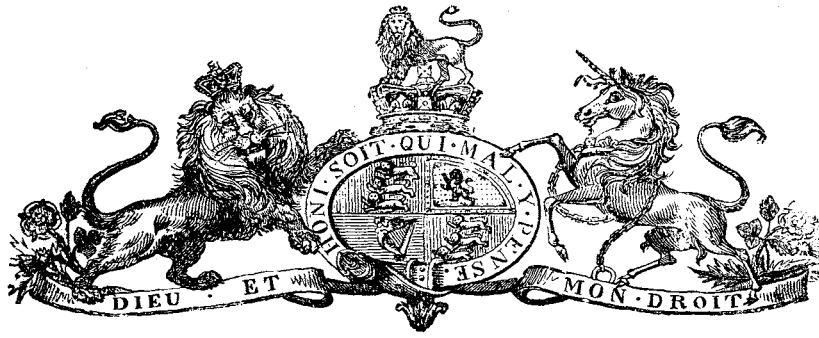


T A S M A N I A.



1888.

ANNO QUINQUAGESIMO-SECUNDO

VICTORIÆ REGINÆ,

No. 18.



AN ACT to alter the Duties of Customs. A.D. 1888.
[16 October, 1888.]

WHEREAS it is expedient to alter the Duties of Customs: PREAMBLE.

Be it therefore enacted by His Excellency the Governor of *Tasmania*, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows :—

1 This Act may be cited as “The Customs Duties Act, 1888.” Short title.

2 The Acts set forth in the Schedule (1.) are hereby repealed, Repeal.
except as to anything duly done before the Second day of *June*, 1888, and except as to the collection and recovery of any arrears of any duty payable under any of the said Acts, and except so far as may be necessary for the purpose of supporting or continuing any proceeding heretofore taken or to be taken after the date on which this Act comes into operation ; and all things done under the authority or in pursuance of any Act hereby repealed shall nevertheless be valid and effectual.

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

“Treasurer” means the Treasurer of *Tasmania* for the time “Treasurer.”
being ;

“Collector” and “Collector of Customs” includes every proper “Collector.”
Officer of Customs ;

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"Importer."

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

Duties on certain goods.

4 On and after the Second day of *June*, one thousand eight hundred and eighty-eight, there shall be raised, levied, collected, and paid upon the importation into *Tasmania* of the several articles, goods, wares, and merchandise mentioned in the Schedules (2.) and (3.) to this Act the several duties therein set forth; and where duty shall be payable *ad valorem*, such duty shall be calculated on the true and real value of such articles, goods, wares, and merchandise.

Articles landed or in bonding warehouse on 2 June, 1888, subject to altered duties.

5 All such articles, goods, wares, and merchandise as were in any bonding warehouse on and after the Second day of *June*, 1888, 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.

Value of goods.

6 In all cases where goods are liable to pay duty according to the true and real value of such goods, such value shall, subject to the provisions of this Act, *prima facie* be understood to be the price or sum paid for such goods as shown by the invoice thereof, exclusive of freight and charges, and the value of any outside case, cask, or covering in which such goods are contained. Any trade discount appearing upon the face of such invoice to have been allowed to the importer of any goods shall not be considered as part of the value of such goods, but any other discount or allowance shall be deemed to be portion of such value.

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

7 If the goods in any entry inwards be liable to pay duty according to the value thereof, the importer or his agent shall produce to the Collector the genuine invoice or other account of such goods received by such importer or his agent, and make a declaration in the form in the Schedule (4.); and the Governor in Council may from time to time alter the form of such declaration.

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.

Collector to seal invoice.

8 The Collector shall seal the invoice produced to him as herein-before mentioned with such seal as the Treasurer may approve, and shall return such invoice so sealed to the importer or his agent; and it

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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.

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

Detention of goods for undervalue.

Service of notice in case of detention

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

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

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

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

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of such goods shall be produced by the importer as hereinbefore required and the Expert shall assess the value of such goods, the fee payable to such Expert shall be paid by the importer in the same manner as the duties of Customs upon such goods are payable and recoverable.

Exemptions.

11 On and after the day on which this Act comes into operation, the articles, goods, wares, and merchandise set forth in the Schedule (5.) shall, unless the same are packed with goods liable to duty, be exempt from the payment of any Customs Duties.

