wool. Irons, Caulking. Pitch. Plants, Shrubs, and Trees. Precious Stones, unset. Printed Books, being literary composi-Soldering.
Tailors' Geese. ,, tions and periodicals. Tue. Jacks. Printed Music Printers' and Writing Paper. Knives, Cane. Pulu. Chaff. ,, Quartz. Butchers'. ,, Quicksilver. Drawing. Farriers' ,, Rags. " Rattans, Canes, and Willows. Hay. ,, Resin. Shoe. Saddle-trees. Ladles, Lead. Sandalwood, not dressed. Pitch. " Tools-

Tools—continued. Zinc unmanufactured and sheet. Atlases and Maps for school use.
Beadings (Saddlers'), Brass, Silver, and
Nickel. Levels, Carpenters'. Marline Spikes. Mattocks Mallets, Carpenters', Masons', &c.,, Tinsmiths'. Books—Educational—Copy and Exercise, for school use. Needles, Saddlers'.
,, Packing and Sail. Buckles (Saddlers')—Japanned, Tinned, Nickel, Brass, and Nickel-plated and Needles, Upholsterers'. Dees. Nippers, Cutting. Oilers, Carpenters'. Engineers'. Cables, Chain (Iron) Stud Link, or not less than half an inch in diameter. Candle Cotton, Candle-wick. Charts, Admiralty. Chloro dinitro-benzol. Planes. Palms, Sailmakers'., Saddlers'. Cocoa, Raw. Coffee, Raw. Picks and Handles. Pincers, Carpenters'. Coir Yarn. Collar-checks, Saddlers'. Plumbs and Levels. Copper Rivets and Washers. Plyers. Dairy Refrigerators, Separators, and parts thereof. Pullers, Nail. Punches. Dextrine, Shoemakers'. Firewood, Rough. Rakes, Hay and Garden. Rasps. Foil. Rules. Glass, broken. Saws, other than Circular, Frame, and Globes for school use. Band Saws. Hames. Saw Clamps. Hat Linings, Cork. Heel-tips and Plates, Black-iron Toes and Saw Sets. Scissors. Toe-plates (Shoemakers'). Scrapers. Hogskins. Ships'. Hooks, Eyelet. ,, Plumbers'. Indiarubber-Screws, Bench. Belting. Scythe, Snath's. Engine-packing. Stones. Hose and Tubing. " Blades. Sets, Rivet. Insertion. Rings. Shaves, Coopers'. Sheet. Spades and Shovels. Valves. Spokeshaves. Washers. Shears, Garden. Knitting Machines. Sheep. Leather, Morocco. Pruning. Locomotive Wheels. Sickles. Macaroni. Sieves. Milk Foods. Slashers. Nails, Yellow Muntz Metal. Snips, Tinmen's. Nitrate of Ammonia. Spanners. Oils, Seal. Squares, Harness. Paper, photographic—albumenized.
Pencils, Slate.
Pipes and Tubes — Brass, Brass-cased, Carpenters' Collar and Dressmakers'. Iron, Steel, and Copper.
Plush, Silk hat.
Pullovers, felt, Hatters'.
Railway Waggon Wheels. Masons'. Stocks and Dies. Soldering Irons.
Tapes, Measuring. Tongs, Gas. Reapers and Binders, and parts thereof. Rock Salt. Tools, Saddlers'. Sago and Sago Flour. Grafting. Tinsmiths'. ,, Sewing Machine Heads. Shellac. Trowels. Silver, German, in sheets. Turnscrews. Spunyarn. Vyces. Wedges. Spurs. Stirrup-irons. Wheels, Tracing. Straw-plait. Wrenches. Tapioca and Tapioca Flour. Tortoiseshell. Timber, Undressed—Ash, Hickory, Oak, and Sycamore. Turpentine. Type-metal Tin Tags. Vanners. Tools of Trade, not being machinery, and Whalebone, not dressed. Tool Handles. Wool. Twine, being sewing and seaming of hemp, cotton, or flax, also for Reapers and Binders. Woolpacks. Yams. Yellow Metal in sheets. Vermicelli. Wire-

Oils-Essential (excepting Lemon and Wire-Eucalyptus).
Hospital Dressings and Appliances— Iron and Steel (not galvanised). Rope. Copper, Brass, and Silver, Lint. Cat-gut, for sewing purposes. Surgical Drainage Tubing. Yeast. Crude Drugs, &c.-Protective Silk. Aloes. Guttapercha tissue. Aloin. Adhesive Plaster. Antefebrin. Esmarch's Handkerchiefs. Antepyrin. Eye-pads. Syringes. Arsenic. Borax. Ice-bags. Camphor. Suspensories Cantharides. Celluloid, for Splints. Cinchona. Emery-cloth in piece (not coated). Cocain. Calumba Manilla paper for manufacturing glass paper. Cream Tartar. Fish Oil. Gentian. Fishing Nets.
Artists' Colors. Rhubarb, Jalap. Myrrh. Chains-Henbane. Breeching. Hemlock. Leading. Backband. Iodine. Litharge. Bellyband. Manganese. Hip-strap. 'Bus-end. Magnesia. Menthol. Spring-cart, and Parrafin Wax. Trace-end. Quinine. Chlorate of Potash. Soda Carbonate. Soda Crystals. Soda Bi-carbonate. Sponges.
Wire-gauze, fine. Strychnine. Saffron. Flint. Typewriting machines and parts thereof. Tartaric Acid. Vanilla Beans. Bitumen. Split-skins for Bottle-tops. Ultramarine. Zinc Sulphate. Brushmakers' Materials, viz.: -Zinc Oxide. Bass. Aconite Mexican Fibre. Arnica Split Cane. Whisk. Not Tinctures. Belladonna Digitalis Kitool. Gum-Files and Rasps. Animi. Mill Silk. Arabic. Zinc Plates. Benzoin. Bits (riding, driving, and cart). Buchu. Serge (Saddlers'). Kersey (Saddlers'). Copal. Damar. Ornaments, Saddlers', nickel, plated, and Island. brass. Mastic. Saddle Staples and Nails-Nickel, plated Manilla. and tinned. Sandrac. Rings and Terrets-Japanned, brass, nickel, Senega. and plated. Web (Saddlers'), straining and girth. Sierra Leone. Tragaganth.

I Certify that this Public Bill, which originated in the Legislative Assembly, has finally passed the Legislative Council and the Legislative Assembly of New South Wales.

Legislative Assembly Chamber, Sydney, 1 March, 1892. RICHD. A. ARNOLD, for Clerk of Legislative Assembly.

New South Wales.



ANNO QUINQUAGESIMO QUINTO

VICTORIÆ REGINÆ.

No. XVI.

An Act for the Establishment of a New Tariff of Customs Duties, and for purposes connected with, consequent upon, and incidental to the purpose aforesaid. [Assented to, 2nd March, 1892.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

authority of the same, as follows:—

1. This Act may be cited as the "Customs Duties Act of 1891," Commencement of and shall be taken to have come into operation on the second day of Act.

December, one thousand eight hundred and ninety-one.

2. (I) The Import Duties mentioned in Schedule A shall be Duties of Customs on levied and collected upon the importation of all goods in the said goods in Schedule A. Schedule mentioned, and upon all such goods in bond: Provided that all duties levied and collected upon the importation of any goods mentioned in the said Schedule A or in Schedule B hereto between the said second day of December, one thousand eight hundred and ninety-one, and the date of the passing of this Act shall be deemed to have been levied and collected under the authority of this Act, and that no action or suit shall lie or be instituted against the Collector of Customs or any other person for or in respect of any act, matter, or thing done or omitted or refused to be done by such Collector or person where he might after the passing of this Act lawfully do, omit, or refuse to do the same act, matter, or thing.

(II)

I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.

NINIAN MELVILLE, Chairman of Committees of the Legislative Assembly.

Special provision as to tea and pig iron.

(II) The duty chargeable before the passing of this Act on tea shall continue to be levied and paid on and after the passing of this Act up to and inclusive of the twenty-ninth day of February, in the year one thousand eight hundred and ninety-two; and from the first day of March in the said year such duty shall cease to be levied. And the duty on pig iron shall be levied and paid at the rate, and from the time, mentioned in Schedule A.

Ten per cent. Ad valorem duties.

3. There shall be charged on the importation of all goods, described generally in Schedule B, and not being goods exempt from duty under either of the Schedules A or C, the duties mentioned in the said Schedule B.

Free list. Remission of duties on wine for officers. 4. The goods specified in Schedule C shall be exempt from duty.

5. All goods imported for the supply of Her Majesty's service on goods for Her Majesty's service and shall be exempt from all duties and imposts of every description whatsoever; and nothing in this Act contained shall be deemed to alter or repeal the provisions of the "Customs Regulation Act, 1879."

Executory contracts.

Value of goods in

certain cases to be verified by declara-

tion of importer or

agent.

6. All contracts or agreements made on or before the second day of December, in the year one thousand eight hundred and ninetyone, for the sale or delivery of any goods otherwise than in bond, the duty on which is increased or decreased by this Act, shall be subject to an increase or decrease (as the case may be) in the contract price of such goods, corresponding in rate and amount with the amount of such increase or decrease of duty as aforesaid actually paid.

7. In all cases in which goods shall, after the passing of this Act, be chargeable according to the value of such goods, such value shall be verified at the time of entry by the production of the genuine invoice and by the declaration, in the form hereinafter prescribed, of the importer of such goods or of his authorized agent:-

I, A.B., do hereby declare that the invoice now produced is the genuine and only invoice of the goods mentioned in the entry and contained in the packages marked, numbered and described above, and that the value of such goods mentioned in the said invoice, and therein stated as [here state value], was, to the best of my belief, the fair market value of such goods at the time of shipment at the place whence the same were exported.

Witness my hand, this eight hundred and day of

one thousand

A.B.

Declared before me, the

day of

E.D.,

(Signed) Collector (or other proper officer).

And such declaration shall be made by the importer or his authorized agent as aforesaid in the presence of the Collector of Customs or other proper officer, and the invoice value so declared, shall with the addition of ten pounds per centum thereon be deemed to be the value of the goods upon which duty shall be paid.

As to declaration of shipping clerks, &c. in certain cases.

8. Any declaration authorized or required by this Act made by any shipping clerk or known employee of any importer or owner of goods liable to duty under this Act shall be held to have been made with the knowledge and consent of such importer or owner of goods, unless the contrary be proved, and in any indictment for a false declaration under the two hundred and ninety-eighth section of the "Criminal Law Amendment Act" the importer, owner of goods, or person in whose behalf any declaration may have been made shall be liable to the punishment imposed by the said section for a false declaration as fully and effectually as if such declaration had been made by himself.

9. If the importer or his authorized agent cannot make the officer may assess declaration in the last preceding section set forth, or if upon view and value. examination of such goods or otherwise it shall appear to the Collector of Customs or other proper officer that such declaration is inaccurate, such Collector of Customs or other proper officer may detain the said goods, and shall subject to the approval of the Colonial Treasurer assess the value thereof as hereinbefore mentioned, and if the importer or his agent shall object to pay duty according to the value of such goods so assessed by such Collector of Customs or other officer, or if the value of such goods is unknown or uncertain, then the value of such goods shall be ascertained according to such rules and regulations as the Governor, with the advice of the Executive Council, may from time to time make in that behalf, and the duty shall be paid according to the value so ascertained: Provided that such regulations shall be laid before both Houses of Parliament within one month after their promulgation if Parliament shall be then in Session, and if Parliament shall not be then in Session within one month after the commencement of the next ensuing Session.

10. In cases where it is alleged that the genuine invoice cannot Examination of be produced, the Collector of Customs, when he shall think fit, may importer or agent on overhim any importer or agent on oath. examine any importer or his agent, or both of them, upon oath as to the value of any goods liable to duty ad valorem, and may if he think fit after such examination dispense with the production of the genuine invoice aforesaid, and in case such importer or agent shall, upon being summoned, neglect or refuse to attend for examination, or shall refuse to be sworn, or to answer such questions as shall be put to him by the said Collector, then and in every such case the value of such goods shall be assessed by the Collector of Customs or other proper officer, and such assessed value shall be deemed to be the true and real value thereof; and such importer or agent, or both of them, so neglecting or refusing as aforesaid, shall also be liable to pay a penalty not exceeding

twenty pounds.

11. If the importer of such goods or his agent shall neglect or How goods to be refuse to pay the duties imposed thereon, after such examination and dealt with if assessment as aforesaid, and also the costs of such examination and assessment, in the event of the valuation being greater than declared on the bill of entry, the Collector of Customs or proper officer shall, subject to the approval of the Colonial Treasurer, take and secure such goods, with the packages thereof, and cause the same to be sold by public auction within the space of twenty days at furthest after such examination, and at such time and place as such Collector or other officer shall, by notice published in the Government Gazette and some local daily newspaper at least four days from the day of sale appoint for that purpose, and the proceeds of such sale shall be applied in the first place in payment of the duties due upon such goods together with the costs and charges incurred by such examination and sale, and in the second place towards payment to the importer or his agent of the declared value of the said goods as entered, together with any freight and charges paid thereon by such importer or his agent, not exceeding ordinary or current rates, and the balance (if any) shall be paid one moiety to the officer who shall have detained and secured the goods and the other moiety to the account of the Consolidated Revenue Fund.

12. If upon examination it shall appear to the Collector that the Detention and sale value of the goods mentioned in any declaration made under the seventh of goods under value. section of this Act has been incorrectly stated in such declaration, it shall be lawful for the said Collector, in lieu of any other proceeding authorised by this Act but subject to the approval of the Colonial Treasurer to cause such goods to be detained and secured, and (within five days from the landing thereof) to take such goods for the use of

Valuation and ten per cent. to be paid to the importer. the Crown, and the said Collector shall thereupon in such case cause the amount of the invoice value stated in such declaration, together with an addition of ten pounds per centum thereon, and also the duties (if any) paid upon such entry to be paid to the importer or owner of such goods in full satisfaction for the same, and shall dispose of such goods for the benefit of the Crown, and the proceeds of such sale shall be paid into the Consolidated Revenue Fund: Provided, however, that the said Collector, if he shall see fit, may permit such importer or owner on his application for that purpose to amend such entry at such value and on such terms as he, the said Collector, may direct.

Forfeiture of goods in cases of fraud, &c.

13. If in any invoice or entry any goods entered for ad valorem duty have been fraudulently misdescribed, or if from any such invoice or entry purporting to describe the contents of any package, any goods shall be found to have been fraudulently omitted with intent to avoid the payment of the duty or any part of the duty on such goods, or if the declaration made with regard to any such invoice or entry is wilfully false in any particular, the goods so misdescribed, or in respect of which such declaration is wilfully false as aforesaid, shall be forfeited.

License may be granted to "Experts" for valuation of goods.

14. In order to assist the Customs officers in ascertaining the value of goods subject to ad valorem duty, the Collector of Customs may obtain the assistance of one or more persons well acquainted in the opinion of the Collector as aforesaid with the character and value of such goods to act as experts at any port or place, and who, when required by the said Collector or other proper officer, shall assist in assessing the true value of such goods after the entry thereof, and such valuator or valuators shall be paid for their services as the Colonial Treasurer may direct.

Penalties how recoverable and applicable. 15. All fines, forfeitures, penalties, and charges recoverable under this Act, excepting the proceeds of sale of goods under section eleven, may be recovered and applied in the manner directed by the Customs Regulation Act in force for the time being.

"Proper Officer."

16. The term "Proper Officer" in this Act means any Sub-Collector or other principal officer of Customs at any port or place, or any officer having authority from the Governor-in-Council, or from the Collector of Customs for the particular duty or purpose in connection with which such term is used.

Application of Customs Regulation Act. 17. All powers and authorities conferred by the Customs Regulation Act in force for the time being upon the Collector, or any other officer of Customs, may be exercised and enforced by such officers in the administration of this Act.

Repeal of Acts saving.

18. The "Customs Duties Act of 1887" shall be repealed from and after the second day of December, in the year one thousand eight hundred and ninety-one. But the repeal hereby enacted shall not affect the past operation of the said Act, or anything lawfully done or commenced thereunder.

SCHEDULES.

SCHEDULE A.			
		s.	d.
Arrowroot, baking powder, yeast custard and egg powders, self-raising flour, barley—prepared or patent—patent			
groats, corn-flour, maizena, and farinaceous foods			
prepared—not being wheaten flour or oatmeal, or			
otherwise exempted	per lb.	0	1
Milk—condensed or preserved	per lb.		1 2
Butter and lard	per lb.	0	6
Butterine and oleomargarine Fish—dried, preserved, or salted, and fish paste, meats—poultry,	per 10.	U	0
soups, and game, potted paste, dried or preserved, and			
not otherwise charged	per lb.	0	1
Gelatine, glue, and size	per lb.		1
Honey	per lb. per lb.	0	1
Starch and starch powder, rice flour and ground rice, semolina Vegetables—preserved (not otherwise charged), salted in brine	per 10.	U	_
or salt water, mushrooms and tomatoes preserved	per lb.	0	1
Wax and stearine	per lb.	0	1
Wax and stearine Jams and jellies per lb., or reputed package of that weight,	11	0	0
and so in proportion for any such reputed weight	per lb.	0	2 2
Preserves and canned fruits	per lb.	U	-2
in proportion for any such reputed weight, and night			
lights	per lb.	0	$1\frac{1}{2}$
Biscuits, bacon—and bacon partially cured or green—cheese,	Service Section		
hams—ham and ham potted, and meat extract	per lb.	0	2
Confectionery—cakes, comfits, liquorice, liquorice paste,			
lozenges of all kinds, cocoanut in sugar, sugar- candy, succades, and sweetmeats	per lb.	0	2
Chicago Dandelion and Tarayacum—	1		
Raw or kiln-dried	per lb.	0	3
Roasted, ground, or mixed with any other article	per lb.	0	6
Coffee—Roasted, ground, or mixed with any other article	per lb.	0	6
Cocoa—Prepared paste or mixed with any other article Chocolate—Plain or mixed with any other article, and chocolate	per lb.	U	T
creams	per lb.	0	4
Tea—(Until March 1st, 1892)	per lb.	0	
On and from that date		F	ree.
Tobacco—delivered from ship's side or from a Customs bond			
for home consumption—manufactured, unmanufactured, and snuff	per lb.	3	0
Tobacco—unmanufactured, entered to be manufactured in the	PC2 15.		
Colony. At the time of removal from a Customs			
bond or from an importing ship to any licensed manu-			
factory for manufacturing purposes only into tobacco,	per lb.	1	0
cigars, and cigarettes	nor lh	0	3
Cigars	nor lh	6	0
Cigarettes (including wrappers)	per lb.	6	0
Timber—		. 0	0
	per 100 ft. superficia	13	0
Rough and undressed (with the exception of ash, hickory, and oak)	per 100 ft. superficia	11	6
Palings	per 100	1	0
Laths	per 1000	0	9
Shingles	per 1000	1	0
Pickets, dressed	per 100 ft. superficial each	1 3 2	0
Doors, sashes, and shutters	eacu	-	U
Sugar— Refined	per cwt.	6	8
Raw	per cwt.	5	0
Molasses and treacle	per cwt.	3	4
Glucose—	per cwt.	3	4
Liquid and syrup	per cwt.	. 5	
		irit	

Spirits-									S.	d.
On all ki	nds of sp	pirits an	d spirit				orted	6 11		
No allow	not other	rond 16	5 sha	ll be i	made fo	or the 1	inder	per proof gallon	14	0
proc	of of any	spirit o	f a less	s stren	gth tha	n 16.5 ı	under			
Case Spir		tents o	f two.	three.	four, o	r five ga	allons			
shall	be charg	ged—								
0	wo gallon ver two g	s and u	nder a	s two	gallons.	ree as	three			
	gallon	s.								
0	ver three gallon		and n	ot exc	eeding	four as	four			
0	ver four		and a	not ex	ceeding	five as	s five			
Methylat	gallon	S.						11		•
Perfumed	l spirits,	perfun	ned wa	aters,	Florida	water.	and	per gallon	1	0
Bay	rum							per gallon	20	0
Bitters, medi	cines, inf	usions,	and to	ilet pr	sapariii eparatio	ons, con	tain-			
ing-	-									
	Not more	e than 2	25 per	cent. c	of proof	f spirit	*	per gallon per gallon	3 7	6
	Not more	e than 7	5 per	cent. c	of proof	spirit		per gallon	10	6
If co	ontaining	more t	han 75	per	cent. of	proof	spirit	per gallon	14	0
	ontaining spirituou	s compo	ounds	proor	to be	charge		per proof gallon	14	0
Wines-	-For si	r nonut	d anar	.ta an 1				1 1 2 3 3 3 3		
Sparkling Other kin	ds—For	six repute	outed	quarts	or twe	elve rep	pints		10	0
pints				•					5	0
Other kin			hon ho			•••		per gallon	5	0
Beer, ale, port In wood	or jar		ner be	er, c1a	er, and	perry-		per gallon	0	6
In bottle								per gallon	0.	9
For six re								per gallon	0	9
Cordials and ressen	ces not	spiritu	ning s	spirit,	balm s	yrups,	fruit			
cordi	als, citr	onade,	raspb	erry	vinegar	, aron	natic			
vineg acids	ar, rasp	berry,	straw	berry,	and	other :	fruit			
	Reputed	quarts						per dozen	1	6
	Pints and	smalle	r quan	tities				per dozen	0	9
Oils, except lin	and coco	raw or	boiled	spern	and I		hale,	per gallon	0	0
Oils, in bottle,								per ganon	0	6
Reputed of	uarts							per dozen	1	6
Reputed p Reputed h		and sm	aller s			•••		per dozen	0	9
Grease-Axle	and lubri	cating						per dozen per ton	60	6
Paints and cold		nd in o						per ton	60	0
Putty								per ton per ton	$\frac{30}{20}$	0
Varnishes cont	aining sp							per gallon	2	0
All other varni Naphtha and g					•••			per gallon	1	0
Cement, plaste	r, and hy	draulic						per gallon per barrel	0 2	6
Vinegar, other				perry				per gallon	0	6
Acetic acid Sulphuric acid								per gallon per cwt.	2 2	6
Ærated and mi	neral was				ller qua	ntities		per dozen	ō	6
Oilmen's Store		quant								
Sauces and Sauces and				aller	 quantiti	es	•••	per dozen per dozen	$\frac{1}{0}$	0
Salt									20	0
Soda crystals Oatmeal		•••							40	0
Fruits—							•••	per ton	40	0
Dried, can	died, and	prunes	inod c	day.	and also	ond-		per lb.	0	2
Boiled or i Fruits, bottled	(not con	taining	spirit)	ury, :	and alm	onds		per lb.	0	1
Reputed q	uarts							per dozen	2	0
Reputed p	ints and	smaller	quant	ities	•••			per dozen	1 Rie	
pelac					•				1010	

