

APPENDIX B.

TARIFFS OF THE AUSTRALASIAN COLONIES, IN CLASSIFIED ARRANGEMENT, INCLUDING EXCISE DUTIES, 1890.

The Tariff of Victoria is re-published in the present volume, for, although no alterations have been made since the last publication of this work, several items which have since lapsed by effluxion of time are now omitted altogether. The tariffs of the other colonies, however, having been only slightly, if at all, altered since the last publication, they do not appear in the present work, but a description is given of the changes which have taken place. All the tariffs were published in full in the *Victorian Year-Book*, 1888-9.

The articles are arranged according to the system of classification described on page 71 *ante*; and the position of any article may be ascertained by reference to the index at pages 72 to 75 *ante*.

ALTERATIONS IN TARIFFS OF THE AUSTRALASIAN COLONIES, 1889-90.

The following, so far as known, are the changes which have taken place in the tariffs of Western Australia and Tasmania, since the last issue of this work; no changes having taken place in those of the other colonies:—

Order.	Articles.	Rate of Duty.		Date of Alteration.
		Former.	Present.	
24	WESTERN AUSTRALIA. Export Duty on Live Pearl Shells, per ton	4 0 0	2 0 0	1st Jan., 1890
21	TASMANIA. Import Duty on Pork— Under 5 lbs. ... } Over 5 lbs. ... } ad valorem	10 per cent.	{ 10 per cent. { 2d. per lb.	7th Aug., 1890

ERRATA.

The following items were either incorrectly given or accidentally omitted from the tariffs as published in the last *Year-Book*:—

Order.	Articles.	Rate of Duty.
	SOUTH AUSTRALIA. <i>Northern Territory.*</i>	
14	Import Duty on— Opium per lb.	£ s. d. 1 10 0
22	Rice ”	0 0 1
	Rice, Meal Offal per ton	0 10 0
23	Chinese Oil per gal.	0 1 0
	WESTERN AUSTRALIA.	
14	Import Duty on Opium per lb.	1 0 0
33	Export Duty on Horses per head	0 1 0
	NEW ZEALAND.	
...	Primage Duty† (in addition to Import Duty) on all goods, wares, and merchandize imported into the colony ... ad valorem	1 per cent.

* In force since 17th November, 1886.

† Levied under an Act of Parliament to 30th June, 1889, and since levied under a resolution of the House of Representatives. This duty was discontinued on the 30th September, 1890.

TARIFF OF VICTORIA.

(Corrected up to October, 1890.)

IMPORT DUTIES.

For the position of any article see Index, page 72, *et seq.*, *ante*.

Order.	Articles Imported by Land or Sea.	Rate of Duty.		
		£	s.	d.
1	Cards, Playing per doz. pcks.	0	3	0
	” ” in Sheets ”	0	2	6
	Stationery, Manufactured, as under—			
	Albums of all sorts ad valorem	20		per cent.
	Blotters, Blotting Cases, Blotting Pads, Bill-heads, and all other printed, ruled, or engraved forms or paper, bound or unbound, including Printed or Lithographed Advertisements or Posters of all kinds when framed			”
	Books—Account, Betting, Cheque, Copy, Diary, Drawing, Exercise, Guard, Letter, Music, Memo., Pocket, Receipt, Sketch ”			”
	Bill Files and Letter Clips ”			”
	Cards—Printers’, Visiting, Funeral, Menu, Programme, Wedding, in sheet or cut ”			”
	Card Cases, not being of Gold or Silver ”			”
	Date Cases, Cards, Calendars ”			”
	Envelopes ”			”
	Ink Bottles, Inkstands, Ink Wells ”			”
	Labels—Luggage and other ”			”
	Memo. Slates and Tablets ”			”
	Mounts or Stands for Pictures ”			”
	Parchment—Cut ”			”
	Sketch Blocks ”			”
	Wrappers—Fancy, for Writing Paper ”			”
	Writing Cases, Desks, and Stationery Cases ”			”
2	Instruments, Musical (except action-work in separate pieces, including Rails and Keys), including second-hand—			
	Pipe Organs and all parts thereof, including Pianoforte action, made up ”	25		per cent.
	Pianos, upright each	5	0	0
	” Square, Grand, or Semi-Grand ”	15	0	0
	Harmoniums and Cabinet Organs, not otherwise enumerated... .. ”	3	0	0
4	Architraves and Mouldings of all sorts, wholly or partly prepared—			
	Under 3 inches per 100ft. lin.	0	4	0
	3 inches and over ”	0	7	0
	Pipes—Smoking, Clay per gross	0	1	0
	” ” All other, and Cigar and Cigarette Holders ad valorem	25		per cent.
	” Cases for Pipes, Cigar and Cigarette Holders ”			”
5	Fireworks ”	20		per cent.
6	Clocks, and all parts thereof, whether wholly or partly made up			”
	Watches, and all parts thereof, wholly or partly made up ”			”

IMPORT DUTIES—continued.

