

## New Zealand.



### ANALYSIS.

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| <p>Title.<br/>Address.</p> <ol style="list-style-type: none"> <li>1. Short Title.</li> <li>2. Customs duties substituted for those hitherto existing.</li> <li>3. Articles exempt from duty.</li> <li>4. Repeal.</li> <li>5. Duty on patent or proprietary medicine.</li> <li>6. Decision of disputes as to exemption of shirtings.</li> <li>7. Annual fee payable by licensed agents.</li> <li>8. Customs Laws Consolidation Acts amended.</li> </ol> | <ol style="list-style-type: none"> <li>9. Provision as to manufacture of articles of which spirit a necessary ingredient. Duty thereon. Manufacture may be prohibited.</li> <li>10. Samples of articles may be taken from manufacturing warehouse.</li> <li>11. If articles improperly manufactured, appointment of warehouse may be cancelled.</li> <li>12. Certain directories to be admitted free.</li> <li>13. Incorporation of Act.</li> <li>14. Operation of Act.</li> <li>15. Duties imposed by resolution. Refund. Schedules.</li> </ol> |
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### 1895, No. 33.

AN ACT to alter certain Duties of Customs and Excise, and to amend the Law relating thereto. Title.  
[18th October, 1895.]

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

1. The Short Title of this Act is "The Customs and Excise Duties Act, 1895." Short Title.

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

Articles exempt from duty.

3. The several articles mentioned in the Schedule B to this Act shall be exempted from the payment of Customs duties from and after the date when this Act shall be deemed to have come into operation.

Repeal.

4. Schedule B to "The Customs and Excise Duties Act, 1888," is hereby repealed.

Duty on patent or proprietary medicine.

5. (1.) When any patent or proprietary medicine is imported in bulk, whether in a state already fit for sale as such medicine, or requiring any further preparation or ingredient before being in a state fit for sale as aforesaid, duty shall be paid on such medicine as if when imported it were bottled, packed, or put up in a state fit for retail sale as such medicine.

(2.) For the purposes of this section "medicine" includes "medicament."

Decision of disputes as to exemption of shirtings.

6. Whenever any dispute arises as to the application of the exemption in favour of coloured cotton shirtings, flannélette shirtings, or union shirtings, in the case of fabrics alleged to be such shirtings, the Commissioner shall have full power to decide such dispute; and, in case of doubt on his part, he may require the fabric in dispute to be cut up for shirt-making, under such conditions as he prescribes.

Annual fee payable by licensed agents.

7. (1.) There shall be payable to the Collector, in respect of every license already in force or hereafter to be granted, under section twenty-eight of "The Customs Laws Consolidation Act, 1882," an annual fee of one pound.

(2.) Such fee shall be payable on or before the fifth day of January, one thousand eight hundred and ninety-six, and on or before the same day in each succeeding year until the license is given up or cancelled.

(3.) The Commissioner shall have power to cancel any license in respect of which such annual fee remains unpaid for thirty days after it becomes due.

Customs Laws Consolidation Acts amended.

8. (1.) Section fifty of "The Customs Laws Consolidation Act, 1882," is hereby amended by the insertion of the words "or undervalued," next after the word "misdescribed," wherever the latter word occurs in that section.

(2.) Section two hundred and forty-nine of "The Customs Laws Consolidation Act, 1882," and section three of "The Customs Laws Consolidation Act Amendment Act, 1892," are hereby repealed.

Provision as to manufacture of articles of which spirit a necessary ingredient.

9. (1.) The articles in which spirit is a necessary ingredient, permitted to be manufactured in any warehouse or place of security approved and appointed under section twenty-six of "The Customs Laws Consolidation Act, 1882" (hereinafter called "manufacturing warehouse"), shall be limited to such of the following articles as are made in accordance with formulæ approved by the Commissioner, that is to say: Perfumed spirit, spirituous preparations for the toilet, and culinary or flavouring essences; and also to such of the following articles as are specified in any recognised pharmacopœia, and made in accordance with formulæ laid down therein, that is to say: Tinctures, essences, extracts, and medicinal spirits.

(2.) Before delivery from any manufacturing warehouse, there shall be paid to and for the use of Her Majesty a duty on such articles in accordance with the following scale, that is to say :—

On perfumed spirit....	....	....	{ Twenty shillings the liquid gallon.
On toilet preparations which are subject to sixteen shillings the liquid gallon on importation	....	....	{ Twelve shillings the liquid gallon.
On toilet preparations which are subject to twenty-five per centum duty on importation	....	....	{ Six shillings the liquid gallon.
On culinary and flavouring essences	....	....	{ Twelve shillings the liquid gallon.
On all such pharmacopœia tinctures, essences, extracts, and medicinal spirits as contain more than fifty per centum of proof spirit	....	....	{ Ninepence the pound.
On all such pharmacopœia tinctures, essences, extracts, and medicinal spirits as contain less than fifty per centum of proof spirit	....	....	{ Threepence the pound.

Duty thereon.

(3.) The duties imposed by this section on perfumed spirit and on culinary and flavouring essences shall not come into force until the first day of February, one thousand eight hundred and ninety-six.