		•					
						s.	d.
Rice					per ton	60	0
Rope, cordage—gross					per ton	60	0
Twine and lines (excepting for R	eapers ar	d Binde	rg)		per ton	60	0
Paper—brown and wrapping .	cupers ar	ia Dinac			per cwt.	3	0
Paper bags (printed)					per cwt.	15	0
Paper bags (plain)					per cwt.	7	6
Advertising matter—Circula	rs lahels	hill-hes	de no	etore	per cwt.	,	O
and notices printed, en	amelled o	r others	vise on	any			
material, or lithographe	d				per cwt.	15	0
Playing cards					per dozen packs		0
Playing cards Opium and any preparation there	of-not	otherwis	o charo	har	per dozen packs	20	0
Powder and shot—	701 1100	Other wis	e charg	,cu	per in.	20	U
							-
Sporting					per lb.	0	3
Blasting					per lb.	0	1
Dynamite and lithofracteur					per lb.	()	1
Shot					per cwt.	5	0
Soap—							
Fancy					per lb.	0	2
Other than fancy					per cwt.	3	0
Zinc—perforated or manufactured					per cwt.	3	0
Whiting and chalk					per ton	10	0
Green fruit, except bananas and r	pine-apple	es			per bushel	1	0
Vegetables—fresh					per cwt.	0	6
Grain and Pulse of every kind no	t othorw	ico onnum			P		
Barley, beans, maize, oats,	poor (dr	ise enum	erated-				
wheat	peas (ar	red and	spire),		100 II	0	10
wheat Flour, bran, pollard, and sha					per 100 lb.	0	
Hay, chaff, and straw	rps				per 100 lb.	1	0
Potetooa					per ton	10	0
					per ton	10	0
			• • • • •		per ton	20	0
Iron—							
Galvanized, in bars, bundles,	sheets, o	r corrug	ated		per ton	40	0
Bolts, spikes, nuts, rivets, ser	ews, boli	t-rings,	and was	shers			
(plain or galvanized met Wire netting, galvanized	al)				per ton	40	0
wire netting, galvanized					per ton	30	0
Galvanized manufactures not	being pa	arts of 1	nachine	es or			
machinery otherwise cha	rged or e	xempted			per ton	60	0
Pig iron, from the first day	y of Jan	uary, on	e thou	sand			
eight hundred and ninet	y-three				per ton	10	0
Lead—							
Sheet and roll					per ton	40	0
Pipe					per ton	60	Ö
Billiard-tables and Billiard-table m	atoriala						
Velvets, Rugs, Gold and Sil	ver Plate	and D	leted V	Vores.	Carriages (who	GIO	ves,
parts), including Buggies, Ba	roughes	Chairea	Doggar	vare;	carriages (who	e or	in
and Porcelain Ware, Jewell	ery and	Progion	g Ston	og M	gs, and Induries	, Ch	and
parts thereof, Watches and	Clocks	and non	ta the	es, M	Distance Deintin	nts a	ind
Statuary, Portmanteaus, Tra	velling	Rage on	1 Dres	ging (lecures, Paintin	88, 1	and
fittings)—	treming 1	bags and	Dres	sing (ases (with or	with	out

fittings)—
For every £100 on the value thereof the sum of Fifteen pounds.

SCHEDULE B.

All goods imported into New South Wales and not enumerated in Schedule A or C—For every £100 on the value thereof the sum of Ten pounds.

SCHEDULE C.

FREE LIST.

Cotton in piece-continued. Alum. Cotton Drill. Anchors. Anchors.
Animals, live.
Antifriction Metal.
Antimony Ore.
Asbestos Packing.
Bags, Gunny and Ore.
Bags, Sacks, and Woolpacks—except
Fancy, Travelling, and Bags otherwise charged.

Pallest not otherwise charged. Canvas. Dimity. Pique. Quilting. Curtains and Blind Net. Mosquito Net. Cotton Handkerchiefs. Damask. Drilling. Ballast, not otherwise charged. Bananas (fresh).
Bark, not being for Medicinal purposes. Denim. Dungaree. Beads. Jean. Apron Check. Duster ... Beche-de-mer. Bismuth Ore. Moleskin, Plain and Printed. Blowers. Cottonade.
Cotton Tweed.
, Cord. Blue. Bluestone (not building). Bombay Duck and Pipe. Bone Dust. Gambroon. Cotton Velvet.
, Velveteen. Bones. Boot-Elastic. Canton Mole. Brewers' Isinglass. Turkey Twills. Brimstone. Shirtings. Scotch Twill. Bristles. Building Stone (unwrought). Cables, Chain (Iron) Stud Link. Candle Nuts. Harvard, Oxford, and Fancy Shirtings. Card Mounts.
Caustic Soda.
Caustic Potash. Flannelettes. Tennis Cloth.
Cotton, Wincey.
" Dress Stuffs. Charcoal. ;; Chrome Ore and Metal.
Clays and Earths, not otherwise charged. Italian Cloths. Prints. Satteens. Cobalt Ore. Pongees. Cocoanuts. Drillettes. Coin. Satinettes. Copperas. Gingham. Copper Ore and Regulus. Copper Ingots. Zephyr. Cotton Ticks.
Cotton Huckabacks. Cordage, Rope and Sails, old and con-Rolled Linings. demned. Cork. Universal Linings. Fancy Linings. Plain Cambric. Cotton, Raw. Cotton in piece-Chintz Cambric. White Calico. Long Cloth. Shirting. Cretonne. Duck-Sheeting.
India Twills. Cotton. Linen. Twill Calico. Forfars Butter Cloth. Osnaburg. Cheese Cloth. Hatters' Calico. Dowlas. Flaxens. Twill. Grey, Plain. Mulls, &c. Muslins, Plain and Printed. Twilled. Hessians-Swansdown Calico. Window Hollands, Printed. Plain Papering Canvas. Scrym. Lancaster and Oriental Blinds. Hessian. Holland-Grey Calico. Brown. " Sheeting. " Twill. Rough. Dressed. Pillow Cotton. Cream. Tent Cloth. Slate Black. Cotton Duck.

Cotton

ton in piece—continued.	Cotton in piece—continued.
Jute Goods—	Towelling— Crash.
Dandy Canvas.	Huckaback.
French "	Diaper.
Padding ",	Turkish.
Cheese Cloth.	Dice.
Serym.	
Horse Covers.	Flax.
Bagging.	Twills—
Carpet.	Turkey.
Longcloth—	Scotch.
Plain.	India.
Twilled.	Union—
	White.
Prints—	Slate.
Printed Cotton.	Black.
Cambrics.	Brown.
Sateens.	Wadding—
Drillettes.	Black, white.
Muslins.	Greys.
Pongees.	Bleached.
Cotton Laine.	Needles—
Cotton Hdfs.	Sewing.
Turkey, Plain.	Machine.
Turkey, Twill.	Knitting.
	Packing.
Repp—	Crochet.
Cotton.	Pins—
Union.	Hair.
Wool (Upholsterers')	Safety.
Sewing Cottons—	Stuck.
Reels.	
Mending.	Ounce.
Crotchet.	Bonnet.
Knitting.	Box.
Embroidery.	Book.
Threads.	Beads—Beads.
	Beadware—Canvas work.
Sewing Silks—	Canvas—
Skeins and Reels.	Navy.
Arrascine.	Sampler.
Filloselle.	Tailors'.
Twists.	French.
Purse Twists.	Dandy.
Tailors' Sewings.	Druggetting—
	Plain and printed.
Sheeting—	Woven and felted.
Cotton, Plain and Twilled.	Squares
Union "	Felt—
Linen ,, ,,	Paper, plain and printed.
Waterproof.	Union, plain.
Macintosh.	Union, printed.
	Whalebone—
Shirtings—	Dressmakers'.
White Cotton.	
Grey "	Stay and corset makers'.
Crimean.	Imitation.
Flannelette.	Cotton Waste.
Oxford and Cambridge.	Cotton-wool.
Harvard.	Dates.
Sco. Twill.	Dyeware and Dyes.
Union.	Engine Packing.
Printed Cotton.	Felt (tarred).
Crêpe.	Fibre, Cocoanut and Coir.
Ceylon.	Fish, Fresh.
	Flax.
Silesia—	Flock.
Plain.	Fungus.
Printed.	Ginger (not -tl
	Ginger (not otherwise charged).
Dyed.	Gold Bars.
Dyed.	D .
Ticks—	" Dust.
Ticks— Cotton.	" Quartz.
Ticks— Cotton. Union.	,, Quartz. Hair.
Ticks— Cotton. Union. Linen.	" Quartz. Hair. Hemp.
Ticks— Cotton. Union.	,, Quartz. Hair.

Hops.	School and Book Slates.
Horns.	Seeds Garden, Clover, Grass, and Lin-
Iron and Steel—Bar, Rod, Plate, Sheet,	seed.
T, Angle, and Hoop (not galvan-	Shark Fins.
Ized).	Shoe Pegs. Silicate.
Iron Scrap. Isinglass.	Silver Ore, Bullion, and Amalgam.
Ivory Nuts.	Skins, not dressed.
Kapok.	Soda Ash.
Kauri Gum.	Specimens of Natural History.
Lead Ore.	Spelter.
Lead Pig.	Spices.
Limejuice and Lemonjuice not bottled.	Sulphur.
Linestone. Linseed Meal.	Tallow. Tar.
Liquid Driers.	Terebene.
Malt.	Tinfoil.
Manures—	Tin Ingots.
Guano.	Tin Plates.
Bone Dust.	Tools, viz.:—
Marble and Slate Slabs.	Adzes.
Matches.	Anvils.
Meat, Fresh and Frozen.	Augers. Axes and Handles.
Milk, Fresh. Millstones.	Bellows, Blacksmiths'.
Minerals not otherwise charged.	Bits, brace.
Mineral Pitch.	Braces.
Mops.	Brushes, Painters'.
Mustard.	Chisels.
Nickel (unmanufactured) and Ore.	Chests of Tools
Nuts (edible) not otherwise charged.	Choppers, Butchers'.
Oakum. Oars.	Clippers Horse
Oil Cake.	Clippers, Horse. ,, Hairdressers'.
Oils—	Clamps, Boatbuilders'.
Cocoa-nut.	,, Carpenters'.
Palm.	Cramps.
Black Whale.	Compasses.
Sperm Whale not in bottles.	Cutters, Pipe.
Linseed Oil, Raw or Boiled.	Diamonds, Glaziers'.
Ores. Oysters, fresh.	Drills, Breast.
Packages, outer, in which goods are	Eyelets. Fids, Sailmakers'.
usually imported, except Iron	Files.
Tanks.	Forks-Hay, Garden, and Stable.
Packages empty—used and returned.	Froes.
Passengers' baggage, being ordinary	Gimlets.
cabin furniture, second-hand used	Grindstones.
furniture and effects accompanying	Grindstone Fittings.
any passenger, and which have	Hammers.
been used by such passenger, and	Hatchets. Hoes.
are not imported for sale. Free, if not exceeding fifty pounds value.	Hones and Oil Stones.
Pearl Shell.	Hooks, Reap.
Pencils, Wood.	" Bagging.
Pepper.	" Fern.
Phormium Tenax.	" Brush.
Pig Iron, until 1st January, 1893.	" Furze.
Pine-apples (fresh).	" Wool.
Plents Shruha and Trees	Irons, Caulking.
Plants, Shrubs, and Trees.	,, Plane.
Precious Stones, unset. Printed Books, being literary composi-	,, Soldering. ,, Tailors' Geese.
tions and periodicals.	Tuo
Printed Music.	Jacks.
Printers' and Writing Paper.	Knives, Cane.
Pulu.	,, Chaff.
Quartz.	" Butchers'.
Quicksilver.	" Drawing.
Rags.	" Farriers'
Rattans, Canes, and Willows.	" Hay.
Resin. Saddle-trees.	"Shoe. Ladles, Lead.
Sandalwood, not dressed.	Ditah
~	,, Fitch.
	1001

Tools—continued. Zinc unmanufactured and sheet. Atlases and Maps for school use.
Beadings (Saddlers'), Brass, Silver, and
Nickel. Levels, Carpenters'. Marline Spikes. Mattocks. Mallets, Carpenters', Masons', &c., Tinsmiths'. Books-Educational-Copy and Exercise, for school use. Buckles (Saddlers')—Japanned, Tinned, Needles, Saddlers'. Packing and Sail. Nickel, Brass, and Nickel-plated and Needles, Upholsterers'. Dees. Nippers, Cutting. Oilers, Carpenters'. Engineers'. Cables, Chain (Iron) Stud Link, or not less than half an inch in diameter. Candle Cotton, Candle-wick. Charts, Admiralty. Chloro dinitro-benzol. Planes. Palms, Sailmakers'. Saddlers' Cocoa, Raw. Picks and Handles. Coffee, Raw. Pincers, Carpenters'. ,, Farriers'. Coir Yarn. Collar-checks, Saddlers'. Copper Rivets and Washers. Plumbs and Levels. Dairy Refrigerators, Separators, and parts thereof. Plyers. Pullers, Nail. Dextrine, Shoemakers'. Firewood, Rough. Punches. Rakes, Hay and Garden. Foil. Rasps. Glass, broken. Rules. Saws, other than Circular, Frame, and Band Saws. Globes for school use. Hames. Hat Linings, Cork. Heel-tips and Plates, Black-iron Toes and Saw Clamps. Saw Sets. Toe-plates (Shoemakers'). Scissors. Scrapers. Hogskins. Ships'. Hooks, Eyelet. ,, Indiarubber-Plumbers'. ,, Screws, Bench. Belting. Scythe, Snath's. Engine-packing. Stones. Hose and Tubing. ,, Blades. Insertion. Sets, Rivet. Rings. Shaves, Coopers'. Sheet. Spades and Shovels. Valves. Spokeshaves. Washers. Knitting Machines. Leather, Morocco. Shears, Garden. Sheep. Pruning. Locomotive Wheels. Sickles. Macaroni. Sieves. Milk Foods. Slashers. Nails, Yellow Muntz Metal. Snips, Tinmen's. Nitrate of Ammonia. Oils, Seal. Spanners. Paper, photographic—albumenized. Pencils, Slate. Squares, Harness. Pipes and Tubes — Brass, Brass-cased, Iron, Steel, and Copper.

Plush, Silk hat. Carpenters'. Collar and Dressmakers'. Masons'. Stocks and Dies. Pullovers, felt, Hatters'. Railway Waggon Wheels. Soldering Irons. Tapes, Measuring. Tongs, Gas. ,, Blacksmiths'. Reapers and Binders, and parts thereof. Rock Salt. Tools, Saddlers'. Sago and Sago Flour. Sewing Machine Heads. Grafting. ,, Tinsmiths'. Shellac Trowels. Silver, German, in sheets. Turnscrews. Spunyarn. Vyces. Spurs. Wedges. Stirrup-irons. Wheels, Tracing. Straw-plait. Tapioca and Tapioca Flour.
Timber, Undressed—Ash, Hickory, Oak, Wrenches. Tortoiseshell. Turpentine. and Sycamore. Tin Tags. Type-metal Tools of Trade, not being machinery, and
Tool Handles. Vanners. Whalebone, not dressed. Twine, being sewing and seaming of hemp, cotton, or flax, also for Reapers and Binders. Wool. Woolpacks. Yams. Yellow Metal in sheets. Vermicelli. Wire-

Oils—Essential (excepting Lemon and Eucalyptus).

Hospital Dressings and Appliances— Wire Iron and Steel (not galvanised). Rope. Copper, Brass, and Silver, Lint. Cat-gut, for sewing purposes. Surgical Drainage Tubing. Protective Silk. Guttapercha tissue. Yeast. Crude Drugs, &c .-Aloes. Aloin. Antefebrin. Adhesive Plaster. Esmarch's Handkerchiefs. Antepyrin. Arsenic. Eye-pads. Borax. Syringes. Camphor. Cantharides. Ice-bags. Suspensories Cinchona. Celluloid, for Splints. Cocain. Emery-cloth in piece (not coated). Calumba. Manilla paper for manufacturing glass paper. Cream Tartar. Fish Oil. Gentian. Rhubarb. Fishing Nets. Artists' Colors. Jalap. Myrrh. Chains-Henbane. Breeching. Hemlock. Leading. Iodine. Backband. Litharge. Bellyband. Manganese. Hip-strap. Magnesia. 'Bus-end. Menthol. Spring-cart, and Parrafin Wax. Trace-end. Quinine. Chlorate of Potash. Soda Carbonate. Soda Crystals. Soda Bi-carbonate. Sponges.
Wire-gauze, fine. Strychnine. Saffron. Flint. Tartaric Acid. Typewriting machines and parts thereof. Vanilla Beans. Bitumen.
Split-skins for Bottle-tops. Ultramarine. Zinc Sulphate. Brushmakers' Materials, viz.:-Zinc Oxide. Bass. Aconite Mexican Fibre. Arnica Not Tinctures. Split Cane. Whisk. Belladonna Digitalis Kitool. Files and Rasps. Gum-Animi. Mill Silk. Arabic. Zinc Plates. Benzoin. Bits (riding, driving, and cart). Buchu. Serge (Saddlers'). Copal. Kersev (Saddlers'). Damar. Island. Ornaments, Saddlers', nickel, plated, and Mastic. Manilla. Saddle Staples and Nails-Nickel, plated Sandrac. and tinned. Senega. Rings and Terrets-Japanned, brass, nickel, and plated.
Web (Saddlers'), straining and girth. Sierra Leone. Tragaganth.

In the name and on the behalf of Her Majesty I assent to this Act.

JERSEY.

Government House, 2nd March, 1892. I Certify that this Public Bill, which originated in the Legislative Assembly, has finally passed the Legislative Council and the Legislative Assembly of New South Wales.

Legislative Assembly Chamber, Sydney, 1 March, 1892. RICHD. A. ARNOLD, for Clerk of Legislative Assembly.

New South Wales.



ANNO QUINQUAGESIMO QUINTO

VICTORIÆ REGINÆ.

No. XVI.

An Act for the Establishment of a New Tariff of Customs Duties, and for purposes connected with, consequent upon, and incidental to the purpose aforesaid. [Assented to, 2nd March, 1892.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

authority of the same, as follows:—

1. This Act may be cited as the "Customs Duties Act of 1891," commencement of and shall be taken to have come into operation on the second day of Act.

December, one thousand eight hundred and ninety-one.

2. (I) The Import Duties mentioned in Schedule A shall be Duties of Customs on levied and collected upon the importation of all goods in the said goods in Schedule A. Schedule mentioned, and upon all such goods in bond: Provided that all duties levied and collected upon the importation of any goods mentioned in the said Schedule A or in Schedule B hereto between the said second day of December, one thousand eight hundred and ninety-one, and the date of the passing of this Act shall be deemed to have been levied and collected under the authority of this Act, and that no action or suit shall lie or be instituted against the Collector of Customs or any other person for or in respect of any act, matter, or thing done or omitted or refused to be done by such Collector or person where he might after the passing of this Act lawfully do, omit, or refuse to do the same act, matter, or thing.

(II)

I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.

NINIAN MELVILLE, Chairman of Committees of the Legislative Assembly.

Special provision as to tea and pig iron.

(II) The duty chargeable before the passing of this Act on tea shall continue to be levied and paid on and after the passing of this Act up to and inclusive of the twenty-ninth day of February, in the year one thousand eight hundred and ninety-two; and from the first day of March in the said year such duty shall cease to be levied. And the duty on pig iron shall be levied and paid at the rate, and from the time, mentioned in Schedule A.

Ten per cent. Ad valorem duties.

3. There shall be charged on the importation of all goods, described generally in Schedule B, and not being goods exempt from duty under either of the Schedules A or C, the duties mentioned in the said Schedule B.

Free list. Remission of duties on wine for officers.

4. The goods specified in Schedule C shall be exempt from duty. 5. All goods imported for the supply of Her Majesty's service on goods for Her Majesty's service and shall be exempt from all duties and imposts of every description whatsoever; and nothing in this Act contained shall be deemed to alter or repeal the provisions of the "Customs Regulation Act, 1879."

Executory contracts.

6. All contracts or agreements made on or before the second day of December, in the year one thousand eight hundred and ninetyone, for the sale or delivery of any goods otherwise than in bond, the duty on which is increased or decreased by this Act, shall be subject to an increase or decrease (as the case may be) in the contract price of such goods, corresponding in rate and amount with the amount of such increase or decrease of duty as aforesaid actually paid.

Value of goods in certain cases to be verified by declaration of importer or agent.

