



1873.

ANNO TRICESIMO-SEPTIMO

VICTORIÆ REGINÆ,

No. 1.

AN ACT to alter the Duties of Customs. $[25 \ July, 1873.]$

A.D. 1873.

W HEREAS it is expedient to alter the Duties of Customs: 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:

PREAMBLE.

1 On and after the Second day of July, One thousand eight hundred Duties on certain and seventy-three, there shall be raised, levied, collected, and paid goods. upon the importation of the several articles, goods, wares, and merchandise mentioned in the Schedule (1) to this Act the several Duties therein set forth.

2 Upon all articles, goods, wares, and merchandise not otherwise Duties on other charged with any Duty of Customs, except the articles, goods, wares, Goods. and merchandise mentioned in the Schedule (3), there shall be paid, levied, collected, and raised a Duty of Ten Pounds for every One hundred Pounds on the true and real value thereof at the Port of Entry in this Colony.

3 All such articles, goods, wares, and merchandise as may be or were Articles landed in any Bonding Warehouse on and after the Second day of July, 1873, or in Bonding or as may be entered to be landed on or after that day, shall be deemed to have been imported within the meaning of this Act, and shall be subject and liable to the Duties hereby substituted for the Duties now Duties. payable upon such articles, goods, wares, and merchandise.

4 If the goods in any entry inwards be liable to pay Duty according Certain goods to to the value thereof at the Port of Entry in this Colony, the value of pay Dnty according to value. such goods shall be ascertained in the manner following:

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The Importer or his Agent shall produce to the Collector the invoice or other account of such goods received by such Importer or his Agent, and make a declaration in the form in the Schedule (2), which declaration shall be subscribed by the Importer or his Agent in the presence of the Collector.

Provided that, if upon view and examination of such articles, or otherwise, it appears to the Collector that the said articles are not valued according to the true and real value thereof at the Port of importation, then, and in such case, the Collector shall assess the value thereof; and in case the Importer or his Agent shall object to pay Duty according to the value of such goods as assessed by the Collector, then the true and real value of such goods at the Port of importation shall be ascertained according to such Rules and Regulations as the Governor in Council may, from time to time, make in that behalf; and the Duties shall be paid according to the value so ascertained: Provided that such Rules may, from time to time, be altered or rescinded, and such Rules and alterations shall be published in the Gazette, and shall be laid before Parliament with as little delay as possible; and if the Duty so assessed is not paid by the Importer or his Agent the said goods shall be forfeited.

Provision as to landing Sheep or

5 Notwithstanding anything contained in the Twenty-sixth Section of "The Customs Act," it shall not be lawful to land any Sheep or Cattle without report or entry, except at such authorised landing-places as may be appointed by the Governor in that behalf.

In any case where Sheep or Cattle shall have been landed without report or entry, the vessel from which such Sheep or Cattle have been landed may be detained by the Collector of Customs until all Duties in respect of such Sheep or Cattle 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

6 The Duties hereby imposed in respect of Sheep and Cattle shall not to be bonded. be payable immediately on importation, and the provisions of The Customs Act as to bonding goods shall not apply to any such Sheep or Cattle.

Exemptions.

7 The articles, goods, wares, and merchandise set forth in the Schedule (3) shall be exempt from the payment of any Customs' Duties, unless used in packing goods subject to Duty.

Exemption of Machinery.

8 No Duties of Customs shall be raised, levied, collected, or paid upon the importation into this Colony of any Machine or portion of any Machine to be worked by steam, wind, or water; provided that the Importer of any such articles satisfies the Collector of Customs, or other Officer appointed by the Governor in that behalf, that such articles are bona fide Machines or portions of Machines which cannot be ordinarily worked otherwise than by steam, wind, or water.

Importation of Tobacco, &c.

9 Snuff and Tobacco in whole and complete packages, each containing less than Sixty pounds net weight, and Cigars in whole and complete packages, each containing less than Fifty pounds net weight, in ships of Fifty tons burden at least, may be imported or brought into such Ports within Tasmania as are or may be approved by the Governor in Council for the importation and warehousing of Tobacco, anything in the 23rd, 124th, and 125th Sections of The Customs Act contained notwithstanding.