Order.	Articles Imported by Land or Sea.	Rate of Duty.		
		£	s.	d.
8	Explosives (except Fine Meal Powder, not Sporting, in bulk and in packages of not less than 25 lbs. each), viz. :—			
	Powder, Sporting per lb.	0	0	3
	„ Blasting „	0	0	1
	Gelatine and Gelatine Dynamite „	0	0	1
	Other Explosives „	0	0	4
	Fuze, per coil of 24 ft. or less, and in proportion for any greater quantity	0	0	1½
	Shot per lb.	0	0	1
9	Engines, being Portable Engines, fixed on a Locomotive Boiler horizontally, and fitted up with wheels and shafts suitable for transport on an ordinary road ad valorem	25 per cent.		
	Implements (Agricultural)* „	20 per cent.		
10	Axles—			
	Common Dray, with Linchpins „	25 per cent.		
	Common nut and others not enumerated—			
	Up to 1½ inch diameter inclusive... .. per arm	0	3	0
	Above 1½ inch ditto, ditto „	0	4	6
	Mail-patent, up to 1½ inch diameter inclusive „	0	4	6
	„ above 1½ inch „	0	7	0
	Other patent Axles, with brass caps „	0	10	0
	Carriages, Carts, and Conveyances, including second-hand, viz. :—			
	Boston Chaises, Dog Carts, Gigs, Tilburys, and other Two-wheeled Vehicles on Springs or thorough braces each	10	0	0
	Buggies—Four-wheeled } Without Tops, mounted on springs	15	0	0
	Waggons for carrying Goods } or thorough braces			
	„ Single or Double Seated }			
	„ Express }			
	Hansom Safety Cabs }	20	0	0
	Waggons—Single and Double seated }			
	Waggonettes }			
	Buggies—Four-wheeled }			
	Omnibuses and Coaches for carrying mails or passengers „	40	0	0
	Barouches }	50	0	0
	Broughams }			
	Drags }			
	Landaus }			
	Mail Phaetons }			
	All Carts and Waggons without springs, and Spring Carts and Spring Drays with Two wheels ad valorem	20 per cent.		
	All Carriages or Conveyances not otherwise enumerated „	25 per cent.		
	Bicycles, Tricycles, and similar Vehicles, Perambulators, Children's Carriages, whether wholly or partly made up, or parts of same „	„		
	† Parts of Carriages:—			
	Sets of Wheels (unbored and untired) per set	2	0	0
	Poles each	0	5	0
	Shafts and Bars per set	0	1	0

* The following are now considered by the department to be agricultural implements:—Chaff-cutters, Cleaners, Corn Screens, Corn Crushers, Cultivators, Drills—Seed, Harrows, Hay Presses, Hay Rakes, Horse Rakes, Horse Hoes, Maize Shellers, Mowers, Ploughs, Reapers, Rollers—Field, Root Cutters, Seed-sowers, Smutters, Strippers, Stump Extractors, Threshers, Wheat Cleaners, Winnowers.

† Any separate parts of carriages not specially enumerated as dutiable or free are chargeable with such duty as the Commissioner may determine under section 5 of *Duties of Customs Act 1883*.

IMPORT DUTIES—continued.

Order.	Articles Imported by Land or Sea.	Rate of Duty.
10	*Parts of Carriages :—	£ s. d.
	Under Gear (including axles and arms) per set	4 0 0
	Buggy Tops (if composed principally of leather) ... each	5 0 0
	„ „ (if of any other material) „	3 0 0
	Carriage bodies in the white „	5 0 0
	†Saddle-trees :—	
	Harness per dozen	0 10 0
	Riding „	1 0 0
12†	Bricks—Fire per 1,000	1 0 0
13	Furniture, including second-hand ad valorem	35 per cent.
	Lamps, Lampware, and Lanterns (except Electroliers and Gasaliers, otherwise dutiable as Manufactures of Metal) „	25 per cent.
	Springs—Sofa, Chair, and other furniture „	10 per cent.
14	Blacking, including Burnishing Ink, Dressing, Harness Polishing, and Paste „	25 per cent.
	Drugs, viz. :—	
	Acid, Acetic, containing not more than 30 per cent. acidity per pint or lb.	0 0 3
	„ „ for every extra 10 per cent. or part of 10 per cent. above 30 per cent. „ „	0 0 1
	„ Muriatic per cwt.	0 5 0
	„ Nitric „	0 5 0
	„ Sulphuric „	0 5 0
	Ammonia, Carbonate of per pint or lb.	} 0 0 2
	„ Liquid „ „	
	Chlorodyne ad valorem	25 per cent.
	Cocculus Indicus per lb.	0 1 0
	Gelatine „	0 0 6
	Glycerine, Pure „	0 0 3
	„ Crude „	0 0 1
	Morphia per oz.	0 1 6
	Nitrate of Silver „	0 0 6
	Nux Vomica per lb.	0 0 2
	Strychnine per oz.	0 1 0
	Inks—Writing, Liquid, or Powder ad valorem	10 per cent.
	Ink (printing), coloured per lb.	0 0 6
	Medicines—Consisting of two or more ingredients mixed ready for use, not being in chemical combination; Drugs and Chemicals, packed ready for retail sale or consumption, including medical compounds containing spirits not exceeding the strength of proof by Sykes' Hydrometer; and all preparations recommended as beneficial for any portion of the human or animal body, or the cure or the treatment of any disease or affection whatever; and Medicine Chests or Cases, with or without fittings ... ad valorem	25 per cent.
	Matches and Vestas—Wax Vestas—	
	For every gross of metal boxes, not otherwise specified, containing in each box—	
	100 Vestas or under	0 1 3
	Over 100 and not exceeding 200 Vestas... ..	0 2 6
	And so on per gross of metal boxes for each additional 100 Vestas or part thereof additional	0 1 3

* See footnote (†) on previous page.

