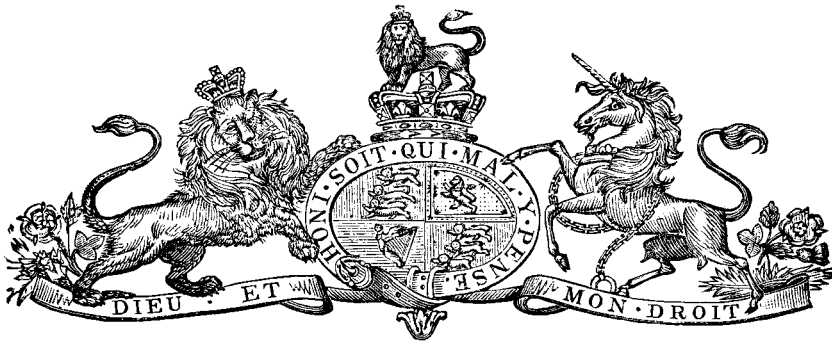


T A S M A N I A.



1892.

ANNO QUINQUAGESIMO-SEXTO

VICTORIÆ REGINÆ,

No. 16. Enacted by 56 Vict. No. 4



AN ACT to alter the Duties of Customs. A.D. 1892.
[8 December, 1892.] —

WHEREAS it is expedient to alter the Duties of Customs : PREAMBLE.
Be it 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 This Act may be cited as "The Customs Duties Act, 1892." Short title.

2 The Acts set forth in the Schedule (1.) are hereby repealed, Repeal.
except as to anything duly done before the Fifth day of *October*, One thousand eight hundred and ninety-two, and except as to the collection and recovery of any arrears of any duty payable under any of the said Acts, 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 date on which this Act comes into operation ; and all things done under the authority or in pursuance of any Act hereby repealed shall nevertheless be valid and effectual.

3 In this Act the following words shall have the respective Interpretation.
meanings hereby assigned to them, unless inconsistent or repugnant to the context :—

"Treasurer" means the Treasurer of *Tasmania* for the time "Treasurer."
being :

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"Collector."

"Importer."

"Collector" and "Collector of Customs" includes every proper Officer of Customs :

"Importer," when used in this or any other Act relating to the Customs, is hereby declared to apply to and include any owner or other person for the time being possessed of or beneficially interested in any goods imported into this Colony, from the time of the importation thereof until they shall, on payment of the duties thereon or otherwise, be duly delivered or discharged from the custody or control of the Customs.

Duties on certain goods.

4—(1.) On and after the Fifth day of *October*, One thousand eight hundred and ninety-two, there shall be raised, levied, collected, and paid upon the importation into *Tasmania* of the several articles, goods, animals, wares, and merchandise mentioned in the Schedule (2.) to this Act the several duties therein set forth; and where duty shall be payable *ad valorem* such duty shall be calculated on the true and real value of such articles, goods, wares, and merchandise.

Articles landed or in bonding warehouse on 5 *October*, 1892, subject to altered duties.

(2.) All such articles, goods, animals, wares, and merchandise as were in any bonding warehouse on and after the Fifth day of *October*, One thousand eight hundred and ninety-two, or as were 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.

Duty on Kerosene Oil after the 1st *January*, 1893.

5—(1.) On and after the First day of *January*, One thousand eight hundred and ninety-three, there shall be raised, levied, collected, and paid a duty of Sixpence per gallon upon all Kerosene Oil and Gasoline imported into *Tasmania*, such duty to be in lieu of the duty imposed by the immediately preceding Section and the said Schedule (2).

(2.) All Kerosene Oil and Gasoline in any Bonding Warehouse on and after the First day of *January*, One thousand eight hundred and ninety-three, or entered to be landed on or after that day, shall be deemed to have been imported within the meaning of this Section, and shall be subject and liable only to the duty imposed by this Section.

Value of goods.

6 In all cases where any duty is imposed on any goods imported *ad valorem*, or according to the true and real value of such goods, such value shall be understood to be the fair market value thereof in the principal markets of the country whence the same were last exported, including the value of any outside or inside case, cask, or covering of any kind in which such goods are contained, and which will be a recognised article of commercial value for other purposes after it has ceased to be used as such case, cask, or covering as aforesaid.

Any trade discount appearing upon the face of any invoice to have been allowed to the importer of any goods shall not be considered as part of the value of such goods, but any other discount or allowance shall be deemed to be portion of such value.

Where *ad valorem* duty payable in invoice to be produced.

7 If the goods in any entry inwards be liable to pay duty according to the value thereof, the importer or his agent shall produce to the Collector the genuine invoice or other account of such goods received by such importer or his agent, and make a declaration in the form in

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the Schedule (4.); and the Governor in Council may from time to time alter the form of such declaration A.D. 1892.

Every such declaration shall be subscribed by such importer or agent in the presence of the Collector; and every person who makes any such declaration falsely shall be liable to a penalty not exceeding Fifty Pounds.

If any such Declaration shall be made falsely by any person as the agent, clerk, or servant of the importer, such importer shall be liable to a penalty not exceeding Fifty Pounds; but nothing herein contained shall be held to exempt such agent, clerk, or servant from any penalty to which he may be personally liable in respect of such false Declaration under this Act.

The Collector shall not be compellable to receive a Declaration made by any person who shall appear to such Collector to be under the age of Sixteen years.

