

(No. 84.)



1892.

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PARLIAMENT OF TASMANIA.

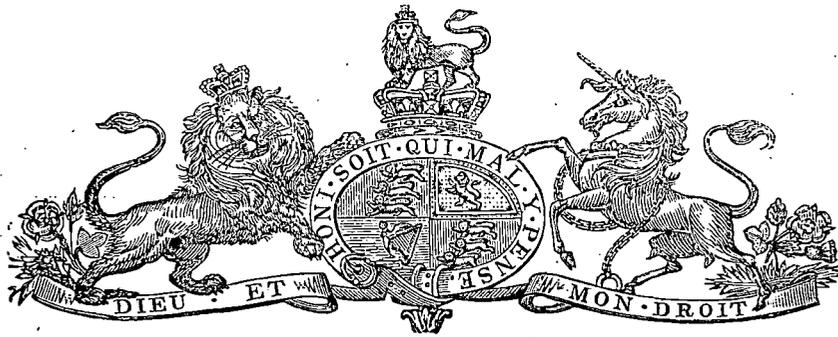
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C U S T O M S D U T I E S :

COMPARATIVE TABLE, SHOWING (1) PROPOSED RATE,  
(2) OLD RATE, (3) RATE PROPOSED BY MR. BIRD.

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Presented to both Houses of Parliament by His Excellency's Command.



