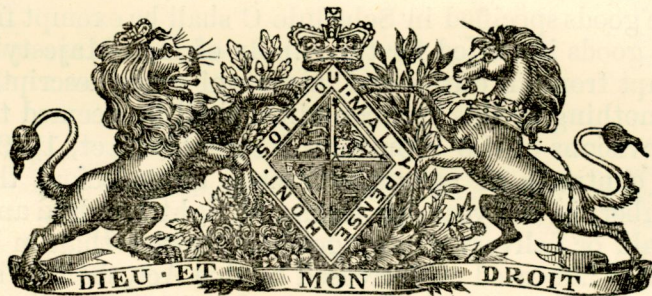


New South Wales.



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:—

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

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

Customs Duties.

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 goods for Her Majesty's service and 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 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 ninety-one, 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 day of one thousand
eight hundred and

A.B.

Declared before me, the day of
(Signed) 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.

Customs Duties.

9. If the importer or his authorized agent cannot make the declaration in the last preceding section set forth, or if upon view and 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.

Officer may assess value.

10. In cases where it is alleged that the genuine invoice cannot be produced, the Collector of Customs, when he shall think fit, may examine any importer or his agent, or both of them, upon oath as to the value of any goods liable to duty *ad valorem*, and may 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.

Examination of importer or agent on oath.

11. If the importer of such goods or his agent shall neglect or refuse to pay the duties imposed thereon, after such examination and 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.

How goods to be dealt with if undervalued.

12. If upon examination it shall appear to the Collector that the value of the goods mentioned in any declaration made under the seventh 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

Detention and sale of goods under value.

Customs Duties.

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 valutors 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.

Customs Duties.

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.	0	1
Butter and lard	per lb.	0	2
Butterine and oleomargarine	per lb.	0	6
Fish—dried, preserved, or salted, and fish paste, meats—poultry, soups, and game, potted paste, dried or preserved, and not otherwise charged	per lb.	0	1
Gelatine, glue, and size	per lb.	0	1
Honey	per lb.	0	1
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.	0	1
Jams and jellies per lb., or reputed package of that weight, 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	1½
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.	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 ...	per lb.	0	4
Chocolate—Plain or mixed with any other article, and chocolate creams	per lb.	0	4
Tea—(Until March 1st, 1892)	per lb.	0	3
On and from that date ... ..	...		Free.
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.	6	0
Timber—			
Dressed	per 100 ft. superficial	3	0
Rough and undressed (with the exception of ash, hickory, and oak)... ..	per 100 ft. superficial	1	6
Palings	per 100	1	0
Laths	per 1000	0	9
Shingles	per 1000	1	0
Pickets, dressed	per 100 ft. superficial	3	0
Doors, sashes, and shutters... ..	each	2	0
Sugar—			
Refined	per cwt.	6	8
Raw	per cwt.	5	0
Molasses and treacle	per cwt.	3	4
Glucose—			
Liquid and syrup	per cwt.	3	4
Solid	per cwt.	5	0
	Spirits—		

Customs Duties.

Spirits—	s. d.
On all kinds of spirits and spirituous compounds imported and not otherwise enumerated per proof gallon	14 0
No allowance beyond 16·5 shall be made for the under 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	20 0
Bitters, essences, fluid extracts, sarsaparilla tinctures, medicines, infusions, and toilet preparations, containing—	
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 per gallon	10 6
If containing more than 75 per cent. of proof spirit per gallon	14 0
If containing spirit over-proof to be charged as spirituous compounds per proof gallon	14 0
Wines—	
Sparkling—For six reputed quarts or twelve reputed pints	10 0
Other kinds—For six reputed quarts or twelve reputed pints per gallon	5 0
Other kinds per gallon	5 0
Beer, ale, porter, spruce, or other beer, cider, and perry—	
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, fruit essences not spirituous, lime fruit and limejuice cordials, citronade, raspberry vinegar, aromatic vinegar, raspberry, strawberry, and other fruit acids—	
Reputed quarts per dozen	1 6
Pints and smaller quantities per dozen	0 9
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	1 6
Reputed pints per dozen	0 9
Reputed half-pints and smaller sizes per dozen	0 6
Grease—Axle and lubricating per ton	60 0
Paints and colours ground in oil per ton	60 0
Dry colours per ton	30 0
Putty per ton	20 0
Varnishes containing spirit per gallon	2 0
All other varnishes per gallon	1 0
Naphtha and gasoline per gallon	0 6
Cement, plaster, and hydraulic lime per barrel	2 0
Vinegar, other than aromatic or raspberry per gallon	0 6
Acetic acid... .. per gallon	2 6
Sulphuric acid per cwt.	2 6
Ærated and mineral waters—pints and smaller quantities per dozen	0 6
Oilmen's Stores—	
Sauces and pickles—quarts per dozen	1 0
Sauces and pickles—pints and smaller quantities... .. per dozen	0 6
Salt per ton	20 0
Soda crystals per ton	40 0
Oatmeal per ton	40 0
Fruits—	
Dried, candied, and prunes per lb.	0 2
Boiled or in pulp, peel drained or dry, and almonds per lb.	0 1
Fruits, bottled (not containing spirit)—	
Reputed quarts per dozen	2 0
Reputed pints and smaller quantities per dozen	1 0
	Rice

Customs Duties.

		s.	d.
Rice	per ton	60	0
Rope, cordage—gross	per ton	60	0
Twine and lines (excepting for Reapers and Binders)...	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—Circulars, labels, bill-heads, posters, and notices printed, enamelled or otherwise on any material, or lithographed	per cwt.	15	0
Playing cards... ..	per dozen packs	3	0
Opium and any preparation thereof—not otherwise charged...	per lb.	20	0
Powder and shot—			
Sporting	per lb.	0	3
Blasting	per lb.	0	1
Dynamite and lithofracteur	per lb.	0	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 pine-apples	per bushel	1	0
Vegetables—fresh... ..	per cwt.	0	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	0
Hay, chaff, and straw	per ton	10	0
Potatoes	per ton	10	0
Onions	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	0
Wire netting, galvanized	per ton	30	0
Galvanized manufactures not being parts of machines or machinery otherwise charged or exempted	per ton	60	0
Pig iron, from the first day of January, one thousand eight hundred and ninety-three	per ton	10	0
Lead—			
Sheet and roll	per ton	40	0
Pipe	per ton	60	0
Billiard-tables and Billiard-table materials, Carpets, Silks, Satins, Lace, Furs, Kid Gloves, Velvets, Rugs, Gold and Silver Plate and Plated Ware; Carriages (whole or in parts), including Buggies, Barouches, Chaises, Dogcarts, Gigs, and Tilburies; China and Porcelain Ware, Jewellery and Precious Stones, Musical Instruments and parts thereof, Watches and Clocks and parts thereof, Pictures, Paintings, and Statuary, Portmanteaus, Travelling Bags and Dressing Cases (with or without 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]

Customs Duties.

SCHEDULE C.

FREE LIST.

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

Cotton

*Customs Duties.*Cotton in piece—*continued.*

Jute Goods—
 Dandy Canvas.
 French „
 Padding „
 Cheese Cloth.
 Scrym.
 Horse Covers.
 Bagging.
 Carpet.

Longcloth—
 Plain.
 Twilled.

Prints—
 Printed Cotton.
 Cambrics.
 Sateens.
 Drilletes.
 Muslins.
 Pongees.
 Cotton Laine.
 Cotton Hdfs.
 Turkey, Plain.
 Turkey, Twill.

