

(No. 110)



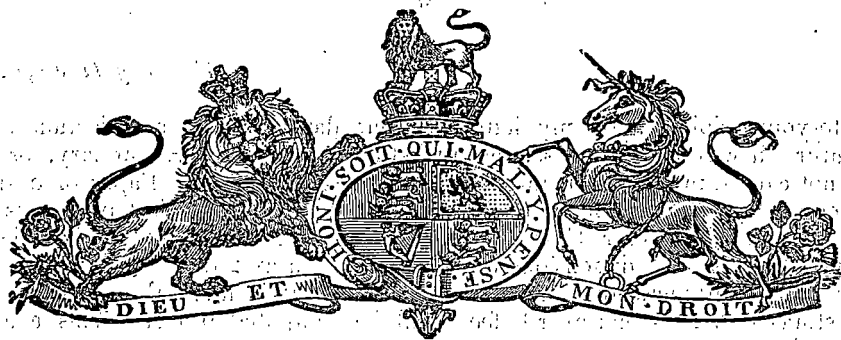
1869.

T A S M A N I A .

S A N D P A P E R .

CORRESPONDENCE.

Laid on the Table by the Colonial Treasurer, September 29, 1869 ; and ordered by
the House to be printed.



SIR,

THE case imported by me per *Alcyon*, No. 474, containing "Glass Paper," is taken into the Custom House Sheds, and detained there as being dutiable. I deny that it is so, as the Act expressly states that every description of Paper excepting "Room Paper" is free; and I maintain that Glass Paper is not Room Paper, that it is called on every sheet "Glass Paper," and is a description of paper packed in quires of 24 sheets, and then into reams. This is fully known in the trade, and it is retailed to mechanics and others in numbers as paper. The question raised by the Customs is, that it is more than paper and should pay duty. In answer—it has glass dust on one side, then is called "Glass Paper." You will observe that the further manufacture of the paper has not caused it to lose the name of paper. Out of thirty opinions on the subject only three agreed that it was not paper entirely, and I now put the same question to you that I put to those three: Is it no description of paper? I think you will answer as they did, that it is a description of paper, and the Act states that every description of paper is free excepting "Room Paper." The question in dispute is only sixteen shillings and sixpence; and if Glass Paper is made dutiable, the whole year's customs for that article will not amount to more than four pounds, and I believe the more articles that are taxed will only decrease the revenue (except Protection). The duties of Collector of Customs should be performed by a gentleman of sterling abilities, and when doubts arise upon this or any other article of customs, should refer them to you; and if thought proper to have the tariff altered, should be brought before the next meeting of Parliament. The only alternative is for you to order the release of No. 474, or me to have this impost decided upon by Jury in the Supreme Court, where you will find you have not a feather to fly with; and every reasonable person knows that the exposure of many things, which had better be silent, is the result of lawsuits.

Yours very respectfully,

JOSEPH MOIR.

The Hon. the Colonial Treasurer.

REFERRED to the Collector of Customs. A similar request was made by Messrs. Marsh & Co., 18th October, 1865, and refused.

C. MEREDITH.
28th May, 1866.

I AM of opinion that the article in question is not paper under the meaning of the Act; it has the addition of glass or sand, and by that becomes a manufacture on paper, and liable to duty. At the Port of Launceston the duty is charged on like importations.

THOMAS T. WATT, *Collector.*
29th May, 1866.

Colonial Treasury, 30th May, 1866.

SIR,

IN reply to the question put by you to myself in your letter without date, as to whether Glass Paper should pay duty, I have to inform you that I am clearly of opinion it should. The same question was raised by William Marsh & Co. in October last, and I informed them that Glass Paper was in my opinion subject to duty, and that it was not of the description exempted in the Schedule to the Customs Act. Glass Paper has always paid duty here and in Launceston, and is in fact a manufacture of glass on paper,—an economical substitute for polishing powder for steel goods, and forms a portion of the tools used by carpenters, cabinet makers, coach builders, and others in finishing and polishing their work, and is a manufacture as much as Papier Mâché which is a preparation of paper, of which many articles are manufactured, by glueing sheets of paper together: here then we have a description of paper, and I think you will allow that the Legislature in exempting "Paper of every description" did not intend to include the description of paper known as Papier Mâché.

I have the honor, &c.

CHARLES MEREDITH.

JOSEPH MOIR, *Esq.*

Economy House, 6th June, 1866.

SIR,

IN reply to your opinions upon my letter without date, it being a reflection upon the past, present, and future, it was of little consequence whether dated October, January, or June. Your opinions have not caused me to alter mine upon the existing Law that Paper of every description, excepting "Room Paper," is exempt from duty. In violation of this Law I was compelled by might to pay eighteen shillings for Case 474, measuring 9 feet according to the calculation of one of your Landing Waiters. Its dimensions were taken by him as 2ft. 3in. × 2ft. 2in. × 1ft. 10in.: if you or any other arithmetician can make that 9 feet, it is more than I can. Perhaps our Tasmanian Customs Law runs that over 8 feet shall be computed 9 feet. This exaction is rated one shilling and sixpence per ream upon "Glass Paper."

