

(No. 122.)



1881.

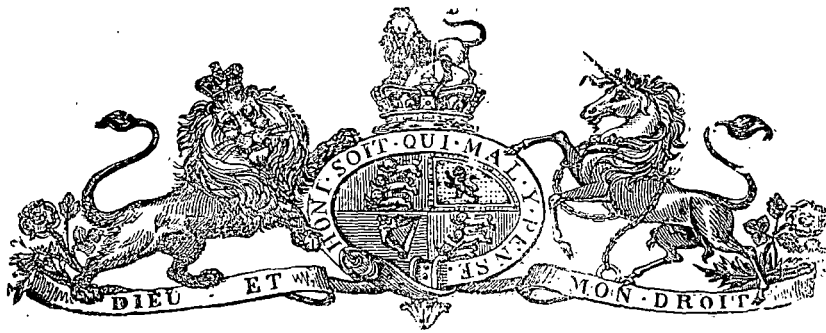
T A S M A N I A.

H O U S E O F A S S E M B L Y.

“THE CUSTOMS DUTIES ACT, 1880 :”

**REPORT FROM THE SELECT COMMITTEE, WITH MINUTES
OF PROCEEDINGS, EVIDENCE, AND APPENDICES.**

Brought up by Mr. Clark, October 13, 1881, and ordered by the House to be printed.



SELECT COMMITTEE appointed on the 18th August, 1881, to enquire into the working of "*The Customs Duties Act, 1880*," with power to send for persons and papers.

MEMBERS.

MR. BURGESS.
MR. DOUGLAS.
MR. BRADDON.
MR. BELBIN.

MR. HART.
MR. REIBEY.
MR. CLARK (*Mover.*)

DAYS OF MEETING.

August 22, 23, 24, 25, 26, 30, 31; September 1, 2, 6, 7, 8, 9, 13, 30; October 4, 6, 7, 11, 13.

WITNESSES EXAMINED.

1. Mr. Leo Susman.
2. The Hon. P. O. Fysh.
3. Mr. Brownell.
4. Neil Lewis, Esq.
5. J. A. Huybers, Esq.
6. W. Crosby, jun., Esq.
7. John M'Farlane, Esq.
8. J. H. B. Walch, Esq.

9. Mr. R. A. Mather.
10. Mr. John Bailey.
11. Mr. Montgomerie.
12. T. T. Watt, Esq., Collector of Customs.
13. Mr. Bateman.
14. J. W. Campbell, Esq.
15. Mr. Charles Tibbs.

16. James Barnard, Esq.
17. The Hon. W. R. Giblin, Colonial Treasurer.
18. Mr. W. A. Webb.
19. A. G. Webster, Esq.
20. John Clark, Esq.
21. J. E. Packer, Esq.

MEETINGS OF COMMITTEE.

No. 1.

MONDAY, AUGUST 22, 1881.

Present.—Mr. Clark (Chairman), Mr. Braddon, Mr. Burgess.

1. Committee met at 11 o'clock.
2. Ordered, That Mr. Leo Susman be summoned to attend the Committee at 11 to-morrow.
3. Committee adjourn until 11 to-morrow.

No. 2.

TUESDAY, AUGUST 23, 1881.

Present.—Mr. Clark (Chairman), Mr. Reibey, Mr. Braddon, Mr. Belbin, Mr. Burgess.

1. Minutes of last meeting read and confirmed.
2. Mr. Susman called in and examined.
3. Mr. Fysh and Mr. Brownell at 11:30 to-morrow.

No. 3.

WEDNESDAY, AUGUST 24, 1881.

Present.—Mr. Clark (Chairman), Mr. Reibey, Mr. Douglas, Mr. Burgess, Mr. Braddon.

1. The Hon. P. O. Fysh called in and examined.
 2. Mr. Brownell to-morrow.
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No. 4.

THURSDAY, AUGUST 25, 1881.

Present.—Mr. Clark (Chairman), Mr. Douglas, Mr. Braddon, Mr. Reibey, Mr. Burgess.

1. Mr. Brownell called in and examined.
 2. Mr. Neil Lewis to-morrow.
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No. 5.

FRIDAY, AUGUST 26, 1881.

Present.—Mr. Clark (Chairman), Mr. Braddon, Mr. Burgess.

1. Mr. Neil Lewis called in and examined.
 2. Mr. M'Farlane, Chairman Chamber of Commerce, Mr. Wm. Crosby, jun., and Mr. Huybers, Tuesday.
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No. 6.

TUESDAY, AUGUST 30, 1881.

Present.—Mr. Clark (Chairman), Mr. Reibey, Mr. Burgess, Mr. Belbin, Mr. Braddon.

1. Mr. W. Huybers called in and examined.
 2. Mr. W. Crosby, jun., called in and examined.
 3. Mr. Jno. Macfarlane called in and examined.
 4. Messrs. A. G. Webster and J. H. B. Walch to-morrow.
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No. 7.

WEDNESDAY, AUGUST 31, 1881.

Present.—Mr. Clark (Chairman), Mr. Braddon, Mr. Douglas, Mr. Reibey.

1. Mr. J. H. B. Walch called in and examined.
 2. Messrs. R. A. Mather and A. G. Webster to-morrow.
 3. Messrs. Jno. Bailey and Montgomerie (Friday.)
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No. 8.

THURSDAY, SEPTEMBER 1, 1881.

Present.—Mr. Braddon (Chairman), Mr. Reibey, Mr. Douglas, Mr. Hart, Mr. Belbin.

1. Mr. R. A. Mather called in and examined.
 2. Mr. Jno. Baily called in and examined.
 3. Messrs. Montgomery and Lewis to-morrow.
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No. 9.

FRIDAY, SEPTEMBER 2, 1881.

Present.—Mr. Clark (Chairman), Mr. Reibey, Mr. Braddon, Mr. Burgess, Mr. Hart.

1. Mr. Lewis called in and examined.
 2. Mr. Montgomerie called in and examined.
 3. Collector of Customs, Mr. Watt, on Tuesday.
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No. 10.

TUESDAY, SEPTEMBER 6, 1881.

Present.—Mr. Braddon (Chairman), Mr. Reibey, Mr. Burgess.

1. Mr. T. T. Watt, Collector of Customs, called in and examined.
 2. Mr. Bateman to-morrow.
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No. 11.

WEDNESDAY, SEPTEMBER 7, 1881.

Present.—Mr. Reibey (Chairman), Mr. Braddon, Mr. Burgess, Mr. Belbin.

1. Mr. Bateman called in and examined.
 2. Messrs. Campbell and Hewitt to-morrow.
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No. 12.

THURSDAY, SEPTEMBER 8, 1881.

Present.—Mr. Reibey (Chairman), Mr. Burgess, Mr. Braddon, Mr. Hart.

1. Mr. J. W. Campbell called in and examined.
 2. Messrs. Hewitt and Tibbs to-morrow.
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No. 13.

FRIDAY, SEPTEMBER 9, 1881.

Present.—Mr. Clark (Chairman), Mr. Reibey, Mr. Braddon, Mr. Burgess.

1. Mr. Chas. Tibbs called in and examined.
 2. Mr. James Barnard, Tuesday.
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No. 14.

TUESDAY, SEPTEMBER 13, 1881.

Present.—Mr. Clark (Chairman), Mr. Braddon, Mr. Reibey, Mr. Burgess.

1. Mr. James Barnard called in and examined.
 2. Mr. Hewitt, Tuesday.
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No. 15.

FRIDAY, SEPTEMBER 30, 1881.

Present.—Mr. Clark (Chairman), Mr. Reibey, Mr. Burgess, Mr. Braddon, Mr. Douglas.

1. The Hon. W. R. Giblin, Colonial Treasurer, called in and examined.
 2. Mr. A. G. Webster at 11:30 on Tuesday, Mr. Webb at 11 o'clock on Tuesday.
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No. 16.

TUESDAY, OCTOBER 4, 1881.

Present.—Mr. Clark (Chairman), Mr. Braddon, Mr. Burgess.

1. Minutes of last meeting read and confirmed.
 2. Mr. W. A. Webb called in and examined.
 3. A. G. Webster, Esq., called in and examined.
 4. Ordered, That Mr. Clark be summoned for to-morrow.
 5. Committee adjourn until 11 to-morrow.
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No. 17.

THURSDAY, OCTOBER 6, 1881.

Present.—Mr. Clark (Chairman), Mr. Reibey, Mr. Hart.

1. Mr. John Clark, engineer, called in and examined.
 2. Resolved, That the Chairman draft a Report and submit it to the Committee to-morrow.
- Adjourned to 12 to-morrow.
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No. 18.

FRIDAY, OCTOBER 7, 1881.

Present.—Mr. Clark (Chairman), Mr. Burgess, Mr. Reibey, Mr. Hart.

1. Minutes of last meeting confirmed.
 2. Draft Report submitted, and ordered to be printed for circulation to Members of Committee.
 3. Committee adjourn to Tuesday, 11th October, at 11.
 4. The Collector of Customs to be re-summoned.
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No. 19.

TUESDAY, OCTOBER 11, 1881.

Present.—Mr. Clark (Chairman), Mr. Reibey, Mr. Burgess.

1. Minutes of last meeting read and confirmed.
 2. Draft Report further considered.
 3. J. E. Packer, Esq., Ministerial Clerk, Treasury, called in and examined.
 4. T. T. Watt, Esq., Collector of Customs, again examined.
 5. Committee adjourn to Thursday next, at 11 o'clock.
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No. 20.

THURSDAY, OCTOBER 13, 1881.

Present.—Mr. Clark (Chairman), Mr. Burgess, Mr. Reibey.

1. Minutes of last meeting read and confirmed.
 2. Draft Report further considered, and adopted.
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R E P O R T.

THE Committee appointed by your Honorable House on the 18th of August last to enquire into the working of "The Customs Duties Act, 1880," have the honor to report that they have held twenty sittings, and examined twenty-one witnesses, including the Colonial Treasurer, the Collector of Customs, three Landing Waiters, the Chief Clerk of the Customs Department at the Port of Hobart, and the Senior Landing Waiter at the Port of Launceston.

Among the witnesses not belonging to the Customs Department were included the principal wholesale importers of the Port of Hobart, and several gentlemen engaged or otherwise interested in local industries, the operations of which are largely affected by the duties imposed by the present Customs Tariff.

The evidence of the importers examined by your Committee has strongly impressed your Committee with the belief that the Customs Department at Hobart is not worked as satisfactorily as it might and ought to be for the convenience of the public.

The evidence given by all the witnesses examined by your Committee, together with a quantity of correspondence received at the Colonial Treasury in reference to the working of the present Customs Duties Act, and a comparative statement of the respective rates of duty imposed by the Customs Tariffs of the different Australian Colonies on the various articles subject to duty upon importation into Tasmania, will be found appended hereto.

After carefully considering the evidence presented herewith, and the rates of duties imposed by the neighbouring Colonies on their various imports, your Committee respectfully offer to your Honorable House the following suggestions for the amendment of the present Customs Duties Act :—

1. That in view of the disputes, which the evidence taken by your Committee discloses to be of constant occurrence, between importers and the Customs' Department, as to which item of Schedule I. particular goods should be classed under for the assessment of duty thereon, your Committee suggest that a uniform rate of duty should be imposed on all imports paying *ad valorem*.

2. That in view of the numerous frauds which the evidence taken by your Committee shows to be practised upon the revenue in connection with the importation of goods paying duty *ad valorem*, and of the facility for fraud which must inevitably be afforded to dishonest traders under an *ad valorem* tariff, your Committee recommend that specific duties should be substituted for *ad valorem* wherever practicable.

3. That in all cases where duty is collected *ad valorem* it should be calculated upon the price of the goods as shown by the invoice, without any addition; and that the form of declaration suggested by the Collector of Customs, in the evidence given by him before your Committee, should be substituted for the one now prescribed by "The Customs Duties Act."

4. That a reduction should be made in the duties now payable on those articles of daily and universal consumption the prices of which determine the cost of living, so that the cost of living in Tasmania should not exceed the cost of living in the other Australian Colonies; and that the duty on imported sheep and cattle in particular should be abolished, and that the importation of carcass meat under proper regulations should be permitted.

5. That all raw materials used in local industries giving employment to labour should be admitted free of duty.

6. That agricultural and mining machinery, and all tools, implements, machines, and appliances used in local industries, should be admitted free of duty.

7. That more liberal regulations should be made in reference to the drawbacks of duty allowed upon the exportation of goods which have paid duty upon their importation into the Colony, particularly in reference to the time within which such drawback will be allowed; and that allowance of drawbacks of duty should not be confined to particular kinds of goods, as at present, but should be allowed on all goods which have paid duty on their importation into the Colony and which are afterwards exported.

8. That in all cases where the contents of each package are not separately set out in the invoice produced for assessment of duty, it shall be compulsory on the Customs Department to open every package, and to fix the value of its contents.

A. INGLIS CLARK, *Chairman*.

13th October, 1881.

EVIDENCE.

TUESDAY, AUGUST 23, 1881.

MR. LEO SUSMAN, *examined.*

1. *By the Chairman.*—How long have you been carrying on business as a general importer in Hobart? Nearly twenty-five years.

2. Is your business a very varied one? My business is, I believe, as varied as that of any importer in Tasmania. I import goods from various countries,—England, France, Germany, Austria, America, and occasionally from the neighbouring colonies.

3. Have you ever had difficulties with the Customs as to the interpretation of the first clause of the Act 43 Vict. No. 11, in reference to the true value of goods imported by you? I have had difficulties as to the interpretation of the words of the clause.

4. What is the basis of calculating the true value? This is a difficult question to answer. *Ad valorem* Duties are plausible and equitable enough in theory, but difficult if reduced to practice, because the meaning of the legislature was, in passing the last Customs Duties Act, to establish a value for the goods entered, not at home but at the port of entry, by adding 12½ per cent. expenses for importation to the invoice to constitute such value. I believe the best method of discovering the true value of goods at the port of entry would be either to submit the goods to public competition, to see what they would bring under the hammer, or what the importer could sell them for, deducting his fair and reasonable profit from such return. Both methods are, of course, impracticable for the purposes of the Act. By the former mode large quantities of goods would not fetch anything like their original cost prices at the manufacturers, while as a matter of fact every importer has to put large portions of his importations on his shelves for a long time, some he has to reduce season after season before he sells them, and some he must sell at last for whatever he can get for them. So what of his solemn declaration at the time he entered them, when he puts them down according to his invoice, with 12½ per cent. added, as the true and real value at the port of entry!

5. Then the invoice is no basis of the true value at port of entry? It is not; you have not only the difficulty to declare what is the true and real value of an article at the port of entry, you also charge now indiscriminately 12½ per cent. for expenses of importation, whether invoices consist of crockery, glassware, holloware, gold, jewellery, watches, or silver plate. Whether the goods in question are invoiced from Bohemia, Staffordshire, Paris, America, Melbourne, or Sydney, it is all the same—12½ per cent. is put on for expenses of importation, and a moment's reflection will show the absurdity of such proceeding, as both the prices at which the articles are invoiced, as well as the expenses of importation, must necessarily vary enormously according to the country they are imported from, and according to the lesser or greater value and bulk of the articles themselves. To exemplify: If I import Bohemian glassware direct from Bohemia, they will be invoiced at prime cost. If I import the same goods from London, Melbourne, or Sydney, they would all be invoiced at different and much higher rates. As a matter of fact I have repeatedly run short of goods which I had on the way out from home, and in order to supply my customers I ordered some from Sydney. While they were coming down from there, the English vessel arrived, and exactly the same goods were landed simultaneously, one invoice on the New Wharf on which duties were paid according to the original maker's invoice, say from Austria, with 12½ per cent. added, while on the Franklin Wharf they paid duty on the invoice of the Sydney merchant with all his expenses and profits added, and still 12½ per cent. added on the top of all this, thus constituting two entirely different values for the same articles; and I have often wondered which of the two declarations was the right and which the false one, because it is evident both could not be right. Surely the perfectly accidental circumstance where the goods came from, and by whom they were invoiced, with either more or less profit, cannot constitute the true and real value at the port of entry.

6. Are you aware of any cases in which the importer has paid on the invoice only, a separate statement being forwarded to the importer of an invoice with the advance added? I have been told that a number of Colonial houses in Melbourne and Sydney are in the habit of sending two invoices to the parties ordering,—one for themselves and one for the Customs.

7. Is this a constant practice? I have heard it in connection with Colonial houses repeatedly, but I do not believe that any one of the leading houses in Great Britain could be bribed to give double invoices.

8. Have you had any disputes with the Customs officers as to the interpretation of the 5th clause of the Customs Act on the question of deducting the cost of packing cases, &c.? Yes; it frequently happens that a number of small invoices are sent from various parts of the country for the purpose of being packed together in one large case at the agent's offices, and with each invoice a box is charged besides the large outside case, and the officers have repeatedly objected to deduct the cost of the small boxes, although, according to the plain reading of the Act, they should all be deducted.

9. Has any dispute arisen on the second part of section 5 in reference to discount? Yes, there has. In the majority of cases the discounts are taken off invoices, not at the manufacturers' but at the agents' offices, and therefore would appear in another handwriting from that of the body of the invoice, and for that reason has repeatedly been objected to. Another objection, occasionally, to the allowance of discounts was when the invoices did not state distinctly "trade discounts," although, probably, not one house out of a hundred would use the term trade discount on the face of an invoice.

10. Do you know of any discounts other than those properly described as "trade discounts?" I know of no other than the ordinary "trade discount," or "discount for cash." I believe the words "other discounts" used in the 5th clause of the Act have no meaning to the mercantile community unless cash discount only is meant.

11. Has the Government valuator been called in to value your goods, and if so, on what grounds was he called in? In the beginning of last year, on returning from the Sydney Exhibition, where I had made some purchases, a case occurred to me in which the Government valuator was called in to value some of my goods. No reasons were assigned. It was attended with great inconvenience and expense to myself. My invoice was given to the party who was called in by the Government, and having such invoice before him, he valued the whole concern at a few shillings more, and I had to pay him a fee. I expostulated. I appealed to the Treasurer, but I never got any redress. In this case the Government could have ascertained the perfect *bona fides* of the transaction by telegraph within an hour or so, but this was not availed of. It is a curious incident, as proving what I said before, that the article which made the valuator's estimate of the whole invoice come a trifle higher than the original was a line of flasks, which I have on my shelves now, and would gladly sell at a great reduction on the price I gave for them.

12. Do you think there is any person in the colony competent to value the goods imported by you from France, Germany, and Austria? I solemnly declare I do not. Unless there is reasonable ground for believing that a fraud is attempted, the invoice produced should unhesitatingly be accepted, because if the value of bronzes, articles *de vertu*, bric-a-brac, the better descriptions of Bohemian glassware, jewellery, certain musical instruments—for instance, old violins—marble statuary, oil paintings, and a host of other articles I could enumerate, were challenged, there is probably not a person in the whole of Australasia who could value all of them, and I believe there is not one person in Tasmania who is fit to be called an expert in any one of the things named.

13. *By Mr. Reibey.*—If an invoice is wilfully withheld, have we the means of ascertaining the real true value of the goods? In very many cases we would not.

14. *By the Chairman.*—Under the *ad valorem* duty system do we obtain duty on the real wholesale value of goods in reference to their ultimate sale at retail prices? This is a difficult question to answer. What constitutes the real value? The *ad valorem* system is inevitably unequal in its operation for reasons adduced before. I speak from an experience of 25 years.

15. Do you know anything about the Austrian goods about which I put a question in Parliament? Yes, I remember the Austrian goods at the Town Hall which had come under my own personal observation. The agent in charge of them called on me a day or two after his arrival here, and asked me to make some purchases and come and look at his goods. I did so. I had previously heard of the enormous facilities granted to the Austrian to sell his goods in this market, and I presumed the Customs had taken all the necessary precautions for ascertaining the number and value of them. When I saw the goods they were mostly in their original packages, and those which were unpacked appeared to be in such a muddle that it would have been impossible to compare them with the invoice. The agent told me that he had paid a deposit on the whole, and was to pay duty on what had been sold on his leaving again. The ostensible reason assigned for the latitude allowed to the stranger was not acted on, because, after the bazaar closed, he took a suite of rooms over Mr. Cook's shop, in Elizabeth-street, and there held a retail shop for several weeks. He was placed at an immense advantage over local dealers. The course adopted would, without wishing to impugn his honesty, open a door to fraud in the hands of a dishonest man.

16. *By Mr. Braddon.*—Has the administration or working of the Act by the Customs officers been the best to ensure success, *i.e.*, the maximum of revenue with the minimum of inconvenience? I think there are defects in the working. As I said before, though good enough in theory, it is bad in practice. Many small matters which should have been laid down in the Act for its proper working, were omitted; while other points of doubt or difficulty for which, as they arose subsequently, instructions should have been given by the Government, were simply left to the discretion of the officers, which should not have been the case. The latter, no doubt, with the honest intention of doing their duty, have always extracted the last penny from the importer. To mention a few of the minor points which the Act does not provide for:—We had some glass linings of several electro-plated articles arrive broken from home. We wrote to have them replaced, and the manufacturer, liberally enough, sent the articles, of little intrinsic value themselves, but without which the plate would have been useless, free of charge. The accompanying invoice distinctly stated that circumstance, but although we had paid the duty before and had to pay freight twice, fresh duty was exacted here again, and, as I conceive, in a most illiberal spirit. I had a small package about 6 inches cubic measurement of samples of inks, black leads, cooking essences, &c. sent from home free of charge, with the view of getting orders. The intrinsic value of the whole package was not 5s., and would certainly not have fetched more by auction, but I was forced to pay duty on 10s. Then again, I had a small invoice from Sydney in which the importers on their total cost in the Colony charged an advance of 10 per cent., which was not included in the prices but charged at the foot of the invoice; but although I believe that such charge was distinctly to be deducted, in accordance with the wording of the Act (Section 5) the 10 per cent. was taken as part of the invoice, and 12½ per cent. was added to all.

17. Do you know of any invoice of several packages without details of each package? Yes; one invoice will occasionally cover the contents of six or more packages. It is not of frequent occurrence, and there is no idea of fraud in it.

18. Has the Government valuator been called in frequently? I cannot say. Only once in my case.

19. Do you know of any instance of a purchaser being allowed to examine an invoice? I do not know of any instance.

WEDNESDAY, AUGUST 24, 1881.

The Hon. PHILIP OAKLEY FYSH, called in and examined.

20. *In reply to the Chairman.*—I have been in business 20 years as General Importer.
21. Have had experience in both package and *ad valorem* duties.
22. The system most convenient to importers is *ad valorem*, and I say this notwithstanding very strong objections to the practical working of the *ad valorem* system.
23. The opportunities for defrauding the revenue by present system are frequent and important, while not so under the package duty.
24. The true and real value of goods in this Colony is arbitrary in the extreme. Speaking generally, no fixed principle can be adopted which will arrive at it.
25. The principle adopted by the Act is arbitrary and differential; as an example, goods imported direct from England pay duty upon their English cost plus 12½ per cent., which is supposed to represent the import charges; as against this, goods purchased in the neighbouring colonies, presumably at their value in those colonies, which would include all the import charges and mercantile profit, are alike subject to an addition of 12½ per cent. in order to ascertain their supposed value here.
26. The origin of this addition to invoices, whether from England or a neighbouring colony, was a deputation to the Colonial Treasurer, who introduced this Act, and which deputation made strong representations that any undefined value would be another loophole for commercial immorality and evasion of fair duty; it was also partly to obviate probable disputes with Customs officers: and I am of opinion that whatever difficulties have arisen through this arbitrary valuation would have been tenfold increased had the duty of valuing goods been imposed upon any Custom-house officer. It relieved these officers entirely, and in the experience of my own firm has effectually put a stop to all differences with Customs officers which under the Package Duties Act were of constant recurrence.
27. The addition of a per-centage to the invoice of goods purchased in the neighbouring colonies imposes thereon a larger *ad valorem* than is collected upon goods imported direct from Europe, and the goods imported direct from Europe are advantaged thereby. It might appear to overcome this difficulty were the rule to add import charges abolished, but to place the English imports on an equality with those purchased in neighbouring colonies would necessitate a discount off the latter.
28. *By Mr. Burgess.*—I am aware of the practice which has obtained amongst Melbourne warehousemen of rendering to their purchaser here two invoices representing different values: this is a distinct endeavour to evade the Act, and, therefore, unfair to the revenue.
29. It is a fact that purchasers of soft goods, chiefly of a fashionable character, purchased in October as an example, and arriving here in January by sailing vessel, may have been discounted in value by a subsequent purchase yet arriving previously by steamer, sometimes to the amount of 50 per cent.
30. After very frequently considering this subject, I believe that the inequality of duties paid is inseparable from an *ad valorem* system, and not to be overcome even by the appointment of numerous officers who each would be equally expert as to the value of goods in his particular department; and that no matter what considerable expense the Government may be under to overcome this disadvantage of an *ad valorem* system, in my opinion arbitrary valuations will continue.
31. *By the Chairman.*—The main inconveniences of the package system arose from the gross inequalities and from the undefined character of goods.
32. To classify goods so that under a package duty anything like an *ad valorem* duty shall be collected, is in my opinion impossible, and the Customs officers were perpetually differing from the importers as to the classifications. One example will explain: ironmongery paid 5s. per cwt.; cutlery paid 5s. per foot. Query, are sheepshears ironmongery or cutlery? One other example:—tinned mutton paid measurement duty, sheeps' tongues in tins were undefined.
33. Another important feature was the impossibility of importing goods liable to the same measurement in packages separately, and, as a consequence, the contents of cases were liable to different rates. Another example:—Furniture paying package duty on the outside measurement, at a lower rate, was made by Customs officer's reading to pay duty twice, where carpets were liable to a higher rate of measurement duty.
34. In my experience, such an extravagance as this was overcome on consultation with Customs officers.
35. The duties collected under a measurement system varied from less than one per cent. of their value up to 100 per cent. or more.
36. The term "trade discount" is separate and distinct from other discount or allowance as appearing in Clause 5, was used by the framer of the Act at the special request of a deputation of mercantile men who waited upon the Treasurer, and was purposely so used as an endeavour to prevent fraud.
37. A "trade discount" is such as has publicity, and a usage in particular branches, being published in their trade circulars.
38. "Other discount" or allowance applies to cash settlements where from 2 to 5 per cent. may be recovered in account, but which are not usually seen upon invoices. "Allowance" was used to prevent a lessened value being submitted as the real value, as might easily be the case were a fraudulent credit note obtained from the vendor.
39. The interpretation of that clause does not, in my experience, create difficulties.
40. Where discount does not appear on the invoice the Customs officers refused to allow it.

41. *By Mr. Braddon.*—The working of the *ad valorem* tariff has, in my experience, been conducted by Customs officials with as little friction as possible. I think they have secured a maximum of revenue with a minimum of inconvenience.

42. Any amendment of this Act should, in my opinion, take the course of collecting duty upon original invoices without deduction or addition for import charges; and with reference to “drawbacks,” a more liberal schedule of allowances without restriction to value or time.

43. Imports of various articles would frequently be more liberal were opportunities offered under drawback operations for re-export.