## TABLE OF DUTIES.

	Proposed Rate.	Old Rate.	Rate proposed by Mr. Bird.
Acid, Tartaric.....	4 <i>d.</i> per lb.	4 <i>d.</i> per lb.	4 <i>d.</i> per lb.
Acid, Sulphuric.....	2 <i>s.</i> 6 <i>d.</i> per cwt.	Exempt.	Exempt.
Acid, Citric.....	10 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Acid, Muriatic .....	2 <i>s.</i> 6 <i>d.</i> per cwt.	Exempt.	Exempt.
Acid, Nitric.....	2 <i>s.</i> 6 <i>d.</i> per cwt.	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Acid, Carbolic .....	10 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Acid, Acetic, containing not more than 33 per cent. of acidity .....	3 <i>d.</i> per lb. or pint.	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
For every extra 10 per cent. or part thereof of acidity .....	1 <i>d.</i> per lb. or pint.	—	—
Agricultural and Horticultural Implements and Machinery not otherwise enumerated .....	5 per cent. <i>ad valorem.</i>	Exempt.	Some 20 per cent. <i>ad valorem</i> , others exempt
Almonds, whole .....	2 <i>d.</i> per lb.	2 <i>d.</i> per lb.	2 <i>d.</i> per lb.
Almonds, shelled .....	3 <i>d.</i> per lb.	2 <i>d.</i> per lb.	2 <i>d.</i> per lb.
Alum .....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Architraves, wood .....	20 per cent. <i>ad valorem.</i>	20 per cent. <i>ad val.</i>	20 per cent. <i>ad valorem.</i>
Arrowroot .....	2 <i>d.</i> per lb.	2 <i>d.</i> per lb.	2 <i>d.</i> per lb.
Albums .....	20 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Anvils .....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Arsenic, crude.....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Axe Handles, and all Tool Handles made of wood .....	10 per cent. <i>ad valorem.</i>	10 and 12½ per cent. <i>ad val.</i>	Some 10, other 15 per cent. <i>ad valorem.</i>
Axles, Cart and Carriage, Arms, and Boxes.....	10 per cent. <i>ad valorem.</i>	Carriage axles exempt; Cart axles 12½ per cent. <i>ad val.</i>	Carriage axles exempt; Cart axles 15 per cent. <i>ad valorem.</i>
Account Books and Printed Forms .....	15 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Bacon and Hams .....	2 <i>d.</i> per lb.	2 <i>d.</i> per lb.	2 <i>d.</i> per lb.
Barley, Pearl .....	½ <i>d.</i> per lb.	½ <i>d.</i> per lb.	½ <i>d.</i> per lb.
Beef and Mutton, salt or fresh, except in tins .....	1 <i>d.</i> per lb.	1 <i>s.</i> 6 <i>d.</i> per 100 lbs.	1 <i>d.</i> per lb.
Beef or Mutton, in tins .....	10 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Biscuits .....	2 <i>d.</i> per lb.	Plain, 1 <i>d.</i> ; Fancy, 2 <i>d.</i> per lb.	2 <i>d.</i> per lb.
Blue .....	2 <i>d.</i> per lb.	2 <i>d.</i> per lb.	2 <i>d.</i> per lb.
Bran, Pollard, and Sharps .....	10 <i>d.</i> per 100 lbs.	10 <i>d.</i> per 100 lbs.	10 <i>d.</i> per 100 lbs.
Butter and Lard.....	2 <i>d.</i> per lb.	2 <i>d.</i> per lb.	3 <i>d.</i> per lb.
Bellows, Blacksmiths' .....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Boiler Tubes .....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Cattle—viz., Bulls, Bullocks, Cows, Calves, Heifers, Steers .....	£2 each.	£1 10 <i>s.</i> each.	£2 each.
Cartridges, Cartridge Cases, Percussion Caps, Gun Wads, for sporting purposes .....	20 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Candles .....	2 <i>d.</i> per lb.	2 <i>d.</i> per lb.	2 <i>d.</i> per lb.
Carriages, on four wheels, and springs .....	£12 each.	£12 each.	£12 each.
Carriages, on two wheels and springs.....	£6 each.	£6 each.	£6 each.
Castings .....	10 per cent. <i>ad valorem.</i>	1 <i>s.</i> 6 <i>d.</i> per cwt.	1 <i>s.</i> 6 <i>d.</i> per cwt.
Cements, Mineral .....	9 <i>d.</i> per cwt.	9 <i>d.</i> per cwt.	9 <i>d.</i> per cwt.
Cheese .....	2 <i>d.</i> per lb.	2 <i>d.</i> per lb.	2 <i>d.</i> per lb.
Chicory .....	4 <i>d.</i> per lb.	4 <i>d.</i> per lb.	4 <i>d.</i> per lb.
Cider and Perry, in wood .....	1 <i>s.</i> 3 <i>d.</i> per gallon.	1 <i>s.</i> 3 <i>d.</i> per gallon.	1 <i>s.</i> 3 <i>d.</i> per gallon.
Cider and Perry, in bottle.....	1 <i>s.</i> 6 <i>d.</i> per gallon.	1 <i>s.</i> 6 <i>d.</i> per gallon.	1 <i>s.</i> 6 <i>d.</i> per gallon.
Coals .....	3 <i>s.</i> per ton.	1 <i>s.</i> per ton.	3 <i>s.</i> per ton.
Cocoa and Chocolate .....	4 <i>d.</i> per lb.	3 <i>d.</i> per lb.	6 <i>d.</i> per lb.
Coffee, Green .....	3 <i>d.</i> per lb.	3 <i>d.</i> per lb.	4 <i>d.</i> per lb.
Coffee, roasted or ground .....	4 <i>d.</i> per lb.	4 <i>d.</i> per lb.	6 <i>d.</i> per lb.
Coke .....	1 <i>s.</i> per ton.	1 <i>s.</i> per ton.	3 <i>s.</i> per ton.
Confectionery .....	2 <i>d.</i> per lb.	2 <i>d.</i> per lb.	2 <i>d.</i> per lb.
Cornflour and Maizena .....	1 <i>d.</i> per lb.	1 <i>d.</i> per lb.	1 <i>d.</i> per lb.
Carbonate of Soda.....	1 <i>d.</i> per lb.	1 <i>d.</i> per lb.	1 <i>d.</i> per lb.
Cards, Playing.....	20 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Chaffcutters, hand-power.....	5 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Cocks, Steam, for Engines.....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Cocks, Range or Cistern .....	5 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>

