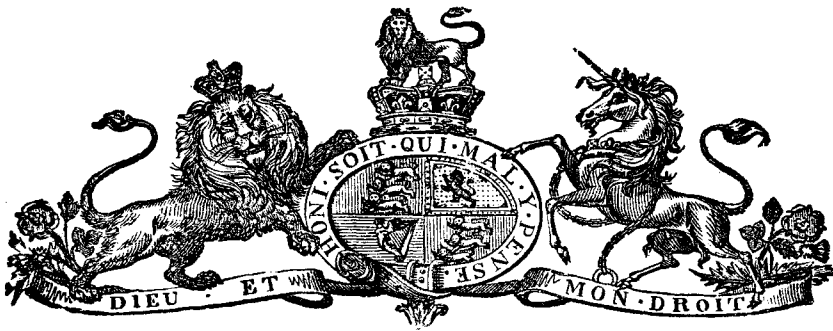


T A S M A N I A



1868.

ANNO TRICESIMO-SECUNDO

VICTORIÆ REGINÆ,

No. 3.



AN ACT to alter the Duties of Customs.

[17 September, 1868.]

**W**HEREAS it is expedient to alter the Duties of Customs: Be it PREAMBLE. therefore enacted by His Excellency the Governor of *Tasmania*, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

**1** On and after the Twentieth day of *August*, One thousand eight hundred and sixty-eight, there shall be raised, levied, collected, and paid upon the several articles, goods, wares, and merchandise mentioned in the Schedule (1) imported into the Colony the several Duties of Customs set forth in the said Schedule (1); and upon all articles, goods, wares, and merchandise set forth in the Schedule (2) there shall be raised, levied, collected, and paid the several Duties of Customs set forth in the said Schedule (2). Duties to be levied.

**2** The articles, goods, wares, and merchandise set forth in the Schedule (3) shall be exempt from the payment of any Customs' Duties. Exemptions.

**3** All such articles as may be or were in any Bonding Warehouse on or after the said Twentieth day of *August*, or as may be entered to be landed on or after that day, shall be deemed to have been imported within the meaning of this Act, and shall be subject and liable to the Duties hereby imposed. Articles landed or in Bonding Warehouses on 20th August, 1868, to be subject to Duties.

**4** Snuff and Tobacco in whole and complete packages, each containing less than Sixty pounds net weight, and Cigars in whole and complete packages, each containing less than Fifty pounds net weight, in ships of Fifty tons burden at least, may be imported or brought into Importation of Tobacco, &c.