Repp—
 Cotton.
 Union.
 Wool (Upholsterers')

Sewing Cottons—
 Reels.
 Mending.
 Crotchet.
 Knitting.
 Embroidery.
 Threads.

Sewing Silks—
 Skeins and Reels.
 Arrascine.
 Filloselle.
 Twists.
 Purse Twists.
 Tailors' Sewings.

Sheeting—
 Cotton, Plain and Twilled.
 Union „ „
 Linen „ „
 Waterproof. „
 Macintosh.

Shirtings—
 White Cotton.
 Grey „
 Crimean.
 Flannelette.
 Oxford and Cambridge.
 Harvard.
 Sco. Twill.
 Union.
 Printed Cotton.
 Crêpe.
 Ceylon.

Silesia—
 Plain.
 Printed.
 Dyed.

Ticks—
 Cotton.
 Union.
 Linen.
 Fancy.
 Blind.

Cotton in piece—*continued.*

Towelling—
 Crash.
 Huckaback.
 Diaper.
 Turkish.
 Dice.
 Flax.

Twills—
 Turkey.
 Scotch.
 India.

Union—
 White.
 Slate.
 Black.
 Brown.

Wadding—
 Black, white.
 Greys.
 Bleached.

Needles—
 Sewing.
 Machine.
 Knitting.
 Packing.
 Crochet.

Pins—
 Hair.
 Safety.
 Stuck.
 Ounce.
 Bonnet.
 Box.
 Book.

Beads—Beads.
 Beadware—Canvas work.

Canvas—
 Navy.
 Sampler.
 Tailors'.
 French.
 Dandy.

Druggetting—
 Plain and printed.
 Woven and felted.
 Squares.

Felt—
 Paper, plain and printed.
 Union, plain.
 Union, printed.

Whalebone—
 Dressmakers'.
 Stay and corset makers'.
 Imitation.

Cotton Waste.
 Cotton-wool.
 Dates.
 Dyeware and Dyes.
 Engine Packing.
 Felt (tarred).
 Fibre, Cocoanut and Coir.
 Fish, Fresh.
 Flax.
 Flock.
 Fungus.
 Ginger (not otherwise charged).
 Gold Bars.
 „ Dust.
 „ Quartz.

Hair.
 Hemp.
 Hides and Glue pieces.
 Hoofs and Bones.

Customs Duties.

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

Tools—

Customs Duties.

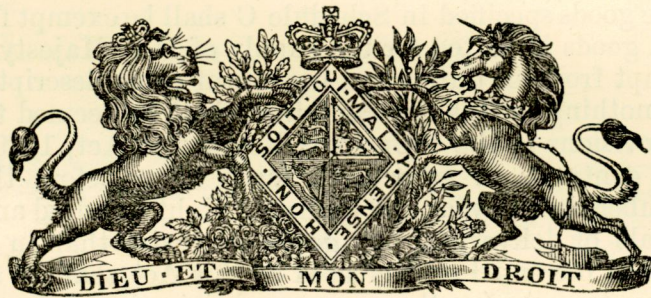
Tools— <i>continued.</i>	Zinc unmanufactured and sheet.
Levels, Carpenters'.	Atlases and Maps for school use.
Marline Spikes.	Beadings (Saddlers'), Brass, Silver, and Nickel.
Mattocks.	Books—Educational—Copy and Exercise, for school use.
Mallets, Carpenters', Masons', &c.	Buckles (Saddlers')—Japanned,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

Wire—

Customs Duties.

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

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:—

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

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

Customs Duties.

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.

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

Remission of duties on goods for Her Majesty's service and on wine for officers.

5. All goods imported for the supply of Her Majesty's service 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 ninety-one, 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 day of one thousand
eight hundred and

A.B.

Declared before me, the day of
(Signed) 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.

Customs Duties.

9. If the importer or his authorized agent cannot make the declaration in the last preceding section set forth, or if upon view and 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.

Officer may assess value.

10. In cases where it is alleged that the genuine invoice cannot be produced, the Collector of Customs, when he shall think fit, may examine any importer or his agent, or both of them, upon oath as to the value of any goods liable to duty *ad valorem*, and may 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.

Examination of importer or agent on oath.

11. If the importer of such goods or his agent shall neglect or refuse to pay the duties imposed thereon, after such examination and 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.

How goods to be dealt with if undervalued.

12. If upon examination it shall appear to the Collector that the value of the goods mentioned in any declaration made under the seventh 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

Detention and sale of goods under value.

the

Customs Duties.

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 valutors 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.

Customs Duties.

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.	0 1
Butter and lard	per lb.	0 2
Butterine and oleomargarine	per lb.	0 6
Fish—dried, preserved, or salted, and fish paste, meats—poultry, soups, and game, potted paste, dried or preserved, and not otherwise charged	per lb.	0 1
Gelatine, glue, and size	per lb.	0 1
Honey	per lb.	0 1
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.	0 1
Jams and jellies per lb., or reputed package of that weight, 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 1½
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.	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 ...	per lb.	0 4
Chocolate—Plain or mixed with any other article, and chocolate creams	per lb.	0 4
Tea—(Until March 1st, 1892)	per lb.	0 3
On and from that date ... ..	...	Free.
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.	6 0
Timber—		
Dressed	per 100 ft. superficial	3 0
Rough and undressed (with the exception of ash, hickory, and oak)... ..	per 100 ft. superficial	1 6
Palings	per 100	1 0
Laths	per 1000	0 9
Shingles	per 1000	1 0
Pickets, dressed	per 100 ft. superficial	3 0
Doors, sashes, and shutters... ..	each	2 0
Sugar—		
Refined	per cwt.	6 8
Raw	per cwt.	5 0
Molasses and treacle	per cwt.	3 4
Glucose—		
Liquid and syrup	per cwt.	3 4
Solid	per cwt.	5 0
	Spirits—	

Customs Duties.

Spirits—	s. d.
On all kinds of spirits and spirituous compounds imported and not otherwise enumerated per proof gallon	14 0
No allowance beyond 16·5 shall be made for the under 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	20 0
Bitters, essences, fluid extracts, sarsaparilla tinctures, medicines, infusions, and toilet preparations, containing—	
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 per gallon	10 6
If containing more than 75 per cent. of proof spirit	14 0
If containing spirit over-proof to be charged as spirituous compounds per proof gallon	14 0
Wines—	
Sparkling—For six reputed quarts or twelve reputed pints	10 0
Other kinds—For six reputed quarts or twelve reputed pints	5 0
Other kinds per gallon	5 0
Beer, ale, porter, spruce, or other beer, cider, and perry—	
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, fruit essences not spirituous, lime fruit and limejuice cordials, citronade, raspberry vinegar, aromatic vinegar, raspberry, strawberry, and other fruit acids—	
Reputed quarts per dozen	1 6
Pints and smaller quantities per dozen	0 9
Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon	0 6
Oils, in bottle, except essential oils—	
Reputed quarts per dozen	1 6
Reputed pints per dozen	0 9
Reputed half-pints and smaller sizes per dozen	0 6
Grease—Axle and lubricating per ton	60 0
Paints and colours ground in oil per ton	60 0
Dry colours per ton	30 0
Putty per ton	20 0
Varnishes containing spirit per gallon	2 0
All other varnishes per gallon	1 0
Naphtha and gasoline per gallon	0 6
Cement, plaster, and hydraulic lime per barrel	2 0
Vinegar, other than aromatic or raspberry per gallon	0 6
Acetic acid... .. per gallon	2 6
Sulphuric acid per cwt.	2 6
Ærated and mineral waters—pints and smaller quantities per dozen	0 6
Oilmen's Stores—	
Sauces and pickles—quarts per dozen	1 0
Sauces and pickles—pints and smaller quantities... .. per dozen	0 6
Salt per ton	20 0
Soda crystals per ton	40 0
Oatmeal per ton	40 0
Fruits—	
Dried, candied, and prunes per lb.	0 2
Boiled or in pulp, peel drained or dry, and almonds per lb.	0 1
Fruits, bottled (not containing spirit)—	
Reputed quarts per dozen	2 0
Reputed pints and smaller quantities per dozen	1 0
Rice	