Importation of
Spirits and To-
bacco restricted.

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

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

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

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

Provided, that any person may make entry inwards of any Tobacco, Cigars, or Cigarettes, of not more than Five lbs. net weight for his private use: Provided always, that such person declares before the Collector that the Tobacco, Cigars, or Cigarettes so entered as aforesaid are for the private use of the person importing the same, anything contained in this Act or in *The Customs Act* notwithstanding; and any person who wilfully makes such Declaration as aforesaid falsely shall be liable to a penalty of a sum not exceeding Fifty Pounds.

25 Vict. No. 3.

Entry of Liquor
at Customs for
Home consump-
tion.

13 Any entry inwards of Liquor for Home consumption, made pursuant to the Law for the time being in force for the regulation of the Customs in this Colony, if made by any person not being the holder of a Wholesale Licence or Public-house Licence under *The Licensing Act*, shall be valid and effectual if the person making such entry declares before the Collector that the Liquor so entered is for the private use of the person importing the same, 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.

False declaration.

No such entry shall be made by any such person of any Wines exceeding One pipe, or of any Spirits exceeding Thirty-five gallons, or of Malt Liquor exceeding Fifty-five gallons.

Certificate of
goods in bond
to show Customs
quantities, &c.

14 Previously to the issue of any certificate in respect to goods stored in any Public Bonded Warehouse, the Warehouse Keeper shall cause the rate of rent payable for goods specified therein, and also the

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- 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. A.D. 1888. —
Penalty for altering same.
- 15** All goods liable to pay duty according to the value thereof, which shall be deposited or secured in any Public Bonded Warehouse under *The Customs Act*, shall be subject to a charge of Sixpence per package for the receipt thereof into such warehouse and rent at the rate of Twopence per week, which sums shall be payable for every Twenty-five Pounds of the value thereof, and the like amount for every sum less than Twenty-five Pounds, anything contained in Section Nine of *The Customs Act* and the Schedule to *The Customs Amendment Act* to the contrary notwithstanding. Warehouse charges on goods liable to duty according to value.
25 Vict. No. 3.
34 Vict. No. 8.
- 16** Wines and Malt Liquors may be converted into Vinegar in bond, under such regulations as the Governor may approve, and thereupon such Wines or Malt Liquors shall be liable to the duty on Vinegar only. Wines and Malt Liquor may be converted into Vinegar.
- 17** The Governor in Council may, from time to time, make, alter, and revoke regulations for any of the purposes of this Act, and any such regulations may prescribe penalties not exceeding Fifty Pounds for the breach thereof. All such regulations shall be published in the *Gazette*, and shall take effect from a date to be named therein, and after such date shall have the force of law as if the same had been inserted in this Act. Regulations.
- 18** Notwithstanding anything contained in Section Eighteen of *The Customs Act*, all spirits under proof according to *Sykes's* hydrometer shall be charged with duty as if the same were hydrometer proof. All spirits under proof to be charged as proof.
- 19** 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.
- 20** 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.
- 21** 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.
- 22** When in any Act "The Customs Duties Act, 1880," is mentioned or referred to, this Act shall be deemed to be intended. Reference to 43 Vict. No. 11.
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SCHEDULE.

(1.)

Sect. 2.

ACTS TO BE REPEALED.

<i>Date and Number of Act.</i>	<i>Title of Act.</i>
43 Vict. No. 11.	"The Customs Duties Act, 1880."
44 Vict. No. 21.	"The Customs Duties Amendment Act, 1880."
47 Vict. No. 12.	"The Customs Duties Amendment Act, 1883."
48 Vict. No. 12.	"The Customs Duties Act, 1884."
51 Vict. No. 19.	"The Customs Duties Amendment Act, 1887."

(2.)

Sect. 4.

TABLE OF DUTIES.