7. In all cases in which goods shall, after the passing of this Act, be chargeable according to the value of such goods, such value shall be verified at the time of entry by the production of the genuine invoice and by the declaration, in the form hereinafter prescribed, of the importer of such goods or of his authorized agent:-

Port of

I, A.B., do hereby declare that the invoice now produced is the genuine and only invoice of the goods mentioned in the entry and contained in the packages marked, numbered and described above, and that the value of such goods mentioned in the said invoice, and therein stated as [here state value], was, to the best of my belief, the fair market value of such goods at the time of shipment at the place whence the same were exported.

Witness my hand, this eight hundred and

day of

one thousand

A.B.

Declared before me, the

day of

E.D.,

(Signed) Collector (or other proper officer).

And such declaration shall be made by the importer or his authorized agent as aforesaid in the presence of the Collector of Customs or other proper officer, and the invoice value so declared, shall with the addition of ten pounds per centum thereon be deemed to be the value of the goods upon which duty shall be paid.

As to declaration of shipping clerks, &c. in certain cases.

8. Any declaration authorized or required by this Act made by any shipping clerk or known employee of any importer or owner of goods liable to duty under this Act shall be held to have been made with the knowledge and consent of such importer or owner of goods, unless the contrary be proved, and in any indictment for a false declaration under the two hundred and ninety-eighth section of the "Criminal Law Amendment Act" the importer, owner of goods, or person in whose behalf any declaration may have been made shall be liable to the punishment imposed by the said section for a false declaration as fully and effectually as if such declaration had been made by himself.

9. If the importer or his authorized agent cannot make the officer may assess declaration in the last preceding section set forth, or if upon view and value. examination of such goods or otherwise it shall appear to the Collector of Customs or other proper officer that such declaration is inaccurate, such Collector of Customs or other proper officer may detain the said goods, and shall subject to the approval of the Colonial Treasurer assess the value thereof as hereinbefore mentioned, and if the importer or his agent shall object to pay duty according to the value of such goods so assessed by such Collector of Customs or other officer, or if the value of such goods is unknown or uncertain, then the value of such goods shall be ascertained according to such rules and regulations as the Governor, with the advice of the Executive Council, may from time to time make in that behalf, and the duty shall be paid according to the value so ascertained: Provided that such regulations shall be laid before both Houses of Parliament within one month after their promulgation if Parliament shall be then in Session, and if Parliament shall not be then in Session within one month after the commencement of the next ensuing Session.

10. In cases where it is alleged that the genuine invoice cannot Examination of be produced, the Collector of Customs, when he shall think fit, may importer or agent on oath. examine any importer or his agent, or both of them, upon oath as to the value of any goods liable to duty ad valorem, and may if he think fit after such examination dispense with the production of the genuine invoice aforesaid, and in case such importer or agent shall, upon being summoned, neglect or refuse to attend for examination, or shall refuse to be sworn, or to answer such questions as shall be put to him by the said Collector, then and in every such case the value of such goods shall be assessed by the Collector of Customs or other proper officer, and such assessed value shall be deemed to be the true and real value thereof; and such importer or agent, or both of them, so neglecting or refusing as aforesaid, shall also be liable to pay a penalty not exceeding

twenty pounds.

11. If the importer of such goods or his agent shall neglect or How goods to be refuse to pay the duties imposed thereon, after such examination and dealt with if assessment as aforesaid, and also the costs of such examination and undervalued. assessment, in the event of the valuation being greater than declared on the bill of entry, the Collector of Customs or proper officer shall, subject to the approval of the Colonial Treasurer, take and secure such goods, with the packages thereof, and cause the same to be sold by public auction within the space of twenty days at furthest after such examination, and at such time and place as such Collector or other officer shall, by notice published in the Government Gazette and some local daily newspaper at least four days from the day of sale appoint for that purpose, and the proceeds of such sale shall be applied in the first place in payment of the duties due upon such goods together with the costs and charges incurred by such examination and sale, and in the second place towards payment to the importer or his agent of the declared value of the said goods as entered, together with any freight and charges paid thereon by such importer or his agent, not exceeding ordinary or current rates, and the balance (if any) shall be paid one moiety to the officer who shall have detained and secured the goods and the other moiety to the account of the Consolidated Revenue Fund.

12. If upon examination it shall appear to the Collector that the Detention and sale value of the goods mentioned in any declaration made under the seventh of goods under value. section of this Act has been incorrectly stated in such declaration, it shall be lawful for the said Collector, in lieu of any other proceeding authorised by this Act but subject to the approval of the Colonial Treasurer to cause such goods to be detained and secured, and (within five days from the landing thereof) to take such goods for the use of

Valuation and ten per cent. to be paid to the importer.

the Crown, and the said Collector shall thereupon in such case cause the amount of the invoice value stated in such declaration, together with an addition of ten pounds per centum thereon, and also the duties (if any) paid upon such entry to be paid to the importer or owner of such goods in full satisfaction for the same, and shall dispose of such goods for the benefit of the Crown, and the proceeds of such sale shall be paid into the Consolidated Revenue Fund: Provided, however, that the said Collector, if he shall see fit, may permit such importer or owner on his application for that purpose to amend such entry at such value and on such terms as he, the said Collector, may direct.

Forfeiture of goods

13. If in any invoice or entry any goods entered for ad valorem in cases of fraud, &c. duty have been fraudulently misdescribed, or if from any such invoice or entry purporting to describe the contents of any package, any goods shall be found to have been fraudulently omitted with intent to avoid the payment of the duty or any part of the duty on such goods, or if the declaration made with regard to any such invoice or entry is wilfully false in any particular, the goods so misdescribed, or in respect of which such declaration is wilfully false as aforesaid, shall be forfeited.

License may be granted to "Experts" for valuation of

14. In order to assist the Customs officers in ascertaining the value of goods subject to ad valorem duty, the Collector of Customs may obtain the assistance of one or more persons well acquainted in the opinion of the Collector as aforesaid with the character and value of such goods to act as experts at any port or place, and who, when required by the said Collector or other proper officer, shall assist in assessing the true value of such goods after the entry thereof, and such valuator or valuators shall be paid for their services as the Colonial Treasurer may direct.

Penalties how recoverable and applicable.

15. All fines, forfeitures, penalties, and charges recoverable under this Act, excepting the proceeds of sale of goods under section eleven, may be recovered and applied in the manner directed by the

"Proper Officer."

Customs Regulation Act in force for the time being.

16. The term "Proper Officer" in this Act means any Sub-Collector or other principal officer of Customs at any port or place, or any officer having authority from the Governor-in-Council, or from the Collector of Customs for the particular duty or purpose in connection with which such term is used.

Application of Customs Regulation Act.

17. All powers and authorities conferred by the Customs Regulation Act in force for the time being upon the Collector, or any other officer of Customs, may be exercised and enforced by such officers in the administration of this Act.

Repeal of Acts saving.

18. The "Customs Duties Act of 1887" shall be repealed from and after the second day of December, in the year one thousand eight hundred and ninety-one. But the repeal hereby enacted shall not affect the past operation of the said Act, or anything lawfully done or commenced thereunder.

SCHEDULES.

SCHEDULE A.		
Arrowroot, baking powder, yeast custard and egg powders,	8.	d.
self-raising flour, barley—prepared or patent—patent		
groats, corn-flour, maizena, and farinaceous foods		
prepared—not being wheaten flour or oatmeal, or otherwise exempted per lb.	0	1
Milk—condensed or preserved per lb.	0	1
Butter and lard per lb.	0	2
Butterine and oleomargarine per lb. Fish—dried, preserved, or salted, and fish paste, meats—poultry,	0	6
soups, and game, potted paste, dried or preserved, and		
not otherwise charged per lb.		1
not otherwise charged per lb. Gelatine, glue, and size per lb.		1 1
Honey per lb. Starch and starch powder, rice flour and ground rice, semolina per lb.	0	1
Vegetables—preserved (not otherwise charged), salted in brine		
or salt water, mushrooms and tomatoes preserved per lb.	0	1.
Wax and stearine per lb. Jams and jellies per lb., or reputed package of that weight,	0	1
and so in proportion for any such reputed weight per lb.	0	2
Preserves and canned fruits per lb.	0	2
Candles—per lb., or reputed package of that weight, and so		
in proportion for any such reputed weight, and night lights per lb.	0	11/2
Biscuits, bacon—and bacon partially cured or green—cheese,		
hams—ham and ham potted, and meat extract per lb.	0	2
Confectionery—cakes, comfits. liquorice, liquorice paste, lozenges of all kinds, cocoanut in sugar, sugar-		
candy, succades, and sweetmeats per lb.	0	2
Chicory, Dandelion, and Taraxacum—	-	
Raw or kiln-dried per lb. Roasted, ground, or mixed with any other article per lb.	0	3 6
Roasted, ground, or mixed with any other article per lb. Coffee—Roasted, ground, or mixed with any other article per lb.	0	6
Cocoa—Prepared paste or mixed with any other article per lb.	0	4
Chocolate—Plain or mixed with any other article, and chocolate	0	
creams per lb. Tea—(Until March 1st, 1892) per lb.	0	4 3
On and from that date		ree.
Tobacco—delivered from ship's side or from a Customs bond		
for home consumption—manufactured, unmanufactured, and snuff per lb.	3	0
Tobacco—unmanufactured, entered to be manufactured in the		
Colony. At the time of removal from a Customs		
bond or from an importing ship to any licensed manufactory for manufacturing purposes only into tobacco,		
cigars, and cigarettes per lb.	1	0
Tobacco—sheepwash per lb.	0	3
Cigars per lb.	6	0
Cigarettes (including wrappers) per lb.	O	U
Dressed per 100 ft. superficia	13	0
Rough and undressed (with the exception of ash, hickory,		0
and oak) per 100 ft. superficial Palings per 100	1	6
Laths per 1000	ō	9
Shingles per 1000	1	0
Pickets, dressed per 100 ft. superficial Doors, sashes, and shutters each	$\frac{3}{2}$	0
Doors, sashes, and shutters each Sugar—	-	J
Refined per cwt.	6	8
Raw per cwt.	5 3	0
Molasses and treacle per cwt.	5	4
Liquid and syrup per cwt.	3	4
Solid per cwt.	5	0
SHIDGHES	irit	8-

Spirits—	s.	d.
On all kinds of spirits and spirituous compounds imported and not otherwise enumerated per proof gallo	n 14	0
No allowance beyond 16.5 shall be made for the under	11 11	
proof of any spirit of a less strength than 16.5 under proof.		
Case Spirits—Contents of two, three, four, or five gallons		
shall be charged— Two gallons and under as two gallons.		
Over two gallons and not exceeding three as three		
gallons.		
Over three gallons and not exceeding four as four gallons.		
Over four gallons and not exceeding five as five		
gallons. Methylated spirit per gallon	1	0
Perfumed spirits, perfumed waters, Florida water, and		
Bay rum per gallon Bitters, essences, fluid extracts, sars, parilla tinctures,	20	0
medicines, infusions, and toilet preparations, contain-		
Not more than 25 per cent. of proof spirit per gallon	3	6
Not more than 50 per cent. of proof spirit per gallon		0
Not more than 75 per cent. of proof spirit per gallon If containing more than 75 per cent. of proof spirit per gallon	10 14	6
If containing more than 75 per cent. of proof spirit per gallon If containing spirit over-proof to be charged as	14	U
wines— spirituous compounds per proof gallo	n 14	0
Sparkling—For six reputed quarts or twelve reputed pints	10	0
Other kinds—For six reputed quarts or twelve reputed		
pints per gallon	5 5	
Beer, ale, porter, spruce, or other beer, cider, and perry—	H.	
In wood or jar per gallon	0	
In bottle per gallon For six reputed quarts or twelve reputed pints per gallon	0	
Cordials and wines not containing spirit, balm syrups, fruit		
essences not spirituous, lime fruit and limejuice cordials, citronade, raspberry vinegar, aromatic		
vinegar, raspberry, strawberry, and other fruit		
vinegar, raspberry, strawberry, and other fruit acids—		
acids— Reputed quarts per dozen	1	6
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale,	1 0	6 9
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon		
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon Oils, in bottle, except essential oils—	0	9
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon Oils, in bottle, except essential oils— Reputed quarts per dozen Reputed pints per dozen	0	9
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon Oils, in bottle, except essential oils— Reputed quarts per dozen Reputed pints per dozen Reputed half-pints and smaller sizes per dozen	0 0 1 0 0	9 6 6 9 6
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon Oils, in bottle, except essential oils— Reputed quarts per dozen Reputed pints per dozen per dozen	0 0 1 0	9 6 6 9
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon Oils, in bottle, except essential oils— Reputed quarts per dozen Reputed pints per dozen Reputed half-pints and smaller sizes per dozen Grease—Axle and lubricating per ton Paints and colours ground in oil per ton Dry colours per ton	0 0 1 0 0 60 60 30	9 6 9 6 0 0
acids— Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon Oils, in bottle, except essential oils— Reputed quarts per dozen Reputed pints per dozen Reputed half-pints and smaller sizes per dozen Reputed half-pints and smaller sizes per ton Paints and colours ground in oil per ton Putty per ton Putty per ton Putty per ton per gallon	0 0 1 0 0 60 60 30 20	9 6 9 6 0 0
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon Oils, in bottle, except essential oils— Reputed quarts per dozen Reputed pints per dozen Reputed half-pints and smaller sizes per dozen Per ton Paints and colours ground in oil per ton Putty per ton Putty per gallon All other varnishes per gallon per gallon	0 0 1 0 60 60 30 20 2	9 6 9 6 0 0 0 0
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon Oils, in bottle, except essential oils— Reputed quarts per dozen Reputed pints per dozen Reputed half-pints and smaller sizes per dozen Reputed half-pints and smaller sizes per ton Paints and colours ground in oil per ton Putty per ton Putty per ton Putty per gallon All other varnishes per gallon per gallon Naphtha and gasoline per gallon	0 0 1 0 60 60 30 20 2	9 6 9 6 0 0 0 0 0 0 6
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon Oils, in bottle, except essential oils— Reputed quarts per dozen Reputed pints per dozen Reputed half-pints and smaller sizes per dozen Reputed half-pints and smaller sizes per ton Paints and colours ground in oil per ton Putty per ton Putty per ton Putty per gallon All other varnishes per gallon Per gallon Cement, plaster, and hydraulic lime per gallon per gallon Cement, plaster, and hydraulic lime per gallon	0 0 1 0 60 60 30 20 2 1 0 2	9 6 9 6 0 0 0 0 0 0 6 0 0 6 0 0 0 6 6 0
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon Oils, in bottle, except essential oils— Reputed quarts per dozen Reputed pints per dozen Reputed half-pints and smaller sizes per dozen Reputed half-pints and smaller sizes per ton Paints and colours ground in oil per ton Putty per ton Putty per ton Putty per gallon All other varnishes per gallon Per gallon Cement, plaster, and hydraulic lime per barrel Vinegar, other than aromatic or raspberry per gallon per gallon Per gallon Acetic acid per gallon	0 0 1 0 60 60 30 20 2 1 0 2 0 2	9 6 9 6 0 0 0 0 0 0 6 0 0 6 6 0 0 0 6 6 6 6
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon Oils, in bottle, except essential oils— Reputed quarts per dozen Reputed pints per dozen Reputed half-pints and smaller sizes per dozen Reputed half-pints and smaller sizes per ton Paints and colours ground in oil per ton Putty per ton Putty per ton Putty per gallon All other varnishes per gallon Per gallon Cement, plaster, and hydraulic lime per gallon per gallon Cement, plaster, and hydraulic lime per gallon	0 0 1 0 60 60 30 20 2 1 0 2	9 6 9 6 0 0 0 0 0 0 6 0 0 6 0 0 0 6 6 0
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon Oils, in bottle, except essential oils— Reputed quarts per dozen Reputed pints per dozen Reputed half-pints and smaller sizes per dozen Reputed half-pints and smaller sizes per ton Paints and colours ground in oil per ton Putty per ton Putty per gallon All other varnishes per gallon Naphtha and gasoline per gallon Per gallon Cement, plaster, and hydraulic lime per gallon Per gallon Sulphuric acid per gallon per gallon per gallon per gallon Sulphuric acid per dozen Oilmen's Stores—	0 0 1 0 60 60 30 20 2 1 0 2 2 0 2 0	9 6 9 6 0 0 0 0 0 0 6 6 0 0 0 0 6 6 6 6
Reputed quarts	0 0 1 0 60 60 30 20 2 1 0 2 0 2 0	9 6 9 6 0 0 0 0 0 0 6 6 6 6 6 6 6 6 6 6
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon Oils, in bottle, except essential oils— Reputed quarts per dozen Reputed pints per dozen Reputed half-pints and smaller sizes per dozen Reputed half-pints and smaller sizes per ton Paints and colours ground in oil per ton Dry colours per ton Putty per gallon Varnishes containing spirit per gallon All other varnishes per gallon Naphtha and gasoline per gallon Cement, plaster, and hydraulic lime per gallon Sulphuric acid per gallon Sulphuric acid per gallon Sulphuric acid per gallon Sulphuric scid per gallon Sulphuric scid per gallon Sulphuric scid per gallon Sulphuric scid per gallon Sulphuric acid per dozen Sauces and pickles—quarts per dozen Sauces and pickles—quarts per dozen Sauces and pickles—pints and smaller quantities per dozen Sauces and pickles—pints and smaller quantities per dozen	0 0 1 0 60 60 30 20 2 1 0 2 2 0 2 0	9 6 9 6 0 0 0 0 0 0 6 6 6 6 6 6 6 6 6 6
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per dozen Oils, in bottle, except essential oils— Reputed quarts per dozen Reputed pints per dozen Reputed half-pints and smaller sizes per dozen Reputed half-pints and smaller sizes per dozen Reputed half-pints and smaller sizes per ton Paints and colours ground in oil per ton Dry colours per ton Putty per gallon Naphtha and gasoline per gallon Naphtha and gasoline per gallon Cement, plaster, and hydraulic lime per gallon Sulphuric acid per gallon Sulphuric acid per gallon Sulphuric acid per gallon Sulphuric scid per gallon Sulphuric acid per gallon Sulphuric acid per gallon Sulphuric acid per gallon Sulphuric acid per gallon Sulphuric scid per dozen Sauces and pickles—quarts per dozen Sauces and pickles—pints and smaller quantities per ton Soda crystals per ton	0 0 0 60 60 30 20 2 1 0 2 2 0 2 2 0 2 0 40	9 6 9 6 0 0 0 0 0 0 6 6 6 6 6 6 6 6 6 6
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon Oils, in bottle, except essential oils— Reputed quarts per dozen Reputed pints per dozen Reputed half-pints and smaller sizes per dozen Reputed half-pints and smaller sizes per ton Paints and colours ground in oil per ton Dry colours per ton Putty per dozen Varnishes containing spirit per gallon All other varnishes per gallon Naphtha and gasoline per gallon Cement, plaster, and hydraulic lime per gallon Sulphuric acid per gallon Sulphuric acid per gallon Sulphuric acid per gallon Sauces and pickles—quarts per galler quantities per dozen Sauces and pickles—pints and smaller quantities per dozen Sauces and pickles—pints and smaller quantities per dozen Soda crystals per ton Oatmeal per ton Fruits—	0 0 1 0 60 60 30 20 2 1 0 2 2 0 2 0	9 6 9 6 0 0 0 0 0 0 6 6 6 6 6 6 6 6 6 0
Reputed quarts per dozen Pints and smaller quantities per dozen Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon Oils, in bottle, except essential oils— Reputed quarts per dozen Reputed pints per dozen Reputed half-pints and smaller sizes per dozen Reputed half-pints and smaller sizes per ton Paints and colours ground in oil per ton Dry colours per ton Putty per gallon Naphtha and gasoline per gallon Naphtha and gasoline per gallon Cement, plaster, and hydraulic lime per gallon Sulphuric acid per gallon Sulphuric acid per gallon Sulphuric acid per gallon Sauces and pickles—quarts per gallor per dozen Sauces and pickles—pints and smaller quantities per dozen Salt per ton Soda crystals per ton Poried, candied, and prunes per lb.	0 0 1 0 60 60 30 20 2 1 0 2 2 2 2 0 40 40	9 6 9 6 0 0 0 0 0 6 6 6 6 6 6 6 6 6 0 0 0 0
Reputed quarts	0 0 0 0 60 60 30 20 2 1 0 2 2 2 0 2 2 0 40 40 40	9 6 9 6 0 0 0 0 0 0 6 6 6 6 6 6 6 6 6 0
Reputed quarts	0 0 0 0 60 60 30 20 2 1 0 2 2 2 0 2 2 0 40 40 40	9 6 9 6 0 0 0 0 0 0 6 6 6 6 6 6 6 0 0 0 0
Reputed quarts	0 0 1 0 60 60 30 20 2 1 0 2 2 0 40 40 0 0	9 6 9 6 0 0 0 0 0 0 6 6 6 6 6 6 6 6 0 0 0 0

	d.
Rice per ton 60	
Rone cordage gross	
Twine and lines (exacuting for Deserved 1 D: 1	
Paper—brown and wrapping	
Paper bags (printed) per cwt. 3	
Paner hage (plain)	
Advertising matter—Circulars, labels, bill-heads, posters,	0
and notices printed, enamelled or otherwise on any	
material, or lithographed	0
Playing cards per dozen packs 3	
Playing cards per dozen packs 3 per lb. 20	0
Powder and shot—	
Sporting	9
Blasting per lb. 0 per lb. 0	3
Dynamite and lithofractour	
Shot	1 0
Soap— per cwt. 5	U
Fancy	
Fancy per lb. 0	
Other than fancy per 1b. 0 Zinc—perforated or manufactured per cwt. 3 Whiting and chells	
	0
Green trust execut because 1	
V Acceptables though	0
Grein and Pulse of and list an	6
Grain and Pulse of every kind not otherwise enumerated—	
Barley, beans, maize, oats, peas (dried and split), and	
wheat per 100 lb. 0	10
Flour, bran, pollard, and sharps per 100 lb. 1 Hay, chaff, and straw per ton 10	0
Potatoes per ton 10	0
Potatoes per ton 10 Onions per ton 20	0
per ton 20	0
Iron—	
Galvanized, in bars, bundles, sheets, or corrugated per ton 40	0
Bolts, spikes, nuts, rivets, screws, bolt-rings, and washers	
(plain or galvanized metal) per ton 40 Wire netting, galvanized per ton 30	0
Galvanized manufactures not heir a not of the per ton 30	0
Galvanized manufactures not being parts of machines or machinery otherwise charged or exempted per ton 60	
Pig iron, from the first day of January, one thousand	0
Plant hundred and manager there	^
Lead— per ton 10	0
Sheet and roll per ton 40	
Pine per ton 40	0
Pipe per ton 60	0
Billiard-tables and Billiard-table materials, Carpets, Silks, Satins, Lace, Furs, Kid Glo	ves,
refrets, rugs, Gold and Silver Plate and Plated Ware. Carriages (whole or	in
parts), mending buggies, Barouches, Chaises, Dogcarts, Gios and Tilburies. Ch	ina
and Torcelain Ware Jewellery and Progroup Stones Musical Instruments	1
parts thereof, watches and Clocks and parts thereof Pictures Paintings	han
bags and Dressing Cases (with or with	out
For every £100 on the value thereof the confidence is	

For every £100 on the value thereof the sum of Fifteen pounds.