† See also "Leatherware," under Order 24.

‡ See also under "Timber," Order 25.

IMPORT DUTIES—*continued.*

Order.	Articles Imported by Land or Sea.	Rate of Duty.
		£ s. d.
14	Matches and Vestas—Wax Vestas— For every gross of paper, small round tin, or other boxes, containing in each box— 100 Vestas or under Over 100 and not exceeding 200 Vestas And so on per gross of boxes for each additional 100 Vestas or part thereof additional	0 1 0 0 2 0 0 1 0
	Wooden Matches— For every gross of boxes, containing in each box— 100 Matches or under Over 100 and not exceeding 200 Matches And so on per gross of boxes for each additional 100 Matches or part thereof additional	0 0 6 0 1 0 0 0 6
	Opium, including all goods, wares and merchandise mixed or saturated with opium, or with any preparation or solution thereof, or steeped therein respectively per lb.	1 0 0
	Powders—Baking, Seidlitz, Washing ad valorem	20 per cent.
	Paints and Colours (except Artists' Colours) — Ground in Oil, including Patent Dryers and Putty per ton	2 0 0
	Mixed ready for use, from or of any substance „	4 0 0
	Soda Crystals „	2 0 0
	Spirits—Methylated per liq. gal.	0 1 0
	Varnish (including lithographic) „	0 2 0
15	Carpeting and Druggeting ad valorem	20 per cent.
	Woollen Manufactures, or Manufactures containing Wool (except Printers' Blankets), viz.:— Piece Goods, whether in the piece or cut into lengths or shapes, being Vestings, Trouserings, Coatings, Shirt- ings, Broadcloths, Witneys, Naps, Flannels, Mantle Cloths, Cloakings, Ulsterings, Kerseys, Serges, Costume Cloths, Melton Cloths, and Tweeds „	30 per cent.
	Blankets, Blanketing, Rugs and Rugging „	25 per cent.
16	Silks (except Hatters' Silk Plush, Umbrella Silk, Silk for Flour Dressing, Silk Fags, Oil Silk, Fringes, Tassels, and Gimp for Furniture, Repts, Damasks, and other material for covering Furniture) in the Piece, or Piece Goods containing Silk, whether cut into lengths or shapes or not „	20 per cent.
17	Tents and Tarpaulins „	„
18	Bags—Fancy, Hand, Reticules, or Travelling, including the articles belonging thereto (if any) „	25 per cent.
	Boxes or Cases, viz.—Dressing, Glove, Handkerchief, Jewel, Scent, Work, including the articles belonging thereto (if any) „	„
	Quilts—Sewn, Cosies and Cushions „	30 per cent.
19	Apparel, Articles of, being wholly or partly made up from materials containing wool, the duty on which is 30 per cent. ad valorem on importation „	35 per cent.

IMPORT DUTIES—continued.

Order.	Articles Imported by Land or Sea.	Rate of Duty.
		£ s. d.
19	Apparel, Slops, Clothing, Underclothing, and articles of attire, not otherwise enumerated, whether wholly or partly made up (except Diving Dresses, including the Boots, Gloves, and Helmets for such Dresses) ad valorem	25 per cent.
	*Boots and Shoes—English sizes of 1888 to be the standard (except Children's, 0 to 3, and slippers of straw only), viz.:—	
	Men's, No. 6 and upwards per doz. pairs	2 5 0
	Youths', Nos. 2-5 "	1 10 0
	Boys', Nos. 7-1 "	1 3 6
	Women's, Nos. 3 and upwards "	1 8 6
	Girls', Nos. 11-2... .. "	1 2 0
	„ Nos. 7-10 "	0 15 6
	Children's, Nos. 4-6, and Slippers "	0 6 0
	With Uppers of Lasting or of other material not being Leather, with or without Leather Toe-caps, but not goloshed or vamped with Leather "	0 19 0
	Slippers, Nos. 7-2 "	0 9 0
	„ Not otherwise mentioned "	0 12 0
	Shoes—Spiked "	0 12 0
	Goloshes or Overshoes "	0 4 0
	Boots and Shoes of Indiarubber "	0 12 0
	Fur Skins—Dressed or Prepared for making up per lb.	0 0 2
	Fur—Hatters' (except Mungo) ad valorem	25 per cent.
	Frilling, Ruffling, Plaitings, Ruchings "	„
	Feathers for ornamental purposes "	„
	Gloves "	20 per cent.
	Hair—Articles of artificial human hair manufactured, viz., Headdresses, Hair Plaits, Hair Plait Stems, Side Pads, Chignons "	25 per cent.
	Curled per lb.	0 0 2
	Handkerchiefs (except of Cotton or Linen only), whether made up or in the piece ad valorem	10 per cent.
	Hats, Caps, and Bonnets (except of Braid, Chip, Straw, Tape, Willow, untrimmed and all such being both untrimmed and unlined, Paper or glazed Calico not being considered lining), viz.:—	
	Hats and Caps—Cloth, sewn, and not upon any foundation or frame per dozen	0 8 0
	Hats—Children's, Boys', Men's, or Women's Felt, and Pith Hats or Helmets "	1 0 0
	Hats, with a Calico or other foundation or frame, and covered with any material "	1 10 0
	Hats—Dress "	3 0 0
	Hats, Caps, and Bonnets, all other ad valorem	25 per cent.
	Hoods—Felt, Pull-over Hoods, and any article of felt prepared for the manufacture of hats per dozen	0 5 0
	†Hosiery (except of Cotton, Linen, and Elastic Silk Stockings for surgical purposes or otherwise specified) ad valorem	25 per cent.