THURSDAY, AUGUST 25, 1881.

MR. W. F. BROWNELL, *called in and examined.*

44. *In reply to the Chairman.*—I am a draper and importer. Have been in business about 20 years.

45. Have had experience in both package and *ad valorem* duties.

46. Have you had any differences with Customs officers as to interpretation of Act? Yes, I have.

47. On what subjects? I have had contentions with the Customs officers on the subject of the 12½ per cent. addition,—as to what amount it should be calculated upon, and also on allowance of “trade discount.”

48. Can you say if distinction made in Act between “trade discount” and “other discount” is perfectly intelligible to mercantile community? Yes. A cash discount is other than a trade discount. Do not think cash discount should be allowed, but discounts which are truly “trade discounts” have frequently been disallowed by the Customs officers.

49. It is an exception to write the word “trade” on the face of the invoice in connection with the discount figures.

50. I waited upon the Treasurer as one of a deputation before the Act was initiated.

51. I believed it was clearly laid down and understood that the prices appearing on English invoices, whether the goods were got through an Australian or English house, should be accepted as the basis of value.

52. I was not aware until recently that this had been questioned.

53. On a recent case they refused to calculate duty upon that invoice.

54. Up to within the last few weeks customs did pass goods on the English invoice value, although imported from one of the Colonies; but within last few weeks they refused to do this.

55. I am not aware that they knew in the former instance that these goods were bought on an advance on the English price.

56. Have never known of existence of duplicate invoices; the practice, as far as my experience goes, is that dealers in the Colonies send original invoices or copies, and separate statement showing advance and charges.

57. 12½ per cent. covers the import charges generally, but on such goods as coir matting and bulky and low-priced articles it does not anything like cover it.

58. I would prefer seeing the nominal amount of duty raised to 12½ per cent. and no addition made for import charge.

59. Do you think that intention of Act is effected, and that duty is collected upon real and true value of goods? I think so generally; the only thing to prevent it is fraud.

60. *By Mr. Braddon.*—The Act I think is worked with a minimum of annoyance to importers; and there are no difficulties but what may be got over by the exercise of common sense by those who administer.

61. I think the present *ad valorem* system preferable to late package duty, although it is possible, in my opinion, that a better system of package duty might be preferred to the *ad valorem*.

62. Under late package duty system fraud was possible, as, for example, in importation of blankets and flannels, which were liable to different rates; and inconveniences were experienced where in one package goods variously rated were put up.

63. In my business it never occurred under the package system that duty had to be paid twice over for the same package.

64. As to taking duty upon enclosed packages some injustice is felt. The only difficulty I experience is where card-board boxes are used, which in themselves are valueless.

65. *By Mr. Burgess.*—I think help should be afforded the officer whose duty it is to examine invoices, as great delay and inconvenience arises when perhaps a dozen or more persons are waiting at the same time.

66. *By the Chairman.*—I have had no difficulties on account of different articles being liable to different rates of duty under Schedule 1. The goods imported in my business all come under the 10 per cent. *ad valorem* duty.

67. I have had no difficulty on account of the table of exemptions.

68. *By Mr. Burgess.*—Previous to late regulations issued in *Gazette* of 9th instant great injustice was done by no allowance being made by Customs on drawbacks allowed upon goods leaving Melbourne which had paid duty, being imported there in first instance.

69. *By Mr. Braddon.*—In my opinion fraud was just as possible under the late package duty as under *ad valorem*. The only way in which the former could be made secure from fraud would be by levying a uniform duty for cubic foot for all goods alike; and this would be manifestly unequal, cheap bulky goods paying the same duty as silks and satins.

FRIDAY, AUGUST 26, 1881.

MR. NEIL LEWIS, *called in and examined.*

70. *In reply to the Chairman.*—I have been a wholesale general importer for over 25 years, as one of the firm of R. Lewis & Sons.

71. Have had during that time experience of both package and *ad valorem* systems.

72. Generally speaking, I have found more inconvenience arising out of the present system.

73. My first objection is in respect of the addition of $12\frac{1}{2}$ per cent. upon invoice value; because consumers, and even the bank managers, could not be brought to see that by this addition the actual duty was raised to $11\frac{1}{2}$ per cent. For instance: goods that are invoiced from London in July at 14s. 3d. can now be bought in Melbourne at 12s., and I am informed will be bought in less than a fortnight for 6s. 6d. Thus, when our goods invoiced at 14s. 3d. arrive, we shall have to add $12\frac{1}{2}$ per cent. upon that value, although the goods may now be purchased in Melbourne at 12s.,—the duty being paid upon the Melbourne invoiced rate. As another instance; a man may purchase a tombstone in Melbourne for £10, and the $12\frac{1}{2}$ per cent. will be added to the value. In my opinion there should be no addition upon goods whether bought in England or elsewhere.

74. *By Mr. Burgess.*—My objections are that the $12\frac{1}{2}$ per cent. is an arbitrary addition, and that the same articles may, in consequence of variation of price, pay a difference of duty of 50 per cent.

75. *By Mr. Braddon.*—I have experienced no difficulty with the Customs officials in the working of the Act. They have always exhibited courtesy in their dealings with me.

76. In the instance of allowance for damaged goods I have found the Customs officials hampered by illiberal regulations,—allowance being refused unless goods are opened on the wharf. Mr. Watt may occasionally be abrupt in manner; but I think he has only honestly endeavoured to carry out the provisions of the law.

77. *By the Chairman.*—As to the real and true value at the port of entry, I do not think that the intention of the Act is fulfilled. I think the failure due to the $12\frac{1}{2}$ per cent. addition.

78. As to difference in value caused by fluctuation in price of goods, I think dealers might take their chance.

79. I am in favour of the package duty system because of its certainty.

80. Under that system the Customs could not deal unfairly with the importer, nor the importer cheat the Customs.

81. I do not think the inequalities of the package system have been remedied by the present tariff. For instance: moleskin trousers now pay a higher duty than they did formerly under the package duty system; while as for silks and satins, if the whole trade of those articles were in the hands of one man they would not earn him a living.

82. *By Mr. Braddon.*—It was possible under the package duty system for an importer to defraud the Customs, by introducing in one package articles subject to different rates of duty,—blankets and flannels for instance; but the Customs had the power of opening the case, and at once detecting the fact that it contained both blankets and flannels; whereas now, if they open a case they cannot actually ascertain the true value of the contents.

83. I consider the *ad valorem* system more equitable than the package duty system if it could be properly or equitably carried out.

84. I cannot say that the Customs officials fail to carry out the law equitably—that may be ascertained by their being examined.

85. *By the Chairman.*—I have no personal experience of double invoices made out for the purpose of defrauding the revenue; but have heard of their being used.

86. *By Mr. Braddon.*—I have had no collisions with the Customs in respect of packing-cases.

87. Allowance has always been made for packages under the present system.

88. Under the package duty system no allowance was made, and the duty upon the contents was made considerably more by the inclusion of the cases.

89. *By the Chairman.*—When the Act first came into operation I experienced difficulty as to interpretation of the clause by which allowance is made for “trade discount.”

90. I was allowed no discount upon invoices not marked “Trade” until I requested the firms I dealt with to write the term on the face of the invoices they sent, when I was allowed discount without any difficulty.

91. I have had no dealings with firms whose practice is otherwise than to show discount upon the invoice.

92. There are some firms who do not allow any “trade discount.”

93. I have had difficulties with the Customs in deciding the heads of tariff under which certain goods should be classed for calculation of duty, but this only to a limited extent.

94. The Act was harshly administered in my instance, in that where a case contained three classes of goods liable to various per-centages of duty, the whole contents were assessed at the maximum duty.

95. This happened immediately after the introduction of the new system; thereupon I instructed the firms with whom I deal to pack separately goods bearing each particular per-centage of duty. This, of course, causes considerable trouble and expense.

96. *By Mr. Burgess.*—I think it very desirable that the regulations as to drawbacks upon exportation of imported goods should be more liberal than at present, the system being a hindrance to commerce.

TUESDAY, AUGUST 30, 1881.

ALFRED HUYBERS, *Esq., Merchant, of Hobart, called in and examined.*

97. *In reply to the Chairman.*—I am a merchant carrying on business in Hobart, as one of the firm of Huybers and Hammond. Have been in business for about 27 years.

98. Have had experience of both package and *ad valorem* duties. I prefer the *ad valorem* system, provided due supervision is exercised by Customs for the prevention of fraud, because it is more convenient for importers.

99. Under Schedule 1 of present Act the same articles are often classed under different heads.

100. I think that a reform could be effected in the matter of duties placed upon certain articles. Labels for jam tins, for instance, now pay 10 per cent. *ad valorem*, about ten times more than it was formerly. Wrapping paper, used by jam manufacturers, now pay 10 per cent. The duty on the latter should be reduced. The duties on these two articles put a clog on colonial industry. As much as £1000 worth of jam labels are imported annually for one or two houses alone. Chicory costs 2½d. per lb. in London, and the duty is 4d. per lb. We used to pay nothing on jam jars, now we pay 10 per cent.; the worth of importation formerly amounted to £700 or £800 per annum. Duty on blue is 2d., a 1d. higher than it ought to be. Carbonate of soda 1d., formerly ½d. Pepper, all but the black, pays 4d.; don't know why white pepper should pay more. Saltpetre and salt is rated at 30s. per ton, which is nearly double the cost. On canary seed we pay ½d. per lb.; this is about 35 per cent. on the cost. Fancy soap pays a duty of 3d. per lb.; was formerly 1d. There is a large sale for the latter here, although the market is sometimes overstocked. Drawbacks are not allowed on surplus stock exported to the other colonies. English firms in sending a consignment of goods will tell you if you cannot sell here to sell in the other colonies, but no drawback is allowed, consequently great loss is made.

101. I believe if duty on the articles I have mentioned were less there would be more consumption, and the revenue derived from them would be larger.

102. *By Mr. Burgess.*—As to our present system of drawbacks, I say it is unfair, and hampers trade.

103. What would you recommend? I would recommend a drawback on every article on which the amount of duty paid is not less than £1.

104. Would you recommend any length of time, or not? I would rather have no limit to time.

105. I believe this would encourage trade.

106. Do you know anything of duplicate invoices sent for the purpose of defrauding the Revenue? They have been sent, on one occasion to our firm in Launceston. One invoice was sent for the firm and one for the Customs.

107. The system of *ad valorem*, then, is open to extensive frauds? Yes, certainly.

108. And frauds that could not easily be detected by expert Government officials? I think they could be detected by a clever officer who knows his business.

109. *By Mr. Braddon.*—Does your objection, on the grounds of fraud, apply as forcibly to the package duty system? My objections, on the grounds of fraud, are not so great to package duty system.

110. Double invoices were sent through an agent in Sydney. Do not think it a common practice to send double invoices.

111. *By Mr. Burgess.*—Have you had any disputes with Customs as to “trade discounts?” Yes. On some articles the discount regulates the retail prices. Ironmongery, for instance, never alters its price. The discount allowed is supposed to regulate price. On some Melbourne articles we got a rebate for 15 per cent. Customs collector refused to allow more than 12½ per cent.

112. Invoices which have been received from Europe not having the word “trade” written upon them; have been allowed no discount.

113. Samples for traders should be admitted free, if duty is not more than 2s. or 3s., in order to facilitate trade.

114. *By Mr. Braddon.*—I think agricultural implements and mining machinery should be admitted free. Woolpacks should only be 3d. Ten or twelve bales of tin ore bags we imported from Scotland are unsaleable now. We could sell in Sydney, but we have no drawback on them, consequently we would have to sell at a loss.

115. Referring to wharfage rates, I think there would be more trade between Hobart and Launceston if the second wharfage rate was removed. To give a glaring instance of the injustice done thereby. We imported 2000 cases of kerosene, pay 9d. per case, or 1½d. per gallon wharfage; we send cases to Launceston by water; we pay another 9d. per case wharfage,—where ½d. or ¼d. per gallon would be a profit. As a consequence, importers in Hobart keep their kerosene in Hobart, and Launceston importer orders his from Melbourne. On several occasions we bought in Melbourne for our firm in Launceston whilst we had a sufficient supply of the article lying in bond at Hobart.

116. I think that no coasting vessel should pay wharfage.

W. CROSBY, JUN., Esq., called in and examined.

117. *In reply to the Chairman.*—I am a member of the firm of W. Crosby and Co. Have been in business for the last 28 years, but have not resided in Hobart the whole of that time.

118. Have had experience of both the package and *ad valorem* systems.

119. I prefer the *ad valorem* system, as it is most convenient for importers, and the duties are more equable on bulky low cost goods.

120. Have had no disputes as to interpretation of the Act, except on the question of discounts.

121. Have had disputes as to what were “trade discounts.” Customs Collector says “trade discount” should be allowed, but not “cash discount,” which is the exact interpretation of the Act in Melbourne.

122. Consider the Customs Officers are bound to administer the Act according to its literal interpretation.

123. I have had no difficulties with Customs as to classifying articles, nor as to table of exemptions.

124. Have you seen anything of double invoice system? Yes, I believe it is largely practised in town. I have seen such invoices. As to coming from respectable houses, one was from the Lord Mayor of London’s firm, Messrs. M’Arthur, Morrow, and Brind, of Melbourne.

125. *By Mr. Braddon.*—It was a double invoice, not a statement of accounts.

126. Have never had double invoices sent me since being in business in Hobart.

127. Under the package duty system fraud was possible, but not to the same extent as in the present system.

128. As to salt and saltpetre and articles used for manufacturing purposes, I think duty should be considerably lessened. Salted beef is largely imported from Melbourne, and pays a light duty. Duty on salt being heavy, hampers our manufacturers and practically drives trade away to other colonies.

129. Present tariff is very cumbersome on account of the number of articles mentioned in it. Where practicable, goods sold by weight or measurement should have fixed duties.

130. It is not usual in my business to buy from other colonies on the English invoice. Goods we purchase at Melbourne or Sydney are generally sold at fixed prices.

131. The declaration on the Customs Entry requires amendment. Instead of reading that the goods are of the true and real value at this port, as now stated, it should be the importer’s own declaration of the cost of the goods to him at the port of shipment,—that is, he has paid or has to pay the amount stated. Anyone found attempting to pass a false entry might be punished, and prevented from passing future entries.

132. I consider all importers should pay a licence fee before being allowed to pass Customs Entries.

133. I consider that goods should be exempt from second wharfage when sent by sea from Hobart to Launceston, and *vice versa*, as goods sent by rail are exempt.

134. I consider that samples for the purpose of trade whereon duty is small should be admitted free, at the discretion of the Customs officers.

135. *By Mr. Burgess.*—What is your opinion of the present drawback system? I think it is bad and unworkable.

136. What would you recommend? I would recommend that drawbacks be allowed to the full extent of duty paid.

137. Would you fix any particular amount? In Victoria it is £1; do not see why it should be different here.

138. And would you recommend any limit as to time? I would not. It cannot make any difference to the Government if the goods exported are not worth the amount of drawback; the Government has had the use of the money meantime, and it is manifestly unfair that importers should lose the cost of the goods and duty also. Had the same goods been bonded the loss of duty would not have been sustained.

139. You believe that an alteration in the present system would encourage trade? Yes, I think it would considerably encourage trade, by increasing importations to the port.

140. *By the Chairman.*—If the drawback system were altered here, opportunities for speculations in the markets of the neighbouring colonies could be taken advantage of, to the increase of the direct import trade from England to this colony.

141. Goods can be more favourably purchased in the London and other European markets when larger quantities are contracted for.

JOHN MACFARLANE, *Esq.*, called in and examined.

142. *In reply to the Chairman.*—I am carrying on business in Hobart as one of the firm of Macfarlane Bros. and Co.

143. Have had experience of both the package and *ad valorem* systems.

144. Prefer the *ad valorem* system, but think it more open to fraud.

145. Have not seen anything of double invoice system.

146. I would like to see tariff amended on New South Wales basis; duties being levied on a fewer number of articles.

147. I think duty on salt, and other articles on which the duty is more than the cost, should be lowered; also on timber—softwood for building purposes. All timber unmanufactured should have but moderate duty—duty on timber, 20 per cent., whereas on furniture it is 10 per cent; they should be the same rate.

148. We have varied lines of import from various countries.

149. Government valuator has been called in on one occasion, the reason of which was that we had no invoice.

150. Do you think in the case of invoices being lost, we have the means of valuating goods? I think, speaking broadly, it is very difficult to get the real value of some fancy articles, but think it can be got near enough for the purpose.

151. *By Mr. Braddon.*—With really efficient administration I think opening for fraud would be considerably lessened by imposal of heavy penalties, or imprisonment without option of a fine, and the fearless discharge of duties by the Customs officers.

152. *By Mr. Burgess.*—The cost of appointment of an efficient valuator would not be so great as that of a collector of duty, because employment of valuator would only be occasional, and is partly borne by owner of the goods.

153. *By Mr. Braddon.*—Do you think a sliding duty on tea could be introduced? I think it would be very difficult, and in fact impracticable, and would open the door to fraud.

154. The present system of drawbacks is injurious and hampers trade. I would advocate drawbacks on all goods upon which the duty receivable amounts to £1 (payable on reshipment), providing the goods were merchantable; I consider the removal of the present restrictions would tend to increase the trade of the place.

155. Wharfrage should not be charged on goods in Hobart or Launceston which have already paid the wharfrage at either of these places. Were the present system of paying wharfrage dues twice on same goods removed, it would result in a large increase of trade between those places which at present goes to other markets.

WEDNESDAY, AUGUST 31, 1881.

J. H. B. WALCH, *Esq.*, called in and examined.

156. *In reply to the Chairman.*—I have been carrying on business in Hobart as general importer for about 30 years as one of the firm of J. Walch & Sons.

157. Have had experience of both the package and *ad valorem* systems.

158. I prefer the *ad valorem* system unquestionably as the most convenient for importers.

159. We import books, stationery, drugs, musical instruments, and all fancy goods, &c.

160. Have had difficulties with the Customs officers as to determining true and real value of goods, and frequently on the question of discounts.

161. In several lines in our business there is a discount allowed for export purposes called "cash discount," but which is quite distinct from a "cash discount" properly so called. This discount the Customs officers have refused to allow. In consequence of this, we have given instructions to home firms to keep the word "cash" out of the invoice. *Bonâ fide* cash discount rarely appears on the invoice.

162. *By Mr. Douglas.*—In the lines referred to in my last answer there are three discounts allowed,—1st, a trade discount; 2nd, a further discount for export; and 3rd, the recognised $2\frac{1}{2}$ per cent. discount for cash.

163. *By the Chairman.*—If the word "cash" does not appear on the face of the invoice in connection with the discount, Customs allow the discount.

164. In some cases exporting firms have not carried out our instructions as to not writing the word "cash" on invoice, and we have been deprived of the benefit of the allowance in consequence.

165. Have you had any differences with Customs as to packing-cases and coverings? Yes; on several occasions. In the case of pianofortes imported from Germany and France, the cost of the packing-cases are included in cost of instruments, and the Customs officers refuse to deduct the cost of packing. English makers charge the packing-cases separately, and then the Customs officers deduct it from the cost of the instrument. As to drawbacks, we never have occasion to export our goods, so cannot pass an opinion on them.

166. *By Mr. Braddon.*—We have never had occasion to export surplus stock.

167. As to classification of certain goods and table of exemptions, have found the schedules occasionally ambiguous.

168. As to our fancy goods, we claim they should be rated at 10 per cent. ; but Customs interpret them as paying 12½ per cent. "Fancy goods" is a very bad term to use. Believe it was meant to cover goods known as jeweller's fancy goods.

169. *By Mr. Douglas.*—Have never appealed to Colonial Treasurer as to any difference with Collector under the present Act. Have appealed to former Treasurers against decisions under former Acts, but never obtained any redress, and now regard it as useless to appeal.

170. Is there any alteration you would recommend as to Customs duties? I think that the invoice value of goods should be the basis upon which duty is charged, without the addition of 12½ per cent. for import charges.

171. *By Mr. Braddon.*—Have not seen any attempt to defraud revenue by double invoices. Think it could easily be found out if collectors were expert at valuing goods.

172. *By Mr. Douglas.*—Would you recommend striking out several small items which contribute little to the revenue? I believe there should only be exemptions on those articles which encourage trade, &c. Agricultural and mining machinery, in my opinion, should not pay duty.

173. *By Mr. Braddon.*—As to implements of trade, I think exemptions should only be made in a few cases.

174. *Re the two systems:* In our business we used to receive in some cases goods which would be under different heads and different rates of measurement, and we frequently had to open goods on the wharf and pay different duties on each one. As many as four different varieties of goods have sometimes been packed in one case. The cheaper class of goods bore the heavier duty, while the more valuable paid a lighter one. We never could arrive at the exact value of our goods under the old package system. Under that system the rate of duty on certain articles would be 2½ per cent., while a case of envelopes same value would pay about 30 per cent.

175. *By Mr. Braddon.*—The package duty system, if having a uniform rate of measurement duty, would not be so open to fraud; but as it is, the *ad valorem* system is, in my opinion, less open to fraud.

THURSDAY, SEPTEMBER 1, 1881.

MR. R. A. MATHER, *called in and examined.*

176. *In reply to Mr. Reibey.*—Am a member of the firm of Andrew Mather and Co. Have been carrying on business in Hobart for the last 40 years.

177. During that time I have had experience in both the package and *ad valorem* systems.

178. I prefer the package system as the fairest between dealer and dealer. Advantage to the revenue is in favour of the *ad valorem* systems.

179. I think there are more opportunities of defrauding the revenue in the present system.

180. Were there opportunities for defrauding the revenue under the package duty system? No, because all paid alike by measurement.

181. Do you think that the opportunities for defrauding the revenue in the present system could be overcome? Yes, if all trades were placed on the same footing, and goods rated at the English cost price. I do not object to the addition of 12½ per cent. upon original value of goods. In our trade we have to import goods from the other colonies as the seasons and fashions change, consequently we have to pay a higher duty for them. The larger wholesale merchants import direct from England, and are thus enabled to make larger profits.

182. Are goods purchased in other colonies frequently on English invoice? No, but we can buy on English invoice, with certain advance and charges upon them. We do not receive original invoice to show Customs.

183. Have you had any experience as to double invoices? We have had them sent to us by Melbourne houses, but have never used them; some houses there will send them without any compunction.

184. Is that practice carried on by European houses? It is done by some houses in the other Colonies representing European firms.

185. One injustice I would like to mention has been perpetrated for a long time, and that is, charging duty upon drawbacks from the other Colonies; it forms really no part of the value of goods. Authorities have recently remedied this.

186. Have you had any differences with Customs as to allowances for trade discounts? No, but think discount should always be allowed. We have only had it allowed when it has been clearly defined on the invoice. They would not allow it when taken off to represent drawback.

187. In respect to allowance for packing-cases, &c., we have had no difficulties under the present system, but under the package duty system the packing-case or wrapper paid duty; this operated prejudicially on trade, as the covering does not form part of the goods, and did not materially add to the amount of duty.

188. I prefer the package duty to the present system because of its equity, and under it no one can get the best of his neighbour.

189. If English prices of goods were accepted, and system carefully administered, do you think it could be worked equitably? I do not think any one would try to defraud the revenue if English invoice value were accepted, with the 12½ per cent. addition.

190. Has this system been worked with a minimum of annoyance to importers? Since the package duty system was abolished importers have been caused much annoyance, principally on account of allowances for drawbacks, which I think was never meant by the Legislature.

191. As to agricultural and mining machinery, I do not think they should be taxed, as it is a tax upon industry.

192. *By Mr. Hart.*—In importing from Melbourne on open stock, do exporting firms charge you on English invoice? They charge us on English invoice, with advance added. On small lines they would send us a copy of the English invoice cost to them for us to pass at the Customs, and make their own charge on another invoice. We think it hard to pay on merchants' profits, which in some cases are very excessive.

193. *By the Chairman.*—It has been pointed out by some witnesses that the *ad valorem* duty sometimes operates inequitably in favour of the importer from Melbourne as against the importer from London? That only refers to some particular lines, lines that the trade are trying to cut down each other.

194. Have you ever had any delay in passing goods? Sometimes, on account of the number of persons waiting to get their goods passed.

195. As to difficulties in the matter of classifying certain articles, our goods all come under the head of 10 per cent.

196. We have appealed to the Colonial Treasurer on account of drawback, as we think it an injustice.

MR. JOHN BAILY, *called in and examined.*

197. *In reply to Mr. Braddon.*—I have been carrying on business in Hobart as a general importer for the last 7 years, and have had during that time experience of both the package and *ad valorem* systems.

198. Of the two I prefer the *ad valorem* system.

199. I was one of the deputation who waited on the Colonial Treasurer.

200. I prefer the *ad valorem* system on account of its equity and convenience. Now it has got into working order I think it more convenient for importers.

201. Have had no difficulties with Customs officers under present system as to inside packages. Under late package system we had to be present when Customs officers measured the cases; frequently one case contained several packages, when it would be opened on the wharf, and each separate package measured. We frequently had to cart our goods away from the wharf unpacked in this manner. These goods would be all included in the one invoice. This is very often the case when we import from Melbourne.

202. I have had differences with the Customs under late system as to irregular packages. A package shaped as a triangle, they measured as square. The difficulty often was, when a rush took place and an officer not so well up in his work had to perform duty. The measurement of irregularly shaped packages is very hard to ascertain.

203. Is fraud more possible under a package duty or *ad valorem* system? If under package system more than one rate is charged, one system is as open to fraud as the other.

204. I know fraud has taken place under the *ad valorem* system by means of false invoices.

205. *By Mr. Reibey.*—Are false invoices common? No, I do not think so. No first-class house in London would do it.

206. *By Mr. Braddon.*—Are double invoices sent from Melbourne? I have every reason for believing some houses make a practice of doing so. In importing goods, invoiced £100, charges to be sent by following mail, instead of duty being calculated in all probability upon £115, it would be only calculated on the £100, with addition of trade profits and charges.

207. Have you any grievance as to the 12½ per cent. on invoice value? No. I would not recommend Government taking off drawback; but would recommend that 10 per cent. be added upon original net invoice. I would recommend no allowance be made for drawbacks, because some goods may be, and are, imported from Melbourne at less than English manufacturing price. There are two other reasons: one is that dealers in Melbourne will on occasions price their goods at any cost, and another, that their season is six weeks earlier than our own. Between importer who deals with Europe, and importer who deals with Melbourne, I think there is not much inequality for reasons I have stated.

208. Have had no difficulties at all with Customs in working the *ad valorem* system. I generally refer anything I object to, to Mr. Watt, and if correct he always allows it.

209. Have had no difficulty in getting allowance for "trade discounts." Cash discount we never claimed save on one occasion, when it was not allowed. Some houses take off 15 per cent. when trade discount is really 12½ per cent.—2½ per cent. being for cash. The 2½ per cent. discount has been disallowed on one occasion; in answer to enquiry of Customs, importer acknowledged it was a cash discount.