SCHEDULE B.

All goods imported into New South Wales and not enumerated in Schedule A or C—For every £100 on the value thereof the sum of Ten pounds.

SCHEDULE C.

FREE LIST.

41	Cotton in piece—continued.
Alum. Anchors.	Cotton Drill.
Animals, live.	Canvas.
Antifriction Metal.	Dimity.
Antimony Ore.	Pique.
Asbestos Packing.	Quilting.
Bags, Gunny and Ore.	Curtains and Blind Net.
Bags, Sacks, and Woolpacks-except	Mosquito Net.
Fancy, Travelling, and Bags other-	Cotton Handkerchiefs.
wise charged.	Damask.
Ballast, not otherwise charged.	Drilling.
Bananas (fresh).	Denim.
Bark, not being for Medicinal purposes.	Dungaree.
Beads.	Jean.
Beche-de-mer.	Apron Check.
Bismuth Ore.	Duster ,, Moleskin, Plain and Printed.
Blowers.	Cottonade.
Blue.	Cotton Tweed.
Bluestone (not building).	CJ
Bombay Duck and Pipe. Bone Dust.	Gambroon.
Bones.	Cotton Velvet.
Boot—Elastic.	,, Velveteen.
Brewers' Isinglass.	Canton Mole.
Brimstone.	Turkey Twills.
Bristles.	Shirtings.
Building Stone (unwrought).	Scotch Twill.
Cables, Chain (Iron) Stud Link.	Harvard, Oxford, and Fancy Shirt-
Candle Nuts.	ings.
Card Mounts.	Flannelettes.
Caustic Soda.	Tennis Cloth.
Caustic Potash.	Cotton, Wincey.
Charcoal.	" Dress Stuffs.
Chrome Ore and Metal.	"," Italian Cloths.
Clays and Earths, not otherwise charged.	Prints.
Cobalt Ore.	Satteens.
Cocoanuts.	Pongees.
Coin.	Drillettes.
Copperas.	Satinettes. Gingham.
Copper Ore and Regulus.	Zephyr.
Copper Ingots.	Cotton Ticks.
Cordage, Rope and Sails, old and con-	Cotton Huckabacks.
demned.	Rolled Linings.
Cork.	Universal Linings.
Cotton, Raw.	Fancy Linings.
Cotton in piece—	Plain Cambric.
White Calico.	Chintz Cambrie.
" Long Cloth.	Cretonne.
" Shirting.	Duck—
" Sheeting.	Cotton.
" India Twills.	Linen.
" Twill Calico.	Forfars—
" Butter Cloth.	Osnaburg. Dowlas.
" Cheese Cloth.	Flaxens.
" Hatters' Calico. Twill.	Calico—
"	Grey, Plain.
Musling Plain and Printed	" Twilled.
Muslins, Plain and Printed. Swansdown Calico.	Hessians—
Window Hollands, Plain and	Papering Canvas.
Printed.	Scrym.
Lancaster and Oriental Blinds.	Hessian.
Grey Calico.	Holland-
" Sheeting.	Brown.
" Twill.	Rough.
Pillow Cotton.	Dressed.
Tent Cloth.	Cream.
Cotton Duck.	Slate Black.
	Cotton

Q.11 · ·	
Cotton in piece—continued.	Cotton in piece—continued.
Jute Goods—	Towelling—
Dandy Canvas.	Crash.
French "	Huckaback.
Padding "	Diaper. Turkish.
Cheese Cloth.	Dice.
Scrym.	Flax.
Horse Covers. Bagging.	Twills—
	Turkey.
Carpet.	Scotch.
Longcloth— Plain.	India.
	Union—
Twilled.	White.
Prints—	· Slate.
Printed Cotton.	Black.
Cambries.	Brown.
Sateens.	Wadding-
Drillettes.	Black, white.
Muslins.	Greys.
Pongees. Cotton Laine.	Bleached.
Cotton Hdfs.	Needles—
Turkey, Plain.	Sewing. Machine.
Turkey, Twill.	Knitting.
아이들은 아이들은 아이들은 사는 경기에 가지 아래 하지만 하지만 하지만 하지만 하는데	Packing.
Repp— Cotton.	Crochet.
Union.	Pins—
Wool (Upholsterers')	Hair.
	Safety.
Sewing Cottons—	Stuck.
Reels.	Ounce.
Mending.	Bonnet.
Crotchet.	Box.
Knitting. Embroidery.	Book.
Threads.	Beads—Beads.
	Beadware—Canvas work.
Sewing Silks—	Canvas—
Skeins and Reels.	Navy.
Arrascine.	Sampler.
Filloselle.	Tailors'.
Twists.	French.
Purse Twists.	Dandy.
Tailors' Sewings.	Druggetting—
Sheeting—	Plain and printed. Woven and felted.
Cotton, Plain and Twilled.	Squares
Union ,,	Felt—
Linen ,,	Paper, plain and printed.
Waterproof.	Union, plain.
Macintosh.	Union, printed.
Shirtings-	Whalebone—
White Cotton.	Dressmakers'.
Grey "	Stay and corset makers'.
Crimean.	Imitation.
Flannelette.	Cotton Waste.
Oxford and Cambridge.	Cotton-wool.
Harvard.	Dates.
Sco. Twill.	Dyeware and Dyes.
Union.	Engine Packing.
Printed Cotton.	Felt (tarred).
Crêpe.	Fibre, Cocoanut and Coir.
Ceylon.	Fish, Fresh.
Silesia—	Flax.
Plain.	Flock.
Printed.	Fungus.
Dyed.	Ginger (not otherwise charged). Gold Bars.
Ticks—	D1
Cotton.	,, Dust. ,, Quartz.
Union.	Hair.
Linen.	Hemp.
Fancy.	Hides and Glue pieces.
Blind.	Hoofs and Bones.
	Hops

Hops. School and Book Slates. Horns. Seeds Garden, Clover, Grass, and Lin-Iron and Steel-Bar, Rod, Plate, Sheet, seed. T, Angle, and Hoop (not galvan-Shark Fins. Shoe Pegs. Iron Scrap. Silicate. Silver Ore, Bullion, and Amalgam. Isinglass. Ivory Nuts. Kapok. Skins, not dressed. Soda Ash. Kauri Gum. Specimens of Natural History. Lead Ore. Spelter. Spices. Sulphur. Tallow. Lead Pig. Limejuice and Lemonjuice not bottled. Linestone.
Linseed Meal. Tar. Liquid Driers. Malt. Terebene. Tinfoil. Tin Ingots. Manures-Tin Plates. Guano. Tools, viz. :Adzes. Bone Dust. Marble and Slate Slabs. Anvils. Matches. Meat, Fresh and Frozen. Augers. Axes and Handles. Bellows, Blacksmiths'. Milk, Fresh. Millstones. Minerals not otherwise charged. Bits, brace. Mineral Pitch. Braces. Brushes, Painters'. Mops. Mustard. Chisels. Chests of Tools Choppers, Butchers'. Nickel (unmanufactured) and Ore. Nuts (edible) not otherwise charged. Oakum. Cleavers Clippers, Horse. Oars. Oil Cake. Hairdressers'. Clamps, Boatbuilders'. Oils-Cocoa-nut. Carpenters'. Cramps. Palm. Black Whale. Compasses Sperm Whale not in bottles. Cutters, Pipe. Linseed Oil, Raw or Boiled. Diamonds, Glaziers'. Drills, Breast. Ores. Oysters, fresh. Eyelets. Packages, outer, in which goods are usually imported, except Iron Fids, Sailmakers'. imported, except Iron Files. Forks-Hay, Garden, and Stable. Tanks. Packages empty—used and returned.
Passengers' baggage, being ordinary
cabin furniture, second-hand used
furniture and effects accompanying Froes. Gimlets. Grindstones. Grindstone Fittings. any passenger, and which have been used by such passenger, and are not imported for sale. Free, Hammers. Hatchets. Hoes. if not exceeding fifty pounds value. Hones and Oil Stones. Hooks, Reap.
Bagging. Pearl Shell. Pencils, Wood. Fern. Pepper. ,, Phormium Tenax. Brush. ,, Pig Iron, until 1st January, 1893. Furze. ,, Wool. Pine-apples (fresh). Irons, Caulking. Plants, Shrubs, and Trees. Plane. ,, Precious Stones, unset.

Printed Books, being literary compositions and periodicals. Soldering. Tailors' Geese. ,, Tue. Printed Music Jacks. Knives, Cane. Printers' and Writing Paper. Pulu. Quartz. Quicksilver. Butchers'. Drawing. Farriers Rags. Rattans, Canes, and Willows. Hay. Shoe. Resin. Ladles, Lead. Saddle-trees. Pitch. Sandalwood, not dressed. Tools-

Zinc unmanufactured and sheet. Tools—continued. Atlases and Maps for school use.

Beadings (Saddlers'), Brass, Silver, and
Nickel.

Books—Educational—Copy and Exercise, Levels, Carpenters'. Marline Spikes. Mattocks. Mallets, Carpenters', Masons', &c.
, Tinsmiths'. for school use.
Buckles (Saddlers')—Japanned, Tinned, Needles, Saddlers'. Packing and Sail. Nickel, Brass, and Nickel-plated and Needles, Upholsterers'.
Nippers, Cutting.
Oilers, Carpenters'.
,, Engineers'. Dees. Cables, Chain (Iron) Stud Link, or not less than half an inch in diameter. Candle Cotton, Candle-wick. Charts, Admiralty. Chloro dinitro-benzol. Planes. Palms, Sailmakers'. Cocoa, Raw. Coffee, Raw. Saddlers' Picks and Handles. Pincers, Carpenters'., Farriers'. Coir Yarn. Collar-checks, Saddlers'. Copper Rivets and Washers. Plumbs and Levels. Dairy Refrigerators, Separators, and parts Plyers. Pullers, Nail. thereof. Dextrine, Shoemakers'. Firewood, Rough. Punches. Rakes, Hay and Garden. Foil. Glass, broken. Saws, other than Circular, Frame, and Globes for school use. Band Saws. Hames. Hat Linings, Cork. Heel-tips and Plates, Black-iron Toes and Saw Clamps. Saw Sets. Toe-plates (Shoemakers'). Scissors. Scrapers. Hogskins. Hooks, Eyelet. Indiarubber— Ships'. Screws, Bench.
Scythe, Snath's.
Stones. Plumbers'. Belting. Engine-packing. Hose and Tubing. Blades. Insertion. ,, Blades. Sets, Rivet. Shaves, Coopers'. Spades and Shovels. Rings. Sheet. Valves. Spokeshaves. Washers. Knitting Machines. Leather, Morocco. Shears, Garden. Sheep. ,, Locomotive Wheels. Pruning. Sickles. Macaroni. Milk Foods. Sieves. Slashers Nails, Yellow Muntz Metal. Nitrate of Ammonia. Snips, Tinmen's. Oils, Seal. Spanners. Ons, Seal.
Paper, photographic—albumenized.
Pencils, Slate.
Pipes and Tubes — Brass, Brass-cased,
Iron, Steel, and Copper.
Plush, Silk hat.
Pullovers, felt, Hatters'.
Railway Waggon Wheels.
Reapers and Binders, and parts thereof.
Rock Salt. Squares, Harness. Carpenters'. ,, Collar and Dressmakers'. Masons'. Stocks and Dies. Soldering Irons. Tapes, Measuring. Tongs, Gas.
,, Blacksmiths'. Rock Salt. Sago and Sago Flour. Tools, Saddlers'. Sewing Machine Heads. Grafting ,, Tinsmiths'. Shellac. Trowels. Silver, German, in sheets. Turnscrews. Spunyarn. Vyces. Wedges. Spurs. Stirrup-irons, Wheels, Tracing. Straw-plait. Wrenches. Tapioca and Tapioca Flour. Tortoiseshell. Timber, Undressed-Ash, Hickory, Oak, and Sycamore. Turpentine. Type-metal Vanners. Tin Tags. Tools of Trade, not being machinery, and Whalebone, not dressed. Tool Handles. Twine, being sewing and seaming of hemp, cotton, or flax, also for Reapers and Binders.

Vermicelli. Wool. Woolpacks. Yams. Yellow Metal in sheets. Wire-

-Essential (excepting Lemon and Oils Iron and Steel (not galvanised). Eucalyptus). Rope. Hospital Dressings and Appliances-Copper, Brass, and Silver, Lint. Cat-gut, for sewing purposes. Surgical Drainage Tubing. Yeast. Crude Drugs, &c.-Aloes. Protective Silk. Aloin. Guttapercha tissue. Antefebrin. Adhesive Plaster. Esmarch's Handkerchiefs. Antepyrin. Arsenic. Eye-pads. Borax. Syringes. Camphor. Cantharides. Ice-bags. Suspensories Cinchona. Celluloid, for Splints. Cocain. Emery-cloth in piece (not coated). Calumba. Manilla paper for manufacturing glass paper. Cream Tartar. Gentian. Fish Oil. Rhubarb. Fishing Nets. Artists' Colors. Jalap. Myrrh. Chains-Henbane. Breeching. Hemlock. Leading. Iodine. Backband Litharge. Bellyband. Manganese. Hip-strap. Magnesia. 'Bus-end. Menthol. Spring-cart, and Parrafin Wax. Trace-end. Quinine. Chlorate of Potash. Soda Carbonate. Soda Crystals. Soda Bi-carbonate. Sponges.
Wire-gauze, fine. Strychnine. Saffron. Flint. Tartaric Acid. Typewriting machines and parts thereof. Vanilla Beans. Bitumen. Ultramarine. Split-skins for Bottle-tops. Zinc Sulphate. Brushmakers' Materials, viz.: -Zinc Oxide. Bass. Aconite Mexican Fibre. Arnica Not Tinctures. Split Cane. Whisk. Belladonna Digitalis Kitool. Files and Rasps. Gum Animi. Mill Silk. Arabic. Zinc Plates. Benzoin. Bits (riding, driving, and cart). Buchu. Copal. Serge (Saddlers') Kersev (Saddlers'). Damar. Island. Ornaments, Saddlers', nickel, plated, and Mastic. brass. Manilla. Saddle Staples and Nails-Nickel, plated Sandrac. and tinned. Senega. Rings and Terrets-Japanned, brass, nickel, Sierra Leone. and plated. Tragaganth. Web (Saddlers'), straining and girth.

In the name and on the behalf of Her Majesty I assent to this Act.

JERSEY.

Government House, 2nd March, 1892.

This Public Bill originated in the Legislative Assembly, and, having this day passed, is now ready for presentation to the Legislative Council for its concurrence.

Legislative Assembly Chamber, Sydney, 11 February, 1892, A.M. S Clerk of Legislative Assembly.

F. W. WEBB,

New South Wales.



ANNO QUINQUAGESIMO QUINTO

VICTORIÆ REGINÆ.

No.

An Act for the Establishment of a New Tariff of Customs Duties, and for purposes connected with, consequent upon, and incidental to the purpose aforesaid.

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:-

1. This Act may be cited as the "Customs Duties Act of 1891," Commencement of and shall be taken to have come into operation on the second day of Act, December, one thousand eight hundred and ninety-one.

2. (I) The Import Duties mentioned in Schedule A shall be Duties of Customs on levied and collected upon the importation of all goods in the said goods in Schedule A.

10 Schedule mentioned, and upon all such goods in bond: Provided that all duties levied and collected upon the importation of any goods

mentioned in the said Schedule A or in Schedule B hereto between the said second day of December, one thousand eight hundred and ninety-one, and the date of the passing of this Act shall be deemed to

15 have been levied and collected under the authority of this Act, and that no action or suit shall lie or be instituted against the Collector of Customs or any other person for or in respect of any act, matter, or thing done or omitted or refused to be done by such Collector or person where he might after the passing of this Act lawfully do, omit,

20 or refuse to do the same act, matter, or thing. 520-A

(II) The duty chargeable before the passing of this Act on Special provision as tea shall continue to be levied and paid on and after the passing of this to tea and pig iron. Act up to and inclusive of the twenty-ninth day of February, in the year one thousand eight hundred and ninety-two; and from the first 5 day of March in the said year such duty shall cease to be levied. And the duty on pig iron shall be levied and paid at the rate, and from the time, mentioned in Schedule A.

3. There shall be charged on the importation of all goods, Ten per cent. described generally in Schedule B, and not being goods exempt from Ad valorem duties. 10 duty under either of the Schedules A or C, the duties mentioned in the

said Schedule B.

4. The goods specified in Schedule C shall be exempt from duty. Free list.

5. All goods imported for the supply of Her Majesty's service Remission of duties shall be exempt from all duties and imposts of every description what-Majesty's service and goods for Her Majesty's service and 15 soever; and nothing in this Act contained shall be deemed to alter or on wine for officers. repeal the provisions of the "Customs Regulation Act, 1879."

6. All contracts or agreements made on or before the second Executory contracts.

day of December, in the year one thousand eight hundred and ninetyone, for the sale or delivery of any goods otherwise than in bond, the 20 duty on which is increased or decreased by this Act, shall be subject to an increase or decrease (as the case may be) in the contract price of such goods, corresponding in rate and amount with the amount of such increase or decrease of duty as aforesaid actually paid.

7. In all cases in which goods shall, after the passing of this Value of goods in certain cases to be 25 Act, be chargeable according to the value of such goods, such value verified by declarashall be verified at the time of entry by the production of the genuine tion of importer or invoice and by the declaration, in the form hereinafter prescribed, of agent.

the importer of such goods or of his authorized agent :-

I, A.B., do hereby declare that the invoice now produced is the 30 genuine and only invoice of the goods mentioned in the entry and contained in the packages marked, numbered and described above, and that the value of such goods mentioned in the said invoice, and therein stated as [here state value], was, to the best of my belief, the fair market value of such 35 goods at the time of shipment at the place whence the same were exported.

Witness my hand, this eight hundred and day of

one thousand

A.B.

40

day of Declared before me, the (Signed)

E.D., Collector (or other proper officer).

And such declaration shall be made by the importer or his authorized 45 agent as aforesaid in the presence of the Collector of Customs or other proper officer, and the invoice value so declared, shall with the addition of ten pounds per centum thereon be deemed to be the value of the goods upon which duty shall be paid.

8. Any declaration authorized or required by this Act made As to declaration of 50 by any shipping clerk or known employee of any importer or owner of in certain cases. goods liable to duty under this Act shall be held to have been made with the knowledge and consent of such importer or owner of goods, unless the contrary be proved, and in any indictment for a false declaration under the two hundred and ninety-eighth section of the 55 "Criminal Law Amendment Act" the importer, owner of goods, or person in whose behalf any declaration may have been made shall be

liable to the punishment imposed by the said section for a false declaration as fully and effectually as if such declaration had been made by himself.

9. If the importer or his authorized agent cannot make the officer may assess declaration in the last preceding section set forth, or if upon view and value examination of such goods or otherwise it shall appear to the Collector of Customs or other proper officer that such declaration is inaccurate, 5 such Collector of Customs or other proper officer may detain the said goods, and shall subject to the approval of the Colonial Treasurer assess the value thereof as hereinbefore mentioned, and if the importer or his agent shall object to pay duty according to the value of such goods so assessed by such Collector of Customs or other officer, or if the value 10 of such goods is unknown or uncertain, then the value of such goods shall be ascertained according to such rules and regulations as the Governor, with the advice of the Executive Council, may from time to time make in that behalf, and the duty shall be paid according to the value so ascertained: Provided that such regulations shall be laid 15 before both Houses of Parliament within one month after their promulgation if Parliament shall be then in Session, and if Parliament shall not be then in Session within one month after the commencement of

the next ensuing Session.

10. In cases where it is alleged that the genuine invoice cannot Examination of 20 be produced, the Collector of Customs, when he shall think fit, may importer or agent on examine any importer or his agent, or both of them, upon oath as to the value of any goods liable to duty ad valorem, and may if he think fit after such examination dispense with the production of the genuine invoice aforesaid, and in case such importer or agent shall, upon being 25 summoned, neglect or refuse to attend for examination, or shall refuse to be sworn, or to answer such questions as shall be put to him by the said Collector, then and in every such case the value of such goods shall be assessed by the Collector of Customs or other proper officer, and such assessed value shall be deemed to be the true and real value

30 thereof; and such importer or agent, or both of them, so neglecting or refusing as aforesaid, shall also be liable to pay a penalty not exceeding

11. If the importer of such goods or his agent shall neglect or How goods to be refuse to pay the duties imposed thereon, after such examination and dealt with if undervalued.