8 The Collector shall seal the invoice produced to him as hereinbefore mentioned with such seal as the Treasurer may approve, and shall return such invoice so sealed to the importer or his agent; and it shall be lawful for any person who may purchase the goods mentioned in such invoice, and to whom the importer may have produced or exhibited any document purporting to be the invoice thereof, to demand from such importer or his agent the perusal of the sealed copy of such invoice; and if such importer or his agent shall refuse to allow the perusal of such sealed invoice, or to furnish a true copy thereof, he shall be liable to a penalty not exceeding Fifty Pounds. Collector to seal invoice.

9 If, upon the examination of any goods entered for duty which are chargeable with duty upon the value thereof, it appears to the Collector that such goods are not valued according to the true and real value thereof as hereinbefore mentioned, or that they are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as described in the entry, it shall be lawful for the Collector to detain the same, in which case he shall forthwith give notice in writing to the person entering the same of the detention of such goods and of the value thereof as estimated by such Collector, by delivering such notice either personally or by post to such person addressed to him at his place of abode as stated in his entry; and the Collector shall, within Seven days after the detention of such goods, determine either to deliver such goods on the entry of such person or to retain the same for the use of the Crown, in which latter case he shall cause the value at which the goods were so entered, together with an addition of Five Pounds *per centum* and the duties already paid on such entry, to be paid to the person entering the same in full satisfaction for such goods, or may permit such person on his application for that purpose to amend such entry at such value and on such terms as he may direct; and if the Collector retain such goods he shall dispose of them by public auction for the benefit of the Crown, and if the proceeds arising therefrom in case of sale exceed the sums so paid, and all charges incurred by the Collector, one moiety of such surplus shall be applied by the Treasurer in such manner as the Governor in Council may approve, and the other moiety shall be accounted for, paid, and carried to account as Duties of Customs under the direction of the Treasurer. Detention of goods for undervalue.
Service of notice in case of detention.
In case of sale of goods, how proceeds to be applied.

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

10 In order to assist the Collector in ascertaining the value of goods liable to pay duty according to the value thereof, the Treasurer may appoint one or more persons to act as "Experts" at any port or place in assessing the true and real value of such goods after the entry thereof. And every such Expert shall, before he shall commence to act as such, make and subscribe before the Collector, who is hereby empowered to administer the same, or some Justice of the Peace, an oath in the following form; that is to say,—

I swear that, whenever I may be called upon to assist the Collector or other officer of Customs in assessing the value of goods liable to pay duty according to the value thereof, I will assess such value truly, to the best and utmost of my knowledge and judgment. So help me God.

And the fees to be paid by the Collector to every such Expert for each examination shall not be more than Ten Guineas nor less than One Guinea, in proportion to the quantity and value of the goods for the valuation of which his services may have been required.

Where in any case any Expert shall assess the true and real value of such goods to be more than the amount declared by the importer to be the true and real value thereof, or where no invoice or other account of such goods shall be produced by the importer as hereinbefore required and the Expert shall assess the value of such goods, the fee payable to such Expert shall be paid by the importer in the same manner as the duties of Customs upon such goods are payable and recoverable.

Exemptions.

11 On and after the day on which this Act comes into operation, the articles, goods, wares, and merchandise set forth in the Schedule (3.) shall be exempt from the payment of any Customs Duties.

Importation of Spirits and Tobacco restricted.

12 If any goods hereinafter enumerated or described are imported or brought into *Tasmania*, then and in every such case such goods shall be forfeited, and shall be destroyed or otherwise disposed of as the Treasurer may direct—

Spirits (not being perfumed or medicinal spirits), unless in ships of Fifty tons burden at least, and in casks or other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of Fourteen gallons at least, and duly reported, or in glass bottles or stone bottles packed in casks or cases, and being really part of the cargo of the importing ship, and duly reported:

Snuff or Tobacco, Cigars or Cigarettes, unless in ships of Fifty tons burden at least, and in whole and complete packages, each containing not less than Forty pounds net weight, and not containing any other goods, and unless into such ports as are or may be approved by the Governor in Council for the importation and warehousing of Tobacco:

anything contained in the Twenty-third, One hundred and twenty-fourth, and One hundred and twenty-fifth Sections of *The Customs Act* to the contrary notwithstanding:

Provided, that any person may make entry inwards of any Tobacco, Cigars, or Cigarettes, of not more than Five pounds net weight for his private use: Provided always, that such person declares before the Collector or a Justice of the Peace that the Tobacco, Cigars, or