Customs Duties.

		s.	d.
Rice	per ton	60	0
Rope, cordage—gross	per ton	60	0
Twine and lines (excepting for Reapers and Binders)... ..	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—Circulars, labels, bill-heads, posters, and notices printed, enamelled or otherwise on any material, or lithographed	per cwt.	15	0
Playing cards... ..	per dozen packs	3	0
Opium and any preparation thereof—not otherwise charged...	per lb.	20	0
Powder and shot—			
Sporting	per lb.	0	3
Blasting	per lb.	0	1
Dynamite and lithofracteur	per lb.	0	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 pine-apples	per bushel	1	0
Vegetables—fresh... ..	per cwt.	0	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	0
Hay, chaff, and straw	per ton	10	0
Potatoes	per ton	10	0
Onions	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	0
Wire netting, galvanized	per ton	30	0
Galvanized manufactures not being parts of machines or machinery otherwise charged or exempted	per ton	60	0
Pig iron, from the first day of January, one thousand eight hundred and ninety-three	per ton	10	0
Lead—			
Sheet and roll	per ton	40	0
Pipe	per ton	60	0
Billiard-tables and Billiard-table materials, Carpets, Silks, Satins, Lace, Furs, Kid Gloves, Velvets, Rugs, Gold and Silver Plate and Plated Ware; Carriages (whole or in parts), including Buggies, Barouches, Chaises, Dogcarts, Gigs, and Tilburies; China and Porcelain Ware, Jewellery and Precious Stones, Musical Instruments and parts thereof, Watches and Clocks and parts thereof, Pictures, Paintings, and Statuary, Portmanteaus, Travelling Bags and Dressing Cases (with or without 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]

Customs Duties.

SCHEDULE C.

FREE LIST.

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

Cotton

*Customs Duties.*Cotton in piece—*continued.*

Jute Goods—
 Dandy Canvas.
 French " "
 Padding " "
 Cheese Cloth.
 Scrym.
 Horse Covers.
 Bagging.
 Carpet.

Longcloth—
 Plain.
 Twilled.

Prints—
 Printed Cotton.
 Cambrics.
 Sateens.
 Drillettes.
 Muslins.
 Pongees.
 Cotton Laine.
 Cotton Hdfs.
 Turkey, Plain.
 Turkey, Twill.

Repp—
 Cotton.
 Union.
 Wool (Upholsterers')

Sewing Cottons—
 Reels.
 Mending.
 Crotchet.
 Knitting.
 Embroidery.
 Threads.

Sewing Silks—
 Skeins and Reels.
 Arrascine.
 Filloselle.
 Twists.
 Purse Twists.
 Tailors' Sewings.

Sheeting—
 Cotton, Plain and Twilled.
 Union " "
 Linen " "
 Waterproof.
 Macintosh.

Shirtings—
 White Cotton.
 Grey " "
 Crimean.
 Flannelette.
 Oxford and Cambridge.
 Harvard.
 Sco. Twill.
 Union.
 Printed Cotton.
 Crêpe.
 Ceylon.

Silesia—
 Plain.
 Printed.
 Dyed.

Ticks—
 Cotton.
 Union.
 Linen.
 Fancy.
 Blind.

Cotton in piece—*continued.*

Towelling—
 Crash.
 Huckaback.
 Diaper.
 Turkish.
 Dice.
 Flax.

Twills—
 Turkey.
 Scotch.
 India.

Union—
 White.
 Slate.
 Black.
 Brown.

Wadding—
 Black, white.
 Greys.
 Bleached.

Needles—
 Sewing.
 Machine.
 Knitting.
 Packing.
 Crochet.

Pins—
 Hair.
 Safety.
 Stuck.
 Ounce.
 Bonnet.
 Box.
 Book.

Beads—Beads.
 Beadware—Canvas work.

Canvas—
 Navy.
 Sampler.
 Tailors'.
 French.
 Dandy.

Druggetting—
 Plain and printed.
 Woven and felted.
 Squares.

Felt—
 Paper, plain and printed.
 Union, plain.
 Union, printed.

Whalebone—
 Dressmakers'.
 Stay and corset makers'.
 Imitation.

Cotton Waste.
 Cotton-wool.
 Dates.
 Dyeware and Dyes.
 Engine Packing.
 Felt (tarred).
 Fibre, Coconut and Coir.
 Fish, Fresh.
 Flax.
 Flock.
 Fungus.
 Ginger (not otherwise charged).
 Gold Bars.
 " Dust.
 " Quartz.

Hair.
 Hemp.
 Hides and Glue pieces.
 Hoofs and Bones.

Customs Duties.

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

Tools—

Customs Duties.

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

Wire—

Customs Duties.

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

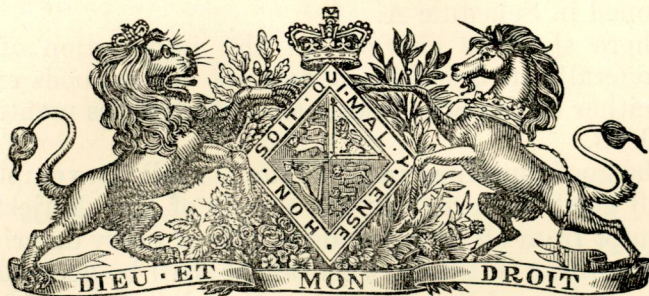
By Authority : CHARLES POTTER, Government Printer, Sydney, 1892.

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:—

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

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

(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.

Customs Duties.

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.

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

Remission of duties on goods for Her Majesty's service and on wine for officers.

5. All goods imported for the supply of Her Majesty's service 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 ninety-one, 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 day of one thousand
eight hundred and

A.B.

Declared before me, the day of
(Signed) 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.

Customs Duties.

9. If the importer or his authorized agent cannot make the declaration in the last preceding section set forth, or if upon view and 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.

Officer may assess value.

10. In cases where it is alleged that the genuine invoice cannot be produced, the Collector of Customs, when he shall think fit, may examine any importer or his agent, or both of them, upon oath as to the value of any goods liable to duty *ad valorem*, and may 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.

Examination of importer or agent on oath.

11. If the importer of such goods or his agent shall neglect or refuse to pay the duties imposed thereon, after such examination and 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.

How goods to be dealt with if undervalued.

12. If upon examination it shall appear to the Collector that the value of the goods mentioned in any declaration made under the seventh 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

Detention and sale of goods under value.

the

Customs Duties.

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 valutors 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.

Customs Duties.