210. As to allowance for packages and packing-cases, I would not recommend Customs to allow for inside packages for reasons I have stated. Invoices here produced showing the difficulties that will arise as to what are and are not inside packages, and when all pay alike no firm can obtain advantage over another. In calculating cost of goods, inside package is always included as charges, and so the article bears expenses for its carriage. Inside packages are of no value whatever. I hand you a statement showing amount (£32 10s. 7d.) for inside packages from one firm, imported by us between September 3rd, 1880, and August 22nd, 1881.

211. It very frequently happens that importers receive several different packages in one case ; it is almost impossible to prevent it. An invoice accompanying half a dozen packages shows only the whole, and not the contents of each particular package.

212. Taking it all through I have found the present *ad valorem* system work well.

213. I think agricultural and mining machinery should be admitted free.

214. I think the *ad valorem* system is more equitable to the consumer, and especially to the poorer classes.

215. As to the question of drawbacks, I think a more liberal spirit should be introduced into the Act. On some candied peel we shipped to Melbourne we had to ship duty paid ; this made a difference of 1*d.* per lb. Would recommend that drawback should be allowed on packages that have been opened, and to have no limit as to time, with a minimum duty of £1, as I think the present system hampers trade.

216. Under the old system we tried to open up a trade with New Zealand, but found we could not, on account of drawback regulations.

217. *Re wharfage rates* : I think the second wharfage rate should be removed, as it prevents us sending goods to Launceston, and *vice versa*, and forces trade with Melbourne. Instead of sending some goods to Launceston by water, we have paid a higher carriage and sent them by rail. It is to the interests of the Marine Board that trade between Tasmanian ports should be encouraged.

218. *By Mr. Braddon.*—Is there, in your opinion, anything in the present duty that should be altered ? Yes, the duty of 6*d.* on tea is very heavy. The bulk drunk by general public costs from 8*d.* to 1*s.* per lb. ; 6*d.* on this is therefore very high, I should suggest 3*d.* per lb. as duty, same as now charged in Melbourne.

219. The duty on tobacco, viz. 3*s.*, is very high,—it encourages smuggling ; if 2*s.* was charged the profit to smuggler would not pay for his risk.

FRIDAY, SEPTEMBER 2, 1881.

MR. WILLIAM MANNERS MONTGOMERIE, *called in and examined.*

220. *In reply to the Chairman.*—I am in business in Hobart as a dealer in general ware, soft and fancy goods, &c. Have been in business for about the last 12 years, and have had during that time experience of both the package and *ad valorem* systems.

221. I prefer the package as the better system of the two, because it is the fairest for the consumer, and saves a great deal of trouble and inconvenience in getting goods passed.

222. Under the package system the cheaper article often paid the highest rate of duty, but some cases counterbalanced that.

223. I think the *ad valorem* system is most open to fraud : that is why, in my opinion, some persons concerned think it the fairer of the two.

224. The package system is the most convenient, and fairer as between dealer and dealer ; while, under the present system, a dealer may import the same class of goods as yourself but show a false invoice, and thus, getting his goods cheaper, to undersell others.

225. I think the present system leaves many openings for fraud.

226. I was appointed Valuator by the Government some time ago, on the distinct understanding that everything that had to be valued passed through my hands. After I had made some valuations they only sent for me now and again to make valuations, which I did. I then heard indirectly that several lots of goods I should have been called in to value had been passed by Customs Officers, through which I lost my fees. After I heard this, they sent for me to value some goods, but I declined to go, knowing that fees were taken out of my hands.

227. *By Mr. Reibey.*—Before you acted as Valuator, did you, in accordance with Sect. 7 of the Act, make and subscribe to the necessary Affidavit ? I valued one or two lots of goods before I did so.

228. After you subscribed to that Affidavit, did you act ? Yes. I believe there are one or two fees for valuations I made owing to me yet.

229. Are fraudulent invoices frequently used ? When the Government did not act as they said they would, I was maturing a plan for finding out something of this sort. Afterwards I was not in a position to give effect to this plan.

230. *By Mr. Braddon.*—Do you know anything of double invoices ? Yes : they are frequently used.

231. Do you refer to the double invoices sent by some Melbourne houses ? Yes : there are some houses in Melbourne will make out invoices in any way you may wish them.

232. Do you think European houses would be guilty of this ? I think European houses are an exception.

233. *By the Chairman.*—Have you ever felt any injustice as to allowance for drawbacks ? Yes : I have felt the present system of drawbacks an injustice.

234. Have you ever had cases where Customs refused to allow discount when it was a *bonâ fide* trade discount ? Yes, have had frequent disputes on this subject.

235. *By Mr. Burgess.*—Do you think that present regulations as to drawbacks on exports are sufficiently liberal ? I am not in a position to say, as we never have occasion to send goods to the other colonies.

236. Inconvenience has been felt at times when there is a rush of people passing entries, and there is only one officer to pass them, although there are several other officers near who could easily lend a hand for the time. This, if remedied, would save much inconvenience to tradespeople.

237. Under the package duty fraud was possible, but could be more easily detected than under the *ad valorem* system.

238. Under package system goods were frequently opened in the sheds, and articles subjected to different rates of measurement and duty. This was, of course, inconvenient.

239. Exporters would sometimes measure parcels and show measurement on the face of the invoice. This measurement the Customs would sometimes pass without opening cases; but then the measurements could be made incorrect, therefore Customs could be defrauded by a false invoice.

MR. WILLIAM E. LEWIS, *called in and examined.*

240. *In reply to the Chairman.*—I have been a Custom House Agent since 1844. I was appointed by the Government, but had to give a heavy bond (£500) as security.

241. Do you pass entries for large importing firms, or do they themselves? I pass some. Mr. Evans and I do the whole of the entries passing through the Agents' room.

242. Have you detected any attempt to defraud the revenue by the use of double invoices? I cannot tell a second invoice, from any internal evidence, when I see it. We have no certain opportunity of detecting fraud. An importer who received on one occasion double invoices showed me them, but passed on the correct one.

243. *By Mr. Braddon.*—I think there is no one in the Customs competent to value goods.

244. Can you say if there have been many disputes as to the working of this Act? Yes, they are frequent.

245. In what forms have the complaints generally been made? Generally because importers do not agree with the value that has been put on their goods by the Customs. Valuator was called in on one occasion to value some goods, but his valuation was so excessive in the eyes of the parties to whom the goods belonged that they wished to resist payment upon that value, as the previous value put on it to pay duty at the port was more than the price he had sold them for at Launceston. The only remedy for the owner of the goods would be to take the case before the Supreme Court, but as the trouble and expense would be great, he found it best to pay duty on the Customs valuation. Instances of this kind are not very frequent. Mr. Bateman generally values small parcels very fairly.

246. Frequent complaints are made as to the advances put upon goods not being allowed by the Customs.

247. Complaints are continually being made as to allowance for discounts. The invoices do not always distinguish what is cash and what is trade discount. Suppose a person imports £100 worth of goods and is allowed 5 per cent. cash discount, he will want to pay on £95, *i.e.* less cash discount. This is not allowed, and he cannot see why he should pay on the full amount, but the Act says "no other discount to be allowed."

248. *By Mr. Burgess.*—I believe there would be more intercolonial trade if the drawback regulations were made more liberal.

249. As to classification of goods and table of exemptions, I only find occasional difficulty.

250. Do you think there is sufficient accommodation for the examination of parcels? There is no accommodation.

251. Have not some invoices, particularly those from Melbourne houses, occasioned much distrust as to the genuineness of their character? I have heard that it is so from those who have to do with receiving goods.

252. Is it not possible to prevent fraud by frequent examination of goods? If the present Customs staff and accommodation be increased, the probability that fraud would be detected would be greater.

253. *By Mr. Reibey.*—Are you aware that a quantity of goods subject to an *ad valorem* duty, recently brought to the colony by an Austrian, were admitted to be deposited in the Town Hall? I am aware of the fact.

254. Do you know by whose authority? I do not.

255. Do you know if any proper account was kept of the goods? When I made out the list of the goods when they were going away, which Mr. Marich gave me, I took it to Mr. Bateman to be stamped and be compared with a list he had, and Mr. Marich paid duty on that amount. I had nothing to do with the landing of the goods.

256. Are there as many complaints made under the *ad valorem* as the package system? Yes, more. There were fewer complaints under the package system.

257. If Customs order a package to be opened, and it is damaged in repacking, is the whole loss borne by the importer? Yes.

TUESDAY, SEPTEMBER 6, 1881.

MR. T. T. WATT, *Collector of Customs, called in and examined.*

258. *In reply to Mr. Reibey.*—I have been 40 years in the service, 23 years as Collector of Customs. I beg to hand you the following statement, forms, and correspondence bearing on the working of the *ad valorem* system :—

AD VALOREM DUTIES.

MEMORANDUM on the general features and working of The Customs Duty Act, 1880.

259. WHEN the *ad valorem* system came into operation it was incumbent on me to consider how it could be best arranged. I found it was absolutely necessary to re-arrange the duties, and appoint an officer to the important and special duty of examining invoices. I had to prepare a form (form herewith) headed "Particulars of Entry." This form is prepared by importers, and submitted with the invoices for inspection. For the first few weeks after the passing of the Act matters went on very smoothly, and there was no room for suspicion of frauds, mainly owing to the fact that the law was not known in the other colonies to be in force in Tasmania. However, after a very short time I saw that invoices were tampered with in numerous ways, so as to obtain advantage by deducting discounts not contemplated, indeed disallowed, by the Act. In many instances the discounts were evidently inserted in a different writing from the invoices; and where a discount distinctly for cash was on invoice, the word "trade" was written in quite a different writing. By this a fraud was easily accomplished, and in a manner that did not always warrant the officer to challenge. This mode has been a very favourite system of fraud, and often successful.

Another grievance which is not provided for or allowed by law to be deducted, is the advance put on goods purchased from other colonies, ranging from 10 to as high as 40 per cent. As the law provides that such advances shall become part of the value for duty, the allowance could not be obtained except by arranging a system of double invoices for the same goods, one being without the advances (of course for Customs), the other with advances added. Conscientious importers have exposed this, and have shown the system by forwarding both invoices to myself and also to Treasurer. Still the fraud is carried on to a very considerable extent, and, I regret to say, has been attempted by persons I hoped above such contemptible frauds. Next grievance was the including the duty paid in other colonies, and is a matter of very small importance, and has now been provided for by Resolution, dated 8th August, 1881 (Resolution herewith). At my suggestion the words "Stamped from Customs Authorities at Port of Export" were added, making fraud in this way all but impossible; but up to the date of the Resolution frauds have been perpetrated without any possibility of detection.

I have now to refer to the Act itself, and have to point out that, in my opinion, it is defective, and does not provide means for a simple confiscation of goods attempted to be passed by false statements.

I particularly draw attention to the form of declaration, being a clause of the Act: I hold that it is absolutely worse than useless. It is compulsory on importers to make the declaration when passing the entry. They do it, having no alternative, but knowing at the time they are declaring to what is not a truth. The Hon. Colonial Treasurer admits this in his speech on Friday last.

A correspondence, "Mr. J. B. Mather to the Treasurer," with double invoices and other memos. and letters, was sent to me for my observation. I saw that this was a fitting opportunity for me to make recommendation. I carefully brought under notice the declaration, and submitted a form for consideration, which, I believe, would have been acceptable to all honest importers, and I am persuaded would have gone far in checking frauds.

I respectfully invite the Committee's particular attention to all these papers, all of which are in the Treasury.

Some time since I took objection to a too prevalent practice of some importers in sending lads, little more than children, to pass entries and make declarations. Such a system is highly objectionable. I well knew that for me to stop it would bring about a complaint. I brought the matter under notice of the Hon. Colonial Treasurer by letter, dated 29th April last, to which I have had no reply.

When the Act first came to be worked I looked about for a competent person as an expert and assessor. On many occasions I called in Mr. Montgomerie: he seemed to perform the duty in a very satisfactory manner. I then submitted his name for appointment, *vide* Section 7, recommending a scale of fees to be paid to assessors. To this I received no reply either for or against; and I had then a difficulty to face, as Mr. Montgomerie refused to act any longer, not being appointed. I had now no alternative but to act on my own discretion and to use my own judgment in dealing with goods supposed to be short entered. According to circumstances, and from the demeanour of the importer, I hazarded values ranging from 15 to as high even as 100 per cent. I estimate the average to be about 25 per cent. In each instance the valuation has been accepted and post entry passed. I may possibly be charged with want of judgment and indiscretion for taking upon myself to fix values on goods I know nothing about: but what was I to do, in absence of duly appointed assessors?

T. T. WATT, *Collector and Inspector of Customs.*

August, 1881.

OBSERVATIONS on Papers forwarded to me, along with Memo. from Honorable Colonial Treasurer, dated 8th July, 1881.

260. I HAVE carefully considered Mr. Mather's letter, dated as per margin (10. 6. '81), also his suggestions on paper marked No. 4.

In carrying out a general system of Customs duty by *ad valorem*, in theory it is everything it could be wished for, but in practice it is surrounded with great difficulty,—so many plans are resorted to by unscrupulous shippers and carried into effect by the importers; and I venture to assert that no law or regulation has yet been adopted to even check the frauds under the system.

To adopt a system of examination of, say, one package in five, or even one in an invoice, would necessitate suitable clean stores on or near the wharves, fitted with benches, shelves, and tables, together with additional storemen, and reliable experts for each line of trade. Such a system would undoubtedly be some little protection, but it would be objected to on the grounds of great delay in delivery, and destruction of some line of goods. At present the examination of invoices is anything but satisfactory; it has to be done in far too great haste,—sets of invoices that

would take a day or more to go over have just to be stamped on a casual glance as correct; there is no possibility to check the items, additions, or deductions; indeed, everything has to be taken for granted. I would ask the Hon. Colonial Treasurer to consider the amount of business put through yesterday: about 140 entries were passed, and of course the like number of invoices had to be stamped, I cannot say examined, for it cannot be done and dispatch given to business. On Friday and Saturday over 207 entries were passed; of course there would be the like number of invoices, or even more. Often over twenty persons are waiting for their turn, and delay would, as Mr. Mather says, bring about "bitterness of feeling against the Customs" and the whole system.

I do not agree with the proposed mode of allowing a rebate for the amount of duty paid in Melbourne; to attempt such a system would be out of the question. It would be very cumbersome, and would occupy a clerk at this port and Launceston to follow out the system. I, however, am of opinion it would be fair and reasonable that the drawback of duty should be deducted from the invoice if shown on the invoice; and as a guarantee or certificate of the amount being correct, the line on invoice should be stamped over by the exporting Customs, and not allowed when not so stamped.

I have ever since the introduction of the *ad valorem* system been impressed with the opinion that the declaration No. 2 of 43 Vict. No. 11 is of little or no use as a protection against fraud; indeed, I am persuaded it is impossible to hedge round the system by any laws or regulations that cannot be evaded by persons so disposed. I think, however, that the declaration should be on back of the form headed "Particulars of Invoice." This form is filled up and presented with the invoice, and, of course, declared to before the entry is put in; the passing of entry and the declaration on back is subsequent to checking the invoice, consequently of no value as a check. I think if the system I propose were adopted the declaration would be more likely to be made by responsible persons.

I would mention another system by which the revenue is defrauded, viz., by valuable parcels of goods being packed in cases to importers, and addressed to A. or B., and for which there is no line in the invoice; occasionally such enclosures are brought under notice.

T. T. WATT, *Collector and Inspector of Customs.*

FORM of Declaration proposed.

I, A.B., hereby declare that items appearing on the other side hereof are truly and correctly extracted from the invoices herewith produced, and that the values set against the items are the real and true values, being the purchase prices, and the amounts paid or to be paid by me. And I further declare that I have not received any other account or invoice for these goods, and that the deductions are strictly in accordance with Customs Duty Act.

A.B., *Consignee.*

Declared before me,

Custom House, 29th April, 1881.

SIR,

ON more than one occasion I have had under my notice the declaration required under 43 Vic. No. 11, Schedule No. 2.

Licensed Custom House Agents make this declaration on behalf of their employers. Would the importers be liable, in case of proceedings, for false declaration? Then I find that many importers send young lads of 12 or 14 years of age to pass their goods through the Custom House, and these young boys are required to make a solemn declaration to a matter they know nothing about whatever.

This practice is now so frequent I consider it necessary to bring it under the notice of the Government with the view of obtaining the opinion of the Law Officers of the Crown.

I have, &c.

The Hon. the Colonial Treasurer.

T. T. WATT, *Collector.*

Custom House, 12th March, 1880.

SIR,

I HAVE the honor to submit for your approval a scale of fees for assessing goods when necessary (*vide* Customs Duty Act, 43 Vict. No. 11, Sec. 7), viz., £25 pounds and under for 10s., and for every additional £25 or fraction of £25, 5s.; and for checking correct contents of any package, 2s. 6d. each package.

I am induced to propose these fees, as the fees named in section 7 are greatly too high for single packages of small value.

By Sect. 7 of Customs Duty Act it is provided that experts may be named to assist the Collectors of Customs in assessing values. I beg to recommend Mr. William Montgomerie as a fit person for said duty. Mr. Montgomerie has had considerable experience in all classes of goods, having been long employed in an auction mart, and I find he has a good knowledge of invoices.

It may be somewhat objectionable his being in business, but I do not see how a more suitable person can be procured.

I have, &c.

The Hon. the Colonial Treasurer.

T. T. WATT, *Collector.*

A.

[Copy, as corrected.]

PARTICULARS AND VALUES OF INVOICES.

Ex "Ethel," Ross, Master, from London.

22nd August, 1881.

Marks and Numbers.	Pkgs.	Description of Goods.	Invoice Value.	Value for Duty.	As corrected.	
					Invoice Value.	Value for Duty.
R. & Co. W.H.B. within Diamond	5	Hhds. Crockery..... J.R.B.	£ s. d. 46 6 8	£ s. d. 52 2 6	£ s. d. 52 16 0	£ s. d. 59 7 6

Acct. W. H. BURGESS & CO.

B.

[Copy, with errors corrected.]

PARTICULARS AND VALUES OF INVOICES.

Ex "Harriet M'Gregor," LESLIE, Master, from London.

Marks and Numbers.	Pkgs.	Description of Goods.	Invoice Value.	Value for Duty.	As corrected.	
					Invoice Value.	Value for Duty.
L.S. & Co., H.T., within Diamond, 1-5	5	Cases Stationery	£ s. d. 35 7 11	£ s. d. 39 17 6		
103	1	Case Clocks	6 0 0	6 15 0		
104	1	Case Woodware	5 11 0	6 5 0		
L.S. & Co. 206-7	2	Cases Druggists' Sundries	28 3 5	31 15 0		
L.S. & Co. 203-5	3	Case Pictures	14 8 0	16 5 0		
L.S. & Co. 202	1	Case Looking Glasses	12 12 6	14 5 0		
L.S. & Co. 201	1	Case Violet Powder	12 18 7	14 10 0		
L.S. & Co., H.T., 1-6 & samples	7	Packages Crockery	21 15 0	24 10 0		
7-9 & samples	4	Packages China J.R.B.	20 19 7	23 12 6	21 1 9	25 15 0
10, 10	2	Packages Crockery..... J.R.B.	5 15 6	6 10 0	5 16 4	
11	1	Ditto	6 18 11	7 15 0		
12 & 13 ¹² / ₁₁	3	Ditto	7 16 5	8 15 0		
14 to 22 ¹⁴ / ₁₁	10	Ditto J.R.B.	64 5 8	72 7 6	64 11 11	72 12 6
23 & 24 ²³ / ₁₁	3	Ditto	9 16 4	11 0 0		
25 & 26 ²⁵ / ₁₁	3	Ditto J.R.B.	11 6 2	12 15 0	11 8 0	12 7 6
27 & 28 ²⁷ / ₁₁	3	Ditto J.R.B.	16 8 0	18 10 0	17 17 3	19 10 0
29 to 34 ²⁹ / ₁₁	7	Ditto J.R.B.	33 15 4	38 0 0	34 0 4	38 5 0
54	1	Package Stationery	4 10 6	5 2 6		
51 & 52	2	Packages Pipes.....	13 12 0	15 5 0		
53	1	Package Pouches J.R.B.	3 16 8	4 7 6		4 5 0
55	1	Package Shaving Boxes	4 8 0	5 0 0		
56	1	Package Drugs.....	9 10 8	10 15 0		
57	1	Package Dyes and Cement.....	14 5 0	16 0 0		
1 to 5	5	Packages Paperhangings J.R.B.	23 9 8	26 7 6	23 11 1	26 10 0

Acct. L. SUSMAN & CO.

GOVERNMENT NOTICE.

No. 209.

Treasury, Hobart, 8th August, 1881.

"THE CUSTOMS DUTIES ACT, 1880."

His Excellency the Administrator of the Government in Council has been pleased to make the following Regulations, in accordance with the provisions of the 24th Section of "The Customs Duties Act, 1880," and to direct that the same shall supersede any other practice in force from and after the date named in such Regulations:—

REGULATIONS.

1. That upon the importation of dutiable goods the amount of drawback of duty, if any, shown upon the invoice shall, for the purpose of determining the duty payable at any port of entry in Tasmania, be deducted upon the importer or his agent furnishing the Inspector of Customs with a certificate, duly stamped, from the Customs authorities at the port of export, to the effect that the sum so stated in the invoice to be the amount of drawback is correct.

2. That these Regulations shall take effect on and from the 10th instant.

By His Excellency's Command,

W. R. GIBLIN.

261. *In reply to Mr. Braddon.*—Has the *ad valorem* as a working system been less satisfactory? Much less satisfactory.

262. By the amendment of the Act can the *ad valorem* system be perfected? I think it may be improved by judicious amendment. I take objection to Section 6 of Act on the grounds that it places Collector of Customs in collision with importer. I think it highly objectionable. In lieu of it I would recommend any post entry exceeding 20 per cent. advance on original value should not be admitted, but should be absolutely forfeiture of the goods.

263. Could not the working of the system be improved by re-distribution of the Establishment? No. It could be made more simple, both for importers and the Department, if the net invoice value were taken as the basis of duty; and, if necessary to keep up the revenue, 11½ per cent. upon net invoice value. As to delay in passing invoices, there is not so much delay as there should be for each invoice to be faithfully examined. As an instance, some invoices which should take fully half an hour's examination, must to save time be only glanced over in five minutes. 12½ per cent. has to be put upon every one item in the invoice.

264. Is it not practicable to appoint more clerks to do this work? I do not think so, as it would only confuse the system. I think inconvenience is caused importers by steamers being allowed to land goods immediately upon arrival without passing entry: this system cannot now be disallowed.

265. Have you a sufficient staff to examine and assess? Yes, perfectly sufficient to examine invoices and pass entries, but we have no staff on the wharf for the examination of goods, nor any convenience for examination.

266. *By Mr. Burgess.*—Don't you think in special cases that one of the officers out of the long room could be told off to assist stamping invoices? No: as goods have to be kept under special headings for trade account, confusion would be the result.

267. Could not the clerk who keeps the accounts be told off for that purpose? No, because we require all the clerks in their places. The delay complained of is mostly in the long room where cash is taken.

268. In the absence of Mr. Bateman, whom would you appoint? I would have to take Mr. Campbell from the Bond and send a junior there, and have to do half the work myself in Mr. Bateman's room.

269. *By Mr. Braddon.*—Have complaints been made to you against your officers for incivility and neglect of duty? Only on one occasion has complaint been made against an officer, but on investigating I was perfectly satisfied it would not again occur.

270. Do you think the present system has been worked without causing any great amount of dissatisfaction? I think it has, speaking generally, but I believe there has been a considerable amount of fraud.

271. *By Mr. Reibey.*—Have you reason to believe that fraudulent invoices are used for the purpose of evading the payment of the full amount of duty payable on consignments? Am positively certain that they have been used.

272. Have there been any prosecutions for defrauding the revenue under the present Act? No.

273. Do you think that any cases of gross fraud on a large scale under the package system escaped detection? There may have been a few, but we detected more cases of fraud under the package system than ever has been under the *ad valorem*.

274. Have you reason to believe that under the operation of the present tariff the invoices produced at the Custom House for payment of *ad valorem* duty are to a great extent not the original invoices? A very great many of them are not the original invoices.

275. Are you able to say positively whether invoices are spurious or not? I can say positively they are spurious.

276. Have you availed yourself of the aid of experts? I did at first.

277. Have these experts been duly appointed by the Treasurer, and always sworn in by you prior to commencing upon any occasion their duty, in compliance with the 7th Clause of the Act? Yes, at first.

278. Have you had occasion to avail yourself of the provisions contained in the 6th Section of the Act, after an examination of goods for duty duly entered, and your rejection of the entry, retained the goods on behalf of the Crown in the terms of the Act? No, never; have threatened to do so. My reason for not doing so was that I demanded post entry, and importer accepted that.

279. Do you detect any ambiguity in Clauses 2 and 5 of the Act? Yes, there is between those clauses and the declaration. No one could say what it means.

280. What do you consider the real interpretation to be of the term "value at the port of entry?" I understand that to mean invoice value with $12\frac{1}{2}$ per cent. added.

281. How would you assess or arrive at a valuation in accordance with law in the face of these two conflicting clauses? If I were to call in an expert I would instruct him to value goods at invoice value, I would then add, as in other cases, $12\frac{1}{2}$ per cent.

282. Do you not consider $12\frac{1}{2}$ per cent. to stand as an equivalent to the value at this port after certain reductions prescribed by the 5th Clause of the Act? I do.

283. Do you think this a fair and equitable mode of arriving at a local valuation of goods when these goods may have arrived after a protracted voyage, and are placed in the market after the season when they would have been valuable? It is not a fair mode at all; but this evil cannot be provided against.

284. In juxtaposition to this, is it not unfair that other goods, notwithstanding the long voyage, are charged no more than $12\frac{1}{2}$ per cent. when this description of goods is in great demand? It is unfair, but cannot be avoided.

285. In the absence of an invoice or particulars have you ever assessed goods? Yes, often.

286. Have you ever given orders to clear goods without a personal examination of the package? Never without a satisfactory examination by some officer in the Department.

287. Have you any recollection of the clearing of a certain package containing a harp, said to have been cleared by your order without examination of the package at the time? I have no recollection of this case.

288. Do you think commerce and trade injured by the working of the present Customs duties? No, I do not think so, except that the system tends to encourage frauds.

289. *By Mr. Braddon.*—What would you propose to substitute for the present system? I would propose taking the net invoice value, as being fairer; but in some cases it would not be fairer, according to the state of the market. A case of this kind could not be provided for.

290. Do you believe fraudulent invoices are sent from Europe? I have seen none from Europe.

291. Are they really double invoices, or is one merely a statement of account? One is a real and true invoice, and one is the colonial invoice *plus* advances.

292. This fraudulent invoice, then, only places importer from the other colonies on the same footing as the importer from Europe? Yes, certainly it does.

293. Could not this be remedied by such amendment of the Act as would allow importers from the colonies "trade advance" upon all goods imported from thence? In some cases it might be remedied, but certainly not in many.

294. Does the present system of restricting allowance for drawback on goods for export hamper trade? No, do not think it has hampered trade in any instance: it is quite possible, but has not been brought under my notice.

295. Is it not advisable to make rule as to drawbacks a more liberal one? There can be no objection to give a longer period of time, and no loss to revenue, so long as goods shipped have not materially deteriorated in value so as not to be worth the duty.