(4.) The Commissioner may prohibit the manufacture of any article included under the foregoing headings if, in his judgment, such manufacture is detrimental to the revenue derived from the duty on spirits.

Manufacture may be prohibited.

10. Any officer of Customs may take samples of any article made up in a manufacturing warehouse. Such samples shall be taken in duplicate, and labels indicating the contents shall be affixed to each, with the date when such samples were taken. One of the samples may be sealed and signed by the proprietor if he thinks fit, and the other shall be sealed and signed by the officer. Both samples shall be retained in the custody of the Collector.

Samples of articles may be taken from manufacturing warehouse.

11. If at any time the Collector is satisfied that any article made in a manufacturing warehouse has not been prepared strictly in accordance with the formulæ approved by the Commissioner, or laid down in some recognised pharmacopœia, or that any article prohibited under subsection four of section nine hereof has been manufactured in such warehouse, then the Commissioner shall have power by writing under his hand to cancel and revoke the appointment of such warehouse; and in such case the proprietor shall be ineligible to make an application for the reappointment of the same, nor shall he be allowed to become the proprietor of any manufacturing warehouse within the space of two years from the date of the revocation of such appointment.

If articles improperly manufactured, appointment of warehouse may be cancelled.

12. If it is proved to the satisfaction of a Collector of Customs that an order for the printing of any directory of New

Certain directories to be admitted free.

Zealand, or of any part of New Zealand, was sent from the colony before the thirty-first day of July, one thousand eight hundred and ninety-five, then such directory ordered as aforesaid shall, on arrival in the colony, be admitted free of duty.

Incorporation of Act.

13. This Act shall be deemed to be incorporated with "The Customs Duties Consolidation Act, 1882," "The Customs Laws Consolidation Act, 1882," "The Customs and Excise Duties Act, 1888," and any other Act imposing duties of Customs now in force; and all the provisions of those Acts in so far as the same may be applicable, and except where otherwise provided by this Act, shall apply in respect of the duties granted by this Act.

Operation of Act.

14. This Act shall be deemed to have come into operation on and from the thirty-first day of July, one thousand eight hundred and ninety-five; and the several Schedules to this Act, with the notes (if any) to such Schedules, shall be deemed to be part of this Act in the same manner as if they had been contained in the body thereof:

Provided that, where any rates of duty have been imposed or altered since the said thirty-first day of July by resolution of the House of Representatives, such rates shall be deemed to have come into operation only from the date of such resolution.

Duties imposed by resolution.

15. Notwithstanding anything hereinbefore contained, it is hereby declared as follows:—

Refund.

- (1.) All duties imposed and all exemptions created by any resolution of the House of Representatives passed subsequent to the said thirty-first day of July shall be deemed to have come into force according to the tenor of such resolution, and to have so continued until altered by a subsequent resolution;
- (2.) No refund shall be made, nor shall any new or other duty be chargeable, in respect of goods cleared during the currency of such duties or exemptions by reason merely that such duties or exemptions have been altered by any subsequent resolution, or by this Act.

## SCHEDULES.

Schedules.

## SCHEDULE A.

## TABLE OF DUTIES OF CUSTOMS.

THE headings of the respective classes in this Schedule are used solely for convenience of classification, and shall not in any way affect the articles specified therein, or be construed to indicate the material of which any such article is made.

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

Neither steam-engines, nor parts of steam-engines, nor steam boilers (land or marine) are included in the expression "machines" or "machinery" in either this Schedule or in Schedule B of this Act.

Names of Articles.	Rates of Duty.		
CLASS I.—FOODS AND ARTICLES FOR HUMAN CONSUMPTION.			
Candied peel and drained peel ... ..	£	s.	d.
	0	0	3
			the lb.
Carraway seeds, gelatine, isinglass, liquorice, chillies, cayenne pepper, fish-paste ... ..	20	0	0
			per cent. <i>ad valorem</i> .
Chocolate-confectionery, and all preparations of chocolate or cocoa—			
In plain trade packages ... ..	0	0	3
In fancy packages, or in small packages for retail sale ... ..	20	0	0
			per cent. <i>ad valorem</i> .
Jellies concentrated in tablets or powder ... ..	0	0	4
			the lb.
Sardines, including the oil ... ..	0	0	2
			"
Fruit, fresh—viz., apples, pears, plums, cherries, peaches, nectarines, medlars, apricots, quinces, tomatoes ... ..	0	0	1
			"
No duty exceeding one halfpenny per pound to be levied on apples and pears from 14th July to 31st December.			
Currants, raspberries, gooseberries, blackberries, and strawberries ... ..	0	0	0½
			per cent. <i>ad valorem</i> .
Fruits preserved in juice or syrup ... ..	25	0	0
			the lb.
Fruits preserved by sulphurous acid ... ..	0	0	1
			per cent. <i>ad valorem</i> .
Milk preserved ... ..	25	0	0
			the Imperial gallon.
Pickles ... ..	0	3	0
			"
Sauces ... ..	0	4	0
			the gallon.
Vinegar, table, not exceeding 6·5 per cent. of acidity* ... ..	0	0	6

\* Vinegar exceeding 6·5 per cent. of acidity to be treated as acetic acid.

