

Hon. Mr. Millar.

TARIFF.

ANALYSIS.

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A BILL INTITULED

AN ACT to impose Duties of Customs and Excise and to amend the Law relating thereto. Title.

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Tariff Act, 1907. Short Title.
2. In this Act the term "Tariff" means the Schedules to this Act setting forth duties of Customs and exemptions from duties of Customs. Interpretation.

PART I.

DUTIES OF CUSTOMS AND EXCISE.

Existing duties and exemptions repealed, and new duties imposed.

3. All duties of Customs, and all exemptions from such duties, as specified in the Schedules to the Customs and Excise Duties Act, 1888, the Customs and Excise Duties Act, 1895, the Customs Duties Amendment Act, 1900, and the Preferential and Reciprocal Trade Act, 1903, and also all duties imposed by the Governor under section seventeen of the Customs and Excise Duties Act, 1888, are hereby repealed, and there shall be levied, collected, and paid to the use of His Majesty on all goods imported into New Zealand or entered for home consumption after the coming into operation of this Act the several duties of Customs mentioned in Schedules A and B to this Act. 5 10

Exemptions from duties of goods in Schedule B.

4. The goods mentioned in Schedule B hereto shall, except as otherwise provided for in that Schedule or in Schedule E, be exempt from duties of Customs if imported into New Zealand or entered for home consumption after the coming into operation of this Act. 15

Special duties on goods in Schedules C, D, and E if not the produce or manufacture of some part of British dominions.

5. There shall be levied, collected, and paid to the use of His Majesty on all goods specified in Schedules C, D, and E hereto, and not being the produce or manufacture of some part of the British dominions, if imported into New Zealand or entered for home consumption after the respective dates hereinafter specified in this section, in addition to the duties (if any) authorised under Schedules A and B hereto, the duties of Customs following, that is to say:— 20

(a.) On the articles specified in Schedule C, if so imported or entered after the coming into operation of this Act, an amount equal to the amount payable on these articles under Schedule A: 25

(b.) On the articles specified in Schedule D, Part I, if so imported or entered after the coming into operation of this Act, an amount equal to one-half of the amount payable on these articles under Schedule A. 30

(c.) On the articles specified in Schedule D, Part II, if so imported or entered after the thirty-first day of March, nineteen hundred and eight, an amount equal to one-half of the amount payable on these articles under Schedule A: 35

(d.) On the articles specified in Schedule D, Part III, if so imported or entered after the thirty-first day of March, nineteen hundred and eight, an amount equal to twenty per centum of the amount payable on these articles under Schedule A: 40

(e.) On the articles specified in Schedule E, Part I, if so imported or entered after the coming into operation of this Act, duties of Customs equal to twenty per centum of the value for duty as defined by the Customs Laws Consolidation Act, 1882, or its amendments: 45

(f.) On the articles specified in Schedule E, Part II, if so imported or entered after the thirty-first day of March, nineteen hundred and eight, duties of Customs equal to twenty per centum of the value for duty as defined by the Customs Laws Consolidation Act, 1882, or its amendments: 50

(g.) On the articles specified in Schedule E, Part III, if so imported or entered after the thirty-first day of March, nineteen hundred and eight, duties of Customs equal to ten per centum of the value for duty as defined by the Customs Laws Consolidation Act, 1882, or its amendments :

(h.) On the articles specified in Schedule E, Part IV, if so imported or entered after the coming into operation of this Act, duties of Customs specified in the said Part of the said Schedule.

6. (1.) With regard to all articles mentioned in Schedule C, D, or E hereto, the full duty shall be levied, collected, and paid as if they were not the produce or manufacture of any part of the British dominions, unless there is produced to the Collector an invoice of the goods having written or printed thereon a certificate signed by the sender or consignor, in such form as may be prescribed by the Minister of Customs, stating that the articles are *bona fide* the produce or manufacture of some part of the British dominions named in the certificate. No such invoice shall relate to any goods other than those to which the certificate refers.

Certificate to be produced to Collector that goods the produce or manufacture of some part of British dominions.

(2.) On the importation of any articles mentioned in Schedule C, D, or E hereto, the importer or his agent, in addition to the particulars required to be given on the entry of dutiable goods, shall state, to the best of his knowledge, information, and belief, the country of which such articles are the produce or manufacture, and shall satisfy the Collector, by declaration or otherwise, of the truth of such statement.

(3.) If the Collector has reason to believe that any such articles are not the produce or manufacture of the country mentioned in such invoice, certificate, or statement, he may detain them for examination; and if after due inquiry he is satisfied that such invoice, certificate, or statement is false, the articles shall be forfeited and dealt with as directed by the Customs Laws Consolidation Act, 1882, in the case of forfeited goods.

Forfeiture of goods on false invoice, &c.

(4.) Every importer, or agent of an importer, who produces any such invoice or certificate, or makes any such statement, knowing the same to be false in any particular is liable to a penalty not exceeding one hundred pounds, or, at the option of the Minister of Customs, to a penalty of treble the value of the goods specified in such invoice.

(5.) In any proceedings under this Act the onus of proof that any goods are the produce or manufacture of some part of the British dominions shall be on the importer.

Onus of proof on importer.

(6.) In the case of parcels sent by post or through a forwarding agency, the Collector may dispense with the certificate required by this section, if evidence satisfactory to him is produced that the goods are the produce or manufacture of the British dominions.

(7.) The Governor may from time to time, by Order in Council gazetted, make regulations for carrying into effect the provisions of this section, and may impose penalties for the breach of any such regulation not exceeding one hundred pounds, and in particular may prescribe the classes of goods which shall be deemed, for the purposes of this Act, to be the produce or manufacture of the British dominions or of any specified country.

Regulations.

(8.) Sections two to eleven of the Preferential and Reciprocal Trade Act, 1903, are hereby repealed.

to affect
as fixed in
of treaty
with South African
colonies.

7. Nothing in this Act shall be so construed or shall so operate as to conflict with the schedule of Customs duties and exemptions contained in the Order in Council made by the Governor on the seventh day of January, nineteen hundred and seven, for the purpose of carrying into effect a certain treaty therein referred to, and made between the Government of New Zealand and the Governments of certain colonies in South Africa: 5

Provided that, notwithstanding anything in the said schedule, no higher duty shall be levied on any goods the produce or manufacture of the said colonies than that which would be levied under this Act on the same goods if they were the produce or manufacture of some other part of the British dominions. 10

Articles which may
be manufactured in
manufacturing
warehouse.

8. (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 a manufacturing warehouse), shall be limited to the following articles when made under such conditions, in such quantities, and according to such formulæ as may from time to time be approved by the Minister of Customs, that is to say: Perfumed spirit, spirituous preparations for the toilet, culinary or flavouring essences, and medicinal preparations (excepting medicated wine or wine mixed with food). 15 20

Scale of duties on
such articles.

(2.) Before delivery from any manufacturing warehouse there shall be paid to and for the use of His Majesty a duty on such articles in accordance with the following scale, that is to say:— 25

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.	30
On toilet preparations which are subject to twenty-five per centum duty on importation	....	....	{Six shillings the liquid gallon.	35
On culinary and flavouring essences	....	....	{Twelve shillings the liquid gallon.	
On medicinal preparations (excepting medicated wine or wine mixed with food) containing more than fifty per centum of proof spirit	....	....	{Ninepence the pound.	40
Medicinal preparations (excepting medicated wine or wine mixed with food) containing fifty per centum of proof spirits or less	....	....	{Free.	45

(3.) The Minister of Customs 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.

Minister may
revoke appointment
of manufacturing
warehouse.

(4.) 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 formula approved by the Minister of Customs, or that any article the manufacture of which has been prohibited by the said Minister under the authority of this section has been made in a manufacturing warehouse, the said Minister may by writing under his hand revoke the appointment of the warehouse in which such article has been so prepared or made. 50 55

Tariff.

(5.) For the period of two years after such revocation no person who was in occupation of such warehouse at the time of the revocation shall be competent to make application for the reappointment of that warehouse, or for the appointment of any other warehouse, and if he becomes the occupier of any manufacturing warehouse the Minister of Customs may revoke the appointment thereof.

(6.) Sections nine and eleven of the Customs and Excise Duties Act, 1895, are hereby repealed. Repeal.

9. (1.) This Act shall be deemed to have come into operation on the seventeenth day of July, nineteen hundred and seven, and to have been in operation since the commencement of that day. Commencement of Act.

(2.) Notwithstanding the *last preceding* subsection, sections sixteen to twenty-eight of this Act shall be deemed to have come into operation on the passing of this Act, and not at any earlier date.

10. The several Schedules to this Act, together with the notes 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. Schedules and notes thereto deemed part of Act.

11. (1.) Notwithstanding anything hereinbefore contained, every resolution of the House of Representatives passed on or after the sixteenth day of July, nineteen hundred and seven, and before the passing of this Act, purporting to impose any duties of Customs or excise, or to create any exemptions from such duties, shall be deemed to have taken effect and to have had the force of law according to the tenor of such resolution, and to have so continued until the passing of this Act, or until altered or revoked before the passing of this Act by a resolution of the House of Representatives. Certain resolutions of House of Representatives deemed to have had force of law.

(2.) Every such resolution as is mentioned in the *last preceding* subsection shall be deemed to be revoked on the passing of this Act.

12. (1.) No additional duty shall be chargeable in respect of goods cleared during the currency of any such resolution as aforesaid by reason merely of the fact that the duties or exemptions imposed or created by such resolution have been altered by any subsequent resolution or by this Act. No additional duty because of subsequent alteration.

(2.) When any duty has been paid under the authority of any such resolution in excess of the duty payable under this Act, the Collector may allow a refund of such excess, if he is satisfied that the goods on which such duty has been paid are still in the possession of the person who paid the same. Refund of duty in excess in certain cases.

13. Where any contract has been made before the seventeenth day of July, nineteen hundred and seven, between an importer carrying on business in New Zealand and a purchaser in New Zealand for the sale of any goods at a price which includes the duty payable on such goods in accordance with the tariff in force at the date of such contract, the following provisions shall apply:— Provisions where contract for sale of goods made before 17th July, 1907.

(a.) If the said goods have been entered before the passing of this Act, and duty has been paid thereon in excess of the duty in force at the date of such contract, the Collector, if satisfied that the goods have been delivered to the purchaser in pursuance of such contract, may allow a refund of such excess to the importer.

(b.) If the said goods have not been so entered before the passing of this Act, but are entered before the first day of November, nineteen hundred and seven, the Collector, if satisfied that they have been imported and

are to be delivered by the importer under such a contract as aforesaid, may allow such goods to be admitted at the rate of duty in force in respect thereof on the date on which the said contract was made.

- (c.) Notwithstanding anything hereinbefore contained, raw cotton imported shall be free of duty if it is proved to the satisfaction of the Collector that such raw cotton was imported under a valid contract entered into before the thirteenth day of September, nineteen hundred and seven, and entered on or before the first day of January, nineteen hundred and eight. 5 10

Act not to apply to Cook Islands until so determined by Order in Council.

14. (1.) This Act shall not take effect in the islands situated within the boundaries set forth in the Schedule to the Cook and other Islands Government Act, 1901, until a day to be determined by the Governor by Order in Council gazetted. 15

(2.) All Orders in Council made under the authority of the said Act and affecting the Customs duties or exemptions in the said islands shall remain in full force and effect notwithstanding this Act until revoked or altered by a subsequent Order in Council.

(3.) Nothing in this Act shall affect the provisions of section ten of the said Act, or of section five of the Cook and other Islands Government Act Amendment Act, 1902, or of section three of the Cook and other Islands Government Act Amendment Act, 1903. 20

(4.) On and after the coming into force of this Act in the said Islands there shall, notwithstanding anything to the contrary in this Act, be levied and collected in the said Islands, in addition to all other duties imposed by this Act, the duties of Customs following, that is to say:— 25

On sugar, whether imported from New Zealand or elsewhere, if entered in the said Islands on or after the first day of November, nineteen hundred and seven, a duty of one half-penny for every pound: 30

On cotton piece-goods (except calico), linen piece-goods, and piece-goods of mixed cotton and linen, whether imported from New Zealand or elsewhere, if entered in the said Islands after the thirty-first day of December, nineteen hundred and seven, a duty of ten per centum *ad valorem*: 35

Provided that it shall be lawful for the Governor by Order in Council at any time to reduce or remit the duties so imposed upon the said goods or upon any class of the same, and so long as such Order in Council remains in force the said duties shall be reduced or remitted accordingly. 40

Goods delivered on security subject to duties in force at time of delivery.

15. All goods delivered upon a deposit or other security for duty before the passing of this Act shall be liable to the duties in force or deemed by virtue of this Act to have been in force at the time of such delivery. 45

Printing-paper exempt in certain cases.

16. Notwithstanding anything hereinbefore contained, printing-paper imported by and for the use of the proprietor of any registered newspaper shall be exempt from the duty imposed thereon by Schedule E hereto, if imported and entered for home consumption on or before the last day of December, nineteen hundred and seven, if it is proved to the satisfaction of the Collector that such paper was imported under a valid contract entered into before the sixteenth day of November, nineteen hundred and three, for the supply of such paper for a period not exceeding three years. 50 55

PART II.

MISCELLANEOUS.

17. (1.) The Governor may from time to time direct that any
 5 article imported into New Zealand, which in the opinion of the
 Minister of Customs is a substitute for some other article, or which
 in the opinion of the said Minister possesses such properties that it
 can be used or is intended to be used for a purpose similar to that for
 10 which some other article is used, shall be admitted to entry either
 at a rate to be fixed by the Governor in proportion to the degree in
 which it approximates in its properties or uses to such other article,
 or free of duty if such other article is free of duty.

Governor may determine duty to be paid when article imported is substitute for other article.

(2.) Section seventeen of the Customs and Excise Duties Act,
 1888, is hereby repealed.

Repeal.

18. Whenever an article is imported in mechanical combination
 or connection with an article bearing a lower rate of duty, or with an
 article free of duty, the Collector may refuse the admission of such
 composite article at any rate other than the highest rate chargeable
 on any of the mechanically combined or connected articles taken
 20 separately; but the Minister of Customs may, at his discretion,
 permit a separate classification of each article, or may admit the
 whole article under such heading of the Tariff as appears to him
 just.

Duty payable when separate articles imported in mechanical combination.