25 Vict. No. 3.

10 There shall be allowed upon the exportation of all articles and A.D. 1873. goods imported into the Colony and enumerated in the Schedule (4) a Drawback of the Duty paid thereon; provided that proof be made to Drawbacks the satisfaction of the Collector that the full Duties due on importation allowed. have been paid.

11 There shall be allowed upon the exportation of Hats and Caps Provided on the manufactured in this Colony from Felt, Silk, or any other material, exportation of Hats and Caps
Four Shillings per dozen: Provided that the drawback shall not be manufactured in paid on less than Ten dozen exported at any one time.

this Colony.

12 A drawback of Sixpence per hundred Pounds shall be paid to Drawback on any person exporting Malt made from imported Barley; provided that certain Malt. such person shall prove to the satisfaction of the Collector of Customs that he has within the period of Three months before the date of such exportation actually paid the Duty of Tenpence per hundred Pounds upon the importation of the Barley from which such Malt was made.

13 There shall be allowed a Drawback of Two pounds ten shillings Drawback on for every ton net weight of jam upon the exportation thereof if manu- Jam. factured in the Colony and packed in Jars or Tins only, in any quantity not less than one Ton at any one time, if the Exporter shall declare to the Collector that the same was manufactured within One year before export, and any person making such declaration falsely in any particular shall forfeit and pay a penalty of not less than One hundred Pounds.

The exporter or manufacturer shall give notice in writing to the Collector of his intention to pack Jam for export; and the Collector shall, upon the receipt of such notice, either himself or an Officer of Customs appointed by him for such purpose, view such Jam, and shall also seal the case or cases in which such Jam is packed.

14 No drawback shall be allowed on any articles or goods No drawback entered for drawback unless the Duty on any one of such articles or unless the Duty goods amounts to Five Pounds, and unless such articles or goods amounts to £5. are shipped within Three years from the day of the importation thereof, or in the case of Malt Liquors within One year from the day of the importation thereof.

15 A drawback of the whole amount of Duty paid on the impor- Drawback upon tation into this Colony by Visitors of Carriages, Pianofortes and articles imported, Musical Instruments, Sewing Machines, and Silver Plate, imported under certain expressly for their own private use, may be paid to the person importing the same, or to his duly authorised agent, on the re-shipment of the same for exportation, subject to the following restrictions:-

Such re-shipment shall be made within Six months from the date of the Inward entry at the Custom House of the article so re-shipped, except silver plate.

The Collector shall be satisfied that such articles or any of them were imported expressly for the private use of the Importer, and that the full duty upon the article or goods so re-shipped was paid upon the importation thereof.

And the Colonial Treasurer shall lay full particulars of every case in which drawback has been paid under this Section before the House of Assembly, if then sitting, or if not then sitting, then at the commencement of next Session.

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This provision shall be applicable in respect of any article or goods imported into this Colony before the commencement of this Act on which Duty was paid upon the importation thereof.

Drawback on the exportation of Silver Plate im-

16 A drawback of the whole amount of Duty paid on the importation of Silver Plate imported by the Owner for his own use shall be ported for Owner's paid to such Owner or his Agent on the exportation of such Silver Plate whenever the same shall take place, anything in this Act to the contrary notwithstanding: Provided such Owner or his Agent proves to the satisfaction of the Collector of Customs that the Duty on such Silver Plate was paid on importation in accordance with the provisions of this

Wines and Malt Liquor may be converted into Vinegar.

17 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.

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

18 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.

25 Vict. No. 3, incorporated.

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

Interpretation.

20 In this Act "Collector" and "Collector of Customs" includes every proper Officer of Customs.

Repeal.

21 The Acts set forth in the Schedule (5) are hereby repealed, except as to anything duly done before the Second day of July, 1873, and except so far as relates to any arrears of Duty, and except so far as may be necessary for the purpose of supporting or continuing any proceeding heretofore taken or to be taken after the commencement of this Act; and all things done under the authority or in pursuance of any Act hereby repealed shall nevertheless be valid and effectual.