35 assessment as aforesaid, and also the costs of such examination and assessment, in the event of the valuation being greater than declared on the bill of entry, the Collector of Customs or proper officer shall, subject to the approval of the Colonial Treasurer, take and secure such goods, with the packages thereof, and cause the same to be sold by 40 public auction within the space of twenty days at furthest after such examination, and at such time and place as such Collector or other officer shall, by notice published in the Government Gazette and some local daily newspaper at least four days from the day of sale appoint for that purpose, and the proceeds of such sale shall be applied in the 45 first place in payment of the duties due upon such goods together with the costs and charges incurred by such examination and sale, and in the second place towards payment to the importer or his agent of the declared value of the said goods as entered, together with any freight and charges paid thereon by such importer or his agent, not exceeding 50 ordinary or current rates, and the balance (if any) shall be paid one moiety to the officer who shall have detained and secured the goods and the other moiety to the account of the Consolidated Revenue Fund.

12. If upon examination it shall appear to the Collector that the Detention and sale value of the goods mentioned in any declaration made under the seventh of goods under value. 55 section of this Act has been incorrectly stated in such declaration, it shall be lawful for the said Collector, in lieu of any other proceeding authorised by this Act but subject to the approval of the Colonial Treasurer to cause such goods to be detained and secured, and (within five days from the landing thereof) to take such goods for the use of

the Crown, and the said Collector shall thereupon in such case cause the amount of the invoice value stated in such declaration, together with an addition of ten pounds per centum thereon, and also the duties (if any) paid upon such entry to be paid to the importer or owner of valuation and ten 5 such goods in full satisfaction for the same, and shall dispose of such per cent to be paid goods for the benefit of the Crown, and the proceeds of such sale shall to the importer. be paid into the Consolidated Revenue Fund: Provided, however, that the said Collector, if he shall see fit, may permit such importer or owner on his application for that purpose to amend such entry at such 10 value and on such terms as he, the said Collector, may direct.

13. If in any invoice or entry any goods entered for ad valorem Forfeiture of goods duty have been fraudulently misdescribed, or if from any such invoice in cases of fraud, &c.

or entry purporting to describe the contents of any package, any goods shall be found to have been fraudulently omitted with intent to avoid 15 the payment of the duty or any part of the duty on such goods, or if the declaration made with regard to any such invoice or entry is wilfully false in any particular, the goods so misdescribed, or in respect of which such declaration is wilfully false as aforesaid, shall be forfeited.

14. In order to assist the Customs officers in ascertaining the License may be 20 value of goods subject to ad valorem duty, the Collector of Customs granted to "Experts" may obtain the assistance of one or more persons well acquainted in goods. the opinion of the Collector as aforesaid with the character and value of such goods to act as experts at any port or place, and who, when required by the said Collector or other proper officer, shall assist in 25 assessing the true value of such goods after the entry thereof, and such valuator or valuators shall be paid for their services as the Colonial Treasurer may direct.

15. All fines, forfeitures, penalties, and charges recoverable Penalties how under this Act, excepting the proceeds of sale of goods under section recoverable and applied in the manner directed by the applicable.

Customs Regulation Act in force for the time being.

16. The term "Proper Officer" in this Act means any Sub- "Proper Officer."

Collector or other principal officer of Customs at any port or place, or any officer having authority from the Governor-in-Council, or from the 35 Collector of Customs for the particular duty or purpose in connection with which such term is used.

17. All powers and authorities conferred by the Customs Regu- Application of lation Act in force for the time being upon the Collector, or any other Act. officer of Customs, may be exercised and enforced by such officers in 40 the administration of this Act.

18. The "Customs Duties Act of 1887" shall be repealed from Repeal of Acts and after the second day of December, in the year one thousand eight saving. hundred and ninety-one. But the repeal hereby enacted shall not affect the past operation of the said Act, or anything lawfully done or 45 commenced thereunder.

SCHEDULES.

SCHEDULE A.

		SC	HEDU	LE A	•				
	Amount baking namlan was	~ t ~		. 1	1			S.	d.
	Arrowroot, baking powder, yea	st cu	stara a	na egg	powde	ers,			
5	self-raising flour, barley groats, corn-flour, mai	—pre	pared of	or pater	nt—pate	ent			
0	prepared—not being	wheat	en flou	r or o	atmeal	ous			
				1 01 0	aumeai,	or	per lb.	0	1
	Milk—condensed or preserved					***	per lb.		1
	Butter and lard						per lb.	0	2
10	Butterine and oleomargarine						per lb.	0	6
	Fish-dried, preserved, or salted,	and fis	sh paste	meats	-poult	rv.	Per 10.		0
	soups, and game, potted	paste	dried	or pres	erved.	ind			
	not otherwise charged.						per lb.	0	1
	Gelatine, glue, and size						per lb.	0	1
15	Honey						per lb.	0	1
	Honey Starch and starch powder, rice fl	our ar	nd grou	nd rice	, semoli	na	per lb.	0	1
	regetables—preserved (not othe	TWISE	charge	1), salt	ea m br	me			
	or salt water, mushroom						per lb.	0	1
	Wax and stearine						per lb.	0	1
20	Jams and jellies per lb., or repu	ited p	ackage	of the	at weig	tht,	,,		
	and so in proportion fo	r any	such re	puted	weight	•••	per lb.	0	2
	Preserves and canned fruits		· · · · · · · · · · · · · · · · · · ·		1	•••	per lb.	0	2
	candles—per 10., or reputed pa	ckage	or the	tt weig	nt, and	SO			
05	in proportion for any s	uen re	putea v	vergnt,	and mg	gnt	1L	0	11
25	lights Biscuits, bacon—and bacon par	tially	ourod o	n ornoo	n abor		per lb.	0	$1\frac{1}{2}$
	hams—ham and ham po	otted	and me	at arte	n—chee	se,	non lh	0	2
	Confectionery—cakes, comfits,	lian	orice	liquori	ce nas	te	per lb.	U	4
	lozenges of all kind	s. co	coanut	in suo	ar suo	ar-			
30	candy, succades, and	sweet	meats		,		per lb.	0	2
00	Chicory, Dandelion, and Taraxac	eum-			,		per io.		-
	Raw or kiln-dried						per lb.	0	3
	Raw or kiln-dried Roasted, ground, or mixed v	vith a	ny othe	r artic	le		per lb.	0	
	Coffee—Roasted, ground, or mix	ed wit	th any	other a	rticle		per lb.	0	6
35	Cocoa—Prepared paste or mixed	with	any oth	ier arti	cle		per lb.	0	4
	Chocolate—Plain or mixed with a	any ot	her arti	cle, and	chocol	ate			
	creams						per lb.	0	4
	Tea—(Until March 1st, 1892)						per lb.	0	3
	On and from that date							Fr	ee.
40	Tobacco—delivered from ship's s	side of	r from	a Cust	toms bo	ond			
	for home consumption	—mai	nutactu	red, u	nmanuf	ac-	,,	-	
	tured, and snuff		···			:	per lb.	3	0
	Tobacco—unmanufactured, enter								
1-	Colony. At the time bond or from an importi	no shi	n to an	Tiom a	custo	ms			-
45	factory for manufacturi								
	cigars, and cigarettes	ng pu	i poses (o tobac	co,	per lb.	1	0
	Tobacco—sheepwash		•••		•••		per lb.	0	3
	Cigana					•••	per lb.	6	0
	Cigarettes (including wrappers).						per lb.	6	0
00	Timber—						P		
	Dressed						per 100 ft. superficial	3	0
-	Rough and undressed (with	the ex				ry,	r		
	and oak)					-	per 100 ft. superficial	1	6
55	Palings						per 100	1	0
	Laths		'				per 1000	0	9
	Shingles	••			•••	•••	per 1000	1	0
				•••	•••]		3	0
	Doors, sashes, and shutters.		•••	•••	•••	•••	each	2	0
60	Sugar—							•	0
	Refined	••	•••	•••	•••	•••		6	8
	Raw	••	•••	•••	•••	•••		5	0
	Molasses and treacle . Glucose—			•••	•••	•••	per cwt.	3	4
	Tiquid and armin						non out	2	1
65	Solid		•••		•••	•••	1	3 5	40
	Solid			•••		•••	Spir		
							Spir	118-	

	Spirits—		s.	d.
	On all kinds of spirits and spirituous compounds imported	non proof callen	14	0
	and not otherwise enumerated No allowance beyond 16.5 shall be made for the under	per proof ganon	74	U
5	proof of any spirit of a less strength than 16:5 under			
	proof.			
	Case Spirits—Contents of two, three, four, or five gallons			
	shall be charged— Two gallons and under as two gallons.			
10	Over two gallons and not exceeding three as three			
	gallons.			
	Over three gallons and not exceeding four as four			
	gallons. Over four gallons and not exceeding five as five			
15	gallons.	facilitation sales		
	Methylated spirit	per gallon	1	0
	Perfumed spirits, perfumed waters, Florida water, and	11	90	0
	Bay rum	per gallon	20	U
20	medicines, infusions, and toilet preparations, contain-			
	ing—			
	Not more than 25 per cent. of proof spirit	per gallon	3	6
	Not more than 50 per cent. of proof spirit	per gallon	7	6
25	Not more than 75 per cent. of proof spirit If containing more than 75 per cent. of proof spirit	per gallon per gallon	10 14	0
	If containing spirit over-proof to be charged as			
	spirituous compounds	per proof gallon	14	0
	Wines— Spenkling For six reputed quests on twelve reputed pints		10	0
30	Sparkling—For six reputed quarts or twelve reputed pints Other kinds—For six reputed quarts or twelve reputed		10	U
00	pints		5	0
	Other kinds	per gallon	5	0
	Beer, ale, porter, spruce, or other beer, cider, and perry-	The state of the state of		
	In wood or jar	per gallon	0	6
35	In bottle	per gallon	0	9
	For six reputed quarts or twelve reputed pints		0	9
	Cordials and wines not containing spirit, balm syrups, fruit			
	essences not spirituous, lime fruit and limejuice cordials, citronade, raspberry vinegar, aromatic			
40	vinegar, raspberry, strawberry, and other fruit			
	acids—	House distribution		
	Reputed quarts	per dozen	1	6
	Pints and smaller quantities	per dozen	0	9
45	Oils, except linseed oil raw or boiled sperm, and black whale palm, and cocoanut	per gallon	0	6
10	Oils, in bottle, except essential oils—	per ganon		
	Reputed quarts	per dozen	1	6
	Reputed pints	nor dozon	0	9
50	Reputed half-pints and smaller sizes		0	6
50	Grease—Axle and lubricating	per ton	60	0
	Paints and colours ground in oil	per ton per ton	60 30	0
	D. II	per ton	20	0
	Varnishes containing spirit	per gallon	2	0
55	All other varnishes	per gallon	1	0
	Naphtha and gasoline	non hound	0 2	6
	Cement, plaster, and hydraulic lime Vinegar, other than aromatic or raspberry	non collon	0	6
	Acetic acid	non collon	2	6
60	Sulphuric acid	per cwt.	2	6
	Erated and mineral waters—pints and smaller quantities	. per dozen	0	6
	Oilmen's Stores—	non Jenen	1	0
	Sauces and pickles—quarts	non dogon	0	6
65	Salt	non ton	20	0
	Soda crystals	non ton	40	C
	Oatmeal	non ton	40	0
	Fruits—	11 ₂	0	0
70	Dried, candied, and prunes	non lh	0	1
.0	Fruits, bottled (not containing spirit)—	. per 10.	U	
	Reputed quarts		2	0
	Reputed pints and smaller quantities	per dozen	1	C
			1	Rice

							and the second			
										d.
Rice	e						•••	per ton	60	0
Rot	e. cordage—gross							per ton	60	0
Twi	ne and lines (except	ing for	Reaper	s and	Binder	s)		per ton	60	0
Par	er-brown and wrap	ping						per cwt.	3	0
	per bags (printed)							per cwt.	4	0
Par	per bags (plain)							per cwt.	7	6
	Advertising matter	-Circu	ılars, la	bels, b	ill-head	ls, pos	ters,			
	and notices pr	inted,	enamell	ed or	otherw	ise on	any		1~	0
	material, or lit	hograp	hed					per cwt.	15	0
10	Playing cards							per dozen packs	90	0
Op	ium and any prepara	tion th	ereof-	not otl	nerwise	charge	ed	per lb.	20	0
	wder and shot—									
10	~							per lb.		3
	Blasting							per lb.	0	1
15	Dynamite and lithe	fracte						per lb.		1
	Shot							per cwt.	5	0
Sac										
508	Enney					oi		per lb.	0	2
	Fancy							per cwt.	3	0
20 7:	Other than fancy nc—perforated or ma	nufacti	urad		•••			per cwt.		0
W	hiting and chalk	питаси	urea					per ton	10	0
C.	een fruit, except ban	anag ar	nd nine.	annles				per bushel	1	0
Vo	getables—fresh	allas al	na pine	appres				per cwt.	0	6
	ain and Pulse of eve	ry kind	not ot	herwis	e enum	erated-	and			
25	Barley, beans, ma	uze, oa	ats, pea					per 100 lb.	0	10
	wheat	, ,	,			•••	•••	per 100 lb.	1	
	Flour, bran, pollar	d, and	snarps			•••	•••	per ton	10	-
	Hay, chaff, and st	raw			•••		• • • • •	per ton		0
80	Potatoes	•••	•••			•••		per ton	20	
30	Onions			•••	•••			per ton		
Ire	on—								10	0
	Galvanized, in bar	s, bund	lles, she	ets, or	corrug	gated	,	per ton	40	0
	Bolts, spikes, nuts	, rivets	, screws	s, bolt-	rings,	and wa	shers	1	10	0
	(plain or galv	anized	metal)				•••	per ton	40	
35	Wire netting, gal	anized						per ton	30	U
	Galvanized manuf	actures	s not be	ing par	rts of	machin			en	0
	machinery ot	nerwise	charge	d or ex	empte	d		per ton	60	U
	Pig iron, from th	ie first	day o	f Janu	ary, or	ne thou		non ton	10	0
	eight hundred	and n	inety-th	iree				per ton	10	U
40 Le	ead—									
	Sheet and roll							per ton	40	
	Pipe							per ton	60	
Bi	lliard-tables and Bill Velvets, Rugs, G	iard-ta	ble mate	erials.	Carpets	, Silks,	Satina Ware	s, Lace, Furs, Ki : Carriages (who	d Gl	oves or in
45	parts), including	Buggies	s. Baron	iches.	Chaises	. Dogga	rts. G	igs, and Tilburie	s; (Chin
10	and Porcelain W	are L	eweller	z and	Precio	us Stor	nes. I	Musical Instrum	ents	an
	parts thereof, W	atches	and C	locks	and pa	rts the	reof.	Pictures, Painti	ngs,	an
	Statuary, Portma	ntegue	Travo	lling F	Baos ar	nd Dre	ssing	Cases (with or	wit	hou
	fittings)—	nicaus	, IIIII	8			*			
50	For every £1	00 00	the valu	e there	eof the	sum o	f Fift	een pounds.		
90	Tor every 2.	10 01	uno varu	o there	OJI VIII	, Luii O		1		

SCHEDULE B.

All goods imported into New South Wales and not enumerated in Schedule A or C—For every £100 on the value thereof the sum of Ten pounds.

SCHEDULE C.

FREE LIST.

		11021
	Alum.	Cotton in piece—continued.
	Anchors.	Cotton Drill.
5	Animals, live.	C
	Antifriction Metal.	Dimity.
	Antimony Ore.	
	Asbestos Packing.	Pique.
	Bags, Gunny and Ore.	Quilting.
10	Bags, Sacks, and Woolpacks—except	Curtains and Blind Net.
-	Fancy Travelling and Base other	Mosquito Net.
	Fancy, Travelling, and Bags other-	Cotton Handkerchiefs.
	wise charged.	" Damask.
	Ballast, not otherwise charged.	Drilling.
15	Bananas (fresh).	Denim.
10	Bark, not being for Medicinal purposes.	Dungaree.
	Beads.	Jean.
	Beche-de-mer.	Apron Check.
	Bismuth Ore.	Duster ,,
	Blowers.	Moleskin, Plain and Printed.
20	Blue.	Cottonade.
	Bluestone (not building).	Cotton Tweed.
	Bombay Duck and Pipe.	" Cord.
	Bone Dust.	Gambroon.
	Bones.	
25	Boot—Elastic.	Cotton Velvet.
	Brewers' Isinglass.	,, Velveteen.
	Primatone	Canton Mole.
	Brimstone.	Turkey Twills.
	Bristles.	Shirtings.
00	Building Stone (unwrought).	Scotch Twill.
30	Cables, Chain (Iron) Stud Link.	Harvard, Oxford, and Fancy Shirt-
	Candle Nuts.	ings.
	Card Mounts.	Flannelettes.
	Caustic Soda.	Tennis Cloth.
	Caustic Potash.	Cotton, Wincey.
35	Charcoal.	Dans Chart
	Chrome Ore and Metal.	Italian Clotha
	Clays and Earths, not otherwise charged.	Prints.
	Cobalt Ore.	
	Cocoanuts.	Satteens.
	Coin.	Pongees.
		Drillettes.
	Copperas.	Satinettes.
	Copper Ore and Regulus.	Gingham.
	Copper Ingots.	Zephyr.
	Copra.	Cotton Ticks.
40	Cordage, Rope and Sails, old and con-	Cotton Huckabacks.
	demned.	Rolled Linings.
	Cork.	Universal Linings.
	Cotton, Raw.	Fancy Linings.
	Cotton in piece—	Plain Cambric.
50	White Calico.	Chintz Cambric.
	" Long Cloth.	Cretonne.
	" Shirting.	Duck—
	" Sheeting.	Cotton.
	" India Twills.	Linen.
55	Twill Calian	Forfars—
	Putton Clath	
	Change Clath	Osnaburg.
	Hattone! Calina	Dowlas.
	m_:11	Flaxens.
60	" Twill.	Calico—
05	,, ,, Mulls, &c.	Grey, Plain.
	Muslins, Plain and Printed.	" Twilled.
	Swansdown Calico.	- Hessians-
	Window Hollands, Plain and	Papering Canvas.
	Printed.	Serym.
65	Lancaster and Oriental Blinds.	Hessian.
	Grey Calico.	Holland-
	" Sheeting.	Brown.
	., Twill.	Rough.
	Pillow Cotton.	Dressed.
1)	Tent Cloth.	Cream.
	Cotton Duck.	Slate Black.
	COUNT DE LEUN.	Diate Diack.

Cotton

	Cotton in piece—continued.	Cotton in piece—continued.	
	Jute Goods—	Towelling-	
	Dandy Canvas.	Crash.	
	French "	Huckaback. Diaper.	
5	Padding "	Turkish.	
	Cheese Cloth. Scrym.	Dice.	
	Horse Covers.	Flax.	
	Bagging.	Twills—	
10	Carpet.	Turkey. Scotch.	
	Longcloth—	India.	
	Plain.	Union—	
	Twilled.	White.	
15	Prints— Printed Cotton.	Slate. Black.	
15	Cambries.	Brown.	
	Sateens.	Wadding—	
	Drillettes.	Black, white.	
00	Muslins.	Greys. Bleached.	
20	Pongees. Cotton Laine.	Needles—	
	Cotton Hdfs.	Sewing.	
	Turkey, Plain.	Machine.	
	Turkey, Twill.	Knitting.	
25	Repp-	Packing. Crochet.	
	Cotton.	Pins—	
	Union. Wool (Upholsterers')	Hair.	
	Sewing Cottons—	Safety.	
30	Reels.	Stuck. Ounce.	
-	Mending.	Bonnet.	
	Crotchet.	Box.	
	Knitting.	Book.	
35	Embroidery. Threads.	Beads—Beads.	
90		Beadware—Canvas work. Canvas—	
	Sewing Silks— Skeins and Reels.	Navy.	
	Arrascine.	Sampler.	
	Filloselle.	Tailors'.	
40	Twists.	French. Dandy.	
	Purse Twists. Tailors' Sewings.	Druggetting—	
		Plain and printed.	
	Sheeting— Cotton, Plain and Twilled.	Woven and felted.	
45	Union	Squares. Felt—	
10	Linen ,, ,,	Paper, plain and printed.	
	Waterproof.	Union, plain.	
	Macintosh.	Union, printed.	
	Shirtings—	Whalebone— Dressmakers'.	
50	White Cotton. Grey	Stay and corset makers'.	
	Crimean.	Imitation.	
	Flannelette.	Cotton Waste.	
	Oxford and Cambridge.	Cotton-wool.	
55	Harvard.	Dates.	
	Sco. Twill. Union.	Dyeware and Dyes. Engine Packing.	***
	Printed Cotton.	Felt (tarred).	
	Crêpe.	Fibre, Cocoanut and Coir.	
60	Ceylon.	Fish, Fresh.	
	Silesia—	Flax. Flock.	
	Plain.	Fungus.	
	Printed.	Ginger (not otherwise charged).	
er	Dyed.	Gold Bars.	
65	Ticks— Cotton.	" Dust.	
	Union.	,, Quartz. Hair.	
	Linen.	Hemp.	
-	Fancy.	Hides and Glue pieces.	
70	Blind. 520—B	Hoofs and Bones.	U
	02U—B		Hops.