19. Notwithstanding anything in this Act or in any other Act
 25 relating to the Customs, the Collector may admit absolute alcohol,
 spirits of wine, and spirits, for scientific, medicinal, perfumery, and
 toilet purposes, and also trade samples and presents from abroad to
 residents in New Zealand, in packages of any size, and at a duty
 calculated upon the actual quantity or weight in cases where such
 30 duty is leviable by quantity or weight.

Duty on trade samples, &c., may be calculated upon actual quantity or weight thereof.

20. Whenever an article is imported which bears a proprietary
 name, or which has a composition which is not clearly disclosed on
 the label of the package, and it is, in the opinion of the Collector,
 necessary for the purpose of ascertaining the duty payable to have
 35 such article analysed, the fee for such analysis shall be such as the
 Minister of Customs may direct, and shall be paid by the importer.

Certain articles may be analysed for purpose of ascertaining duty, and fee for analysis paid by importer.

21. (1.) All goods not produced or manufactured in New
 Zealand shall, on reimportation into New Zealand, whether duty
 was paid upon them on their first importation or not, be liable to
 40 the same duties, rules, regulations, and restrictions as if then
 imported for the first time :

Duty on goods reimported into New Zealand and not the produce or manufacture of New Zealand.

Provided that goods subject to *ad valorem* rates of duty which
 are temporarily exported from New Zealand for repairs or otherwise
 may be admitted to entry on being returned to New Zealand at a
 45 duty calculated upon the cost of such repairs, or upon such value as
 may be lawfully assessed, if satisfactory proof is produced to the
 Collector of the exportation of the goods, and that the goods have
 not been absent from New Zealand for more than two years from
 the date of exportation.

(2.) All goods the produce or manufacture of New Zealand
 brought back into New Zealand, and being of such a kind that if
 produced or manufactured elsewhere than in New Zealand they
 would be liable to any duty of Customs on importation, shall be
 liable to the same duties, rules, regulations, and restrictions as
 55 goods of the like kind produced or manufactured in England, unless
 the same are brought back within five years from the time of the
 exportation thereof, and it is proved to the satisfaction of the

Duty when reimported goods are produce or manufacture of New Zealand.

Collector that they are the produce or manufacture of New Zealand, in which case the same may be entered by bill of store containing such particulars as the Minister of Customs may direct.

(3.) All goods so entered shall be delivered free of duty, except where a duty is payable in New Zealand on the like goods produced or manufactured in New Zealand upon delivery for home consumption, in which case the same duties as are at the time of the return of the goods to New Zealand leviable on such goods shall be paid. 5

(4.) Where a drawback has been obtained on exportation from New Zealand on any goods produced or manufactured in New Zealand, such goods shall, upon return to New Zealand, be liable for an amount of duty equal to the drawback payable on exportation of the like goods at the time of such return. 10

Repeal.

(5.) Section ninety-one of the Customs Laws Consolidation Act, 1882, is hereby repealed. 15

Medicinal preparations may be otherwise classified by Minister in certain cases.

22. (1.) The Minister of Customs may classify any medicinal preparation or any preparation claimed to be a medicinal preparation under any other heading of the Tariff, if in his judgment such preparation is fit for use or can be easily rendered fit for use as a beverage, flavouring-essence, toilet preparation, perfumed spirit, or as an article or spirituous ingredient in an article subject to a higher rate of duty than a medicinal preparation. 20

(2.) Medicated infants-food.

Minister to decide disputes as to interpretation of Tariff.

23. Where any dispute arises as to the true meaning and application of any terms used in the Tariff and therein printed in italics, the Minister of Customs may determine such dispute in such manner as appears to him just, and his decision thereon shall be final. 25

Section 24 of Customs Laws Consolidation Act, 1882, amended.

24. Section twenty-four of the Customs Laws Consolidation Act, 1882, is hereby amended by inserting after the words "such premises" the words "upon payment of such fee, and." 30

Refund of part of fee if bonded warehouse, &c., destroyed.

25. In the event of any bonded or manufacturing warehouse, sugar-refinery, or other premises for which an annual fee has been paid being destroyed or closed, the Collector may refund a proportion of such fee, calculated from the time at which the premises were so destroyed or closed until the end of the year for which the fee was paid. 35

Duty on printed matter to be paid before delivery.

26. (1.) Where printed matter liable to Customs duty is included in any mail, whether addressed to separate individuals or not, duty shall be paid on such matter (including the envelope or other covering) before its delivery from the post-office. 40

By whom such duty payable.

(2.) If such printed matter has been posted to the order of any person in New Zealand, or of any person having an agent in New Zealand, the said duty shall be payable by such person or agent, and in any other case the said duty shall be payable by the person who posted the said printed matter, or by his agent (if any) in New Zealand. 45

Notice by Postmaster.

(3.) The Postmaster shall notify the person or agent so liable as aforesaid, if his name and address are known to the Postmaster, that such printed matter is detained pending payment of the duty.

Minister may dispose of such printed matter if duty not paid within six months.

(4.) If duty is not paid on any such printed matter within six months after the arrival thereof, it may be destroyed or otherwise disposed of as the Minister of Customs directs. 50

Definition of "importer" extended.

27. (1.) Where goods are sent to New Zealand for direct or ultimate delivery to any specified person in New Zealand, such person shall be deemed to be an importer of the goods, notwithstanding that he may not be possessed of or beneficially interested in the goods at 55

the time of importation or while they are in the control of the officers of Customs, and the definition of "importer" in section two of the Customs Laws Consolidation Act, 1882, is hereby extended accordingly.

(2.) Where in respect of any goods there are more importers than one, the Collector shall have the same power with regard to all of them as he has with regard to the importer by or on whose behalf entry is offered or passed.

28. (1.) Notwithstanding anything in section thirty-nine of the Customs Laws Consolidation Act, 1882, it is hereby declared that where entry is offered or made of any goods liable to *ad valorem* duty in respect of which goods any agreement or arrangement, whether provisional or complete, for delivery thereof, after clearance at the Customs, to any purchaser in New Zealand has theretofore been made, the true and real value of goods the subject of the entry shall be deemed to be the amount paid or to be paid therefor by the New Zealand purchaser, less a fair allowance for freight and insurance and duty (if any), to be assessed by the Collector of the port at which such entry is presented.

How value compute of goods liable to *ad valorem* duty.

(2.) In cases where the amount paid or to be paid by the New Zealand purchaser cannot be immediately ascertained, the true and real value shall be assessed by the Collector at such sum as he determines to be the fair market value in New Zealand of the goods, less such fair allowance as aforesaid.

(3.) Assessments made by the Collector under this section shall be final and conclusive.

29. Every person making an entry in respect of goods to be delivered by such person shall at the time of entry deliver to the Collector a correct list of the persons to whom and the places at which the goods are to be delivered, and shall declare to such list, and such declaration shall form part of the entry.

Declaration by agent when making entry.

30. (1.) Nothing in the *three* last preceding sections shall apply to goods delivered in pursuance of a *bona fide* contract of sale made in New Zealand between the purchaser and an importer carrying on business in New Zealand, unless such importer in so selling the goods acts as the agent of some other person.

Provisions as to goods delivered under contract of sale.

(2.) For the purposes of this section no person shall be deemed to carry on business in New Zealand merely because he has an agent in New Zealand.

(3.) If any dispute arises as to whether any person carries on business in New Zealand within the meaning of this section, such dispute shall be referred to the Minister of Customs, whose decision shall be final.

31. This Act shall be deemed to be incorporated with the Customs Laws Consolidation Act, 1882, and the several Acts incorporated therewith; but these Acts shall, in so far as they conflict with this Act, be construed subject to this Act.

Act to be incorporated with Customs Acts.

32. The following enactments and parts of Acts are hereby repealed, that is to say:—

Repeals.

Sections two to five and Schedule A of the Customs and Excise Duties Act, 1888;

Sections two to four and Schedules A and B of the Customs and Excise Duties Act, 1895; and

Sections two and three and Schedules A and B of the Customs Duties Amendment Act, 1900.

SCHEDULES.

NOTE.—The headings of the respective classes in Schedules A and B are used solely for convenience of classification, and shall not in any way affect the interpretation of the Tariff.

The word "iron" includes steel, or steel and iron combined.

Neither steam-engines, nor parts of steam-engines, nor boilers (land or marine), nor feed-water heaters, fuel-economizers, steam superheaters, or mechanical stokers are included in the expression "machines" or "machinery" as used in the Tariff.

SCHEDULE A.

Names of Articles.	Rates of Duty.			
CLASS I.—FOODS AND ARTICLES FOR HUMAN CONSUMPTION.				
Goods subject to fixed rates:—				
Bacon, and hams	0	0	2	the lb.
Biscuits, ships', plain and unsweetened; also dog-biscuits	0	3	0	the cwt.
Biscuits, other kinds	0	0	2	the lb.
Candied peel, and drained peel	0	0	3	"
Confectionery not otherwise enumerated; including medicated lozenges, medicated confectionery, boiled sugars, liquorice not otherwise enumerated, sugared or crystallized fruits	0	0	2	the lb., including internal containing packages (other than plain bottles and plain trade packages).
Chocolate confectionery and confectionery containing chocolate:—				
(1) in plain trade packages	0	0	3	the lb.
(2) in fancy packages, or in small packages for retail sale	20	0	0	per cent. ad valorem.
Fish, dried, pickled, or salted, not otherwise enumerated	0	10	0	the cwt.
Fish, potted, and preserved	0	0	2	the lb., including any liquor, oil, or sauce.
(Note.—The term "fish" is used in the Tariff in its widest sense, and includes shell-fish, crustaceans, and other foods obtained from the fisheries.)				
Fruits, dried—viz., currants, and raisins	0	0	1	the lb., up to and including 31st day of October, 1907; thereafter free.
Fruits, dried—viz., figs, dates, and prunes	0	0	2	the lb., up to and including 31st day of October, 1907 thereafter free.
Fruits, dried, not otherwise enumerated	0	0	2	the lb.
Fruits, fresh—viz., apples, pears, plums, cherries, peaches, nectarines, medlars, apricots, quinces, tomatoes, and grapes	0	0	1	"
(No duty exceeding ½d. the lb. to be levied on apples and pears on and from the 14th July to and including 31st December.)				

Tariff.

SCHEDULE A—continued.

Names of Articles.	Rates of Duty.			
CLASS I.—FOODS AND ARTICLES FOR HUMAN CONSUMPTION—continued.				
Goods subject to fixed rates—continued.	£	s.	d.	
Fruits, fresh—viz., currants, raspberries, gooseberries, blackberries, strawberries, and lemons ...	0	0	0½	the lb.
Fruit-pulp, partially preserved fruit, fruit preserved by sulphurous acid, unsweetened and not otherwise enumerated ...	0	0	1½	"
Glucose, and caramel ...	0	0	1	"
Honey ...	0	0	2	"
Jams, jellies, marmalade, and preserves ...	0	0	2	the lb., or package of that reputed weight, whichever rate is higher, and so in proportion for packages of greater or less reputed weight.
Jellies, concentrated ...	0	0	4	the lb.
Maizena, and cornflour ...	0	0	0¼	the lb., up to and including 31st day of October, 1907; thereafter free.
Mustard ...	0	0	2	the lb., up to and including 31st day of October, 1907; thereafter free.
Pearl barley ...	0	1	0	the cwt.
Peas, split ...	0	2	0	"
Pickles ...	0	3	0	the gallon.
Sauces, catsup, and chutney ...	0	4	0	"
Soy, in vessels of 10 gallons capacity or under ...	0	4	0	"
Spices, ground, not otherwise enumerated, [including pepper, pimento, and olive-stones, ground ...	0	0	2	the lb.
Spices, unground, including chillies, pepper, and pimento, unground ...	0	0	2	the lb., up to and including 31st day of October, 1907; thereafter free.
Sugar ...	0	0	0½	the lb., up to and including 31st day of October, 1907; thereafter free.
Treacle, and molasses ...	0	0	0½	the lb., up to and including 31st day of October, 1907; thereafter free.
Vinegar, not exceeding 6·5 per cent. of acidity, calculated as acetic acid ...	0	0	6	the gallon.
Walnuts, shelled or unshelled ...	0	0	2	the lb.
Goods subject to 20 per cent. ad valorem:—				
Capers, caraway-seeds, caviare, cayenne pepper, curry-powder, and -paste, fish-paste, olives ...	20	0	0	percent. ad valorem.
Lard, and refined animal fats, not otherwise enumerated...	20	0	0	"
Meats, potted or preserved ...	20	0	0	"
Provisions, not otherwise enumerated ...	20	0	0	"
Vegetables, fresh, dried, or preserved ...	20	0	0	"

Tariff.

SCHEDULE A—*continued.*

Names of Articles.	Rates of Duty.		
CLASS I.—FOODS AND ARTICLES FOR HUMAN CONSUMPTION—<i>continued.</i>			
Goods subject to 25 per cent. ad valorem :—	£	s.	d.
Fruits, preserved in juice, or syrup ...	25	0	0
(Fruits, preserved in juice, or syrup, fortified with alcohol to any extent exceeding 33 per cent. of proof spirit, shall be charged 16s. per proof gallon on such juice or syrup, in addition to 25 per cent. ad valorem on the total value of the goods.)			
Milk or cream, preserved, evaporated, or dried ...	25	0	0
			per cent. ad valorem.
			"
CLASS II.—TOBACCO.			
Subject to fixed rates :—			
Cigarettes, not exceeding in weight 2½ lb. per 1,000 ...	0	17	6
Cigarettes, not otherwise enumerated ...	0	7	0
Cigars, including the weight of every band, wrapper, or attachment, to any cigar ...	0	7	0
Snuff ...	0	7	0
Tobacco, including the weight of every label, tag, or other attachment ...	0	3	6
Tobacco, unmanufactured, entered to be manufactured in New Zealand in any licensed tobacco-manufacture, for manufacturing purposes only, into tobacco, cigars, cigarettes, or snuff ...	0	2	0
			the 1,000.
			the lb.
			"
			"
			"
			"
CLASS III.—ALCOHOLIC BEVERAGES AND MATERIAL FOR MAKING THE SAME.			
Subject to fixed rates :—			
Ale, beer of all sorts, porter, cider, and perry, when containing more than 2 per cent. of proof spirit; the gallon, or for six reputed quart bottles or the equivalent in bottles of a larger or smaller reputed quantity ...	0	2	0
Cordials, bitters, and liqueurs, when exceeding the strength of 33 per cent. of proof spirit, but not exceeding the strength of proof ...	0	16	0
Cordials, bitters, and liqueurs, when exceeding the strength of proof ...	0	16	0
Hops ...	0	0	6
Maize, flaked ...	0	1	0
Malt, whole or ground ...	0	2	0
Rice malt ...	0	0	1
Solid wort ...	0	0	6
Spirits, and spirituous mixtures, the strength of which can be ascertained by Sykes's hydrometer or other instrument ...	0	16	0
(No allowance beyond 16·5 under proof shall be made for spirits or spirituous mixtures of a less strength than 16·5 under proof.)			
Spirits, and spirituous mixtures, sweetened, not otherwise enumerated, when not exceeding the strength of proof ...	0	16	0
Spirits, and spirituous mixtures, sweetened, not otherwise enumerated, when exceeding the strength of proof ...	0	16	0
Spirits, and spirituous mixtures, in bottles or jars in cases, shall be charged as follows—viz.: 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, and so on for any greater quantity contained in any case.			the gallon.
			the liquid gallon.
			the proof gallon.
			the lb.
			the bushel.
			the lb.
			"
			the proof gallon.
			the liquid gallon.
			the proof gallon.