* For Boot-Uppers, etc., see "Leather," Order 24.

† Hosiery means Stockings, Socks, and other Machine or Hand knit Covering for the feet or legs, and no other articles. (Sec. 7, Act 769.)

IMPORT DUTIES—continued.

Order.	Articles Imported by Land or Sea.	Rate of Duty.			
		£	s.	d.	
19	Parasols, Sunshades, and Umbrellas, with or without Covers, made up wholly or in part, viz. :—				
	From Materials not containing Silk	0	1	0	
	" containing Silk	0	2	6	
	Parasol, Sunshade, and Umbrella Sticks, when wholly or partly fitted with Frames	0	1	0	
	Waterproof rugs and Horse Clothing	25 per cent.			
20	Bags and Sacks (except Gunnies and Sugar Mats), the capacity of which is less than 3 bushels	0	0	6	
	Cordage (except unserviceable, when cut into lengths of not over 3 feet, Metal Cordage, Coir Yarn, Reaper and Binder Twine), viz. :—				
	Coir Rope	0	5	0	
	Other Cordage, including Engine Packing (not being Sheet) and Housing and Seizing Lines, and Spun yarn	0	12	0	
	Cloths—Oil and other Floor	20 per cent.			
	Matting—Coir, Jute	" "			
	Mats	25 per cent.			
	Reaper and Binder Twine and Yarn made from Jute, Hemp, or Flax	0	8	0	
	Twine (except sewing or seaming of Hemp, Cotton, or Flax)	0	0	2½	
	21	Butter	0	0	2
Butterine and Oleomargarine		0	1	0	
Cheese		0	0	2	
Eggs		0	2	0	
Fish (<i>see Meats</i>).					
Honey		0	0	2	
Meats and Fish—Potted; and Meats, Fish, Soups, and Vegetables—Extracts of, or concentrated		20 per cent.			
Meats and Fish—Preserved; not salted, or dried, or preserved in brine		0	0	2	
Hams		0	0	2	
Bacon		0	0	2	
Provisions (including Vegetables), salted, dried, or preserved in brine (except fish not otherwise enumerated)		0	5	0	
22		Almonds	0	0	2
		Arrowroot	0	0	2
	Biscuits	0	0	2	
	Confectionery, Comfits, Succades, Sweetmeats	0	0	2	
	Fruits and Vegetables—Dried or preserved	0	0	2	
	" Preserved (not dried) packed in bottles, jars, or other vessels, as under :—				
	Quarts and over a pint	0	6	0	
	Pints and over half-a-pint	0	3	0	
	Half-pints and smaller sizes	0	1	6	
	Over a quart and not exceeding a gallon	0	18	0	
	Fruits—Boiled, or partly boiled, or pulp	0	0	3	
	" Green, not otherwise enumerated	0	1	6	
	" " being Oranges or Lemons	0	0	9	

* Per pint or lb., or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

IMPORT DUTIES—continued.

Order.	Articles Imported by Land or Sea.	Rate of Duty.		
		£	s.	d.
22	Grain, viz.:—			
	Oats and Barley per cental	0	3	0
	Maize, Peas, Beans, Wheat „	0	2	11
	Rice :—			
	Undressed, imported into any bonded warehouse and dressed therein „	0	4	0
	Paddy „	0	2	0
	Prepared, viz.:—			
	Barley—Pearl and Scotch „	0	7	6
	Oatmeal „	0	9	0
	Maizena, Maize Flour, or Corn Flour per pt. or lb.*	0	0	2
	Malt per bush.	0	4	6
	Grain and Pulse of every kind, not otherwise enumerated, when prepared or in any way manufactured per cental	0	5	0
	Jams or Jellies per pt. or lb.*	0	0	3
	Macaroni and Vermicelli „	0	0	2
	Molasses (except unrefined) per cwt.	0	3	0
	Nuts (except Cocoanuts and Candlenuts) per lb.*	0	0	2
	Onions per ton	1	0	0
	Peel, candied, drained, or preserved per lb.	0	0	2
	Potatoes per ton	0	10	0
	Sugar :—			
	The produce of Beet-root and all other Sugar per cwt.	0	6	0
	„ Sugar-cane „	0	3	0
	„ „ bonded on and after the 27th July, 1887, and refined in Victoria in a bonded warehouse under regulations to be framed by the Governor-in-Council „	0	2	0
	Sugar Candy per pt. or lb.*	0	0	2
	Vegetables (see Provisions, Order 21, and Fruits ante).			
23	Ale, Porter, Spruce, and other beer, Cider and Perry per gallon †	0	0	9
	Beer, Lager—quarts per dozen	0	3	0
	„ pints „	0	1	6
	Coffee, Cocoa, Chicory, Chocolate per lb.	0	0	3
	Hops „	0	0	8
	Mustard „	0	0	2
	Milk—Preserved per pt. or lb.*	0	0	2
	Perfumery ad valorem	20 per cent.		
	Pickles (packed in Bottles, Jars, or other vessels, not exceeding one gallon in size) as under :—			
	Quarts and over a pint per dozen	0	3	0
	Pints and over half-a-pint „	0	2	6
	Half-pints and smaller sizes „	0	1	0
	Over a quart and not exceeding a gallon „	0	12	0
	Pickles, all other ad valorem	20 per cent.		
	Salt (except rock salt) per ton	1	0	0
	Sauces, packed in Bottles, Jars, or other vessels, not exceeding one gallon in size, as under, viz. :—			
	Quarts and over a pint per dozen	0	4	0
	Pints and over half-a-pint „	0	2	0

* Per pint or lb., or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

† Or for six reputed quart bottles, or for 12 reputed pint bottles.