## CLASS II.—TOBACCO.

Cigarettes, not exceeding in weight 2½lb. per 1000 ... ..	0	17	6	the 1000.
And for all weight in excess of 2½lb. per 1000 ... ..	0	0	6	the oz.
Tobacco, unmanufactured, entered to be manufactured in the colony in any licensed tobacco manufactory, for manufacturing purposes only, into tobacco, cigars, cigarettes, or snuff ... ..	0	2	0	the lb.

## CLASS III.—ALCOHOLIC BEVERAGES AND MATERIALS FOR MAKING SAME.

Spirits and strong waters, the strength of which can be ascertained by Sykes's hydrometer, in bulk ... ..	0	16	0	the proof gallon.
(No allowance beyond 16·5 under proof shall be made for spirits or strong waters of a less hydrometer strength than 16·5 under proof.)				

Names of Articles.	Rates of Duty.		
<b>CLASS III.—ALCOHOLIC BEVERAGES AND MATERIALS FOR MAKING SAME—continued.</b>			
	£	s.	d.
Spirits and strong waters, sweetened or mixed, when not exceeding the strength of proof, in bulk ...	0	16	0
the liquid gallon.			
Spirits or strong waters mixed with ingredients in any proportion exceeding 33 per cent. of proof spirit, and although thereby coming under any other designation, excepting patent or proprietary medicines, or tinctures and medicinal spirits otherwise enumerated ...	0	16	0
"			
Cordials, bitters, and liqueurs, in bulk ...	0	16	0
"			
Ale, beer of all sorts, porter, cider, and perry, the gallon, or for six reputed quart bottles, or twelve reputed pint bottles ...	0	2	0
the gallon.			
Rice malt ...	0	0	1
the lb.			
<b>CLASS IV.—NON-ALCOHOLIC BEVERAGES AND MATERIALS FOR MAKING SAME.</b>			
Tea ...	0	0	4
the lb.			
Coffee, raw ...	0	0	2
"			
Coffee, essence of ...	20	0	0
per cent. <i>ad valorem</i> .			
Syrups; lime- or lemon-juice sweetened; raspberry vinegar ...	25	0	0
"			
<b>CLASS V.—DRUGS, MEDICINES, CHEMICALS, AND DRUGGISTS' SUNDRIES.</b>			
Acid, acetic, not otherwise enumerated, containing not more than 30 per cent. of acidity ...	0	0	1½
the lb.			
For every 10 per cent. of acidity or fraction thereof additional ...	0	0	0½
per lb. additional.			
Baking-powder; yeast preparations, and other ferments ...	20	0	0
per cent. <i>ad valorem</i> .			
Essences flavouring, spirituous: Fifteen per cent. <i>ad valorem</i> until 1st February, 1896, and thereafter ...	0	16	0
the liquid gallon.			
Tinctures and medicinal spirits of any recognised pharmacopœia containing more than 50 per cent. of proof spirit ...	0	1	0
the lb.			
Tinctures and medicinal spirits of any recognised pharmacopœia containing less than 50 per cent. of proof spirit ...	0	0	6
"			
Chemicals not otherwise enumerated, including photographic chemicals, and glacial acetic acid ...	20	0	0
per cent. <i>ad valorem</i> .			
Drugs and druggists' sundries and apothecaries' wares not otherwise enumerated ...	20	0	0
"			
Saccharine, except in the form of tabloids or tablets ...	0	1	6
the ounce.			
Eucalyptus oil, in bulk or bottle ...	20	0	0
per cent. <i>ad valorem</i> .			
Glycerine, refined ...	20	0	0
"			
Patent medicines ...	40	0	0
"			
Proprietary medicines, or medicaments—			
(1.) Bearing the name of the proprietor on label or package ...	40	0	0
(2.) Bearing a prefixed name in the possessive case ...			
(3.) Not otherwise enumerated, prepared by any occult secret or art ...			
"			
<b>CLASS VI.—CLOTHING AND TEXTILE GOODS.</b>			
Apparel made by British or foreign tailors, dress-, mantle-, or jacket-makers, to the order of residents in the colony, and intended for the individual use of such residents, whether imported by the residents themselves or through an importing firm ...	40	0	0
per cent. <i>ad valorem</i> .			
Forfar, dowlas, and flax sheeting, not otherwise enumerated ...	20	0	0
"			
Hats of all kinds, including straw hats; also caps ...	25	0	0
"			
Millinery of all kinds, including trimmed hats, caps, and bonnets ...	25	0	0
"			
Feathers, ornamental (including ostrich), and artificial flowers ...	25	0	0
"			
Lace, and laces, not otherwise enumerated ...	25	0	0
"			
Ribbons and crape, all kinds ...	25	0	0
"			