Acid, Tartaric	- - - - -	4d. per lb.
Almonds	- - - - -	2d. per lb.
Architraves, wood	- - - - -	20 per cent. <i>ad valorem</i> .
Arrowroot	- - - - -	2d. per lb.
Bacon	- - - - -	2d. per lb.
Bags, Wool	- - - - -	4d. each.
Barley, Pearl	- - - - -	$\frac{1}{2}$ d. per lb.
Barley, Scotch	- - - - -	$\frac{3}{4}$ d. per lb.
Beef and Mutton, except in tins	- - - - -	1s. 6d. per 100 lbs.
Biscuits, Fancy	- - - - -	2d. per lb.
Biscuits, Plain	- - - - -	1d. per lb.
Blue	- - - - -	2d. per lb.
Bolts and Nuts, iron	- - - - -	2s. 6d. per cwt.
Boards, planed, of every description, including tongued and grooved	- - - - -	5s. per 100 superficial feet.
Bran	- - - - -	10d. per 100 lbs.
Buckets	- - - - -	3d. each.
Butter	- - - - -	2d. per lb.
Candied, Bottled, and Canned Fruits and Peels	- - - - -	3d. per lb.
Candles	- - - - -	2d. per lb.
Carriages, on two wheels, and springs	- - - - -	£6 each.
Ditto, on four wheels, and springs	- - - - -	£12 each.
Castings, rough iron	- - - - -	1s. 6d. per cwt.
Cements, mineral	- - - - -	9d. per cwt.
Cheese	- - - - -	2d. per lb.
Chicory	- - - - -	4d. per lb.
Chocolate	- - - - -	3d. per lb.
Cider and Perry	{ in wood in bottle	1s. 3d. per gallon. 1s. 6d. per gallon.
Coals	- - - - -	1s. per ton.
Cocoa	- - - - -	3d. per lb.
Coffee, Green	- - - - -	3d. per lb.
Coffee, roasted or ground	- - - - -	4d. per lb.
Coke	- - - - -	1s. per ton.
Confectionery	- - - - -	2d. per lb.
Corn Flour and Maizena	- - - - -	1d. per lb.
Doors, made of wood	- - - - -	20 per cent. <i>ad valorem</i> .
Fish, Dried	- - - - -	1d. per lb.
Flour, Wheaten	- - - - -	1s. 3d. per 100 lbs.
Fruit, fresh—viz., Apples, Pears, Plums, Quinces, Peaches, Apricots, Cherries, Gooseberries, Raspberries, Currants, Strawberries	- - - - -	1s. per bushel.
Fruit, Dried	- - - - -	2d. per lb.
Ginger, Dried, whole or ground	- - - - -	4d. per lb.
Glucose	- - - - -	6s. per cwt.
Glue	- - - - -	1d. per lb.

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Grain and Pulse of every description, including Maize, Pollard, and Sharps	10d. per 100 lbs.
Gunpowder, blasting	1d. per lb.
Gunpowder, sporting	6d. per lb.
Gunpowder, FFF, loose	1d. per lb.
Hams	2d. per lb.
Harrows, Horse Hoes, Horse Rakes, Ploughs, and Scarifiers	5 per cent. <i>ad valorem</i> .
Hops	2d. per lb.
Honey	2d. per lb.
Jewellery and Trinkets, wholly or in part of gold or silver	20 per cent. <i>ad valorem</i> .
Lard	2d. per lb.
Lead, Red and White	$\frac{1}{2}$ d. per lb.
Lead—milled, sheet, or piping	2s. 6d. per cwt.
Linseed and Linseed Meal	$\frac{1}{2}$ d. per lb.
Liquorice	2d. per lb.
Macaroni and Vermicelli	2d. per lb.
Malt	1s. per bushel.
Malt Liquor, in wood	9d. per gallon.
Malt Liquor, in bottle	1s. 3d. per gallon.
Matches, Lucifer	1s. per cubic foot.
Matches, Wax Vestas	3s. per cubic foot.
Mouldings of Wood	20 per cent. <i>ad valorem</i> .
Mustard	2d. per lb.
Nails, Iron, except Screw Nails	2s. 6d. per cwt.
Naphtha	1s. per gallon.
Nuts, except Cocoa Nuts	2d. per lb.
Oatmeal	$\frac{1}{2}$ d. per lb.
Oil, Kerosene	1s. per gallon.
Oils, all kinds, not otherwise enumerated	1s. 3d. per gallon.
Oils, Medicinal and Perfumed	12 $\frac{1}{2}$ per cent. <i>ad valorem</i> .
Onions	1s. per cwt.
Opium, including Extract of	20s. per lb.
Paints of every description	$\frac{1}{2}$ d. per lb.
Paper—viz., all Writing Paper and White and Coloured Printing Paper without printing or ruling thereon, imported in original wrappers and untrimmed edges as it leaves the mill	5 per cent. <i>ad valorem</i> .
Pease, split	$\frac{1}{2}$ d. per lb.
Pepper, black and white, whole or ground	2d. per lb.
Pickles, in reputed quarts	3s. per doz.
Pickles, in reputed pints	2s. per doz.
Pickles, in reputed $\frac{1}{2}$ pints	1s. 4d. per doz.
Plate and Platedware of every description	20 per cent. <i>ad valorem</i> .
Pork	10 per cent. <i>ad valorem</i> .
Potatoes	6d. per cwt.
Preserves, Jams, Jellies	1d. per lb.
Rice	1d. per lb.
Sago	2d. per lb.
Salt	1s. 6d. per cwt.
Sashes, made of Wood	20 per cent. <i>ad valorem</i> .
Sash-weights	1s. 6d. per cwt.
Sauces, in bottle, reputed quarts	4s. per doz.
Sauces, in bottle, reputed pints	3s. per doz.
Sauces, in bottle, reputed $\frac{1}{2}$ pints	2s. per doz.
Sauces, in bottle, reputed $\frac{1}{4}$ pints	1s. 6d. per doz.
And so in proportion for any greater or less quantity than a dozen of each size.	
Sauces in bulk	3s. per gallon
Seeds—Canary, Hemp, Rape	$\frac{1}{2}$ d. per lb.
Shot	1d. per lb.
Skirtings, made of wood	20 per cent. <i>ad valorem</i> .
Soap, except Fancy and Perfumed	1d. per lb.
Soap, Fancy and Perfumed	3d. per lb.
Soda, Carbonate of	1d. per lb.
Soda, Crystals	$\frac{1}{2}$ d. per lb.
Spices of all kinds	4d. per lb.