Short title.

22 This Act may be cited as "The Customs' Duties Act, 1873."

SCHEDULE.

(1.)

	£	s.	d.	
Spirits—Brandy, Rum, Gin, Geneva, Whisky, Perfumed Spirits, and all other Spirits, Cordials, Liquors, or Strong Waters, per gallon	0	12	0	
And so in proportion for all Spirits, Cordials, and Strong Waters for any greater or less quantity than a gallon, not being less than one thirty-second part of a				
gallon. Wines—Wine in wood, per gallon	0	2	0	
Wine in bottle, per dozen reputed quarts	0	6	-	
Ditto ditto, per dozen reputed pints	. 0	3 0	B	
Malt Liquors—Ale, Beer, and Porter of all sorts, in wood, per gallon - Ditto, in bottle, per dozen reputed quarts -	ŏ	2	ŏ	ľ
Ditto, per dozen reputed pints	0	1	0	٠.
And so in proportion for all Wines, Ale, Beer, and Porter in bottle, for any greater				ļ
or less quantity than a dozen reputed quart or pint bottles. Vinegar, Cider, and Perry, per gallon	0	0	4	

	£	s.	d.	A.D. 1873.
Pickles, in bottles, per dozen reputed quarts Ditto, ditto, per dozen reputed pints	0	3 2	0 /.	 ([•])
Sauces, in bottles, per dozen reputed pints	ŏ	3	ŏ ·	A. 407
Ditto, ditto, per dozen reputed half-pints	0	2	0	
And so in proportion for any greater or less quantity than a dozen reputed quarts, pints, or half-pints.		,		
Turpentine and Varnish, per gallon	0	1	0,	
Methylated and other Spirits unfit for human consumption, taken as proof, per gallon And so in proportion for any quantity not less than one-sixth of a gallon.	0	3	0	
Spirits of Tar, per gallon	0	0	6	
Sugar, loaf and crushed, per lb. net	0	0	į.	
All other Sugars, per cwt. net	0	6 3	6	
And so in proportion for all Sugar and Molasses for any greater or less quantity	•	-	•	
than one cwt. not being less than 28 lbs.	0	0	6	
Coffee green, Cocoa, Chocolate, and Chicory, per lb.	ŏ	ŏ	3	
Coffee, roasted or ground	0	0	4	
Cinnamon, Cloves, Mace, Nutmegs, Spices, Ground Spices, Mixed Spices, Cassia, Tartaric Acid, per lb	0	0	4	
Gunpowder for blasting purposes, per lb	ŏ	ŏ	ī	
All other Gunpowder, per lb.	0	0	4	
Hops, Candles, Nuts, Walnuts, Ginger, Pepper, Pimento, Almonds, Liquorice,	0	0	1	
Mustard, Blue, Arrowroot, Sago, Macaroni, Vermicelli, and Tapioca, per lb.	0	0	2	
Hams, Bacon, Cheese, Butter, and Lard, per lb	0	0	2	•
Glue, Soap, and Starch, per lb.	0	0	1	
Malt, per bushel	Ō	ì	0	
Rice, Pearl Barley, Scotch Barley, Canary Seed, Hemp Seed, Rape Seed, Linseed, Linseed Meal, Carbonate of Soda, Dried Fish, White Lead, Red Lead, and				
Paints of every description, per lb.	0	0	01	
Soda Crystals, Sulphur, Bluestone, Copperas, Alum, Lamp Black, and Dry Paints,			_	
per lb	0	0	01	
Gold Plate, and all Articles manufactured wholly or in part of Gold, and Gold Watches, per oz. avoirdupois	0	2	0	
Silver Plate, and all Articles manufactured wholly or in part of Silver, and Silver		_	_	
Watches, per oz. avoirdupois Hardware, Hollow-ware, Ironmongery, Brass and Copper-ware, and Grindery of	0	1	0	
all kinds, and Sewing Machines not Cabinet, Hair Brooms and other Brooms,				
Broom Handles, Axe Handles, Fork Handles, Mop Handles, Spade Handles,		_	•	
and Lamps, per cwt. gross	0	5 10	0	
Nails, Camp Ovens, and rough Cast Iron Boilers and Pots, per cwt. gross	ŏ	2	6	
Packages containing less than 28 lbs. to pay Duty as if weighing 28 lbs.	٠,	^		•
Cutlery and Plated-ware of every description, per lb. gross Retorts, and rough Iron Castings, per cwt. gross	0	0	6	
Tobacco, per lb	ŏ	3	ŏ	
Cigars and Snuff, per lb.	.0	5 0	0 3	
Tobacco, Cigars, and Snuff destroyed for Sheep-wash, per lb Carriages on 2 wheels and springs, intended to be drawn by cattle on ordinary roads	5	o	0	
Carriages on 4 wheels, ditto	10	0	0	
Pianofortes, each	5 10	0	0	•
Cabinet Organs and Harmoniums, each		10	Ŏ	
Manufactures of Silk, Cotton, Linen, Woollen, Drapery of every description, Haber-				
dashery, Hosiery, Millinery, Furs, Hats and Caps, Brushes, Combs, Kid Gloves, and all other goods manufactured from any of the foregoing in whole				
or in part, not otherwise enumerated, per cubic foot	0	5	0	