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- Cigarettes so entered as aforesaid are for the private use of the person importing the same, anything contained in this Act or in *The Customs Act* notwithstanding; and any person who wilfully makes such Declaration as aforesaid falsely shall be liable to a penalty of a sum not exceeding Fifty Pounds. A.D. 1892.
25 Vict. No. 3.
- 13** Any entry inwards of Liquor for Home consumption, made pursuant to the Law for the time being in force for the regulation of the Customs in this Colony, if made by any person not being the holder of a Wholesale Licence or Public-house Licence under *The Licensing Act* shall be valid and effectual if such entry is accompanied by a declaration made before the Collector or a Justice of the Peace by the person importing the same, that the Liquor so entered is for the private use of such person, anything contained in the said Act to the contrary notwithstanding; and any person who wilfully makes any such declaration falsely shall be liable to a penalty not exceeding Fifty Pounds. Entry of Liquor at Customs for Home consumption.
False declaration.
- No such entry shall be made by any such person of any Wines exceeding One pipe, or of any Spirits exceeding Thirty-five gallons, or of Malt Liquor exceeding Fifty-five gallons.
- 14** Previously to the issue of any certificate in respect to goods stored in any Public Bonded Warehouse, the Warehouse Keeper shall cause the rate of rent payable for goods specified therein, and also the Customs quantities of such goods, to be marked on the certificate thereof; and any person other than the proper officer of Customs who shall erase or alter any such Customs quantities so marked shall for every such offence be liable to a penalty not exceeding One hundred Pounds. Certificate of goods in bond to show Customs quantities, &c.
Penalty for altering same.
- 15** All goods liable to pay duty according to the value thereof, which shall be deposited or secured in any Public Bonded Warehouse under *The Customs Act*, shall be subject to a charge of Sixpence upon the receipt of each package into such warehouse, and Rent at the rate of Two Pence per week for every Twenty-five Pounds or fractional part of Twenty-five Pounds of the value of each package, anything contained in Section Nine of *The Customs Act* and the Schedule to *The Customs Amendment Act* to the contrary notwithstanding. Warehouse charges on goods liable to duty according to value.
25 Vict. No. 3.
34 Vict. No. 8.
- 16** Wines and Malt Liquors may be converted into Vinegar in bond, under such regulations as the Governor may approve, and thereupon such Wines or Malt Liquors shall be liable to the duty on Vinegar only. Wines and Malt Liquor may be converted into Vinegar.
- 17** The Governor in Council may, from time to time, make, alter, and revoke regulations for any of the purposes of this Act, and any such regulations may prescribe penalties not exceeding Fifty Pounds for the breach thereof. All such regulations shall be published in the *Gazette*, and shall take effect from a date to be named therein, and after such date shall have the force of law as if the same had been inserted in this Act. Regulations.
- 18** Notwithstanding anything contained in Section Eighteen of *The Customs Act*, all Spirits under proof according to *Sykes'* hydrometer shall be charged with duty as if the same were hydrometer proof. All Spirits under proof to be charged as proof.

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Provision as to
landing Sheep or
Cattle.
25 Vict. No. 3.

19 Notwithstanding anything contained in the Twenty-sixth Section of *The Customs Act*, it shall not be lawful to land any of the Animals mentioned in the said Schedule (2.) without report or entry, except at such authorised landing-places as may be appointed by the Governor in that behalf.

In any case where such Animals shall have been landed without report or entry, the vessels from which such Animals have been landed may be detained by the Collector of Customs until all duties in respect of such Animals have been paid to him; and in the event of such duties not being paid within One month from such landing, every such vessel shall be forfeited.

Sheep and Cattle
not to be bonded.
25 Vict. No. 3.

20 The duties hereby imposed in respect of the Animals mentioned in the said Schedule (2.) shall be payable immediately on the importation thereof, and the provisions of *The Customs Act* as to bonding goods shall not apply to any such Animals.

Bond for export
of goods.

21 The Bond mentioned in Section Eighty-four of *The Customs Act* shall be in the form in the Schedule (5.)

Forms in
Schedule to
25 Vict. No. 3
may be varied.

22 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.

When contracts
have been
entered into,
amount of
increased or
decreased duty
to be added or
deducted.
[39 & 40 Vict.
c. 36, s. 20.]

23 In every case in which the duty payable upon any articles, goods, animals, wares, or merchandise has been increased, decreased, or repealed by this Act after the making of any contract or agreement for the sale or delivery of any such articles, goods, animals, wares, or merchandise duty paid, it shall be lawful for the seller, in case such increase shall accrue before the clearance and delivery of any such articles, goods, animals, wares, or merchandise at such increased duty and after payment thereof, to add so much money to the contract price as will be equivalent to such increase of duty, and he shall be entitled to be paid, and to sue for and recover the same; and it shall be lawful for the purchaser under any such contract or agreement, in case such decrease or repeal shall take effect before the clearance and delivery of any such articles, goods, animals, wares, or merchandise at such decreased duty or free of duty, as the case may be, to deduct so much money from the contract price as will be equivalent to such decrease of duty or repealed duty, and he shall not be liable to pay or be sued for or in respect of such deduction.

25 Vict. No. 3.
incorporated.

24 Save so far as the same is hereby altered, *The Customs Act* shall be deemed and taken to be incorporated herewith.

Reference to
43 Vict. No. 11.

25 When in any Act "The Customs Duties Act, 1888," is mentioned or referred to, this Act shall be deemed to be intended.

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SCHEDULE.

A.D. 1892.

(1.)

ACTS TO BE REPEALED.

Sect. 1.

Date and No. of Act.	Title of Act.
52 Vict. No. 18.	"The Customs Duties Act, 1888."
54 Vict. No. 11.	"The Customs Duties Amendment Act, 1890."

(2.)

TABLE OF DUTIES.

Sect. 4.

