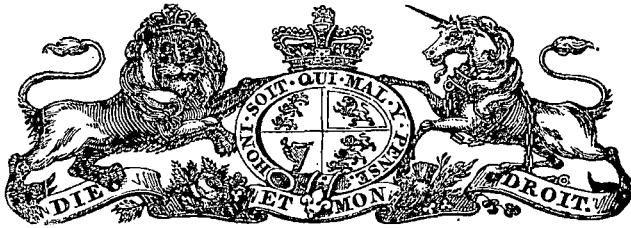


(No. 173.)



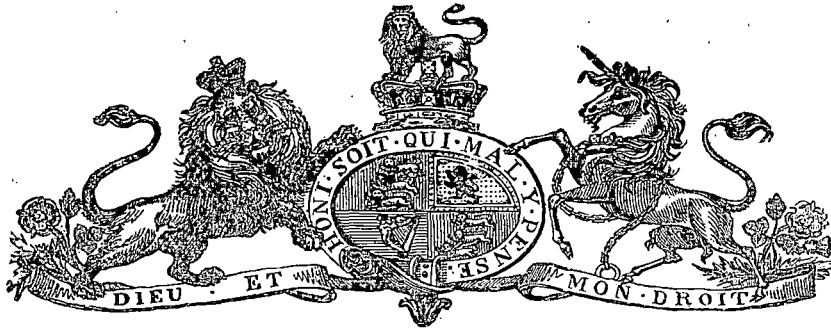
1891.

PARLIAMENT OF TASMANIA.

CARGO OF PINE BY "HARFRUEN :"

CORRESPONDENCE RELATING TO WHARFAGE AND DUTY

Laid upon the Table by the Treasurer, and ordered by the House of Assembly to be printed, December 10, 1891.



Stone Buildings, Hobart, 27th April, 1891.

SIR,

WE have the honour to enclose voucher by Messrs. C. E. Knight & Co. for refund of duty overpaid on cargo, per barque *Harfruen*, from Fredrikstad, and will be obliged by your attention to same, as kindly promised yesterday.

In accordance with your request, we also enclose original invoice of the cargo in respect of which duty was paid, and endorsed thereon original Memo. of the Hon. the Chief Secretary authorising the repayment.

We have the honour to be,

Sir,

Yours obediently,

ROBERTS & ALLPORT.

J. E. PACKER, *Esq.*, Under Treasurer.

THE Inspector of Customs, for certificate. Mr. Bird concurs in the final decision.

J. E. PACKER.
28.4.91.

TASMANIA.

CUSTOMS DEPARTMENT.

HER MAJESTY'S GOVERNMENT

Dr. to C. E. KNIGHT & Co.

Ex "Harfruen."

REFUND DUTY ON CASES.

	£	s.	d.	£	s.	d.
40,000 cases at 5½ <i>d.</i>	958	6	8			
82,000 cases at 5 <i>d.</i>	1708	6	8			
				2666	13	4
20,000 cases at 5 <i>d.</i>	416	13	4			
Less 10,000 cases transhipped	208	6	8			
				208	6	8
				2875	0	0
Freight as per Bill of Lading	1119	15	11			
Less freight deducted on 10,000 cases transhipped	78	17	2			
				1040	18	9
				1834	1	3
Cash paid on account of Duty	639	6	11			
Correct amount of Duty on £1834 1 <i>s.</i> 3 <i>d.</i> at 12½ per cent.	229	5	2			
				410	1	9

Amounting to Four hundred and ten Pounds One Shilling and Ninepence (£410 1*s.* 9*d.*)

Signature of Claimant—C. E. KNIGHT & CO.

Approved.

A. INGLIS CLARK, *for Treasurer.*

RECEIVED from the Honourable the Treasurer the sum of Four hundred and ten Pounds One Shilling and Ninepence, being the amount of the above account of particulars.

C. E. KNIGHT & CO.

Witness to the payment—E. H. SANSOM:

6. 5. 91.