296. Would you recommend that the amount of duty paid be reduced? I see no reason why it should not be reduced to, say, £1.

297. In your opinion has there been sufficient provision made for prevention of smuggling in the north? I do not think so: I think smuggling is still going on. I have suggested to the Colonial Treasurer, in writing, the desirability of having a Customs Agent in Melbourne to superintend and sign all manifests of vessels trading to the Ports of Tasmania.

298. Do you think that the high duties on spirits and tobacco lead to this smuggling? No, not in the slightest.

299. Was not fraud also possible under the package duty system? Yes, it was, by packing high-rated goods in low-rated parcels. The despatch of business with importer was greater then than it is now.

300. Was it as satisfactory to the public as the present system? Opinion is very divided as to that.

301. Was the package system as equitable? Yes, I think so.

302. In respect to crockery, glass, &c.? Yes: however unequal the incidence of duty, importer would distribute it over his imports.

303. Under the package duty system, to prevent fraud, we opened a great number of goods. We had a store for that purpose then: we have no store now.

304. *By Mr. Burgess.*—As a whole, I consider the package system the most convenient, and least open to fraud.

305. Do you think the poorer classes pay more for the necessities of life under the *ad valorem* than the package system? Not a fraction more.

306. Do you know how many items are charged under the present system? Between two and three hundred; and all goods unenumerated pay 10 per cent. duty.

WEDNESDAY, SEPTEMBER 7, 1881.

MR. JOHN R. BATEMAN, *called in and examined.*

307. *In reply to Mr. Reibey.*—I am Second Landing Waiter at the Customs, and have been in the service for the last 27½ years.

308. Since the introduction of the *ad valorem* duties have the invoices, as a rule, been compared with the contents of the packages entered for duty, and if so, in how many instances have irregularities been detected? They have not, but in some cases irregularities have been detected.

309. How often have the services of a valuator or assessor been required? I could not tell how often; frequently at the early introduction of the *ad valorem* system.

310. Are packages opened and examined as frequently in your opinion you consider they should be? No.

311. Have invoices, particularly those from Melbourne houses, not occasioned much distrust as to the genuineness of their character? Yes, very much distrust of late.

312. Would not this fact alone suggest the propriety of an occasional examination of goods, with a view of instituting a comparison of the contents of a package with the invoice? Yes.

313. Is it true that under the old measurement system a graduated scale was in operation, and that the circumstance led to the practice of fraud upon the revenue? There was a graduated scale, to a certain extent, but I am not aware that it led to the practice of fraud upon the revenue. There were a few cases brought under the notice of the Treasurer, and fines were imposed, and in several instances convictions at the police office secured.

314. Are you aware of the fact that a quantity of goods subject to *ad valorem* duty, recently brought to the Colony by an Austrian, were permitted to be deposited in the Town Hall? I am; two Austrians and a Melbourne firm all deposited goods in the Town Hall.

315. By whose authority were these goods deposited? By the Collector of Customs.

316. Was there a progress account kept of these goods by the Customs authorities? None whatever.

317. Was there any sum in the shape of a deposit to cover the loss or disposal of any of these goods lodged at the Custom House? I heard the Collector of Customs say there was.

318. Who paid this deposit? I heard it was the Roman Catholic Bishop gave the cheque.

319. Would this amount have been adequate to the full payment of duties on these goods? If the amount was £100, as said to be by the Collector, it was.

320. Has there been in your opinion a proper supervision of these goods so far as the interests of the revenue are concerned? There has not.

322. Are you aware that a large proportion of these goods were removed from the Town Hall to Mr. Cook's premises in Elizabeth-street? I am.

322. Was this removal conducted under the eye of a revenue officer? No.

323. Was there any subsequent official notice taken of these goods after their removal to Mr. Cook's in any shape or form whatever? Not to my knowledge.

324. Have you heard that a quantity of these goods were sold? I have heard so.

325. Has the duty on these goods been properly levied and brought to account? It is impossible for me to say that all the proper duties have been brought to account.

326. Was there a Custom House officer present at any time to take an account of goods disposed of either at the Town Hall or Mr. Cook's? Not to my knowledge.

327. Do you believe that a considerable amount of duty should have been realised on these goods? I could not tell; we had to take the man's word for what he sold.

328. Can you inform the Committee how the duty on any portion of the goods referred to has been collected, and in what manner? It was collected in the usual way, that is, under the ordinary entries, but levied on a memorandum brought by the person in charge of the goods.

329. Are samples exempted under table of exemptions? They are not.

330. Have samples of any value been delivered free of duty? Samples of slight value have, recently.

331. By whose authority? I believe by the Colonial Treasurer's.

332. Have you any recollection of the clearing of a certain package said to contain a harp? I have, but cannot remember the date or any particulars.

333. In the absence of an invoice of particulars have you ever assessed goods? Frequently. In nearly all cases belonging to private persons.

334. Have you cleared goods without a personal examination of contents of package? No, I have not; but on several occasions goods have been cleared without examination of contents of package.

335. Did you see and read an article in Monday's *Mercury*, signed "Importer," on Customs entry, of which the following is an extract: viz., "that the gentleman who has been taking the entries most of the day be allowed to retire, say at half-past 2 or 3 p.m., to make up his cash, and that one of the other two gentlemen who occupy the same room take his place, he in his turn accounting for all entries passed while so engaged"? I did.

336. Do you think it would be an improvement to carry out the suggestions made therein? I scarcely think it could be carried out.

337. *By Mr. Burgess.*—Your duty is to examine and stamp all invoices? Yes.

338. At times (say, for instance, on the arrival of the Melbourne steamers) are you not very busy, and in fact have no time to examine, but simply to stamp the invoices? We must examine them to a certain extent to take out allowances.

339. Owing to the rush of business on these occasions, have not the public been seriously inconvenienced by being compelled to wait? Yes, they have to wait very long sometimes.

340. Assistance should, therefore, be rendered to you on these occasions? Of course; I can't do two men's work; that would necessitate additional help to the Chief Clerk.

341. Are you aware of any reason why additional assistance should not be rendered to you on these occasions? Only on the grounds of economy.

342. If such assistance was granted would it not enable the work to be done much more expeditiously, with greater protection to the revenue and less inconvenience to the public? Decidedly.

343. Do you not consider that a portion of the present staff could be told off to render the necessary assistance when required? I think not: it would not be wise.

344. You say "it would not be wise;" what is your reason for that answer? There are several reasons: the clerk may have to be called away from his regular work; besides, he would require some training first to gain a knowledge of invoices, shippers, and importers.

345. Would it not be desirable that one of the officers should be placed in your office so that he might learn the detail of the working of your department? Very desirable.

346. Mr. Hardinge is specially employed to prepare the returns, &c. in the long room, and not at the call of the public like the Chief Clerk and Clearance Officer: would not his services, therefore, be always available? Owing to having to perform all the statistical information, would he not be the best officer to appoint to render you assistance when required? Decidedly. I might suggest something which would be a great benefit and saving of time to the public and benefit to the revenue. We have, at present, two Landing Waiters' offices on the Franklin Wharf. One of these is wholly taken up by Captain Westbrook, whose principal duties pertain to the Marine Board. If this office were given up to me I should be on the spot, and importers by the steamers could come direct to me, get their invoices examined, and in many instances their goods, which would save much time in running up and down to examine packages for duty, and on a perfect entry coming into Landing Waiter's Office, I could point out at once what cases should be forwarded to the shed for examination; also, in the rush of business, one of the Custom House Agents could be in that office to prepare entries for importers who do not pass their own. That would save a great loss of time to the public, and be generally a better protection to the revenue.

347. Is it not desirable that some one should always be in your office, so that the public might not be inconvenienced by calling and finding no one to receive their entries? Yes; but my reply to the previous question would meet this.

348. *By Mr. Braddon.*—With the view of facilitating the passing of invoices, would it not be practicable, where no invoice contains goods liable to one uniform rate of *ad valorem* duty, to take the gross invoice value, add 12½ per cent. to that, and pass the invoice upon that, the invoice being retained for a day by the Customs for the purpose of classifying the various items under which the duty should be entered? We collect both duties and wharfage; and there are sometimes a dozen or more lines of different rates of

duties, each of which has to be checked by the Chief Clerk, adding up totals and taking total amount of duty and wharfage; although invoice contains goods liable to one uniform rate of duty, the wharfage would be different.

349. *By Mr. Belbin.*—Assuming that the wharfinger's office were turned over to you, would not the public also require accommodation to complete their entries? That could be arranged for.

350. *By Mr. Burgess.*—The Collector of Customs yesterday produced two specimens of the forms of entries passed through your office before going to the long room for payment of duty: did the original copies marked (A. and B.) pass through your hands? They did.

351. Were the invoices in this instance left in your hands for several days? In this instance one or two days only.

352. Have you the slightest suspicion that they were passed for the purpose of defrauding the revenue? Not the slightest.

353. Then you simply forwarded them for the sake of showing the necessity of carefully checking the invoices before leaving your office? Yes. Copied at the request of the Collector.

354. *By Mr. Reibey.*—Do you believe that the revenue is defrauded more under the *ad valorem* than under the package duties? I do.

355. Do you think that any cases of gross fraud on a large scale, under the package duties, escaped detection? I do not think so.

356. Have you reason to believe that, under the present tariff, fraud exists to a great extent? To a considerable extent; we have proof of it from invoices.

357. Do you believe that commerce and trade are injured by the working of the present Customs duties? Certainly I do.

THURSDAY, SEPTEMBER 8, 1881.

MR. JOHN WILLIAM CAMPBELL, *called in and examined.*

358. *In reply to Mr. Reibey.*—I am Senior Landing Waiter in the Customs Department, and have been in the service for the last 29 years. During that time I have had experience of both the package and *ad valorem* systems. My duties have recently been confined to the bonding operations.

359. Do you consider the *ad valorem* system an improvement on the former system of measurement? No, it is not an improvement.

360. What do you consider to be the main objections to the former mode of deriving revenue through the Customs? There were several objections. Some goods were subject to a low rate of duty and some to a higher, so that if fraud were intended goods subject to the higher rate could be made to pass at the lower, unless they were opened and examined. Examinations were frequent under the measurement system, but seldom occur under the present.

361. On the whole, you consider the old system less objectionable than the present? Yes.

362. Why? Under the measurement system we had opportunities for the examination of goods to see what they really were,—we could challenge proof: in the other they can challenge us.

363. Under the present system have you the means and power of examining goods? We have the power, but no proper appliances, either in the shape of sheds or experts to value the goods when opened.

364. Has the want of such accommodation been pointed out to the Customs Collector? I believe it has. Mr. Watt has informed he has referred the matter to the Government.

365. Have any seizures been made since the *ad valorem* system came into operation? Detentions have been made, but no seizures effected. Since the *ad valorem* system came into operation no goods have been confiscated; whereas under the measurement system there were innumerable instances of confiscation.

366. Do you know whether in Customs practise it is incumbent on importer, and necessary to the ends of assessment for duty, that packages should be first opened and the contents examined? Most certainly.

367. Was a certain harp imported and examined? A harp was imported, and it was in my custody; but the case was never opened.

368. Who valued that harp? The Collector of Customs.

369. What was the value assessed upon it? The Collector put a value of £7 on it.

370. Is the present mode of collecting duties expeditious and satisfactory to the public? It suits the importer from London, but is extremely vexatious to the importer from Melbourne. It is arbitrary and differential in its effect.

371. Has not the serious delay which occurs in passing entries, through Mr. Bateman not having sufficient assistance, caused great inconvenience to consignees? No doubt of it. It is impossible for an officer to detect errors when the work has to be done so expeditiously.

372. How often have experts or assessors been appointed? Mr. Montgomerie has been the only one nominated to my knowledge.

373. Is the valuator a person in connection with or attached to the Customs Department? He has never been gazetted, but I believe was appointed by the Colonial Treasurer.

374. Is there at the present time any expert to value goods in the Customs? There is not.

375. Who, then, values the goods? The Collector of Customs himself has been assessor lately.

376. *By Mr. Burgess.*—Under the old Act were you ever engaged to check invoices for duty? No, I was not; Mr. Watt the present Collector, I think, performed that duty.

377. Has not your attention been repeatedly drawn by importers to the very great inconvenience that is caused (especially upon the arrival of intercolonial steamers) by only one officer being detailed for checking invoices for duty? There have been several complaints made on this subject.

378. Are you aware that inconvenience is also caused by importers attending at that officer's office and finding no one present to check their invoices? That is impossible for me to tell; I consider the Collector of Customs responsible.

379. Do you consider that there is a sufficient staff of officers in connection with your Department? Not to carry out the present system; on the examination of invoices there is too much work for one officer.

380. From your long experience in the Department, and also your knowledge of the duties, do you not consider that, when required, additional help could be granted to the examining and checking officer from your ordinary staff? An officer might be detailed from the long room, if not otherwise employed, to discharge the work.

381. If this course were adopted, would it not prove a great convenience alike to the public and the Customs officials? I think so, if the officer could be spared.

382. Have you any reason to believe that extensive frauds have been carried out under the present Act? I have.

383. Have the landing waiters any opportunity of detecting fraud under the *Ad Valorem* Act? None, excepting where their attention is called to and they have received information of such fraud.

384. Which of the two systems do you consider the least open to fraud, the fairest to the public, and gives the greatest facility to importers for clearing their goods? The measurement system, unquestionably.

385. Has it not always been a rule in your Department that samples of merchandise of no commercial value should be passed duty free? If they represent cargo on board.

386. As a matter of fact, are not packages of samples, that are not samples of cargo, constantly landed free? Not constantly. In the case of small samples I think it should be left to the discretion of a superior officer.

387. *By Mr. Hart.*—Are not invoices of goods by English ships presented, examined, and stamped before arrival of ship to save delay at time of entry? It is a common practice; the system is very well in theory but bad in practice.

388. *By Mr. Braddon.*—Was there more accommodation for opening and examining goods while the package duty system was in force than now exists? We have the same sheds, but more accommodation is required for an *ad valorem* than a package system.

389. When under the package system proper supervision was exercised to prevent fraud, had not importers to submit to considerable delay and harassment by the opening of goods, &c.? No, I do not think so; the operation did not last long, and was simply confined to detaching one species of goods from another when they were packed in together.

390. Is the package duty system as equitable to the consumer as the *ad valorem* system, more particularly in the instance of bulky cheap goods on the one hand and costly articles of luxury on the other: take, for examples, moleskins, silks, laces, gloves, glass, and crockery? No doubt of it. Examination of goods under the measurement system would occupy more time than examination of invoices does now. Importers do not like their goods opened. If the present system were carried out properly, cases would be opened every day.

391. You have said that the present system has from its inauguration been hampered by an imperfect Act: is it not possible to so amend the law as to make this system practically as well as theoretically equitable? I do not think so, unless the Government chose to go to large expense for accessories, experts, &c., and the ordinary adjuncts of a proper system.

392. Have you had any instance of fraudulent invoices brought under your direct notice? No, but I am aware that there is a system of introducing two invoices for the purpose of fraud; one for selling invoice, and one for presentation to the Department.

393. Which of the two systems is calculated to yield the largest revenue? This is most difficult to answer. I have instituted a comparison in one or two instances, and the yield is nearly the same. Between the duty derivable from one system and the other I think there is not much difference.

394. Has there been any considerable increase in the revenue since the introduction of the *ad valorem* system? Yes, there has been an increase, but whether attributable to the increased prosperity of the Colony or not I cannot say.

FRIDAY, SEPTEMBER 9, 1881.

MR. CHARLES TIBBS, *called in and examined.*

395. *In reply to Mr. Reibey.*—I am third Landing Waiter in the Customs department, and have the general supervision of the landing of goods on the wharf. Invoices do not come under my notice.

396. *By Mr. Burgess.*—You have had experience both under the package and *ad valorem* systems? Yes.

397. Has not your attention been repeatedly drawn by importers to the very great inconvenience that is caused, especially upon the arrival of intercolonial steamers, by only one officer being detailed for checking invoices for duty? Yes.

398. Are you aware that inconvenience is also caused by importers attending at that officer's office and finding no one present to check their invoices? I have heard complaints made of this.

399. Do you consider that there is a sufficient staff of officers in connection with your department? Judging from complaints I hear made, I think some improvement could be made in the invoice department.

400. From your long experience in the department, and also your knowledge of the duties, do you not consider that, when required, additional help could be granted to the examining and checking officer from your ordinary staff? I think assistance could be found in the department.

401. If this course were adopted would it not prove a great convenience alike to the public and the Customs officials? Yes, certainly.

402. Have you any reason to believe that extensive frauds have been carried out under the present Act? Judging by seeing goods opened and post entries passed I should say yes.

403. Have the Landing Waiters in the outdoor branch of the Department any opportunity of detecting fraud under the present act? No, because we do not see the invoices.

404. Which system, the *ad valorem* or package duty, do you consider the least open to fraud, the fairest to the public, and gives the greatest facility for importers to clear their goods? The measurement duty, certainly, on the score of facility, but as to fairness I think it wretchedly unequal.

405. Has it not always been a rule in your department that samples of merchandise of no commercial value should be passed duty free? Only cut samples, up to recently, have been passed free.

406. *By Mr. Braddon.*—You say that you think frauds have been frequently attempted because you have seen goods opened and post entries passed. Have goods been frequently opened since the *ad valorem* system came into force? Occasionally, in the case of suspected parties or doubtful invoices.

407. Was it the general rule to open goods under the package duty system? Goods were seldom opened unless articles subject to different rates of duty were packed in the one case.

408. Were not frauds practised under the package system? Yes.

409. Was there not better or more accommodation for the opening of goods when the package system was in force than at present? No, the same accommodation and appliances in every way; the accommodation was sufficient under the package system, and, as the present system is worked, sufficient now.

410. Has it been your experience that the *ad valorem* system has caused unnecessary inconvenience or otherwise proved faulty by reason of faulty construction of the Customs Act? I can only say the present *ad valorem* system is a very complicated one.

411. *By Mr. Reibey.*—Do you examine passengers' luggage? Yes, frequently.

412. Are trunks and travelling cases opened and examined? Yes.

413. Are attempts to defraud the revenue often discovered? No, not in connection with passengers' luggage.

414. Do visitors ever complain of the delay and inconvenience of having personal luggage opened and examined? They do object to it frequently.

415. If passengers' luggage were not examined could not the revenue be easily robbed? Yes.

416. Do you think dutiable goods, especially jewellery and tobacco, are imported by passengers in their personal luggage? Not to any great extent.

417. Do you know of any instances where jewellery and tobacco have been brought in with passengers' luggage? Yes, there have been several.

TUESDAY, SEPTEMBER 13, 1881.

MR. JAMES BARNARD, *Senior Landing Waiter, Launceston, called in and examined.*

418. *In reply to the Chairman.*—I am Senior Landing Waiter in the Customs Department, Launceston, and have been in that position for the last 7 or 8 years. I come into daily contact with importers.

419. Under which system,—the package or *ad valorem*,—have the most complaints been made? Under the present *ad valorem* system.

420. What are the most frequent causes of complaint? The majority of complaints are grounded on the fact that fraud is so rife amongst certain importers: the honest importer knows that he suffers through the dishonesty of others.

421. Have any cases where double invoices have been used to defraud the revenue come under your direct notice? Yes, several. I was shown by an importer a day or two ago a set of double invoices he had received for the purpose you mention, showing me that he could defraud the Customs easily if he chose to.

422. Have any complaints been made as to the wording of the Act? Yes, there are often arguments and disputes as to what are "cash," and what are "trade" discounts.

423. Do you know which of the two systems is most in favour with the mercantile community? From the expressions of opinion I have heard, I should say they are mostly in favour of the package system.

424. Have any disputes occurred as to the classification of goods,—for example, in deciding what are "fancy goods?" We find no difficulty in placing goods under their proper headings. We interpret the words "fancy goods" to mean jeweller's fancy goods, in order to make it work.

425. *By Mr. Burgess.*—Your duty is to examine and stamp all invoices? Yes.
426. Are packages opened and examined as frequently in your opinion as they should be? It has been done occasionally, when considered necessary, but not as a rule.
427. Since the introduction of the *ad valorem* duties, have the invoices, as a rule, been compared with the contents of the packages entered for duty; and if so, in how many instances have irregularities been detected? Irregularities have not been detected.
428. Are packages opened and examined as frequently as in your opinion they should be? Undoubtedly not.
429. Have invoices, particularly those from Melbourne houses, not occasioned much distrust as to the genuineness of their character? Yes.
430. Would not this fact alone suggest the occasional examination of goods with a view of instituting a comparison of the contents of a package with the invoice? Yes.
431. But was not fraud more easily detected under the package than the *ad valorem* system? Much more easily.
432. In the absence of an invoice of particulars, have you ever assessed goods? When it has been a small parcel only.
433. *By the Chairman.*—Have there been cases where no invoices have been forthcoming? Yes, frequently.
434. In those cases have you called in an assessor? No, they prefer us to hold the goods until their invoices arrived.
435. *By Mr. Burgess.*—How often have the services of a valuator or assessor been required? On several occasions.
436. Was such valuator duly appointed and sworn in conformity with Section 7 of the Act? He was not. There have been no assessors under the Act appointed.
437. *By Mr. Reibey.*—Do you consider the old system less objectionable than the present? I do, undoubtedly.
438. Under the old measurement system had you facilities for opening and examining goods? Yes.
439. Under the present system have you the means and facilities for doing so? We have not the facilities that we shall have in a short time.
440. Do you think the revenue has suffered in consequence of this want? I think the revenue would have been better protected if we had had them.
441. Has the want of facilities been pointed out to the Collector of Customs? Yes, I believe it has.
442. Have any seizures been made since the *ad valorem* system came into operation? No.
443. Under the package system were any made? Yes.
444. Do you think it necessary to the ends of assessment for duty that packages should be opened and examined? No, I do not.
445. Is it usual to examine passengers' luggage? It has never obtained practice here.
446. *By Mr. Braddon.*—Were frauds frequently detected under the package duty system? Occasionally they were detected.
447. Were cases frequently opened and examined? Yes, frequently; goods were more under supervision then than they are now.
448. Is it your opinion that smuggling has been and is largely practised in the north of the island? There is no doubt that a considerable amount of tobacco was formerly smuggled, but from one cause and another I do not think there is much smuggling done now.
449. Is the Customs establishment on the north coast sufficient for preventive purposes? I should not consider it so.
450. In the instance of irregularly shaped packages did not the package duty fall inequitably upon some goods? It was usual to make an allowance of one-fifth on packages irregularly shaped.
451. Which system do you consider to be theoretically the most equitable? The *ad valorem* system.
452. Have fraudulent invoices come directly under your notice? Yes.
453. Has there been within your knowledge reason for seizure of goods when recourse to seizure was not taken? No, we have never had such an extreme case.
454. Have detected attempts at fraud been dealt with as rigorously as they should be? There has been no grave case of fraud detected under the present system as yet.
455. *By Mr. Reibey.*—Do you examine passengers' luggage? We subject them only to a cursory examination, unless there is reason for a more searching one.
456. Through this are attempts to defraud the revenue often discovered? To a certain extent.
457. Do visitors ever complain of the delay and inconvenience of having their personal luggage opened and examined? No; some persons frequently declare goods brought in their luggage as liable to duty.
458. Do you think dutiable goods, especially jewellery and tobacco, are imported by passengers in their personal luggage? I think that is the case with a certain class of men whom we know and keep always under a certain state of supervision.
459. *By Mr. Braddon.*—Can you suggest any amendment of the law which would improve the working of the present system, and make that system practically equitable? I would suggest the addition of

7½ per cent. to the nett value of all Colonial, and 12½ per cent. to the nett value of all English invoices. That goods found in cases, not being specified on the invoice produced, such case liable to forfeiture. That in cases in which, after examination by the Government expert, goods are found by him undervalued to the extent of 25 per cent. on the nett value thereof, a fine to be imposed of not exceeding 10 per cent. on the nett value of such invoice. That in cases in which, after examination by the Government expert, goods are found by him undervalued to the extent of more than 25 per cent. on the nett value thereof, to be absolutely forfeited. Appeal can be made to Collector against such expert's valuation; the Collector thereupon to appoint an arbitrator, and the importer one. In case of difference of opinion the Collector's decision to be final. In the event of such undervaluation being sustained, the costs to be paid by such importer. Invoices to be refused unless clearly setting forth and specifying the contents of each case, and giving marks and numbers.

FRIDAY, SEPTEMBER 30, 1881.

The Hon. W. R. GIBLIN, Colonial Treasurer, called in and examined.

460. *In reply to the Chairman.*—The Austrian goods were first brought under my notice by the Rev. Mr. Beechinor, who called upon me at the Treasury and stated that the Roman Catholic community were getting up an exhibition on a large scale, and desired to make arrangements with a number of foreign exhibitors at the Melbourne Exhibition to exhibit in Hobart some of the goods which they had been exhibiting in Melbourne, and he asked that the same facilities might be given to foreign exhibitors at the contemplated exhibition in Hobart as had been given to them in Melbourne. I asked him to put his request in writing until I ascertained from the Collector of Customs whether, consistently with law and the due protection of the revenue, those facilities could be afforded. Mr. Beechinor subsequently wrote to me, and the Hon. Mr. Bromby waited upon me on the same subject. Mr. Beechinor's letter was forwarded to the Collector of Customs, who subsequently reported to me that he had made arrangements that would amply protect the revenue while giving due facilities to intending exhibitors. After the papers were forwarded to the Collector of Customs I had nothing more to do with the matter.

461. You therefore left all matters of detail in connection with it to the Collector of Customs? Yes.

462. *By Mr. Burgess.*—Our attention has been drawn to the necessity of an alteration being made in reference to drawbacks on goods for export: have you been requested to take action in the matter, and if so, are you aware of any reason why similar legislation to that in Victoria should not be extended to this Colony? The matter has been brought under my notice recently, and I have only deferred action upon it understanding that it would be one of the matters engaging the attention of this Committee. I am advised by the Collector of Customs that it will be very difficult; and I have always understood from him that he was averse to extending the principle of drawbacks on exports.

463. *By Mr. Reibey.*—Previous to "The Customs Duties Act, 1880," being passed into law, did you consult the Collector of Customs in reference to the general scope of its operations? Yes, on many occasions.

464. During any consultation you may have had with Mr. Watt, was there any doubtful feature in the Bill, which now turns out upon that officer's representation to the Committee to be positively defective, pointed out to you or discussed by you? I don't know of anything, except his strong objection to the *ad valorem* system generally.

465. Have you demonstrated to Mr. Watt the principles that were to govern him and upon which he was to proceed in levying *ad valorem* duties, taking into consideration the conflicting reading of the 2nd Section of the Act Nos. 2 and 5? I have frequently discussed with him points arising under the Act, especially on the early introduction of the system.

466. Have you submitted "regulations" to the Governor in Council at any time for approval, in accordance with law, for the purpose of instructing the officers of the Customs in their rightful interpretation of the Act? All regulations that have seemed to be required for the working of the Act have been from time to time made. I am not aware of any regulations being made specifically dealing with questions of interpretation.

