

T A S M A N I A.



1894.

ANNO QUINQUAGESIMO-OCTAVO

VICTORIÆ REGINÆ,

Repealed by *of* Vict. No. 6 Amended by *59* Vict. No. 3  
No. 4. *7*

*60 " " 29*  
*61 " " 6*  
*62 " " 7*

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AN ACT to alter the Duties of Customs. A.D. 1894.  
[1 August, 1894.]

**W**HEREAS 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, 1894." Short title.

**2** The Acts set forth in the Schedule (1.) are hereby repealed, Repeal.  
except as to anything duly done before the Seventeenth day of *May*,  
One thousand eight hundred and ninety-four, 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repealed shall nevertheless be valid and effectual.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 with or repugnant  
to the context :—

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

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- A.D. 1894. "Collector" and "Collector of Customs" includes every proper Officer of Customs :
- "Collector." "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 :
- "Importer." "Original invoice" shall mean an invoice or detailed account supplied by the *bonâ fide* vendor of the goods, showing the actual prices charged by such vendor to the importer.
- Repealed by 62 Vict. No. 7  
Duties on certain goods. 4—(1.) On and after the Seventeenth day of *May*, One thousand eight hundred and ninety-four, 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.
- Schedule (2.) (2.) All such articles, goods, animals, wares, and merchandise as were in any bonding warehouse on and after the Seventeenth day of *May*, One thousand eight hundred and ninety-four, 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.
- Articles landed or in bonding warehouse on 17 *May*, 1894, subject to altered duties. 5 On and after the Seventeenth day of *May*, One thousand eight hundred and ninety-four, and until the Thirty-first day of *December*, One thousand eight hundred and ninety-four, there shall be raised, levied, collected, and paid on all articles, goods, animals, wares, and merchandise imported into the Colony, (except the articles, goods, animals, wares, and merchandise included in the Tables of Exemptions set forth in the Schedule (3.) and (4.) to this Act,) a Primage Duty of Three Pounds and Fifteen Shillings per centum on the true and real value thereof, and such Primage Duty shall be in addition to any Customs Duties payable by this Act or hereafter payable by any law on such articles, goods, animals, wares, and merchandise.
- Primage Duty of 3½ per cent. on certain goods. All such articles, goods, animals, wares, and merchandise as were in any bonding warehouse on and after the Seventeenth day of *May*, One thousand eight hundred and ninety-four, 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 Primage Duty hereby imposed.
- Schedule (3.) and (4.) 6 On and after the day on which this Act comes into operation, the articles, goods, wares, and merchandise included in the Table of Exemptions from all Duties set forth in the Schedule (4.) shall be exempt from the payment of any Duties levied under this Act.
- Repealed by 62 Vict. No. 7  
Exemptions. 7 In all cases where an *ad valorem* duty is imposed on any goods according to the true and real value of such goods, such value shall be understood to be the fair market value thereof in the
- Value of goods.

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principal markets of the country whence the same were last exported, including the value of any outside 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.

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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 a portion of such value.

8 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 the Schedule (5.); and the Governor in Council may from time to time alter the form of such declaration.

Where *ad valorem* duty payable invoice to be produced. Schedule (5.)

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.

9 The importer of any goods liable to pay duty according to the value thereof shall produce to the Collector, upon making any entry inwards of such goods, the original invoice thereof.

Entries to be passed on original invoices.

The provisions of this Section shall not apply to any goods which arrive in *Tasmania* before the First day of *January*, 1895.

10 If any package entered for duty is found to contain goods not mentioned in the entry or invoice, or if any goods are found which do not correspond with the description thereof in the invoice, and such omission or non-correspondence shall appear to the Collector to have been made for the purpose of avoiding the payment of the duty or any part of the duty on such goods, or if it shall appear to the Collector that in any invoice or entry any goods entered for *ad valorem* duty have been undervalued with such intent as aforesaid, or if the declaration made with regard to any such invoice or entry is wilfully false in any particular, then in any of the cases aforesaid all the packages and goods included or pretended to be included or which ought to have been included in such invoice or entry, shall be forfeited.