Acid, Tartaric.....	4d. per lb.
Acid, Sulphuric.....	2s. 6d. per cwt.
Acid, Citric.....	4d. per lb.
Acid, Muriatic.....	2s. 6d. per cwt.
Acid, Nitric.....	2s. 6d. per cwt.
Acid, Carbonic.....	10 per cent. <i>ad valorem</i> .
Acid, Acetic, containing not more than 33 per cent. of acidity..	2d. per lb. or pint.
For every extra 10 per cent. or part thereof of acidity	1d. per lb. or pint.
Agricultural and Horticultural Implements and Machinery not otherwise enumerated.....	5 per cent. <i>ad valorem</i> .
Almonds, whole.....	2d. per lb.
Almonds, shelled.....	3d. per lb.
Alum.....	5 per cent. <i>ad valorem</i> .
Architraves, wood.....	20 per cent. <i>ad valorem</i> .
Arrowroot.....	2d. per lb.
Albums.....	20 per cent. <i>ad valorem</i> .
Anvils.....	5 per cent. <i>ad valorem</i> .
Arsenic, crude.....	5 per cent. <i>ad valorem</i> .
Axe Handles, and all Tool Handles made of wood.....	10 per cent. <i>ad valorem</i> .
Axles, Cart and Carriage, Arms, and Boxes.....	10 per cent. <i>ad val rem</i> .
Account Books and Printed Forms.....	15 per cent. <i>ad valorem</i> .
Bacon and Hams.....	2d. per lb.
Barley, Pearl.....	½d. per lb.
Beef and Mutton, salt or fresh, except in tins.....	1d. per lb.
Beef or Mutton, in tins.....	10 per cent. <i>ad valorem</i> .
Biscuits.....	2d. per lb.
Blue.....	2d. per lb.
Bottles, Chemists' Dispensing Bottles under ½ reputed pint	15 per cent. <i>ad valorem</i> .
Bottles, Chemists' Dispensing Bottles over ½ reputed pint	5 per cent. <i>ad valorem</i> .
Bran, Pollard, and Sharps.....	10d. per 100 lbs.
Butter and Lard.....	2d. per lb.
Bellows, Blacksmiths'.....	5 per cent. <i>ad valorem</i> .
Boilers.....	10 per cent. <i>ad valorem</i> .
Boiler Tubes.....	5 per cent. <i>ad valorem</i> .
Candied, Bottled, and Canned Fruits and Peels.....	3d. per lb.
Cattle—viz., Bulls, Bullocks, Cows, Calves, Heifers, Steers	£2 each.
Cartridges, Cartridge Cases, Percussion Caps, Gun Wads, for sporting purposes.....	20 per cent. <i>ad valorem</i> .
Candles.....	2d. per lb.
Carriages, on four wheels and springs.....	£12 each.
Carriages, on two wheels and springs.....	£6 each.
Castings.....	10 per cent. <i>ad valorem</i> .
Cements, Mineral.....	9d. per cwt.
Cheese.....	2d. per lb.
Chicory.....	4d. per lb.
Cider and Perry, in wood.....	1s. 3d. per gallon.

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Cider and Perry, in bottle.....	1s. 6d. per gallon.
Coals	3s. per ton.
Cocoa and Chocolate	4d. per lb.
Coffee, Green	3d. per lb.
Coffee, roasted or ground	4d. per lb.
Coke	1s. per ton.
Confectionery	2d. per lb.
Concentrated Effusions and Decoctions, Druggists' Sundries, Drugs and Chemicals not otherwise enumerated, Patent and Proprietary Medicines, Fluid Extracts.....	20 per cent. <i>ad valorem</i> .
Cornflour and Maizena	1d. per lb.
Carbonate of Soda	1d. per lb.
Cards, Playing	20 per cent. <i>ad valorem</i> .
Chaffcutters, hand-power	5 per cent. <i>ad valorem</i> .
Cocks, Steam, for Engines	5 per cent. <i>ad valorem</i> .
Cocks, Range or Cistern	5 per cent. <i>ad valorem</i> .
Dairying Machinery and Implements	5 per cent. <i>ad valorem</i> .
Doors, made of wood	20 per cent. <i>ad valorem</i> .
Calicoes, Silecias, Pocketings, Cotton Linings, Cotton and Linen Sheetings, Linens, Ticks, Hollands, Hessians, Flax Sheetings, Canvasses, Buckrams, Cotton Wadding, Union Materials of Cotton and Linen in the piece, Cotton Materials in the piece, Linen Materials in the piece, Towels and Toweling, Flannelettes, Cotton Shirting, Cotton Twills, Jeans, Sateens, and Galateas, Printed Cotton Goods in the piece, Twilled Cotton and Flannelette Shirts, Moleskin Clothing and Moleskin in the piece, Imitation Moleskin, Cotton Cord Trousers and Trouserings, Dungaree Clothing and Dungaree in the piece, Felt and Hemp Carpets, Mattings and Painted and Hessian Back Floorcloth, Oilskin Clothing not otherwise enumerated, Blind Net, Duck, Forfar, Swansdown, Window Hollands, Muslin,—Plain, Fancy, or Printed	12½ per cent. <i>ad valorem</i> .
Dynamite, and all other Explosives not otherwise enumerated, and Detonators	10 per cent. <i>ad valorem</i> .
Dressing Cases	20 per cent. <i>ad valorem</i> .
Engines and Machinery of every description, not otherwise enumerated	7½ per cent. <i>ad valorem</i> .
Engine Fittings	5 per cent. <i>ad valorem</i> .
Engine Packing	5 per cent. <i>ad valorem</i> .
Emery Cloth, Powder, and Paper, Sand Paper, and Glass Paper.....	5 per cent. <i>ad valorem</i> .
Fruits, Fresh, when in cases or casks	1s. per reputed bushel.
Fruits, Fresh, when otherwise imported	20 per cent. <i>ad valorem</i> .
Fruit, Dried—viz., Currants, Raisins, Dates, Prunes, Figs, Dried Apples	2d. per lb.
Fruit Trees	2d. each.
Fencing Wire, Droppers, Standards, and Winders.....	5 per cent. <i>ad valorem</i> .
Fancy Goods, Toys, and Perfumery.....	20 per cent. <i>ad valorem</i> .
Flour, Wheaten	2s. per 100 lbs.
Felt Sheathing of every description	5 per cent. <i>ad valorem</i> .
Forges, Portable.....	5 per cent. <i>ad valorem</i> .
Ginger, Dried.....	4d. per lb.
Glucose	6s. per cwt.
Glue.....	1d. per lb.
Grain and Pulse of every description, including Maize ...	1s. 6d. per 100 lbs.
Gunpowder, Blasting.....	1d. per lb.
Gunpowder, Sporting.....	6d. per lb.
Gunpowder, FFF, loose.....	1d. per lb.
Galvanized and Corrugated Iron	£2 per ton.
Hops	3d. per lb.
Honey	2d. per lb.
Horses—viz., Colts, Fillies, Geldings, Horses, Mares ...	£2 each.
Iron Bolts, Nuts, and Rivets	5 per cent. <i>ad valorem</i> .
Iron Girders	10 per cent. <i>ad valorem</i> .
Jewellery and Trinkets, either in Gold, Silver, or other Metals or Material, Jewel Cases	20 per cent. <i>ad valorem</i> .
Lawn Mowers.....	5 per cent. <i>ad valorem</i> .