Tariff.

SCHEDULE A—*continued.*

Names of Articles.	Rates of Duty.		
CLASS III.—ALCOHOLIC BEVERAGES AND MATERIAL FOR MAKING THE SAME—<i>continued.</i>			
Goods subject to fixed rates— <i>continued.</i>			
Spirits, and spirituous mixtures, containing more than 33 per cent. of proof spirit, in combination with other ingredients, and although thereby coming under any other designation excepting medicinal preparations otherwise enumerated	£	s.	d.
	0	16	0
			the liquid gallon.
Wine.—The term "wine" as applied to the Tariff includes medicated wine, or wine mixed with food; also such spirituous beverages, and fluid foods, containing less than 33 per cent. of proof spirit, as may be so decided by the Minister.			
Wine, Australian, containing not more than 40 per cent. of proof spirit; the gallon, or for six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed quantity	0	5	0
			the gallon.
Wine, other than sparkling, and Australian, containing not more than 40 per cent. of proof spirit; the gallon, or for six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed quantity	0	6	0
			"
Wine, sparkling, containing not more than 40 per cent. of proof spirit; the gallon, or for six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed quantity	0	9	0
			"
Wine of any kind containing more than 40 per cent. of proof spirit	0	16	0
			the liquid gallon.
CLASS IV.—NON-ALCOHOLIC BEVERAGES AND MATERIALS FOR MAKING THE SAME.			
Goods subject to fixed rates:—			
Chicory	0	0	3
			the lb.
Cocoa, and chocolate, including cocoa-beans roasted and crushed; also cocoa or chocolate mixed with milk or any other food substance whatsoever	0	0	3
			"
Coffee, roasted	0	0	3
			"
Tea, not otherwise enumerated	0	0	2
			"
Goods subject to 20 per cent. ad valorem:—			
Aerated, and mineral waters; effervescing beverages; and beverages not otherwise enumerated	20	0	0
			per cent. ad valorem.
Coffee, essence of, and essence of coffee with milk or any other food substance	20	0	0
			"
Fruit juices or imitation fruit juices, unsweetened, in containers of less than ten gallons capacity	20	0	0
			"
Fruit juices or imitation fruit juices, sweetened; syrups; raspberry vinegar, sweetened	20	0	0
			"
CLASS V.—DRUGS, MEDICINES, CHEMICALS, AND DRUGGISTS' SUNDRIES.			
Goods subject to fixed rates:—			
Acid, acetic, containing not more than 30 per cent. of acidity	0	0	1½
			the lb.
Acid, acetic, containing more than 30 per cent. of acidity, for every 10 per cent. of acidity or fraction thereof	0	0	0½
			the lb., up to and including 31st day of October, 1907; thereafter free.
Acid, tartaric	0	0	1

Tariff.

SCHEDULE A—continued.

Names of Articles.	Rates of Duty.			
CLASS V.—DRUGS, MEDICINES, CHEMICALS, AND DRUGGISTS' SUNDRIES—continued.				
Goods subject to fixed rates—continued.				
Cream of tartar	£	s.	d.	the lb., up to and including 31st day of December, 1907; thereafter free.
	0	0	1	
Essences flavouring, containing more than 33 per cent. of proof spirit	0	16	0	the liquid gallon.
<i>Medicinal preparations</i> (excepting medicated wines or wines mixed with food), containing more than 50 per cent. of proof spirit	0	1	0	
Opium	2	0	0	the lb.
Saccharin not otherwise enumerated, including substances of a like nature or use	0	1	6	
Soda, bicarbonate	0	1	0	the ounce. the cwt., up to and including 31st day of October, 1907; thereafter free.
Soda-crystals	0	2	0	
Goods subject to 20 per cent. ad valorem:—				
Baking powder; yeast preparations, and other ferments; also yeast foods	20	0	0	per cent. ad valorem.
<i>Chemicals, and chemical preparations, not otherwise enumerated, including photographic chemicals not otherwise enumerated; also anti-incrustation, boiler, and other compounds</i>	20	0	0	
Essences, flavouring, not otherwise enumerated	20	0	0	"
Eucalyptus oil in bulk or bottle	20	0	0	"
Glycerine, refined	20	0	0	"
<i>Medicinal preparations, drugs, and druggists' sundries, and apothecaries' wares, not otherwise enumerated; also aerated water makers', and cordial manufacturers', and brewers' drugs, chemicals, and other sundries, not otherwise enumerated</i>	20	0	0	"
<i>Medicinal preparations</i> (excepting medicated wines or wines mixed with food) containing 50 per cent. of proof spirit or less	20	0	0	"
Saccharin, in the form of tablets, pilules, granules, or cachets, each containing not more than $\frac{1}{2}$ grain of saccharin in combination with at least 10 per cent. of alkali	20	0	0	"
CLASS VI.—CLOTHING AND TEXTILE GOODS.				
Goods subject to fixed rates of duty:—				
Cotton, raw	0	0	4	the lb.
Goods subject to 10 per cent. ad valorem:—				
Cotton piece-goods, to include turkey twills, dress prints (hard-spun and plain-woven), where the invoice value does not exceed 4d. per yard; and cotton piece-goods not otherwise enumerated	10	0	0	per cent. ad valorem, up to and including 31st day of December, 1907; thereafter free (under Schedule B, Class VI, item "Cotten or linen piece-goods, &c.").

Tariff.

SCHEDULE A—*continued.*

Names of Articles.	Rates of Duty.		
CLASS VI.—CLOTHING AND TEXTILE GOODS— <i>continued.</i>			
Goods subject to 20 per cent. ad valorem, except as specified:—	£	s.	d.
All articles not otherwise enumerated, made of textile, felt, or other piece-goods, or of any combination of the same, wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up	20	0	0
			per cent. ad valorem.
Cotton piece-goods—viz., 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; piques; vestings; quiltings, and marcellas; muslins of all kinds; nets; window-nets; hollands, curtains, and blinds; diapers; ticks, including coloured Belgian; towellings	20	0	0
			per cent. ad valorem, up to and including 31st day of December, 1907; thereafter free (under Schedule B, Class VI, item "Cotton or linen piece-goods, &c.").
Drapery not otherwise enumerated	20	0	0
Flags	20	0	0
Forfar, dowlas, and flax sheeting, in the piece, not otherwise enumerated	20	0	0
			per cent. ad valorem, up to and including 31st day of December, 1907; thereafter free (under Schedule B, Class VI, item "Cotton or linen piece-goods, &c.").
Haberdashery not otherwise enumerated	20	0	0
Lace, and laces, not otherwise enumerated	25	0	0
			per cent. ad valorem, up to and including 31st day of December, 1907; thereafter 20 per cent. ad valorem.
Linens, and unions of cotton and linen, in the piece, not otherwise enumerated	20	0	0
			per cent. ad valorem, up to and including 31st day of December, 1907; thereafter free (under Schedule B, Class VI, item "Cotton or linen piece-goods, &c.").
Ribbons, and crape, all kinds	25	0	0
			per cent. ad valorem, up to and including 31st day of December, 1907; thereafter 20 per cent. ad valorem.

Tariff.

SCHEDULE A—continued.

Names of Articles.	Rates of Duty.		
CLASS VI.—CLOTHING AND TEXTILE GOODS—continued.			
Goods subject to 20 per cent. ad valorem, except as specified— <i>continued.</i>	£	s.	d.
Rugs, woollen, cotton, opossum, or other	20	0	0
Silks, satins, velvets, plushes, not otherwise enumerated, composed of pure silk, or of silk mixed with any other material, in the piece	25	0	0
Textile piece-goods not otherwise enumerated, including <i>imitation silks</i> , composed of any material or substance whatsoever	20	0	0
Umbrellas, parasols, and sunshades	20	0	0
Yarns not otherwise enumerated	20	0	0
Goods subject to 25 per cent. ad valorem:—			
Apparel, and ready-made clothing, not otherwise enu- merated	25	0	0
Feathers, ornamental (including ostrich); artificial flowers, leaves, and sprays	25	0	0
Furs, and fur trimmings	25	0	0
Hats of all kinds (including straw hats), also caps	25	0	0
Hosiery not otherwise enumerated	25	0	0
Millinery of all kinds, including trimmed hats, caps, and bonnets	25	0	0
Goods subject to 40 per cent. ad valorem:—			
Apparel made to the order, or measurement, of residents in the colony, and intended for the individual use of such residents, whether imported by the residents themselves or otherwise	40	0	0
Apparel—viz., Volunteer clothing made to measurements sent from New Zealand	40	0	0
CLASS VII.—LEATHER AND MANUFACTURES OF LEATHER.			
Goods subject to mixed rates:—			
Boots, shoes, clogs, and pattens, not otherwise enumerated, viz.—			
Men's, above size No. 5	0	1	6
Youths', above size No. 1	0	1	0
Boys', Nos. 7 to 1, both inclusive	0	0	6
Women's, above size No. 1	0	1	0
Girls', Nos. 7 to 1, both inclusive	0	0	6
Other kinds	0	1	0
<i>Slippers</i> (not including lawn tennis, and gymnasium shoes soled with indiarubber or felt)	0	0	6
			the pair, and 15 per cent. ad valorem. the pair, and 15 per cent. ad valorem. the pair, and 15 per cent. ad valorem. the pair, and 15 per cent. ad valorem. the pair, and 15 per cent. ad valorem. the pair, and 15 per cent. ad valorem. the pair, and 15 per cent. ad valorem.

On and after the 31st day of October, 1907, and at £22 10s. per cent. ad valorem up to that date.

SCHEDULE A—continued.

Names of Articles.	Rates of Duty.		
CLASS VII.—LEATHER AND MANUFACTURES OF LEATHER—continued.			
Goods subject to mixed rates—continued.	£ s. d.		
<i>Slippers</i> of felt, with carpet, twine, or felt soles ...	22 10 0	per cent. ad valorem.	
Shoes or goloshes known as <i>Plimsolls</i> with moulded india-rubber soles ...	22 10 0	"	
<i>Champion</i> , gymnasium, yachting, and lawn tennis boots, and shoes, with moulded indiarubber soles ...	22 10 0	"	
<i>Goloshes</i> or <i>overshoes</i> of all kinds, of rubber ...	22 10 0	"	
Shoettes, and sandals, not otherwise enumerated ...	22 10 0	"	
Goods subject to fixed rates:—			
Leather—			
Leather belting, belt leather, harness, welting, bridle, strap, legging, bag, and kip other than East India	0 0 4	the lb.	
All <i>hide leathers dressed</i> , not otherwise enumerated ...	0 0 3	"	
(Note.—Any leathers not otherwise enumerated (1) either dressed in sides, or pieces of whatever size, or (2) if in <i>whole skins</i> over 16 ft., are to be classed as hide leather.)			
Calf skins, being <i>whole skins</i> , however dressed, and 16 ft. spread and under ...	0 0 1	"	
Sheepskins, and lambskins, however dressed, not otherwise enumerated ...	0 0 3	"	
East India kip, dressed ...	0 0 1	"	
Sole, pump, and skirt leather... ..	0 0 2	"	
Leather dressed, not otherwise enumerated, including kangaroo, and wallabi ...	0 0 1	"	
Leather board or compo.	0 0 4	"	
Goods subject to 20 per cent. ad valorem:—			
Leather bags, and leather cloth bags, not otherwise enumerated	20 0 0	per cent. ad valorem	
Leather, chamois	20 0 0	"	
Leather manufactures, not otherwise enumerated	20 0 0	"	
Saddlery, and harness; whips, and whip thongs	20 0 0	"	
Goods subject to 22½ per cent. ad valorem:—			
Heel plates, and toe stiffeners, and toe plates	22 10 0	"	
<i>Laces</i> , vamps, and uppers; also clog or patten soles	22 10 0	"	
Leather cut into shapes	22 10 0	"	
Leather leggings	22 10 0	"	
Goods subject to 25 per cent. ad valorem:—			
Portmanteaux; trunks; travelling bags, and brief bags, of leather or leather cloth, 10 in. in length and upwards; and carpet bags	25 0 0	"	
CLASS VIII.—FURNITURE AND HOUSEHOLD FURNISHING.			
Goods subject to 20 per cent. ad valorem:—			
Basketware, and wickerware, not otherwise enumerated, not being furniture	20 0 0	per cent. ad valorem.	
Carpets; druggets; floorcloth; mats; matting; plain, and fancy stair oil baize; wood, and fancy oil baize; and oil, and other dado cloths	20 0 0	"	
Furniture, knife, and plate powder, and polish; also floor and linoleum polishes, not being varnishes	20 0 0	"	

SCHEDULE A—continued.