Fraudulent entries.

The provisions of this Section shall extend to all goods entered, whether the duty shall be paid at the time of entry or eventually become payable if the goods be entered for the warehouse.

Applies to all goods.

11 The Collector may at any time require any importer to produce to him for inspection the shipper's statement showing the values of the shipment of goods shipped to such importer; and the Collector

Collector may require shipper's statement to be produced.

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may refuse to pass any entry for such goods until such shipper's statement is produced as aforesaid.

Outside casing  
or covering  
subject to duty.

**12** The ordinary outside casing or covering of any goods, wares, or merchandise liable to a "Specific duty," as set forth in Schedule (2), or exempt from duty, as set forth in Schedule (4), shall be exempt from duty under this Act; but any outside or inside casing or covering which has a commercial value for other purposes after it has ceased to be used as such casing or covering shall be subject to duty under this Act in the same manner and at the same rate as if such casing or covering had been imported into *Tasmania* without any such goods, wares, or merchandise being contained therein.

Collector to seal  
invoice.

**13** 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.

Detention of  
goods for under-  
value.

**14** 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 Fourteen 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 the Collector 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.

Service of  
notice in case  
of detention.

In case of sale  
of goods, how  
proceeds to be  
applied.

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

**15** 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

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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,—

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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.

**16** 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—

Importation of  
Spirits and To-  
bacco restricted.

Spirits (not being perfumed or medicinal spirits), unless in ships of Fifty tons burden at least, and in casks or other vessels capable of carrying 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;

25 Vict. No. 3.

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, or Ten pounds as samples for the purpose of trade : Provided always, that such person declares before the Collector or a Justice of the Peace that the Tobacco, Cigars, or Cigarettes so entered as aforesaid are for the private use of the person importing the same, or as samples for the purpose of trade, 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

25 Vict. No. 3.

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Entry of Liquor  
at Customs for  
Home consump-  
tion.

53 Vict. No. 37.

False declaration.

**17** 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, 1889," 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.

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.

Certificate of  
goods in bonds  
to show Customs  
quantities, &c.Penalty for  
altering same.

**18** 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.

Warehouse  
charges on goods  
liable to duty  
according to value.

25 Vict. No. 3.

34 Vict. No. 8.

**19** 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.

Wines and Malt  
Liquor may be  
converted into  
Vinegar.

**20** 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.

Regulations.

**21** 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 the date named therein, and after such date and publication shall have the force of law as if the same had been inserted in this Act. Provided that until any Regulations made under the Act shall come into force, the existing Regulations made under any Act hereby repealed shall continue and be of full force and effect.

All Spirits under  
proof to be  
charged as proof.

**22** 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.

Stearine imported  
during 1894  
exempt from  
Duty.

**23** Notwithstanding anything to the contrary contained in this Act, all Stearine imported into *Tasmania* before the Thirty-first day of *December*, 1894, and which is proved to the satisfaction of the Treasurer to be in fulfilment of an order given before the First day of

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*June*, 1894, shall be exempt from the payment of all Duties imposed by this Act. A.D. 1894.

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

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.

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

**26** The Bond mentioned in Section Eighty-four of *The Customs Act* shall be in the form in the Schedule (6.) Bond for export of goods.

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

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

**29** No Supplication shall be filed under the provisions of "The Crown Redress Act, 1891," in respect of any act or omission, neglect, or default of any Officer of Customs done under the colour of his office; but any person feeling himself aggrieved by any such act, omission, neglect, or default shall proceed by an action or suit in the manner provided by *The Customs Act*. Proceedings against Officers of Customs to be taken under 25 Vict. No. 3.

**30** Save so far as the same is hereby altered, *The Customs Act* shall be deemed and taken to be incorporated herewith. 25 Vict. No. 3 incorporated.

**31** When in any Act "The Customs Duties Act, 1892," is mentioned or referred to, this Act shall be deemed to be intended. Reference to 56 Vict. No. 16.