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Lithographic Stones	10 per cent. <i>ad valorem</i> .	
Lead, Milled, Sheet, and Pipe	2s. 6d. per cwt.	
Linseed and Linseed Meal	1d. per lb.	
Liquorice	2d. per lb.	
Macaroni and Vermicelli	2d. per lb.	
Malt	1s. per bushel.	
Mould Shares	5 per cent. <i>ad valorem</i> .	
Mould Boards	5 per cent. <i>ad valorem</i> .	
Mill Silk	5 per cent. <i>ad valorem</i> .	
Malt Liquor, in wood	1s. per gallon.	
Malt Liquor, in bottle	1s. 6d. per gallon.	
Mustard	2d. per lb.	
Matches	20 per cent. <i>ad valorem</i> .	
Mouldings of Wood	20 per cent. <i>ad valorem</i> .	
Nails, Iron, except Screw Nails	2s. 6d. per cwt.	
Naphtha	6d. per gallon.	
Nuts, except Cocoa Nuts	2d. per lb.	
Oatmeal	½d. per lb.	
*Oil, Kerosene	1s. per gallon.	
Oil of all kinds, not otherwise enumerated	1s. 3d. per gallon.	
Onions	1s. per cwt.	
Oilskins	10 per cent. <i>ad valorem</i> .	
Oils, Medicinal and Perfumed	20 per cent. <i>ad valorem</i> .	
Opium or extract thereof	20s. per lb.	
Paints of every description	½d. per lb.	
Pepper, Black and White, whole or ground	2d. per lb.	
Peas, Split	½d. per lb.	
Pickles, in reputed quarts	3s. per dozen.	
Pickles, in reputed pints	2s. per dozen.	
Pickles, in reputed half-pints	1s. 4d. per dozen.	
Ploughs, Harrows, Horse Hoes, Horse Rakes	10 per cent. <i>ad valorem</i> .	
Pork, fresh, salted, or pickled	2d. per lb.	
Potatoes	6d. per cwt.	
Preserves, Jams, and Jellies	2d. per lb.	
Paper—viz., all Writing Paper and White and Coloured Printing Paper, without printing or ruling thereon, imported in original wrappers and untrimmed edges as it leaves the mill	5 per cent. <i>ad valorem</i> .	
Plate and Platedware of every description, Britannia Metal, Nickel and German Silver, similar metals and all alloys and imitations	20 per cent. <i>ad valorem</i> .	
Pigs	2s. 6d. each.	
Quicksilver	5 per cent. <i>ad valorem</i> .	
Rice	1d. per lb.	
Railway and Tramway Plant and Material, consisting of Locomotives, Carriages, Rails, Fishplates, Points and Crossings, Bolts, Spikes, Fastening Springs, Wheels, or Axles	5 per cent. <i>ad valorem</i> .	
Sago	2d. per lb.	
Salt	1s. 6d. per cwt.	
Sashes made of wood	20 per cent. <i>ad valorem</i> .	
Skirtings made of wood	20 per cent. <i>ad valorem</i> .	
Sash Weights	1s. 6d. per cwt.	
Spray Producers	5 per cent. <i>ad valorem</i> .	
Sauces, in bottle, reputed quarts	4s. per dozen quarts.	
Sauces, in bottle, reputed pints	3s. per dozen pints.	
Sauces, in bottle, reputed half-pints	2s. per dozen half-pints.	
Sauces, in bottle, reputed quarter-pints	1s. 6d. per dozen quarter- pints.	
And so on in proportion for any greater or less quantity than a dozen of each size.		
Sauces, in bulk	3s. per gallon.	
Seeds, Canary, Hemp, Rape	½d. per lb.	
Sewing and Stocking Knitting Machines	5 per cent. <i>ad valorem</i> .	
Shot	1d. per lb.	
Soap, except Fancy or Perfumed	1d. per lb.	
Soap, Fancy or Perfumed	3d. per lb.	
Soda Crystals	½d. per lb.	
Spices of all kinds	4d. per lb.	