Names of Articles.	Rates of Duty.		
CLASS VI.—CLOTHING AND TEXTILE GOODS— <i>continued.</i>			
	£	s.	d.
Cotton piece-goods, to include turkey twills, dress prints (hard-spun and plain-woven) where the invoice value does not exceed 4d. the yard; and cotton-piece goods not otherwise enumerated	10	0	0
			per cent. <i>ad valorem.</i>
Cotton piece-goods—namely, tapestry; cretonnes; chintz art crêpe, and serges; velveteens, velvets, and plushes, all kinds; damasks; moquette; sateens; linenettes; crepons; crimps; zephyrs; ginghams; turkey twills; prints; printed cottons; piqués; vestings; quiltings, and marcellas; muslins of all kinds; nets; window-nets; hollands, curtains, and blinds; diapers; ticks, including coloured Belgian; towellings; laces	20	0	0
			"
CLASS VII.—LEATHER AND MANUFACTURES OF LEATHER.			
Boots, shoes, and slippers, not otherwise enumerated; goloshes, clogs, pattens, vamps, uppers, and laces	22	10	0
			per cent. <i>ad valorem.</i>
Heel-plates, and toe-stiffeners and plates	22	10	0
			"
Leather—			
Leather-belting, and belt-leather, harness, bridle, legging, bag, kip (other than East India)	0	0	4
			the lb.
Buff and split, including satin hides and tweeds	0	0	3
Chamois	20	0	0
			per cent. <i>ad valorem.</i>
Cordovan, levanted leather, roans, sheepskins, morocco not otherwise enumerated, basils	0	0	3
			the lb.
Sole leather	0	0	2
			"
East India kip, Persians, lambskins and goatskins (dressed other than Morocco), kangaroo and wallabi skins (dressed), tan and coloured calf	0	0	2
			"
Leather not otherwise enumerated	0	0	1
			"
Leather cut into shapes	22	10	0
			per cent. <i>ad valorem.</i>
Leather leggings	22	10	0
			"
Leather manufactures not otherwise enumerated	20	0	0
			"
Leather board or compo.	0	0	4
			the lb.
Portmanteaux; trunks; travelling-bags and brief-bags of leather or leather-cloth, 10in. in length and upwards, and carpet-bags	25	0	0
			per cent. <i>ad valorem.</i>
Saddlery, and harness; whips, and whip-thongs	20	0	0
			"
CLASS VIII.—FURNITURE AND HOUSEHOLD FURNISHINGS.			
Mantelpieces, other than stone	20	0	0
			"
Furniture-, knife-, and plate-powder and polish	20	0	0
			"
Carpets, and druggets; floorcloth; mats, and matting	20	0	0
			"
Basket- and wicker-ware not otherwise enumerated, not being furniture	20	0	0
			"
CLASS IX.—CHINA, GLASS, AND EARTHEN GOODS.			
Lamps, lanterns, and lampwick	20	0	0
			per cent. <i>ad valorem.</i>
Glassware; also plate-glass, and glass polished, coloured, and other kinds, not otherwise enumerated; globes and chimneys for lamps	20	0	0
			"
Plate-glass, bevelled or silvered; mirrors and looking-glasses, framed or unframed	25	0	0
			"
Bricks known as firebricks	20	0	0
			"
CLASS X.—FANCY GOODS, MUSICAL INSTRUMENTS, ETC.			
Artificial flies	25	0	0
			per cent. <i>ad valorem.</i>
Fishing tackle, including artificially-baited hooks other than flies	20	0	0
			"
Jewellery; plate, gold or silver; greenstone, cut or polished	20	0	0
			"

Names of Articles.	Rates of Duty.		
<b>CLASS X.—FANCY GOODS, MUSICAL INSTRUMENTS, ETC.—continued.</b>			
	£	s.	d.
Mouldings in the piece for picture-frames, cornices, or ceilings	15	0	0
Musical instruments of all kinds not otherwise enumerated	20	0	0
Pictures, paintings, drawings, engravings, and photographs, framed or unframed; picture- or photograph-frames and mounts	20	0	0
Perfumed spirits and Cologne-water: £1 1s. the liquid gallon until the 1st February, 1896, and thereafter	1	10	0
Tobacco-pipes and -cases, cigar- and cigarette-holders and -cases, cigarette-papers and -cases	25	0	0
			per cent. <i>ad valorem</i> .
			"
			"
			the liquid gallon.
			per cent. <i>ad valorem</i> .
<b>CLASS XI.—PAPER MANUFACTURES AND STATIONERY.</b>			
Calendars and show-cards, all kinds	25	0	0
Cardboard boxes complete, or cardboard cut and shaped for boxes (including match-boxes)	25	0	0
Directories of New Zealand, or of any part thereof; also covers for directories	25	0	0
Printed matter relating to patent or proprietary medicines; trade catalogues, price-lists, and fashion-plates of the goods of firms or persons in the colony	25	0	0
Paper, wrapping—viz., blue candle, glazed cap, glazed casings, small hand, lumber hand, and tissue	0	5	0
Paper wrapping, other kinds, including brown, cartridge, and sugar papers	0	5	0
Stationery, manufactured, viz.: Account - books; manuscript books; billhead, invoice, and statement forms; printed or ruled paper; counter-books; cheque- and draft- forms; tags; labels; blotting-pads; sketch-books; book-covers; copying letter-books; manifold writers; albums (other than for photographs); diaries; birthday-books; plain or faint-lined ruled books; printed window-tickets; printed, lithographed, or embossed stationery; and Christmas, New-year, birthday, and Easter cards and booklets	25	0	0
Stationery and writing-paper not otherwise enumerated	20	0	0
Stereotypes and matrices	25	0	0
			per cent. <i>ad valorem</i> .
			"
			"
			the cwt.
			"
			per cent. <i>ad valorem</i> .
			"
			"
<b>CLASS XII.—MANUFACTURES OF METAL.</b>			
Bicycles, tricycles, and the like vehicles; also finished or partly finished or machined parts of same, not otherwise enumerated, including weldless steel tubing cut to short lengths	20	0	0
Cartridges (shot), 10- to 24-bore	0	1	6
Cartridge-cases	0	0	9
Cartridges not otherwise enumerated	20	0	0
Cash-registering machines	10	0	0
Copying-presses	20	0	0
Coffin-furniture	20	0	0
Firearms, all kinds	20	0	0
Gasometers, and other apparatus for producing gas; also gas-meters	10	0	0
Iron pipes, and fittings for same, including main-cocks	5	0	0
Iron tanks, exceeding 200 gallons and not exceeding 400 gallons	0	10	0
Iron tanks of and under 200 gallons	0	5	0
Machinery, electric, and appliances	10	0	0
All machinery for agricultural purposes, including chaff-cutters, corn-crushers, corn-shellers, also articles used in manufacturing the same—namely, chaff-cutting knives, tilt-rakes, fittings for threshing-mills, forgings for ploughs; but excluding reapers and binders	5	0	0
Machinery for dairying purposes (excluding separators and coolers)	5	0	0
			per cent. <i>ad valorem</i> .
			the hundred.
			per cent. <i>ad valorem</i> .
			"
			"
			"
			"
			each.
			"
			per cent. <i>ad valorem</i> .
			"
			"