TABLE OF DUTIES—*continued.*

	Proposed Rate.	Old Rate.	Rate proposed by Mr. Bird.
Doors, made of wood.....	20 per cent. <i>ad valorem.</i>	20 per cent. <i>ad val.</i>	20 per cent. <i>ad valorem.</i>
Drapery and Clothing, Manchester Goods not otherwise enumerated, Flannels and Flannelettes, Cotton and Woollen Dress Fabrics, Hosiery, Haberdashery, Felt and Hemp Carpets, Matting, Rugs (except Hearth Rugs), Moleskin Clothing, Moleskin in the Piece, and Moleskin imitation, Boys' and Men's Cotton and Woollen Shirts, Prints and Printed Cotton Goods, Painted Back Floorcloth, Calico, Linens and Muslins, Cotton and Cambric Handkerchiefs, Ticks, Holland, Hessian, Flax Sheetings, Silesia, Quilts .....	10 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	20 per cent. <i>ad valorem.</i>
Dynamite and Dynamite Caps .....	10 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Dressing Cases .....	20 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Druggists' Ware .....	20 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Drugs not specially enumerated .....	15 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Engines and Machinery of every description not otherwise enumerated .....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Engine Fittings .....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Engine Packing .....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Emery Cloth, Powder, and Paper, Sand Paper, and Glass Paper.....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Fruits, Fresh, when in cases or casks .....	1s. per bushel.	Exempt, with few exceptions.	1s. per bushel.
Fruits, Fresh, when otherwise imported .....	20 per cent. <i>ad valorem.</i>		
Fruit, Dried—viz. Currants, Raisins, Dates, Prunes, Dried Apples .....	2d. per lb.	2d. per lb.	2d. per lb.
Fencing Wire, Droppers, Standards, and Winders.....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Fancy Goods, Toys, and Perfumery.....	20 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	15 and 20 per cent.
Flour, Wheaten .....	1s. 8d. per 100 lbs.	1s. 3d. per 100 lbs.	1s. 6d. per 100 lbs.
Felt Sheathing of every description.....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Forges, Portable .....	5 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Ginger, Dried.....	4d. per lb.	4d. per lb.	4d. per lb.
Glucose.....	6s. per cwt.	6s. per cwt.	6s. per cwt.
Glue.....	1d. per lb.	1d. per lb.	1d. per lb.
Grain and Pulse of every description, including Maize...	1s. 6d. per 100 lbs.	10d. per 100 lbs.	1s. 6d. per 100 lbs.
Gunpowder, Blasting.....	1d. per lb.	1d. per lb.	1d. per lb.
Gunpowder, Sporting.....	6d. per lb.	6d. per lb.	6d. per lb.
Gunpowder, FFF, loose.....	1d. per lb.	1d. per lb.	1d. per lb.
Galvanized and Corrugated Iron .....	£2 per ton.	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Hops .....	3d. per lb.	2d. per lb.	6d. per lb.
Honey .....	2d. per lb.	2d. per lb.	2d. per lb.
Horses—viz. Colts, Fillies, Geldings, Horses, Mares ....	£2 each.	Exempt.	£2 each.
Iron Girders.....	10 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Jewellery and Trinkets, either in Gold, Silver, or other Metals or Material, Jewel Cases .....	20 per cent. <i>ad valorem.</i>	20 per cent. <i>ad val.</i>	20 per cent. <i>ad valorem.</i>
Lithographic Stones .....	10 per cent. <i>ad valorem.</i>	10 per cent. <i>ad val.</i>	10 per cent. <i>ad valorem.</i>
Lead, Milled, Sheet, and Pipe .....	2s. 6d. per cwt.	2s. 6d. per cwt.	2s. 6d. per cwt.
Linseed and Linseed Meal.....	1d. per lb.	½d. per lb.	½d. per lb.
Liquorice.....	2d. per lb.	2d. per lb.	2d. per lb.
Macaroni and Vermicelli .....	2d. per lb.	2d. per lb.	2d. per lb.
Malt.....	1s. per bushel.	1s. per bushel.	1s. per bushel.
Mould Shares .....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Mould Boards.....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Mill Silk .....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Malt Liquor, in wood .....	1s. per gallon.	9d. per gallon.	1s. 3d. per gallon.
Malt Liquor, in bottle .....	1s. 6d. per gallon.	1s. 3d. per gallon.	2s. per gallon.
Mustard .....	2d. per lb.	2d. per lb.	2d. per lb.
Matches .....	20 per cent. <i>ad valorem.</i>	Wood, 1s. per foot : wax, 3s. per foot.	Wood, 1s., wax, 3s. per foot
Mouldings of Wood .....	20 per cent. <i>ad valorem.</i>	20 per cent. <i>ad val.</i>	20 per cent. <i>ad valorem.</i>
Nails, Iron, except Screw Nails .....	2s. 6d. per cwt.	1s. 6d. per cwt.	2s. 6d. per cwt.
Naphtha .....	6d. per gallon.	2s. per gallon.	1s. per gallon.
Nuts, except Cocoa Nuts .....	2d. per lb.	2d. per lb.	2d. per lb.
Oatmeal .....	½d. per lb.	½d. per lb.	½d. per lb.
Oil, Kerosene.....	1s. per gallon.	1s. per gallon.	1s. per gallon.
Oil all kinds, not otherwise enumerated .....	1s. 3d. per gallon.	1s. 3d. per gallon.	1s. 3d. per gallon.
Onions.....	1s. per cwt.	1s. per cwt.	1s. per cwt.
Oilskins .....	10 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Oils, Medicinal and Perfumed .....	20 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Opium .....	20s. per lb.	20s. per lb.]	20s. per lb.
Paints of every description .....	½d. per lb.	½d. per lb.	½d. per lb.
Pepper, Black and White, whole or ground.....	2d. per lb.	2d. per lb.	2d. per lb.