Names of Articles.	Rates of Duty.			
CLASS VIII.—FURNITURE AND HOUSEHOLD FURNISHING—continued.				
Goods subject to 25 per cent. ad valorem :—				
Furniture, and cabinetware, not otherwise enumerated, and other than iron, or other metal	£	s.	d.	per cent. ad valorem.
Mantelpieces, other than stone	25	0	0	
Upholstery, not otherwise enumerated	25	0	0	
CLASS IX.—CHINA, GLASS, AND EARTHEN GOODS.				
Goods subject to fixed rates :—				
Glass, crown, sheet, and common window	0	2	0	the 100 superficial feet, up to and in- cluding 31st day of December, 1907 ; thereafter free.
Goods subject to 20 per cent. ad valorem :—				
Bricks, known as firebricks	20	0	0	per cent. ad valorem. " " " " " " per cent. ad valorem, up to and includ- ing 31st day of December, 1907 ; thereafter free. per cent. ad valorem. " "
China, porcelain, and parian ware	20	0	0	
Drainage pipes, and drainage tiles	20	0	0	
Earthenware, stoneware, and brownware	20	0	0	
Filters	20	0	0	
Fireclay, ground ; and fireclay goods	20	0	0	
Flooring, wall, hearth, and garden tiles	20	0	0	
Glass, plate, polished, coloured, and other kinds, not otherwise enumerated	20	0	0	
Glassware ; globes, and chimneys, for lamps	20	0	0	
Lamps, lanterns, and lampwick, not otherwise enu- merated	20	0	0	
Goods subject to 25 per cent. ad valorem :—				
Plate glass bevelled or silvered ; mirrors, and looking glasses, framed or unframed	25	0	0	"
CLASS X.—FANCY GOODS, MUSICAL INSTRUMENTS, ETC.				
Goods subject to fixed rates :—				
Cards, playing	0	0	6	the pack.
Perfumed spirits, and Cologne water	1	10	0	the liquid gallon.
Goods subject to 20 per cent. ad valorem :—				
Clocks, time registers, and time detectors	20	0	0	per cent. ad valorem. " " " " " " " " " " " " " " "
Fancy goods, and toys ; also sporting, gaming, and athletic requisites, not otherwise enumerated, including billiard tables, and billiard requisites ; hair, and toilet combs	20	0	0	
Fishing tackle, including artificially baited hooks, other than flies	20	0	0	
Jewellery ; plate, gold, or silver ; plated-ware ; greenstone, cut or polished	20	0	0	
Lay figures, busts, and dress stands	20	0	0	
Magic lanterns, bioscopes, cinematographs, kinetoscopes, phonographs, gramophones, graphophones, and the like instruments, including accessories peculiar thereto not otherwise enumerated ; also limelight, and the like apparatus, including accessories peculiar thereto, except magic-lantern slides	20	0	0	

Tarif.

SCHEDULE A—*continued.*

Names of Articles.	Rates of Duty.		
CLASS X.—FANCY GOODS, MUSICAL INSTRUMENTS, ETC.— <i>continued.</i>			
Goods subject to 20 per cent. ad valorem— <i>continued.</i>	£	s.	d.
Mouldings, and panels, in the piece, of either wood, plaster pulp, metal, or other material, for picture frames, cornices, walls, or ceilings	20	0	0
Musical instruments	20	0	0
Photographic goods not otherwise enumerated	20	0	0
Pictures, paintings, drawings, engravings, and photographs, framed or unframed; picture or photograph frames or mounts	20	0	0
Statues, statuettes, casts, and bronzes	20	0	0
Tobacco pipes and cases, cigar and cigarette holders and cases, cigarette papers and cases	20	0	0
Watches	20	0	0
Walking sticks	20	0	0
Goods subject to 25 per cent. ad valorem:—			
Artificial flies	25	0	0
Oil, perfumed; also toilet preparations, and perfumery, not otherwise enumerated	25	0	0
CLASS XI.—PAPER MANUFACTURES AND STATIONERY.			
Goods subject to fixed rates:—			
Handbills, circulars, programmes, playbills, printed posters, trade catalogues, price-lists, and fashion-plates; printed advertising matter not otherwise enumerated; also paper bags, and wrapping-paper, or wrappers, of all kinds, printed or lithographed; printed or lithographed envelopes or labels	0	0	3
(Note.—This shall not apply to trade catalogues or price-lists of the goods or firms or persons having no <i>established business</i> in New Zealand.)			
Ink, writing	0	2	0
Paper bags, <i>coarse</i> (including sugar bags)	0	7	6
<i>Paper wrapping</i> all kinds, not printed, including blue candle, glazed cap, glazed casings, small hand, lumber hand, tissue, brown, cartridge, and sugar papers	0	5	0
Goods subject to 15 per cent. ad valorem:—			
Paperhangings	15	0	0
Goods subject to 20 per cent. ad valorem:—			
Cardboard, pasteboard, strawboard, wood-pulp board, corrugated board, and cloth-lined board, not otherwise enumerated	20	0	0
Cloth-lined, enamelled, gelatine, and metallic papers, not otherwise enumerated; also "ivorite" not otherwise enumerated	20	0	0

per cent. ad valorem.

"

"

"

"

"

"

"

"

"

"

"

"

"

"

"

the lb.

the gallon.

the cwt.

"

per cent. ad valorem, up to and including 31st day of October, 1907; thereafter free.

per cent. ad valorem.

"

Tariff.

SCHEDULE A—*continued.*

Names of Articles.	Rates of Duty.		
CLASS XI.—PAPER MANUFACTURES AND STATIONERY—<i>continued.</i>			
Goods subject to 20 per cent. ad valorem— <i>continued.</i>	£	s.	d.
Stationery, and writing paper, not otherwise enumerated, also printers' menu, wedding, programme, and mourning cards of cardboard, celluloid, or other material, edged, or embossed, but otherwise unprinted	20	0	0
	per cent. ad valorem.		
Goods subject to 25 per cent. ad valorem :—			
Calendars, and showcards, all kinds	25	0	0
Cardboard- or paper-boxes complete; or cardboard or paper, cut, or shaped, for boxes, wrappers, or other receptacles (including match-boxes)	25	0	0
Directories of New Zealand, or of any part thereof; also covers for directories	25	0	0
Paper bags, not otherwise enumerated	25	0	0
Stationery, manufactured, viz :—			
Account-books, manuscript-books, scribbling, and letter blocks, and books, plain, or ruled; bill-head, invoice, and statement forms; printed or ruled paper, counter-books, cheque, and draft forms; tags, labels not printed or lithographed, 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 not otherwise enumerated, and Christmas, New Year, birthday, Easter, and other cards, and booklets	25	0	0
Stereotypes, matrices, half-tone, and line blocks	25	0	0

CLASS XII.—MANUFACTURES OF METAL.

Goods subject to fixed rates :—			
Cartridges (shot) 10- to 24-bore	0	2	6
Cartridge-cases	0	1	3
Composition-piping	0	3	6
Iron galvanised corrugated sheets	0	2	0
Iron, and other nails, not otherwise enumerated, including dog-spikes	0	2	0
Iron, plain galvanised sheet or hoop	0	1	6
Iron tanks, for every 100 gallons, or fraction of 100 gallons, in holding capacity	0	2	6
Lead, in sheets	0	1	6
Lead piping	0	3	6
Shot	0	10	0
	the 100.		
	the cwt.		
	the cwt., up to and including 31st day of October, 1907; thereafter free.		
	the cwt.		

Tariff.

SCHEDULE A—continued.

Names of Articles.	Rates of Duty.		
CLASS XII.—MANUFACTURES OF METAL—continued.			
Goods subject to 5 per cent. ad valorem—continued.	£	s.	d.
Engines and machines for <i>mining purposes</i> —namely, <i>Capstan engines</i> for mining shafts; <i>winding engines</i> , steam, air, or electrically driven, including bed plates, foundation bolts, and friction clutches, when imported with the engines; drums for winding engines ...	5	0	0
per cent. ad valorem.			
<i>Machinery</i> —viz.: <i>flour milling, refrigerating, dredging, woollen mill, paper mill, rope and twine making, oil refining, boring, meat preserving, leather splitting</i> ...	5	0	0
<i>Printing machines</i> or presses; <i>embossing, bronzing, type casting, and type setting machines; ruling machines, cardboard box making machines, and tools for same</i> ...	5	0	0
<i>Soda-water machines; also machines for aerating liquids</i> ...	5	0	0
<i>Steam engines, and parts thereof, for mining (including gold-dredging), or gold saving purposes and processes, or for dairying purposes</i> ...	5	0	0
Goods subject to 10 per cent. ad valorem:—			
<i>Machinery, electric, and appliances</i> namely: <i>Electric generators, and electric motors</i> , including slide rails therefor, <i>electric lamps</i> including globes for arc lamps, <i>electric transformers</i> ...	10	0	0
Goods subject to 20 per cent ad valorem:—			
<i>Bicycles, tricycles, and the like vehicles, also finished, or partly finished or machined parts of the same, not otherwise enumerated</i> ...	20	0	0
<i>Bill-hooks, bush-hooks, slashers, and hedge knives</i> ...	20	0	0
<i>Boilers, land, and marine, including feed water-heaters, fuel economisers, steam superheaters, and mechanical stokers</i> ...	20	0	0
<i>Cartridges, not otherwise enumerated</i> ...	20	0	0
<i>Cash registering machines</i> ...	20	0	0
<i>Crab winches, cranes, capstans, and windlasses</i> ...	20	0	0
<i>Electric batteries, and cells; furniture, fittings, instruments, and appliances, not otherwise enumerated, for the generation, transmission, application, or utilisation, of electricity, or of electric power of any description whatsoever</i> ...	20	0	0
<i>Firearms, all kinds</i> ...	20	0	0
<i>Hardware, ironmongery, and hollow-ware, not otherwise enumerated</i> ...	20	0	0
<i>Iron pipes wrought not otherwise enumerated, and wood or fibre pipes, exceeding 6 inches in internal diameter, also knees, bends, elbows and other fittings for the same. Cast iron pipes exceeding 9 inches in internal diameter, and knees, bends, elbows, and other fittings for the same</i> ...	20	0	0
<i>Lawn mowers</i> ...	20	0	0
<i>Lead-headed nails</i> ...	20	0	0
<i>Machinery, not otherwise enumerated</i> ...	20	0	0
<i>Manufactured or partly manufactured articles of metal, or manufactured or partly manufactured articles of metal in combination with any other material whatsoever, not otherwise enumerated</i> ...	20	0	0
<i>Steam engines, and parts of steam engines, not otherwise enumerated</i> ...	20	0	0

Tariff.

SCHEDULE A—*continued.*

Names of Articles.				Rates of Duty.
CLASS XII.—MANUFACTURES OF METAL—<i>continued.</i>				
Goods subject to 25 per cent. ad valorem :—				
Galvanised iron manufactures, not otherwise enumerated, made up from galvanised iron, or from plain sheet iron, and then galvanised	25	0	0	per cent. ad valorem.
Japanned, and lacquered metalware	25	0	0	"
Tinware, and tin manufactures, not otherwise enumerated	25	0	0	"
CLASS XIII.—TIMBER, AND ARTICLES MADE FROM TIMBER.				
Goods subject to fixed rates :—				
Timber, palings, split	0	2	0	the 100.
Timber, posts, split	0	8	0	"
Timber, rails, split	0	4	0	"
Timber, sawn, dressed	0	4	0	the 100 ft. superficial.
Timber, sawn, rough	0	2	0	"
Timber, shingles, and laths	0	2	0	the 1000.
Goods subject to 20 per cent. ad valorem :—				
Bellows, not otherwise enumerated	20	0	0	per cent. ad valorem.
Blocks, wooden tackle	20	0	0	"
Broom, mop, hoe, rake, and <i>similar handles</i>	20	0	0	"
Carriages, carts, drays, wagons, perambulators, and the like vehicles, and wheels for the same	20	0	0	"
Carriage shafts, spokes, and felloes, dressed; bent carriage-timber, not otherwise enumerated	20	0	0	"
Cars, wagons, and trucks, railway, and tramway; and wheels for the same not otherwise enumerated. <i>Motor vehicles. Motor car bodies, or bodies for motor busses, whether attached or unattached</i>	20	0	0	"
Doors, and sashes, either plain, or glazed with ornamental glass	20	0	0	"
Woodenware, and turnery, not otherwise enumerated, and veneers	20	0	0	"
CLASS XIV.—OILS, PAINTS, ETC.				
Goods subject to fixed rates :—				
Oils in vessels capable of containing one gallon of oil or more—namely, vegetable oils	0	0	6	the gallon, up to and including 31st day of October, 1907; thereafter free.
<i>Oil</i> —namely, crude petroleum, crude residual oil, once-run shale oil, once-run petroleum oil	0	0	0½	the gallon.
<i>Oil</i> , not otherwise enumerated, including mineral lubricating-oil, in vessels capable of containing one gallon or more	0	6	6	"
Paints, and colours, ground in oil or turpentine; also putty; and <i>driers</i> , not otherwise enumerated	0	2	6	the cwt.
Paints, and colours, <i>mixed ready for use</i> ; also enamel paints, not otherwise enumerated	0	5	0	"
Stearine	0	0	0¼	the lb.
Varnish and lacquers, including lithographic varnish, gold-size, liquid gold, and other metallic paints; also liquid medium for mixing with metallic paints	0	2	0	the gallon.
Whiting, and chalk	0	1	0	the cwt.

Tariff.

SCHEDULE A—continued.