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## SCHEDULE.

(1.)

## ACTS TO BE REPEALED.

<i>Date and Number of Act.</i>	<i>Title of Act.</i>
56 Vict. No. 16.	"The Customs Duties Act, 1892."
57 Vict. No. 7.	"The Customs Duties Amendment Act, 1893."

Repealed by 62 Vict. No. 7

(2.)

## TABLE OF DUTIES.

## FIVE PER CENT.

Agricultural and Horticultural Implements and Machinery.  
Paper, Printing and Writing, White and Coloured, without printing or ruling thereon, imported in original wrappers and untrimmed edges as it leaves the Mill.

## TEN PER CENT.

Acid, Carbolic.  
Alum.  
Anvils.  
Arsenic, Crude.  
Baltic Deals, 3 and 4 inch.  
Banners, specially imported by and for the use of Friendly Societies.  
Beef and Mutton, in tins.  
Bellows, Blacksmiths'.  
Bells, specially imported for Church or Chapel.  
Boiler Tubes.  
Bolts, Nuts, and Rivets of Iron.  
Bottles, Chemists' Dispensing.  
Bottles, Empty.  
Bottles for Aerated Water, from 5 ozs. upwards.  
Bulbs.  
Chaffcutters.  
Clocks, specially imported for Churches or Chapels.  
Cocks, Range or Cistern.  
Cocks, Steam, for Engines.  
Corks and Cork, unmanufactured.  
Diving Dresses, including Boots and Helmets.  
Dynamite, and all other Explosives not otherwise enumerated, and Detonators.  
Emery Cloth, Powder, and Paper, Sand Paper, and Glass Paper.  
Engines and Machinery of every description not otherwise enumerated.  
Engine Fittings.  
Engine Packing.  
Felt Sheathing of every description.  
Fencing Wire, Droppers, Standards and Winders.  
Fish, Fresh, (unless the catch of locally owned boats).  
Flock, Cotton or Woollen.  
Forges, Portable.  
Gems, uncut and unmounted.  
Granite in rough block.  
Grindery for Bootmaking, viz.—Tangles, Rivets, Boot Web, Elastic, Pegs, Bridge-water 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 Nail, Shoe Tips and Plates, Screws for Tips, Dextrine, Boot Spikes, Cut Bills, Button-hole Beads, Socking Cloth and Paper, Scouring Stones, Wood Heels, Boot Eyelets, Boot Buttons, Hook Eyelets.

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Hatters' Materials, viz.—Leather Cap-peaks and Straps and Cap Stiffeners, Hat-Buckles, Hat Lining, Silk Plush, Felt Hoods, Shellac, Galloons, Calicoes, Hatters' Ribbons when cut into lengths not exceeding 34 inches before importation, to be used for fabrication of goods in Colony. A.D. 1894.

Lead—Pig or Scrap.

Leather—Coloured Roan.

Machinery and Implements, Dairying.

Machines, Sewing and Knitting.

Marble, in rough block.

Memorial Windows for Churches and Chapels.

Millstones.

Music, Printed or Manuscript.

Pipes, Iron, not being made of galvanised iron plain sheeting.

Plants, Trees, and Shrubs not otherwise enumerated.

Quicksilver.

Railway and Tramway Plant and Material consisting of Locomotives, Carriages, Rails, Fish-plates, Points and Crossings, Bolts, Spikes, Fastenings, Springs, Wheels, or Axles.

Saddlers' Ironmongery, not Plated, exclusively used in the manufacture of Saddlery

Saddlers' Materials, Chaise Cart, Gig, Buggy, and Riding, also Saddle Nails, Dees, and Staples, Collar Check, Brace Girths, and Roller Web.

Seeds, Garden.

Spray Producers.

Stearine.

Stone in rough block.

Timber, not otherwise enumerated.

Tools, Hand or Machine, for all purposes.

Wind-mills.