You mention next that others in the trade here and in Launceston had objected and paid: their doing so does not settle the question of right and wrong, and make out Glass Paper a tool. I have this to say, that tools are made of hard substances such as steel (except amongst savages who use flint).

You next compare Glass Paper to "Papier Mâché." Papier Mâché is a description of paper manufactured into many articles such as tables, desks, boxes, tea trays, and other articles for use or ornament, carrying the descriptive name with them. Not so with Glass Paper, for it does not lose its name, and cannot be manufactured into anything else, but which is bought by the ream and sold so, also by the quire and even by the sheet, carrying along with it the usual style of stationery.

Therefore I beg that the decision may be altered by you, as I have altered mine of taking this impost into the Supreme Court, as I believe the Law remains that the Government does not pay expenses, and I do not intend to fight other people's battles; but will decidedly take another course, and lay the Correspondence before the public, as each sentence is ample for a paragraph in the Public Press.

Yours respectfully,

JOSEPH MOIR.

The Hon. C. MEREDITH, Esq., Colonial Treasurer.

FORWARDED to the Collector for information as to the measurement of case 474.

C. MEREDITH.
6th June, 1866.

CASE No. 474 gives 8 feet 11 inches cubic measure, and as eleven inches is over the half-foot it is taken as a foot; half a foot and under is given in favour of importer.

T. T. WATT, *Collector.*
7th June, 1866.

Hobart Town, 18th October, 1865.

SIR,

WE have received a package containing Glass Paper for which the Collector of Customs demands duty; and as paper of every description, except Room Paper, is exempt from duty we claim to have the Glass Paper free. We wish to know whether our claim will be allowed.

We are,
Sir,

Your obedient Servants,

WILLIAM MARSH & CO.

The Hon. the Colonial Treasurer.

REFERRED for the remarks of the Collector of Customs.

CHAS. MEREDITH.
19th October, 1865.

THE material in question is what is commonly called Sand Paper: a finer description is made of glass for use of carpenters, &c. I am of opinion that the term "Paper of every description" cannot apply to an article manufactured as that in question. Similar importations have paid duty. Sometimes it is made on calico.

THOMAS T. WATT, *Collector.*

MEMO.—I am clearly of opinion that Glass Paper is subject to duty. It is not paper of the description exempted in the Schedule of the Customs Act, which alludes to paper for writing or for printing upon; and does not even allow Room Paper to pass free of duty.

CHARLES MEREDITH.
20th October, 1865.

Colonial Treasury, 21st October, 1865.

GENTLEMEN,

I BEG to acknowledge the receipt of your letter of the 18th instant claiming to be allowed to import a package of Glass Paper duty free. In reply, I have to inform you that I am clearly of opinion that Glass Paper is subject to duty. It is not paper of the description exempted in the Schedule to the Customs Act; which alludes to paper for writing or for printing upon, and does not even allow Room Paper to pass free of duty.

I have, &c.,

CHAS. MEREDITH, *Colonial Treasurer.*

Messrs. W. MARSH & Co.

Economy House, Hobart Town, 17th June, 1869.

SIR,

ABOUT three years ago I had communication with the Treasurer respecting Glass Paper being a description of paper. According to the Tariff every description of paper, excepting Room Paper, is free. I herewith enclose part of wrapper of one ream and a piece of the paper itself, sincerely hoping you will order that paper to pass free according to Tariff, or place a fixed duty upon Glass Paper by the first meeting of our Parliament.

I am, Sir,

Yours obediently,

JOSEPH MOIR.

The Hon. THOS. D. CHAPMAN, Esq., Colonial Treasurer.

REFERRED to the Collector of Customs for his observations.

THOS. D. CHAPMAN.
Treasury, 26th June, 1869.

I HAVE no doubt but that I am right in charging duty on Sand or Glass Paper as goods not otherwise enumerated, 4s. per cubic foot. It is a manufacture on paper, and not *actually paper* of a description. Permit me here to remind you that it has been decided that paper made into *bags* are liable to duty as a *manufactured article*.

THOMAS T. WATT.
28th June, 1869.

MEMO.—After full consideration of this case the Government have decided to admit the paper referred to—viz., Glass Paper, for use by carpenters and cabinet makers, as per sample submitted by Mr. Moir—free of Customs duty, in accordance with the provisions of the Customs Duties Act, 1868, which exempts paper of every description from duty except Room Paper.

THOS. D. CHAPMAN, *Colonial Treasurer.*
5th August, 1869.

Colonial Treasury, Hobart, 5th August, 1869.

SIR,

I HAVE the honor to acknowledge the receipt of your letter, dated 17th June last, with reference to passing Glass Paper through the Customs free of duty.

In reply, I beg to inform you that the matter has been fully considered by the Government, and it has been decided to pass the article referred to free of Customs duty in accordance with the provisions of the Customs Duties Act, 1868, which exempts paper of every description from duty except Room Paper. The Collector of Customs has been instructed accordingly.

I have, &c.,

THOS. D. CHAPMAN.

JOSEPH MOIR, *Esq., Ironmonger, Murray-street.*

THIS letter sent through Mr. Watt, with instructions to peruse and act.

5th August, 1869.