Names of Articles.	Rates of Duty.			
CLASS XIV.—OILS, PAINTS, ETC.—continued.				
Goods subject to 20 per cent. ad valorem :—				
<i>Axle grease, and other solid lubricants ; petroleum greases, and mixtures of the same with other substances, not otherwise enumerated</i>	20	0	0	per cent. ad valorem.
<i>Harness oil, and composition, leather dressing, and belt dressing ; also leather revivers and polishes not otherwise enumerated</i>	20	0	0	"
<i>Oils in vessels having a lesser capacity than one gallon</i>	20	0	0	"
CLASS XV.—AGRICULTURAL AND FARM PRODUCTS, ETC.				
Goods subject to fixed rates :—				
Cattle (horned)	0	10	0	each.
Chaff	1	0	0	the ton.
Grain—namely, barley	0	2	0	the 100 lb.
Grain, and pulse, of every kind, not otherwise enumerated	0	0	9	"
Grain, and pulse, of every kind, when ground or in any way manufactured, not otherwise enumerated, including wheat flour	0	1	0	"
Horses	1	0	0	each.
Onions	1	0	0	the ton.
Potatoes	1	0	0	"
Prepared calf-meal	1	5	0	"
Goods subject to 20 per cent. ad valorem :—				
Animals, food for, of all kinds, not otherwise enumerated, including horse, and cattle spices, and condiments, proprietary or otherwise ; also hempseed, mawseed, millet-seed, canary-seed, and mixed bird-seed	20	0	0	per cent. ad valorem.
CLASS XVI.—MISCELLANEOUS.				
Goods subject to fixed rates :—				
Blue	0	0	1	the lb.
Candles	0	0	1½	"
Cement, Portland, and other structural, and building cement	0	2	0	the barrel.
Gelatine, isinglass, glue, and size	0	0	1½	the lb.
Matches :—				
Wooden, in boxes containing not more than 60 matches	0	1	0	the gross of boxes.
In boxes containing over 60 and not more than 100 matches	0	2	0	"
In boxes containing more than 100 matches ; for every 100 matches, or fraction thereof, contained in one box	0	2	0	"
Wax, "plaid vestas" in cardboard boxes containing under 100 matches	0	1	0	"
"Pocket vestas," in tin or other boxes, containing under 100 matches	0	1	4	"
Wax, other kinds, for every 100 matches or fraction thereof contained in one box	0	2	3	"
Matches of any material other than wood or wax, a duty corresponding to the duty payable on wooden matches.				
(Note.—Boxes made of gold, silver, metal, wood, or composition, of permanent value when empty, shall, in addition to the duty payable on any matches contained therein, be charged as jewellery or fancy goods.)				

Tariff.

SCHEDULE A—*continued.*

Names of Articles.				Rates of Duty.	
CLASS XVI.—MISCELLANEOUS—<i>continued.</i>					
Goods subject to fixed rates— <i>continued.</i>					
Paraffin wax	£ s. d. 0 0 1	the lb.
Powder, sporting	0 0 6	the lb., up to and including the 31st day of October, 1907; thereafter free.
Sausage skins, and casings, (including brine or salt)	0 0 3	the lb.
Soap, common yellow, and blue mottled	0 5 0	the cwt.
Spirits, methylated to the satisfaction of the Minister	0 1 0	the liquid gallon.
Spirits, cleared from warehouse, methylated under prescribed conditions	0 0 6	the liquid gallon, not including the added naphtha or other methylating material.
Starch	0 0 2	the lb.
Wax, mineral, vegetable, Japanese, and beeswax	0 0 1	"
Goods subject to 10 per cent. ad valorem :—					
Flock	10 0 0	per cent. ad valorem.
Goods subject to 20 per cent. ad valorem :—					
Bags, calico, forfar, linen, flour; bagging, bags, and sacks, not otherwise enumerated, including filter bags, and sheaths	20 0 0	"
Blacking, and boot-gloss, and -polish	20 0 0	"
Blacklead	20 0 0	"
Boats, launches, yachts, also all vessels propelled by means other than oars, (when imported in any vessel), including all fittings therefor not otherwise enumerated	20 0 0	"
Cordage, rope, and twine, not otherwise enumerated	20 0 0	"
Fireworks, not otherwise enumerated	20 0 0	"
Nets, and netting	20 0 0	"
Soap powder, extract of soap, dry soap, soft soap, liquid soap, soap solutions, and washing, or cleansing powders, crystals, pastes, and liquids	20 0 0	"
Tarpaulins, tents, sails, rick, and waggon covers	20 0 0	"
Goods subject to 25 per cent. ad valorem :—					
Bags of textile or felt, all kinds, if printed	25 0 0	"
Brooms, brushes, and brushware	25 0 0	"
Marble, granite, and other stone, dressed, or polished, and articles made therefrom; also imitation stone, dressed, or polished, and articles made therefrom, or from cement	25 0 0	"
Soap, not otherwise enumerated	25 0 0	"

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.

Names of Articles.	Names of Articles.
<p>CLASS I.—FOODS, ETC.</p>	<p>CLASS V.—DRUGS, ETC.—<i>continued.</i></p>
<p>Almonds, and nuts, except walnuts Anchovies, salted, in casks, or other containers, capable of holding 28 lb. net or over Arrowroot, sago, tapioca, macaroni, vermicelli, rice-flour, prepared barley-flour, potato-flour, infants and invalids <i>farinaceous foods</i> Cocoa or cacao butter, cocoanut butter, nut butter, and other refined vegetable butters or fats Salt Rice, dressed or undressed; also rice meal refuse and rice meal Soy, in vessels exceeding 10 gallons capacity</p>	<p>Drugs and chemicals, viz.—<i>continued.</i> Sulphur Turmeric Alum, alum sulphate Ammonium chloride, or sal ammoniac, ammonium sulphate Arsenic, and arsenates Borax Calcium carbide, chloride, sulphate, sulphite, and bisulphite; chlorinated lime Carbon bisulphide Copper sulphate, or bluestone, oxide of copper Iron sulphates Magnesium sulphite, and bisulphite Manganese oxides Phosphorus Potash; pearlash; potash, caustic, chlorate, cyanide, nitrate (or saltpetre), permanganate, prussiates, sulphite, and bisulphite; metallic potassium Salts of thorium, zirconium, or other rare metals, and solutions thereof, including mixtures of same, suited for the manufacture of incandescent mantles Silver nitrate in crystals Soda acetate, <i>crude</i>; soda ash; soda, arseniate, anhydrous carbonate, caustic, cyanide, bisulphite, hyposulphite, silicate, sulphate, sulphide, sulphite, nitrate, permanganate Metallic sodium, sodium peroxide Zinc chloride</p>
<p>CLASS IV.—NON-ALCOHOLIC BEVERAGES, ETC.</p>	
<p>Cocoa-beans, uncrushed Coffee, raw Fruit-juices, or imitation fruit-juices, unsweetened, in containers of 10 gallons capacity or over Tea, in bulk—viz., in packages of 5 lb. or over net weight of tea</p>	
<p>CLASS V.—DRUGS, ETC.</p>	
<p>Acids, viz: boracic; carbolic; chromic; citric; fluoric; formic; lactic; muriatic; nitric; oleic; oxalic; picric; pyrogallic; salicylic; sulphuric Concentrated extracts, or essences, in liquid form, or preserved in fat, for the purpose of manufacturing perfumery, when entered to be warehoused in a manufacturing warehouse for the purpose of making perfumery or other articles therein Dextrine not otherwise enumerated <i>Disinfectants</i> Drugs and chemicals, viz.— Carnauba wax Catechu Cochineal Creosote, <i>crude</i> or <i>commercial</i> Crude distillates of coal-tar or wood, in vessels containing 10 gallons or over, for the manufacture of disinfectants in New Zealand Formic aldehyde, and solution thereof Fusel oil Gall nuts Glycerine, <i>crude</i> Gums—viz., arabic, benzoin, damar, tragacanth, artificial gum-arabic Liquefied gases, and compressed gases Liquorice in blocks of 7 lb. net and over, or soft liquorice-extract in bulk, in tins or other vessels capable of holding 7 lb. net or over Naphthalene, crude or refined Saffron Strychnine, and salts of strychnine Sugar of milk</p>	<p>(Note.—Mixtures of any of the articles enumerated under this Schedule as drugs and chemicals, with each other, or with chemicals, or substances not enumerated, shall, if not provided for elsewhere in the Tariff, be charged as medicinal preparations not otherwise enumerated, or chemicals not otherwise enumerated under Schedule A, Class V.) Drugs crude, not powdered, and unsuited for use as foods, or in the manufacture thereof, viz: barks, woods, twigs, leaves, herbs, flowers (except hops), roots, corms, gums, balsams, inspissated juices (except opium), seeds, fruits, fruit rinds, pitch, cantharides, ergot; also powdered pyrethrum flowers or Dalmatian powder, and powdered hellebore <i>in bulk</i> Essential oils, except eucalyptus; cod liver oil; oil of rhodium Horse, and cattle <i>drenches</i> Insecticides for agricultural uses, also tree washes Opium when entered to be warehoused in a manufacturing warehouse, for the purpose of making therein approved medicinal preparations</p>

SCHEDULE B—*continued.*

Names of Articles.	Names of Articles.
<p>CLASS V.—DRUGS, ETC.—<i>continued.</i></p> <p>Scrub exterminators Sheep dip; sheep <i>drenches</i>; sheep licks <i>Surgical, and dental instruments</i>; also the following surgeons', physicians', dentists', and opticians' materials, viz.:—Antiseptic dressings, gauzes, lint, tow, cotton wool, poroplastic felt, adhesive plaster, oiled silk or other fabric, spongio piline, bandages, catgut, and sterilized, and other sewings, thermometers; also appliances including splints for wear, <i>peculiarly adapted</i> to correct a deformity of the human body, to afford support to an abnormal condition of the human body, or to reduce or alleviate such condition, or to substitute any part of such body; crutches; ear trumpets, ear tubes, and audiphones, for the partially deaf. Opticians' trial cases, lenses, and frames, spectacles, and magnifying glasses, ophthalmoscopes, optometers and other measuring instruments, test cards, and diagrams, artificial eyes (demonstration and other). Dentists' materials, viz.:—Artificial teeth, tooth crowns, celluloid blanks, base plates, denture strengtheners, gutta percha stick, points, pellets, and sheets, rubber dam, amadou absorbent, absorbent paper, rubber in sheets, metal-plate, -wire, -foil, -sticks; solder; fusible metal, porcelain powder, and enamel, inlays, modelling composition and wax, investment compound, amalgam, and cement; also such other appliances and materials <i>peculiar</i> to surgical or dental use as may from time to time be enumerated in any order of the Minister</p> <p>Scientific and philosophical instruments and apparatus, namely:—<i>Assay - balances</i>; <i>laboratory retorts</i>, and <i>laboratory flasks</i>, and other instruments, and apparatus, for chemical analysis, and assay work; assay furnaces, including dentists', and jewellers' furnaces; also such instruments, and apparatus, suited strictly for scientific and philosophical purposes, as may from time to time be approved by the Minister</p>	<p>CLASS VI.—CLOTHING AND TEXTILES—<i>continued.</i></p> <p>*Corduroy, moleskin, and plain beaver-skin, of cotton, in the piece, up to and including 31st day of December, 1907</p> <p>*Coloured cotton shirtings, flannelette shirtings, up to and including 31st day of December, 1907</p> <p>*Forfar, Dowlas, and flax sheeting, when cut up under supervision in sizes not exceeding 47 in. by 36 in. for making flour-bags, and not exceeding 54 in. for lining wool mats, up to and including 31st day of December, 1907</p> <p>Cotton or linen <i>piece</i> goods, and unions of the same, not otherwise enumerated, except <i>imitation silks</i> composed of any material or substance whatsoever, on and after 1st day of January, 1908</p> <p>Fur skins, green or sun-dried</p> <p>Gold or silver lace or braid for military clothing, featherstitch braid</p> <p>Hatmakers' materials—viz.: felt hoods; shellac; galloons; calicoes; spale boards for hat boxes; leathers; silk plush in the piece; linings, when cut up or otherwise, under such conditions as the Minister may prescribe; blocks; moulds; frames; ventilators; and tassels</p> <p>Hessians, plain or striped, and serim</p> <p>Leather cloth, plain colours</p> <p>Minor articles (required in the making-up of apparel, boots, shoes, hats, caps, saddlery, umbrellas, parasols, and sunshades), enumerated in any order of the Minister, and published in the <i>Gazette</i></p> <p>Ostrich feathers grown in New Zealand, when returned from abroad dressed, or dyed, upon evidence being produced to the satisfaction of a Collector of Customs as to their previous exportation</p> <p>Sailcloth, canvas, and unbleached double-warped duck, in the piece</p> <p>Sewing cottons, silks, and threads; angola mendings not exceeding 45 yards in length; crewel, flourishing, embroidery, darning, knitting, and crochet threads, of silk, linen or cotton, or unions of the same, plain or fancy; macrame thread or macrame twine</p> <p>Silk for flour dressing, in the piece</p> <p>Silk twist (shoemakers', and saddlers')</p> <p>Staymakers' binding, eyelets, corset-fasteners, jean, ticks, lasting, sateen, and cotell; also corset shields, and busk protectors</p> <p>Tailors' trimmings—viz, haircloth; plain or coloured imitation haircloth; canvas; buckram; wadding, and padding; silk, worsted, and cotton bindings, and braids; stay bindings; Russia braids; shoulder-pads; buckles;</p>
<p>CLASS VI.—CLOTHING AND TEXTILES.</p> <p>Brace-elastic, and brace-mountings</p> <p>Brattice cloth made of jute or hessian</p> <p>Bunting, in the piece</p> <p>Butter cloth; also cheese cloth, and cheese bandages or caps</p> <p><i>Buttons</i>, tapes, wadding, <i>pins</i>, <i>needles</i></p> <p>*Calico, white and grey, also cotton sheetings, in the piece, up to and including 31st day of December, 1907</p>	

* Thereafter as "Cotton or linen piece-goods, and unions of the same, not otherwise enumerated,"

Tariff.