TABLE OF DUTIES—*continued.*

	Proposed Rate.	Old Rate.	Rate proposed by Mr. Bird.
Peas, Split .....	$\frac{1}{2}d.$ per lb.	$\frac{1}{2}d.$ per lb.	$\frac{1}{2}d.$ per lb.
Pickles, in reputed quarts .....	3s. per dozen.	3s. per dozen.	3s. per dozen.
Pickles, in reputed pints .....	2s. per dozen.	2s. per dozen.	2s. per dozen.
Pickles, in reputed half-pints .....	1s. 4d. per dozen.	1s. 4d. per dozen.	1s. 4d. per dozen.
Pork, fresh, salted, or pickled .....	2d. per lb.	2d. per lb.	2d. per lb.
Potatoes .....	6d. per cwt.	6d. per cwt.	6d. per cwt.
Preserves, Jams, and Jellies.....	2d. per lb.	1d. per lb.	2d. 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>	5 per cent. <i>ad val.</i>	5 per cent. <i>ad valorem.</i>
Plate and Platedware of every description, Britannia Metal, Nickel and German Silver, similar metals and all alloys and imitations.....	20 per cent. <i>ad valorem.</i>	20 per cent. <i>ad val.</i>	20 per cent. <i>ad valorem.</i>
Patent Medicines .....	20 per cent. <i>ad valorem.</i>	12 $\frac{1}{2}$ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Pigs .....	2s. 6d. each.	Exempt.	3s. each.
Quicksilver.....	5 per cent. <i>ad valorem.</i>	12 $\frac{1}{2}$ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Rice.....	1d. per lb.	1d. per lb.	1d. per lb.
Railway and Tramway Material—viz., Rails, Fishplates, Bolts, Spikes, or other Fastenings, Springs, Wheels, or Axles.....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Sago.....	2d. per lb.	2d. per lb.	2d. per lb.
Salt .....	1s. 6d. per cwt.	1s. 6d. per cwt.	2s. per cwt.
Sashes made of wood .....	20 per cent. <i>ad valorem.</i>	20 per cent. <i>ad val.</i>	20 per cent. <i>ad valorem.</i>
Skirtings made of wood .....	20 per cent. <i>ad valorem.</i>	20 per cent. <i>ad val.</i>	20 per cent. <i>ad valorem.</i>
Sash Weights.....	1s. 6d. per cwt.	1s. 6d. per cwt.	1s. 6d. per cwt.
Spray Producers.....	5 per cent. <i>ad valorem.</i>	12 $\frac{1}{2}$ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
Sauces, in bottle, reputed quarts .....	4s. per dozen quarts	4s. per dozen quarts.	4s. per dozen quarts.
Sauces, in bottle, reputed pints .....	3s. per dozen pints	3s. per dozen pints.	3s. per dozen pints.
Sauces, in bottle, reputed half-pints.....	2s. per dozen half-pints.	2s. per doz. half-pints.	2s. per dozen half-pints.
Sauces, in bottle, reputed quarter-pints..... And so in proportion for any greater or less quantity than a dozen of each size	1s. 6d. per dozen quarter-pints.	1s. 6d. per dozen quarter-pints.	1s. 6d. per dozen quarter-pints.
Sauces, in bulk .....	3s. per gallon.	3s. per gallon.	3s. per gallon.
Seeds, Canary, Hemp, Rape .....	$\frac{1}{2}d.$ per lb.	$\frac{1}{2}d.$ per lb.	$\frac{1}{2}d.$ per lb.
Shot.....	1d. per lb.	1d. per lb.	1d. per lb.
Soap, except Fancy or Perfumed .....	1d. per lb.	1d. per lb.	1d. per lb.
Soap, Fancy or Perfumed .....	3d. per lb.	3d. per lb.	3d. per lb.
Soda Crystals .....	$\frac{1}{2}d.$ per lb.	$\frac{1}{2}d.$ per lb.	$\frac{1}{2}d.$ per lb.
Spices of all kinds.....	4d. per lb.	4d. per lb.	4d. per lb.
Starch.....	1d. per lb.	1d. per lb.	1d. per lb.
Sugar, Crushed and Loaf.....	1d. per lb.	1d. per lb.	1d. per lb.
Sugar, all other kinds.....	6s. per cwt.	6s. per cwt.	7s. per cwt.
Spirits of Tar .....	6d. per gallon.	6d. per gallon.	6d. per gallon.
Sheep—viz., Ewes, Rams, Lambs, Wethers, Hoggets.....	2s. each.	1s. 6d. each.	2s. each.
Spirits—viz., Brandy, Cordials, Rectified Spirits, and all other Liquors or Strong Waters, Geneva, Gin, Rum, Whisky .....	15s. per gallon.	15s. per gallon.	15s. per gallon.
And so in proportion for any greater or less quantity than a gallon, not being less than one thirty-second part of a gallon, for Spirits in bottle, and Spirits in bulk for any quantity not being less than one-quarter 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 of alcohol .....	3s. per gallon.	3s. per gallon.	3s. per gallon.
And so in proportion for any quantity less than one-sixth of a gallon.			
Spirits, Perfumed .....	24s. per gallon.	24s. per gallon.	24s. per gallon.
Spirituous Compounds .....	15s. per gallon	15s. per gallon.	15s. per gallon.
Silks of all descriptions, either made up or in the piece, Crape, Velvets, Velveteens, Plushes, Ribbons, Silk Scarfs, Neckties, Silk Handkerchiefs, Linen Collars, Cuffs, Braces, Belts, Sunshades, Umbrellas, Parasols, Lace and other Curtains; Brussels, Tapestry, and Axminster Carpets, including Hearthrugs; Floorcloths not otherwise enumerated; Linoleums; Stiff, Felt, and Paris Hats; Ladies' and Children's Underclothing of every description, Corsets, Skirts, Embroideries, Bibs, Laces, Made-up Lace Goods, Nets, Gossamers, Jackets, Ulsters, Capes, Mantles, Dolmans, Mackintoshes,			