* See Section 5.

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Starch	1d. per lb.
Sugar, Crushed and Loaf	1d. per lb.
Sugar, all other kinds.....	6s. per cwt.
Spirits of Tar	6d. per gallon.
Sheep—viz., Ewes, Rams, Lambs, Wethers, Hoggets.....	2s. each.
Spirits—viz., Brandy, Cordials, Rectified Spirits, and all other Liquors or Strong Waters, Geneva, Gin, Rum, Whisky	15s. per gallon.
And so in proportion for any greater or less quantity than a gallon, not being less than one thirty-second part of a gallon, for Spirits in bottle, and Spirits in bulk for any quantity not being less than one quarter of a gallon. All Spirits under proof to pay Duty as if proof.	
Spirits, Methylated, taken as proof, containing not less than 10 per cent. of methyle of alcohol	3s. per gallon.
And so in proportion for any quantity less than one-sixth of a gallon.	
Spirits, Perfumed.....	24s. per gallon.
Spirituos Compounds.....	15s. per gallon.
Silks (excepting Haberdashery Goods, unless hereinafter enumerated), Crapes, Velveteens, Plushes, Ribbons, Silk Handkerchiefs, Scarfs and Neckties of Silk, Linen, Cotton, or Wool, Collars and Collarettes, Cuffs and Fronts, Sunshades, Parasols, Umbrellas, Embroideries, Flouncings, Frillings, Plaitings, Ruchings, Lace, Made-up Lace Goods, Gossamers, Tullies and Nets of all kinds, Millinery, being Hats, Bonnets, Hoods, Caps, trimmed or in part, or any made-up Millinery, Artificial Flowers, Feathers and Ornaments, Men's Paris Hats, Gloves and Mitts of every description, Furs of every description, either made-up or dressed Skins, Ladies' and Children's Jackets, Ulsters, Capes, Mantles, Dolmans, and similar Garments, Ladies' and Children's Dresses, Blouses, Garibaldi's, Skirts, Cloaks, and made-up Costumes of all descriptions, unless otherwise enumerated, Men's and Ladies' Dressing Gowns and Dressing Jackets, Shawls and Wraps, Rugs of all kinds, Eider-down Quilts and Down Pillows, Lace and other Curtains, Brussels, Tapestry, and Axminster Carpets of every description, unless otherwise enumerated, Hearth Rugs of every kind, Floor Cloths not otherwise enumerated, Linoleums, Dress Trimmings, and Fringes.....	20 per cent. <i>ad valorem</i> .
Treacle and Molasses	3s. 6d. per cwt.
Tapioca	2d. per lb.
Tea.....	3d. per lb.
Timber, sawn, not otherwise enumerated, 3 inch or over ...	1s. 6d. per 100 sup. feet.
Timber, sawn, under 3 inch	2s. 6d. per 100 sup. feet.
Timber, Boards, planed, of every description, including tongued and grooved.....	5s. per 100 sup. feet.
Timber, in short lengths, suitable for making cases, not exceeding two cubic feet in measurement	1½d. each case.
Tobacco—viz., Cigars and Cigarettes	7s. per lb.
Tobacco, manufactured	3s. per lb.
Tobacco, Snuff.....	6s. per lb.
Tobacco, unmanufactured	2s. per lb.
Turpentine	1s. per gallon.
Twine of all kinds, Whipcord, and other Cords not otherwise enumerated.....	1d. per lb.
Tools of every description, whether for manufacturing purposes or otherwise.....	5 per cent. <i>ad valorem</i> .
Umbrella Ribs	5 per cent. <i>ad valorem</i> .
Umbrella Sticks	5 per cent. <i>ad valorem</i> .
Varnish and Polish not otherwise enumerated	1s. 6d. per gallon.
Vinegar	1s. per gallon.
Watches and Clocks	20 per cent. <i>ad valorem</i> .
Whiting	9d. per cwt.

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Windmills	5 per cent. <i>ad valorem</i> .	A.D. 1892.
Wines, in wood	6s. per gallon.	—
Wines, in bottle	8s. per gallon.	
Wines, sparkling	10s. per gallon.	
Woolpacks	4d. each.	
Works of Art—viz., Paintings in Oil, Water Colours, and Marble Statuary.....	10 per cent. <i>ad valorem</i> .	
All Goods not enumerated in Table of Duties and Table of Exemptions to pay Duty at the rate of Fifteen Pounds per cent. upon the value of same.		
All Goods subject to Duty at per hundred pounds, or per hundredweight, or per ton, to pay Duty on net weight, and on fractional parts of a quarter of a hundred pounds as if twenty-five pounds, or of a quarter of a hundredweight as if twenty-eight pounds, and so in proportion.		
No allowance in weight or measure to be made for exempt articles used in packing Goods subject to Duty.		
Goods sent to other places with the sanction of proper Officer of Customs for repairs or renovation to pay on return Fifteen Pounds per cent. on cost of such repair or renovation, except on free Goods.		