	£	s.	d.
Amount of Duty paid on Sawn Timber as per W. 1665 of March, 1891	46	2	6
Amount of Duty paid on Sawn Timber as per W. 1666 of March, 1891.....	593	4	5
	639	6	11
Amount chargeable if taken as <i>ad val.</i> on £1834 1s. 3d.	229	5	2
Difference.....	£410	1	9

EDW. BOYES, *Collector.*

INVOICE of a Parcel of Box Boards shipped per the "Harfruen," Captain Gulliksen, by order and for account of Messrs. Wm. Upton & Son, of Geelong.

	£	s.	d.
No. 1. 40,000 Boxes, at 5 $\frac{1}{4}$ d. per box.....	958	6	8
No. 2. 82,000 " 5d. "	1708	6	8
No. 3. 20,000 " 5d. "	416	13	4
	£1963	10	9
Less Freight as per Bill of Lading	1119	15	11
	£1963	10	9
Less 2 $\frac{1}{2}$ per cent. for Cash	49	1	9
	£1914	9	0
Plus Freight advance	385	0	0
	£2299	9	0

S.E. & O.

NILSEN, MATHIESEN & CO.

Fredrikstad, 18th October, 1890.

SPECIFICATION.

No. 1. 40,000 Boxes.					
Sides.....	28"	$\times 4\frac{1}{2}$	$\times \frac{3}{8}$	160,000 pcs. in 5334 bundles at 30 pcs.	
"	"	$\times 5$	$\times "$	80,000 " 2667 " "	
Tops and bottoms .	"	$\times 7\frac{1}{4}$	$\times "$	80,000 " 2667 " "	
Ends.....	14"	$\times 7$	$\times \frac{3}{4}$	80,000 " 4000 " 20 "	
Middles	"	$\times 7$	$\times \frac{1}{2}$	40,000 " 1600 " 25 "	
No. 2. 82,000 Boxes.					
Sides.....	28"	$\times 5$	$\times \frac{1}{4}$	328,000 pcs. in 6560 bundles at 50 pcs.	
"	"	$\times 4$	$\times "$	164,000 " 3280 " "	
Tops and bottoms .	"	$\times 7\frac{1}{4}$	$\times "$	164,000 " 3280 " "	
Ends.....	14"	$\times 7$	$\times \frac{3}{4}$	164,000 " 8200 " 20 "	
Middles	"	$\times 7$	$\times \frac{1}{2}$	82,000 " 3280 " 25 "	
No. 3. 20,000 Boxes.					
Sides.....	18 $\frac{3}{4}$ "	$\times 7\frac{1}{4}$	$\times \frac{5}{16}$	40,000 pcs. in 1334 bundles at 30 pcs.	
Tops and bottoms	"	$\times 8$	$\times "$	40,000 " 1334 " "	
"	"	$\times 5\frac{1}{2}$	$\times "$	40,000 " 1334 " "	
"	"	$\times 4\frac{3}{8}$	$\times "$	40,000 " 1334 " "	
Ends.....	17 $\frac{1}{4}$ "	$\times 7\frac{1}{4}$	$\times \frac{3}{4}$	40,000 " 1334 " "	

THE amount of duty to be calculated *ad valorem* and unenumerated, after consultation with the Hon. the Attorney-General, who is of opinion that the Law Courts would act upon the rule, where there is a doubtful interpretation of Law, to give the benefit of the lesser duty to the subject.

P. O. FYSH.
25. 2. 91.

No. 124.

Query or Observation on the Accounts of the Honorable the Treasurer, to which Answer or Explanation written in the blank space left for that purpose is requested as early as possible.

Audit Department, 8th May, 1891.

The Hon. the Treasurer.

302. May, 1891. C. E. Knight & Co. Refund of Duty on Deals per *Harfruen*, £410 1s. 9d. The duty and wharfage according to Warrants 1665 and 1666, March, 1891, paid on this importation had been calculated as for sawn timber in each case, and the amount has been refunded as an adjustment of duty only upon the goods being considered to come under the class of "unenumerated goods." Would the Honorable the Treasurer oblige by informing me whether an adjustment of wharfage has been required, and a post called for the payment of the difference necessarily required upon the alteration in the classification?

W. LOVETT.

REFERRED to the Inspector of Customs.

J. E. PACKER.
8. 5. 91.

THE adjustment of duty will necessitate the adjustment of wharfage, and it now remains for Messrs. C. E. Knight & Co. to be called upon to pass a post entry for the difference of same.