IMPORT DUTIES—continued.

Order.	Articles Imported by Land or Sea.	Rate of Duty.		
		£	s.	d.
23	Sauces, packed in Bottles, Jars, or other vessels, not exceeding one gallon in size, as under, viz. :—			
	Half-pints and smaller sizes per dozen	0	1	0
	Over a quart and not exceeding a gallon „	0	12	0
	All other ad valorem	10		per cent.
	Spices, ground per pint or lb.*	0	0	2
	Spirits—Perfumed per gallon	1	4	0
	Spirits or Strong Waters of any strength not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater strength than the strength of proof „	0	12	0†
	Spirits, Cordials, Liqueurs, or Strong Waters, sweetened or mixed with any article, so that the degree of strength cannot be ascertained by Sykes' hydrometer (including all alcohol diluted or undiluted with water or other menstruum, and containing in solution any essence, essential oil, ether, or other flavouring or other substance, whether of natural or artificial origin)... .. „	0	12	0
	Tea per lb.	0	0	1
	Tobacco (except Sheepwash, including tobacco soaked on the landing thereof from the importing ship or on delivery from the warehouse in turpentine, oil, or other fluid in the presence of some officer of Customs, so as to render it unfit and useless for human consumption) :—			
	Manufactured „	0	3	0
	Unmanufactured „	0	1	0
	Cigars „	0	6	0
	Snuff „	0	3	0
	Vinegar, not being Acetic Acid or Crude Vinegar, Aromatic or Raspberry per gallon	0	0	6
	Waters, Aërated or Mineral ad valorem	10		per cent.
	‡ Wine—Sparkling per gallon	0	8	0
	„ Other „	0	6	0
24	Candles per lb.	0	0	2
	Combs—Toilet ad valorem	10		per cent.
	Glue per lb.	0	0	2
	„ Liquid, and Liquid Gum and Cements ad valorem	20		per cent.
	Grease—Antifriction per ton	3	0	0
	Leather—Wellington Fronts and Grafts per doz pairs.	0	6	0
	Uppers of Cashmere, Lasting, or Stuff „	0	3	0
	Clogs and Pattens ad valorem	20		per cent.
	Leather (except Crust or Rough-tanned, viz. :—Calf, Goat, Hogskin, Sheep, or Kangaroo, when not exceeding seven pounds each Skin; and English Bend, sometimes called Butt) per lb.	0	0	6

* Per pint or lb., or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

† Or 24s. for each reputed 2-gallon case, or 48s. for each reputed 4-gallon case, when the said cases respectively do not contain more than the reputed contents, and so on for each reputed gallon or part of a gallon.

‡ Wine containing more than 25 per cent. of alcohol of the S.G. .825 at the temperature of 60° Fahrenheit is chargeable with duty as spirits.

IMPORT DUTIES—continued.

Order.	Articles Imported by Land or Sea.	Rate of Duty.
		£ s. d.
24	Leather, being Furniture and Bookbinding Morocco, Roan, and Paste Grain Skiver per lb.	0 1 0
	„ Laces „	0 1 0
	„ Uppers—Closed, Men's per doz. pairs	1 4 0
	„ „ „ Women's and Children's „	0 18 0
	Leatherware, Harness, Saddles, or Articles made up of Leather, or any Manufacture of which Leather is the most valuable part, including Whips of any description, Trunks and Portmanteaus, and Leather cut into shapes, not otherwise enumerated... .. ad valorem.	25 per cent.
	Soap—Perfumed and Toilet per lb.	0 0 4
	„ other „	0 0 2
	Stearine „	0 0 2
25	Buckets and Tubs (Wooden) ad valorem.	25 per cent.
	Beehives „	„
	Boxes—Cardboard or Paper, including Paper or Cardboard (with or without Printing) cut into shapes for wrapping or boxing „	„
	Blue per lb.	0 0 2
	Corks, cut „	0 0 4
	Casks or Shooks, new or second-hand ad valorem	25 per cent.
	Paper (except Writing and Printing in original wrappers and uncut edges as it leaves the mill; Paperhangings and Millboard):—	
	Cut per lb.	0 0 2
	Advertising Matter, Printed or Lithographed, or any Printed Plates, Lithographs, Pictures, Cards, or matter of a similar description used, or capable of being used, for advertising purposes „	0 0 4
	Cardboards and Pasteboards, on per cwt.	0 4 0
	Other „	0 6 0
	Paper Bags „	0 15 0
	Seeds—Canary ad valorem	10 per cent.
	Starch per lb.	0 0 2
	Timber and Building Materials:—	
	{ Ash, Australian and New Zealand Pine, Black-wood, Cedar, Hickory, Oak, Posts and Rails, Staves, Sycamore, Walnut, Whitewood } Undressed.	
	{ Hardwood—Undressed logs, of the size of 9 inches square or larger } Undressed.	
	{ California Redwood, Sugar Pine, American White Pine, undressed, 1 inch and over } Undressed.	
	{ All other undressed, of the size of 7 inches by 2½ inches or larger } Undressed.	
	{ Spokes and Felloes of Hickory, in the rough } Undressed.	
	{ Spars, in the rough } Undressed.	