(3.)

LIST OF EXEMPTIONS.

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- Animals, Living, except Sheep, Cattle, Horses, and Pigs, not otherwise enumerated.
- Antimony, in Ingots.
- Atlases.
- Bags, Boxes, Casks, and Cases, empty, on proof to Collector that they have been used in export of Tasmanian produce.
- Bags—viz, Gunny, Bran, Ore, Flour, and Corn Sacks.
- Ballast.
- Baltic Deals, 3 and 4 inch.
- Banners, specially imported by and for the use of Friendly Societies.
- Bass, unmanufactured.
- Bells, specially imported for Church or Chapel.
- Bluestone.
- Board—Mill, Straw, Paste.
- Board, uncut Card.
- Boiler Plates—Steel or Iron.
- Bones.
- Bookbinding Cloth and Leather.
- Books, Printed.
- Bottles for Spirits, Malt Liquor, Vinegar, and Wine, being not less than reputed half-pints, and not more than imperial quarts.
- Bottles for Fruit Preserving, not exceeding two quarts.
- Bottles for Aerated Water, from 5 ozs. upwards.
- Bristles, unmanufactured.
- Brass, sheet and rolled, not perforated.
- Bright Steel, Tinned Matrass Wire.
- Bulbs.
- Bullion.
- Bagging, Jute, specially imported for making Ore Bags.
- Carbolic Powder.
- Cane.
- Chalk.
- Charts.
- Clay, Fire, lumps, unmanufactured.
- Clay, Pipe, unmanufactured.
- Clocks, specially imported for Churches or Chapels.
- Cocoa Fibre.
- Cocoa Nut and Black Oil, unrefined.
- Coin of the Realm.
- Coir Yarn.

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Coir, unmanufactured.
 Copperas.
 Corks and Cork, unmanufactured.
 Cotton—Raw, Waste, Wick, and Candle.
 Cabinet-makers' and Upholsterers' Material—viz., French Polish, Sofa and Chair Springs, Chair Webbing, Hair Cloth, Castors.
 Dyewoods and Dyestuffs for manufacturing purposes only.
 Diving Dresses, including Boots and Helmets.
 Fish, Fresh.
 Flax, unmanufactured.
 Flocks—Cotton and Woollen.
 Galvanised Iron, in plain sheeting.
 Gems, uncut and unmounted.
 Gold, in bar, sheet, or dust.
 Granite, in rough blocks.
 Grindery for Bootmaking—viz; Tingles, Rivets, Boot-web, Elastic, Pegs, Bridgewater Dressing, Burnishing Ink, Lasting Tacks, Flat-headed Wire Nails used by Bootmakers only, Heels Polishing and Bottom Balls, Copper Toes, Bristles, specially prepared Wax Pitch, Shoe Nails, Shoe Tips and Plates, Screws for Tips, Wood and Iron Lasts, Dextrine, Boot Spikes, Cut-bills, Boot-button Eyelets, Button-hole Beads, Socking Cloth and Paper, Scouring Stones, Wood Heels.
 Hair, unmanufactured.
 Haircloth for Hopkilns.
 Harmoniums, specially imported for Churches or Chapels.
 Harvest Yarn, Rope, Yarn, Binding Wire.
 Hatters' Material—viz., Hat Buckles, Hat Lining, Silk Plush, Felt Hoods, Shellac, Galloons, Calicoes, Shale-boards for Hat-boxes, Hatters' Ribbons when cut into lengths not exceeding 34 inches before importation, to be used for fabrication of goods in Colony.
 Hemp and Jute, unmanufactured.
 Hides and Skins, raw and unmanufactured.
 Ice.
 Ingots, Sheets, Rod, Bars, or Plates of Copper, Brass, Bronze, or Zinc.
 Ink, Printing.
 Iron, Rod, Bar, Hoop, Sheet, Plate, Pig, Angle and T, and Tinned, the same not being perforated.
 Ivory, unmanufactured.
 Ivory Black.
 Kapock.
 Kerosene Slush.
 Kreosote, Crude.
 Lamp Black.
 Lead, Pig or Scrap.
 Leather—viz., Morocco, Levant, Glove Kid, Patent Calf, Goat Levant, Coloured Roan, Calf Kid, Mock Kid, Glacé Kid, Enamelled Hide for Buggy Tops, and Dash Leather.
 Lime, Carbolate.
 Lime, Chloride.
 Logwood.
 Magazines, Reviews, Pamphlets.
 Maps.
 Manures.
 Marble, in rough block.
 Memorial Windows for Churches and Chapels.
 Millstones.
 Molasses, Raw, rendered unfit for human consumption.
 Moulding Sand.
 Muntz Metal.
 Music, Printed or Manuscript.
 Myrobalans.
 Nails of Yellow Metal, Muntz or Copper.
 Newspapers.
 Oakum and Junk.
 Oil Cake.
 Oil from Whale Fisheries.
 Oil, Palm, unrefined.
 Oil, Refuse, Shale.