TABLE OF DUTIES—*continued.*

	Proposed Rate.	Old Rate.	Rate proposed by Mr. Bird.
Shawls, Aprons, Dresses; Costumes, made-up, of every description; Broadcloths, Venetians, Meltons, Box-cloths, Beavers, Sattaras, Fancy Worsted Coatings, Billiard Cloths; Black, Blue, and Coloured Doeskins; Millinery of all descriptions, including Straw and Felt Hats; Plush, Velvet, and Fancy Material; Artificial Flowers, Feathers, Ornaments, and Caps, Gloves, Kid, Leather, or Fabric of every description; Eider Down Quilts, Down Pillows, Ladies' and Childrens' Caps of all kinds, Tulle and Nets of all kinds, Furs of all descriptions, either made up or dressed skins.....	20 per cent. <i>ad valorem</i>	12½ per cent. <i>ad val.</i>	20 per cent. <i>ad valorem.</i>
Treacle and Molasses.....	3s. 6d. per cwt.	3s. 6d. per cwt.	3s. 6d. per cwt.
Tapioca.....	2d. per lb.	2d. per lb.	2d. per lb.
Tea.....	3d. per lb.	3d. per lb.	6d. per lb.
Timber, sawn or in log, 3 inch or over.....	1s. per 100 sup. feet	Exempt.	1s. 6d. per 100 sup. ft.
Timber, sawn, under 3 inch.....	2s. 6d. per 100 sup. feet	2s. 6d. per 100 sup. feet.	3s. per 100 sup. ft.
Timber, Boards, planed, of every description, including tongued and grooved.....	5s. per 100 sup. feet	5s. per 100 sup. feet.	5s. per 100 sup. ft.
Timber, in short lengths, suitable for making cases, not exceeding two cubic feet in measurement.....	1½d. each case	Paid as timber.	1½d. each case.
Tobacco—viz., Cigars and Cigarettes.....	7s. per lb.	6s. per lb.	7s. per lb.
Tobacco, manufactured.....	3s. per lb.	3s. per lb.	3s. 6d. per lb.
Tobacco, Snuff.....	6s. per lb.	6s. per lb.	6s. per lb.
Tobacco, unmanufactured.....	2s. per lb.	2s. per lb.	2s. per lb.
Turpentine.....	1s. per gallon.	1s. per gallon.	1s. per gallon.
Twine of all kinds, Whipcord, and other Cords not otherwise enumerated.....	1d. per lb.	1d. per lb.	1d. per lb.
Tools of every description, whether for manufacturing purposes or otherwise.....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Varnish and Polish not otherwise enumerated.....	1s. 6d. per gallon.	1s. 6d. per gallon.	1s. 6d. per gallon.
Vinegar.....	1s. per gallon.	9d. per gallon.	1s. 6d. per gallon.
Watches and Clocks.....	20 per cent. <i>ad valorem.</i>	Clocks, 12½ per cent., watches, 20 per cent.	20 per cent. <i>ad valorem.</i>
Whiting.....	9d. per cwt.	9d. per cwt.	9d. per cwt.
Windmills.....	5 per cent. <i>ad valorem.</i>	Exempt.	Exempt.
Wines, in wood.....	6s. per gallon.	6s. per gallon.	6s. per gallon.
Wines, in bottle.....	8s. per gallon.	8s. per gallon.	8s. per gallon.
Wines, sparkling.....	10s. per gallon.	10s. per gallon.	10s. per gallon.
All Goods not enumerated in Table of Duties and Table of Exemptions to pay Duty at the rate of Fifteen Pounds per cent. upon the value of same.....	15 per cent. <i>ad valorem.</i>	12½ per cent. <i>ad val.</i>	15 per cent. <i>ad valorem.</i>