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.	0	1
Butter and lard	per lb.	0	2
Butterine and oleomargarine	per lb.	0	6
Fish—dried, preserved, or salted, and fish paste, meats—poultry, soups, and game, potted paste, dried or preserved, and not otherwise charged	per lb.	0	1
Gelatine, glue, and size	per lb.	0	1
Honey	per lb.	0	1
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.	0	1
Jams and jellies per lb., or reputed package of that weight, 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	1½
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.	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 ...	per lb.	0	4
Chocolate—Plain or mixed with any other article, and chocolate creams	per lb.	0	4
Tea—(Until March 1st, 1892)	per lb.	0	3
On and from that date ... ..	...	Free.	
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.	6	0
Timber—			
Dressed	per 100 ft. superficial	3	0
Rough and undressed (with the exception of ash, hickory, and oak)	per 100 ft. superficial	1	6
Palings	per 100	1	0
Laths	per 1000	0	9
Shingles	per 1000	1	0
Pickets, dressed	per 100 ft. superficial	3	0
Doors, sashes, and shutters... ..	each	2	0
Sugar—			
Refined	per cwt.	6	8
Raw	per cwt.	5	0
Molasses and treacle	per cwt.	3	4
Glucose—			
Liquid and syrup	per cwt.	3	4
Solid	per cwt.	5	0
	Spirits—		

Customs Duties.

	s.	d.
Spirits—		
On all kinds of spirits and spirituous compounds imported and not otherwise enumerated	per proof gallon	14 0
No allowance beyond 16·5 shall be made for the under 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	20 0
Bitters, essences, fluid extracts, sarsaparilla tinctures, medicines, infusions, and toilet preparations, containing—		
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 ...	per gallon	10 6
If containing more than 75 per cent. of proof spirit	per gallon	14 0
If containing spirit over-proof to be charged as spirituous compounds	per proof gallon	14 0
Wines—		
Sparkling—For six reputed quarts or twelve reputed pints		10 0
Other kinds—For six reputed quarts or twelve reputed pints		5 0
Other kinds	per gallon	5 0
Beer, ale, porter, spruce, or other beer, cider, and perry—		
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, fruit essences not spirituous, lime fruit and limejuice cordials, citronade, raspberry vinegar, aromatic vinegar, raspberry, strawberry, and other fruit acids—		
Reputed quarts	per dozen	1 6
Pints and smaller quantities	per dozen	0 9
Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut		
	per gallon	0 6
Oils, in bottle, except essential oils—		
Reputed quarts	per dozen	1 6
Reputed pints	per dozen	0 9
Reputed half-pints and smaller sizes	per dozen	0 6
Grease—Axle and lubricating	per ton	60 0
Paints and colours ground in oil	per ton	60 0
Dry colours	per ton	30 0
Putty	per ton	20 0
Varnishes containing spirit	per gallon	2 0
All other varnishes	per gallon	1 0
Naphtha and gasoline	per gallon	0 6
Cement, plaster, and hydraulic lime	per barrel	2 0
Vinegar, other than aromatic or raspberry	per gallon	0 6
Acetic acid	per gallon	2 6
Sulphuric acid	per cwt.	2 6
Aerated and mineral waters—pints and smaller quantities	per dozen	0 6
Oilmen's Stores—		
Sauces and pickles—quarts	per dozen	1 0
Sauces and pickles—pints and smaller quantities... ..	per dozen	0 6
Salt	per ton	20 0
Soda crystals	per ton	40 0
Oatmeal	per ton	40 0
Fruits—		
Dried, candied, and prunes	per lb.	0 2
Boiled or in pulp, peel drained or dry, and almonds	per lb.	0 1
Fruits, bottled (not containing spirit)—		
Reputed quarts	per dozen	2 0
Reputed pints and smaller quantities	per dozen	1 0
		Rice

Customs Duties.

		s.	d.
Rice	per ton	60	0
Rope, cordage—gross	per ton	60	0
Twine and lines (excepting for Reapers and Binders)... ..	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—Circulars, labels, bill-heads, posters, and notices printed, enamelled or otherwise on any material, or lithographed	per cwt.	15	0
Playing cards... ..	per dozen packs	3	0
Opium and any preparation thereof—not otherwise charged...	per lb.	20	0
Powder and shot—			
Sporting	per lb.	0	3
Blasting	per lb.	0	1
Dynamite and lithofracteur	per lb.	0	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 pine-apples	per bushel	1	0
Vegetables—fresh... ..	per cwt.	0	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	0
Hay, chaff, and straw	per ton	10	0
Potatoes	per ton	10	0
Onions	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	0
Wire netting, galvanized	per ton	30	0
Galvanized manufactures not being parts of machines or machinery otherwise charged or exempted	per ton	60	0
Pig iron, from the first day of January, one thousand eight hundred and ninety-three	per ton	10	0
Lead—			
Sheet and roll	per ton	40	0
Pipe	per ton	60	0
Billiard-tables and Billiard-table materials, Carpets, Silks, Satins, Lace, Furs, Kid Gloves, Velvets, Rugs, Gold and Silver Plate and Plated Ware; Carriages (whole or in parts), including Buggies, Barouches, Chaises, Dogcarts, Gigs, and Tilburies; China and Porcelain Ware, Jewellery and Precious Stones, Musical Instruments and parts thereof, Watches and Clocks and parts thereof, Pictures, Paintings, and Statuary, Portmanteaus, Travelling Bags and Dressing Cases (with or without 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

Customs Duties.

SCHEDULE C.

FREE LIST.

Alum.	Cotton in piece— <i>continued.</i>
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
Blowers.	" Moleskin, Plain and Printed.
Blue.	Cottonade.
Bluestone (not building).	Cotton Tweed.
Bombay Duck and Pipe.	" Cord.
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.
Copper Ore and Regulus.	Gingham.
Copper Ingots.	Zephyr.
Copra.	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 Cambric.
" Long Cloth.	Cretonne.
" Shirting.	Duck—
" Sheeting.	Cotton.
" India Twills.	Linen.
" Twill Calico.	Forfars—
" Butter Cloth.	Osnaaburg.
" Cheese Cloth.	Dowlas.
" Hatters' Calico.	Flaxens.
" " Twill.	Calico—
" " Mulls, &c.	Grey, Plain.
Muslins, Plain and Printed.	" Twilled.
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

*Customs Duties.*Cotton in piece—*continued.*

Jute Goods—

Dandy Canvas.
 French "
 Padding "
 Cheese Cloth.
 Scrym.
 Horse Covers.
 Bagging.
 Carpet.

Longcloth—

Plain.
 Twilled.

Prints—

Printed Cotton.
 Cambrics.
 Sateens.
 Drillettes.
 Muslins.
 Pongees.
 Cotton Laine.
 Cotton Hdfs.
 Turkey, Plain.
 Turkey, Twill.

Repp—

Cotton.
 Union.
 Wool (Upholsterers')

Sewing Cottons—

Reels.
 Mending.
 Crotchet.
 Knitting.
 Embroidery.
 Threads.

Sewing Silks—

Skeins and Reels.
 Arrascine.
 Filloselle.
 Twists.
 Purse Twists.
 Tailors' Sewings.

Sheeting—

Cotton, Plain and Twilled.
 Union " "
 Linen " "
 Waterproof.
 Macintosh.

Shirtings—

White Cotton.
 Grey "
 Crimean.
 Flannelette.
 Oxford and Cambridge.
 Harvard.
 Sco. Twill.
 Union.
 Printed Cotton.
 Crêpe.
 Ceylon.

Silesia—

Plain.
 Printed.
 Dyed.

Ticks—

Cotton.
 Union.
 Linen.
 Fancy.
 Blind.

Cotton in piece—*continued.*

Towelling—

Crash.
 Huckaback.
 Diaper.
 Turkish.
 Dice.
 Flax.

Twill—

Turkey.
 Scotch.
 India.

Union—

White.
 Slate.
 Black.
 Brown.

Wadding—

Black, white.
 Greys.
 Bleached.

Needles—

Sewing.
 Machine.
 Knitting.
 Packing.
 Crochet.

Pins—

Hair.
 Safety.
 Stuck.
 Ounce.
 Bonnet.
 Box.
 Book.