IMPORT DUTIES—continued.

Order.	Articles Imported by Land or Sea.	Rate of Duty.		
		£	s.	d.
25	Timber and Building Materials :—			
	Architraves and Mouldings of all sorts, wholly or partly prepared, under 3 inches per 100 ft. lin.	0	4	0
	Architraves and Mouldings of all sorts, wholly or partly prepared, 3 inches and over "	0	7	0
	Boards—Flooring } Dressed or } per 100 ft. sup.	0	1	6
	„ Lining... .. } planed }			
	„ Weather }			
	Doors not exceeding 1½ inch in thickness each	0	5	0
	„ over 1½ inch and not exceeding 1¾ inch in thickness "	0	7	6
	„ over 1¾ inch in thickness "	0	10	0
	Frames—Door, Window "	0	5	0
	Hardwood per 100 ft. sup.	0	2	0
	Laths per 1,000	0	5	0
	Palings per 100	0	0	9
	Pickets—Dressed "	0	6	6
	„ Undressed "	0	0	6
	Sashes—Window, Unglazed per pair	0	2	0
	„ „ Glazed... .. "	0	3	0
	Shingles per 1,000	0	0	9
	Skirtings, wholly or partly prepared per 100 ft. lin.	0	7	0
	Spokes and Felloes in the rough per 100	0	0	6
	Staves, Shaped or Dressed ad valorem	25		per cent.
	Timber of Sizes less than 7 inches by 2½ inches per 100 ft. sup.	0	2	6
	Timber—Bent } ad valorem	25		per cent.
	„ Finished } "			
	„ cut into Shapes, for making into Cases, Boxes, or similar articles per cub. ft.	0	0	6
	Wickerware ad valorem	25		per cent.
	Woodenware, including Beehives, Bellows, Picture-frames, and Wooden Hames, Turnery (except Billiard Balls in the rough), Staves shaped or dressed, and Finished Timber not otherwise enumerated (except Artists' Materials, Engravers' Boxwood, Shafts and Poles in the rough, Ash Oars) "			"
26	Oils, packed in Bottles, Jars, or other vessels, not exceeding one gallon in size, as under :—			
	Over a quart and not exceeding a gallon per dozen	0	12	0
	Quarts and over a pint "	0	4	0
	Pints and over half-a-pint "	0	2	0
	Half-pints and smaller sizes "	0	1	0
	Oils, in Bulk (except Coconut, Fish of all sorts, Mineral Refined of which the point of ignition is below 80° Fahr., Kerosene, Palm, Lubricating of which the chief component part is mineral) per gallon	0	0	6
	Oil and Paste—Furniture ad valorem	20		per cent.
28	Charcoal and coal (ground) "			"
29	Bottles—Glass or Stone, containing a reputed quart, or any less quantity of spirits (not perfumed), Wine, Ale, Porter, or other Beer, and Bottles containing Aërated or Mineral Waters per dozen	0	0	6

IMPORT DUTIES—continued.

Order.	Articles Imported by Land or Sea.	Rate of Duty.
		£ s. d.
29	Bottles, containing Pickles per dozen	0 0 3
	Brownware and Tiles ad valorem	20 per cent.
	Chinaware and Porcelain (except Photographic, Scientific, and Telegraphic Materials) "	15 per cent.
	Earthenware, including Packing (except Photographic, Scientific, and Telegraphic Materials), measuring outside the package as imported per cubic foot	0 0 8
	Glassware, including Packing (except Locket, Brooch, and Watch Glasses, and Optical, Surgical, and Scientific Instruments, and Photographic and Telegraphic Materials), viz.:—	
	Cut, Engraved, Etched, Frosted, Ground, Sandblast, and not otherwise enumerated, measuring outside the package as imported "	0 1 6
	Glass Bottles for Aërated Waters, measuring outside the package as imported "	0 0 6
	Glass Bottles for Medicines, measuring outside the package as imported "	0 0 6
	Other, measuring outside the package as imported "	0 0 6
	Glass, viz.:—	
	Bent, over 6 inches square	} ad valorem
	Bevelled, over 6 inches square	
	Heraldic	
	Silvered	
	Corners—Cut, Bevelled, or Engraved	
	Marble and Stone, Wrought (except Slate Slabs not wholly manufactured, Lithographic Stones, and Stones for Milling and Grinding purposes) "	"
31	Gold and Silver Leaf "	"
	Plates of per oz. troy	0 8 0
	Jewellery (except Cameos and Precious Stones unset), viz.:—	
	Rings of Gold, finished or unfinished, but without Cameos or Precious Stones set therein per dwt. troy	0 4 0
	All other, whether manufactured wholly or in part, including Imitation Jewellery, also cases containing Jewellery or Imitation Jewellery and Pencil Cases ad valorem	20 per cent.
	Silver, Plates of per oz. troy	0 2 0
32	Barbed Wire per ton	3 0 0
	Buckets and Tubs ad valorem	25 per cent.
	Fillets—Line, for Book-binders "	10 per cent.
	Lead, Sheet and Piping per cwt.	0 2 6
	Metals, Manufactures of, and Machinery, not otherwise enumerated (except Portable Engines) ad valorem	35 per cent.
	H Rolled Girder and Channel Iron	
	Castings, viz.:—	
	Cylinders—Hydraulic	} per ton
	Pipes, and connections for same	
	Plates—Tank	
	Bars—Fire	
	Weights—Sash	

IMPORT DUTIES—continued.