Hops. School and Book Slates. Horns. Seeds Garden, Clover, Grass, and Lin-Iron and Steel-Bar, Rod, Plate, Sheet, T, Angle, and Hoop (not galvan-Shark Fins. ized). Shoe Pegs. Iron Scrap. Silicate. Isinglass. Silver Ore, Bullion, and Amalgam. Ivory Nuts. Skins, not dressed. Kapok. Soda Ash. 10 Kauri Gum. Specimens of Natural History. Lead Ore. Spelter. Lead Pig. Spices. Limejuice and Lemonjuice not bottled. Sulphur. Limestone. Tallow. Tar. 15 Linseed Meal. Liquid Driers. Terebene. Malt. Tinfoil. Manures-Tin Ingots. Tin Plates. Guano. Bone Dust. Tools, viz. : Marble and Slate Slabs. Adzes. Matches. Anvils. Meat, Fresh and Frozen. Milk, Fresh. Augers. Axes and Handles. Bellows, Blacksmiths'. Bits, brace. 25 Millstones. Minerals not otherwise charged. Mineral Pitch. Braces. Mops. Brushes, Painters'. Mustard. Chisels. 30 Nickel (unmanufactured) and Ore. Nuts (edible) not otherwise charged. Chests of Tools Choppers, Butchers'. Oakum. Cleavers Clippers, Horse. Oars. Oil Cake. Hairdressers'. 35 Oils-Clamps, Boatbuilders'. Cocoa-nut. Carpenters'. Cramps. Palm. Black Whale. Compasses. Cutters, Pipe.
Diamonds, Glaziers'. Sperm Whale not in bottles. Linseed Oil, Raw or Boiled. Drills, Breast. Eyelets. Ores. Oysters, fresh. Packages, outer, in which goods are usually imported, except Iron Fids, Sailmakers'. Files. Forks - Hay, Garden, and Stable. Tanks. Packages empty—used and returned. Froes. Packages empty—used and returned.

Passengers' baggage, being ordinary cabin furniture, second-hand used furniture and effects accompanying any passenger, and which have been used by such passenger, and are not imported for sale. Free, if not exceeding fifty pounds value. Gimlets. Grindstones. Grindstone Fittings. 50 Hammers. Hatchets. Hoes. if not exceeding fifty pounds value. Hones and Oil Stones. Hooks, Reap. Pearl Shell. 55 Pencils, Wood. Bagging. ,, Pepper. Fern. ,, Phormium Tenax. Pig Iron, until 1st January, 1893. Brush. ,, Furze. ,, Pine-apples (fresh). Wool. Irons, Caulking. 60 Pitch. Plants, Shrubs, and Trees. Precious Stones, unset. Printed Books, being literary composi-Soldering. Tailors' Geese. Tue. tions and periodicals. 65 Printed Music Jacks. Printers' and Writing Paper. Knives, Cane. Pulu. Chaff. ,, Quartz. Butchers'. ,, Quicksilver. Drawing. ,, Farriers'. 70 Rags. Rattans, Canes, and Willows. Hay. Shoe. Saddle-trees. Ladles, Lead. Sandalwood, not dressed. Pitch.

Tools-

To	ols-continued.	Zinc unmanufactured and sheet.
10	Levels, Carpenters'.	Atlases and Maps for school use.
	Marline Spikes.	Beadings (Saddlers'), Brass, Silver, and
	Mattocks.	Nickel.
5	Mallets, Carpenters', Masons', &c.	Books-Educational-Copy and Exercise,
	" Tinsmiths'.	for school use.
	Needles, Saddlers'.	Buckles (Saddlers')—Japanned, Tinned,
	,, Packing and Sail.	Nickel, Brass, and Nickel-plated and
10	Needles, Upholsterers'.	Dees.
10	Nippers, Cutting.	Cables, Chain (Iron) Stud Link, or not less than half an inch in diameter.
	Oilers, Carpenters'. ,, Engineers'.	Candle Cotton, Candle-wick.
	Planes.	Charts, Admiralty.
	Palms, Sailmakers'.	Chloro dinitro-benzol.
15	" Saddlers'.	Cocoa, Raw.
	Picks and Handles.	Coffee, Raw.
	Pincers, Carpenters'.	Coir Yarn.
	" Farriers'.	Collar-checks, Saddlers'.
00	Plumbs and Levels.	Copper Rivets and Washers.
20	Plyers.	Dairy Refrigerators, Separators, and parts
	Pullers, Nail. Punches.	thereof. Dextrine, Shoemakers'.
	Rakes, Hay and Garden.	Firewood, Rough.
	Rasps.	Foil.
25	Rules.	Glass, broken.
	Saws, other than Circular, Frame, and	Globes for school use.
	Band Saws.	Hames.
	Saw Clamps.	Hat Linings, Cork.
00	Saw Sets.	Heel-tips and Plates, Black-iron Toes and
30	Scissors.	Toe-plates (Shoemakers').
	Scrapers. ,, Ships'.	Hogskins.
	Dlumbons'	Hooks, Eyelet. Indiarubber—
	Screws, Bench.	Belting.
35	Scythe, Snath's.	Engine-packing.
	" Stones.	Hose and Tubing.
	"Blades.	Insertion.
	Sets, Rivet.	Rings.
40	Shaves, Coopers'.	Sheet.
40	Spades and Shovels. Spokeshaves.	Valves. Washers.
	Shears, Garden.	Knitting Machines.
	,, Sheep.	Leather, Morocco.
	,, Pruning.	Locomotive Wheels.
45	Sickles.	Macaroni.
	Sieves.	Milk Foods.
	Slashers.	Nails, Yellow Muntz Metal.
	Snips, Tinmen's.	Nitrate of Ammonia.
50	Spanners. Squares, Harness.	Oils, Seal.
30	Commontons?	Paper, photographic—albumenized. Pencils, Slate.
	", Collar and Dressmakers'.	Pipes and Tubes — Brass, Brass-cased,
	" Masons'.	Iron, Steel, and Copper.
	Stocks and Dies.	Plush, Silk hat.
55	Soldering Irons.	Pullovers, felt, Hatters'.
	Tapes, Measuring.	Railway Waggon Wheels.
	Tongs, Gas.	Reapers and Binders, and parts thereof.
	"Blacksmiths". Tools, Saddlers".	Rock Salt.
60	U. V.	Sago and Sago Flour. Sewing Machine Heads.
00	", Grating.", Tinsmiths'.	Shellac.
	Trowels.	Silver, German, in sheets.
	Turnscrews.	Spunyarn.
	Vyces.	Spurs.
65	Wedges.	Stirrup-irons.
	Wheels, Tracing.	Straw-plait.
To	Wrenches.	Tapioca and Tapioca Flour.
	rtoiseshell.	Timber, Undressed—Ash, Hickory, Oak,
70 Tu	rpentine. rpe-metal	and Sycamore. Tin Tags.
V	nners.	Tools of Trade, not being machinery, and
	halebone, not dressed.	Tool Handles.
W	Tool.	Twine, being sewing and seaming of
W	oolpacks.	hemp, cotton, or flax, also for
75 Y	ams.	Reapers and Binders.
Y	ellow Metal in sheets.	Vermicelli.
		Wire-

-		
W	ire—	Oils-Essential (excepting Lemon and
	Iron and Steel (not galvanised).	Eucalyptus).
	Rope.	Hospital Dressings and Appliances—
	Copper, Brass, and Silver,	Lint.
5 Ye		Cat-gut, for sewing purposes.
Cr	rude Drugs, &c.—	Surgical Drainage Tubing.
	Aloes.	Protective Silk.
	Aloin.	Guttapercha tissue.
	Antefebrin.	Adhesive Plaster.
10	Antepyrin.	Esmarch's Handkerchiefs.
	Arsenic.	Eye-pads.
	Borax.	Syringes.
	Camphor.	Ice-bags.
	Cantharides.	Suspensories
15	Cinchona.	Celluloid, for Splints.
	Cocain.	
	Calumba.	Emery-cloth in piece (not coated).
	Cream Tartar.	Manilla paper for manufacturing glass paper.
	Gentian.	Fish Oil.
20	Rhubarb.	Fishing Nets.
	Jalap.	Artists' Colors.
	Myrrh.	Chains—
	Henbane.	
	Hemlock.	Breeching.
25	Iodine.	Leading.
	Litharge.	Backband.
	Manganese.	Bellyband.
	Magnesia.	Hip-strap.
	Menthol.	'Bus-end.
30	Parrafin Wax.	Spring-cart, and
	Quinine.	Trace-end.
	Soda Carbonate.	Chlorate of Potash.
	Soda Bi-carbonate.	Soda Crystals.
	Strychnine.	Sponges.
35	Saffron.	Wire-gauze, fine.
00	Tartaric Acid.	Flint.
	Vanilla Beans.	Typewriting machines and parts thereof.
	Ultramarine.	Bitumen.
	Zinc Sulphate.	Split-skins for Bottle-tops.
40	Zinc Oxide.	Brushmakers' Materials, viz.:-
	Aconite	Bass.
	Amnica	Mexican Fibre.
	Belladonna \ Not Tinctures.	Split Cane.
	Digitalis)	Whisk.
45 G	um_	Kitool.
10 0	Animi.	Files and Rasps.
	Arabic.	Mill Silk.
	Benzoin.	Zinc Plates.
	Buchu.	Bits (riding, driving, and cart).
50	Copal.	Serge (Saddlers').
	Damar.	Kersev (Saddlers').
	Island.	그녀는 그는 그는 가는 것이 얼마를 하는 그리면 하고 있다면 하고 있었다. 그는 그는 그는 그는 그는 그는 그는 그는 그를 가는 그는 그를 가는 것이 없는 것이 없는 것이다.
	Mastic.	Ornaments, Saddlers', nickel, plated, and
	Manilla.	brass.
55	Sandrac.	Saddle Staples and Nails-Nickel, plated
00		and tinned.
	Senega.	Rings and Terrets—Japanned, brass, nickel,
	Sierra Leone.	and plated.
	Tragaganth.	Web (Saddlers'), straining and girth.

This Public Bill originated in the Legislative Assembly, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

Legislative Assembly Chamber,

F. W. WEBB. Sydney, 11 February, 1892, A.M. S Clerk of Legislative Assembly.

New South Wales.



ANNO QUINQUAGESIMO QUINTO

VICTORIÆ REGINÆ.

No.

An Act for the Establishment of a New Tariff of Customs Duties, and for purposes connected with, consequent upon, and incidental to the purpose aforesaid.

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the

authority of the same, as follows:—
1. This Act may be cited as the "Customs Duties Act of 1891," Commencement of and shall be taken to have come into operation on the second day of Act. December, one thousand eight hundred and ninety-one.

2. (I) The Import Duties mentioned in Schedule A shall be Duties of Customs on levied and collected upon the importation of all goods in the said goods in Schedule A.

10 Schedule mentioned, and upon all such goods in bond: Provided that all duties levied and collected upon the importation of any goods mentioned in the said Schedule A or in Schedule B hereto between the said second day of December, one thousand eight hundred and ninety-one, and the date of the passing of this Act shall be deemed to 15 have been levied and collected under the authority of this Act, and

that no action or suit shall lie or be instituted against the Collector of Customs or any other person for or in respect of any act, matter, or thing done or omitted or refused to be done by such Collector or person where he might after the passing of this Act lawfully do, omit,

20 or refuse to do the same act, matter, or thing.

520-A

(II)

(II) The duty chargeable before the passing of this Act on Special provision as tea shall continue to be levied and paid on and after the passing of this to tea and pig iron. Act up to and inclusive of the twenty-ninth day of February, in the year one thousand eight hundred and ninety-two; and from the first 5 day of March in the said year such duty shall cease to be levied. And the duty on pig iron shall be levied and paid at the rate, and from the time, mentioned in Schedule A.

3. There shall be charged on the importation of all goods, Ten per cent. described generally in Schedule B, and not being goods exempt from Ad valorem duties. 10 duty under either of the Schedules A or C, the duties mentioned in the

said Schedule B.

4. The goods specified in Schedule C shall be exempt from duty. Free list.

5. All goods imported for the supply of Her Majesty's service Remission of duties on goods for Her shall be exempt from all duties and imposts of every description what- Majesty's service and 15 soever; and nothing in this Act contained shall be deemed to alter or on wine for officers. repeal the provisions of the "Customs Regulation Act, 1879."

6. All contracts or agreements made on or before the second Executory contracts.

day of December, in the year one thousand eight hundred and ninetyone, for the sale or delivery of any goods otherwise than in bond, the 20 duty on which is increased or decreased by this Act, shall be subject to an increase or decrease (as the case may be) in the contract price of such goods, corresponding in rate and amount with the amount of such increase or decrease of duty as aforesaid actually paid.

7. In all cases in which goods shall, after the passing of this Value of goods in certain cases to be 25 Act, be chargeable according to the value of such goods, such value certain cases to be shall be verified at the time of entry by the production of the genuine tion of importer or invoice, and by the declaration of the genuine tion of importer or invoice, and by the declaration of the genuine tion of importer or invoice. invoice and by the declaration, in the form hereinafter prescribed, of agent. the importer of such goods or of his authorized agent:—

40

I, A.B., do hereby declare that the invoice now produced is the 30 genuine and only invoice of the goods mentioned in the entry and contained in the packages marked, numbered and described above, and that the value of such goods mentioned in the said invoice, and therein stated as [here state value], was, to the best of my belief, the fair market value of such 35 goods at the time of shipment at the place whence the same were exported.

> day of Witness my hand, this eight hundred and

A.B.

one thousand

day of Declared before me, the E.D., (Signed)

Collector (or other proper officer).

And such declaration shall be made by the importer or his authorized 45 agent as aforesaid in the presence of the Collector of Customs or other proper officer, and the invoice value so declared, shall with the addition of ten pounds per centum thereon be deemed to be the value of the goods upon which duty shall be paid.

8. Any declaration authorized or required by this Act made As to declaration of 50 by any shipping clerk or known employee of any importer or owner of in certain cases. goods liable to duty under this Act shall be held to have been made with the knowledge and consent of such importer or owner of goods, unless the contrary be proved, and in any indictment for a false declaration under the two hundred and ninety-eighth section of the 55 "Criminal Law Amendment Act" the importer, owner of goods, or

person in whose behalf any declaration may have been made shall be liable to the punishment imposed by the said section for a false declaration as fully and effectually as if such declaration had been made by himself.

9. If the importer or his authorized agent cannot make the officer may assess declaration in the last preceding section set forth, or if upon view and value examination of such goods or otherwise it shall appear to the Collector of Customs or other proper officer that such declaration is inaccurate, 5 such Collector of Customs or other proper officer may detain the said goods, and shall subject to the approval of the Colonial Treasurer assess the value thereof as hereinbefore mentioned, and if the importer or his agent shall object to pay duty according to the value of such goods so assessed by such Collector of Customs or other officer, or if the value 10 of such goods is unknown or uncertain, then the value of such goods shall be ascertained according to such rules and regulations as the

Governor, with the advice of the Executive Council, may from time to time make in that behalf, and the duty shall be paid according to the value so ascertained: Provided that such regulations shall be laid 15 before both Houses of Parliament within one month after their promul-

gation if Parliament shall be then in Session, and if Parliament shall not be then in Session within one month after the commencement of

the next ensuing Session.

10. In cases where it is alleged that the genuine invoice cannot Examination of 20 be produced, the Collector of Customs, when he shall think fit, may importer or agent on examine any importer or his agent, or both of them, upon oath as to the value of any goods liable to duty ad valorem, and may if he think fit after such examination dispense with the production of the genuine invoice aforesaid, and in case such importer or agent shall, upon being 25 summoned, neglect or refuse to attend for examination, or shall refuse to be sworn, or to answer such questions as shall be put to him by the said Collector, then and in every such case the value of such goods shall be assessed by the Collector of Customs or other proper officer, and such assessed value shall be deemed to be the true and real value

30 thereof; and such importer or agent, or both of them, so neglecting or refusing as aforesaid, shall also be liable to pay a penalty not exceeding

twenty pounds.

11. If the importer of such goods or his agent shall neglect or How goods to be refuse to pay the duties imposed thereon, after such examination and dealt with if 35 assessment as aforesaid, and also the costs of such examination and assessment, in the event of the valuation being greater than declared on the bill of entry, the Collector of Customs or proper officer shall, subject to the approval of the Colonial Treasurer, take and secure such goods, with the packages thereof, and cause the same to be sold by 40 public auction within the space of twenty days at furthest after such examination, and at such time and place as such Collector or other officer shall, by notice published in the Government Gazette and some local daily newspaper at least four days from the day of sale appoint for that purpose, and the proceeds of such sale shall be applied in the 45 first place in payment of the duties due upon such goods together with the costs and charges incurred by such examination and sale, and in the second place towards payment to the importer or his agent of the declared value of the said goods as entered, together with any freight and charges paid thereon by such importer or his agent, not exceeding 50 ordinary or current rates, and the balance (if any) shall be paid one moiety to the officer who shall have detained and secured the goods

and the other moiety to the account of the Consolidated Revenue Fund. 12. If upon examination it shall appear to the Collector that the Detention and sale value of the goods mentioned in any declaration made under the seventh of goods under value. 55 section of this Act has been incorrectly stated in such declaration, it shall be lawful for the said Collector, in lieu of any other proceeding authorised by this Act but subject to the approval of the Colonial Treasurer to cause such goods to be detained and secured, and (within five days from the landing thereof) to take such goods for the use of

the Crown, and the said Collector shall thereupon in such case cause the amount of the invoice value stated in such declaration, together with an addition of ten pounds per centum thereon, and also the duties (if any) paid upon such entry to be paid to the importer or owner of Valuation and ten 5 such goods in full satisfaction for the same, and shall dispose of such per cent. to be paid goods for the hanefit of the Crown, and the proceeds of such sale shall to the importer. goods for the benefit of the Crown, and the proceeds of such sale shall be paid into the Consolidated Revenue Fund: Provided, however, that the said Collector, if he shall see fit, may permit such importer or owner on his application for that purpose to amend such entry at such 10 value and on such terms as he, the said Collector, may direct.

13. If in any invoice or entry any goods entered for ad valorem Forfeiture of goods duty have been fraudulently misdescribed, or if from any such invoice in cases of fraud, &c.

or entry purporting to describe the contents of any package, any goods shall be found to have been fraudulently omitted with intent to avoid 15 the payment of the duty or any part of the duty on such goods, or if the declaration made with regard to any such invoice or entry is wilfully false in any particular, the goods so misdescribed, or in respect of which such declaration is wilfully false as aforesaid, shall be forfeited.

14. In order to assist the Customs officers in ascertaining the License may be 20 value of goods subject to ad valorem duty, the Collector of Customs granted to "Experts" for valuation of may obtain the assistance of one or more persons well acquainted in goods. the opinion of the Collector as aforesaid with the character and value of such goods to act as experts at any port or place, and who, when required by the said Collector or other proper officer, shall assist in 25 assessing the true value of such goods after the entry thereof, and such valuator or valuators shall be paid for their services as the Colonial Treasurer may direct.

15. All fines, forfeitures, penalties, and charges recoverable Penalties how under this Act, excepting the proceeds of sale of goods under section recoverable and applied in the manner directed by the applicable.

Customs Regulation Act in force for the time being.

16. The term "Proper Officer" in this Act means any Sub- "Proper Officer." Collector or other principal officer of Customs at any port or place, or any officer having authority from the Governor-in-Council, or from the 35 Collector of Customs for the particular duty or purpose in connection with which such term is used.

17. All powers and authorities conferred by the Customs Regu-Application of lation Act in force for the time being upon the Collector, or any other Act. officer of Customs, may be exercised and enforced by such officers in 40 the administration of this Act.

18. The "Customs Duties Act of 1887" shall be repealed from Repeal of Acts and after the second day of December, in the year one thousand eight saving. hundred and ninety-one. But the repeal hereby enacted shall not affect the past operation of the said Act, or anything lawfully done or 45 commenced thereunder.

SCHEDULES.

SCHEDULES.

			S	CHED	ULE	Α.				
									s.	d.
	Arrowroot, baking pow	der, ye	east c	ustard	and eg	gg pow	ders,			
_	self-raising flou	ır, barle	y-p	repared	l or pat	ent—pa	atent			
5	groats, corn-fl	our, m	aizena	, and	farina	ceous	toods			
	prepared—not otherwise exem	being	wnea			oatmea	d, or	11	0	
	Milk—condensed or pre	served		•••	•••			per lb.	0	1
	Butter and lard						•••	per lb.	0	2
10	Butterine and oleomarga	arine						per lb.	0	6
	Fish-dried, preserved, o	r salted		fish pas	te, mea	ts-por	iltry.	P 10.		
	soups, and gam	e, potte	d pas	te, drie	d or pre					
	not otherwise							per lb.	0	1
	Gelatine, glue, and size							per lb.	0	1
	Honey	•••	d				1	per lb.	0	1
	Starch and starch powder Vegetables—preserved (not oth	nour	and gro	ound ric	e, semo	hnina	per lb.	0	1
	or salt water, n	nushro	mg ai	e charg	atoes n	reserve	drine	per lb.	0	1
	Wax and stearine	i doni ot	,,,,,	id tom	atoes p.	reserve	u	per lb.	0	1
20	Jams and jellies per lb	., or rer	outed	packas	re of t	hat we	ight.	per ib.	·	•
	and so in prope	ortion f	or any	y such	reputed	l weigh	t	per lb.	0	2
	Preserves and canned fr	uits							0	2
	Candles—per lb., or rep	outed p	ackag	ge of t	hat we	ight, ar	id so			
	in proportion f	or any	such 1	eputed	weigh	t, and 1	night			
25	lights Biscuits, bacon—and ba					1		per lb.	0	$1\frac{1}{2}$
	hams—ham and	d ham	ruany	and r	or gre	en—cn	eese,	non lh	0	2
	Confectionery—cakes,	comfits	s. lio	morice.	liquo	rice n	aste	per lb.	0	2
	lozenges of	all kin	ds. c	ocoanu	t in su	igar, si	igar-			
30	candy, succa	des, and	d swe	etmeats				per lb.	0	2
	Chicory, Dandelion, and	Taraxa	cum-	_						
	Raw or kiln-dried							per lb.	0	3
	Roasted, ground, or	mixed	with	any oth	her art	icle	•••	per lb.	0	6
95	Coffee—Roasted, ground Cocoa—Prepared paste	a, or mi	xea w	nth any	y other	article		per lb.	0	6
30	Chocolate—Plain or mix	ed with	any	ther ar	ticle ar	nd choc	olate	per lb.	0	4
	creams							per lb.	0	4
	Tea-(Until March 1st,	1892)						per lb.	0	3
	On and from that	t date							Fr	ee.
40	Tobacco—delivered from	a ship's	side	or from	n a Cu	stoms	bond			
	for home cons				tured,	unmani	ufac-			
	tured, and snut Tobacco—unmanufactur	I	and t	o ho m	onnfact		41.0	per lb.	3	0
	Colony. At t	he tim	e of	remova	1 from	a Cua	tome			
45	bond or from a									
10	factory for mar	ufactur	ring p	urposes	s only in	nto tob	acco.			
	cigars, and ciga	rettes						per 1b.	1	0
	Tobacco—sheepwash							per lb.	0	3
	Cigars		•••				•••	per lb.	6	0
	Cigarettes (including wr Timber—	appers						per lb.	6	0
	Dressed							per 100 ft. superficial	3	0
	Rough and undresse	ed (with		excepti	on of a	sh, hiel	corv.	per 100 it. superneiai	0	O
	and oak)							per 100 ft. superficial	1	6
55	Palings							per 100	1	0
	Laths		•••					per 1000	0	9
	Shingles		•••		•••	•••	•••	per 1000	1	0
	Pickets, dressed Doors, sashes, and s	hutters		•••			•••	per 100 ft. superficial each	2	0
60	Sugar—	mutters			• • • •		•••	each	4	U
00	Refined							per cwt.	6	8
	Raw							per cwt.	5	0
	Molasses and treach	е				•••	•••	per cwt.	3	4
	Glucose—								0	
65	Liquid and syrup Solid	•••	•••	•••		•••	•••	per cwt.	3 5	4
	Solid		•••			•••	•••	per cwt.		
								Spii	TIE.	