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Spirits,—viz., Brandy, Cordials, Rectified Spirits, and all other Liquors or Strong Waters, Geneva, Gin, Rum, Whisky - - - - -	15s. per gallon. No allowance for under proof.
And so in proportion for any greater or less quantity than a gallon, not being less than one thirty-second part of a gallon. All Spirits under proof to pay Duty as if proof.	
Spirits, Methylated, taken as proof, containing not less than 10 per cent. of methyle 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, proof, no allowance for under proof.
Spirits of Tar - - - - -	6d. per gallon.
Starch - - - - -	1d. per lb.
Sugar, Crushed and Loaf - - - - -	1d. per lb.
Sugar, all other kinds - - - - -	6s. per cwt.
Treacle and Molasses - - - - -	3s. 6d. per cwt.
Tapioca - - - - -	2d. per lb.
Tea - - - - -	3d. per lb.
Timber, sawn, under 3in. - - - - -	2s. 6d. per 100 sup. feet.
Tobacco—viz., Cigars and Cigarettes - - - - -	6s. per lb.
Tobacco, manufactured - - - - -	3s. per lb.
Tobacco, Snuff - - - - -	6s. per lb.
Tobacco, unmanufactured - - - - -	2s. per lb.
Turpentine - - - - -	1s. per gallon.
Twine of all kinds, Whipcord, and other Cords - - - - -	1d. per lb.
Varnish and Polish not otherwise enumerated - - - - -	1s. 6d. per gall.
Vinegar - - - - -	9d. per gall.
Watches - - - - -	20 per cent. <i>ad valorem</i> .
Whiting - - - - -	9d. per cwt.
Wines, in wood - - - - -	6s. per gallon.
Wines, in bottle - - - - -	8s. per gallon.
Wines, sparkling - - - - -	10s. per gall.
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.	
All goods not enumerated in Table of Duties and Table of Exemptions to pay Duty at the rate of Twelve Pounds Ten Shillings per cent. upon the value thereof.	
Goods sent to other places with the sanction of proper Officer of Customs for repairs or renovation, to pay on return Twelve Pounds Ten Shillings per cent. on cost of such repair or renovation, except on Free Goods.	

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(3.)

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TABLE OF DUTIES.

Axe handles.	} 10 per cent. <i>ad valorem.</i>
Diamonds, glazing.	
Fork handles.	
Lithographic Stones.	
Scythe-handles.	
Sheep-dip.	
Spade and Shovel Handles.	