SCHEDULE B.—*continued.*

Names of Articles.	Names of Articles.
<p>CLASS VI.—CLOTHING AND TEXTILES—<i>continued.</i> silesias; drab, slate, and brown jeans; pocketings; slate, black, and brown dyed unions and linens; Verona, and Italian cloth, of cotton or wool, or unions of the same; also such other lining materials as may be approved by the Minister</p> <p>Tubular woven cotton cloth in the piece for meat-wraps</p> <p>Umbrella-makers' materials—viz., reversible, and levantine silk mixtures, gloria, and satin de chene, of not less than 44 in. in width; alpaca cloth, with border; zanella cloth, with border; also other piece-goods on such conditions as the Minister may approve; sticks, runners, notches, caps, ferrules, cups, ribs, stretchers, tips, and rings</p> <p>Union textiles not otherwise enumerated, in the piece, the invoice value of which does not exceed 6d. the yard, when cut up, and made into shirts or pyjamas, under such conditions and regulations as the Minister may prescribe</p> <p>Waterproof material in the piece, having within, or upon it, a coating of indiarubber</p>	<p>CLASS VII.—LEATHER, AND ARTICLES USED IN LEATHER MANUFACTURES—<i>continued.</i></p> <p>tion or cement; welting cut into strips or in coils ready for use; shoemakers' binding or beading; welting leather cut into strips not exceeding 1 in. in width; webbing; tanners', curriers', and bootmakers' <i>inks or stains</i>; bootmakers' sectional cutting-boards; glass or emery paper, or cloth, on sheets, in rolls, or cut into shapes</p> <p>Hog-skins</p> <p>Kangaroo, and wallaby skins, undressed</p> <p>Leather, japanned or enamelled</p> <p>Saddle-trees</p> <p>Saddlers' ironmongery (except bits and stirrup-irons), hames, and mounts for harness; straining, sureingle, brace, girth, and roller webs; collar check, and the same article plain, of such quality as may be approved by the Minister; legging-buckles, also metal articles required to repair or complete riding or driving harness, or saddlery, to be repaired or made in the colony</p> <p>Tanning materials, <i>crude</i></p>
<p>CLASS VII.—LEATHER, AND ARTICLES USED IN LEATHER MANUFACTURES.</p> <p>Boot elastic</p> <p>Bootmakers' linings, canvas, plain, or coloured, bag and portmanteau linings, of such materials, qualities, and patterns, as may be approved by the Minister</p> <p>Boots, shoes, shoettes, sandals, clogs, and pattens, slippers, and goloshes—namely, children's No. 0 to 6</p> <p>Cork soles, and sock-soles; moulded shoe and slipper soles of rubber</p> <p>East India kip, also hides, crust or rough tanned, but undressed</p> <p>Goat-skins, and kid-skins, however dressed</p> <p>Grindery—namely, button fasteners, and staples; eyelets, and hook eyelets, and eyelet rings; tangles; spikes for running or cricketing shoes; boot-protectors; wood or rubber heels or knobs; leather toe-tips, "Wells" patent or a similar make, stiffeners or toes moulded ready for use, copper toes, boot stretchers and trees, hollow-fillers, japanned toe-tips; legging springs and stiffeners; lasting tacks, pegs, brass rivets, iron rivets; brass, iron, and copper cut-bills; steel points, sparrow bills; wrought, cut, and malleable hob-nails; Hungarian nails; wrought, and cut tip-nails; iron or wooden lasts; stands for lasts; sole, heel, stiffening, and toe-cap knives; shoemakers' wax; heel-balls; bristles, hemp, and flax; rubber solu-</p>	<p>CLASS VIII.—FURNITURE, ETC.</p> <p>Blind webbing, and tape. Worsted covered cord, and solid glace cord, for venetian, and other blinds</p> <p>Upholsterers' materials, viz.:—webbing, hair-seating, imitation hair-seating; curled hair; gimp, and cord, of wool, cotton, or silk; tufts, and studs; chair canvas</p> <p>CLASS IX.—CHINA, GLASS, ETC.</p> <p>Bottles, empty, plain stone; also empty plain glass bottles, not being cut or ground: jars, plain glass; and plain earthen jars, up to 3 in. in diameter at the mouth</p> <p>Earthen, or glass roofing tiles, ridging, or finials; also roofing slates</p> <p>Glass plates (engraved) for photo-lithographic work</p> <p>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</p> <p>Lamps, miners' safety, and glasses therefor; lamps peculiarly adapted for use on harbour beacons and lighthouses, also appliances peculiar to such lamps; side lights, and head lights, especially suited for the use of ships</p> <p>CLASS X.—FANCY GOODS, ETC.</p> <p>Action work, and keys, in frames, or otherwise, iron, or metal piano frames, for manufacture of organs, harmoniums, and pianos; organ pipes, and stop-knobs</p>

SCHEDULE B—continued.

Names of Articles.	Names of Articles.
<p>CLASS X.—FANCY GOODS, ETC.—continued.</p> <p>Articles, being exhibits for public display only in public museums, whether purchased under bond or directly imported by, or for presentation to such museums, upon declaration that such goods will not be sold or otherwise disposed of in New Zealand without payment of any duty which may be payable</p> <p>Artists' materials—viz., Canvas in the piece or on stretchers, oiled paper or drawing paper in sheets or blocks, colours, brushes, palettes, and palette knives</p> <p>Cigarette papers entered to be warehoused in any licensed tobacco manufactory for the manufacture therein of cigarettes</p> <p>Films for bioscopes, cinematographs, and kinetoscopes</p> <p>Microscopes, and telescopes, and slides, and lenses, for same</p> <p>Paintings, statuary, and works of art, whether purchased under bond or directly imported by, or for presentation to any <i>public institution</i> 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; statuary or works of art, whether purchased under bond, or directly imported, for display in any public park or place, on conditions prescribed by the Minister</p> <p>Paintings or pictures, painted or drawn by New Zealand students, within five years of the time of their departure from the colony for the purpose of undergoing a period of tuition abroad for the first time, upon evidence being produced to the satisfaction of a Collector of Customs</p> <p>Photographic cameras, and lenses, including focussing cloths, and camera covers</p> <p>Photographs of personal friends in letters or packets</p> <p>Precious stones, cut or uncut, if unmounted</p> <p>Sensitized surfaces, and albumenized paper, plain, not being postcards or other stationery</p> <p>Slides for magic lanterns</p>	<p>CLASS XI.—PAPER, ETC.—continued.</p> <p>or wrappers, of all kinds, printed or lithographed. Schedule A, Class XI.)</p> <p>Cardboard, pasteboard, wood-pulp board, and corrugated board, of size not less than that known as "royal," and weighing not less than 2 oz. per sheet of "royal" size; also strawboard of size not less than that known as "royal," and weighing not less than 3 oz. per sheet of "royal" size</p> <p>Cardboard boxes, material for—viz., gold, and silver paper, plain or embossed; embossed paper in strips; gelatine or coloured papers; known as "box papers"</p> <p>Cartridge drawing paper</p> <p>Celluloid, plain, in sheets, not otherwise enumerated</p> <p>Cloth-lined boards, not less than "royal" size</p> <p>Cloth-lined paper, and enamelled, gelatine, and metallic paper, of size not less than "demy"; also "ivorite" of size not less than "demy"</p> <p>Copy-books, having printed headlines on each page; also drawing-books</p> <p>Copying paper, medium and larger sizes, in original mill wrappers and labels</p> <p>Ink, printing</p> <p>Masticated para</p> <p>Millboard, and book-binders' leather board</p> <p>Paper, hand-made or machine-made, <i>book</i>, or <i>writing</i>, when in original wrappers, of sizes not less than the size known as "demy," and not being a wrapping paper, or of the same quality as a wrapping paper</p> <p><i>Paper, printing</i></p> <p>Printed books, papers, and music, not otherwise enumerated, excepting advertising matter</p> <p>Sunday school tickets, and reward cards, being Scriptural or religious motto cards, not exceeding 5d. per dozen invoice value, and not exceeding 6 in. by 4 in. in size, and having no reference upon them to Christmas, New Year, Easter, or birthdays</p>
<p>CLASS XI.—PAPER, ETC.</p> <p>(Note.—In every case where exemption from duty is governed by a size, the equivalent area shall be exempt under like condition.)</p> <p>Bookbinders' materials, viz., cloth, leather, thread, headbands, webbing, end-papers, tacketing-gut, marbling-colours, marble-paper, blue or red paste for ruling-ink, staple-presses, wire staples, staple-sticks</p> <p>Butter paper (known as vegetable parchment paper), and waxed paper unprinted</p> <p>(Note.—Butter paper or waxed paper, printed, shall be charged as wrapping paper,</p>	<p>CLASS XII.—METALS.</p> <p><i>Agricultural machines</i>, and <i>agricultural implements</i>, not otherwise enumerated; also parts peculiar to the manufacture or repair of agricultural machines, and implements—including: chaff cutting knives, fittings for threshing mills, forgings or castings for ploughs, discs for harrows, plough-shares, mould-board plates, and steel-share plates cut to pattern, skeith-plates, tilt-rakes, reaper-knife sections or fingers, finished brass, and steel springs.</p> <p>(Note.—Agriculture as applied to the Tariff shall include horticulture and viticulture.)</p> <p>Anchors</p>

Tariff.

SCHEDULE B—continued.

Names of Articles.	Names of Articles.
<p style="text-align: center;">CLASS XII.—METALS—continued.</p> <p><i>Artificers' tools</i>, not otherwise enumerated, not including brushes or brushware; also the following tools, namely: axes, and hatchets, spades, shovels, forks, picks, mattocks, quartz, and knapping hammers, scythes, sheep-shears, reaping hooks, soldering irons, paperhangers' scissors, butchers' saws or cleavers; measuring bands or tapes; coal cutters, and air picks</p> <p>Axles, axle-arms, and axle boxes</p> <p>Bellows nails</p> <p>Bicycles and tricycles, fittings for—namely: rubber tires, pneumatic rubber tires, outside covers of rubber, and inner tubes, handle grips, pedal rubbers; also the following articles when not plated, japanned, enamelled, or varnished, namely: drop forgings, stampings, steel balls, weldless steel tubes with or without butted ends, wood or metal rims (not bored), spokes, forks, stays, handle bars, and seat pillars, <i>unbuilt</i>, bracket shells, fork, and stay ends, fork tips, bridges, crowns, and lugs; also ball heads complete when not brazed, including all plated parts. Hubs complete plated or otherwise, sprockets, chains, and chain-wheels, whether plated or not. Bottom brackets complete, including axles, cups, cranks, and pedals, plated or otherwise</p> <p>Beekeepers' tools, implements, and apparatus, namely: metal fittings for bee hives, bee smokers, wax extractors, rubber gloves, gloves of textile soaked in oil, queen cages, comb foundation, foundation machines, honey knives, honey extractors, queen rearing outfits, wax presses, <i>tools peculiar to the use of beekeepers</i></p> <p>Blacksmiths' anvils, forges, and fans</p> <p>Bolts, and bolt ends, up to 24 in. in length; nuts, blank or screwed nuts, black or finished nuts</p> <p>Brass, copper, and tin, in pigs, bars, or sheets; also tinned hoops</p> <p>Brass or metal tubing, and stamped work, in the rough</p> <p>Caps, percussion</p> <p>Card clothing, for woollen-mills, and for paper-mills</p> <p>Castings for ships; also propeller-screws, including only bosses and blades</p> <p>Chains, iron, <i>plain</i>, or with hook, swivel, or ring, attached</p> <p>Copper, brass, and composition rod, bolt, sheathing, and nails</p> <p>Couch-roll jackets, machine wires, beater-bars, and strainer-plates, for paper-mills</p> <p>Crucibles</p> <p>Electrical materials—namely: insulated cable and wire, carbon in block, sheet, or rod, arc lamp carbons; mica, vulcanite, and other insulating material, rubber or guttapercha solutions, insulating tape</p>	<p style="text-align: center;">CLASS XII.—METALS—continued.</p> <p><i>Electricians' portable testing sets</i></p> <p>Emery grinding machines, and emery wheels</p> <p>Empty iron drums, not exceeding 10 gallons capacity</p> <p><i>Engineers'</i>, and all <i>metal- or wood- or stone-workers' machine tools</i> or <i>hand tools</i>, not including brushes or brushware</p> <p>Engine-governors</p> <p><i>Eyelets</i></p> <p>Fire-engines, chemical fire-engines, and chemical fire-extinguishers; also fire-hose and couplings therefor, portable fire-escapes, fire-ladders, fire-reels, and firemen's helmets, if declared, to the satisfaction of the Collector, for the use of a fire-brigade</p> <p>Fish-hooks, unmounted, and without attachments</p> <p>Galvanising baths welded</p> <p><i>Gas engines</i>, and hammers, and <i>oil engines</i></p> <p>Glassmakers' moulds</p> <p>Hydraulic wheel presses</p> <p>Iron boiler-plates and unflanged end-plates for boilers; boiler-tubes not exceeding 6 in. in internal diameter and unflanged; expansion rings; furnace-flues</p> <p>Iron pipes wrought, and wood or fibre pipes, not exceeding 6 in. in internal diameter, also knees, bends, elbows, and <i>other fittings</i> for the same. Cast iron pipes not exceeding 9 in. in internal diameter, also knees, bends, elbows, and <i>other fittings</i> for the same. Wrought iron <i>boring, casing, and lining tubes</i>, for oil boring, mining, or well sinking purposes</p> <p>Iron, plain black—viz.: sheet, plate, hoop, rod, bolt, bar, angle, tee, channel; pig iron; plain iron rolled girders; rolled chequered plates; shafting, plain rolled or plain turned, but otherwise unwrought</p> <p>Iron and steel cordage</p> <p>Lead, in pigs and bars</p> <p>Locomotive wheels and tires, including wheels and tires for railway or tramway <i>passenger cars</i>; coil, spiral, and volute springs, suited for the manufacture of locomotives; Westinghouse brakes and parts of same</p> <p>Machine saw-blades</p> <p><i>Machinery</i>—viz.: <i>dairying machinery</i> (including cream-separating machines, also <i>coolers</i>); also vacuum pumps for milking machines when imported along with the machines to which they belong</p> <p><i>Machinery, mining, and gold saving</i>; also, briquette making, and coal washing machines, rock breaking machines, trommels, stamper batteries, ore feeders, grizzly bars, steel shoes and dies, ore crushing rolls, ball mills, grinding pans, tube mills, concentrators and rubber endless belts for same, battery screening woven or punched; also, the following machines, materials, and ap-</p>

Tariff.

SCHEDULE B—continued.