Drugs, Druggist's and Apothecary's Wares and Chemicals of every description not	۸	5	0	-
otherwise charged or otherwise exempted from Duty, per cubic foot All Furniture manufactured of Wood, per cubic foot	0	2	ŏ	
Confectionery, Sugar-Candy, Bottled Fruits, Preserves, Fish packed in tin, Oil-		_		•
men's Stores of all kinds (except Pickles, Sauces, and Oils), per cubic foot - Garpets, Carpeting, and Hearth Rugs of every description, per cubic foot -	0	3	0	
Blankets, Woollen Rugs, Cotton Rugs, Cotton Sheets, Wadding, Oil-cloth, Wax		0	٠	
Vestas, and Blacking, per cubic foot	0	3	0	•
Boots and Shoes, per cubic foot Toys, and Lucifer Matches, per cubic foot	0	5 1	0	,
Coir Matting, and Mats made in whole or part therefrom, India and China	·	•	•	
Matting, per cubic toot	0	0	6	
Plate Glass, for every 100 superficial feet, or any portion not less than 25 feet - Crown and Sheet Glass, for every 100 superficial feet, or any portion not less	0	6	0	
than 25 feet	0	3	0	
Wool Bags, each	0	0	2½ 0½	
Gunny Bags, and all other Bags manufactured from Hemp or Jute, each	. 0	0	0 <u>\$</u>	
Forfar, and manufactured Hemp or Jute for Bagging, per bale of 1000 yards -	0	8	4	
All Timber, sawn or unsawn, under three inches in thickness, per load of 50 cubic feet	0	8	0	
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	£	8.	d.
All planed Boards of every description, tongued and grooved Boards, per			•
cubic foot	0	0	6
Tubs and Buckets, per dozen	0.	3	
Basket Ware and Wicker Ware, being lined with any material, per cubic foot	0	2	0
Ditto, not being liped, per cubic foot -	0	1	0
Fish, pickled, in barrels or kegs, per cubic foot	0	1	-
Every Sheep or Lamb	0.	1	Ø:
Every Head of Cattle	-	10	
Beef, Pork, and Mutton, per 100 lbs.	0	1	-
Tallow and Suet, per 100 lbs	0.	3	G a
Wheat, Oats, Barley, Maize, Beans, Pease, Pulse, Grain of every description,		_	
and Bran, per 100 lbs.	0	-	10
Wheaten Flour, per 100 lbs.	0	1	0:
Coals and Coke, per ton	0	1	0
Salt and Saltpetre, per cwt.	0	1	6
Earthenware, Chinaware, Crockeryware, and Glassware of every description,			
excepting Jars for Jam, per cubic foot	0	0	9:
Oils of every description (except Fish Oils and Medicinal Oils), per gallon -	0	1	0
Stationery, Envelopes, Fancy Paper, and Writing Paper of every description,			
and all printed Paper, per cubic foot	0	4	0
Harness, Saddlery, Whips, Whip-thongs, Leather, Hides and Skins, dressed in any			
manner, and all goods manufactured from leather in whole or in part, per cubic			
foot '	0	4	0
Printing Paper and Wrapping Paper of every description and uncut Paper for		,	
Munufacturing purposes, Paper Bags, Room Paper, Sand and Glass Paper,			
per cubic foot	0	1	6
Rope and Cordage of every description, except Galvanised Iron Wire Rope,	•	_	_
per cwt	0	1	6
Twine of every description, per lb	ŏ	ō	ĭ
Biscuits of every description, and on Corn Flour, Maizena, Patent Groats, and	·	-	-
Patent Barley, per cubic foot	0	2	0
Split Peas and Oatmeal, per lb.	ŏ		Õł
Lead, Milled, Sheet, or Piping, per cwt.	ŏ	2	6
Galvanised Iron and Zinc Sheet or Piping Ridge Gaps or Spouting, per cwt.	ŏ	2	6
Blacksmith's Bellews and Anvils, per cwt.	ŏ	2	ě
Mineral Cements, Chalk, Whiting, and Plaster of Paris, per cwt.	Ö	õ	9
Bath Bricks, Kiln Tiles, Flooring Tiles, Earthenware Chimney-pots, Grindstones,	. •	•	•
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and Iron Fencing, per cwt.	v	•	•
Agricultural and Horticultural Tools and Implements, including Spades,			
Shovels, Forks, Hoes, Rakes, Chaff-cutters, and other Agricultural Machinery,	Λ.		۵
Cart and Carriage Axles, Arms, and Boxes, per cwt.	U	25	O
All goods subject to Duty by cubic measure to be measured outside the package,			
and all packages of and under half a cubic foot to pay Duty as if half a cubic			
foot, and all packages over half a cubic foot but not exceeding one cubic foot to			
pay Duty as if one cubic foot.			
All goods, except Sugars and Molasses, subject to Duty at per hundred pounds,			
or per hundredweight, or per ton, to pay Duty on gross 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.			