467. The Collector of Customs declares to us that it is in his opinion futile to detain goods on a charge of alleged fraud, as the Act does not provide the means for their confiscation,—do you so interpret the statute? I have never had any difficulty of that kind pointed out to me; but, as far as I know, no such difficulty exists. The Customs Act (25 Vict. No. 3,) is incorporated with "The Customs Duties Act, 1880," (43 Vict. No. 11.)

468. Has your attention been drawn to the "form of declaration" subscribed by importers prior to their entries being passed at the Customs?—the Collector of Customs has stated that this form of declaration, presumed to be attested with all the solemnity of the occasion, is absolutely worthless—is it so? It is only recently that it has been brought under my notice. At the time this Committee was appointed I had the question of altering this declaration before me. Mr. Watt represented to me that clerks, mere boys, should not be allowed to make this declaration. I have no reason to believe the declaration is worthless: the remedy, so far as regards the employment of boys, is in the Collector's hands.

469. Has a remedy been applied to arrest so vicious a state of things as this,—for, to quote Mr. Watts' expression, "the importers have no alternative; they sign, and when they do so are ignorant of what they are signing, and declare absolutely to what is false?" The form of declaration has not been altered. The matter stood over pending the Report of this Committee, which I anticipated would deal with the question.

470. Has an expert ever been properly appointed by you, in strict conformity with the provisions of the Act? Valuers have been, but not an expert. When the tariff first came into force the chief difficulty was found to be with "fancy goods," and the Collector submitted the name of Mr. W. M. Montgomerie as

a competent person to value them. I found that the mercantile community very strongly objected to the appointment of a gentleman who was a trade rival to value these kinds of goods; some of them protested against his alleged limited experience, and complained that in several valuations which he conducted he did not make an independent valuation of goods, but only arrived at a valuation by comparing invoices with goods. It seemed to me, on investigating, that especially with foreign goods of this class, it was impossible for any one here to arrive at their intrinsic value. The Collector was unable to submit to me the name of any gentleman not actually engaged in business, of experience and capacity, such as I would desire to appoint under the Act, and subsequently informed me that he thought he could get on very well with the officers of his Department.

471. Has Mr. Watt intimated to you that in his opinion the *ad valorem* tariff is working "most unsatisfactorily?" No, not in that way. As I have already said, Mr. Watt was never in favour of an *ad valorem* system; but after the first two or three months he has not made any representations to me adverse to the working of the present system.

472. Has it been brought under your notice that "double invoices" are in constant use? It has been brought under my notice that double invoices are used by some Melbourne soft goods houses, and I have brought it under the notice of the Collector. By "double invoices" I understand where one invoice is made out at the English price for the Customs, and another, with the original importer's profit added, for the purchaser to pay on.

TUESDAY, OCTOBER 4, 1881.

MR. W. A. WEBB, *examined*.

473. *By the Chairman*.—I am a butcher in Hobart, and have been so for about three and a half years.

474. Speaking generally, would you say the present tax on sheep and cattle raises the price of meat? Decidedly.

475. Does it raise it because the home supply is not sufficient for the community? Yes. I do not think Tasmania could supply itself with meat. If you were to double or treble the tax it could not be done; grass does not grow in Tasmania for about four months in the winter, so that stock that are fat cannot hold their own. During the last two months there has not been as much as would keep the city supplied for a week.

476. Is any carcase meat imported? It is prohibited, but I know it has been imported within the last fortnight.

477. Is any attempt made to introduce fresh meat under the pretence that it is salt? I do not think so.

478. Can you tell us any other effect the tax has on the retail trade? Yes,—it prevents private enterprise. If the tax were taken off I think butchers would combine to bring meat over. As it is now, the trade must keep up a high price in order to meet the tax.

479. Do you think the tax has had the effect of giving the community a supply of better meat? No. I do not think the meat is any better in consequence of the tax. The length of voyage has often caused bad meat to be imported, but I am confident the tax does not ensure a better class of meat for the market.

480. Is there any other suggestion you would wish to offer? Yes, with regard to carcase meat, that the importation of carcasses should be allowed, the consequence of which would be that the animals would be imported with an advantage to the importer of some £3 10s. Men with small capital could import carcasses where they could not go in for the live stock. You could also go into the Melbourne market and purchase the hind quarters of meat, as the preserving companies will take the rest. The rules for inspection in Victoria are very stringent; meat must pass two inspectors before it can go out at all.

481. Do you think the tax is any benefit to the butcher? No, because the larger the demand the greater the profit.

482. *By Mr. Braddon*.—What increase in price would result from the duty? Quite a penny a lb. I would undertake to supply at 50 per cent. less if the duty were taken off and I could import carcasses. I could supply for 3d. that I now charge 7d.; I could purchase at 1½d. for what I yesterday paid 5d.

483. What is the estimated weight of cattle imported? From Twofold Bay about 680 to 700 lbs.; Victoria, 900 lbs.: sheep, fine-wool, about 50 lbs.; cross-bred, 70 lbs. Shorn sheep yesterday brought 21s. 9d., and the average will be about 54 lbs.; woolly sheep brought as high as 30s.,—the average will be about 29s., the weight 56 lbs.

484. Would the remission of the duty ensure a constant supply without glutting the market? Yes, by the steamers, and they would regulate the supply for their own benefit. No one will go into the trade with sailing vessels with the uncertain weather, and the New Zealand boats are prohibited from carrying fat stock,—only stud stock.

485. Could the Colony depend for its supply upon the steamers now trading? Most certainly, with some little help from the home producers, and presuming that no accident should happen.

A. G. WEBSTER, *Esq.*, *examined*.

486. *By the Chairman*.—How long have you been in business? Twenty-five years on my own account.

487. During that time you have had opportunity to contrast the package and *ad valorem* duties? Not as much as other importers. The majority of the goods I import are subject chiefly to fixed duties. Agricultural implements, which I import rather largely, are by *ad valorem*.

488. Can you say that the imposition of the duty has had any effect on the price of agricultural implements? Certainly, to raise the price: it is calculated to have that effect. I am probably brought more largely in contact with agriculturists than anybody here; and I certainly think it is a hardship on them, and felt as such.

489. Are there any special duties under the present tariff that you think hamper trade, and ought to be taken off? I think there are a great many.

490. What do you think with regard to grain? Farmers look on it as a protection, but, as a rule, it is practically inoperative. With regard to butter and cheese, the duty is hardly felt. The former is only imported as a rule in the early spring, when our own supplies are exhausted and prices are low in the other Colonies. Cheese is very rarely imported: our own production is superabundant.

491. *By Mr. Braddon.*—Does your experience extend to mining machinery? No, but I certainly think it and many others things should be admitted free of duty.

492. In your experience of the administration of the Customs Department has there been any amount of unnecessary friction? Yes, since the introduction of *ad valorem* duties, a great deal,—1st, in the unfairness of the incidence of the duty upon goods imported through Melbourne as compared with goods imported direct, the former being valued at the English invoice price plus freight charges and profit; 2nd, the system of dealing with invoices is capricious and inconsistent, and I believe in some cases not warranted by “The Customs Act;” but in my experience it is no use applying to the Treasury against the decisions of the Collector.

493. Are there any other general points to which you would draw attention? I can give an instance where upon an invoice from Melbourne of £1 the Collector queried the trade discount of 2s. because it was written in a different hand. I was asked to state that the words “trade discount 2s.” had not been written in my office. The difference of duty involved was 1d. I was indignant at what I considered a petty affront, and wrote the Treasurer on the subject. In another instance the Collector refused to allow the trade discount upon two invoices because it was shown upon a separate sheet which is a summary of the detailed invoices. The loss to me was about £2 12s. I referred this case to the Treasurer through my Solicitor, and produced documents and shippers’ draft on me for net amount of invoice to prove my case, but I have never obtained redress. I exhibit to, and leave with, the Committee the documents referred to. I have had several other cases, but I need not trouble the Committee with them. The Collector has laid down a rule that he will not allow a trade discount unless expressly described as such.

494. What is your opinion as to the reduction of duties on tea and sugar? The reduction is desirable; but seeing the necessity for raising a large revenue from Customs I could not recommend it. I do not think it is much felt. I would sooner see duties taken off a number of other articles which press quite as heavily on the poorer classes.

495. Do you think there is anything in the *ad valorem* system which prevents its being administered equitably if due precaution were taken as to its collection? The system is unequal, beyond question. The sharp and unscrupulous man could always gain an advantage by it. I think the collection of such a tax would be much easier with a different man as Collector of Customs.

496. *By the Chairman.*—Are you a director of the T.S.N. Company? I am.

497. Do the Company refuse to import for private individuals, and keep the trade for their own profit? Certainly not. They are carrying cattle for freight now, and have done so for the last two years. If they were buying stock on their own account they would naturally refuse to carry for a private importer for an odd trip or two just when prices were at their best. They prefer to carry on freight at all times for any shipper who will enter into an engagement to find freight for a term. With reference to the evidence of Mr. Webb, which I heard, I may say that the Company has lately addressed the Government with the view of getting the prohibition of the importation of carcase meat removed. Mr. Webb’s evidence with respect to importations by persons of small means is contradictory. The cattle and sheep tax is no advantage to the Company.

THURSDAY, OCTOBER 6, 1881.

JOHN CLARK, *Esq., Engineer, called in and examined.*

By the Chairman.—498. I have been carrying on business in Hobart as a mechanical engineer, iron-founder, and boiler-maker for upwards of 20 years.

499. Are there any duties imposed by the present tariff that place you at a disadvantage in competing against the importation of steam boilers, mining and mill machinery, &c. from the other Colonies? Yes. The duties imposed on boiler tubing and circular boiler-plates, the former of which has to pay a duty of 5 per cent., and the latter a duty of 10 per cent. on the invoice plus the addition of 12½ per cent. for import charges, which addition to the invoice makes the duties respectively about 6 per cent. and 11½ per cent. upon the first cost of those articles to the manufacturer.

500. Is there any reason why duty should be charged on circular boiler-plates while none is charged on square plates? None whatever. Both are manufactured at the same first cost so far as the shape is concerned; but the circular plates are usually made of a superior quality of iron, and cost more on that account. Both are equally indispensable for the construction of steam boilers, and are equally raw material for boiler-making purposes.

501. Does the duty of 5 per cent. on machinery amount to a heavy charge on the tools and appliances used in a business like yours? Yes. Engineers' tools are very expensive; many of them cost from £500 to £600 each in London. The price of lathes varies from £100 to £1200, according to size and the particular work which they are suited for. Drilling machines, punching machines, planing machines, and slotting machines cost on an average £300 each, and these are all tools requisite for carrying on an engineering business. An engineering and boiler-making plant fit to do the repairs required from time to time by the steamers trading from the Port of Hobart, costs quite £10,000.

502. Irrespective of duty, can boiler-plate and other materials used in your business be imported from Europe into Victoria at a cheaper rate than they can be imported from Europe into this Colony? Yes. The quicker and more frequent communication between Europe and Melbourne by powerful steamers, and the larger amount of engineering business done in Victoria, enables the Victorian iron merchants to supply their customers in their own Colony at a much cheaper rate than engineers in Tasmania can import the same material.

503. Does the cheaper rate at which the Victorian maker obtains his raw material for the manufacture of steam boilers, &c., place him at an advantage in competing against the Tasmanian maker for Tasmanian orders, after taking into consideration the cost of freight between this Colony and Victoria? Yes, so long as duty is charged in Tasmania on the raw material, and the tools and appliances used in manufacturing it into articles which are admitted into Tasmania free of duty or at a less rate than is charged upon the raw material.

504. If the duty were taken off tools and appliances and raw material, could you compete successfully against manufactories in the other colonies? Yes, if the duty were also taken off boiler-mountings and other manufactured articles used in the construction of steam boilers and mining and mill machinery, and which are now made to pay a duty of 10 per cent. *ad valorem*. Boiler-mountings are a special manufacture, and are supplied ready for use by the makers to all the boiler-making establishments in England and the colonies. No boiler-maker attempts to manufacture them for himself. They consist of safety valves, steam-gauges, blow-off cocks, injectors, and such like articles, and no boiler is ready for use without them, but the local maker has to pay a duty of 10 per cent. on them, while a steam boiler fitted with all of them can be imported at a duty of 5 per cent. on its total cost. Insertion and other engineers' stores also pay a duty of 10 per cent., while steam engines and other machinery, in the manufacturing and repairing of which such articles are indispensable, are admitted at a duty of 5 per cent. The duty on files is also a very heavy one to an engineer carrying on business in Tasmania. A good workman will use up a file which costs 3s. in a day, and on an average six files are worn out every day in an engineering establishment which gives employment to 30, men including labourers and apprentices. Files are charged under the head of hardware, and pay a duty of 10 per cent. The duty on bolts and nuts is also one that adds to the cost of locally manufactured machinery.

505. *By Mr. Hart.*—Do you consider the wharfage rates too high on heavy goods? Yes, I consider them excessive; they are equal to a second duty on heavy goods. Pig-iron which costs 30s. a ton in Glasgow has to pay a wharfage rate of 5s. a ton, which is over 16 per cent.

506. *By the Chairman.*—Have you had any disputes with the Customs Department as to which item of Schedule I. articles imported by you should be classed under for the purpose of determining the duty payable on them? Yes, frequently. The other day mill-bands, which ought to be classed under the head of machinery, were treated as goods not specially distinguished, and I was made to pay duty on them at the rate of 10 per cent., whereas machinery is only liable to pay duty at the rate of 5 per cent.

507. Has the change from package to *ad valorem* duty made any difference in your business? It has made little or no difference in my business.

TUESDAY, OCTOBER 11, 1881.

J. E. PACKER, *Esq.*, called in and examined.

508. I am Ministerial Clerk at the Treasury, and in compliance with the Committee's summons I produce the following correspondence:—(1) Between the Treasury and Messrs. A. G. Webster & Co.; (2) Between the Treasury and Messrs. John Henry & Co., of the Don; (3) Between the Treasury and Messrs. J. B. Mather & Son, of Hobart.

509. Do you produce any correspondence between the Treasury and the Rev. Father Beechinor in reference to the landing of certain goods to be exhibited at a fancy fair in Hobart? No, because the whole correspondence was forwarded to the Collector of Customs on the 27th of April last, and we have not seen it since. On applying to the Collector of Customs for the papers for the purpose of producing it here, Mr. Watt informed me that he had returned them to the Treasury, but I am not aware of their having been returned.

510. What was the gist of the correspondence? Father Beechinor asked that the goods might be imported and exhibited at a fancy fair, on condition that the revenue was amply protected, and that upon transshipment they should only pay duty on what was actually sold. The letter was referred to the Collector of Customs, who reported very favourably upon it, and showed that by compliance the revenue would be amply protected; he, in fact, suggested the way in which it should be done, and upon that report the Treasurer acceded to the request, leaving it to Mr. Watt, as head of the department, to see that the arrangement was properly carried out. If I remember rightly, Bishop Murphy, or some representative of the Roman Catholic Church, was to deposit a cheque for £100 with the Collector of Customs as a guarantee that the conditions would be complied with.

T. T. WATT, *Esq.*, *re-called*.

511. *By the Chairman*.—Who first brought the subject of the Austrian goods under your notice? The first I heard of it was receiving Bishop Murphy's letter, referred to me by the Hon. the Colonial Treasurer.

512. Have you the correspondence? No, it is all at the Treasury.

513. What was the substance of the Roman Catholic Bishop's letter? It was requesting that the same facilities for exhibiting his goods for sale should be given to the Austrian Commissioner as were granted to him at the Melbourne Exhibition; and I advised that, instead of taking a bond, as was done in Melbourne in connection with the Exhibition, marked cheques should be deposited; and a cheque of the Roman Catholic Bishop's for £100, and one from the Austrian exhibitor for £30 or £50, were deposited accordingly.

514. Did you write to the Treasury on the subject? There is a minute of mine on the correspondence that the same facility should be afforded to them as to the Agricultural Society which exhibited articles at the Town Hall some years ago. I visited the room and ascertained as far as possible the value of the Austrian goods. I remember sending the correspondence to the Treasury at the time that a question was put in the House to the Hon. the Colonial Treasurer on the subject.

515. Was it stated how long the fancy fair was to be kept open, or how long he was to expose his goods for sale? No, I think not.

516. Are you aware that after the bazaar closed the Austrian importer took a room over Mr. Cook's shop in Elizabeth-street and continued to sell there? Yes, and I am responsible for that. He came to me and said he had to turn out of the Town Hall by Saturday, and asked leave to remove such goods as were already opened to the room over Mr. Cook's and continue to sell, handing me a further cheque of £30 deposit in security for duty.

517. *By Mr. Burgess*.—When before the Committee on the 6th September last, you stated that if you placed Mr. Campbell, the Senior Landing Waiter, in Mr. Bateman's place, you would have to do half the work yourself: do you wish the Committee to understand that Mr. Campbell is not competent to undertake the duties? I would have to do half the work either in the room at the Custom House or in looking after the Junior Landing Waiter at the Bond.

518. In answer to the question "Are you able to say positively whether invoices are spurious or not?" you say "I can say positively they are spurious."—Will you inform the Committee what action, if any, you have taken in these cases? I have challenged the invoices referred to, and in many cases have succeeded in getting the correct invoice.

519. What step did you then take? I took the duty on the corrected invoice, and reported to the Treasurer the difficulty of obtaining the correct invoices in many instances.

520. But ought not something else to have been done, in justice to honest importers? There is nothing else that could be done that I can see.

521. Are you not aware that you have power, under "The Customs Act," to deal with such cases? No: I do not think there is such power under that Act—25 Vict. No. 3.

522. Have you at any time refused to give an Officer in your Department instructions when asked for? Not that I am aware of.

523. Have you stated to some of the Officers in your Department that you were not going to trouble yourself about the working of "The Customs Duties Act, 1880?" I certainly never have.

524. In your memorandum on the general features and working of "The Customs Duties Act, 1880," you state "I particularly draw attention to the Form of Declaration, &c."—Was not this form submitted to you previously to the Treasurer submitting the Bill to the House of Assembly? It may have been, but I am unable to tax my memory two years back. But no Officer could give an opinion as to the effect of the Declaration without having experience in the working of the Act in conjunction with the Declaration.

525. The Honorable the Treasurer has stated that you voluntarily undertook the duty of valuing: how do you reconcile this with your statement that the Treasurer never replied to your application, &c.? It is true that I received no official answer in writing—I saw the Treasurer and consented to do the best we could without an Assessor. In doing so I may, from want of knowledge, have unwittingly injured either the revenue or the importer.

526. You say that the delays that take place in passing entries is occasioned in the Long-room: could not arrangements be made to relieve the Chief Clerk at a specified time, and allow Mr. Hardinge to take his place? No, not with safety.

527. How many Officers are there in your Department in Hobart, and what are their duties? Chief Clerk—General supervision of clerical work in Long-room; all cash business, and passing all inward entries; keeping and entering all transactions under Registration of Shipping Act. Second Clerk—Keeping and preparing all statistical returns of collections in detail, weekly, for Treasury and Audit, and monthly, quarterly, and annual returns of all import business in detail. Third Clerk—Entering in and clearing; keeping arrivals and departures; passing all export entries, and checking claims for repayments and drawbacks; all monthly, quarterly, and annual returns for statistics and *Gazette*. Senior Landing Waiter—Performs all gauging, and keeps all books of goods entered to bond; does all re-gauges, and re-weighs, re-packs, &c. Second Landing Waiter—Examines and compares all invoices with the particulars of entry; gives attention to important duties on the wharf, and assists the Collector in examinations of goods detained for valuation. Third, Fourth, Fifth, and Sixth Landing Waiters—All duties belonging to the discharge of cargo and goods in Queen's shed. Tide Surveyor—Boarding ships, and taking account and control of stores under bond; conducting all goods from bond to shipping. Warehouse-keeper—Keeps

register, and collects rents; receipts Landing Waiters' accounts of goods sent to bond. Storeman at Bond—All matters connected with the safe storage and delivery of goods. Marker and Landing Waiters' Assistant—To mark all goods and take necessary samples.

T. E. HEWITT, *Esq.*, examined.

528. *By the Chairman.*—I am Chief Clerk of Customs.

529. What are your duties? I take all the duties and check the Inward Entries.

530. *By Mr. Burgess.*—Can you suggest any remedy for the delays that are so much complained of with regard to the checking of Entries? I think that, considering the amount of business done in a short space of time, there is not any delay that can be prevented.

531. If there is delay, do you not think that on these special occasions additional assistance should be given to the Officer whose duty it is to inspect the Invoices? Yes. It is more than any one Officer can do: in fact, too much for three men, if it were properly done. As it is, he is bound to accept the Invoices as placed before him, and has not time to examine them.

532. The Collector has stated that the delay most complained of is in the Long-room, when cash is being taken? If this is so, it is because Mr. Bateman is also an out-door Officer, and cannot always be in the Office.

533. In your absence, through illness or on official duty, who takes your place in the Long-room? Mr. Hardinge.

534. Could not that gentleman be told off to assist you in any way? I think not, as the cash is sent to the Treasury each day immediately after half-past 3 o'clock.

535. Then you cannot suggest any alteration to do away with the delay complained of? It might be obviated if Mr. Bateman were made solely an in-door Officer.

536. *By the Chairman.*—Was there the same delay under the package system? No; the importers paid a deposit on their goods, enabling them to procure immediate delivery.

APPENDICES.

A. G. WEBSTER.

Hobart, 9th June, 1881.

MEMORANDUM.

MR. G. F. EVANS, Custom House Agent, called at my office this morning with reference to an invoice from Messrs. T. Robinson & Co., Melbourne, which I had placed in his hands to pass entry for the goods described therein; viz.—

	£	s.	d.
1 Hand-wheel for Plough.....	1	0	0
Trade discount, 10 per cent.	0	2	0
	<hr/> £0 18 0 <hr/>		

He enquired whether I would make an affidavit that the discount had not been deducted in my office?

Will the Collector of Customs be good enough to inform me if he authorised the enquiry; and, if he did, what reason he has for calling upon me, for the first time, to verify an invoice involving a possible difference of duty of Threepence?

A. G. WEBSTER.

ALL I require is, that as the handwriting "trade discount" is different from the invoice, some one shall state if that was on the invoice when received at your office.

T. T. WATT, *Collector.*
6. 8. 81.

Hobart, 10th June, 1881.

SIR,

I HAVE the honor to bring under your notice the enclosed invoice of Messrs. T. Robinson & Co., Melbourne, for a Wheel, valued at 18s. net, Memorandum from myself to the Collector of Customs referring thereto, and his endorsed reply.

The zeal for the protection of the revenue which is disclosed will, if not restrained, bring the administration of the Customs Department into ridicule and contempt, and make it a matter of extreme difficulty and annoyance for importers to transact their business.

I should be unable to treat this ludicrous display of high officialism seriously were it not that it implies, as I conceive, a very grave and gratuitous insult to myself. It appears that, after all my transactions with the Department, extending over 30 years, I am all at once, without any reason of which I am aware, an object of so much suspicion that, for even the small sum of Threepence, I am deemed capable of defrauding the revenue by meanly tampering with a document.

Perhaps I ought to derive some solace in the fact that the Collector, who at first demanded an affidavit, is, upon calm reflection, willing to let my mere statement pass for that sum.

I have thought it necessary to trouble you in this matter, as the responsible Head of the Customs, to be the medium of my refusal to submit to the requirement of the Collector; and, in the hope that you will instruct him to accept the invoice without question, and, if possible, protect me from a recurrence of such irritating exhibitions of small and unnecessary authority,

I have, &c.

The Hon. the Colonial Treasurer.

A. G. WEBSTER.

REFERRED to the Inspector of Customs for his report.

W. R. GIBLIN, *Colonial Treasurer.*
11th June, 1881.

IN carrying on the duties of Collector at this Port, I make it a rule to treat all importers in the same way, without any exception; and I deem it to be my duty and right to put questions and ask for explanations as to deductions from invoices. In this instance I assert I never demanded an affidavit, but merely to state if the words "trade discount" were on the invoice when received at the office of Mr. Webster,—the handwriting and ink being different. A reply was refused; and I declined, as I do now, to deal with the invoice till my question is answered. Past and present disclosures demand vigilance in protecting the revenue against frauds. I think my question was in all respects reasonable.

T. T. WATT,
11. 6. 81.

Treasury, Hobart, 25th June, 1881.

SIR,

I HAVE the honor to acknowledge the receipt of your letter of the 10th instant appealing against the action of the Collector of Customs in regard to an invoice exhibited by you in support of the entry of goods imported to your order. The matter being of such a trivial nature, I regret that you were unable to arrange the point with the Collector of Customs, who assures me that, in asking the question "that as the handwriting 'trade discount' differed from the invoice, some one should state if that was on the invoice when received at your office," he did not desire to cast a doubt upon the correctness of the document, but simply to obtain information he, on principle, secures in all cases of goods liable to *ad valorem* duty. The Collector of Customs has the right to put the question; and I hope you will not see any objection to answer it after his assurance that he is acting purely upon principle and a sense of duty.

I have, &c.

W. R. GIBLIN.

A. G. WEBSTER, *Esq., Old Wharf, Hobart.*

Hobart, 4th July, 1881.

SIR,

I HAVE the honor to acknowledge the receipt of your letter of the 25th ultimo in reply to mine of 10th, and regret to find that the Collector of Customs has your support in the course which he took "purely upon principle and a sense of duty." If yours were not a grave official communication it would be impossible to resist the conclusion that the words I have quoted from your letter are used ironically.

With all deference to you, I deny the Collector's "right to put the question." My agent tendered the proper declaration, which the Collector, I contend, should either have accepted, or, upon my refusal to amend, have detained the goods for under value, in accordance with Clause 6 of 43 Vict. No. 11.

I gave the Collector the opportunity to withdraw from what I believe to be his illegal position; but he persisted in asking me, in effect, to declare to the truth of my own declaration that I was not trying to evade payment of—to be exact—twopence halfpenny. Rather than submit to the indignity I have overpaid that sum, although I hold documentary proof of the authenticity of the invoice which I tendered.

I should not trouble you further or waste my own time over the matter,—which, although "trivial" enough as to amount, is not so as to principle,—but that I desire to intimate to the Collector, through you, that if a similar case arise again, and the amount be not too contemptibly small, I shall test the legality of his action. If my sense of the ridiculous were not equal to my "sense of duty," I should have done so in the present instance.

I have, &c.

A. G. WEBSTER.

The Hon. the Colonial Treasurer.

FORWARDED to the Collector of Customs for his perusal.

W. R. GIBLIN, *Colonial Treasurer.*
5th July, 1881.

I BELIEVE I am entitled to question any part of invoices. If I am not, the revenue will assuredly suffer; and it is no question with me whether the amount be 3*d.* or £30. I have a very responsible duty to perform, and I do it, as far as I can, in a conscientious discharge of duty, and any threatening will not deter me from a discharge of my duty. I now submit that this matter be referred to the Law Officers of the Crown, so that I may know the extent of my duty. I say now that I really and truly believe the deductions from the invoices of T. Robinson & Co., Melbourne, to A. G. Webster, are *commissions allowed*, and not a *trade discount*. The declaration Mr. Webster refers to was never submitted, as the question in dispute on the invoice arose (and must of necessity do so) before the entry can be put in. I regret the Hon. Colonial Treasurer should have so much trouble, but I am compelled to contend on principle.