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 subject to Duty at per hundred pounds, or per hundredweight, or per ton, to pay Duty on net 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.			
Goods sent to other places with the sanction of proper Officer of Customs for repairs or renovation to pay on return Fifteen Pounds per cent. on cost of such repair or renovation, except on Free Goods.			

## LIST OF EXEMPTIONS.

- Animals, Living, except Sheep, Cattle, Horses, and Pigs.
- Antimony, in Ingots.
- Atlases.
- Bags, Boxes, Casks, and Cases, empty, on proof to Collector that they have been used in export of Tasmanian produce.
- Bags—viz., Gunny, Corn, Flour, Bran, Ore.
- Ballast.
- Banners, specially imported by and for the use of Friendly Societies.
- Bass, unmanufactured.
- Bells, specially imported for Church or Chapel.
- Bluestone.
- Board—Mill, Straw, 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 for Spirits, Malt Liquor, Vinegar, Wine, and Aerated Water, being not less than reputed half pints and not more than Imperial Quarts.
- Bristles, unmanufactured.
- Brass, sheet and rolled, not perforated.
- Bulbs.
- Bullion.
- Bagging, Jute, specially imported for making Ore Bags.
- Carbolic Powder.
- Cane.
- Chalk.
- Charts.
- Clay, Fire, lumps, unmanufactured.
- Clay, Pipe, unmanufactured.
- Clocks, specially imported for Churches or Chapels.
- 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.
- Cabinet-makers' and Upholsterers' Material—viz., French Polish, Sofa and Chair Springs, Chair Webbing, Hair Cloth, Castors.
- Dyewoods and Dyestuffs for manufacturing purposes only.
- Diving Dresses, including Boots and Helmets.
- Fish, Fresh.
- Flax, unmanufactured.
- Flocks—Cotton and Woollen.
- Galvanised Iron, in plain sheeting.
- Gold, in bar, sheet, or dust.
- Granite, in rough blocks.
- Grindery for Bootmaking—viz., Tingles, Rivets, Boot-web, Elastic, Pegs, Bridgewater Dressing, Burnishing Ink, Lasting Tacks, Flat-headed Wire Nails used by Bootmakers only, Heels Polishing and Bottom Balls, Copper Toes, Bristles, specially prepared Wax Pitch, Shoe Nails, Shoe Tips and Plates, Screws for Tips, Wood and Iron Lasts, Dextrine, Boot Spikes, Cut-bills, Boot-button Eyelets, Button-hole Beads, Socking Cloth and Paper, Scouring Stones, Wood Heels.
- Hair, unmanufactured.
- Haircloth for Hopkilns.
- Harmoniums, specially imported for Churches or Chapels.
- Harvest Yarn, Rope Yarn, Binding Wire.
- Hatters' Material—viz., Hat Buckles, Hat Lining, Silk Plush, Felt Hoods, Shellac, Galloons, Calicoes, Shale-boards for Hat-boxes, Hatters' Ribbons when cut into lengths not exceeding 34 inches before importation, to be used for fabrication of goods in Colony.
- Hemp and Jute, unmanufactured.
- Hides and Skins, raw and unmanufactured.