(2.)

Port of I, A.B., do hereby declare that the Articles mentioned in the Entry, and contained in the packages [here specifying the several packages, and describing the several marks and numbers, as the case may be,] are of the true and real value of at this Port.

Witness my hand this and

day of

One thousand eight hundred

A.B.

The above Declaration signed the in the presence of

day of

C.D., (Collector, or other principal Officer.)

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TABLE OF EXEMPTIONS.

Guano, Bones, Bone Dust, and Manures of every description.

Trees, Plants, Shrubs, Bulbs, and Seeds for Agricultural or Horticultural purposes.

Hay, Oranges, Lemons, Pine Apples, Cocoa Nuts, Grapes, Green Fruit, and Vegetables of every description, and Linseed Oil Cake.

Horses, Pigs, Poultry, Dogs, and Living Animals of every description, except Cattle and Sheep.

Corks, Bark, Firewood, Logwood, and Dyewoods.

Terra Japonica, Crude Arsenic, Chloralum, Valonia, and Sumac.

Copper or Yellow Metal Rod Bolts or Sheathing, and Copper and Yellow Metal Nails.

Felt for Sheathing, Oakum and Junk, Pitch, Tar, and Resin.

Sail Canvas, Boats, and Boat Oars.

Whalebone, Whalefins, and Oil from the Whale Fisheries.

Whaling Implements and Gear of every description.

Whaling Implements and Gear of every description.

Ships' blocks, Binnacle Lamps, Signal Lamps, Compasses, Shackles, Sheaves, Dead Eyes, Rings and Thimbles, Dead Lights, Anchor and Chain Cables of every description, and Galvanised Iron Wire Rope.

Lime Juice and Ice.

Printed Books, Music and Newspapers, Maps, Charts, Globes, Scale Board, and uncut Card
Board, Mill Board and Paste Board.

Ink, Printing Presses, Printing Type, and other Printing Materials.