(4.)

FORM OF DECLARATION.

Sect. 7.

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

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

Declared before me,

(5.)

TABLE OF EXEMPTIONS.

Sect. 11.

Acid, Carbolic.
 Acid, Citric.
 Acid, Muriatic.
 Acid, Sulphuric.
 Agricultural and Horticultural Machinery and Implements not otherwise enumerated.
 Alum.
 American Leather Cloth.
 Animals, Living, of every description.
 Antimony, in ingots.
 Anvils.
 Arsenic, Crude
 Atlases.
 Bags, Boxes, Casks, and Cases, empty, on proof to Collector that they have been used in export of Tasmanian produce.
 Bags—gunny, corn, flour, and ore.
 Ballast.
 Bass, unmanufactured.
 Bellows, Blacksmith's.
 Bells, specially imported for Church or Chapel.
 Bluestone.
 Board—Mill, Straw, and Paste.
 Board, uncut Card.
 Boiler Plates and Raw Material, including Boiler Mountings, used in Boiler-making, not including Bolts and Screws.
 Bones.
 Bookbinding Cloth and Leather.
 Books, Printed.
 Bottles, not being Fancy Bottles or Decanters, and being over one quarter pin Imperial Measure.
 Bristles, unmanufactured.
 Brass, Sheet and Rolled.
 Bulbs.
 Bullion.
 Carbolic Powder.
 Cane.
 Carriage Axles, Arms, and Boxes, Shafts, Spokes, Naves, Felloes, Poles.
 Chalk.

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Charts.
 Chloralum.
 Clay, Fire, lumps and unmanufactured.
 Clay, Pipe, unmanufactured.
 Clocks, specially imported for Churches or Chapels.
 Cocoa Nuts.
 Cocoa Fibre.
 Cocoa Nut and Black Oil, unrefined.
 Coin of the Realm.
 Coir Yarn.
 Coir, unmanufactured.
 Copperas.
 Corks, and Cork unmanufactured.
 Cotton—Raw, Waste, Wick, and Candle.
 Dyewoods and Dyestuffs for manufacturing purposes only.
 Emery Cloth, Powder, and Paper, and Sand Paper.
 Engines, Hot-air.
 Engines, Gas.
 Engines, Steam.
 Engines, Electric.
 Engine Packing.
 All articles used exclusively for Engine Fittings.
 Engineers' Machine Tools.
 Felt Sheathing.
 Fencing Wire, Droppers, Standards, and Winders.
 Fish, Fresh.
 Flax, unmanufactured.
 Flock, Cotton and Woollen.
 Fruit, Green, not otherwise enumerated.
 Cabinetmakers' and Upholsterers' Materials; viz.—French Polish, Sofa and
 Chair Springs, Chair Webbing, Haircloth, Glass Paper, Castors.
 Galvanised Iron, in plain sheet.
 Gold, in bar, sheet, or dust.
 Granite, in rough block.
 Grindery,—viz., all articles used exclusively in boot and shoe making.
 Hair, unmanufactured.
 Haircloth for hopkilns.
 Harmoniums and Organs, specially imported for Church or Chapel.
 Harvest-yarn, Rope-yarn, and Binding Wire.
 Hatters' materials,—viz., all articles prepared for and used exclusively by Hatters.
 Hemp and Jute, unmanufactured.
 Hides and Skins, raw and unmanufactured.
 Ice.
 Indiarubber Antirattlers and Buffers.
 Ingots, Sheets, or Plates of Copper, Brass, Bronze, or Zinc.
 Ink, Printing.
 Iron, Rod, Bar, Hoop, Sheet, Plate, and Pig.
 Ivory, unmanufactured.
 Ivory Black.
 Jeweller's and Watchmaker's Tools.
 Kapock.
 Knives, Putty, Shoemaker's, Hay, Saddler's, and Pruning.
 Kreosote, Crude.
 Lamp Black.
 Lead, Pig, Ore, and Scrap.
 Leather; viz., Morocco, Levant, Glove Kid, Patent Calf, Goat Levant,
 Coloured Roan, Calf Kid, Mock Kid, Glacé Kid, Enamelled Hide for
 Buggy Tops, and Dash Leather.
 Lime, Carbolate of.
 Lime, Chloride of.
 Logwood.
 Machines and Machinery of every description not workable by hand, and not
 otherwise enumerated.
 Machines, Sewing.
 Magazines, Reviews, Pamphlets.
 Maps.
 Manures.
 Marble, in rough block.
 Memorial Windows for Churches and Chapels.