Ice.  
 Ingots, Sheets, Rod, Bars, or Plates of Copper, Brass, Bronze, or Zinc.  
 Ink, Printing.  
 Iron, Rod, Bar, Hoop, Sheet, Plate, Pig, Angle and T, and Tinned, the same not being perforated.  
 Ivory, unmanufactured.  
 Ivory Black.  
 Kapock.  
 Kerosene Slush.  
 Kreosote, Crude.  
 Lamp Black.  
 Lead, Pig or 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.  
 Lime, Chloride.  
 Logwood.  
 Music, Printed.  
 Magazines, Reviews, Pamphlets.  
 Maps.  
 Manures.  
 Marble, in rough block.  
 Memorial Windows for Churches and Chapels.  
 Millstones.  
 Molasses, Raw, rendered unfit for human consumption.  
 Moulding Sand.  
 Muntz Metal.  
 Myrobalans.  
 Nails of Yellow Metal, Muntz or Copper.  
 Newspapers.  
 Oakum and Junk.  
 Oil Cake.  
 Oil from Whale Fisheries.  
 Oil, Palm, unrefined.  
 Oil, Refuse, Shale.  
 Oil, Cod and Sod, for Tanning purposes.  
 Ores of all kinds of Metals.  
 Paintings and Engravings for Public Institutions.  
 Paper for Fruit Wrapping, not exceeding 8 in. × 10 in.  
 Paraffin and Mineral Wax.  
 Passengers' Baggage and Cabin Furniture, except Musical Instruments and Plate arriving in the Colony within Six months before or after the owner thereof; also Household Furniture and Effects arriving 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.  
 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.  
 Rabbit Traps, Phosphorisers, or any machine used for destroying Rabbits.  
 Rabbit-proof Wire Netting, being 2 ft. 6 in. to 4 ft. wide, 1 to  $1\frac{1}{2}$  inch mesh, and No. 17 or 18 gauge.  
 Rattans.  
 Resin.  
 Rope, Cordage, and Wire Rope.  
 Saddlers' Ironmongery, not plated, exclusively used in manufacture of Saddlery.  
 Saddlers' Materials—Chaise Cart, Gig, Buggy, and Riding Saddle-trees, Hogskins, Saddle Nails, Dees and Staples, Patent Winker Leather, Collar Check, Brace Girths, and Roller Webs.  
 Salt, Rock.  
 Salt, Manure, rendered unfit for other use.  
 Scale Boards.  
 Seeds, Garden.  
 Shellac.  
 Silver, in Bar, Ingot, or Sheet.  
 Soda Ash.

Soda Caustic.  
Soda Silicate.  
Solder and Soldering Fluid.  
Specimens in Natural History, Botany, Mineralogy.  
Stearine.  
Steel, unmanufactured.  
Stone, in rough block.  
Suet, Tallow, and Grease.  
Sumac.  
Tannin and Tannin Extracts.  
Tar.  
Terra Japonica.  
Tin, unmanufactured.  
Tin Plates, unmanufactured.  
Tinfoil.  
Twine for Reapers and Binders.  
Valonia.  
Veneer-wood.  
Vegetable Black.  
Whalebone, Whalefins from Whale Fisheries.  
Whaling Implements and Gear.  
Wool, unmanufactured.  
Works of Art for Public Institutions.  
Woolpacks.  
Works of Art—viz., Paintings in Oil and Water Colours, and Marble Statuary.  
All Goods for use of Her Majesty's Government.

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