Names of Articles.	Rates of Duty.
<b>CLASS XII.—MANUFACTURES OF METAL—continued.</b>	
Machinery for flour-mills, woollen-mills, paper-mills, rope- and twine-making, dredging, saw-milling, planing, and wood-working (including lathes), oil-refining, boring; and also machinery for refrigerating or preserving meat; leather-splitting machines and band-knives for same ...	£ s. d. 5 0 0
Machinery for stamping and blocking tin ...	5 0 0
Machinery of every description for mining purposes, including machine pumps, but excluding machinery for gold-saving purposes and processes ...	5 0 0
Manufactures, not otherwise enumerated, of metal, or of metal in combination with any other material ...	20 0 0
Portable engines on four or any greater number of wheels, with boilers of locomotive type; also traction-engines ...	5 0 0
Printing machines and presses ...	5 0 0
Soda-water machines; also, machines for aerating liquids ...	5 0 0
Steam-engines and parts thereof, including the boiler or boilers therefor, imported specially for mining and dairying purposes*	5 0 0
Weighbridges and weighing-machines ...	20 0 0

\* This duty to come into force on the 27th September, 1895.

<b>CLASS XIII.—TIMBER AND ARTICLES MADE FROM TIMBER.</b>	
Woodenware and turnery not otherwise enumerated, and veneers ...	20 0 0
Bellows, other than forge ...	20 0 0
Carriage shafts, spokes, and felloes, dressed; bent carriage-timber not otherwise enumerated ...	20 0 0

<b>CLASS XIV.—OILS, PAINTS, ETC.</b>	
Axle-grease, and other solid lubricants ...	20 0 0
Harness oil and composition, and leather dressing... ..	20 0 0
Oil, kerosene ... ..	0 0 6
Oil, mineral, including shale waste or unrefined mineral oil not otherwise enumerated ... ..	0 0 6
Oil, linseed ... ..	0 0 6
Paints and colours ground in oil or turpentine ... ..	0 2 6
Paints and colours mixed ready for use ... ..	0 5 0
Varnish; enamel paints; gold size ... ..	0 2 0

<b>CLASS XV.—AGRICULTURAL AND FARM PRODUCTS, ETC.</b>	
Animals, food for, of all kinds, not otherwise enumerated ...	20 0 0
Prepared calf-meal ... ..	1 5 0
Cattle (horned) ... ..	0 10 0
Horses ... ..	1 0 0
Linseed ... ..	1 0 0
Onions ... ..	1 0 0

<b>CLASS XVI.—MISCELLANEOUS.</b>	
Brooms, brushes, and brushware, not otherwise enumerated ...	25 0 0
Brushes, hair, and combs; toilet-clothes- and hat-brushes ...	20 0 0
Cork, cut, including bungs ... ..	20 0 0
Flock ... ..	10 0 0
Marble, granite, and other stone, dressed or polished, and articles made therefrom, including mantelpieces ... ..	25 0 0
Matches—	
Wax, "plaid vestas" in cardboard boxes containing under 100 matches ... ..	0 1 2
"Pocket vestas" in tin or other boxes containing under 100 matches ... ..	0 1 9
"Sportsman's," "ovals," and "No. 4 tins vestas," in boxes containing not more than 200 matches ... ..	0 5 0
Other kinds, for every 100 matches or fraction thereof contained in one box ... ..	0 2 6

Names of Articles.				Rates of Duty.
CLASS XVI.—MISCELLANEOUS— <i>continued</i> .				
	£	s.	d.	
Sausage-skins and casings (including brine or salt) ..	0	0	3	the lb.
Soap, common yellow, and blue mottled . . . . .	0	5	0	the cwt.
Soap, not otherwise enumerated . . . . .	25	0	0	per cent. <i>ad valorem</i> .
Spirits, cleared from warehouse, methylated, under prescribed conditions ...	0	0	6	the liquid gallon.
Tarpaulins, tents, rick- and wagon-covers . . . . .	20	0	0	per cent. <i>ad valorem</i> .