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Millstones.
 Mill Silk.
 Molasses, Raw, for manufacturing purposes, rendered unfit for human consumption.
 Mould Boards.
 Mould Shares.
 Moulding Sand.
 Muntz Metal.
 Music, Printed.
 Myrobalans.
 Nails of Yellow Metal or Copper.
 Newspapers.
 Oakum and Junk.
 Oil Cake.
 Oil from Whale Fisheries.
 Oil, Palm, unrefined.
 Oil, refuse, Shale.
 Oil, Cod, and Sod, for tanning purpose.
 Ores of all kinds of Metals.
 Paintings and Engravings for Public Institutions.
 Paper for Fruit-wrapping, not exceeding 8 inches by 10 inches.
 Paraffin and Mineral Wax.
 Passengers' Baggage and Cabin Furniture, except Musical Instruments and Plate, arriving in the Colony at any time within six months before or after the owner thereof; also Household Furniture and Effects arriving within six months before or after the owner thereof, the same having been in the owner's use for a period of not less than six months before the removal to Tasmania, such Furniture and Effects not being for sale.
 Personal effects the property of a deceased relative, formerly resident of Tasmania: proof to be supported by declaration if required.
 Phosphorus.
 Pipes, Iron—not being made of galvanized iron plain sheeting.
 Pitch.
 Potash and Pearlash.
 Plants, Trees, and Shrubs.
 Pottery Materials; viz., Litharge, China Clay, Cornish Stone, Felspar, Manganese, and Oxide of Cobalt.
 Printing Presses.
 Printing Material.
 Produce of Tasmania, all goods.
 Pulu.
 Rabbit Traps, Phosphorizers, or any Machine used for destroying Rabbits.
 Rabbit-proof Wire Netting, being 3 feet to 4 feet wide, $1\frac{1}{2}$ and $1\frac{3}{8}$ inch mesh, and No. 17 and or No. 18 gauge.
 Railway and or Tramway Material; viz.—Rails, Fishplates and Bolts, Spikes or other Fastenings, Springs, Wheels, Axles.
 Rattans, split or unsplit.
 Regalia and Banners specially imported by Friendly Societies.
 Resin.
 Rope, Cordage, and Wire Rope.
 Saddler's Ironmongery, not plated, exclusively used in manufacture of Saddlery.
 Saddler's Materials—Chaise Cart, Gig, Buggy and Riding Saddle-trees, Hogskins, Saddle Nails, Dees and Staples, Patent Winker Leather.
 Salt, Rock.
 Scale Board.
 Seeds, Garden.
 Shears, Sheep.
 Shovels and Spades.
 Shellac.
 Silver in Bar, Ingot, or Sheet.
 Slate, in block.
 Soda Ash.
 Soda Caustic.
 Soda Silicate.
 Solder and Soldering Fluid.
 Specimens Natural History, Mineralogy, Botany.
 Stearine.
 Steel, unmanufactured.
 Stone, in rough Block.

Customs Duties.

A.D. 1888.

Suet, Tallow, and Grease.
 Sulphate of Magnesia.
 Sulphate of Copper.
 Sumac.
 Tablets, Memorial.
 Tannin and Tannin Extracts.
 Tar.
 Terra Japonica.
 Timber, in log, and sawn 3 in. and over.
 Tin, unmanufactured.
 Tin Plates, unmanufactured.
 Tinfoil.
 Tools, boring and edge; and all Tools and Implements for manufacturing purposes not otherwise enumerated.
 Tow.
 Traction Engines and their Carriages.
 Valonia.
 Veneer, Wood.
 Vegetable Black.
 Whalebone, Whalefins from Whale Fisheries.
 Whaling Implements and Gear.
 Windmills.
 Wool, unmanufactured.
 Woollen Waste.
 Works of Art for Public Institutions.
 All Goods imported for the use of Her Majesty's Government.

(6.)

Sect. 19.

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.

Scaled with our Seals. Dated the _____ day of _____ one thousand eight hundred and eighty _____.

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

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

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