Beads—Beads.

Beadware—Canvas work.

Canvas—

Navy.
 Sampler.
 Tailors'.
 French.
 Dandy.

Druggetting—

Plain and printed.
 Woven and felted.
 Squares

Felt—

Paper, plain and printed.
 Union, plain.
 Union, printed.

Whalebone—

Dressmakers'.
 Stay and corset makers'.
 Imitation.

Cotton Waste.

Cotton-wool.

Dates.

Dyeware and Dyes.

Engine Packing.

Felt (tarred).

Fibre, Cocoanut and Coir.

Fish, Fresh.

Flax.

Flock.

Fungus.

Ginger (not otherwise charged).

Gold Bars.

" Dust.

" Quartz.

Hair.

Hemp.

Hides and Glue pieces.

Hoofs and Bones.

Hops

Customs Duties.

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

Tools—

*Customs Duties.*Tools—*continued.*

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

Wire—

Customs Duties.

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

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

JERSEY.

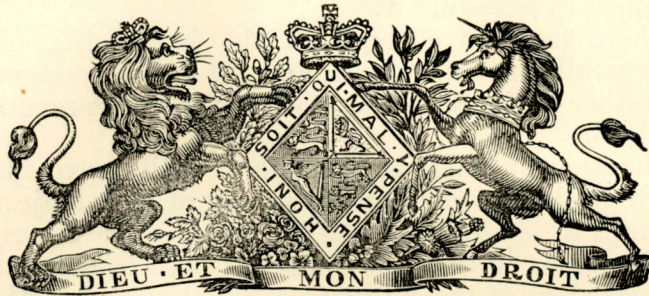
*Government House,
2nd March, 1892.*

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:—

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

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

Customs Duties.

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 goods for Her Majesty's service and on wine for officers.

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

Executory contracts.

5. All goods imported for the supply of Her Majesty's service 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."

6. All contracts or agreements made on or before the second day of December, in the year one thousand eight hundred and ninety-one, 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 day of one thousand
eight hundred and

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.

Customs Duties.

9. If the importer or his authorized agent cannot make the declaration in the last preceding section set forth, or if upon view and 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.

Officer may assess value.

10. In cases where it is alleged that the genuine invoice cannot be produced, the Collector of Customs, when he shall think fit, may examine any importer or his agent, or both of them, upon oath as to the value of any goods liable to duty *ad valorem*, and may 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.

Examination of importer or agent on oath.

11. If the importer of such goods or his agent shall neglect or refuse to pay the duties imposed thereon, after such examination and 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.

How goods to be dealt with if undervalued.

12. If upon examination it shall appear to the Collector that the value of the goods mentioned in any declaration made under the seventh 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

Detention and sale of goods under value.

the

Customs Duties.

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 valutors 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.

Customs Duties.

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.	0 1
Butter and lard	per lb.	0 2
Butterine and oleomargarine	per lb.	0 6
Fish—dried, preserved, or salted, and fish paste, meats—poultry, soups, and game, potted paste, dried or preserved, and not otherwise charged	per lb.	0 1
Gelatine, glue, and size	per lb.	0 1
Honey	per lb.	0 1
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.	0 1
Jams and jellies per lb., or reputed package of that weight, 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 1½
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.	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 ...	per lb.	0 4
Chocolate—Plain or mixed with any other article, and chocolate creams	per lb.	0 4
Tea—(Until March 1st, 1892)	per lb.	0 3
On and from that date ... ..	...	Free.
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.	6 0
Timber—		
Dressed	per 100 ft. superficial	3 0
Rough and undressed (with the exception of ash, hickory, and oak)	per 100 ft. superficial	1 6
Palings	per 100	1 0
Laths	per 1000	0 9
Shingles	per 1000	1 0
Pickets, dressed	per 100 ft. superficial	3 0
Doors, sashes, and shutters... ..	each	2 0
Sugar—		
Refined	per cwt.	6 8
Raw	per cwt.	5 0
Molasses and treacle	per cwt.	3 4
Glucose—		
Liquid and syrup	per cwt.	3 4
Solid	per cwt.	5 0
	Spirits—	

Customs Duties.

	s.	d.
Spirits—		
On all kinds of spirits and spirituous compounds imported and not otherwise enumerated per proof gallon	14	0
No allowance beyond 16·5 shall be made for the under 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	20	0
Bitters, essences, fluid extracts, sarsaparilla tinctures, medicines, infusions, and toilet preparations, containing—		
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 per gallon	10	6
If containing more than 75 per cent. of proof spirit per gallon	14	0
If containing spirit over-proof to be charged as spirituous compounds per proof gallon	14	0
Wines—		
Sparkling—For six reputed quarts or twelve reputed pints	10	0
Other kinds—For six reputed quarts or twelve reputed pints per gallon	5	0
Other kinds per gallon	5	0
Beer, ale, porter, spruce, or other beer, cider, and perry—		
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, fruit essences not spirituous, lime fruit and limejuice cordials, citronade, raspberry vinegar, aromatic vinegar, raspberry, strawberry, and other fruit acids—		
Reputed quarts per dozen	1	6
Pints and smaller quantities per dozen	0	9
Oils, except linseed oil raw or boiled sperm, and black whale, palm, and cocoanut per gallon	0	6
Oils, in bottle, except essential oils—		
Reputed quarts per dozen	1	6
Reputed pints per dozen	0	9
Reputed half-pints and smaller sizes per dozen	0	6
Grease—Axle and lubricating per ton	60	0
Paints and colours ground in oil per ton	60	0
Dry colours per ton	30	0
Putty per ton	20	0
Varnishes containing spirit per gallon	2	0
All other varnishes per gallon	1	0
Naphtha and gasoline per gallon	0	6
Cement, plaster, and hydraulic lime per barrel	2	0
Vinegar, other than aromatic or raspberry per gallon	0	6
Acetic acid per gallon	2	6
Sulphuric acid per cwt.	2	6
Ærated and mineral waters—pints and smaller quantities per dozen	0	6
Oilmen's Stores—		
Sauces and pickles—quarts per dozen	1	0
Sauces and pickles—pints and smaller quantities... .. per dozen	0	6
Salt per ton	20	0
Soda crystals per ton	40	0
Oatmeal per ton	40	0
Fruits—		
Dried, candied, and prunes per lb.	0	2
Boiled or in pulp, peel drained or dry, and almonds per lb.	0	1
Fruits, bottled (not containing spirit)—		
Reputed quarts per dozen	2	0
Reputed pints and smaller quantities per dozen	1	0
		Rice

Customs Duties.

		s.	d.
Rice	per ton	60	0
Rope, cordage—gross	per ton	60	0
Twine and lines (excepting for Reapers and Binders)...	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—Circulars, labels, bill-heads, posters, and notices printed, enamelled or otherwise on any material, or lithographed	per cwt.	15	0
Playing cards...	per dozen packs	3	0
Opium and any preparation thereof—not otherwise charged...	per lb.	20	0
Powder and shot—			
Sporting	per lb.	0	3
Blasting	per lb.	0	1
Dynamite and lithofracteur	per lb.	0	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 pine-apples	per bushel	1	0
Vegetables—fresh...	per cwt.	0	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	0
Hay, chaff, and straw	per ton	10	0
Potatoes	per ton	10	0
Onions	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	0
Wire netting, galvanized	per ton	30	0
Galvanized manufactures not being parts of machines or machinery otherwise charged or exempted	per ton	60	0
Pig iron, from the first day of January, one thousand eight hundred and ninety-three	per ton	10	0
Lead—			
Sheet and roll	per ton	40	0
Pipe	per ton	60	0
Billiard-tables and Billiard-table materials, Carpets, Silks, Satins, Lace, Furs, Kid Gloves, Velvets, Rugs, Gold and Silver Plate and Plated Ware; Carriages (whole or in parts), including Buggies, Barouches, Chaises, Dogcarts, Gigs, and Tilburies; China and Porcelain Ware, Jewellery and Precious Stones, Musical Instruments and parts thereof, Watches and Clocks and parts thereof, Pictures, Paintings, and Statuary, Portmanteaus, Travelling Bags and Dressing Cases (with or without 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

Customs Duties.