In addition to any duty chargeable by law on any goods imported into the colony, a further duty of 20 per cent. *ad valorem* shall be charged when the goods are prison-made.

### SCHEDULE B.

#### TABLE OF EXEMPTIONS FROM DUTIES OF CUSTOMS.

Names of Articles.	Names of Articles.
CLASS I.—FOODS, ETC.	
Almonds, Barbary, Sicily, and French, used in confectioners' manufactures	Concentrated extracts or essences in liquid form or preserved in fat for perfume-manufacturing purposes in manufacturing warehouses, in bottles of not less than one pound in weight
Anchovies, salted, in casks	Essential oils, except eucalyptus; cod-liver oil; oil of rhodium
Arrowroot, sago, tapioca, macaroni, vermicelli, and prepared groats	Horse-drenches
Rock salt	Medicinal barks, leaves, herbs, flowers, roots, and gums
CLASS IV.—NON-ALCOHOLIC BEVERAGES, ETC.	Scrub-exterminator
Cocoa-beans	Sheep-dip; sheep-drenches; sheep-licks
CLASS V.—DRUGS, ETC.	Surgical and dental instruments and appliances
Acids, viz.: boracic; carbolic, in bulk; fluoric; muriatic; nitric; oxalic; oleic; pyrogallic; salicylic; sulphuric	Scientific and assay balances, retorts, flasks, and other appliances for chemical analysis and assay work
Disinfectants	Water-hardening chemicals for brewers' use.
Drugs and chemicals—viz.: alum; sulphate of aluminium; sulphate of ammonia; anhydrous ammonia; aniline dyes; arsenic; bluestone, or sulphate of copper; borax; catechu; chloride of calcium; nitrate of silver; cochineal; creosote, crude or commercial; glycerine, crude; gum, arabic and tragacanth; gum benzoin; artificial gum arabic; gum damar; phosphorus; potash, caustic potash, and chlorate of potash; pearlsh; cyanide of potassium; sal-ammoniac; saltpetre; acetate of soda, crude; soda-ash; caustic soda; nitrate of soda; silicate of soda; sulphate of soda; sulphide of sodium; strychnine; sulphur; chloride of zinc; iron-sulphates; gall-nuts; turmeric; saffron; nitrous-oxide gas; tree-washes; insecticides; maltine; chlorodyne	CLASS VI.—CLOTHING AND TEXTILES.
	Accoutrements for military purposes, excepting uniform clothing
	Brace-elastic and brace-mountings
	Bunting, in the piece
	Butter- and cheese-cloth
	Buttons, tapes, wadding, pins, needles
	Calico, white and grey, also cotton sheetings, in the piece
	Corduroy, moleskin, and plain beaverskin, of cotton, in the piece
	Coloured cotton shirtings; flannelette shirtings
	Forfar, dowlas, and flax sheeting, when cut up under supervision in sizes not exceeding 47in. x 36in. for making flour-bags, and not exceeding 54in. for lining wool mats
	Fur-skins, green or sun-dried