Names of Articles.	Names of Articles.
<p>CLASS XII.—METALS—continued.</p> <p>pliances, when imported for <i>mining purposes</i>, namely :—</p> <p>Air compressors, not including the motive power for charging the same</p> <p>Chain links and rollers for conveyors, and conveyor belts of rubber or fibre</p> <p>Electric exploders</p> <p>Fans for mine ventilation</p> <p>Filter presses</p> <p>Fuel economisers</p> <p>Sand pumps</p> <p>Sinking pumps</p> <p>Solution pumps made wholly of metal</p> <p>Steam pumps having a capacity exceeding 5,000 gallons per hour</p> <p>Turbine pumps</p> <p>Shaft signalling gear</p> <p>Steel or iron head frames for mining shafts</p> <p>Battery blanket not exceeding 3 feet wide.</p> <p>Material for filter cloths and <i>plush or other cloth</i> for gold saving</p> <p>Medals, including only old or second-hand war medals, humane societies', and other similar medals; also old coins</p> <p>Metal fittings, for trunks, portmanteaux, travelling bags, leggings, bags, and satchels</p> <p>Metal sheaves, grooved metal pulleys</p> <p>Metal tubes in the rough, having a slit through their whole length, suited for the manufacture of fenders, bedsteads, gates, and the like articles</p> <p>Metal-wire of all kinds, plain; metal cordage not otherwise enumerated, not being gold or silver; also barbed fencing wire, and fencing-staples</p> <p>Metal wove-wire, and metal gauze; also wire-netting, and expanded metal lathing or fencing, in the piece</p> <p>Metallic capsules</p> <p>Meters, gas, or electricity, being <i>household supply</i> meters</p> <p>Meters, water-</p> <p>Motor engines for bicycles</p> <p>Moulders' chaplets and dowels</p> <p>Perambulators, and the like vehicles, fittings for, not otherwise enumerated</p> <p>Perforated or cellular sheet zinc or iron</p> <p>Portable engines on four or any greater number of wheels, with boiler of locomotive type; also <i>traction engines</i></p> <p>Printing type, and printing materials, not otherwise enumerated, suited only for the use of printers</p> <p>Rails for railways and tramways, including lay outs, and points, and crossings, for the same; also fish plates</p> <p>Rivets, and washers</p> <p>Rock drills, diamond drills, and drill sharpeners</p> <p>Set screws, engineers' studs, and split pins</p> <p>Sewing, knitting, and kilting machines</p> <p>Spray pumps, not being syringes</p>	<p>CLASS XII.—METALS—continued.</p> <p>Steam or hydraulic pressure, and vacuum gauges; pressure indicators or pressure gauges for gas or oil engines; speed indicators, engineers', for testing machinery</p> <p>Surveyors' instruments—viz., steel bands, chains, measuring tapes, field instruments, and drawing instruments; draughtsmen's drawing instruments</p> <p>Tacks, and nails, 1 in. and under</p> <p>Tea packing lead</p> <p>Tinsmith's fittings, and furniture, including stamped or blocked tin or copper, planished or unplished</p> <p>Welded and flanged boiler furnaces, plain or corrugated</p> <p>Zinc, plain sheet</p> <p>Zinc plates or copper plates for photo-lithographic work</p> <p>CLASS XIII.—TIMBER, ETC.</p> <p>Ash, hickory, lancewood, and beechwood timber, unwrought</p> <p>Blacksmiths', braziers', assay, and treadle power bellows</p> <p>Carriage or cart makers' materials—viz., shafts, spokes, and felloes, in the rough; hubs, all kinds; poles if unbent and unplanned, all kinds; bent wheel rims</p> <p>Chassis for motor vehicles, whether attached or unattached to such vehicles, including wheels therefor</p> <p>Churns</p> <p>Lignum-vitae</p> <p>Material for the manufacture of carriages, carts, drays, and wagons, motor vehicles, and railway cars or wagons—viz.: springs, truck pedestals, mountings, trimmings, hinges, tire bolts, shackle holders, step treads, rubber cloth, rubber tires, pneumatic rubber tires, outer covers of rubber, inner tubes; also, iron or metal fittings (except steps, lamp irons, dash irons, seat rails, and fifth wheels) for the manufacture of carriages, carts, drays, wagons, and motor vehicles (other than motor bicycles or railway or tramway cars or wagons)</p> <p>Sieves, hair</p> <p>Wooden handles for tools</p> <p>CLASS XIV.—OILS, ETC.</p> <p>Oils in vessels capable of containing one gallon of oil or more—viz., Refined mineral oils not exceeding in specific gravity 0.870 at 60 deg. F.; fish, penguin, mutton bird, seal, and whale oils</p> <p>(Note.—Mixtures of mineral or vegetable oils, with each other, or with fish, penguin, mutton bird, seal, whale, or other oils, shall be charged with duty (1) if imported</p>

Tariff.

SCHEDULE B—continued.

Names of Articles.	Names of Articles.
<p>CLASS XIV.—OILS, ETC.—<i>continued.</i></p> <p>in vessels capable of containing one gallon of oil or more, as oil not otherwise enumerated, including mineral lubricating oil, Class XIV, Schedule A; (2) if imported in vessels having a lesser capacity than one gallon, 20 per cent. ad valorem)</p> <p>Paints, and colours, not otherwise enumerated</p> <p>Turpentine; turpentine substitute composed of volatile mineral oils, or of volatile mineral oils in combination with turpentine, or other volatile vegetable oils; liquid <i>driers</i>; terebene</p> <p>Wood naphtha</p>	<p>CLASS XVI.—MISCELLANEOUS—<i>continued.</i></p> <p>Official supplies for consular officers of countries where a similar exemption exists in favour of British consuls</p> <p>Paper-makers' felts</p> <p>Passengers' baggage and effects, including only wearing apparel and <i>other personal effects that have been worn or are in use</i> by persons arriving in the colony; also <i>implements, instruments, and tools of trade, occupation, or employment</i>, of such persons, not exceeding £50 in value, 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 which are not intended for any other person or persons, or for sale; also cabin furnishings belonging to such persons not exceeding in value £10</p>
<p>CLASS XV.—AGRICULTURAL FARM PRODUCTS, ETC.</p> <p>Linseed</p>	<p>Provided that goods falling within the above exemption may be admitted free, only, if imported within two years of the arrival in the colony of the persons or families by whom they have been used</p>
<p>CLASS XVI.—MISCELLANEOUS.</p> <p>Apparatus, appliances, articles, and materials, for educational purposes, as may be approved by the Minister, and under conditions prescribed by him</p> <p>Bagging, bags, or sacks, of jute or hessian; also cornsacks; bags made of New Zealand tow or flax</p> <p><i>Belting</i>, for driving machinery, other than leather belting, and not being cordage or rope</p> <p><i>Binder-twine</i></p> <p>Bricks, other than fire-bricks</p> <p>Candle-nuts, and candle-nut kernels</p> <p>Candle-wick</p> <p>Canvas aprons and elevators, for reapers and binders</p> <p>Canvas, indiarubber, or other hose, tubing, or piping, armoured or otherwise; flexible metal hose, tubing, or piping</p> <p>Charts and maps</p> <p>Confectioners' moulding starch</p> <p>Cork, cut; bungs; fishermen's cork floats; also <i>plain unornamental stoppers</i> of every description for bottles, jars, and casks</p> <p>Cotton and other waste, engineers</p> <p>Diving dresses, and dresses suited solely for use in poisonous gases or smoke, with apparatus peculiar thereto</p> <p>Dyes; dye stuffs; and dyeing materials, <i>crude</i></p> <p>Engine packing</p> <p>Felt sheathing</p> <p>Gum boots, half-knee, knee, or thigh, the soles of which may be of either leather or rubber</p> <p>Hawsers of 12 in. or over</p> <p>Honey and brown Windsor soap composition</p> <p>Indiarubber gloves</p> <p>Manures</p> <p>Marble, granite, and other stone, hewn or <i>rough sawn</i>, not dressed or polished</p> <p>Netmakers' cotton twine; nets, seine fishing</p>	<p>Plaster of Paris</p> <p>Powder, viz.: blasting powder, and blasting meal</p> <p>Returned empties which are identified as such to the satisfaction of a Collector of Customs</p> <p>Shipbuilders' models of vessels suited only for exhibition</p> <p>Ship chandlery, not otherwise enumerated</p> <p>Ships' rockets, blue-lights, and danger-signals, and rocket life-saving apparatus</p> <p>Stones, mill, grind, oil, and whet</p> <p>Tobacco for sheep-wash, or for insecticide, after being rendered unfit for human consumption to the satisfaction of the Minister</p> <p>Treacle or molasses, mixed with bone-black in proportions to the satisfaction of the Minister</p> <p>Typewriters</p> <p>Wax, bottling</p> <p>Wool packs and wool pockets</p> <p>Yarn—viz., coir, flax, jute, and hemp</p> <p>Articles and materials (as may from time to time be specified by the Minister) which are suited only for, and are to be used solely in, the fabrication or repair of goods within the colony. All decisions of the Minister in reference to articles so admitted free to be published from time to time in the <i>Gazette</i></p> <p>And all articles not otherwise enumerated</p> <p>Provided that all goods falling under this Schedule, which are prison made, shall be charged an ad valorem duty of 20 per cent.</p>

Tariff.

PREFERENTIAL TARIFF.

SCHEDULE C.

Cement, Portland, and other structural, and building cement.

SCHEDULE D.—PART I.

Names of Articles.	Names of Articles.
<p>Basketware, and wickerware, not otherwise enumerated, not being furniture</p> <p>Bicycles, tricycles, and the like vehicles, also finished, or partly finished or machined parts of the same, not otherwise enumerated</p> <p>Boots, shoes, clogs, and pattens, not otherwise enumerated—namely, men's, above size No. 5; youths', above size No. 1; boys', Nos. 7 to 1, both inclusive; women's, above size No. 1; girls', Nos. 7 to 1, both inclusive; other kinds; <i>slippers</i> (not including lawn tennis, and gymnasium shoes soled with indiarubber or felt); <i>slippers</i> of felt, with carpet, twine, or felt soles; shoes or goloshes known as <i>Plimsolls</i> with moulded indiarubber soles; <i>champion</i>, gymnasium, yachting, and lawn tennis boots, and shoes, with moulded indiarubber soles; <i>goloshes</i> or <i>overshoes</i> of all kinds, of rubber; shoettes, and sandals, not otherwise enumerated</p> <p>Candles</p> <p>Carriages, carts, drays, wagons, perambulators, and the like vehicles, and wheels for the same</p> <p>China, porcelain, and parian ware</p> <p>Clocks, time registers, and time detectors</p> <p>Cordage, rope, and twine, not otherwise enumerated</p> <p>Earthenware, stoneware, and brownware</p> <p><i>Fancy goods, and toys; also sporting, gaming, and athletic requisites, not otherwise enumerated, including billiard tables, and billiard requisites; hair, and toilet combs</i></p> <p>Firearms, all kinds</p> <p>Fish, potted, and preserved (not including sardines)</p>	<p>Furniture, and cabinetware, not otherwise enumerated, and other than iron or other metal</p> <p>Glassware; globes, and chimneys, for lamps</p> <p>Hardware, ironmongery, and hollow-ware, not otherwise enumerated</p> <p>Hops</p> <p>Iron, and other nails, not otherwise enumerated, including dog-spikes</p> <p>Iron pipes wrought not otherwise enumerated and wood or fibre pipes, exceeding 6 in. in internal diameter, also knees, bends, elbows, and <i>other fittings</i> for the same. Cast iron pipes exceeding 9 in. in internal diameter, and knees, bends, elbows, and <i>other fittings</i> for the same</p> <p>Jewellery; plate, gold, or silver; plated ware</p> <p>Lamps, lanterns, and lamp-wick, not otherwise enumerated</p> <p>Lawn-mowers</p> <p>Musical instruments</p> <p><i>Paper-wrapping</i>, all kinds, not printed, including blue candle, glazed cap, glazed casings, small-hand, lumber-hand, tissue, brown, cartridge, and sugar papers</p> <p>Upholstery, not otherwise enumerated</p> <p>Walking-sticks</p> <p style="text-align: center;">Preferential duties upon the articles hereafter enumerated to be charged up to and including the 31st day of December, 1907, thereafter to cease and determine:—</p> <p>Cream of tartar</p> <p>Glass, crown, sheet, and common window</p> <p>Glass, plate, polished, coloured, and other kinds, not otherwise enumerated</p> <p>Paper-hangings</p>

SCHEDULE D.—PART II.

Preferential duties upon the items hereafter enumerated shall only be charged after the thirty-first day of March, 1908:—

Bill-hooks, bush-hooks, slashers, and hedge-knives

Brooms, brushes, and brushware

Cartridges (shot), 10 to 24 bore

Cartridge-cases

Cartridges, not otherwise enumerated

Cars, wagons, and trucks, railway, and tramway; and wheels for the same not otherwise enumerated

Electric batteries, and cells; furniture, fittings, instruments, and appliances, not otherwise enumerated, for the generation, transmission, application, or utilisation of electricity, or of electric power of any description whatsoever

Tariff.

SCHEDULE D.—PART II—*continued.*

Names of Articles.	Names of Articles.
Fish, dried, pickled, or salted, not otherwise enumerated	Vegetables, fresh, dried, or preserved
Galvanised iron manufactures, not otherwise enumerated, made up from galvanised iron, or from plain sheet iron, and then galvanised	Fruits, preserved in juice, or syrup
Heelplates, and toe stiffeners, and toe plates	Milk or cream, preserved, evaporated, or dried
Japanned, and lacquered metalware	Coffee, essence of, and essence of coffee with milk or any other food substance
Laces, vamps, and uppers; also clog or patten soles	Fruit juices or imitation fruit juices, unsweetened, in containers of less than ten gallons capacity
Lay figures, busts, and dress stands	Fruit juices or imitation fruit juices, sweetened; syrups; raspberry vinegar, sweetened
Leather bags, and leathercloth bags, not otherwise enumerated	Baking powder; yeast preparations, and other ferments; also yeast foods
Leather cut into shapes	<i>Chemicals, and chemical preparations, not otherwise enumerated, including photographic chemicals not otherwise enumerated; also, anti-incrustation, boiler, and other compounds</i>
Leather leggings	Essences, flavouring, not otherwise enumerated
Leather manufactures not otherwise enumerated	Glycerine, refined
Machinery, electric, and appliances, namely:— <i>electric generators, and electric motors, including slide rails therefor, electric lamps including globes for arc lamps, electric transformers</i>	<i>Medicinal preparations, drugs, and druggists' sundries, and apothecaries' wares, not otherwise enumerated; also aerated water makers', and cordial manufacturers', and brewers, drugs, chemicals, and other sundries, not otherwise enumerated</i>
Magic lanterns, bioscopes, cinematographs, kinoscopes, phonographs, gramophones, graphophones, and the like instruments, including accessories peculiar thereto not otherwise enumerated; also limelight, and the like apparatus, including accessories peculiar thereto, except magic-lantern slides	<i>Medicinal preparations (excepting medicated wines or wines mixed with food) containing 50 per cent. of proof spirit or less</i>
Mantelpieces, other than stone	Saccharin, in the form of tablets, pilules, granules, or cachets, each containing not more than $\frac{1}{2}$ grain of saccharin in combination with at least 10 per cent. of alkali
Manufactured or partly manufactured articles of metal, or manufactured or partly manufactured articles of metal in combination with any other material whatsoever, not otherwise enumerated.	Leather, chamois
Matches:—	Saddlery, and harness; whips, and whip-thongs, Portmanteaux; trunks; travelling-bags, and brief-bags, of leather or leather-cloth, 10 in. in length and upwards; and carpet bags
Wooden, in boxes containing not more than 60 matches	Furniture, knife, and plate powder, and polish; also floor and linoleum polishes, not being varnishes
In boxes containing over 60 and not more than 100 matches	Bricks, known as fire-bricks
In boxes containing more than 100 matches	Drainage pipes, and drainage tiles
Wax, "plaid vestas" in cardboard boxes containing under 100 matches	Filters
"Pocket vestas" in tin or other boxes, containing under 100 matches	Fireclay, ground; and fireclay goods
Wax, other kinds	Flooring, wall, hearth, and garden tiles
Matches of any material other than wood or wax	Plate glass bevelled or silvered; mirrors, and looking glasses, framed or unframed
Paper bags, coarse (including sugar bags)	Fishing tackle, including artificially baited hooks other than flies
Paper bags, not otherwise enumerated	Photographic goods not otherwise enumerated
Picture or photograph frames or mounts	Artificial flies
Statues, statuettes, casts, and bronzes	Oil, perfumed; also toilet preparations, and perfumery, not otherwise enumerated
Tinware, and tin manufactures, not otherwise enumerated	Cardboard, pasteboard, strawboard, wood-pulp board, corrugated board, and cloth-lined board, not otherwise enumerated
Tobacco pipes and cases, cigar and cigarette holders and cases, cigarette cases and papers	Cloth-lined, enamelled, gelatine, and metallic papers, not otherwise enumerated; also "ivorite" not otherwise enumerated
Woodenware, and turnery, not otherwise enumerated, and veneers	Ink, writing
Lard, and refined animal fats, not otherwise enumerated	
Meats, potted or preserved	
Provisions, not otherwise enumerated	

Tariff.