SCHEDULE C.

FREE LIST.

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

Cotton

*Customs Duties.**Cotton in piece—continued.*

Jute Goods—
 Dandy Canvas.
 French "
 Padding "
 Cheese Cloth.
 Scrym.
 Horse Covers.
 Bagging.
 Carpet.

Longcloth—
 Plain.
 Twilled.

Prints—
 Printed Cotton.
 Cambrics.
 Sateens.
 Drillettes.
 Muslins.
 Pongees.
 Cotton Laine.
 Cotton Hdfs.
 Turkey, Plain.
 Turkey, Twill.

Repp—
 Cotton.
 Union.
 Wool (Upholsterers')

Sewing Cottons—
 Reels.
 Mending.
 Crotchet.
 Knitting.
 Embroidery.
 Threads.

Sewing Silks—
 Skeins and Reels.
 Arrascine.
 Filloselle.
 Twists.
 Purse Twists.
 Tailors' Sewings.

Sheeting—
 Cotton, Plain and Twilled.
 Union " "
 Linen " "
 Waterproof.
 Macintosh.

Shirtings—
 White Cotton.
 Grey "
 Crimean.
 Flannelette.
 Oxford and Cambridge.
 Harvard.
 Sco. Twill.
 Union.
 Printed Cotton.
 Crêpe.
 Ceylon.

Silesia—
 Plain.
 Printed.
 Dyed.

Ticks—
 Cotton.
 Union.
 Linen.
 Fancy.
 Blind.

Cotton in piece—continued.

Towelling—
 Crash.
 Huckaback.
 Diaper.
 Turkish.
 Dice.
 Flax.

Twills—
 Turkey.
 Scotch.
 India.

Union—
 White.
 Slate.
 Black.
 Brown.

Wadding—
 Black, white.
 Greys.
 Bleached.

Needles—
 Sewing.
 Machine.
 Knitting.
 Packing.
 Crochet.

Pins—
 Hair.
 Safety.
 Stuck.
 Ounce.
 Bonnet.
 Box.
 Book.

Beads—Beads.
 Beadware—Canvas work.
 Canvas—
 Navy.
 Sampler.
 Tailors'.
 French.
 Dandy.

Druggetting—
 Plain and printed.
 Woven and felted.
 Squares

Felt—
 Paper, plain and printed.
 Union, plain.
 Union, printed.

Whalebone—
 Dressmakers'.
 Stay and corset makers'.
 Imitation.

Cotton Waste.
 Cotton-wool.
 Dates.
 Dyeware and Dyes.
 Engine Packing.
 Felt (tarred).
 Fibre, Cocoanut and Coir.
 Fish, Fresh.
 Flax.
 Flock.
 Fungus.
 Ginger (not otherwise charged).
 Gold Bars.
 " Dust.
 " Quartz.

Hair.
 Hemp.
 Hides and Glue pieces.
 Hoofs and Bones.

Hops

Customs Duties.

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

Tools—

*Customs Duties.*Tools—*continued.*

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

Wire—

Customs Duties.

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

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

JERSEY.

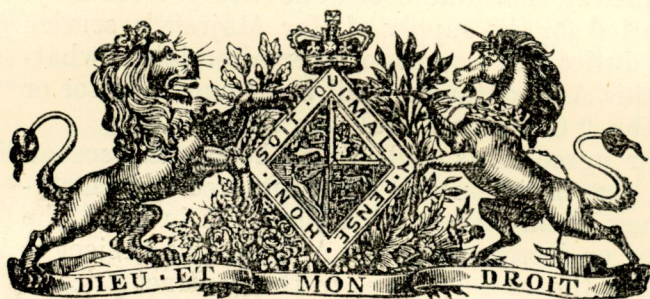
*Government House,
2nd March, 1892.*

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. }

F. W. WEBB,
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:—

- 5 1. This Act may be cited as the "Customs Duties Act of 1891," and shall be taken to have come into operation on the second day of December, one thousand eight hundred and ninety-one. Commencement of Act.
2. (1) The Import Duties mentioned in Schedule A shall be levied and collected upon the importation of all goods in the said Schedule mentioned, and upon all such goods in bond: Duties of Customs on goods in Schedule A. 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.

Customs Duties.

(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.

Special provision as to tea and pig iron.

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.

Ten per cent. *Ad valorem* duties.

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 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."

Remission of duties on goods for Her Majesty's service and on wine for officers.

6. All contracts or agreements made on or before the second day of December, in the year one thousand eight hundred and ninety-one, 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.

Executory contracts.

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 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 day of one thousand
eight hundred and

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.

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.

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

Customs Duties.

9. If the importer or his authorized agent cannot make the declaration in the last preceding section set forth, or if upon view and 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.

Officer may assess value.

10. In cases where it is alleged that the genuine invoice cannot be produced, the Collector of Customs, when he shall think fit, may examine any importer or his agent, or both of them, upon oath as to the value of any goods liable to duty *ad valorem*, and may 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.

Examination of importer or agent on oath.

11. If the importer of such goods or his agent shall neglect or refuse to pay the duties imposed thereon, after such examination and 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 appointed 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.

How goods to be dealt with if undervalued.

12. If upon examination it shall appear to the Collector that the value of the goods mentioned in any declaration made under the seventh 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

Detention and sale of goods under value.

Customs Duties.

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
 5 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
 10 value and on such terms as he, the said Collector, may direct.

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

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
 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.

Forfeiture of goods in cases of fraud, &c.

14. In order to assist the Customs officers in ascertaining the
 20 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
 25 assessing the true value of such goods after the entry thereof, and such valuator or valutors shall be paid for their services as the Colonial Treasurer may direct.

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

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

Penalties how recoverable and applicable.

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
 35 Collector of Customs for the particular duty or purpose in connection with which such term is used.

"Proper Officer."

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
 40 the administration of this Act.

Application of Customs Regulation Act.

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
 45 commenced thereunder.

Repeal of Acts saving.

Customs Duties.

SCHEDULES.