Names of Articles.	Names of Articles.
Gold or silver lace or braid for military clothing Hatmakers' materials—viz.: silk plush; felt hoods; shellac; galloons; calicoes; spale-boards for hat-boxes; leathers and linings; blocks; moulds; frames; ventilators; and tassels	Grindery, except heel- and toe-plates Tanning materials, crude Bootmakers' linings, canvas, plain or coloured, bag and portmanteau linings, of such materials, qualities, and patterns as may be approved by the Commissioner
Hessians, plain or striped, and scrim Minor articles (required in the making-up of apparel, boots, shoes, hats, caps, saddlery, umbrellas, parasols, and sunshades), enumerated in any order of the Commissioner, and published in the <i>Gazette</i>	Boot-elastic Boots, shoes, and slippers—viz., children's, No. 0 to 3 Cork soles, and sock soles Leather-cloth
Sailcloth, canvas, and unbleached double-warped duck, in the piece	CLASS VIII.—FURNITURE, ETC.
Sewing cottons, silks, and threads; crochet, darning, and knitting cottons; angola mendings not exceeding 45 yards on cards	Blind-webbing and tape Carpenters' baskets Upholsterers' webbing, hair-seating, imitation hair-seating; curled hair; gimp and cord of wool, cotton, or silk; tufts, and studs
Silk for flour-dressing	CLASS IX.—CHINA, GLASS, ETC.
Silk-twist (shoemakers' and saddlers')	Bottles, empty, plain glass, not being cut or ground; also, jars up to 3in. in diameter at the mouth
Staymakers' binding, eyelets, corset-fasteners, jean, ticks, lasting, sateen, and cotell	Jars or other dutiable vessels, containing free goods or goods subject to a fixed rate of duty, and being ordinary trade packages for the goods contained in them
Tailors' trimmings—viz.: plain-coloured imitation hair-cloth; canvas; plain Verona and plain diagonal, and such patterns of checked Italian cloth as may be approved of by the Commissioner of Customs; Italian cloth of cotton or wool; buckram; wadding and padding; silk, worsted, and cotton bindings and braids; stay-bindings; Russia braids; shoulder-pads; buckles; silesias; drab, slate, and brown jeans; pocketings; slate, black, and brown dyed unions and linens	Glass plates (engraved) for photo-lithographic work
Umbrella-makers' materials—viz.: reversible and levantine silk mixtures, gloria, and satin de chène of not less than 44in. in width; alpaca cloth, with border; zanella cloth, with border; also other piece-goods on such conditions as the Commissioner may approve; sticks, runners, notches, caps, ferrules, cups, ribs, stretchers, tips, and rings	CLASS X.—FANCY GOODS, ETC.
Union shirtings the invoice value of which does not exceed 6d. the yard	Action-work and keys, in frames or otherwise, for manufacture of organs, harmoniums, and pianos; organ pipes and stop-knobs.
Waterproof material in the piece	Artists' canvas, colours, brushes, and pallet-knives
CLASS VII.—LEATHER; AND ARTICLES USED IN LEATHER MANUFACTURES.	Magic-lanterns, lenses, and slides
Saddlers' ironmongery (except bits and stirrup-irons), hames, and mounts for harness; straining, surcingle, brace, girth, and roller webs; collar-check, and the same article plain, of such quality as may be approved by the Commissioner; legging-buckles	Microscopes and astronomical telescopes, and lenses for same
Saddle-trees	Musical instruments specially imported for Volunteer bands
East India kip, crust or rough-tanned, but undressed	Paintings, statuary, and works of art, presented to or imported by any public institution or art association registered as a body corporate, for display in the buildings of such institution or association, and not to be sold or otherwise disposed of
Goatskins, crust or rough-tanned, but undressed	Photographic cameras and lenses
Hogskins	Photographs of personal friends in letters or packets
Kangaroo-, wallabi-skins, undressed Leather, japanned or enamelled; goatskins, dressed as morocco, coloured (other than black)	Precious stones, cut or uncut and unmounted Sensitised surfaces for photographic purposes
	CLASS XI.—PAPER, ETC.
	Bookbinders' materials—viz., cloth, leather, thread, headbands, webbing, end-papers, tacketing-gut, marbling-colours, marble-paper, blue paste for ruling-ink, staple-presses, wire staples, staple-sticks Butter-paper, known as parchment paper or waxed paper

Names of Articles.	Names of Articles.
Cardboard and pasteboard, of sizes not less than that known as "royal" Cardboard boxes, material for—viz., gold and silver paper, plain and embossed, gelatine and coloured papers, known as "box-papers" Cartridge-paper for drawing-books Cloth-lined boards, not less than royal Cloth-lined papers, enamelled paper; ivoryite and gelatine; metallic paper; not less than demy Copy-books and drawing-books Copying-paper, medium and double-foolscap, in original mill wrappers and labels Hand-made cheque-paper Ink, printing Masticated para Millboard, and bookbinders' leather-board Paper, hand-made or machine-made book or writing, of sizes not less than the size known as "demy," when in original wrappers Printing-paper Printed books, papers, and music, not otherwise enumerated School slates, and educational apparatus	Engineers' machine-tools Eyelets Fire-engines, including Merryweather's chemical fire-engines Fish-hooks Galvanising bath, welded Gas-engines and hammers, and oil-engines Glassmakers' moulds Hydraulic cranes Iron- and brass-wove wire and wire-gauze; also wire-netting Iron boiler-plates and unflanged end-plates for boilers; boiler-tubes not exceeding 6in. in diameter, and unflanged; Bowling's expansion rings; furnace-flues Iron, plain black sheet, rod, bolt, bar, plate, hoop, and pig Iron rolled girders Iron plates, screws, and castings for ships Iron wire not otherwise enumerated, including fencing-wire, plain and barbed Lead, in pigs and bars Locomotives Machine saws Machinery for gold-saving purposes and processes (This exemption to take effect on and after the 27th September, 1895.) Metal fittings for trunks, portmanteaux, travelling-bags, leggings, bags, and satchels Metal sheaves for blocks Metallic capsules Perambulators and the like vehicles, fittings for, not otherwise enumerated Perforated or cellular sheet zinc or iron Printing type and materials not otherwise enumerated Rails for railways and tramways Reapers and binders, and reaping and mowing machines, and extra parts for same; materials for manufacturing agricultural machinery, namely: reaper-knife sections, fingers, brass and steel springs, malleable castings, discs for harrows, mould-boards and plough-shares, mould-board plates, and steel share-plates cut to pattern, skeith-plates; ploughs and harrows; combined threshers Riddles and sieves Rivets and washers Separators and coolers for dairying purposes Set-screws, engineers' studs, and split-pins Sewing-, knitting-, and kilting-machines Spiral springs (except sofa- and mattrass-springs) Steam- and hydraulic-pressure and vacuum gauges Surveyors' steel bands and measuring-tapes Swords Tacks of all kinds Tea-packing lead Tin, in pigs, bars, or sheets Tinsmiths' fittings, including stamped or blocked tin, planished or unplanished
CLASS XII.—METALS.	
Anchors Artificers' tools Axes and hatchets; spades, shovels, and forks; picks; mattocks; quartz and knapping hammers; scythes, sheep-shears, reaping-hooks; soldering-irons; paperhangers' scissors; butchers' saws and cleavers Axles, axle-arms, and boxes Band-saws and folding-saws, including frames Bellows-nails Bicycles and tricycles, fittings for—viz., rubber-tires, pneumatic-tires, outside covers, and inner tubes; rubber and cork handles, and pedal-rubbers; also drop-forgings and stampings, ball-bearings, weldless steel tube in full lengths, rims, forks, and spokes, in the rough Blacksmiths' anvils, forges, and fans Bolts, 5in. by ½in. in diameter, and under, and nuts for same Brass and copper, in pigs, bars, tubes, or sheets. Brass tubing and stamped work, in the rough, for gasaliers and brackets Caps, percussion Card-clothing for woollen-mills Chains, trace and plough chains; or metal articles required to repair or complete riding or driving harness or saddlery to be repaired or made in the colony Copper and composition, rod, bolts, sheathing, and nails Couch-roll jackets, machine-wires, beater-bars, and strainer-plates for paper-mills Crucibles Emery-grinding machines and emery-wheels Empty iron drums, not exceeding 10 gallons capacity	