Order.	Articles Imported by Land or Sea.	Rate of Duty.		
		£	s.	d.
32	Nails, Iron and Steel (except for Trunks and Grindery) ... per cwt.	0	5	0
	Nails, Horse-shoe	0	12	0
	Metalware, Plated and Mixed (except Door Handles, Locks, Shaft Tips, Stump and Finger Joints, and Slot Irons used in carriage building, Harness Mountings, and Plated Harness) ad valorem	20 per cent.		
	Rolls—Ornamental, for Bookbinders	10 per cent.		
	Typeholders for Bookbinders	”		
33	Live Stock, viz.:—			
	Bulls, Cows, Calves over 6 months old, Heifers, Oxen, Steers (except Working Bullocks in teams) ... each	0	5	0
	Colts, Fillies, Geldings, Horses, Mares, not in saddle or harness	0	5	0
	Sheep, whether Rams, Ewes, Wethers, or Lambs	0	0	6
	Pigs	0	2	0
35	Brushware (except Artists' Brushes) ad valorem	35 per cent.		
	Fancy Goods (except Artificial Flowers)	10 per cent.		
	Oilmen's Stores (except essential Oils and Essences not containing Alcohol), packed in Bottles or Jars not exceeding one reputed quart in size, or in Canisters or Vessels not exceeding one quart in size	20 per cent.		
	Oilmen's Stores, not otherwise enumerated (except Isinglass, uncut)	10 per cent.		

Exemptions.

Order.	Articles.	Order.	Articles.
3	Globes—School, mounted	10†	All Minor Articles of mixed or undescribed materials used in the making up of Saddlery
	Works of Art	11†	Ships' Fittings
7	All Surgical Instruments or Appliances*	13†	Furniture, second-hand, accompanying any passenger, which has been in such passenger's own use, up to £50 in value, which is not imported for sale
9†	Agricultural Implements, known as Reapers and Binders	14	Matches—Wood, Safety
	Centrifugal Cream Separators	15	Carpeting, being Printed Felt
	Dairy Refrigerators and Separators	19	Wool Piece Goods, being Collar Check
	Engines—Traction		All Minor Articles of mixed or undescribed materials used in the making up of—
	Machines, not including the motive power, viz.:—Butter-Making, Eyelet, Knitting, Sheep-Shearing, Stitching		Apparel
10†	All Carriages and other Vehicles used in the conveyance of passengers or goods across the frontier which have been registered with the Officers of Customs nearest the place where such Carriage or Vehicle may ply or pass, and in such manner as the Commissioner may by any order from time to time approve		Boots and Shoes
			Hats
			Umbrellas, Parasols, or Sunshades
			Gloves, other than Kid or Leather
			Slippers, of Straw only

* Provided that such Surgical Instruments or Appliances and Minor Articles are enumerated in any order of the Commissioner, and published in the *Government Gazette*. † See also under "Metals," Order 32.

IMPORT DUTIES—continued.

Exemptions—continued.

Order.	Articles.	Order.	Articles.
20	Jute Piece Goods Matting (except Coir and Jute)	32	Metals—Manufactures of, and Machinery, viz. :—
22	Fruits—Green, viz. :—Bananas " " Guavas " " Mangoes " " Pine Apples		Cast Iron, being Oval Boilers, Camp Ovens, Digesters, Kettles; Brazing, Fry, Maslin, Preserving, Sauce, or Stew Pans; Danish, French, Glue, Oval, Plumbers' Stock, and Three-legged Pots; Tea Kitcheners or Fountains
	Grain—Rice imported into any bonded warehouse and manufactured into starch therein		Chaffcutter Knives
	Olives—Fresh		Chains
23	Coffee—Raw		" Curtain
	Cocoa—Raw		Cloth—Wire, over 36 mesh
	Spirits mixed with essential oils, so as to be unfit for human consumption to be used in the manufacture of soap, providing the mixture is performed in the presence of an officer of the Customs		Concentrators—Frew's (<i>for mining purposes</i>)
24	Charcoal (Animal)—Ground Leather, viz., Kid, Calf Kid, Mock Kid, and Patent Calf		Conductors—Lightning
25	Boxes—Cardboard, containing non-dutiable goods ordinarily imported therein		Copper and Copperware, being Prepared plates for Engravers and Lithographers, Silver Plated Sheet, Perforated Sheet, Rivets, Washers
	Candle Nuts		Cornices in piece
26	Oils in bulk, viz., Resin		Crucibles
29	Syphon Bottles for Aërated Water		Cutlery—Iron or Steel
32	Galvanized machine-made wire netting		Detonators
	Metals—Manufactures of, and Machinery, viz. :— Anchors Anvils Balances—spring, to weigh up to 3 cwt. Bands—Curtain Bar, not machined and in the rough Bell fittings Bells, 6 inches and under Bits (<i>for harness</i>) Blocks and Types—Printers' Blowers, for ventilating mines Boilers—Oval (Cast Iron) Brassfoundry used in the manufacture of Furniture Bushes—Patent Roller, for Block-making Buttons Caps—Percussion		Digesters (Cast Iron)
			Door-fittings (except Handles and Plates)
			Firearms
			Fittings (<i>See Bell, Door, Meters, Pipes, Tubes, Window</i>)
			Fittings—Electric, viz., Arc Lamps without Globes, Carbons, Incandescent Lamps, Automatical Resisters, Transmitters, or Transformers, and Storage Batteries
			Fountains—Tea (Cast Iron)
			Furniture, Brassfoundry used in the manufacture of
			Hames
			Handles—Trunk
			Hinges, except Hook and Eye and T
			Hooks (Brass)
			Hooks—Cornice
			Hooks—Curtain
			Hoop, not machined and in the rough
			Iron—Angle and T
			Iron, Sheet—Corrugated
			Irons—Box and Sad
			Irons—Stirrup