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*Customs Duties.*


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- such Ports within *Tasmania* as are or may be approved by the Governor in Council for the importation and warehousing of Tobacco, anything in the 23rd, 124th, and 125th Sections of *The Customs Act* contained notwithstanding.
- 25 Vict. No. 3.
- Drawbacks allowed.
- 5** There shall be allowed upon the exportation of all articles and goods imported into the Colony and enumerated in the Schedule (4) a Drawback of the Duty paid thereon: Provided always, that proof be made to the satisfaction of the Collector that the full Duties due on importation have been paid.
- Drawback on Jam.
- 6** There shall be allowed upon the exportation of Jam, packed in Jars or Tins only, manufactured in the Colony a Drawback of Two Pounds Eight Shillings for every Ton net weight of Jam: Provided that the exporter or manufacturer gives notice in writing to the Collector of his intention to pack Jam for export; and the Collector shall, upon the receipt of such notice, either himself, or an Officer of Customs appointed by him for such purpose, view such Jam, and shall also seal the case or cases in which such Jam is packed.
- No drawback on Jam under One ton.  
No drawback on other goods unless the Duty amounts to £5.
- 7** No Drawback shall be allowed upon the exportation of Jam in any quantity less than One Ton, or on any other articles or goods entered for Drawback unless the Duty on any one of such articles or goods amounts to Five Pounds, and unless such goods are shipped within Three years from the day of importation thereof, or in the case of the exportation of Jam manufactured in the Colony within One year from the time when the exporter shall declare the same to have been manufactured, or in the case of Malt Liquors within One year from the day of the importation thereof: Provided, that any person making such declaration falsely in any particular shall forfeit and pay a penalty of not less than One hundred Pounds.
- Drawback on reshipment of Carriages, &c.
- 8** A Drawback of the whole amount of Duty paid on a Carriage or Carriages imported expressly by Visitors to this Colony for their private use shall be paid to such Visitors or their agents on the reshipment of such Carriage or Carriages, provided such reshipment takes place within Six calendar Months from the date of Inward Entry at the Custom House of such Carriage or Carriages.
- Wines and Malt Liquor may be converted into Vinegar.
- 9** Wines and Malt Liquors may be converted into Vinegar in Bond, under such regulations as the Governor may approve, and thereupon such Wine or Malt Liquor shall be liable to the Duty on Vinegar only.
- Exemption of Machinery.
- 10** No Duties of Customs shall be raised, levied, collected, or paid upon the importation into this Colony of any Machine or portion of any Machine to be worked by steam, wind, or water: Provided that the Importer of any such articles satisfies the Collector of Customs, or other Officer appointed by the Governor in that behalf, that such articles are *bonâ fide* Machines or portions of Machines which cannot be ordinarily worked otherwise than by steam, wind, or water.
- Forms in Schedule to 25 Vict. No. 3, may be varied for the purposes of this Act.  
25 Vict. No. 3, incorporated.
- 11** In order to carry out the provisions of this Act, the Forms contained in the Schedule to *The Customs Act* may be altered and varied in such manner as the Governor may approve.
- 12** Save so far as the same is hereby altered, *The Customs Act* shall be deemed and taken to be incorporated herewith.

*Customs Duties.*

**13** The Acts set forth in the Schedule (5) are hereby repealed, except as to anything duly done before the Twentieth day of *August*, 1868, and except so far as relates to any arrears of Duty, and except so far as may be necessary for the purpose of supporting or continuing any proceeding heretofore taken or to be taken after the commencement of this Act; and all things done under the authority or in pursuance of any Act hereby repealed shall nevertheless be valid and effectual. Repeal.

**14** This Act may be cited as "The Customs' Duties Act, 1868." Short Title.

## SCHEDULE.

## (1.)

	£	s.	d.
Spirits—Brandy, Rum, Gin, Geneva, Whisky, Perfumed Spirits, and all other Spirits, Cordials, Liquors, or Strong Waters, per gallon.....	0	12	0
And so in proportion for all Spirits, Cordials, and Strong Waters for any greater or less quantity than a gallon, not being less than one thirty-second part of a gallon.			
Wines—Wine in wood, per gallon .....	0	2	0
Wine in bottle, per dozen reputed quarts .....	0	8	0
Ditto ditto, per dozen reputed pints .....	0	4	0
Malt Liquors—Ale, Beer, and Porter of all sorts, in wood, per gallon .....	0	0	6
Ditto, in bottle, per dozen reputed quarts .....	0	2	0
Ditto, per dozen reputed pints .....	0	1	0
And so in proportion for all Wines, Ale, Beer, and Porter in bottle, for any greater or less quantity than a dozen reputed quart or pint bottles.			
Vinegar, Cider, and Perry, per gallon .....	0	0	4
Oil of all kinds (except perfumed Oils, Kerosene and Paraffine Oils, medicinal Oils, and Oil from the Whale Fisheries), per gallon .....	0	0	6
Pickles, in bottles, per dozen reputed quarts.....	0	3	0
Ditto, ditto, per dozen reputed pints .....	0	2	0
Sauces, in bottles, per dozen reputed pints .....	0	3	0
Ditto, ditto, per dozen reputed half-pints .....	0	2	0
And so in proportion for any greater or less quantity than a dozen reputed quarts, pints, or half-pints.			
Kerosene and Paraffine Oils, Turpentine and Varnish, per gallon .....	0	1	0
Methylated and other Spirits unfit for human consumption, taken as proof, per gallon .....	0	3	0
And so in proportion for any quantity not less than one-sixth of a gallon.			
Spirits of Tar, per gallon .....	0	0	6
Sugar, per cwt. ....	0	6	0
Molasses, per cwt. ....	0	3	6
And so in proportion for all Sugar and Molasses for any greater or less quantity than one cwt., not being less than 28 lbs.			
Tea, per lb. ....	0	0	6
Coffee green, Cocoa, Chocolate, and Chicory, per lb. ....	0	0	3
Coffee roasted or ground .....	0	0	4
Cinnamon, Cloves, Mace, Nutmegs, Spices, Ground Spices, Mixed Spices, Cassia, Tartaric Acid, per lb. ....	0	0	4
Gunpowder for blasting purposes, per lb. ....	0	0	1
All other Gunpowder, per lb. ....	0	0	4
Shot, per lb. ....	0	0	1
Hops, Hams, Bacon, Cheese, Butter, Lard, Candles, Nuts, Walnuts, Ginger, Pepper, Pimento, Almonds, Liquorice, Mustard, Blue, Arrowroot, Sago, Macaroni, Vermicelli, and Tapioca, per lb. ....	0	0	2
Glue, Soap, and Starch, per lb. ....	0	0	1
Fruits, Dried, per lb. ....	0	0	½
Malt, per bushel.....	0	1	0
Rice, Pearl Barley, Scotch Barley, Canary Seed, Hemp Seed, Rape Seed, Linseed, Linseed Meal, Carbonate of Soda, Dried Fish, White Lead, Red Lead, and Paints of every description, per lb. ....	0	0	0½
Soda Crystals, Sulphur, Bluestone, Copperas, Alum, Lamp Black, and Dry Paints, per lb. ....	0	0	0½
Lead, Roll, Sheet, or Pig, per lb. gross .....	0	0	0½