	,									
	Spirits—								s.	d
	On all kinds of	of spirits and	spiritu	ious coi	mpoun	ds impo	rted			
	and not o	therwise en	umerate	ed				per proof gallon	14	(
	No allowance				ide for	the un	1der			
5	proof of a	any spirit of	a less	strengt	h than	16.5 ui	nder			
	proof.	13.79								
	Case Spirits-	Contents of	two, th	hree, fo	our, or	five gal	lons			
	shall be c				1	0	-			
		llons and un	ider as	two ga	llons.					
)		wo gallons a				ree as tl	hree			
		llons.			0					
		hree gallons	and no	t excee	eding	four as	four			
		llons.								
		our gallons	and no	ot exce	eding	five as	five			
		llons.		or chec	8	11,0				
	Methylated sp	,	11					per gallon	1	
	Perfumed spin	rits, perfum	ed wat	ers. F	lorida	water.	and	1 0		
	Bay rum.					mucci,	······	per gallon	20	
	Bitters, essen	ices fluid e	xtracts	sarsa	narilla	tineta	res	Per Surron		
		s, infusions,								
	ing—	s, illiasions,	and ton	ice prej	paratio	ns, com	alli-			
		more than 9	5 non a	ont of	nuacf	aninit		non callon	3	
		more than 2						per gallon per gallon	7	
		more than 5						per gallon	10	
		more than 7					ninit		14	
	Tf contai	ning more th	11 / D	per ce	10. 01	proof 8	PITT	per gallon	T.T	
	11 conta	ining spirit	over-I	proof 1	to be		1 as	man masse scallen	11	
	Wines-	tuous compo	unas	•••	•••	•••		per proof gallon	14	
			1 /	, ,	,		. ,		10	
	Sparkling—Fo								10	
	Other kinds—	-ror six rep	Control of	luarts	or twe	ive rep	uted		-	
	pints					•••	•••	,,	5	
	Other kinds							per gallon	5	
	Beer, ale, porter, s	spruce, or ot	her bee	er, cide	r. and	perry-				
	In wood or ja		Lagrage .					per gallon	0	
	In bottle		164					per gallon	0	
	For six repute							per gallon	0	
								Per gamen		
	Cordials and wine	s not contain	ining s	spirit. I	naim s	Triting	TITIT.			
				. ' (yrups,				
	essences	not spiritu	ious, li	ime fr	uit an	d lime	juice			
	cordials,	citronade,	raspb	erry v	uit an vinegar	d lime	juice			
	cordials, vinegar,	citronade, raspberry,	raspb	erry v	uit an vinegar	d lime	juice			
	cordials, vinegar, acids—	citronade, raspberry,	raspb strawl	erry v	uit an vinegar	d lime	juice			
	cordials, vinegar, acids— Rep	citronade, raspberry, uted quarts	raspb strawl	ime fr erry berry,	uit an vinegar and	d lime	juice	per dozen	1	
	cordials, vinegar, acids— Rep Pint	citronade, raspberry, uted quarts as and smalle	raspb strawl er quan	erry berry,	uit an vinegar and	nd lime; r, aron other	juice natic fruit 	per dozen per dozen	1 0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee	citronade, raspberry, uted quarts and smalled oil raw or	raspb strawl er quan	ime freerry, berry,	uit anyinegar and 	d lime r, aron other	juice natic fruit 	per dozen	0	
	cordials, vinegar, acids— Rep Pint	citronade, raspberry, uted quarts and smalled oil raw or	raspb strawl er quan	ime freerry, berry,	uit anyinegar and 	d lime r, aron other	juice natic fruit 		0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and	citronade, raspberry, uted quarts as and smalle ed oil raw or d cocoanut	raspb strawl er quan boiled	ime frerry berry, tities	uit anyinegar and 	d lime r, aron other	juice natic fruit 	per dozen	0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, except	citronade, raspberry, uted quarts is and smalle ed oil raw or d cocoanut cept essentia	raspbestrawl er quan boiled l oils—	tities	uit anyinegar and 	d lime r, aron other	juice natic fruit 	per dozen	0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, except quar	citronade, raspberry, uted quarts and smalle ed oil raw or d cocoanut cept essentia	raspb strawl er quan boiled	ime frerry berry, tities	uit anyinegar and 	od limej	juice natic fruit hale,	per dozen per gallon per dozen	0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, exc Reputed quar Reputed pint	citronade, raspberry, uted quarts and smalle ed oil raw ord cocoanut cept essentiants	raspbestrawl er quan boiled l oils—	tities	uit an vinegar and	od limej	juice natic fruit hale,	per dozen per gallon	0 0 1	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, exc Reputed quar Reputed pints Reputed half-	citronade, raspberry, uted quarts and smalle ed oil raw ord cocoanut cept essentiats s pints and sn	raspb strawl er quan boiled l oils—	tities	uit an vinegar and	other black w	juice natic fruit hale, 	per dozen per gallon per dozen per dozen per dozen per dozen	0 0 1 0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, excepted quar Reputed pints. Reputed half-Grease—Axle and	citronade, raspberry, uted quarts and smalle ed oil raw ord cocoanut cept essentiats s pints and sn lubricating	raspb strawl er quan boiled l oils—	tities sperm	uit anyinegan and	other black w	juice natic fruit hale, 	per dozen per dozen per dozen per dozen per dozen per ton	0 0 1 0 0 60	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, exc Reputed quar Reputed pints Reputed half-	citronade, raspberry, uted quarts as and smalle ed oil raw or d cocoanut cept essentia ts pints and sn lubricating s ground in o	raspb strawl er quan boiled l oils— naller s	tities sperm	uit an vinegar and	other black w	juice natic fruit hale, 	per dozen per gallon per dozen per dozen per dozen per ton per ton	0 0 1 0 60 60	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, exc Reputed quar Reputed pints Reputed half- Grease—Axle and Paints and colours	citronade, raspberry, uted quarts s and smalle ed oil raw or d cocoanut cept essentia ets pints and sn lubricating s ground in o Dry colour	raspb strawl er quan boiled l oils— naller s	tities sperm	uit an vinegar and	other black with	juice natic fruit hale,	per dozen per dozen per dozen per dozen per dozen per ton per ton per ton	0 0 1 0 0 60 60 30	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, exc Reputed quar Reputed pints Reputed half- Grease—Axle and Paints and colours	citronade, raspberry, uted quarts s and smalle ed oil raw or d cocoanut cept essentia ets pints and sn lubricating s ground in o Dry colour	raspb strawl er quan boiled l oils— naller s	tities sperm	uit an vinegar and	d lime r, aron other	juice natic fruit hale, 	per dozen per gallon per dozen per dozen per dozen per ton per ton per ton per ton per ton	0 0 1 0 60 60 60 30 20	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, exc Reputed quar Reputed pint Reputed half- Grease—Axle and Paints and colours Putty Varnishes contain	citronade, raspberry, uted quarts as and smalle ed oil raw or d cocoanut cept essentia ets ppints and sn lubricating s ground in o Dry colour ing spirit	raspb strawl er quan boiled l oils— naller s	tities sperm	uit an vinegar and	d lime r, aron other	juice natic fruit hale,	per dozen per gallon per dozen per dozen per dozen per ton	0 0 1 0 60 60 60 30 20 2	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, exc Reputed quar Reputed pint. Reputed half-Grease—Axle and Paints and colours Putty Varnishes contain All other varnishe	citronade, raspberry, uted quarts as and smalle ed oil raw or d cocoanut cept essentia ets pints and sn lubricating s ground in o Dry colour ing spirit	raspb strawl er quan boiled l oils— naller s	tities sperm	uit an vinegar and	d lime r, aron other	juice natic fruit hale,	per dozen per gallon per dozen per dozen per dozen per ton per ton per ton per ton per ton per ton per gallon per gallon	0 0 1 0 60 60 30 20 2	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, excepted quar Reputed pint. Reputed half-Grease—Axle and Paints and colours Putty Varnishes contain All other varnishe Naphtha and gaso	citronade, raspberry, uted quarts s and smalle ed oil raw or d cocoanut cept essentia rts pints and sn lubricating s ground in o Dry colour ing spirit s line	raspb strawl er quan boiled naller s oil s	tities sperm	uit an vinegar and	d lime r, aron other	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per ton per ton per ton per ton per ton per gallon per gallon per gallon	0 0 1 0 60 60 30 20 2 1 0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, excepted quar Reputed pint: Reputed half-Grease—Axle and Paints and colours Putty Varnishes contain All other varnishe Naphtha and gaso Cement, plaster, a	citronade, raspberry, uted quarts s and smalle ed oil raw or d cocoanut cept essentia rts pints and sn lubricating s ground in o Dry colour ing spirit s line nd hydraulie	raspb strawl raspb strawl er quan boiled maller s coil coil coil coil coil coil coil	tities sperm	uit an vinegar and	d limej	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per ton per ton per ton per ton per ton per gallon per gallon per gallon per gallon per barrel	0 0 1 0 60 60 30 20 2 1 0 2	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, except leading and colours Reputed pints Reputed half- Grease—Axle and Paints and colours Putty Varnishes contain All other varnishe Naphtha and gaso Cement, plaster, a Vinegar, other tha	citronade, raspberry, uted quarts as and smalle ad oil raw or d cocoanut cept essentia ats pints and sn lubricating s ground in o Dry colour ing spirit s line nd hydraulic an aromatic	raspb strawl er quan boiled l oils— naller s c lime or rasp	tities sperm	uit an vinegar and	black w	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per ton per ton per ton per ton per ton per gallon per gallon per gallon per gallon per gallon	0 0 1 0 60 60 30 20 2 1 0 2	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, excepted quar Reputed quar Reputed half-Grease—Axle and Paints and colours Putty Varnishes contain All other varnishe Naphtha and gaso Cement, plaster, a Vinegar, other the Acetic acid	citronade, raspberry, uted quarts and smalled oil raw ord cocoanut cept essential ests pints and sn lubricating s ground in company colours ing spirit s line nd hydraulican aromatic	raspb strawl er quan boiled l oils— naller s c lime or rasp	tities sperm	uit anyinegan and	d limej	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per ton per ton per ton per ton per gallon	0 0 1 0 60 60 30 20 2 1 0 2 0 2	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, excepted quar Reputed pint. Reputed half-Grease—Axle and Paints and colours Putty Varnishes contain All other varnishe Naphtha and gaso Cement, plaster, a Vinegar, other the Acetic acid Sulphuric acid	citronade, raspberry, uted quarts and smalle and oil raw or d cocoanut ept essentia est pints and sn lubricating s ground in o Dry colour ing spirit s line nd hydraulie un aromatic	raspb strawl er quan boiled l oils— naller s c lime or rasp	tities sperm	uit an vinegar and , and	black w	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per ton per ton per ton per ton per gallon per cwt.	0 0 1 0 60 60 30 20 2 1 0 2 0 2 2 2 2 2 2 2 2 2 2 2 2 2	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, except leading and colours Reputed pints Reputed half-Grease—Axle and Paints and colours Putty Varnishes contain All other varnishe Naphtha and gaso Cement, plaster, a Vinegar, other that Acetic acid Sulphuric acid Ærated and miner	citronade, raspberry, uted quarts s and smalle ed oil raw or d cocoanut cept essentia rts pints and sn lubricating s ground in c Dry colour ing spirit s line ind hydraulie an aromatic cal waters—]	raspb strawl er quan boiled l oils— naller s c lime or rasp	tities sperm	uit an vinegar and , and	black w	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per ton per ton per ton per ton per gallon	0 0 1 0 60 60 30 20 2 1 0 2 0 2	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, except linsee palm, and Reputed quar Reputed pint. Reputed half-Grease—Axle and Paints and colours Putty Varnishes contain All other varnishe Naphtha and gaso Cement, plaster, a Vinegar, other that Acetic acid Sulphuric acid Ærated and miner Oilmen's Stores—	citronade, raspberry, uted quarts and smalle and cocoanut eept essential ess	raspb strawl er quan boiled l oils— naller s c lime or rasp pints ar	tities sperm	uit an vinegar and , and	black w	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per ton per ton per ton per ton per gallon per dozen	0 0 1 0 60 60 30 20 2 1 0 0 2 2 0 2 0 0 2 0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, except linsee palm, and Reputed quar Reputed pint. Reputed half-Grease—Axle and Paints and colours Putty Varnishes contain All other varnishe Naphtha and gaso Cement, plaster, a Vinegar, other that Acetic acid Sulphuric acid Ærated and miner Oilmen's Stores— Sauces and pi	citronade, raspberry, uted quarts as and smalle ad oil raw or d cocoanut cept essentia ats pints and sn lubricating s ground in o Dry colour ing spirit s line nd hydraulic un aromatic cal waters—p	raspb strawl er quan boiled l oils— naller s c lime or rasp pints ar	tities sperm	uit an vinegar and, and	black wind antities	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per ton per ton per ton per ton per gallon per dozen	0 0 1 0 60 60 30 20 2 1 0 0 2 2 0 0 1 0 1 0 1 0 1 0 1 0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, except leading and colours Reputed quar Reputed half-Grease—Axle and Paints and colours Putty Varnishes contain All other varnishe Naphtha and gaso Cement, plaster, a Vinegar, other the Acetic acid Sulphuric acid Ærated and miner Oilmen's Stores— Sauces and pi Sauces and pi	citronade, raspberry, uted quarts as and smalle ad oil raw or d cocoanut cept essentia ats pints and sn lubricating s ground in o Dry colour ing spirit s line nd hydraulic un aromatic cal waters—p	raspb strawl er quan boiled l oils— naller s c lime or rasp pints ar	tities sperm	uit an vinegar and, and	black wind antities	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per dozen per ton per ton per ton per gallon per gallon per gallon per gallon per gallon per dozen per dozen per dozen	0 0 1 0 60 60 30 20 2 1 0 2 2 2 2 0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, except linsee palm, and Oils, in bottle, except linsee palm, and Reputed quar Reputed half- Grease—Axle and Paints and colours Putty Varnishes contain All other varnishe Naphtha and gaso Cement, plaster, a Vinegar, other that Acetic acid Sulphuric acid Ærated and miner Oilmen's Stores— Sauces and pi Sauces and pi Sauces and pi Sauces and pi Salt	citronade, raspberry, uted quarts as and smalle ad oil raw or d cocoanut cept essentia ats pints and sn lubricating s ground in o Dry colour ing spirit s line nd hydraulic un aromatic cal waters—p	raspb strawl er quan boiled l oils— naller s c lime or rasp pints ar	tities sperm	uit an vinegar and, and	black wind antities	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per ton per ton per ton per ton per gallon per gallon per gallon per gallon per gallon per dozen per dozen per dozen per dozen per dozen per dozen per ton	0 0 0 0 60 60 20 20 2 1 0 0 2 2 2 0 0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, except leading and colours Reputed quar Reputed half-Grease—Axle and Paints and colours Putty Varnishes contain All other varnishe Naphtha and gaso Cement, plaster, a Vinegar, other the Acetic acid Sulphuric acid Ærated and miner Oilmen's Stores— Sauces and pi Sauces and pi	citronade, raspberry, uted quarts and smalled oil raw ord cocoanut cept essential ests pints and sn lubricating ground in company colours ing spirit s line nd hydraulican aromatic ests cal waters—j	raspb strawl raspb strawl er quant boiled l oils— naller s c lime or rasp pints ar ts s and sr	tities sperm	uit an vinegar and, and	black wind antities	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per dozen per ton per ton per ton per gallon per gallon per gallon per gallon per gallon per dozen per dozen per dozen	0 0 1 0 60 60 30 20 2 1 0 2 2 2 2 0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, except leading and oils, in bottle, except leading and colours. Reputed quar Reputed half-Grease—Axle and Paints and colours. Putty Varnishes contain All other varnishes Naphtha and gaso Cement, plaster, a Vinegar, other that Acetic acid Sulphuric acid Ærated and miner Oilmen's Stores—Sauces and pisauces and	citronade, raspberry, uted quarts and smalled oil raw ord cocoanut cept essentiants pints and sn lubricating ground in comparity com	raspb strawl raspb strawl er quan boiled naller s clime or rasp pints ar ts and sr	tities sperm	uit an vinegar and, and	black w antities	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per ton per ton per ton per ton per gallon per gallon per gallon per gallon per gallon per dozen per dozen per dozen per dozen per dozen per dozen per ton	0 0 0 0 60 60 20 20 2 1 0 0 2 2 2 0 0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, except linsee palm, and Oils, in bottle, except linsee palm, and Oils, in bottle, except linsee palm, and Collegate line. Reputed pint. Reputed half-Grease—Axle and Paints and colours Putty Varnishes contain All other varnishe Naphtha and gaso Cement, plaster, a Vinegar, other that Acetic acid Sulphuric acid Ærated and miner Oilmen's Stores— Sauces and pi Sauces and pi Salt Soda crystals	citronade, raspberry, uted quarts s and smalle ed oil raw or d cocoanut cept essentia ests pints and sn lubricating s ground in o Dry colour ing spirit s line cal waters—p ickles—quar ickles—pints	raspb strawl er quan boiled l oils— naller s c lime or rasp pints ar	tities sperm	uit anyinegan and , and , and	black wind antities	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per ton per ton per ton per ton per gallon per gallon per gallon per gallon per gallon per dozen per dozen per dozen per dozen per dozen per ton per ton per ton	0 0 0 0 60 60 20 2 1 0 2 2 2 2 0 0 2 0 0 0 0 0 0 0 0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, except linsee palm, and Oils, in bottle, except linsee palm, and Reputed quar Reputed half-Grease—Axle and Paints and colours Putty Varnishes contain All other varnishes Naphtha and gaso Cement, plaster, a Vinegar, other tha Acetic acid Sulphuric acid Ærated and miner Oilmen's Stores— Sauces and pi Sauces and pi Sauces and pi Salt Soda crystals Oatmeal Fruits—	citronade, raspberry, uted quarts and smalled oil raw ord cocoanut ept essentialets pints and snalled in complete co	raspb strawl er quan boiled l oils— naller s c lime or rasp pints ar	tities sperm	uit anyinegan and , and , and	black wind antities	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per ton per ton per ton per ton per gallon per gallon per gallon per gallon per gallon per dozen per dozen per dozen per dozen per dozen per ton per ton per ton	0 0 0 0 60 60 20 2 1 0 2 2 2 2 0 0 2 0 0 0 0 0 0 0 0	
,	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, except leading and oils, in bottle, except leading and colours. Reputed quar Reputed half-Grease—Axle and Paints and colours. Putty Varnishes contain All other varnishes Naphtha and gaso Cement, plaster, a Vinegar, other that Acetic acid Sulphuric acid Ærated and miner Oilmen's Stores—Sauces and pisauces and	citronade, raspberry, uted quarts and smalled oil raw ord cocoanut ept essential ests pints and smalled cocoanut ept essential ests pints and smalled cocoanut ents pints and smalled cocoanut ents pints and smalled est pints and smalled est ing spirit smalled ent aromatic ents cal waters—[cickles—quarickles—pints cal, and prune ed, and ed, and prune ed, and ed, ed, and ed, ed, ed, ed, ed, ed, ed, ed, ed, ed	raspb strawl er quan boiled l oils— naller s c lime or rasp pints ar ts s and sr es	tities sperm	uit anyinegar and	black w black w antities	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per dozen per ton per ton per ton per ton per gallon per gallon per gallon per gallon per dozen per dozen per dozen per dozen per ton	0 0 0 0 60 60 20 2 1 0 2 2 2 2 2 0 0 2 0 0 0 0 0 0 0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, except linsee palm, and Oils, in bottle, except linsee palm, and Reputed quar Reputed half-Grease—Axle and Paints and colours Putty Varnishes contain All other varnishes Naphtha and gaso Cement, plaster, a Vinegar, other tha Acetic acid Sulphuric acid Ærated and miner Oilmen's Stores— Sauces and pi Sauces and pi Sauces and pi Salt Soda crystals Oatmeal Fruits—	citronade, raspberry, uted quarts as and smalle ad oil raw or d cocoanut rept essentia rts pints and sn lubricating s ground in o Dry colour ing spirit s al waters— lickles—quar ickles—pints cd, and prunc pulp, peel dr	raspb strawl er quan boiled l oils— naller s c lime or rasp pints ar ts s and sr	tities sperm berry berry berry berry berry cor dry,	uit anyinegar and	black w black w antities	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per dozen per ton per ton per ton per ton per gallon per gallon per gallon per gallon per dozen per dozen per dozen per dozen per ton	0 0 0 0 60 60 20 2 1 0 2 2 2 2 2 0 0 0 0 0 0 0 0 0 0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, except linsee palm, and Oils, in bottle, except linsee palm, and Reputed quar Reputed half-Grease—Axle and Paints and colours Putty Varnishes contain All other varnishes Naphtha and gasoo Cement, plaster, a Vinegar, other that Acetic acid Sulphuric acid Ærated and miner Oilmen's Stores— Sauces and pi Salt Soda crystals Oatmeal Fruits— Dried, candie Boiled or in p	citronade, raspberry, uted quarts and smalled oil raw ord cocoanut ept essential essen	raspb strawl er quan boiled l oils— c lime or rasp pints ar ts s and sr es es c g spirit	berry, tities sperm includes sperm berry sperm includes sp	uit anyinegar and	black w black w antities	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per dozen per ton per ton per ton per ton per gallon per gallon per gallon per gallon per dozen per dozen per dozen per dozen per ton	0 0 0 0 60 60 20 2 1 0 2 2 2 2 2 0 0 0 0 0 0 0 0 0 0	
	cordials, vinegar, acids— Rep Pint Oils, except linsee palm, and Oils, in bottle, except linsee line line Reputed pint: Reputed half-Grease—Axle and Paints and colours Putty Varnishes contain: All other varnishe Naphtha and gaso. Cement, plaster, a Vinegar, other that Acetic acid Sulphuric acid Ærated and miner Oilmen's Stores— Sauces and ping Sau	citronade, raspberry, uted quarts and smalled oil raw ord cocoanut cept essentiants pints and sn lubricating ground in company colours ing spirit s line nd hydraulican aromatic containing ced, and prunpulp, peel drot containing cets	raspb strawl raspb strawl er quan boiled l oils— naller s c lime or rasp pints ar ts s and sr es arined og spirit	tities sperm izes berry berry izes berry berry	uit anyinegar and	black w black w antities	juice natic fruit	per dozen per gallon per dozen per dozen per dozen per dozen per ton per ton per ton per gallon per dozen per dozen per dozen per ton	0 0 0 0 60 60 20 22 1 0 22 2 2 2 0 0 40 40	