Names of Articles.	Names of Articles.
Tins, tops of, ornamented Wire, of brass, copper, or lead Zinc, plain sheet Zinc plates and copper plates for photo-lithographic work	Hawsers of 12in. and over Honey and brown Windsor soap composition Iron and steel cordage Jute bagging, bags, and sacks Manures Marble, and other stone, hewn or rough sawn, not dressed or polished Netmakers' cotton twine Official supplies for consular officers of countries where a similar exemption exists in favour of British Consuls Papermakers' felts Passengers' baggage and effects, including only wearing-apparel and other personal effects that have been worn or are in use by persons arriving in the colony; also implements, instruments, and tools of trade, occupation, or employment of such persons; and household or other effects not exceeding £100 in value, which have been in use for twelve months prior to embarkation by the persons or families bringing them to the colony, and not intended for any other person or persons or for sale; also cabin-furnishings belonging to such persons
CLASS XIII.—TIMBER, ETC.	Plaster of Paris
Ash, hickory, and lancewood timber, unwrought Blacksmiths' bellows Brush woodware Carriage- and cart-shafts, spokes, and felloes in the rough; hubs, all kinds; poles if unbent and unplanned, all kinds; bent wheel-rims Carriage- and cart-makers' materials, viz.: springs, mountings, trimmings, brass hinges, tire-bolts, shackle-holders, step treads, and other iron fittings (except steps, lamp-irons, dash-irons, seat-rails, and fifth wheels), rubber-cloth Churns Lignum-vitæ Sieves, hair Wooden handles for tools	Powder, blasting and meal Ship-chandlery not otherwise enumerated Ships' rockets, blue-lights, and danger-signals Spirits for manufacturing perfumed spirit, flavouring essences, and culinary essences in manufacturing warehouses. This exemption to cease on the 1st day of February, 1896 Stones, mill-, grind-, oil-, and whet- Tobacco for sheepwash or for insecticide, after being rendered unfit for human consumption to the satisfaction of the Commissioner Treacle or molasses, mixed with bone-black in proportions to the satisfaction of the Commissioner Tubular woven cotton-cloth in the piece, for meat wraps
CLASS XIV.—OILS, ETC.	Type-writers
Benzine in bulk Oils, viz.: candlenut, fish, whale, seal, penguin, and palm Paints and colours not otherwise enumerated Shale oil, once run, suitable for gas-making Spirits of tar Turpentine, driers, and terebene	Wax, bottling Woolpacks and wool-pockets Yarn, viz.: coir, flax, hemp Articles and materials (as may from time to time be specified by the Commissioner) which are suited only for, and are to be used solely in, the fabrication of goods within the colony. All decisions of the Commissioner in reference to articles so admitted free to be published from time to time in the <i>Gazette</i> And all articles not otherwise enumerated
CLASS XVI.—MISCELLANEOUS.	
Apparatus and appliances solely for teaching purposes, as may be approved by the Commissioner Belting for machinery, other than leather Binder-twine Bricks, other than firebricks Building materials not otherwise enumerated Brushes for cream-separators and combine-screens Candlenuts and candlenut kernels Candle-wick Canvas aprons and elevators for reapers and binders Charts and maps Cotton waste Dye stuffs and dyeing materials, crude Felt sheathing Food preservative not otherwise enumerated Gum boots	