*Customs Duties.*

	£	s.	d.
Gold and Silver Plate, and all articles manufactured wholly or in part of Gold or Silver, and Watches, per oz. ....	0	1	0
Hardware, Hollow-ware, Ironmongery of all kinds, Hair Brooms and other Brooms, Broom Handles, Axe Handles, Fork Handles, Mop Handles, Spade Handles, and Lamps, per cwt. gross, or any portion thereof not less than 28 lbs. ....	0	5	0
Packages containing less than 28 lbs. to pay Duty as if weighing 28 lbs.			
Nails, Camp Ovens, and rough Cast Iron Boilers and Pots, per cwt. gross, or any portion not less than 28 lbs. ....	0	2	6
Packages less than 28 lbs. to pay Duty as if weighing 28 lbs.			
Cutlery and Plated Ware of every description, per lb. gross .....	0	0	2
Cast Iron Fencing, Retorts, and rough Iron Castings, per cwt. gross, or any portion not less than one quarter of a cwt. thereof .....	0	0	6
Tobacco, per lb. . . . .	0	2	6
Cigars and Snuff, per lb. ....	0	4	0
Tobacco, Cigars, and Snuff destroyed for Sheep-wash, per lb. ....	0	0	3
Carriages on 2 wheels and springs, intended to be drawn by cattle on ordinary roads .....	5	0	0
Carriages on 4 wheels ditto, ditto .....	10	0	0
Pianofortes and Harmoniums .....	5	0	0
Organs .....	10	0	0