SCHEDULE D.—PART II—*continued.*

Names of Articles.	Names of Articles.
<p>Stationery, and writing paper, not otherwise enumerated, also printers' menu, wedding, programme, and mourning cards of cardboard, celluloid, or other material, edged, or embossed, but otherwise unprinted</p> <p>Calendars, and showcards, all kinds</p> <p>Card-board or paper boxes complete; or card-board or paper, cut, or shaped, for boxes, wrappers, or other receptacles (including match-boxes)</p> <p>Directories of New Zealand, or of any part thereof; also covers for directories</p> <p>Stationery, manufactured, viz.:—Account-books, manuscript-books, scribbling, and letter blocks, and books, plain or ruled; bill-head, invoice, and statement forms; printed or ruled paper, counter-books, cheque, and draft forms; tags, labels not printed or lithographed, 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 not otherwise enumerated, and Christmas, New Year, birthday, Easter, and other cards, and booklets</p> <p>Boilers, land, and marine, including feed water-heaters, fuel economisers, steam super-heaters, and mechanical stokers</p> <p>Crab winches, cranes, capstans, and windlasses</p> <p><i>Machinery</i>, not otherwise enumerated</p> <p>Steam-engines, and parts of steam-engines, not otherwise enumerated</p>	<p>Bellows, not otherwise enumerated</p> <p>Doors, and sashes, either plain, or glazed with ornamental glass</p> <p><i>Axle grease</i>, and other <i>solid lubricants</i>; petroleum greases, and mixtures of the same with other substances, not otherwise enumerated</p> <p>Harness oil, and composition, leather dressing, and belt dressing; also leather revivers and polishes not otherwise enumerated</p> <p>Animals, food for, of all kinds, not otherwise enumerated, including horse, and cattle spices, and condiments, proprietary or otherwise; also hemp-seed, maw-seed, millet-seed, canary-seed, and mixed birdseed</p> <p>Bags, calico, forfar, linen, flour; bagging, bags, and sacks, not otherwise enumerated, including filter bags, and sheaths</p> <p>Blacking, and boot-gloss, and polish</p> <p>Blacklead</p> <p>Boats, launches, yachts, also all vessels propelled by means other than oars (when imported in any vessel), including all fittings therefor not otherwise enumerated</p> <p>Fireworks, not otherwise enumerated</p> <p>Nets, and netting</p> <p>Tarpaulins, tents, sails, rick, and wagon covers</p> <p>Bags of textile or felt, all kinds, if printed</p> <p>Granite, and other stone, dressed, or polished, and articles made therefrom; also imitation stone, dressed, or polished, and articles made therefrom, or from cement</p> <p>Soap, not otherwise enumerated</p>

SCHEDULE D.—PART III.

<p>Preferential duties upon the items hereafter enumerated shall only be charged after the thirty-first day of March, 1908:—</p> <p>Biscuits, ships', plain and unsweetened; also dog biscuits</p> <p>Biscuits, other kinds</p> <p>Candied peel, and drained peel</p> <p><i>Confectionery</i> not otherwise enumerated; including medicated lozenges, medicated confectionery, boiled sugars, liquorice not otherwise enumerated, sugared or crystallized fruits</p> <p>Chocolate <i>confectionery</i>, and <i>confectionery</i> containing chocolate:—</p> <p>(1) In <i>plain trade packages</i></p> <p>(2) In <i>fancy packages</i>, or in <i>small packages</i> for retail sale</p> <p>Jams, jellies, marmalade, and preserves</p> <p>Jellies, <i>concentrated</i></p> <p>Spices, ground, not otherwise enumerated, including pepper, pimento, and olive stones, ground</p>	<p>Vinegar, not exceeding 6·5 per cent. of acidity calculated as acetic acid</p> <p>Chicory</p> <p>Cocoa, and chocolate, including cocoa-beans roasted and crushed; also cocoa or chocolate mixed with milk or any other food substance whatsoever</p> <p>Coffee, roasted</p> <p>Tea not otherwise enumerated</p> <p>Soda-crystals</p> <p>Handbills, circulars, programmes, playbills, printed posters, trade catalogues, price-lists, and fashion-plates; printed advertising matter not otherwise enumerated; also paper bags, and wrapping paper, or wrappers, of all kinds, printed or lithographed; printed or lithographed envelopes or labels</p> <p>(Note.—This shall not apply to trade catalogues or price lists of the goods of firms or persons having no <i>established business</i> in New Zealand)</p> <p>Composition-piping</p>
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Tariff.

SCHEDULE D.—PART III—*continued.*

Names of Articles.	Names of Articles.
Iron galvanised corrugated sheets	Varnish and lacquers, including lithographic varnish, gold size, liquid gold, and other metallic paints; also liquid medium for mixing with metallic paints
Iron, plain galvanised sheet or hoop	Whiting, and chalk
Iron tanks	Grain, and pulse, of every kind, when ground or in any way manufactured, not otherwise enumerated, including wheat flour
Lead piping	Blue
Shot	Gelatine, isinglass, glue, and size
<i>Oil</i> , not otherwise enumerated, including mineral lubricating- <i>oil</i> , in vessels capable of containing one gallon or more	Soap, common yellow, and blue mottled
Paints, and colours, ground in oil or turpentine; also putty; and <i>driers</i> not otherwise enumerated	Spirits, methylated to the satisfaction of the Minister
Paints, and colours <i>mixed ready for use</i> ; also enamel paints, not otherwise enumerated	Starch
Stearine	

SCHEDULE E.—PART I.

Bicycles and tricycles, fittings for—namely: handle-grips, pedal rubbers: also the following articles when not plated, japanned, enamelled, or varnished—namely; drop-forgings, stampings, steel balls, weldless steel tubes with or without butted ends, wood or metal rims (not bored), spokes, forks, stays, handle-bars, and seat pillars, <i>unbuilt</i> , bracket shells, fork, and stay ends, fork-tips, bridges, crowns, and lugs; also ball heads complete when not brazed, including all plated parts. Hubs complete plated or otherwise, sprockets, chains, and chain-wheels, whether plated or not. Bottom brackets complete, including axles, cups, cranks, and pedals, plated or otherwise	Iron pipes wrought, and wood or fibre pipes, not exceeding 6 inches in internal diameter, also knees, bends, elbows, and <i>other fittings</i> for the same. Cast iron pipes not exceeding 9 in. in internal diameter, also knees, bends, elbows, and <i>other fittings</i> for the same. Wrought iron <i>boring, casing, and lining tubes</i> , for oil boring, mining, or well-sinking purposes
<i>Gas engines</i> , and hammers, and <i>oil engines</i>	Iron, plain black, viz. :—sheet, plate, hoop under 6 inches in width, rod, bolt, bar, angle, tee, channel; plain iron-rolled girders; rolled chequered plates; shafting, plain rolled or plain turned, but otherwise unwrought
	Iron and steel cordage
	Motor engines for bicycles
	<i>Paper, printing</i>
	Rails for railways and tramways, including lay-outs, and points, and crossings, for the same; also fish plates

SCHEDULE E.—PART II.

Preferential duties upon the items hereafter enumerated shall only be charged after the thirty-first day of March, 1908 :—	bossed paper in strips; gelatine or coloured papers; known as "box papers"
Butter cloth; also cheese cloth, and cheese bandages or caps	Castings for ships; also propeller-screws, including only bosses and blades
Canvas, indiarubber, or other hose, tubing, or piping, armoured or otherwise; flexible metal hose, tubing, or piping	Iron boiler-plates and unflanged end-plates for boilers; boiler-tubes not exceeding 6 in. in internal diameter and unflanged; expansion-rings; furnace-flues
Cardboard boxes, material for—namely: gold, and silver paper, plain, or embossed; em-	Tubular woven cotton cloth in the piece for meat wraps.

SCHEDULE E.—PART III.

Preferential duties upon the articles hereinafter enumerated shall only be charged after the thirty-first day of March, 1908 :—	Artists' materials—viz., canvas in the piece or on stretchers, oiled paper or drawing-paper in sheets or blocks, colours, brushes, palettes, and palette knives
Boots, shoes, shoettes, sandals, clogs, and pattens, slippers, and goloshes—namely: children's Nos. 0 to 6	Photographic cameras, and lenses, including focussing cloths, and camera covers
Cork soles, and sock-soles; moulded shoe and slipper soles of rubber	Sensitized surfaces, and albumenized paper, plain, not being postcards or other stationery

Tariff.

SCHEDULE E.—PART III—continued.

Names of Articles.	Names of Articles.
<p>Copy-books, having printed head lines on each page; also drawing-books</p> <p>Ink, printing</p> <p>Anchors</p> <p>Blacksmiths' anvils, forges, and fans</p> <p>Caps, percussion</p> <p>Chains, iron, plain, or with hook, swivel, or ring, attached</p> <p>Engine governors</p> <p>Fire-engines, chemical fire-engines, and chemical fire-extinguishers; also fire-hose and couplings therefor, portable fire-escapes, fire-ladders, fire-reels, and firemen's helmets, if declared, to the satisfaction of the Collector, for the use of a fire-brigade</p> <p>Machinery — namely: <i>dairying machinery</i> (excluding cream-separating machines, also coolers)</p> <p>Machinery, mining, and gold saving; also briquette making, and coal washing machines, rock breaking machines, trommels, stamper batteries, ore feeders, grizzly bars, steel shoes and dies, ore crushing rolls, ball mills, grinding pans, tube mills, battery screening woven or punched; also, the following machines, materials, and appliances, when imported for <i>mining purposes</i>, namely:—</p> <p>Air compressors, not including the motive power for charging the same</p> <p>Chain links and rollers for conveyors, and conveyor belts of rubber or fibre</p> <p>Electric exploders</p> <p>Fans for mine ventilation</p> <p>Filter presses</p> <p>Fuel economisers</p> <p>Sand pumps</p> <p>Sinking pumps</p> <p>Solution pumps made wholly of metal</p> <p>Steam pumps having a capacity exceeding 5,000 gallons per hour</p> <p>Turbine pumps</p> <p>Shaft signalling gear</p> <p>Steel or iron head frames for mining shafts</p> <p>Battery blanket not exceeding 3 feet wide</p> <p>Material for filter cloths and <i>plush or other cloth</i> for gold saving</p>	<p>Metal sheaves, grooved metal pulleys</p> <p>Metal wove-wire, and metal gauze; also wire-netting, and expanded metal lathing or fencing, in the piece</p> <p>Metallic capsules</p> <p>Perforated or cellular sheet zinc or iron</p> <p>Portable engines on four or any greater number of wheels, with boiler of locomotive type; also <i>traction engines</i></p> <p>Printing machines or presses; <i>embossing</i>, and bronzing machines, ruling machines, cardboard box making machines, and tools for same</p> <p>Printing type, and printing materials, not otherwise enumerated, suited only for the use of printers</p> <p>Steam or hydraulic pressure, and vacuum gauges; pressure indicators or pressure gauges for gas or oil engines; speed indicators, engineers', for testing machinery</p> <p>Surveyors' instruments — viz.: steel bands, chains, measuring tapes, field instruments, and drawing instruments; draughtsmen's drawing instruments</p> <p>Welded and flanged boiler furnaces, plain or corrugated</p> <p>Paints, and colours, not otherwise enumerated</p> <p>Belting, for driving machinery, other than leather belting, and not being cordage or rope</p> <p>Binder-twine</p> <p>Cork, cut; bungs; fishermen's cork floats; also <i>plain unornamental stoppers</i> of every description for bottles, jars, and casks</p> <p>Felt-sheathing</p> <p>Machinery—viz.: <i>refrigerating, dredging, woollen mill, paper mill, rope and twine making, meat preserving, leather splitting</i></p> <p>Soda-water machines; also <i>machines for aerating liquids</i></p> <p>Steam engines, and parts thereof, for <i>mining</i> (including <i>gold dredging</i>), or <i>gold-saving purposes and processes</i>, or for <i>dairying purposes</i></p> <p>Engines and machines for <i>mining purposes</i>—viz.: <i>capstan engines</i> for mining shafts; <i>winding engines</i>, steam, air, or electrically driven, including <i>bed-plates, foundation bolts</i>, and <i>friction clutches</i>, when imported with the engines; <i>drums for winding engines</i>.</p>

SCHEDULE E.—PART IV.

Tea, in bulk—viz., in packages of 5 lb. or over net weight of tea, 2d. the lb.