T. T. WATT.
6. 7. 81.

Hobart, 26th July, 1881.

SIR,

ADVERTING to my letters of 10th June and 4th instant, I have the honor to bring under your notice the enclosed copy of a letter addressed by me to Messrs. Huybers & Hammond, and their reply thereto, with accompanying invoice, in the hope that you will now see that an apology is due to me by the Collector of Customs, who passes, "without question," for Messrs. Huybers & Co. invoices which in my case he queried, "purely upon principle and a sense of duty," although the amount of duty at issue was, as I now find, only one penny.

Be good enough to return Messrs. Huybers and Co.'s invoice.

I have, &c.

A. G. WEBSTER.

The Hon. the Colonial Treasurer.

FORWARDED to the Collector of Customs for his observations.

W. R. GIBLIN, *Colonial Treasurer.*
26. 7. 81.

I HAVE at all times found Messrs. Huybers & Co., and most other importers, ready to give any and every explanation on items in invoices; and had Mr. Webster, through his Agent, condescended to give a reply to what must be admitted to be a very necessary and reasonable question, he would have saved himself from a great deal of excitement, and others a great deal of time and trouble. I have done no more than my duty, and will never satisfy any importer on the motives which from time to time may influence me in the protection of the revenue,—even to the value of 2d.; and I will never lower myself or my official position by "apologising" to Mr. Webster, as suggested by him. I have good reason to believe that the 10 per cent. discount allowed on invoices from Robinson & Co. is not in fact a trade discount, but a commission allowed for agency, and it is not allowed except the goods be imported through an Agent.

T. T. WATT.
28. 7. 81.

Hobart, 23rd July, 1881.

DEAR SIR,

REFERRING to our conversation of yesterday, relative to Customs entries, I will feel obliged if you will state whether cases have occurred in your business where, upon invoices produced by you to pass entry for *ad valorem* duty, the trade discount has appeared in a different handwriting to the body of the invoice, and the document has been accepted by the Collector without question?

I have, &c.

A. G. WEBSTER.

Messrs. HUYBERS & HAMMOND, Murray-street.

Hobart, 25th July, 1881.

DEAR SIR,

WITH reference to the enquiry contained in your favour of the 23rd instant, we beg to inform you that some time since, during Mr. Bateman's absence in Melbourne, the question was mooted by Mr. Campbell, and he carried the case to the Collector of Customs, who allowed the discount, although the words "trade discount" were in a different handwriting to the remainder of the invoice. Since that time the invoices have been passed without any question; and we now enclose you one which is an invoice of goods per *Harriet M'Gregor*, and which was marked by Mr. Bateman on the 12th instant.

We have, &c.

HUYBERS & HAMMOND,
Per EVANS J. TAYLOR.

A. G. WEBSTER, *Esq.*

BOUGHT of WOILLAUME & SON,
WHOLESALE AND EXPORT CONFECTIONERS,
Ridley Road, Kingsland, E.

(Duplicate).

	£	s.	d.
224 lbs. Jelly Strawberries, Cases 78, 79, 50s.	5	0	0
224 lbs. Monster Pastilles, Cases 80, 81, 49s.	4	18	0
224 lbs. Jelly Olives, Cases 82, 83, 49s.	4	18	0
224 lbs. Lime Juice Tablets, Cases 84, 85, 49s.	4	18	0
524 lbs. Rosebud Jellies, Cases 86, 87, 49s.	4	18	0
	24	12	0
Trade discount, 5 per cent.....	1	4	7
	£23	7	5

Measurements.

1 4
1 6
2 2

10 Cases.
H. & H. 78—87.
25.

Harriet M'Gregor.

A. V. £26 7s.—W.B. 13. 7. 81.

Colonial Treasury, Hobart Town, 19th October, 1880.

MY DEAR MR. WATT,

WILL you report, for the Treasurer's information, the objection on the part of the Customs to accept the invoice marked A. for the purpose of calculation of Duty?

Yours truly,

JOHN PACKER.

DOCUMENTS marked A. now seen for the first time. Invoices examined by me appear to be for the same goods, but very materially differ in net amounts.

J. R. BATEMAN.

THE paper marked A. is not the true invoice. The other paper is the selling invoice, and if that marked A. were accepted as the invoice it would not be according to law,—it is really only an *abstract*.

T. T. WATT.
20. 10. 80.

RANSOMES have always made their invoices out to suit *their own convenience*, not *mine*; and I must give Mr. Watt's statement, about one being the selling invoice, an emphatic denial, as no buyer of these implements ever sees either of the invoices.

E. H.

Colonial Treasury, Hobart Town, 21st October, 1880.

MY DEAR SIR,

BY direction of the Colonial Treasurer I enclose for your perusal the reply given by the Customs Authorities to the question asked as to the invoices; and you will observe that the Collector contends that it would not be in accordance with law to accept an abstract of the invoices.

Yours truly,

JOHN PACKER.

E. HAWSON, *Esq.*

Hobart Town, 23rd October, 1880.

SIR,

IN reply to your query why the invoice marked A. was not presented to the Customs *at first*, I have to state that the said invoice was handed to Mr. G. F. Evans, Custom House Agent, to pass the necessary entries, but he replied that they had refused before on several times to accept similar invoices from the same firm, and it was no use presenting it. I informed him that I would see the Collector myself about it, which I did, and he gave me his reply as endorsed on your letter, viz., that "the paper marked A. is not the true invoice," and he would not be justified in accepting it as such.

I am, &c.

A. G. WEBSTER,
Pro E. HAWSON.

The Hon. the Colonial Treasurer.

Hobart Town, 2nd November, 1880.

SIR,

REFERRING to Ramsome's invoices per "Lufra," I find that Mr. G. F. Evans, when passing the entries in the first instance, did not exhibit that portion of the invoice upon which was shown the trade discount.

I am, &c.

A. G. WEBSTER,
Pro E. HAWSON.

The Hon. the Colonial Treasurer.

3 November, 1880.

SIR,

I HAVE the honor to acknowledge the receipt of your further letter, dated 2nd instant, in reference to invoices of goods *ex* "Lufra" from London, and informing me that Mr. G. F. Evans, when passing the entries in the first instance, did not exhibit to the Customs officials that portion of the invoice upon which was shown the trade discount. Your letter does not attempt to explain the point I desire to clear up,—that is, how it was that the correct invoice was not produced to the Customs officers in the first instance, it being regarded by you as the true invoice? The Collector of Customs, as required by the Act, duly sealed the invoices laid before him, and it therefore remains for you to explain any mistake made by your agent, having the effect of, as I understand, setting aside certain allowances shown upon the invoice which was not handed in.

I have, &c.

W. R. GIBLIN, Colonial Treasurer.

E. HAWSON, Esq., Old Wharf.

Hobart Town, 5th November, 1880.

SIR,

I HAVE the honor to acknowledge receipt of your letter of the 3rd instant; and I now enclose a letter received from Mr. G. F. Evans in explanation of the point you desire to clear up. I can only repeat what I said in my letter of 23rd ult., that the complete invoices were handed to Mr. Evans, and the mistake rests with him, and him alone, in not presenting it.

I have, &c.

A. G. WEBSTER,
Pro E. HAWSON.

The Hon. the Colonial Treasurer.

Custom House, 5th November, 1880.

DEAR SIR,

I REGRET the trouble caused by my not exhibiting to the Customs officials the document marked A. with the other, when passing the entry for the goods shipped by Messrs. Ramsome, per "Lufra"; but, as it was a mistake on my part, and having no motive whatever for withholding it, I trust the Honorable the Colonial Treasurer will, under the circumstances, which are so clear, authorise a repayment of the duty overpaid.

I am, &c.

GEO. F. EVANS.

A. G. WEBSTER, Esq.

A. G. WEBSTER, Re SPEEDY'S WOOL PRESS.

Hobart Town, 21st September, 1880.

SIR,

IT is with extreme regret that I have again to trouble you with reference to the amount of duty payable on a Speedy's Wool Press imported by me *ex Tamar* from Melbourne.

The enclosed invoice shows the value fixed by the Customs on the 16th instant, £30 7s. 6d.

You are aware that the Customs then claimed duty at the rate of 10 per cent. *ad valorem*, which upon reference to you was reduced to 5 per cent.,—viz., agricultural machinery rate.

Now the Collector of Customs refuses to pass the press at £30 less the trade discount to me of 10 per cent., alleging that the same discount has not been allowed in another case. The amount at issue is so small (3s. 4d.), as not to be worth contention; but, besides the principle involved, which might be of consequence hereafter, it appears to me that if I submit to the Collector's ruling I should stand in the position of having attempted to pass an entry on a fraudulent invoice, to which I decidedly object.

While I protest against the unworthy suspicions which such a course would infer, I am prepared to give any proof that may be required that the net sum to be paid by me to Messrs. Robinson and Co., who supplied the press, is that shown on the face of the invoice, £26 6s. 6d.

Having now stated the facts in my own justification, I shall be quite content with your decision on the case.

I have, &c.

A. G. WEBSTER.

The Hon. the Colonial Treasurer.

REFERRED to the Collector of Customs for his observations.

W. R. GIBLIN, *Colonial Treasurer.*
21st September, 1880.

ACTING on the instructions of the Hon. Colonial Treasurer, Mr. Webster will be entitled to a return of duty, one-half, less a deduction of 10 per cent., which was in my opinion deducted in error. I do not think, indeed I am persuaded, that it is not a trade discount,—it may be a discount allowed by Robinson and Co. to Mr. Webster as their agent, which of course should not be deducted. I enclose an invoice of Messrs. Roberts and Co. from the same shippers, for a press identical in every way, and on that there is no discount whatever, clearly proving beyond doubt that on such shipments there is no trade discount allowed—if it were it would be allowed in all invoices. I may mention here, that I have good information that it is usual on invoices to deduct 12½ per cent. to meet the like per-centage to be added under "Custom Duty Act," and this appears to me to be a case in point. I agree with Mr. Webster the amount is not worth contending for, but the principle involved is a serious question, and I cannot certify to the repayment without adjusting the error.

T. T. WATT, *Collector.*
22. 9. 80.

23rd September, 1880.

SIR,

I HAVE the honor to acknowledge the receipt of your letter of the 21st instant, in reference to the amount of duty payable on a Speedy's Patent Wool Press, and after careful perusal of the invoice submitted by you, and consulting the Collector of Customs, I am of opinion that the discounts appearing on your invoice cannot be allowed in fixing the value of duty. There is nothing on the face of the document to show that the deductions made are "trade discounts."

I have, &c.

W. R. GIBLIN, *Colonial Treasurer.*

A. G. WEBSTER, *Esq., Old Wharf, Hobart Town.*

Hobart, 10th of 6th Month, 1881.

I RESPECTFULLY offer for the Colonial Treasurer's consideration the following remarks respecting the collection of the *ad valorem* duties.

It will be in the recollection of the Colonial Treasurer that I showed to him how extremely easy it is to defraud the Customs by means of incomplete invoices; and also, when goods in one package are divided into several invoices, by presenting to the Customs only one of these invoices.

In view of these irregularities the Treasurer has been advised that each consignee should have one package opened by a Customs official. Against this I would respectfully urge that, in order to carry out the proposal, there would be rendered necessary increased warehouse accommodation in

the neighbourhood of the steamer wharf (if the goods are to be preserved from injury), and probably an increase in the number of officials. Such a regulation would also bring about a bitterness of feeling on the part of the public towards the Customs authorities; for the opening of cases would, of course, occasion to the consignee loss of time, and probably damage to his goods. It may also be questioned whether in this way the Government would be successful in preventing fraud. It has, I think, of late been sufficiently apparent to most minds that a system of stern repression has not proved to be the most successful means of putting down opposition to Government measures; and, moreover, that this method is very costly. Rather, may I not say that there is on the part of the public generally a disposition to respect the laws in proportion as there is evidence of equitable administration and as there is the least possible demand upon the time of the public. Some of us may plead justification in believing that this part of political economy is occasionally lost sight of, as even now there is sometimes a needless waste of time,—and the time of business men frittered away is an absolute loss.

It is under the conviction that the Government may prevent some irregularities, and at the same time remove what most business men feel to be an injustice (*viz.*, the collection of 11½ per cent. duty on the Victorian drawbacks), that I venture to make the following suggestion:—I would suggest that the Customs collect duty upon the gross amount of invoice as at present, and at stated intervals (say the last week in every quarter) give a rebate of 10 per cent. on all drawbacks shown upon the Victorian merchant's receipted statement—this statement to have secured to it all the vouchers that have been initialed by the *ad valorem* officer.—(See Paper herewith, No. 2). If in the merchant's statement produced there is an item for which there is not a voucher attached, the importer be required to produce the missing voucher, at peril of being prosecuted by the collector. If lost, the duplicate may be obtained from the Melbourne merchant, and the collector satisfied that the duty has been paid upon the amount; but the vouchers not being complete in the first instance the rebate be not allowed. The importer to make out an account, on a prepared printed form, against the Government for amount of rebate due, and to sign a declaration to the effect that, since the receipt of the previous rebate he has not received any invoices from a Victorian house other than those produced to the *ad valorem* officer.—(See Paper No. 3). In order to recompense those importers who have only small accounts, I would suggest that the rebate from £1 up to £2 10s. be 5s.

Should the Colonial Treasurer approve of the suggestions given above, the Government will doubtless consider whether it is desirable, when making the concession, to make it known that the prevention of fraud has also prompted the regulation. There appears sufficient reason that, but for some such safeguard, the Customs officials could not tell whether the drawbacks shown at the foot of the invoices are *bonâ fide*. If the Government, on consideration, should deem it well to put in practice what has been here proposed as regards Victorian invoices, should the system work well it might prove advantageous to adopt a similar method of checking invoices from other ports.

On the other hand, should the Colonial Treasurer not approve of what is here presented, perhaps he will allow me to say, in conclusion, that I think he will do well to further consider whether he cannot see his way clear to allow the Victorian drawback to be deducted from the amount of invoice, providing such drawback is initialed by a Victorian Customs officer. Our *ad valorem* duty is nominally collected upon the price actually paid for goods (cash discounts not being allowed)—yet, as the Act is administered, 11½ per cent. is collected upon an amount which is not included in the price paid for the goods.—(See Paper No. 4).

Apologising for not having been more concise in my communication,

I am respectfully,

J. FRANCIS MATHER.

To the Colonial Treasurer, Hobart.

We shall be glad to have returned as soon as convenient the two invoices which the Collector forwarded to the Colonial Treasurer, unless there is any special reason for retaining them. I may say that but for some explanation being necessary in connection with these invoices, it is not probable that I would at this time have asked the Colonial Treasurer's attention concerning the Customs duties, for, most of our goods being imported by ourselves, the matter complained of affects our firm but little in comparison with those engaged in the drapery business; so that I have preferred leaving the matter of complaint to those more affected by it, though I have several times been asked to join in a representation of the unequal way in which the duty is collected. But it having now been necessary to bring the matter forward, I have thought it well to explain how the duty as administered affects those engaged in a retail business.

No. 2.

A. B. C. & Co.

Melbourne, 1st June, 1881.

DR. TO D. E. F.,
WAREHOUSEMAN.

1881.			£	s.	d.
April 20.....	To Goods		15	0	0
30	Ditto		64	3	0
May 14	Ditto		25	6	0
			<hr/>		
			£104	9	0
			<hr/>		
		CR.	£	s.	d.
	By Drawbacks—April 20th.....		1	5	0
	April 30th.....		6	15	0
	May 14th.....		2	4	6
			<hr/>		
			10	4	6
			<hr/>		
			£94	4	6
			<hr/>		
			<hr/>		
		Recd. by Acceptance.			
		Pro D. E. F.,			
		L. M.			

A. B. C. & Co.

Melbourne, April 20th, 1881.

DR. TO D. E. F.,
WAREHOUSEMAN.

	£	s.	d.
	1	12	0
	3	0	0
	5	6	0
	1	2	0
	4	0	0
	£15	0	0
Less Drawback.....	£1	5	0

A. B. C. & Co.

Melbourne, April 30th, 1881.

DR. TO D. E. F.,
WAREHOUSEMAN.

	£	s.	d.
	8	9	0
	14	16	0
	25	14	0
	15	4	0
	£64	3	0
Less Drawback.....	£6	15	0

A. B. C. & Co.,

Melbourne, May 14th, 1881.

DR. TO D. E. F.
WAREHOUSEMAN.

	£	s.	d.
	15	14	0
	3	5	0
	6	7	0
	£25	6	0
Less Drawback.....	£2	4	6

No. 3.

FORM OF ACCOUNT, WITH DECLARATION ATTACHED.

HER MAJESTY'S GOVERNMENT Br.

To A. B. C. & Co.

1881.		£ s. d.
June 28th.	To Rebate on Drawbacks, D. E. F.— Statement, 1. 6. 81., 10 per cent. on £10 4s. 6d.	1 0 6
	To Rebate on Drawbacks, G. H.— Statement, 1. 6. 81., 10 per cent. on £12 10s.	1 5 0
	To Rebate on Drawbacks, R. S. T.— Statement, 1. 6. 81., 10 per cent. on £5 2s. 6d.	0 10 3
		<u>£2 15 9</u>
	Amounting to Two Pounds Fifteen Shillings and Ninepence.	

I, M. N., representing the firm of A. B. C. & Co., do declare that the said A. B. C. & Co. have not, since the 26th day of March, 1881 (the date of the last rebate), received any invoice from the firms above-mentioned other than those now produced.

RECEIVED from the Honorable Colonial Treasurer the sum of Two pounds fifteen shillings and ninepence, being the amount of the above particulars.

A. B. C. & Co.

No. 4.

THE goods from Melbourne on which a drawback is allowed, are charged with (in addition to the Victorian duty) the expenses from England, the casing, and the merchant's profit. Original packages purchased from Melbourne, and goods bought in bond, are charged with the merchant's profit, but not with the Victorian duty. So that, with the drawback deducted from the Melbourne invoices, the Tasmanian duty is still collected upon the Melbourne merchant's profit, and therefore these goods would still pay more duty than the same goods imported by the Tasmanian merchant. That the same goods may have three different values for duty may be seen at a glance if signs are used, and the three values placed in juxtaposition:—

If a represent the English invoice price;

b " casing of original package;

x " Melbourne merchant's advance (which includes expenses of freight, &c. from England);

y " Victorian duty;

∴ the value for duty on goods purchased from Melbourne warehouses = $a + b + x + y + 12\frac{1}{2}$ per cent. on $(a + b + x + y)$.

the value for duty on original packages, or goods in bond purchased in Melbourne = $a + x + 12\frac{1}{2}$ per cent. on $(a + x)$.

the value for duty on goods imported to Hobart or Launceston direct from English market = $a + 12\frac{1}{2}$ per cent. on a .

It will thus be seen that if the drawback be allowed (which is, by the way, not the whole of the Victorian duty), the value for duty on goods purchased in Melbourne is still much greater than on goods imported direct.

It will also be seen that, where original packages are imported from Melbourne, and the original invoice is presented without the advance (the advance being charged upon a separate invoice not presented to the Customs), the duty is made to press very unequally as regards goods imported from Melbourne.

It will also be apparent that, should the Victorian drawback be deducted from the Melbourne invoices, and no per-centage added (i.e. the amount of invoice less the drawback be considered the port value), the Tasmanian merchant would still have the advantage.

The case would stand as follows:—

Value for duty on goods from Melbourne = $a + b + x$.

" " imported direct from England = $a + 12\frac{1}{2}$ per cent. on a .

x representing 25 per cent. on a (and very often more than this).

If, therefore, the Colonial Treasurer should be disposed (besides allowing the drawback) to lessen the rate of per-centage to be added to Colonial invoices, or give a small rebate on the duty paid (of, say, 1 per cent.), the Tasmanian merchant would have no real ground for complaint. Moreover, the duty is not for protection, but merely for purposes of revenue; and the object, as I understand it, is to collect the duty as equally as possible. In making the last remark I have not intended it as a suggestion, but merely to show that the *ad valorem* duty as administered is protective to the Tasmanian merchant (which the package duty was not); and that the opposition of some warehousemen to the allowance of the Victorian drawback may create an agitation in favour of a larger concession than now asked for.

Colonial Treasury, Hobart, 8th July, 1881.

MEMO. for the Collector of Customs.

MR. Mather's letter to me of the 10th June, and former papers, as to the Melbourne importers' invoices, are forwarded to the Collector, that he may consider Mr. Mather's suggestions and report to me thereon.

I have had this day produced to me by Mr. R. Hempseed sets of invoices from Messrs. Banks Brothers & Bell, Melbourne, made out, one for the customer and one for the Customs,—the latter at English invoice price.

It is clear to me that the several soft goods merchants in Melbourne wish to act together to obtain what they consider fair treatment; that is, they want to pay duty on the *English price* only, adding 12½ per cent. for freight and charges.

W. R. GIBLIN.

AD VALOREM SYSTEM.

OBSERVATIONS on Papers forwarded to me along with Memo. from Hon. Colonial Treasurer, 8th July, 1881.

10. 6. 81. I HAVE carefully considered Mr. Mather's letter dated as per margin, and also his suggestions
No. 4. on paper marked.

In carrying out a general system of Customs Duty by *ad valorem*, in theory it is everything that could be wished for, but in practice it is surrounded with great difficulty, so many plans are resorted to by unscrupulous shippers and carried into effect by the importers; and I venture to assert that no law or regulation has yet been adopted to even check the frauds under the system.

To adopt a system of examination of, say, one package in five, or even one in an invoice, would necessitate suitable clean stores on or near the wharves, fitted with benches, shelves, and tables, together with additional storemen, and reliable experts for each line of trade. Such a system would undoubtedly be some little protection, but it would be objected to on the grounds of great delay in delivery, and destruction of some lines of goods. At present the examination of invoices is anything but satisfactory; it has to be done in by far too great haste. Sets of invoices that would take a day or more to go over have just to be stamped on a casual glance as correct. There is no possibility to check the items, additions, or deductions,—indeed, everything has to be taken for granted. I would ask the Hon. Colonial Treasurer to consider the amount of business put through yesterday. About 140 entries were passed, and of course the like number of invoices had to be stamped—I cannot say examined, for it cannot be done and despatch given to business.*

Often over twenty persons are waiting for their turn, and delay would, as Mr. Mather says, bring about "bitterness of feeling against the Customs" and the whole system.

I do not agree with the proposed mode of allowing a rebate for the amount of duty paid in Melbourne: to attempt such a system would be out of the question. It would be very cumbersome, and would occupy a clerk at this port and at Launceston to follow out the system. I, however, am of opinion it would be fair and reasonable that the drawback of duty should be deducted from the invoice if shown on the invoice, and, as a guarantee or certificate of the amount being correct the line or invoice should be stamped over by the exporting Customs, and not allowed when not so stamped.

I have, ever since the introduction of a general *ad valorem* system, been impressed with the opinion that the Declaration No. 2, of 43 Vict. No. 11, is of little or no use as a protection against fraud; indeed, I am persuaded it is impossible to hedge round the system by any laws or regulations that cannot be evaded by persons so disposed. I think, however, that the Declaration should be, on back of the form, headed "Particulars of Invoice." This form is filled up and presented with the invoice, and of course declared to before the entry is put in. The passing of entry and the declaration on back is subsequent to checking the invoice, consequently is of no value as a check. I think if the system which I propose were adopted, the declarations would be more likely to be made by responsible persons. (Form herewith.)

I would mention another system by which the Revenue is defrauded,—viz., by valuable parcels of goods being packed in cases to importers and addressed to A or B, and for which there is no line in the invoice. *Occasionally* such enclosures are brought under notice.

The Hon. the Colonial Treasurer.

T. T. WATT, *Inspector of Customs.*
12. 7. 1881.

PARTICULARS AND VALUES OF INVOICES.

11th July, 1881.

Ex "Southern Cross," CAPURN, Master, from Melbourne.

<i>Marks and Numbers.</i>	<i>Pkgs.</i>	<i>Description of Goods.</i>	<i>Invoice Value.</i>	<i>Value for Duty.</i>
H.L.H., 123	1	Package Clothing.....	£ s. d. 57 3 9	£ s. d. 64 7 6
N.I. { within } 11, 143 }	2	Bales Blankets	57 18 7	65 2 6
B.B. { square } 1004 }	1	Small Truss Drapery	12 0 0	13 10 0
1084				

H. LEWIS.

* On Friday and Saturday over 207 entries were passed. Of course there would be the like number of invoices, or even more.

[ON BACK.]

I, A.B., do hereby declare that the goods mentioned and particularised on the other side hereof are truly and correctly extracted from the invoice herewith produced, and that I have not received any other account or invoice of these goods; and further, that the prices against these goods are the real and true value as purchased, and the actual and real price paid, or to be paid, by me for these goods: and I further declare that the deductions are strictly in accordance with the allowances provided for by Customs Duty Act, No.

*The River Don Trading Company, Limited,
Tasmania, 16th August, 1881.*

DEAR SIR,

WITH this you have copy of Government Notice, *re* "Customs Duties Act," from which you will notice that we shall not be required to pay duty, as heretofore, on the drawback shown on any invoice, provided that the amount so deducted is certified as correct by the Collector of Customs at the port of export.

Note,—If invoice is not accompanied by the required certificate, the drawback will not be allowed to stand over for after settlement, but we shall have to pay as formerly, with no hope of any further claim on the Government.

Will you therefore attend to this matter on our behalf? We think it would be advisable to get your Collector of Customs to stamp and certify on the face of the invoice itself, and so do away with the necessity of otherwise hunting up marks and numbers.

Yours faithfully,

THE RIVER DON TRADING CO., LIMITED.

To Mr. JOHN HATCH,
Messrs. LYELL & GOWAN'S, Melbourne.

Pro. W. W. SMITHIES.

46, Elizabeth-street, Melbourne, 1st September, 1881,
and at 24, Coleman-street, London, E.C.

DEAR SIR,

Re Drawbacks, your Government Notice, No. 209, and your Memo. to me of the 16th August.—Recent regulations here make it unnecessary to have a certificate to accompany an invoice which contains an account of goods exported for drawback; it is sufficient now for our Government to receive from any exporting house an account of claims for any drawbacks passed. This account is checked by the entries which have been passed through the Custom House on exportation of the goods so claimed on, and if found to agree with such entries the claim is passed for payment and received by the exporting house, less certain fees paid the officer superintending the weighing or packing at time of export.

If you cannot get your Government to recognise the deductions for drawback as shown by the exporting firm on the face of the invoice at time of exporting, I fear we shall not be able to assist you in getting the redress you seek.

Our Custom House people will not take upon themselves, nor have thrust upon them, work in connection with this matter if they can avoid it. Before they could certify to the correctness of the items (including perhaps, various goods under various rates of drawback) in an invoice, each item would have to be examined and checked prior to the goods being put *f. o. b.*, and to do this would often hinder the goods being shipped, because the delay in getting the certificate would probably take more time than is now often occupied between the receipt and despatch of your orders,—and this is on the assumption that our Custom House people would undertake such work, which we think is very unlikely.