## (2.)

Manufactures of Silk, Cotton, Linen, and Woollen, and all articles manufactured therefrom, Drapery of every description, Haberdashery, Hosiery, Millinery, Furs, Hats, Caps, and Brushes, and all other goods not otherwise enumerated, per cubic foot .....	0	4	0
All Furniture manufactured of wood, Confectionery, Bottled Fruits, Preserves, Fish packed in tin, Oilmen's Stores of all kinds (except Pickles, Sauces, and Oils), per cubic foot .....	0	3	0
Blankets, Carpets, Woollen Rugs, Cotton Rugs, Cotton Sheets, Wadding, Oil-cloth, Wax Vestas, and Blacking, per cubic foot .....	0	2	0
Boots and Shoes, per cubic foot .....	0	5	0
Toys, Room Paper, and Lucifer Matches, per cubic foot .....	0	1	0
Coir Matting, and Mats made in whole or part therefrom, India and China Matting, per cubic foot .....	0	0	6
Glassware and Crockery, per crate, cask, packet, or other package, per package	1	0	0
Ditto in packages measuring not more than five cubic feet, per foot .....	0	3	0
Plate Glass, for every 100 superficial feet, or any portion not less than 25 feet ..	0	6	0
Crown and Sheet Glass, for every 100 superficial feet, or any portion not less than 25 feet .....	0	3	0
Wool Bags, each .....	0	0	2½
Corn Sacks, each .....	0	0	0½
Gunny Bags, and all other Bags manufactured from Hemp or Jute, each .....	0	0	0½
Bagging, Forfar for Bagging, per bale of 1000 yards .....	0	8	4
All Timber, sawn or unsawn, under three inches in thickness, per load of 50 cubic feet .....	0	8	0
All planed Boards of every description, tongued and grooved Boards, per cubic foot .....	0	0	6
Tubs and Buckets, per dozen .....	0	3	0
Fancy Biscuits, Corn Flour in packets, Maizena, and Patent Groats, per cubic foot .....	0	1	0
Basket Ware and Wicker Ware, per cubic foot .....	0	1	0
Fish, pickled, in barrels or kegs, per cubic foot .....	0	1	0
All goods subject to Duty by cubic measure to be measured outside the package, and all packages of and under half a cubic foot to pay Duty as if half a cubic foot, and all packages over half a cubic foot but not exceeding one cubic foot to pay duty as if one cubic foot.			

## (3.)

## TABLE OF EXEMPTIONS.

Agricultural and Horticultural Tools and Implements.  
 Guano, Bones, and other Manures of every description.  
 Wheat, Oats, Barley, Maize, Hay, Bran, Beans, Peas, Oranges, Lemons, Pine Apples, Cocoa Nuts, Grapes, Green Fruit, and Vegetables of every description.  
 Salt and Saltpetre.  
 Wheaten Flour and Oatmeal.  
 Trees, Plants, Shrubs, Bulbs, and Seeds for Agricultural or Horticultural purposes.  
 Horses, Pigs, Poultry, Dogs, Sheep, Cattle, and Living Animals.  
 Empty Casks, Cases, and Boxes of Wood.  
 Empty Bottles and Corks.  
 Lead Piping.  
 Galvanized Iron, Sheet or Piping.