SCHEDULE A.

		s. d.
	Arrowroot, baking powder, yeast custard and egg powders, self-raising flour, barley—prepared or patent—patent	
5	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
10	Butterine and oleomargarine	per lb. 0 6
	Fish—dried, preserved, or salted, and fish paste, meats—poultry, soups, and game, potted paste, dried or preserved, and not otherwise charged	per lb. 0 1
	Gelatine, glue, and size	per lb. 0 1
15	Honey	per lb. 0 1
	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. 0 1
20	Jams and jellies per lb., or reputed package of that weight, 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 1½
25	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
30	Chicory, Dandelion, and Taraxacum—	
	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
35	Cocoa—Prepared paste or mixed with any other article ...	per lb. 0 4
	Chocolate—Plain or mixed with any other article, and chocolate creams	per lb. 0 4
	Tea—(Until March 1st, 1892)	per lb. 0 3
	On and from that date	Free.
40	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
45	Tobacco—sheepwash	per lb. 0 3
	Cigars	per lb. 6 0
50	Cigarettes (including wrappers)	per lb. 6 0
	Timber—	
	Dressed	per 100 ft. superficial 3 0
	Rough and undressed (with the exception of ash, hickory, 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	per 100 ft. superficial 3 0
	Doors, sashes, and shutters... ..	each 2 0
60	Sugar—	
	Refined	per cwt. 6 8
	Raw	per cwt. 5 0
	Molasses and treacle	per cwt. 3 4
	Glucose—	
65	Liquid and syrup	per cwt. 3 4
	Solid	per cwt. 5 0
	Spirits—	

Customs Duties.

		s. d.
Spirits—		
	On all kinds of spirits and spirituous compounds imported and not otherwise enumerated	per proof gallon 14 0
5	No allowance beyond 16·5 shall be made for the under 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—		
10	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.	
15	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 20 0
20	Bitters, essences, fluid extracts, sarsaparilla tinctures, medicines, infusions, and toilet preparations, containing—	
	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 ...	per gallon 10 6
25	If containing more than 75 per cent. of proof spirit	per gallon 14 0
	If containing spirit over-proof to be charged as spirituous compounds	per proof gallon 14 0
Wines—		
30	Sparkling—For six reputed quarts or twelve reputed pints	10 0
	Other kinds—For six reputed quarts or twelve reputed pints	5 0
	Other kinds	per gallon 5 0
Beer, ale, porter, spruce, or other beer, cider, and perry—		
35	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
40	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 acids—	
	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 cocanut	per gallon 0 6
Oils, in bottle, except essential oils—		
	Reputed quarts	per dozen 1 6
	Reputed pints	per dozen 0 9
	Reputed half-pints and smaller sizes	per dozen 0 6
50	Grease—Axle and lubricating	per ton 60 0
	Paints and colours ground in oil	per ton 60 0
	Dry colours	per ton 30 0
	Putty	per ton 20 0
	Varnishes containing spirit	per gallon 2 0
55	All other varnishes	per gallon 1 0
	Naphtha and gasoline	per gallon 0 6
	Cement, plaster, and hydraulic lime	per barrel 2 0
	Vinegar, other than aromatic or raspberry	per gallon 0 6
	Acetic acid	per gallon 2 6
60	Sulphuric acid	per cwt. 2 6
	Ærated and mineral waters—pints and smaller quantities	per dozen 0 6
Oilmen's Stores—		
	Sauces and pickles—quarts	per dozen 1 0
	Sauces and pickles—pints and smaller quantities... ..	per dozen 0 6
65	Salt	per ton 20 0
	Soda crystals	per ton 40 0
	Oatmeal	per ton 40 0
Fruits—		
70	Dried, candied, and prunes	per lb. 0 2
	Boiled or in pulp, peel drained or dry, and almonds	per lb. 0 1
Fruits, bottled (not containing spirit)—		
	Reputed quarts	per dozen 2 0
	Reputed pints and smaller quantities	per dozen 1 0
		Rice

Customs Duties.

		s.	d.
	Rice	per ton	60 0
	Rope, cordage—gross	per ton	60 0
	Twine and lines (excepting for Reapers and Binders)... ..	per ton	60 0
	Paper—brown and wrapping	per cwt.	3 0
5	Paper bags (printed)	per cwt.	15 0
	Paper bags (plain)	per cwt.	7 6
	Advertising matter—Circulars, labels, bill-heads, posters, and notices printed, enamelled or otherwise on any material, or lithographed	per cwt.	15 0
10	Playing cards... ..	per dozen packs	3 0
	Opium and any preparation thereof—not otherwise charged... ..	per lb.	20 0
	Powder and shot—		
	Sporting	per lb.	0 3
	Blasting	per lb.	0 1
15	Dynamite and lithofracteur	per lb.	0 1
	Shot	per cwt.	5 0
	Soap—		
	Fancy... ..	per lb.	0 2
	Other than fancy	per cwt.	3 0
20	Zinc—perforated or manufactured	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 kind not otherwise enumerated—		
25	Barley, beans, maize, oats, peas (dried and split), and wheat	per 100 lb.	0 10
	Flour, bran, pollard, and sharps	per 100 lb.	1 0
	Hay, chaff, and straw	per ton	10 0
	Potatoes	per ton	10 0
30	Onions	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 0
35	Wire netting, galvanized	per ton	30 0
	Galvanized manufactures not being parts of machines or machinery otherwise charged or exempted	per ton	60 0
	Pig iron, from the first day of January, one thousand eight hundred and ninety-three	per ton	10 0
40	Lead—		
	Sheet and roll	per ton	40 0
	Pipe	per ton	60 0
45	Billiard-tables and Billiard-table materials, Carpets, Silks, Satins, Lace, Furs, Kid Gloves, Velvets, Rugs, Gold and Silver Plate and Plated Ware; Carriages (whole or in parts), including Buggies, Barouches, Chaises, Dogcarts, Gigs, and Tilburies; China and Porcelain Ware, Jewellery and Precious Stones, Musical Instruments and parts thereof, Watches and Clocks and parts thereof, Pictures, Paintings, and Statuary, Portmanteaus, Travelling Bags and Dressing Cases (with or without fittings)—		
50	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.

Customs Duties.

SCHEDULE C.

FREE LIST.

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

Cotton

Customs Duties.

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

Customs Duties.

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

Tools—

Customs Duties.

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

Wire—

Customs Duties.

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

} Not Tinctures.

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. }

F. W. WEBB,
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:—

- 5 1. This Act may be cited as the "Customs Duties Act of 1891," Commencement of Act. and shall be taken to have come into operation on the second day of December, one thousand eight hundred and ninety-one.
2. (1) The Import Duties mentioned in Schedule A shall be Duties of Customs on goods in Schedule A. levied and collected upon the importation of all goods in the said 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.

Customs Duties.

9. If the importer or his authorized agent cannot make the declaration in the last preceding section set forth, or if upon view and 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.

Officer may assess value.

10. In cases where it is alleged that the genuine invoice cannot be produced, the Collector of Customs, when he shall think fit, may examine any importer or his agent, or both of them, upon oath as to the value of any goods liable to duty *ad valorem*, and may 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.

Examination of importer or agent on oath.

11. If the importer of such goods or his agent shall neglect or refuse to pay the duties imposed thereon, after such examination and 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.

How goods to be dealt with if undervalued.

12. If upon examination it shall appear to the Collector that the value of the goods mentioned in any declaration made under the seventh 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

Detention and sale of goods under value.

Customs Duties.

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.

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

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.

Forfeiture of goods in cases of fraud, &c.

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 valutors shall be paid for their services as the Colonial Treasurer may direct.

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

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.

Penalties how recoverable and applicable.

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.

"Proper Officer."

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.

Application of Customs Regulation Act.

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.

Repeal of Acts saving.

Customs Duties.

SCHEDULES.