## TWENTY PER CENT.

All Articles, Goods, Wares, and Merchandise not subject to the payment of any "Specific Duty," and not enumerated in the foregoing Table of Duties or in any Table of Exemptions, are to pay Duty at the rate of 20 per cent. upon the value thereof.

## SPECIFIC DUTIES.

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, 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.
Almonds, whole.....	2d. per lb.
Almonds, shelled.....	3d. per lb.
Arrowroot.....	2d. per lb.
Bacon and Hams.....	2d. per lb.
Barley, Pearl.....	½d. per lb.
Beef and Mutton, salt or fresh, except in tins.....	1d. per lb.
Biscuits.....	2d. per lb.
Blue.....	2d. per lb.
Bran, Pollard, and Sharps.....	10d. per 100 lbs.
Butter and Lard.....	2d. per lb.
Candied, Bottled, and Canned Fruits and Peels.....	3d. per lb.
Cattle—viz., Bulls, Bullocks, Cows, Calves, Heifers, Steers	£2 each.
Candles.....	2d. per lb.
Carriages, built for four wheels and springs, and whether attached to such wheels or not.....	£12 each.
Carriages, built for two wheels and springs, and whether attached to such wheels or not.....	£6 each.
Cements, Mineral.....	9d. per cwt.
Cheese.....	2d. per lb.
Chicory.....	4d. per lb.
Cider and Perry, in wood.....	1s. 3d. per gallon.
Cider and Perry, in bottle.....	1s. 6d. per gallon.

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Coal, small .....	3s. per ton.
Coal, round .....	4s. 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.
Cornflour and Maizena .....	1d. per lb.
Carbonate of Soda .....	1d. per lb.
Fruits, Fresh, except loose.....	1s. per reputed bushel.
Fruit, Dried—viz., Currants, Raisins, Dates, Prunes, Figs, Dried Apples .....	2d. per lb.
Fruit Trees .....	2d. each.
Flour, Wheaten ..	2s. per 100 lbs.
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.
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.
Malt Liquor, in wood .....	1s. per gallon.
Malt Liquor, in bottle .....	1s. 6d. per gallon.
Mustard .....	2d. per lb.
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 and Gasoline.....	6d. per gallon.
Oil of all kinds, not being Perfumed or Medicinal Oil, and not otherwise enumerated .....	1s. 3d. per gallon.
Onions.....	1s. per cwt.
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.
Pork, fresh, salted, or pickled .....	2d. per lb.
Potatoes .....	6d. per cwt.
Preserves, Jams, and Jellies.....	2d. per lb.
Pigs.....	2s. 6d. each.
Rice .....	1d. per lb.
Sago.....	2d. per lb.
Salt.....	1s. 6d. per cwt.
Sash Weights .....	1s. 6d. per cwt.
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-
And so in proportion for any greater or less quantity than a dozen of each size.	pints.
Sauces, in bulk .....	3s. per gallon.
Seeds, Canary, Hemp, Rape.....	½d. per lb.
Shot.....	1d. per lb.
Soap, except Fancy or Perfumed.....	1d. per lb.
Soap, Fancy or Perfumed.....	3d. per lb.
Soda Crystals .....	½d. per lb.

## Customs Duties.

A.D. 1894.

Spices of all kinds .....	4d. per lb.
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 methyl of alcohol .....	3s. per gallon.
And so in proportion for any quantity less than one-sixth of a gallon.	
Spirits, Perfumed .....	24s. per gallon.
Spirituous Compounds.....	15s. per gallon.
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 .....	3s. 6d. per lb.
Turpentine .....	1s. per gallon.
Twine of all kinds, Whipcord, and other Cords not otherwise enumerated.....	1d. per lb.
Varnish and Polish not otherwise enumerated .....	1s. 6d. per gallon.
Vinegar, containing not more than ten per centum of Acetic Acid.....	1s. per gallon.
Whiting .....	9d. per cwt.
Wines, in wood .....	6s. per gallon.
Wines, in bottle .....	8s. per gallon.
Wines, sparkling .....	10s. per gallon.
Woolpacks .....	4d. each.
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 Twenty Pounds per cent. on cost of such repair or renovation, except on free Goods.	