It is manifest, and should be accepted as *proof* by your Government, that no trader here would deduct from an invoice of goods a larger amount for drawback than he obtained from the Government here on exportation of such goods. The rate of drawback for each particular article is easily found. A list could be compiled showing this information; and therefore it would be quite easy for your Government to detect any attempt to introduce goods at a lower valuation than the correct one.

I think if representations are made properly to your Government they will see their way to modify their order No. 209, so as to allow an invoice to express its own valuation, the correctness of which they could check.

Yours faithfully,

JOHN HATCH.

JOHN HENRY, Esq., River Don Trading Company, Don.

Tasmania, River Don, September 15th, 1881.

SIR,

I HAVE the honor to forward herewith a copy of Memo. sent by us to our agent, Mr. John Hatch, Melbourne, in reference to new Customs Regulation No. 209, with his reply, dated 1st inst.

I understand a Customs Committee of the House of Assembly is now sitting, and possibly Mr. Hatch's letter may be worth their consideration, if it comes within the scope of their work to deal with matter referred to; if not, you may see your way to modify the regulation referred to, so as importers may not be called upon to pay duty on more than the actual value of their goods.

I have, &c.

JOHN HENRY, *Managing Director.*

To the Hon. the Colonial Treasurer, Hobart.

REFERRED to the Collector of Customs for his report.

J. E. PACKER, *pro Colonial Treasurer.*
Treasury, 17. 9. 81.

I do not see that this is a matter to be sent on to the Select Committee on Customs Duty Act, 1880. I cannot recommend any relaxation to the regulations upon which the drawback can be allowed. Surely if it is worth anything it is worth a little trouble; and if exporters cannot arrange with their Customs to certify to the amounts appearing on invoices importers will have to put up with the loss.

T. T. WATT.
17. 9. 81.

ALPHABETICAL and Comparative Statement of Duties on Goods imported into the several Colonies of Australia and Tasmania and New Zealand.

ARTICLES.	SOUTH AUSTRALIA.	VICTORIA.	NEW SOUTH WALES.	QUEENSLAND.	WESTERN AUSTRALIA.	TASMANIA.	NEW ZEALAND.
Acid—Sulphuric	Free	5s. per cwt.	Free	Acids, when in quantities under 1 lb. invoiced with drugs, 5 per centum; when not so invoiced, 4s. per cwt.	12½ per centum	Free	Free
Acetic	10 per centum	3d. per pint or lb.	2s. 6d. per gallon		12½ per centum	10 per centum	6d. per gall., as vinegar
Muriatic	10 per centum	5s. per cwt.	Free		12½ per centum	Free	Free
Nitric	10 per centum	5s. per cwt.	Free		12½ per centum	10 per centum	Free and 15 per centum
Carbolic	10 per centum	6d. per gallon	Free		10 per centum	Free	Free
„ pure	10 per centum	6d. per lb.	Free		12½ per centum	Free	Free
Oxalic	10 per centum	2d. per lb.	Free		12½ per centum	10 per centum	Free
Picric	10 per centum	3d. per lb.	Free		12½ per centum	10 per centum	Free
Adzes	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Air gratings	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Air mattresses	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Agricultural implements	5 per centum and free	20 per centum	Free	5 per centum and free	10 per centum	5 per centum	Free
Ale, in bottle	9d. per gallon	9d. per gallon or 6 reputed quarts or 12 reputed pints	9d. per gallon	6 reputed quarts or 12 reputed pints, 1s.	1s. per gallon	1s. 3d. per gallon	1s. 9d. per gallon
„ in bulk	9d. per gallon	9d. per gallon	6d. per gallon	9d. per gallon	1s. per gallon	9d. per gallon	1s. 6d. per gallon
Albums	10 per centum, stamp free	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Alum	10 per centum	Free	Free	5 per centum	12½ per centum	½d. per lb.	—
Almonds	2d. per lb.	2d. per lb. or pint, shelled	1d. per lb.	2d. per lb.	—	2d. per lb.	2d. per lb. in shell, 3d. per lb. shelled
Aloes	10 per centum	12s. per cwt.	Free	5 per centum	12 per centum	10 per centum	15 per centum
American leather	Free	Imitation, free	Free	5 per centum	12 per centum	10 per centum	15 per centum
Ammunition	10 per centum, including caps	Cartridges, free (others, vide powder)	Free (except powder and shot)	5 per centum	12½ per centum; for military or Government use, free	10 per centum	15 per centum
Ammonia—Carbonate	10 per centum	2d. per lb.	Free	5 per centum	12½ per centum	10 per centum	Percussion caps, 1s. per 1000
„ Liquid	10 per centum	2d. per lb.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Anchors	Free	Free	Free	Free	10 per centum	Free (and chains)	15 per centum
Animals, living—Horses	Free	5s. each	Free	Free	Free	Free	Free
„ Horned cattle	Free	5s. each	Free	Free	Free	30s. per head	Free
„ Sheep	Free	6d. each	Free	Free	Free	1s. 6d. per head	Free
„ Pigs	Free	2s. each	Free	Free	Free	Free	Free
„ Poultry	Free	Free	Free	Free	Free	Free	Free
„ Unenumerated	Free	Free	Free	Free	Free	Free	Free
Anti-fouling composition	Free	Free	Free	5 per centum	10 per centum	Free	Free
Antimony, in ingots	Free	Free	Free	Free	12½ per centum	Free	Free
„ in ore	Free	Free	Free	Free	12½ per centum	Free	Free
Anvils	Free	Free	Free	5 per centum	10 per centum	10 per centum	Free
Apparel and slops	10 per centum	25 per centum (made up)	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Apples—Dried	2d. per lb.	2d. per pint or lb.	2d. per lb.	2d. per lb.	3d. per lb.	2d. per lb.	1d. per lb.
„ Fresh	Free	9d. per bushel	Free	Free	12½ per centum	Free	Free
Archery material	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Arms—Military	10 per centum	Free	Free	5 per centum; for Government, free	12½ per centum; for H.M. Government, free	10 per centum; for Government, free	For H. M. Government, free
Sporting, fire	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum

ALPHABETICAL and Comparative Statement of Duties, &c.—continued.

ARTICLES.	SOUTH AUSTRALIA.	VICTORIA.	NEW SOUTH WALES.	QUEENSLAND.	WESTERN AUSTRALIA.	TASMANIA.	NEW ZEALAND.
Arrowroot	1d. per lb.	2d. per lb.	Free	1d. per lb.	12½ per centum	2d. per lb.	Free
Arsenic	10 per centum	Free	Free	5 per centum	12½ per centum	Crude, free	Free
Artists' colors	Free	Free	Free (except paints)	5 per centum	12½ per centum	10 per centum	15 per centum
Asphalte	Free	Free	Free	5 per centum	12½ per centum	—	—
Ashpans	Free	25 per centum	Free	5 per centum	12½ per centum	—	15 per centum
Atlases, unenumerated	Free	Free	Free	Free	Free	—	15 per centum; for schools; free
Augers	Screw and shell, free	Free	Free	5 per centum	12½ per centum	5 per centum	Free
Axes	Free	Free	Free	5 per centum	12½ per centum	—	15 per centum
Axe handles	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Axle arms and boxes	Free	—	Free	5 per centum	12½ per centum	5 per centum	Free
Back chains	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Bacon	2d. per lb.	2d. per lb.	2d. per lb.	2d. per lb.	3d. per lb.	2d. per lb.	Free
Bagging	Free	¼d. to ½d. per yard, if jute	Free	5 per centum	10 per centum	10 per centum	15 per centum
Bags and sacks, viz.—Bran	3d. per dozen	6d. per dozen	1s. per dozen	5 per centum	10 per centum	¼d. each	Free
Corn sacks	3 bushels and over, 6d. per dozen	1s. per dozen	1s. per dozen	5 per centum	10 per centum	¼d. each	Free
Flour	3 bushels and over, 6d. per dozen	1s. per dozen	1s. per dozen	5 per centum	10 per centum	—	Free
Gunny	3d. per dozen	Free	1s. per dozen	5 per centum	10 per centum	¼d. each	Free
Woolpacks	3s. per dozen	7s. per dozen	3d. each	5 per centum	10 per centum	4d. each	2s. 6d. per dozen
Unenumerated	3d. per dozen	6s. per dozen (except sugar mats)	1s. per dozen	5 per centum	10 per centum	¼d. each	15 per centum
Baize—In the piece	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Baking powder	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Balks	Free	1s. per 100 sup. ft. hardwood; others, free	1s. per 100 sup. foot	5 per centum	12½ per centum	10 per centum	Free
Bark, for tanning	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Barley	Free	2s. per 100 lbs.	Free	6d. per bushel	10 per centum	¼d. per lb.	9d. per 100 lbs.
Barometers	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Baskets	10 per centum	25 per centum, if wicker	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Bass, for brush-making	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Battens	2s. 6d. per 40 cubic feet	1s. per 100 sup. ft. hardwood; others, free	1s. per 100 sup. foot	5 per centum	12½ per centum	10 per centum	2s. per 100 sup. ft.
Beans and peas	Free	1s. per 100 lbs.	Free	5 per centum	12½ per centum	Free (for agricultural purposes)	1s. per cwt. (split)
Bed-keys	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Bedsteads	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Beer of all kinds—In bulk	9d. per gallon	9d. per gallon	6d. per gallon	9d. per gallon	1s. per gallon	9d. per gallon	1s. 3d. per gallon
In bottle	9d. per gallon, or 6 reputed quarts, or 12 reputed pints	9d. per gallon, or 6 reputed quarts or 12 reputed pints	9d. per gallon	1s. 6 reputed quarts or 12 reputed pints	1s. per gallon	1s. 3d. per gallon	1s. 6d. per gallon
Bellows—House	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Smiths'	10 per centum	25 per centum	Free	5 per centum	10 per centum	10 per centum	Free
Bells	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Bench screws	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Benzoile	10 per centum	Free	Free	6d. per gallon	12½ per centum	10 per centum	15 per centum
Bevels	Free	Free	Free	5 per centum	12½ per centum	—	Free
Bird seed	Free	Free (except canary)	Free	5 per centum	12½ per centum	¼d. per lb.	Free

Biscuits	1d. per lb.	2d. per lb.	1d. per lb.	2d. per lb.	12½ per centum	10 per centum	Plain and unsweetened, 3s. per cwt.; fancy, 2d. per lb.
Bitters.....	10s. per gallon	10s. per gallon	12s. pr. gal. if spirituous	10s. pr. gal. if spirituous	12½ per centum	12s. per gallon (proof)	14s. per gallon
Black lead	Free	10 per centum; bulk, free	Free	5 per centum	12½ per centum	½d. per lb.	15 per centum
Blacksmiths' tongs	Free	25 per centum	Free	5 per centum	12½ per centum	—	15 per centum
Blacking	Free	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Blankets.....	10 per centum	15 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Blasting powder	Free	1d. per lb.	1d. per lb.	1d. per lb.	10 per centum	6d. per lb.	Free
Blind-cord	10 per centum	28s. per cwt.	Free	5 per centum	12½ per centum	10 per centum	15 per centum (& tape)
Blocks	Free	25 per centum (& pulleys)	Free	5 per centum	12½ per centum	Free	Free (& sheaves, metal, and lignum vitæ)
Blue	1d. per lb.	2d. per lb.	1d. per lb.	1d. per lb.	12½ per centum	2d. per lb.	1d. per lb.
Bluestone	Free	Free	Free	5 per centum	12½ per centum	½d. per lb.	15 per centum
Boards	1s. 6d. per 100 sup. ft.	1s. 6d. per 100 sup. ft. if dressed; undressed (ex- cept hardwood), free	2s. per 100 sup. foot	5 per centum	12½ per centum	5s. per 100 sup. ft.	2s. per 100 sup. ft.; dressed, 4s.
Boats	Free (also boat hooks)	25 per centum (and boat hooks)	Free	2s. 6d. per ft. over all	10 per centum	Free	Free
Boilers—For steam engines, land and marine.....	5 per centum	25 per centum	Free	5 per centum: boiler plates, free	10 per centum	—	Free
For steam purposes	5 per centum	25 per centum	Free	For sugar mills, free	10 per centum	—	Free
For furnace coppers	Free	25 per centum	Free	5 per centum	12½ per centum	—	Free
Bolts and nuts	Free	End and rings (if iron) 25 per cent. (and blank nuts)	Free	5 per centum	10 per centum	2s. 6d. per cwt.	Free
Bolts—Door	Free	Free	Free	5 per centum	12½ per centum	—	15 per centum
Bones	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Bone manure.....	Free	Free	Free	Free	10 per centum	Free	Free
Bonnets	10 per centum	25 per centum (except straw, chip, willow, tape and braid, un- trimmed)	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Bonnet shapes	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Books—Printed	Free	Free	Free	Free	Free (and music)	Free	Free (and music)
Books of printed forms & account books	10 per centum	20 per centum	Free	Free	12½ per centum	10 per centum	Free
Boot and shoes	10 per centum	Present English prices to be the standard, except children's Nos. 0, 3†	Free	5 per centum	12½ per centum	10 per centum	12s., 10s., 6s., 8s., 5s., 3s., 2s. 6d., and 2s. per dozen pairs
Boot uppers	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	Clogs and pattens, free; vamps, 15 per centum
Elastic	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Hooks	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Bottlejacks.....	Free	25 per centum for lifting	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Bottles—Glass	10 per centum (except ordinary beer, wine, gingerbeer, soda- water, and syphons, and plain glass bottles, free)	For aerated waters and medicines, 6d. per cub. ft. †	Free	5 per centum	12½ per centum	Free	Empty and ordinary, free

* Axle arms and boxes—Common dray, with lynch-pins, 25 per centum; common nut and others not enumerated, up to 1½ inch diameter, inclusive, 3s. per arm; above 1½ inch diameter, inclusive, 4s. 6d. per arm; mail, patent, up to 1½ inch diameter, inclusive, 4s. 6d. per arm; above 1½ inch, 7s.; other patent axles, with brass caps, 10s. per arm.

† Boots and Shoes.—Men's No. 6 and upwards, 32s. per dozen pairs; youths' Nos. 2 to 5, 21s. ditto; boys' Nos. 7 to 1, 17s. 6d. ditto; women's Nos. 3 and upwards, 19s. 6d. ditto; girls' Nos. 11 to 2, 16s. ditto; girls' Nos. 7 to 10, 11s. 6d.; children's ditto, Nos. 4 to 6, and slippers, 6s. ditto; women's "basting" and "stuff" boots, 13s. ditto; goloshes of all kinds, 4s. Slippers—Men's, women's, and children's, from No. 7 and upwards, 9s. per dozen pairs.

‡ Bottles, glass or stone, containing a reputed quart or any less quantity of spirits (not perfumed), wine, ale, porter, or other beer, and bottles containing aerated or mineral water, 6d. per dozen; containing pickles, 3d. per dozen.

NOTE.—New Zealand—Brass tubing and stamped work in the rough for gasaliers and brackets, free; saffron, free.

ALPHABETICAL and Comparative Statement of Duties, &c.—continued.

ARTICLES.	SOUTH AUSTRALIA.	VICTORIA.	NEW SOUTH WALES.	QUEENSLAND.	WESTERN AUSTRALIA.	TASMANIA.	NEW ZEALAND.
Bottled fruits.....	Per dozen pints, 1s.; quarts, 2s.; smaller, 9d.	2d. per pint or lb.	Per dozen quarts, 2s.; pints, 1s.; smaller, 1s.	1s. per doz. pints or lbs.	12½ per centum	Ordinary beer, 10 per centum; glass bottles (over ¼ pint imperial), free	1s. per dozen
Bows and rims	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	Free
Braces—Ratchet	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	Free
Wrought iron.....	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	Free
Braces and bits	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Brackets—Iron.....	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Wood	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Braids and bindings	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Bran	Free	2s. per 100 lbs.	Free	2d. per bushel	10 per centum	10d. per 100 lbs.	1s. per 100 lbs.
Bran bags	3d. per dozen	6d. per dozen	1s. per dozen	5 per centum	10 per centum	½d. each	15 per centum
Brass—Mountings and fittings	Free	25 per centum	Free	Free, for machinery	12½ per centum	10 per centum	15 per centum
Sheet or rolled.....	Free	Free	Free	5 per centum	10 per centum, if for engines	10 per centum	Free
Cocks, valves, and whistles ...	5 per centum, if for engines under 60 h.p.	25 per centum	Free	Free	10 per centum	10 per centum	15 per centum
Bricks—Unenumerated	10 per centum	Common, free	Free	5 per centum	12½ per centum	Bricks, building, 5 per centum	Free
Fire	Free	20s. per 1000	Free	5 per centum	10 per centum	Free	Free
Air	Free, if iron; gal- vanized, 3s. per cwt.; when of clay or earthenware, 10 per centum	25 per centum	Free	5 per centum	12½ per centum	5 per centum	Free
Bath	Free	Free	Free	5 per centum	12½ per centum	9d. per cwt.	Free
Bristles	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Britannia metalware.....	Free	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Brooms	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Brushmaking materials	Free	Free (except finished timber, which is 25 per centum)	Free	5 per centum	12½ per centum	10 per centum	Free
Brushware	10 per centum	25 per centum (except artists' brushes)	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Buckets—Wood	10 per centum	25 per centum	Free	5 per centum	12½ per centum	3d. each	15 per centum
Galvanized iron	3s. per cwt.	25 per centum	3s. per cwt.	5 per centum	12½ per centum	3d. each	15 per centum
Buckles—Used in making saddlery and harness	Free, if not plated; belt ditto, 10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Bung-boxers	Free; bungs, wooden, 10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Bunting—In the piece.....	Free	Free	Free	5 per centum	12½ per centum	10 per centum	For ships' use only, free; other 15 per centum
Busks—Stay or any kind	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Plain or covered	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Butchers' knives	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Butter	Free	2d. per lb.	Free	2d. per lb.	2d. per lb.	2d. per lb.	Free

Buttons	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Cabinetware	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Cages—Bird	10 per centum	25 per centum	Free	5 per centum	12½ per centum	5 per centum	15 per centum
Camp ovens	10 per centum	25 per centum	Free	5 per centum	12½ per centum	2s. 6d. per cwt.	15 per centum
Canary seed	Free	10 per centum	Free	5 per centum	12½ per centum	¼d. per lb.	Free
Candied peel	2d. per lb.	2d. per lb.	1d. per lb.	2d. per lb.	12½ per centum	10 per centum	3d. per lb.
Candles	1d. per lb.	2d. per lb.	1d. per lb.	2d. per lb.	12½ per centum	2d. per lb.	Tallow, ¼d. per lb.; other, 1½d. per lb.
Candle moulds	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Candlesticks, tin	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Cannabis indica	10 per centum	1d. per lb.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Cane	Free	Free	Free	5 per centum	12½ per centum	—	15 per centum
Canvas	Free (and waterbags)	Free	Free	5 per centum	12½ per centum	Sails, free; other, 10 per centum	Free
Capers—Quarts.....	2s. per dozen	20 per centum	1s. per dozen	Dozen pints, 1s., and in same proportion for larger or smaller contents	12½ per centum	3s. per dozen	15 per centum
Pints	1s. per dozen	20 per centum	6d. per dozen		12½ per centum	2s. per dozen pints	15 per centum
Smaller	9d. per dozen.	20 per centum	6d. per dozen		12½ per centum	2s. per dozen	15 per centum
Caps and hats.....	10 per centum	25 per centum (hats, various)	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Carbonate and bi-carbonate of soda ...	20s. per ton	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Cardboard	Free	Free	Free	5 per centum	12½ per centum	Free	Free (and millboard)
Cards, playing	3s. per dozen packs	3s. per dozen packs	Free	5 per centum	12½ per centum	10 per centum	6d. per pack
Carpeting	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Carpet and leather bags, unenumerated	10 per centum	25 per centum on leather; carpet, free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Caraway seeds	2d. per lb.	Free	Free	2d. per lb.	12½ per centum	¼d. per lb.	15 per centum
Carriages	10 per centum	20 per cent. and various *	Free	5 per centum	12½ per centum	Two-wheeled, £5; four-wheeled, £10	15 per centum
Carriage trimmings	Free; carriage cloth, 5 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Cartridges	10 per centum	Free	Free, unless contain- ing shot	5 per centum	12½ per centum; for Government use, free	10 per centum	10s. per cwt.
Carts	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Cases (empty returns) and casks	Free	Free	Free	5 per centum	10 per centum; but if containing goods free	Free	Free
For engines	Under 60 h. p., 5 per centum; over, free	25 per centum (painted and brass)	Free	5 per centum	10 per centum	Free	15 per centum
Cassia	2d. per lb.	2d. per lb. or pint, if ground	2d. per lb.	2d. per lb.	3d. per lb.	10 per centum	3d. per lb.
Castings	Free	25 per centum (except steel cranks and tires in the rough, and patent roller brushes for block making)	Free	5 per centum	12½ per centum	10 per centum	For ships, free; other, 15 per centum
For engines	5 per centum	25 per centum (and forgings)	Free	Free	10 per centum	10 per centum	Free
Castor oil—In bulk	6d. per gallon	Free	6d. per gallon	6d. per gallon	12½ per centum	1s. per gallon	6d. per gallon
In bottle.....	10 per centum	Dozen quarts, 2s.; pints, 1s.; smaller sizes, 6d.	6d. per gallon	1s. per dozen pints	12½ per centum	1s. per gallon	15 per centum
Caustic soda or silicate.....	Free	Free	Free	5 per centum	12½ per centum	¼d. per lb.	Free
Cedar (in the log).....	Free	Free	1s. per 100 sup. ft.	5 per centum	12½ per centum	1s. per 100 cubic ft.	Free

* Carriages (including second-hand) and Carts.—All carts and wagons without springs, and spring-carts and spring-drays with two wheels, 20 per centum; tilburys, dogcarts, gigs, Boston chaises, and other two-wheeled vehicles, on springs or thorough-braces, £10 each; express wagons and wagons for carrying goods, and single or double seated wagons, and four-wheeled buggies without tops, mounted on springs or thorough-braces, £15; hansom safety cabs, single and double seated wagons, wagonettes, and four-wheeled buggies with tops, £20; omnibuses and coaches for carrying mails or passengers, £40; barouches, broughams, mail phaetons, drags, and other carriages not otherwise enumerated, £50.

(NOTE.—Any separate parts of carriages not specially enumerated as dutiable or free are chargeable with such duty as the commissioner may determine under section 7 of Duties of Customs Act, 1879.)

ALPHABETICAL and Comparative Statement of Duties, &c.—continued.

ARTICLES.	SOUTH AUSTRALIA.	VICTORIA.	NEW SOUTH WALES.	QUEENSLAND.	WESTERN AUSTRALIA.	TASMANIA.	NEW ZEALAND.
Cement	2s. per barrel	Free	2s. per barrel	2s. per barrel	12½ per centum	9d. per cwt.	1s. per barrel
Chaff and hay	Free	Free	Free	10s. per ton	12½ per centum	Free	Chaff, 10s. per ton
Chaffcutting-machines	5 per centum	25 per centum	Free	Free	12½ per centum	10 per centum	Free
Knives, unenumerated ...	5 per centum	Free	Free	Free	12½ per centum	5 per centum	Free
Chain cables	Free	Free	Free	Free, over 3½ in. diameter	10 per centum over ½ in. diameter	Free	Free (and shackles)
Traces	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Other than cables	Free	Free	Free	5 per centum	12½ per centum	Free	15 per centum
Chairs—Railway	Free	25 per centum	Free	5 per centum	10 per centum	10 per centum	Free
Chalk	Free	Free	Free	5 per centum	12½ per centum	9d. per cwt.	Free
Charts	Free	Free	Free	5 per centum	Free	Free	Free
Cheese	2d. per lb.	2d. per lb.	2d. per lb.	2d. per lb.	3d. per lb.	2d. per lb.	Free
Chemicals	10 per centum	Free (i.e., other than specified in tariff)	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Chicory	4d. per lb.	3d. per lb.	3d. per lb.	4d. per lb.	2d. per lb.	4d. per lb.	3d. per lb.
Chimney-pots—Earthenware	10 per centum	1s. 4d. per cub. ft.; or, if brownware, 20 per centum	Free	5 per centum	12½ per centum	9d. per cwt.	15 per centum
Chinese oil	6d. per gallon	Free	6d. per gallon	6d. per gallon	12½ per centum	1s. per gallon	Bulk, 6d. per gallon; bottled, 15 per centum
Chisels	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Chocolate	3d. per lb.	3d. per lb.	3d. per lb.	4d. per lb.	2d. per lb.	3d. per lb.	3d. per lb.
Chlorodyne	10 per centum	1s. 4d. per lb.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Choppers	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Churns	10 per centum	25 per centum (wooden)	Free	5 per centum	12½ per centum	10 per centum	Free
Chutnee	Quarts, 2s. per dozen; pints, 1s.; smaller, 9d.	20 per centum	1s. per dozen quarts; 6d. per dozen pints or smaller	1s. per dozen pints, and the same in proportion for larger or smaller contents	12½ per centum	10 per centum	15 per centum
Cider and Perry	9d. per gallon	9d. per gallon	Free	9d. per gallon (in wood)	1s. per gallon	6d. per gallon	1s. 6d. in bottle; 1s. 3d. in draught
Cigarette paper	10 per centum	4s. per cwt.	Free	5 per centum	12½ per centum	10 per centum	2s. per cwt.
Cinnamon	2d. per lb.	2d. per lb. if ground; other, free	2d. per lb.	2d. per lb.	3d. per lb.	4d. per lb.	3d. per lb.
Cisterns	Free	25 per centum (wrought iron)	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Cleavers (butchers')	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Clocks	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Cloves	2d. per lb.	2d. per lb. if ground; other, free	2d. per lb.	2d. per lb.	3d. per lb.	4d. per lb.	3d. per lb.
Coach screws and wrenches	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free and 15 per centum
Coal	Free	Common, free; ground or charcoal, 20 per centum	Free	1s. 6d. per ton	Free	1s. per ton	Free
Scoops and scuttles	10 per centum tinned or japanned; iron, free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Cocoa—Manufactured	3d. per lb.	3d. per lb.	3d. per lb.	4d. per lb.	2d. per lb.	3d. per lb.	3d. per lb.