SCHEDULE A.

		s.	d.
	Arrowroot, baking powder, yeast custard and egg powders, self-raising flour, barley—prepared or patent—patent		
5	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
10	Butterine and oleomargarine	per lb.	0 6
	Fish—dried, preserved, or salted, and fish paste, meats—poultry, soups, and game, potted paste, dried or preserved, and not otherwise charged	per lb.	0 1
	Gelatine, glue, and size	per lb.	0 1
15	Honey	per lb.	0 1
	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.	0 1
20	Jams and jellies per lb., or reputed package of that weight, 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 1½
25	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
30	Chicory, Dandelion, and Taraxacum—		
	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
35	Cocoa—Prepared paste or mixed with any other article ...	per lb.	0 4
	Chocolate—Plain or mixed with any other article, and chocolate creams	per lb.	0 4
	Tea—(Until March 1st, 1892)	per lb.	0 3
	On and from that date ... ..	...	Free.
40	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		
45	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
50	Cigarettes (including wrappers)	per lb.	6 0
	Timber—		
	Dressed	per 100 ft. superficial	3 0
	Rough and undressed (with the exception of ash, hickory, 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	per 100 ft. superficial	3 0
	Doors, sashes, and shutters... ..	each	2 0
60	Sugar—		
	Refined	per cwt.	6 8
	Raw	per cwt.	5 0
	Molasses and treacle	per cwt.	3 4
	Glucose—		
65	Liquid and syrup	per cwt.	3 4
	Solid	per cwt.	5 0
	Spirits—		

Customs Duties.

		s.	d.
Spirits—			
	On all kinds of spirits and spirituous compounds imported and not otherwise enumerated per proof gallon	14	0
5	No allowance beyond 16·5 shall be made for the under 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.		
15	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	20	0
20	Bitters, essences, fluid extracts, sarsaparilla tinctures, medicines, infusions, and toilet preparations, containing—		
	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 per gallon	10	6
25	If containing more than 75 per cent. of proof spirit per gallon	14	0
	If containing spirit over-proof to be charged as spirituous compounds per proof gallon	14	0
Wines—			
	Sparkling—For six reputed quarts or twelve reputed pints	10	0
30	Other kinds—For six reputed quarts or twelve reputed pints per gallon	5	0
	Other kinds per gallon	5	0
Beer, ale, porter, spruce, or other beer, cider, and perry—			
	In wood or jar per gallon	0	6
35	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, fruit essences not spirituous, lime fruit and limejuice cordials, citronade, raspberry vinegar, aromatic vinegar, raspberry, strawberry, and other fruit acids—			
40	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 cocconut per gallon	0	6
Oils, in bottle, except essential oils—			
	Reputed quarts per dozen	1	6
	Reputed pints per dozen	0	9
	Reputed half-pints and smaller sizes per dozen	0	6
50	Grease—Axle and lubricating per ton	60	0
	Paints and colours ground in oil per ton	60	0
	Dry colours per ton	30	0
	Putty per ton	20	0
	Varnishes containing spirit per gallon	2	0
55	All other varnishes per gallon	1	0
	Naphtha and gasoline per gallon	0	6
	Cement, plaster, and hydraulic lime per barrel	2	0
	Vinegar, other than aromatic or raspberry per gallon	0	6
	Acetic acid... .. per gallon	2	6
60	Sulphuric acid per cwt.	2	6
	Ærated and mineral waters—pints and smaller quantities per dozen	0	6
Oilmen's Stores—			
	Sauces and pickles—quarts per dozen	1	0
	Sauces and pickles—pints and smaller quantities... .. per dozen	0	6
65	Salt per ton	20	0
	Soda crystals per ton	40	0
	Oatmeal per ton	40	0
Fruits—			
	Dried, candied, and prunes per lb.	0	2
70	Boiled or in pulp, peel drained or dry, and almonds per lb.	0	1
Fruits, bottled (not containing spirit)—			
	Reputed quarts per dozen	2	0
	Reputed pints and smaller quantities per dozen	1	0
		Rice	

Customs Duties.

		s.	d.
Rice	per ton	60	0
Rope, cordage—gross	per ton	60	0
Twine and lines (excepting for Reapers and Binders)...	per ton	60	0
Paper—brown and wrapping	per cwt.	3	0
5 Paper bags (printed)	per cwt.	15	0
Paper bags (plain)	per cwt.	7	6
Advertising matter—Circulars, labels, bill-heads, posters, and notices printed, enamelled or otherwise on any material, or lithographed	per cwt.	15	0
10 Playing cards...	per dozen packs	3	0
Opium and any preparation thereof—not otherwise charged...	per lb.	20	0
Powder and shot—			
Sporting	per lb.	0	3
Blasting	per lb.	0	1
15 Dynamite and lithofracteur	per lb.	0	1
Shot	per cwt.	5	0
Soap—			
Fancy...	per lb.	0	2
Other than fancy	per cwt.	3	0
20 Zinc—perforated or manufactured	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 kind not otherwise enumerated—			
25 Barley, beans, maize, oats, peas (dried and split), and wheat	per 100 lb.	0	10
Flour, bran, pollard, and sharps	per 100 lb.	1	0
Hay, chaff, and straw	per ton	10	0
Potatoes	per ton	10	0
30 Onions	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	0
35 Wire netting, galvanized	per ton	30	0
Galvanized manufactures not being parts of machines or machinery otherwise charged or exempted	per ton	60	0
Pig iron, from the first day of January, one thousand eight hundred and ninety-three	per ton	10	0
40 Lead—			
Sheet and roll	per ton	40	0
Pipe	per ton	60	0
45 Billiard-tables and Billiard-table materials, Carpets, Silks, Satins, Lace, Furs, Kid Gloves, Velvets, Rugs, Gold and Silver Plate and Plated Ware; Carriages (whole or in parts), including Buggies, Barouches, Chaises, Dogcarts, Gigs, and Tilburies; China and Porcelain Ware, Jewellery and Precious Stones, Musical Instruments and parts thereof, Watches and Clocks and parts thereof, Pictures, Paintings, and Statuary, Portmanteaus, Travelling Bags and Dressing Cases (with or without fittings)—			
50 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.

Customs Duties.

SCHEDULE C.

FREE LIST.

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

Cotton

Customs Duties.

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

Customs Duties.

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.
5 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.
15 Linseed Meal.	Tar.
Liquid Driers.	Terebene.
Malt.	Tin foil.
Manures—	Tin Ingots.
Guano.	Tin Plates.
20 Bone Dust.	Tools, viz. :—
Marble and Slate Slabs.	Adzes.
Matches.	Anvils.
Meat, Fresh and Frozen.	Augers.
Milk, Fresh.	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'.
Palm.	Cramps.
Black Whale.	Compasses.
Sperm Whale not in bottles.	Cutters, Pipe.
40 Linseed Oil, Raw or Boiled.	Diamonds, Glaziers'.
Ores.	Drills, Breast.
Oysters, fresh.	Eyelets.
Packages, outer, in which goods are	Fids, Sailmakers'.
usually imported, except Iron	Files.
45 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.
50 any passenger, and which have	Hammers.
been used by such passenger, and	Hatchets.
are not imported for sale. Free,	Hoes.
if not exceeding fifty pounds value.	Hones and Oil Stones.
Pearl Shell.	Hooks, Reap.
55 Pencils, Wood.	" Bagging.
Pepper.	" Fern.
Phormium Tenax.	" Brush.
Pig Iron, until 1st January, 1893.	" Furze.
Pine-apples (fresh).	" Wool.
60 Pitch.	Irons, Caulking.
Plants, Shrubs, and Trees.	" Plane.
Precious Stones, unset.	" Soldering.
Printed Books, being literary composi-	" Tailors' Geese.
tions and periodicals.	" Tue.
65 Printed Music.	Jacks.
Printers' and Writing Paper.	Knives, Cane.
Pulu.	" Chaff.
Quartz.	" Butchers'.
Quicksilver.	" Drawing.
70 Rags.	" Farriers'.
Rattans, Canes, and Willows.	" Hay.
Resin.	" Shoe.
Saddle-trees.	Ladles, Lead.
Sandalwood, not dressed.	" Pitch.

Tools—

Customs Duties.

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

Wire—

Customs Duties.

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

} Not Tinctures.