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Oil, Cod and Sod, for Tanning purposes.
 Ores of all kinds of Metals.
 Paintings and Engravings for Public Institutions.
 Paper for Fruit Wrapping, not exceeding 10 in. x 10 in.
 Paraffin and Mineral Wax.
 Passengers' Baggage and Cabin Furniture, arriving in the Colony within Six months before or after the owner thereof; also Household Furniture and Effects, except Musical Instruments and Plate, arriving before or after the owner thereof, the same having been in the owner's use for a period of not less than Six months before the removal to Tasmania, such Furniture and Effects not being for sale.
 Personal Effects the property of a deceased relative formerly resident of Tasmania: proof to be supported by declaration if required.
 Phosphorus.
 Pipes, Iron, not being made of galvanised iron plain sheeting, and not otherwise enumerated.
 Pitch.
 Post Office Packages, otherwise liable to a Duty of not more than One Shilling.
 Potash and Pearlash.
 Plants, Trees, and Shrubs not otherwise enumerated.
 Pottery Materials—viz., Litharge, China Clay, Cornish Stone, Felspar, Manganeese, and Oxide of Cobalt.
 Printing Presses.
 Printing Materials.
 Produce of Tasmania, all Goods.
 Rabbit Traps, Phosphorisers, or any machine used for destroying Rabbits.
 Rabbit-proof Wire Netting, being 2 ft. 6 in. to 4 ft. wide, 1 to 1½ inch mesh, and No. 17 or 18 gauge.
 Rattans.
 Resin.
 Rope, Cordage, and Wire Rope.
 Saddlers' Ironmongery, not plated, exclusively used in manufacture of Saddlery.
 Saddlers' Materials—Chaise Cart, Gig, Buggy, and Riding Saddle-trees, Hogskins, Saddle Nails, Dees and Staples, Patent Winker Leather, Collar Check, Brace Girths, and Roller Webs.
 Salt, Rock.
 Salt, Manure, rendered unfit for other use.
 Scale Boards.
 Seeds, Garden.
 Shellac.
 Silver, in Bar, Ingot, or Sheet.
 Soda Ash.
 Soda, Caustic.
 Soda, Silicate.
 Solder and Soldering Fluid.
 Specimens in Natural History, Botany, Mineralogy.
 Stearine.
 Steel, Rod, Bar, Hoop, Sheet, Plate, Pig, Angle and T., and Tinned, the same not being perforated.
 Stock imported exclusively for stud purposes.
 Stone, in rough block.
 Suet, Tallow, and Grease.
 Sumac.
 Tannin and Tannin Extracts.
 Tar.
 Terra Japonica.
 Timber in Log.
 Tin, unmanufactured.
 Tin Plates, unmanufactured.
 Tinfoil.
 Twine for Reapers and Binders.
 Valonia.
 Veneer-wood.
 Vegetable Black.
 Whalebone, Whalefins from Whale Fisheries.
 Whaling Implements and Gear.
 Wool, unmanufactured.
 Works of Art for Public Institutions.
 All Goods for use of Her Majesty's Government.

Customs Duties.

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(4.)

Sect. 7.

FORM OF DECLARATION.

I *A.B.*, hereby declare that the items appearing on the other side hereof are truly and correctly extracted from the invoices herewith produced, and that the values set against such items are the real and true values, being the purchase prices, and the amounts actually paid or agreed to be paid by *[me.]* And I further declare that *[I]* have not received any other account or invoice for these goods.

*A.B., Importer, Agent, Clerk, or Servant,
as the case may be.*

Declared before me,

(5.)

Sect. 21.

BOND FOR EXPORT OF GOODS.

KNOW ALL MEN by these Presents that we, _____, in the Colony of *Tasmania*, Merchants, trading under the style or firm of _____, are bound to OUR SOVEREIGN LADY VICTORIA, by the Grace of GOD of the United Kingdom of *Great Britain and Ireland* Queen, Defender of the Faith, and so forth, in the penal sum of _____ Pounds, to be paid to our said Lady the Queen, Her Heirs or Successors, for which payment we bind ourselves and each of us, our and each of our Heirs, Executors, and Administrators, jointly and severally by these presents.

Sealed with our Seals. Dated the _____ day of _____ one thousand eight hundred and ninety _____.

WHEREAS the above bounden _____ now have and may from time to time have occasion, either as the Exporter or as the Agent of the Exporter, to export from the Port of _____ Warehoused Goods and Goods entitled to some drawback of Customs on exportation; and that such Exports may be permitted, the above bounden _____ have agreed to enter into a bond in the penal sum of _____ Pounds, with such condition as is hereunder written:

Now the condition of the above-written Bond is such that if all Warehoused Goods and Goods entitled to some drawback of Customs on exportation, not exceeding in the whole such a quantity of Goods as that the duty payable by law upon the exportation thereof amounts in the aggregate to the sum of _____ Pounds, which shall at any time, and from time to time during the term of One year from the day of the date of the above-written Bond, if the limit aforesaid to the quantity of the said Goods is not sooner reached, be entered outwards at the Port of _____ by the said _____, as the Exporter or the Agent of the Exporter, shall be duly shipped and exported, and shall be landed at the place for which they are entered outwards, or otherwise accounted for, to the satisfaction of the Collector of Customs for the time being, then the above-written Bond shall be void; otherwise the same shall remain in full force.

Signed, sealed, and delivered by the above-named }
in the presence of }