*Customs Duties.*

A.D. 1894.

(3.)

Sect. 5.

## TABLE OF EXEMPTIONS FROM PRIMAGE DUTY.

1. All articles, goods, wares, and merchandise mentioned and set forth in the "Table of Duties" which are subject to an *ad valorem* duty of 10 per cent. or 20 per cent.
2. Coals and Unmanufactured Tobacco.

Repealed by 62 Vict. No. 7

(4.)

Sect. 6.

## TABLE OF EXEMPTIONS FROM ALL DUTIES.

- Animals, Live, not subject to any Specific Duty.  
 Animals, Living, exported from Tasmania and re-imported within three months.  
 Animals, Living, imported into Tasmania and re-exported within three months.  
 Antimony, Ingots.  
 Atlases.  
 Bagging, Jute and Canvas, specially imported for making Ore Bags.  
 Bags, Bottles, Boxes, Casks, Crates, Sheep Cages, and Cases, empty, on proof to the Collector that they have been used in export of Tasmanian produce.  
 Bags—Corn, Flour, Gunny, Ore, Bran, Chaff, not being Calico Bags, and any other bags of woven material used for 100 lbs. weight or less of produce.  
 Ballast.  
 Bass, unmanufactured.  
 Boards, Mill, Straw, and Paste.  
 Boards, uncut Card.  
 Bones.  
 Bookbinding Cloth and Leather.  
 Books, Printed.  
 Boiler Plates, Steel or Iron.  
 Bottles, containing Spirits, Malt Liquor, Wine, Oilman's Stores.  
 Bottles for Fruit Preserving or other commercial commodities.  
 Bluestone.  
 Braille or Moon Types, Braille Frames, Arithmetic Slates, Braille Books, Paper, and Boss Maps used for the Blind.  
 Brass, sheet and rolled, not perforated.  
 Bright Steel, Tinned Matgrass Wire.  
 Bristles, unmanufactured.  
 Cabinet-makers' and Upholsterers' Materials; viz., French Polish, Sofa and Chair Springs, Chair Webbing, Hair-cloth, Castors.  
 Cane.  
 Canvas, Navy or Tarpaulin.  
 Carbolic Powder.  
 Chalk.  
 Charts.  
 Clay, Fire, lumps, unmanufactured.  
 Clay, Pipe, unmanufactured.  
 Cocoa Fibre.  
 Coin of the Realm.  
 Coir, unmanufactured.  
 Coir Yarn.  
 Copperas.  
 Cotton—Raw, Waste, Wick, and Candle.  
 Cyanide of Potassium.  
 Dyewoods and Dyestuffs for manufacturing purposes only.  
 Flax, unmanufactured.  
 Galvanized Iron in plain sheet.  
 Gold, in bar, sheet, or dust.  
 Grindery, viz.—Boot Button Eyelets, Wood and Iron Lasts.  
 Hair, unmanufactured.  
 Haircloth for Hopkilns.  
 Harmoniums and Organs (Church or Chapel).  
 Harvest Yarn, Rope Yarn, Binding Wire.