IMPORT DUTIES—continued.

Exemptions—continued.

Order.	Articles.	Order.	Articles.
32	<p>Metals—Manufactures of, and Machinery, viz. :— Kettles (Cast Iron) Kitcheners—Tea (Cast Iron) Knives—Chaffcutter Knives—Reaping Machine Latches Locks Lightning Conductors Machinery for Carding, Spinning, Weaving, and Finishing the manufacture of fibrous material, and Cards for such Machinery Machinery for Telegraph purposes Machinery used in the manufacture of Paper and for Felting, including Wire-cloth and Felts Machines, viz., Button Making, Eyelet, Knitting, Sheep-shearing, Stitching, Dairy Refrigerators and Separators, on and after 1st January, 1890 Machines—Printing Machines—Sewing Machines known as Centrifugal Cream Separators <small>NOTE.—Exemption of Machines does not apply to the motive power thereof (if any)</small> Meters—Gas, Internal Fittings of, when imported in parts not put together Mortars and Pestles Netting—Wire, Galvanized, Machine-made Ovens—Camp (Cast Iron) Pans (Cast Iron), viz.—Brazing, Fry, Maslin, Preserving, Sauce, Stew Pestles and Mortars Pig Pins—Gimp Pipes and Tubes, viz., Brass-cased, Brazed Copper, Solid-drawn, Welded, and Fittings for same, except the Cocks Plate, not machined and in the rough Plates (Copper), prepared for Engravers and Lithographers Plates—Decorated Tin, for manufacturing Tinware Pots (Cast Iron), viz., Danish, French, Glue, Oval, Plumbers', Stock, Three-legged Presses—Printing</p>	32	<p>Metals—Manufactures of, and Machinery, viz. :— Primers Pulleys, under 4 inches Rails—Tram and Railway Reaping Machine Knives Rings—Curtain Rivets (Copper) Rod, not machined and in the rough Scales, to weigh up to 3 cwt. Saws of all kinds, but not the Machinery connected therewith Scrap Screws—Cork, Galvanized, Hand, Table, Wood Sheet, not machined and in the rough Sheet (Copper) Silver Plated Sheet (Copper) perforated Slides—Cornice Spokes, not machined and in the rough Spoons—Iron or Steel Springs—Buffer Steelyards, to weigh up to 3 cwt. Tacks, 1 inch and under Tires of Steel, in the rough Tools of Trade, not being Machinery (except Napping, Spalling, and Quartz Hammers, Picks, Mattocks, Gas and Blacksmiths' Tongs, Crowbars, Mauls, Wedges, Soldering Irons) Traps—Vermin Tubes and Pipes, viz.—Brass-cased, Brazed Copper, Solid-drawn, Welded, and Fittings for same, except the Cocks Types—Printers' and Bass Washers (Copper) Window Fittings (except Shutters, Blinds, Poles and Cornices) Wire, not machined and in the rough</p> <p>36 Asphyxiators for Rabbit Killing Goods, Wares and Merchandise for the supply of Her Majesty's land or sea forces, or for the use of Her Majesty's Government All packages in which goods are ordinarily imported, not otherwise enumerated All packages, second-hand, in which ships' stores have been imported Passengers' luggage, being cabin furniture and personal luggage.</p>

EXPORT DUTY.

Order.	Article.	Rate of Duty.
32	Scrap iron per ton	£ s. d. 3 0 0

EXCISE.

Order.	Articles.	Rate of Duty.
23	Spirits distilled in Victoria—	£ s. d.
	From malt, grain, roots, grapes, or wine per gallon*	0 8 0
	From sugar, treacle, or molasses, or from wort wash or spent wash with which sugar, treacle or molasses has been made or mixed, or from beer or ale „	0 10 0
	Tobacco } Manufactured in any tobacco factory, Snuff } on being entered for home consump- Cigars and Cigarettes } tion per lb.	0 0 6

* Such duties on spirits respectively shall be paid on the gallon standard measure of spirits of the strength of proof by Sykes' hydrometer, and so in proportion for any greater or less strength than proof.