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*Customs Duties.*


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Zinc, Sheet or Piping.  
 Anchors and Cables of every description.  
 Copper, or Yellow Metal, Rod, Bolts, or Sheathing, and Copper and Yellow Metal Nails.  
 Felt for Sheathing.  
 Oakum and Junk.  
 Sail Canvas, Rope, and Twine.  
 Pitch, Tar, and Resin.  
 Whalebone, Whalefins, and Oil from the Whale fisheries.  
 Boats, Whaling Implements, and Gear of every description.  
 Ships' Blocks, Binnacle Lamps, Signal Lamps, Compasses, Shackles, Sheaves, Dead-eyes, Rings and Thimbles, Dead Lights, Boat Oars.  
 Beef, Mutton, Pork, and Lime Juice.  
 Printed Books, Printed Paper, Mill Board, Card Board (except Playing Cards), Paste Board, Books and Paper of every description, excepting Room Paper.  
 Ink, Printing Presses, Printing Type, and other Printing Materials.  
 Maps, Charts, and Globes.  
 Organs specially imported for the Town Hall, Hobart Town or Launceston.  
 Passenger's Baggage and Cabin Furniture arriving in the Colony at any time not being more than 21 days before or after the owner thereof, upon special application, and proof to the satisfaction of the Collector of Customs that the articles sought to be exempt from Duty are *bonâ fide* Passenger's Baggage.  
 Tablets, Memorial Windows, Harmoniums, Organs and Bells specially imported for Churches or Chapels.  
 Logwood and Dye Woods.  
 Railway Plant, Rolling Stock, and all Material which may be imported solely for the purpose of the construction of Railways and Tramways only.  
 Traction Engines and their Carriages.  
 Mineral Cements and Plaster of Paris.  
 Coke, Coals, Hides and Skins, raw and unmanufactured, of every description.  
 Timber of all kinds except as in Schedule (2).  
 Veneers of every description, Rattens split and unsplit.  
 Biscuit for ship use.  
 Chaff-cutters and Machinery for Agricultural purposes.  
 Cart and Carriage Axles, Arms and Boxes.  
 Carriage Shafts, Spokes, Naves, and Felloes.  
 Iron Pipes, Iron Tanks.  
 School Slates and Pencils, Slates for roofing, and Slates and Stones for flagging.  
 Marble, Granite, Slate, or Stone, in block.  
 Tallow, Soda Ash, Caustic Soda.  
 Whiting, Chalk.  
 Cotton Waste, Woollen Waste, Cotton, Candle Cotton, Wool, Flax, Hemp, Tow, unmanufactured.  
 Works of Art; viz., Statues, Busts of Marble, Bronze, Iron, Alabaster or Plaster of Paris, Paintings, Drawings, Prints, Engravings, Lithographs, Photographs, Specimens of Sculpture, Cabinets of Coins, Medals, Gems, and all Collections of Antiquities.  
 Specimens of Natural History, Mineralogy, or Botany.  
 Ores of all kinds of Metals.  
 Gold Dust, Gold Bars, Bullion, and Coin.  
 Philosophical Instruments and Apparatus, for scientific purposes only.  
 Glass Retorts and Glass Apparatus imported for Manufacturing purposes.  
 Fire Engines, Steam Engines, Pumps, and other Apparatus for raising water.  
 Coir, Bristles, and Hair, unmanufactured.  
 Broom Heads and Stocks partly manufactured for brush-making purposes.  
 Fire Clay, Fire Bricks, Kiln Tiles, Iron Bridges, Iron Fencing, Draining Tiles, Draining Pipes, and Earthenware Chimney Pots.  
 Jars for Jam.  
 Unmanufactured Tin, Tin Plates.  
 Millstones and Machinery for Mills worked by wind, steam, water, or horse power.  
 Bath Bricks, Grindstones.  
 Blacksmith's Bellows and Anvils.  
 Rod, Bar, Hoop, Sheet, Plate, and Pig Iron, Share Moulds, and Mould Boards.  
 Unmanufactured Steel of all kinds.  
 Ice, Lime, Bark, and Firewood.  
 Epsom Salts, Citric Acid, Sulphuric and Muriatic Acids, and Chloride of Lime.  
 Haircloth for Hopkilns.  
 All Bags certified by ship's manifest as returned to the Colony empty after having been used in the export of Colonial produce.  
 All Goods imported for the use of Her Majesty's Government, and Wines and Spirits for the use of Her Majesty's Military Officers serving on full pay in this Colony, under such regulations as the Governor in Council may from time to time cause to be published in the *Gazette*.

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*Customs Duties.*


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## (4.)

Wine.	Malt Liquors.
Tea.	Candles, wax and composition.
Sugar.	Ginger.
Coffee.	Pepper.
Cocoa.	Sago.
Chicory.	Soda Crystals.
Currants.	Sulphur.
Raisins.	White Lead.
Dates.	Sheet Lead.
Rice.	Barcelona Nuts.
Hops.	Mustard.
Manufactures of silk, cotton, linen, and woollen, and all articles manufactured therefrom, drapery, haberdashery, hosiery, millinery, furs, hats, boots, shoes, wool-bags, and corn-sacks, being in the original packages in which the same were imported.	

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(5.)

## ACTS TO BE REPEALED.

<i>Date and Number of Act.</i>	<i>Title of Act.</i>
27 Vict. No. 1.	An Act to alter the Duties of Customs.
27 Vict. No. 35.	An Act to amend <i>The Customs Act</i> so far as relates to Drawbacks.
28 Vict. No. 1.	An Act to amend <i>The Customs Duties Act, 1863.</i>
29 Vict. No. 16.	An Act to further amend <i>The Customs Duties Act, 1863.</i>
30 Vict. No. 13.	An Act to exempt Muratic and Sulphuric Acids and Epsom Salts from Customs Duty.