*Customs Duties.*

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Hatters' Materials, Scale Boards for Hat Boxes.  
 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, Sheet, Hoop, Plate, Pig, Angle and T, and Tinned, the same not being perforated or worked.  
 Iron Saddle Trees.  
 Ivory Black.  
 Ivory, unmanufactured.  
 Kapok.  
 Kerosene Slush.  
 Kreosote, Crude.  
 Lamp Black.  
 Leather—Morocco Levant, Glove Kid, Patent Calf, Goat Levant, Calf Kid, Mock Kid, Glacé Kid, Enamelled Hide for Buggy Tops, and Dash Leather.  
 Lime, Carbolate.  
 Lime, Chloride.  
 Logwood.  
 Machinery for manufacturing or refining Sugar, until 31st December, 1896.  
 Machinery for manufacturing Cement, until 31st December, 1896.  
 Magazines, Reviews, Pamphlets.  
 Manure.  
 Maps.  
 Molasses, Raw, rendered unfit for human consumption.  
 Mould Boards.  
 Mould Shares.  
 Moulding Sand.  
 Muntz Metal.  
 Myrobalans.  
 Nails of Yellow Metal, Muntz, or Copper.  
 Newspapers.  
 Oakum and Junk.  
 Oil Cake.  
 Oil, Cocomnut and black, unrefined.  
 Oil, Cod and Sod, for Tanning purposes.  
 Oil direct from Whale Fisheries.  
 Oil, Palm, unrefined.  
 Oil, Refuse, Shale.  
 Ores of all kinds of Metals.  
 Paintings and Engravings for Public Institutions.  
 Paper for Fruit Wrapping, not exceeding 10 inches by 10 inches.  
 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.  
 Perambulator Wheels, Axles, Springs, and Handles.  
 Personal Effects the property of a deceased relative formerly resident of Tasmania: proof to be supported by declaration if required.  
 Phosphorus.  
 Pitch.  
 Potash and Pearlash.  
 Pottery Materials, viz., Litharge, China Clay, Cornish Stone, Felspar, Manganese, Oxide of Cobalt.  
 Post Office Packages, if the Duty upon the articles contained therein does not exceed One Shilling.  
 Printing Material.  
 Printing Presses.  
 Produce of Tasmania, all Goods.  
 Rabbit Traps, Phosphorisers, or any Machine used for destroying Rabbits.  
 Rattans, Split or Unsplit, Plaited Straw and Rushes for Wicker Workers.  
 Resin.  
 Rope, Cordage, and Wire Rope.  
 Saddlers' Materials, viz., Hog Skins and Patent Winker Leather.  
 Salt, Rock.  
 Salt, Manure, rendered unfit for other use.

*Customs Duties.*

A.D. 1894

Seed, Clover, and Sugar Beet.  
 Scale Boards.  
 Silver, in Bar, Ingot, or Sheet.  
 Soda Ash.  
 Soda, Caustic.  
 Soda, Silicate.  
 Solder and Soldering Fluid.  
 Specimens of Natural History, Botany, and Mineralogy.  
 Steel—Rod, Bar, Hoop, Sheet, Plate, Pig, Angle and T, and Tinned, the same not  
 being perforated or worked.  
 Stock imported exclusively for Stud purposes.  
 Suet, Tallow, and Grease.  
 Sumac.  
 Tannin and Tannin Extracts.  
 Tar.  
 Terra Japonica.  
 Tin, unmanufactured.  
 Tin Plates, unmanufactured.  
 Tinfoil.  
 Toxa.  
 Twine for Reapers and Binders, and Sewing Twine.  
 Umbrella Ribs or Sticks.  
 Valonia.  
 Vegetable Black.  
 Veneer-wood.  
 Wire Netting.  
 Whalebone, Whalefins from Whale Fisheries.  
 Whaling Implements and Gear.  
 Works of Art for Public Institutions.  
 Wool, unmanufactured.

(5.)

Sect. 8.

## FORM OF DECLARATION.

I, *A.B.*, hereby declare as follows :—

Firstly. That the items appearing on the other side hereof are truly and correctly extracted from the invoice[s] herewith produced.

Secondly. That the values set against such items are the real and true values thereof as exported from \_\_\_\_\_, including the outside case or covering thereof, as mentioned in Section 7 of "The Customs Duties Act, 1894."

Thirdly. That the amount actually paid or agreed to be paid by [me] for the goods is £ s. d.

Fourthly. That [I] have not received, nor do [I] expect to receive, any other account for these goods except the invoice[s] now produced.

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

Declared before me,

*Customs Duties.*

(6.)

A.D. 1894.

Sect. 26.

## 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 Exporters or as the Agents 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 Exporters or the Agents 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 \_\_\_\_\_ }