EDW. BOYES, *Inspector*.
9. 5. 91.

No adjustment of wharfage has, I believe, been required; nor am I aware that it is necessary to do so.

B. STAFFORD BIRD.
12. 5. 91.

The Auditor-General.

THE goods must clearly be classed for wharfage under the same head as for duty. An adjustment of the amount paid for wharfage is therefore necessary.

W. LOVETT.
15 May, 1891.

The Hon. the Treasurer.

THE wharfage is entirely under the control of the Marine Board.

B. S. BIRD.
15. 5. 91.

The Auditor-General.

By referring to Clause 58 of "The Marine Boards Act" (53 Vict. No. 34) it will be seen that, although the Marine Board has the control of the money when collected, the law requires that wharfage shall be payable to the Collector of Customs in accordance with the rate fixed by the Marine Board by by-law under the authority of the Act. The Collector of Customs is bound, therefore, to collect the amount of wharfage fixed by the by-law in existence when the importation was landed.

W. LOVETT.
18 May, 1891.

The Honorable the Treasurer.

I AM not aware that any other rate than that fixed by the by-laws has been collected.

B. S. BIRD.
11. 6. 91.

Auditor-General.

I BEG to refer the Honorable the Treasurer to By-law No. 1, Part 6, published in the *Gazette* on 17 January, 1888, under which the Collector of Customs is bound to act, and to point out that the wharfage payable on "unenumerated goods" is at the minimum rate of 3*d.* per bundle, and that the number of bundles imported in the consignment referred to amounted to 44,103.

W. LOVETT.
12 June, 1891.

INSPECTOR of Customs, for remark on the Auditor-General's Memo. of 12. 6. 91.

B. S. BIRD.
13. 6. 91.

WITH all due respect to the decision given, I am still of opinion that the importation was sawn timber, and the duty and wharfage having been paid as such, I cannot see my way to call upon the importers for a post entry. I may add that similar smaller importations are being dealt with in like manner.

EDW. BOYES, *Inspector.*
15. 6. 91.

THE Auditor-General.

B. S. BIRD.
16. 6. 91.

Inspector of Customs.

I SHALL be glad if you will inform Messrs. Riddoch & Sawyer that, having given the question of duty on the imported Norway pine for fruit cases every consideration, and having obtained the best advice, I regret to find myself unable to allow any refund of the duty paid. There is nothing for it but to treat the import as of sawn timber.

B. S. BIRD.
21. 4. 91.

Re refund of Duty on Deals per "Harfruen."

22nd June, 1891.

THE Collector of Customs' Memo. of the 15th instant is hardly consistent with that of the 9th May, and having passed the claim for refund of duty his protest in the latter comes too late to be of any value. It is not very clear why the Collector of Customs cannot see his way to call upon the Importers for a post entry now, especially when he appears to have recognised the necessity for an adjustment of wharfage in his Memo. of the 9th May; the duty and wharfage should be paid respectively either as for "sawn timber" or "unenumerated goods," and it is unreasonable to suppose that the Honorable the Treasurer, as keeper of the public purse, would countenance an evasion of duty on the part of a head of department under his control which would cause a considerable loss of public revenue; the Auditor would, therefore, feel obliged if the Honorable the Treasurer would inform him what steps he intends to take in the matter.

W. LOVETT.

Hon. Attorney-General.

As the course adopted was taken with your advice, can you now advise me how I can, if at all, meet the Auditor's views; or is it necessary that I should?

B. S. BIRD,
24. 6. 91.

I AM of opinion that the course which was followed in this matter was in accordance with the recognised principle upon which all statutes imposing burdens on the subject are construed.

A. INGLIS CLARK.
24th June, 1891.

The Hon. the Treasurer,

Colonial Auditor.

I DO not intend to take any further action in the matter. See Memo. of the Hon. Attorney-General herewith.

B. S. BIRD.
25. 6. 91.

The Hon. the Treasurer.

I HARDLY think the Honorable the Attorney-General's Minute applies in this case, as there appears to be no doubt with respect to the correct amount of wharfage chargeable.

W. LOVETT.
26 June, 1891.

RETURNED.

B. S. BIRD.
26. 6. 11.

The Auditor-General.