Passengers' Baggage or Cabin Furniture arriving in the Colony at any time within six months

Passengers' Baggage or Cabin Furniture arriving in the Colony at any time within six months before or after the owner thereof.

Tablets, Memorial Windows, Harmoniums, Organs, Bells, and Clocks specially imported for Churches or for Chapels.

Bottles, not being fancy Bottles or Decanters, and being over one quarter pint imperial measure. Railway Plant, Rolling Stock, and all Material which may be applied to the construction or maintenance of Railways or Tramways.

Traction Engines and their Carriages.

Millstones and Machinery for Mills worked by Wind, Steam, Water, or Horse-power.

Fire Engines, Steam Engines, Pumps, and other Apparatus for raising Water, or manufacturing Iron from Native Ores.

Hides and Skins of every description, raw and unmanufactured.

Timber of all kinds, except as in Schedule 1.

Veneers of every description.

Rattans, split or unsplit.
Carriage Shafts, Spokes, Naves, and Felloes.
Iron Bridges, Iron Pipes, and Iron Tanks.
School Slates and Slate Pencils, Slates for roofing, and Slates and Stone for Flagging.

Marble, Granite, Slate, or Stone in rough block.

Fire Bricks and Fire Clay, lumps.

Soda Ash, Caustic Soda, and Silicate of Soda.

Cotton Waste, Cotton, Flock, Woollen Flock, Woollen Waste, Candle Cotton, Wool, Flax,

Hemp, Tow, and Jute, unmanufactured.

Works of Art; viz.—Statues, Busts of Marble, Bronze, Iron, Alabaster or Plaster of Paris, Paintings, Drawings, Prints, Engravings, Lithographs, Photographs, Specimens of Sculpture, Cabinets of Coins, Medals, Gems, and all collections of Antiquities.

Specimens of Natural History, Mineralogy, or Botany.

Oras of all kinds of Metals.

Ores of all kinds of Metals.
Gold Dust, Gold Bars, Bullion, and Coin.
Coir Bristles and Hair unmanufactured.

Broom Heads and Stocks, partly manufactured for brush-making purposes.

Jars of Glass or of Earthenware, specially imported for Jam, and Earthenware Pipes for the conveyance of Water, Draining Pipes, and Draining Tiles.

Unmanufactured Fire Clay and Pipe Clay.

Unmanufactured Tin and Tin Plates.

Unmanufactured 1in and 1in Flaces.
Unmanufactured Steel of all kinds.
Rod Bar Hoop Sheet Plate and Pig Iron, and Pig Lead, Share Moulds, and Mould Boards.
Epsom Salts, Citric Acid, Sulphuric Acid, Muriatic Acid, Soldering Fluid, Carbolic Acid,
Chloride of Lime, Carbolate of Lime, and Crude Kreosote.

Hair Cloth for Hopkilns.

All empty Casks, Cases, Boxes and Bags, on proof to the Collector of Customs that they have been used in the export of Tasmanian Produce.

All Goods the Produce of Tasmania.

All Goods imported for the use of Her Majesty's Government, and Wines and Spirits for the use of Her Majesty's Military Officers serving on full pay in this Colony, under such regulations as the Governor in Council may from time to time cause to be published in the Gazette.

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(4.)

Malt Liquors. Candles, Wax and Composition. Tea. Sugar. Coffee. Ginger. Pepper. Cocoa. Sago. Soda Crystals. Chicory. Sulphur. White Lead. Sheet Lead. Currants. Raisins. Dates. Rice. Barcelona Nuts. Hops. Mustard.

Manufactures of silk, cotton, linen, and woollen, and all articles manufactured therefrom, drapery, haberdashery, hosiery, millinery, furs, hats, boots, shoes, wool-bags, and corn-sacks, being in the original packages in which the same were imported.

(5.)

ACTS TO BE REPEALED.

Date and Number of Act.	Title of Act.
32 Vict. No. 3.	"The Customs Duties Act, 1868."
34 Vict. No. 1.	An Act to amend "The Customs Duties Act, 1868."

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