			•			1236			
		-						s.	d.
	Rice						per ton	60	0
	Rope, cordage—gross				non-tel		per ton	60	0
i	Twine and lines (excepting	g for Re	apers an	d Binder	's)		per ton	60	0
	Paper—brown and wrappi	ng					per cwt.	3	0
5	Paper bags (printed)						per cwt.	15	0
	Paper bags (plain)						per cwt.	7	6
	Advertising matter—	Circular	s, labels,	bill-hea	ds, post	ters,			
	and notices prin	ted, ena	melled o	r otherw	vise on	any			
	material, or litho	graphed					per cwt.	15	0
10	Playing cards						per dozen packs	3	0
	material, or litho Playing cards Opium and any preparatio	on there	of-not	otherwise	e charge	ed	per lb.	20	0
	Powder and shot—								
							per lb.	0	3
	Sporting Blasting						per lb.	0	1
15	Dynamite and lithofr	acteur					per lb.		1
	Shot						per cwt.	5	0
	Soap—								
	Faney						per lb.	0	2
	Fancy Other than fancy						per cwt.	3	0
20	Zing nortorated or manu	factured					per cwt.	3	0
	Whiting and chalk	nactured					per ton	10	0
	Green fruit, except banan	as and r	ine-appl				per bushel	1	0
	Vegetables—fresh	ters terret I	The upp				per cwt.	0	6
25	Grain and Pulse of every	kina no	roog (d	ried and	enlit)	and			
20	Barley, beans, maiz			ried and			per 100 lb.	0	10
	wheat Flour, bran, pollard,	and sha					per 100 lb.	1	0
	Hay, chaff, and stray						per ton		0
	Potatoes						per ton	10	0
30	0.						per ton	20	0
00						•	r		
	Iron—	1 11	1 .	1000	11		non ton	40	0
	Galvanized, in bars,	bundles,	sheets,	or corrug	gated	ah ong	per ton	40	()
	Bolts, spikes, nuts, r	ivets, sci	rews, bo	it-rings,	and wa		per ton	40	0
05	(plain or galvan	ized mei	(al)	•••			per ton	30	0
35		iizea ,	t being r	anta of	machin	og or	per ton		
	Galvanized manufac machinery other	ruigo abo	read or	ovempte	d		per ton	60	0
	Pig iron, from the	first do	r of In	ovembre	ne thor		per ton		
	eight hundred a						per ton	10	0
		na nine	y-unice				Por		
40	Lead—						non ton	40	0
	the state of the s						per ton	60	0
							per ton		
	Billiard-tables and Billiar	d-table 1	naterials	, Carpets	s, Silks,	Satins	s, Lace, Furs, Ki	d Glo	oves,
	Velvets, Rugs, Gold	l and Si	lver Pla	te and	Plated	Ware	; Carriages (who	ole o	r in
45	parts) including Bu	rgies. B	arouches	. Chaises	s. Dogca	rts. G	igs, and Tilburie	s; U	nina
	and Porcelain War	e. Jewel	llery and	l Precio	us Stor	ies, A	lusical Instrum	ents	and
	parts thereof. Water	ches and	Clocks	and pa	irts the	reof,	Pictures, Painti	ngs,	and
	Statuary, Portmant	eaus, Ti	avelling	Bags an	nd Dre	ssing	Cases (with or	With	nout
	fittings)—			0 11		e T3'e.	1		
50	For every £100	on the	value the	ereof the	sum of	t Fift	een pounds.		

SCHEDULE B.

All goods imported into New South Wales and not enumerated in Schedule A or C—For every £100 on the value thereof the sum of Ten pounds.

SCHEDULE C.

FREE LIST.

	Alum.	Cotton in piece—continued.
	Anchors.	Cotton Drill.
5	Animals, live.	~
		D: " Canvas.
	Antifriction Metal.	Dimity.
	Antimony Ore.	Pique.
	Asbestos Packing.	Quilting.
10	Bags, Gunny and Ore.	Curtains and Blind Net.
10	Bags, Sacks, and Woolpacks-except	Mosquito Net.
	Fancy, Travelling, and Bags other-	Cotton Handkerchiefs.
	wise charged.	., Damask.
	Ballast, not otherwise charged.	Drilling.
	Bananas (fresh).	Denim.
15	Bark, not being for Medicinal purposes.	
-	Poods	Dungaree.
	Beads.	Jean.
	Beche-de-mer.	Apron Check.
	Bismuth Ore.	Duster "
	Blowers.	Moleskin, Plain and Printed.
20	Blue.	Cottonade.
	Bluestone (not building).	Cotton Tweed.
	Bombay Duck and Pipe.	C1
	Bone Dust.	
	Bones.	Gambroon.
95		Cotton Velvet.
2.9	Boot—Elastic.	" Velveteen.
	Brewers' Isinglass.	Canton Mole.
	Brimstone.	Turkey Twills.
	Bristles.	Shirtings.
	Building Stone (unwrought).	Scotch Twill.
30	Cables, Chain (Iron) Stud Link.	Harvard, Oxford, and Fancy Shirt
	Candle Nuts.	ines
	Card Mounts.	ings.
	Caustic Soda.	Flannelettes.
	~	Tennis Cloth.
95	Claustic Potash.	Cotton, Wincey.
99	Charcoal.	" Dress Stuffs.
	Chrome Ore and Metal.	" Italian Cloths.
	Clays and Earths, not otherwise charged.	Prints.
	Cobalt Ore.	Satteens.
	Cocoanuts.	Pongees.
40	Coin.	Drillettes.
	Copperas.	
	Copper Ore and Pagular	Satinettes.
	Copper Ore and Regulus.	Gingham.
	Copper Ingots.	Zephyr.
	Copra.	Cotton Ticks.
45	Cordage, Rope and Sails, old and con-	Cotton Huckabacks.
	demned.	Rolled Linings.
	Cork.	Universal Linings.
	Cotton, Raw.	Fancy Linings.
	Cotton in piece—	Plain Cambric.
50	White Calico.	
00		Chintz Cambric.
	" Long Cloth.	Cretonne.
	" Shirting.	Duck—
	" Sheeting.	Cotton.
	" India Twills.	Linen.
55	,, Twill Calico.	Forfars—
	"Butter Cloth.	Osnaburg.
	" Cheese Cloth.	Dowlas.
	Hattong' Calina	Flaxens.
	/r:11	Calico—
60		
00	Mulls, &c.	Grey, Plain.
	Muslins, Plain and Printed.	" Twilled.
	Swansdown Calico.	Hessians—
	Window Hollands, Plain and	Papering Canvas.
	Printed.	Scrym.
65	Lancaster and Oriental Blinds,	Hessian.
	Grey Calico.	Holland—
	C1 1:	
	" Sneeting. " Twill.	Brown.
	Pillow Cotton.	Rough.
.)		Dressed.
9	Tent Cloth.	Cream.
	Cotton Duck,	Slate Black.
		Cot

Cotton

Co	otton in piece—continued.	Cotton in piece—continued.
	Jute Goods—	Towelling— Crash.
	Dandy Canvas.	Huckaback.
	French "	Diaper.
5	Padding ,,	Turkish.
	Cheese Cloth. Scrym.	Dice.
	Horse Covers.	Flax.
	Bagging.	Twills—
LO	Carpet.	Turkey.
	Longcloth—	Scotch.
	Plain.	India. Union—
	Twilled.	White.
	Prints—	Slate.
15	Printed Cotton.	Black.
	Cambries.	Brown.
	Sateens.	Wadding—
	Drillettes.	Black, white.
	Muslins.	Greys.
20	Pongees.	Bleached.
	Cotton Laine.	Needles—
	Cotton Hdfs.	Sewing.
	Turkey, Plain.	Machine. Knitting.
	Turkey, Twill.	Packing.
25	Repp—	Crochet.
	Cotton.	Pins—
	Union.	Hair.
	Wool (Upholsterers')	Safety.
	Sewing Cottons—	Stuck.
30	Reels.	Ounce.
	Mending.	Bonnet.
	Crotchet. Knitting.	Box.
	Embroidery.	Book.
35	Threads.	Beads—Beads.
99		Beadware—Canvas work. Canvas—
	Sewing Silks—	Navy.
	Skeins and Reels.	Sampler.
	Arrascine. Filloselle.	Tailors'.
10	Twists.	French.
40	Purse Twists.	Dandy.
	Tailors' Sewings.	Druggetting—
		Plain and printed.
	Sheeting—	Woven and felted.
	Cotton, Plain and Twilled.	Squares.
45	Union ,, ,,	Felt—
		Paper, plain and printed.
	Waterproof. Macintosh.	Union, plain.
		Union, printed. Whalebone—
	Shirtings—	Dressmakers'.
50	White Cotton.	Stay and corset makers'.
	Grey ,, Crimean.	Imitation.
	Flannelette.	Cotton Waste.
	Oxford and Cambridge.	Cotton-wool.
55	Harvard.	Dates.
00	Sco. Twill.	Dyeware and Dyes.
	Union.	Engine Packing.
	Printed Cotton.	Felt (tarred).
	Crêpe.	Fibre, Cocoanut and Coir.
60	Ceylon.	Fish, Fresh.
	Silesia—	Flax.
	Plain.	Flock.
	Printed.	Fungus.
	Dyed.	Ginger (not otherwise charged).
65	Ticks—	Gold Bars.
00	Cotton.	" Dust.
	Union.	,, Quartz.
	Linen.	Hair. Hemp.
	Fancy.	Hides and Glue pieces.
70	Blind.	Hoofs and Bones.
	520—B	Ho

Hops. School and Book Slates. Horns. Seeds Garden, Clover, Grass, and Lin-Iron and Steel—Bar, Rod, Plate, Sheet, seed. Shark Fins. Shoe Pegs. T, Angle, and Hoop (not galvanized). Iron Scrap. Silicate. Isinglass. Silver Ore, Bullion, and Amalgam. Ivory Nuts.
Kapok.
10 Kauri Gum.
Lead Ore. Skins, not dressed. Soda Ash. Specimens of Natural History. Spelter. Lead Pig. Spices. Limejuice and Lemonjuice not bottled. Sulphur. Limestone. Tallow. 15 Linseed Meal. Tar. Liquid Driers. Terebene. Malt. Tinfoil. Manures-Tin Ingots. Guano. Tin Plates. Bone Dust. Tools, viz. :-Marble and Slate Slabs. Adzes. Matches. Anvils. Meat, Fresh and Frozen. Milk, Fresh. Augers. Axes and Handles. 25 Millstones. Bellows, Blacksmiths'. Minerals not otherwise charged. Bits, brace. Mineral Pitch. Braces. Mops. Brushes, Painters'. Mustard. Chisels. 30 Nickel (unmanufactured) and Ore. Chests of Tools Nuts (edible) not otherwise charged. Choppers, Butchers'. Oakum. Cleavers Oars Clippers, Horse. Oil Cake. Hairdressers'. 35 Oils-Clamps, Boatbuilders'. Cocoa-nut. Carpenters'. Cramps. Palm. Black Whale. Compasses. Cutters, Pipe. Sperm Whale not in bottles. Linseed Oil, Raw or Boiled. Diamonds, Glaziers'. Ores. Drills, Breast. Oysters, fresh. Eyelets. Packages, outer, in which goods are usually imported, except Iron Fids, Sailmakers'. Files. Forks-Hay, Garden, and Stable. Tanks. Packages empty—used and returned. Froes. Passengers' baggage, being ordinary cabin furniture, second-hand used Gimlets. Grindstones. furniture and effects accompanying Grindstone Fittings. any passenger, and which have been used by such passenger, and are not imported for sale. Free, 50 Hammers. Hatchets. Hoes. if not exceeding fifty pounds value. Hones and Oil Stones. Hooks, Reap. Pearl Shell. Bagging. 55 Pencils, Wood. Pepper. Fern. Phormium Tenax. Pig Iron, until 1st January, 1893. Brush. Furze. Pine-apples (fresh). Wool. Irons, Caulking. 60 Pitch. Plants, Shrubs, and Trees. Precious Stones, unset.
Printed Books, being literary compositions and periodicals. Soldering.
Tailors' Geese. Tue. Jacks. 65 Printed Music. Printers' and Writing Paper. Knives, Cane. Pulu. Chaff. Quartz. Butchers'. ,, Drawing. Quicksilver. 70 Rags. Farriers'. Rattans, Canes, and Willows. Hay. Shoe. Resin. Ladles, Lead. Saddle-trees. Sandalwood, not dressed. Pitch.

Tools-

	Tools—continued.	Zinc unmanufactured and sheet.
	Levels, Carpenters'.	Atlases and Maps for school use.
	Marline Spikes.	Beadings (Saddlers'), Brass, Silver, and
	Mattocks.	Nickel.
5	Mallets, Carpenters', Masons', &c.	Books—Educational—Copy and Exercise,
	", Tinsmiths'. Needles, Saddlers'.	for school use. Buckles (Saddlers')—Japanned, Tinned,
	,, Packing and Sail.	Nickel, Brass, and Nickel-plated and
	Needles, Upholsterers'.	Dees.
10	Nippers, Cutting.	Cables, Chain (Iron) Stud Link, or not
	Oilers, Carpenters'.	less than half an inch in diameter.
	" Engineers'. Planes.	Candle Cotton, Candle-wick. Charts, Admiralty.
	Palms, Sailmakers'.	Chloro dinitro-benzol.
15	" Saddlers'.	Cocoa, Raw.
	Picks and Handles.	Coffee, Raw.
	Pincers, Carpenters'.	College les Callland
	,, Farriers'. Plumbs and Levels.	Collar-checks, Saddlers'. Copper Rivets and Washers.
20	Plyers.	Dairy Refrigerators, Separators, and parts
	Pullers, Nail.	thereof.
	Punches.	Dextrine, Shoemakers'.
	Rakes, Hay and Garden.	Firewood, Rough.
25	Rasps. Rules.	Foil. Glass, broken.
20	Saws, other than Circular, Frame, and	Globes for school use.
	Band Saws.	Hames.
	Saw Clamps.	Hat Linings, Cork.
30	Saw Sets. Scissors.	Heel-tips and Plates, Black-iron Toes and
90	Scrapers.	Toe-plates (Shoemakers'). Hogskins.
	,, Ships'.	Hooks, Eyelet.
	" Plumbers'.	Indiarubber—
	Screws, Bench.	Belting.
35	Scythe, Snath's.	Engine-packing.
	" Stones. " Blades.	Hose and Tubing. Insertion.
	Sets, Rivet.	Rings.
	Shaves, Coopers'.	Sheet.
40	Spades and Shovels.	Valves.
	Spokeshaves. Shears, Garden.	Washers.
	,, Sheep.	Knitting Machines. Leather, Morocco.
	" Pruning.	Locomotive Wheels.
45	Sickles.	Macaroni.
	Sieves.	Milk Foods.
	Slashers. Snips, Tinmen's.	Nails, Yellow Muntz Metal. Nitrate of Ammonia.
	Spanners.	Oils, Seal.
5 0	Squares, Harness.	Paper, photographic—albumenized.
	" Carpenters".	Pencils, Slate.
	,, Collar and Dressmakers'. ,, Masons'.	Pipes and Tubes — Brass, Brass-cased,
	Stocks and Dies.	Iron, Steel, and Copper. Plush, Silk hat.
55	Soldering Irons.	Pullovers, felt, Hatters'.
	Tapes, Measuring.	Railway Waggon Wheels.
	Tongs, Gas. ,, Blacksmiths'.	Reapers and Binders, and parts thereof. Rock Salt.
	Tools, Saddlers'.	Sago and Sago Flour.
60	" Grafting.	Sewing Machine Heads.
	" Tinsmiths'.	Shellac.
	Trowels. Turnscrews.	Silver, German, in sheets.
	Vyces.	Spunyarn. Spurs.
65	Wedges.	Stirrup-irons.
	Wheels, Tracing.	Straw-plait.
	Wrenches.	Tapioca and Tapioca Flour.
	Tortoiseshell.	Timber, Undressed—Ash, Hickory, Oak,
70	Turpentine. Type-metal	and Sycamore. Tin Tags.
.0	Vanners.	Tools of Trade, not being machinery, and
	Whalebone, not dressed.	Tool Handles.
	Wool.	Twine, being sewing and seaming of
75	Woolpacks. Yams.	hemp, cotton, or flax, also for
	Yellow Metal in sheets.	Reapers and Binders. Vermicelli.
		Wire-
		11 110

-	Wire—	Oils Fesential (execution I among all
	Iron and Steel (not galvanised).	Oils—Essential (excepting Lemon and Eucalyptus).
	Rope.	Hospital Dressings and Appliances—
	Copper, Brass, and Silver,	Lint.
	Yeast.	Cat-gut, for sewing purposes.
	Crude Drugs, &c.—	Surgical Drainage Tubing.
	Aloes.	Protective Silk.
	Aloin.	Guttapercha tissue.
	Antefebrin.	Adhesive Plaster.
10	Antepyrin.	Esmarch's Handkerchiefs.
	Arsenic. Borax.	Eye-pads.
	Camphor.	Syringes.
	Cantharides.	Ice-bags. Suspensories
15	Cinchona.	Celluloid, for Splints.
	Cocain.	
	Calumba.	Emery-cloth in piece (not coated).
	Cream Tartar.	Manilla paper for manufacturing glass paper.
	Gentian.	Fish Oil.
20	Rhubarb.	Fishing Nets.
	Jalap.	Artists' Colors.
	Myrrh.	Chains—
	Henbane. Hemlock.	Breeching.
25	Iodine.	Leading.
20	Litharge.	Backband.
	Manganese.	Bellyband.
	Magnesia.	Hip-strap. 'Bus-end.
	Menthol.	Spring-cart, and
30	Parrafin Wax.	Trace-end.
	Quinine.	Chlorate of Potash.
	Soda Carbonate.	Soda Crystals.
	Soda Bi-carbonate.	Sponges.
95	Strychnine. Saffron.	Wire-gauze, fine.
35	Tartarie Acid.	Flint.
	Vanilla Beans.	Typewriting machines and parts thereof.
	Ultramarine.	Bitumen.
	Zinc Sulphate.	Split-skins for Bottle-tops.
40	Zinc Oxide.	Brushmakers' Materials, viz.:—
	Aconite	Bass.
	Arnica Not Tinctures.	Mexican Fibre.
	Denadonna	Split Cane. Whisk.
15	Digitalis)	Kitool.
40	Gum — Animi.	Files and Rasps.
	Arabic.	Mill Silk.
	Benzoin.	Zinc Plates.
	Buchu.	Bits (riding, driving, and cart).
50	Copal.	Serge (Saddlers').
	Damar.	Kersev (Saddlers').
	Island.	Ornaments, Saddlers', nickel, plated, and
	Mastic.	brass.
	Manilla.	Saddle Staples and Nails-Nickel, plated
55	Sandrac.	and tinned.
	Senega.	Rings and Terrets—Japanned, brass, nickel,
	Sierra Leone. Tragaganth.	and plated.
	Tragaganon.	Web (Saddlers'), straining and girth.