Nibs	Free	Free	3d. per lb.	2d. per lb.	2d. per lb.	3d. per lb.	3d. per lb.
Nuts	Free	Free	Free	Free	2d. per lb.	Free	Free
Cocculus indicus	10 per centum	1s. 6d. per cwt.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Cod liver oil	10 per centum	In bottle, dozen quarts 2s., pints 1s., half- pints and smaller 6d.; bulk, free	Free	6d. per gallon	12½ per centum	1s. per gallon	15 per centum
Cod oil	Free	Bulk, free	Free	6d. per gallon	12½ per centum	1s. per gallon	Bottled, 15 per centum; draught, 6d. per gallon
Coffee—Roasters	Free	If cast, 25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Raw	3d. per lb.	3d. per lb.	3d. per lb.	4d. per lb.	2d. per lb.	3d. per lb.	3d. per lb.
Roasted and ground	4d. per lb.; essence of coffee with chicory, free	3d. per lb.	3d. per lb.	6d. per lb.	2d. per lb.	4d. per lb.	5d. per lb.; essence 15 per centum
Coin	Free	Free	Free	Free	Free	Free	Copper tokens, 15 per centum
Coir—Matting	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Rope	3s. per cwt.	5s. per cwt.	Free	4s. per cwt.	12½ per centum	1s. 6d. per cwt.	5s. per cwt.
Coke	Free	Free	Free	5 per centum	Free	1s. per ton	Free
Colza oil	6d. per gallon	6d. per gallon	6d. per gallon	6d. per gallon	12½ per centum	10 per centum	6d. per gallon; in bottle, 15 per centum
Comfits	2d. per lb.	2d. per lb.	1½d. per lb.	2d. per lb.	4d. per lb.	10 per centum	15 per centum
Combs and brushes	10 per centum	10 per centum, combs; brushes, except artists' 25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Curry	Free	10 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Condensers	5 per centum	25 per centum	Free	Free (for engines)	10 per centum	10 per centum	15 per centum
Confectionery	2d. per lb.	2d. per lb. or pint	Succades, 1½d. per lb.	2d. per lb.	4d. per lb.	10 per centum	15 per centum and 2d. per lb.
Contractors' forgings	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Copper and yellow metal sheathing ...	Free	Free	Free	Free	10 per centum	Free	15 per centum copper, manufactured, not otherwise enumerat- ed; sheathing, bolts, rod, and nails, free
Copperas	10 per centum	Free	Free	5 per centum	12½ per centum	4d. per lb.	15 per centum
Copybooks	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Copying presses	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Cordage	3s. per cwt.	5s. to 28s.*	40s. per ton	4s. per cwt.	12½ per centum	1s. 6d. per cwt.	5s. per cwt.
Unserviceable	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Cordials (not being spirituous)	2d. per pint	25 per centum, if syrup in bottle	Free	5 per centum	12½ per centum	—	15 per centum
Cord—Whip	3s. per cwt.	28s. per cwt.	Free	5 per centum	12½ per centum	1s. per lb.	15 per centum
Cords—Cotton, linen, worsted, in hanks, on reels, or in coils	10 per centum	28s. per cwt., if cordage and white lines	Free	5 per centum	12½ per centum	1d. per lb.	15 per centum
Corks—Cut	Free; socking in the piece, parts of boots, 10 per centum	4d. per lb.	Free	5 per centum	12½ per centum	Free	15 per centum; cork soles, free
Cork-drawers	Free	25 per centum (wire and steel)	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Cornflour	1d. per lb.	2d. per lb. or pint	1d. per lb.	1d. per lb.	12½ per centum	10 per centum	Free
Cornices	10 per centum	25 per centum, if wooden	Free	5 per centum	12½ per centum	10 per centum	15 per centum

* Cordage.—Coir rope, 5s. per cwt.; hempen and other cordage (except of galvanized and other iron and steel cordage), including all housing and seizing lines, and spunyarn, 11s. 3d. per cwt.; white lines and other descriptions of cordage not otherwise specified (except coir yarn), 28s. per cwt.

ALPHABETICAL and Comparative Statement of Duties, &c.—continued.

ARTICLES.	SOUTH AUSTRALIA.	VICTORIA.	NEW SOUTH WALES.	QUEENSLAND.	WESTERN AUSTRALIA.	TASMANIA.	NEW ZEALAND.
Cornercrushers	5 per centum	25 per centum	Free	Free	10 per centum	5 per centum	Free
Cornsacks	6d. per dozen (3 bushels and over)	1s. per dozen	1s. per dozen	5 per centum	10 per centum	½d. each	Free
Cotton—Blinds and nets	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Raw	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Waste	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Wicks	Free	Free	Free	5 per centum	12½ per centum	For candles, free ; other, 10 per centum	Candles, free
Piece goods	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Knitting, embroidery	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Crochet thread	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Thread, silk and sewing	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Crapes, silk	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Cream of tartar	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Cricketing materials	10 per centum	Bats, balls, leggings, &c., 25 per centum ; gloves, 20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Crinoline steel	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Crowbars	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Crucibles	Iron, free	25 per centum (black lead)	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Cruets—Glass	10 per centum	Cut, 2s. 6d. per cubic foot ; uncut, 1s. do.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Currants	2d. per lb.	2d. per lb.	2d. per lb.	2d. per lb.	3d. per lb.	2d. per lb.	2d. per lb.
Curry powder and paste	2d. per lb.	In bottles or jars under a quart, 20 per centum ; other, 10 per centum	2d. per lb.	5 per centum	12½ per centum	10 per centum	15 per centum
Curtain-bands	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Custard-powder	Free	In bottles or jars under a quart, 20 per centum ; other, 10 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Cutlery	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Dampers and frames	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Dates	2d. per lb.	2d. per lb.	1d. per lb.	2d. per lb.	2d. per lb.	2d. per lb.	2d. per lb.
Distilling apparatus	10 per centum	25 per centum	Free	Free	10 per centum	10 per centum	15 per centum
Deals	2s. 6d. per 40 cubic feet	Free	2s. per 100 sup. ft. if dressed ; rough, 1s. do.	5 per centum	12½ per centum	10 per centum	2s. per 100 super. ft. in the rough ; dressed, 4s.
Diamonds—Glaziers'	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Door-knockers	Free ; door-knobs, glass or china, free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Doors and frames	2s. 6d. each	5s. each on doors	1s. each (doors)	2s. 6d. each	12½ per centum	20 per centum	2s. each, plain ; glazed, 4s. each
Drapery	10 per centum	Apparel, made up, except hosiery, 25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Dresses	10 per centum (made up)	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Drain-pipes—Earthenware	10 per centum	1s. 4d. per cubic foot	Free	5 per centum	10 per centum	10 per centum	And tiles, free,
Iron	30s. per ton	40s. per ton	Free	5 per centum	10 per centum	9d. per cwt.	Free

Dram-bottles	10 per centum	If platedware, 20 per centum; if leather, 25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Drawing-pins	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Drills—Steel, cast	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	Free
Druggeting and carpeting	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Druggists' ware	10 per centum	Unless otherwise specified, free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Drugs	10 per centum	Except as specified, free*	Free	5 per centum	12½ per centum; disinfectants, 10 per centum	10 per centum	15 per centum
Dumbbells	Free	25 per centum	Free	5 per centum	12½ per centum	—	15 per centum
Dye	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Dynamite	Free	4d. per lb.	1d. per lb.	5 per centum	12½ per centum	1d. per lb.	Free
Earthenware	10 per centum	1s. 4d. per cubic foot (except photographic and telegraph material)	Free	5 per centum	12½ per centum; closets, 10 per centum	10 per centum	Except filters, 15 per centum
Eccentrics for buggies	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	Free
Eggs	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Elastic bands	10 per centum	Free	Free	5 per centum	12½ per centum; for engines, 10 per centum	12½ per centum	15 per centum
Electro-plate ware	10 per centum	20 per centum, except on carriage fittings	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Emery cloth	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Paper	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Powder	Free	In bottles or jars under one quart, 20 per centum; other 10 per centum	Free	5 per centum	12½ per centum	10 per centum	Free
Engines	Not exceeding 60 h.p., 5 per centum; exceeding 60 h.p., free	Portable or stationary, or parts of them, 25 per centum; gas-engines, free	Free	Free	10 per centum, of all kinds not otherwise enumerated	5 per centum	Beer engines and fittings, 15 per centum; firehose, steam, and parts of, free
Engravings	Free	Free	Free	5 per centum	10 per centum, including pictures, prints, and stationery	10 per centum	Prints, drawing, paintings, and pictures, 15 per centum
Essences	10 per centum (not being spirituous compounds)	Not containing alcohol, free; containing alcohol, 10s. per gallon	Free	5 per centum (flavoring of meat)	12½ per centum	10 per centum	15 per centum
Eyelets	Free	Free	Free	5 per centum	12½ per centum	Free for sail-making; otherwise, 10 per centum	Sail-makers' 15 per centum
Eyelet-punches	Free	Free; machines, 25 per centum	Free	5 per centum	12½ per centum	Free for sail-making; otherwise, 10 per centum	15 per centum
Faba amara	10 per centum	1s. 6d. per cwt.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Fancy goods	10 per centum (including fashion-plates)	Free	Free	5 per centum; antique curiosities, free	12½ per centum	12½ per centum	15 per centum
Soap	10 per centum	4d. per lb.	Free	5 per centum	12½ per centum	Fancy, 3d. per lb.; other, 1d. per lb.	15 per centum

* Drugs.—Acids—carbolic, 6d. per gallon; do., pure, 6d. per lb.; oxalic, 2d. per lb.; picric, 3d. per lb. Aloes, 12s. per cwt.; ammonia, carbonate of, 2d. per lb.; do., liquid, 2d. per lb.; cannabis indica, 1d. per lb.; chlorodyne, 1s. 4d. per lb.; cocculus indicus, 1s. 6d. per cwt.; faba amara, 1s. 6d. per cwt.; gelatine, 6d. per lb.; glycerine, pure, 3d. per lb.; do., crude, 1d. per lb.; grains of paradise or guinea grains, 2s. per cwt.; morphia, 1s. 6d. per oz.; nitrate of silver, 6d. per oz.; nux vomica, 1s. 6d. per cwt.; potassium, iodide of, 10d. per lb.; do., bromide of, 3d. per lb.; quassia, 40s. per ton; strychnine, 1s. per oz.

ALPHABETICAL and Comparative Statement of Duties, &c.—continued.

ARTICLES.	SOUTH AUSTRALIA.	VICTORIA.	NEW SOUTH WALES.	QUEENSLAND.	WESTERN AUSTRALIA.	TASMANIA.	NEW ZEALAND.
Farinaceous food	For infants, 1d. per lb.	In bottles or jars under 1 quart, 20 per centum; other, 10 per centum	1d. per lb. (maizena)	5 per centum	12½ per centum	10 per centum	15 per centum
Feathers	Artificial, 10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum (artificial)
Felt sheathing	Free	Free	Free	5 per centum	10 per centum	10 per centum	Free
Felt	Free	5s. per dozen, if for hat making	Free	5 per centum	12½ per centum (other than sheathing)	Free	15 per centum
Fenders	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Ferrules	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Fibre—Cocoa.....	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Files	Bill, 10 per centum	Bill, 25 per centum; other, free	Free	5 per centum	12½ per centum	Free	Free
Fire-clay	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Dogs	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Guards	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Irons	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Works	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	Free
Fittings—Gun-metal, steam-engine, moulded	5 per centum	25 per centum	Free	Free	10 per centum	5 per centum	15 per centum
Fish	In pickle or brine, 10 per centum; dried and preserved, 1d. per lb.	Fresh and salted, free; preserved, 2d. per lb.	Dried, preserved, or salted, 1d. per lb.	Pickled, in casks, 5s. per cwt.; salted or dried, in casks, 5s. per cwt.; and 2s. per dozen lbs.	12½ per centum	In tin, 10 per centum; dried, 1d. lb.	Pickled, dried, and salted, 2s. per cwt.; preserved & potted, 1d. per lb.; paste, 15 per centum
Fishing materials	10 per centum	Wooden, 25 per centum; lines, 28s. per cwt.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Fittings for pumps, engines, and machinery	For machinery, free; for pumps under 3in., free; over 3in., 5 per centum	25 per centum	Free	Free	10 per centum	10 per centum	Free
Flannels	Free (in the piece)	15 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Flax.....	Free	Free	Free	5 per centum; New Zealand, free	12½ per centum	Free	Free
Phormium tenax (N.Z.)	Free	Free	Free	Free	12½ per centum	10 per centum	Free
Flock	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Floorcloth and oilcloth.....	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Flour	Free	2s. per cental	Free	Free	10 per centum	1s. per 100 lbs.	1s. per 100 lbs.
Bags	6d. per dozen (three bushels and over)	1s. per dozen	1s. per dozen	5 per centum	10 per centum; if full, free	10 per centum	Free
Flowers—Artificial	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Flower stands	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Forfar	Free (in the piece)	If jute, ¼d. to ½d. per yard; other, free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Forges	Free (and with bellows)	25 per centum	Free	5 per centum	10 per centum	10 per centum	Free
Forge backs	Free	25 per centum	Free	5 per centum	10 per centum	10 per centum	Free
Forks	Free (garden, hay, and stable)	Free	Free	5 per centum	12½ per centum	5 per centum	For agricultural purposes, free

Frames and doors	2s. 6d. each	Furnace doors & frames, 25 per centum; 5s. each on doors	Doors, 1s. each	5 per centum	12½ per centum	20 per centum	2s. and 4s. each
Fruit—Bottled	Per dozen quarts, 2s.; pints, 1s.; smaller, 9d.	Pints or lbs., or reputed packages of that quan- tity or weight, 2d. 2d. per lb.	2s. per dozen quarts; 1s. per dozen pints and smaller 2d. per lb.	Bottled or in tins, per dozen pints or lbs., 1s. 2d. per lb.	12½ per centum	10 per centum	1s. per dozen
Dried	2d. per lb.				3d. per lb. (except dates	2d. per lb.	2d. per lb.
Fruit—Fresh	Free	9d. per bushel	Free	Free	12½ per centum	Free	Free
Preserved	2d. per lb.	2d. per lb.	1d. per lb.	5 per centum	12½ per centum	10 per centum	15 per centum
Furniture	10 per centum; mor- ticed furniture of every description, free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	Cabin effects, having been used, 15 per cent.; not imported for sale, free
Polish	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Furs	10 per centum	25 per centum, if made up	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Fuse.....	Free	1½d. per coil of 24 ft. or less, and in pro- portion for any greater quantity	Free	5 per centum	10 per centum	10 per centum	Free
Fusees	10 per centum	If not matches, free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Goloshes	10 per centum	Of all kinds, 4s. per dozen pairs	Free	5 per centum	12½ per centum	10 per centum	Of all kinds, 2s. 6d. per dozen pairs
Galvanized iron—Manufactures.....	Including guttering, ridge caps, buckets, and tubs, 3s. per cwt.	Tubs and buckets, gal- vanized or black, and spouting & guttering, 25 per centum	3s. per cwt.	5 per centum	12½ per centum	10 per centum	1s. per cwt.
Unmanufactured ...	Sheets for roofing, plain, free	Free	40s. per ton	40s. per ton	12½ per centum	10 per centum	Free
Corrugated	30s. per ton	Free	40s. per ton	40s. per ton	12½ per centum	1s. 6d. per cwt.	1s. per cwt.; black, free
Wire	30s. per ton	Free	40s. per ton	40s. per ton	10 per centum	1s. 6d. per cwt.	1s. per cwt.
Garden tools	Free	Reels and rollers, 25 per centum; other free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Seats	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Gaspipes—Iron.....	30s. per ton	Free, if welded; other, 40s. per ton	Free (except gal- vanized)	5 per centum	10 per centum	10 per centum	15 per centum, com- position gaspiping; machinery and any material imported for the construction of gasworks, free
Gasaliers and chandeliers	Gasaliers, free; chan- deliers, 10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum; for places of worship, free
Gas retorts.....	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	Free
Gas fittings	Free	25 per centum (finished work for)	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Gelatine	Free	6d. per lb.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Gentian root	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Gimp	Silk or cotton, 10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Ginger	2d. per lb.; if green	2d. per lb., if ground; other, free	1d. per lb.	2d. per lb.	3d. per lb.	4d. per lb.	3d. per lb.
Preserved	10 per centum						
2d. per lb.....		2d. per lb. or pint	1d. per lb.	5 per centum	12½ per centum	10 per centum	15 per centum
Glass—Plate and sheet	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum, plate; crown and sheet, 2s. per 100 super. feet

ALPHABETICAL and Comparative Statement of Duties, &c.—continued.

ARTICLES.	SOUTH AUSTRALIA.	VICTORIA.	NEW SOUTH WALES.	QUEENSLAND.	WESTERN AUSTRALIA.	TASMANIA.	NEW ZEALAND.
Glassware	10 per centum, containing fruit; decanters, free	Except locket, brooch, and watch glasses, and optical, surgical, and scientific instruments, and photographic and telegraphic materials; for rest, <i>vide</i> * below	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Glasses, looking	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Globes.....	Free (not being fancy goods)	Cut, &c., 2s. 6d. per cub. ft.; of plain glass, 1s. per cub. ft.	Free	5 per centum	12½ per centum	10 per centum	15 per centum (and chimneys for lamps)
Gloves.....	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Glue	1d. per lb.	2d. per lb.	Free	2d. per lb.	12½ per centum	1d. per lb.	Free
Glycerine—Pure	10 per centum	3d. per lb.	Free	5 per centum	12½ per centum	10 per centum	Free
Crude.....	10 per centum	1d. per lb.	Free	5 per centum	12½ per centum	10 per centum	Free
Gold leaf.....	Free	10 per centum (and silver leaf)	Free	5 per centum	12½ per centum	10 per centum	Free
Grain—Barley	Free	2s. per 100lbs.	Free	6d. per bushel	10 per centum	10d. per 100lbs.	9d. per 100lbs. for grain and pulse of every description not otherwise enumerated; when ground or in any way manufactured, 1s. per 100 lbs.
Beans and peas	Free	1s. per 100lbs.	Free	5 per centum	12½ per centum	10d. per 100lbs.	
Unenumerated	Free	1s. per 100lbs.; if in any way manufactured, ground, or prepared, 2s. per 100lbs.	Free	5 per centum	10 per centum	10d. per 100lbs.; linseed, ½d. per lb.	
Maize	Free	6d. per 100lbs.	Free	6d. per bushel	10 per centum	10d. per 100lbs.	
Oats	Free	1s. per 100lbs.	Free	6d. per bushel	10 per centum	Oats, tares, and rye, 10d. per 100lbs.	
Wheat	Free	1s. per 100lbs.	Free	6d. per bushel	10 per centum	10d. per 100lbs.	9d. per 100lbs.
Grains of paradise or guinea grains ...	10 per centum	2s. per 100lbs.	Free	5 per centum	12½ per centum	10 per centum	Free
Grain-sowers	5 per centum	25 per centum	Free	Free	10 per centum	5 per centum	15 per centum
Grates	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Grating—Drain	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Ornamental	Free; if furniture, 10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Grease.....	Free	Antifriction, 10 per centum	Free	5 per centum	12½ per centum	10 per centum	Free
Gridirons	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Grindstones	Free	Free	Free	5 per centum	12½ per centum	9d. per cwt.	Free
Grindery	Free	Free; except lasts, 25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Groats	Free	10 per centum	Free	40s. per ton	12½ per centum	10 per centum	Free
Guano	Free	Free	Free	Free	10 per centum	Free	Free
Gum	Free, if arabic; other, 10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum (arabic)
Gunny bags	3d. per dozen	Free	6d. per dozen	5 per centum	10 per centum	½d. each	15 per centum
Gunpowder, sporting	3d. per lb.	Except fine powder, imported in packages in bulk of less than 25lbs., 3d. per lb.	3d. per lb.	1d. per lb.	12½ per centum	6d. per lb.	6d. per lb.

Gun cotton.....	Free	Or other material used for exploding purposes, not otherwise specified, 5d. per lb.	1d. per lb.	5 per centum	12½ per centum	10 per centum	15 per centum
Gutta percha.....	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Not wearing apparel (manufactures), free
Gutters and piping	Guttering and pipes, 30s. per ton; if plain iron, free; if galvanized, 3s. per cwt.	25 per centum on galvanized or black	3s. per cwt. galvanized; other, free	5 per centum	12½ per centum	10 per centum	2s. per cwt.
Haberdashery	10 per centum (not otherwise enumerated)	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hair	Free	2d. (if curled)	Free	5 per centum	12½ per centum	Free (unmanufactured)	Free
Hair-pads and plaits.....	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hair seating	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Upholsterers' webbing and metal springs, free
Halters	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hames.....	Free	25 per centum; if plated, free	Free	5 per centum	12½ per centum	10 per centum	Free
Hammers	Free	Napping, quartz, and spalling, 25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hams	2d. per lb.	2d. per lb.	2d. per lb.	2d. per lb.	2d. per lb. (and tongues)	2d. per lb.	Free
Handcuffs	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Handles—Metal	Free	25 per centum, if cast	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Wooden	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hardware	Free (unenumerated)	Free	Free	5 per centum	12½ per centum	10 per centum	Ironmongery, 15 per centum
Harness	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Minor articles used in making	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Mountings for	Free; if plaited, 10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Composition.....	Free	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Harrows	5 per centum	20 per centum	Free	Free	10 per centum	10 per centum	Free
Hasps and staples.....	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hat and coat hooks	Free (iron and brass)	25 per centum (cast iron)	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hatstands	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hats and caps	10 per centum (of every description)	Except straw, chip, willow, tape, & braid, untrimmed, not otherwise enumerated, 25 per centum†	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hatchets	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hatters' materials.....	Silk, plush, and felt hoods, free	Felt hoods, pullover hoods, and any article prepared for manufacture of hats, 5s. per dozen	Free	5 per centum	12½ per centum	10 per centum	Silk, plush, and felt hoods, shellac, hat ventilators, linings, hatters' galloons, calicos, and spall-boards, free
Hay and chaff	Free	Free	Free	10s. per ton	12½ per centum	Free	Chaff, 10s. per ton
Hay knives	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum

* Glass bottles for aerated waters and medicines, 6d. per cubic foot; chimneys, shades, and all other glassware (not being cut, engraved, etched, or ground), 1s. per cubic foot; glass shades and globes, and other glassware, cut, engraved, etched, or ground, 2s. 6d. per cubic foot.

† Hats and Caps.—Boys' youths', and men's hats, with a calico or other foundation or frame, and covered with felt, plush, silk, merino, velvet, or other material (unless otherwise specified), 30s. per dozen; hats known as dress hats, 48s. per dozen; boys' and youths' felt hats, in sizes up to and including 6½, 8s. per dozen; men's felt hats and women's untrimmed felt hats, of any size, and pith hats, 15s. per dozen.

ALPHABETICAL and Comparative Statement of Duties, &c.—continued.

ARTICLES.	SOUTH AUSTRALIA.	VICTORIA.	NEW SOUTH WALES.	QUEENSLAND.	WESTERN AUSTRALIA.	TASMANIA.	NEW ZEALAND.
Hay rakes—Hand	Free	25 per centum	Free	5 per centum	10 per centum	5 per centum	15 per centum
Horse	5 per centum	25 per centum	Free	Free	10 per centum	5 per centum	15 per centum
Headstalls	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hearthrugs	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hemp	Free	Free	Free	5 per centum	12½ per centum	Unmanufactured, free	5s. per cwt.
Packing	Free	11s. 3d. per cwt.	Free	5 per centum	12½ per centum	½d. per lb.	Free
Herrings—Dried	1d. per lb.	Free	1d. per lb.	5s. per cwt.	12½ per centum	Fish in tin, 10 per centum; dried, ½d. per lb.	Red, in tins or casks, 2s. per cwt.
Hides and skins.....	Free (raw)	Free	Free	5 per centum	10 per centum	Free; dressed, 10 per centum	Free
Hinges	Free	Hooks and eyes and T, 25 per centum; other, free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hoes—Garden	Free	Free	Free	5 per centum	12½ per centum	5 per centum	15 per centum
Hogskins	Free	Tanned, 20 per centum; crust or rough tanned hogskin, free	Free	2d. per lb.	12½ per centum	10 per centum	Free (and saddletrees)
Holdfasts	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hollowware	Free	Free	Free	5 per centum	12½ per centum	10 per centum, if iron	15 per centum
Honey.....	Free	2d. per lb. or pint	Free	2d. per lb.	12½ per centum	10 per centum	Free
Hooks and eyes.....	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	For lathe & other belts, 15 per centum
Hooks—Butchers'	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Reaping	Free	Free	Free	Free	12½ per centum	5 per centum	15 per centum
Hops	3d. per lb.	6d. per lb.	3d. per lb.	2d. per lb.	12½ per centum	2d. per lb.	6d. per lb.
Horseshoes.....	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Horse-rakes	5 per centum	25 per centum	Free	Free	10 per centum	5 per centum	Free
Horse-powers	5 per centum	25 per centum (and gear)	Free	Free	10 per centum	5 per centum	Free
Hose—India rubber.....	Free	Free	Free	5 per centum	10 per centum	10 per centum	Free
Canvas	Free	Free	Free	5 per centum	10 per centum	10 per centum	15 per centum
Hosiery	10 per centum (not otherwise enumerated)	Except of cotton, linen, elastic silk stockings for surgical purposes, or otherwise specified, 20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hydraulic mains	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Ice-making machines	Free	25 per centum	Free	Free	12½ per centum	10 per centum	With water-power engines, free
Indiarubber goods—Unenumerated ...	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Belting, sheet for engine packing, free
Ink powder	Free	Free	Free	5 per centum	12½ per centum	Free	For writing, 15 per centum
Printing	Free	Colored, 6d. per lb.	Free	5 per centum	10 per centum	Free	Free
Writing	Free	Free	Free	5 per centum	12½ per centum	Free	15 per centum
Marking.....	Free	Free	Free	5 per centum	12½ per centum	Free	15 per centum

Instruments—Musical	10 per centum	25 per centum (including secondhand), being pianofortes, organs, and all parts thereof; and harmoniums, including pianoforte actions made up (except action work in separate pieces, including rails and keys); other, free	Free	5 per centum	For places of public worship exclusively, 10 per centum; other, 12½ per centum	10 per centum; for churches, free	15 per centum
Optical	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Scientific	Free	Free	Free	5 per centum	Telegraphic, 10 per centum; other, 12½ per centum	10 per centum	Free
Surgical	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Iron; viz.—Bar and rod.....	Free	Free	Free	Free	12½ per centum	Free	Free
Castings	Not being for engines, free	Not for ships, 25 per centum	Free	2s. per cwt. for building purposes	10 per centum	1s. per cwt.	For ships, free; other, 15 per centum
Fencing.....	30s. per ton	Free, if not cast	Free	5 per centum	10 per centum	9d. per cwt.	Staples and standards, straining-posts and apparatus, 1s. per cwt.
Galvanized—Manufactured	3s. per cwt.	25 per centum	3s. per cwt.; bars or bundles, 40s. per ton	2s. per cwt.	12½ per centum	10 per centum	2s. per cwt.
Sheet, plain..	Free	Free	40s. per ton	Free	12½ per centum	10 per centum	Free
Corrugated ..	30s. per ton	Free	40s. per ton	2s. per cwt.	12½ per centum	10 per centum	2s. per cwt.
Gates and fencing	30s. per ton	Free; if cast, 25 per centum	Free; galvanized, 40s. per ton	5 per centum	10 per centum	9d. per cwt.	And gate-posts 4s. per cwt.: fencing, 1s. per cwt.
Girders	20s. per ton	25 per centum	Free	5 per centum	12½ per centum	Bridge, free	Free
Hoop	Free	Free	Free	Free	10 per centum	Free	Free
Ore	Free	Free	Free	Free	10 per centum	Free	Free
Pig	Free	Free	Free	Free	10 per centum	Free	Free
Pipes.....	30s. per ton	Cast iron, flanged, spigot, faucet, knees, and elbows, 40s. per ton; wrought iron, 25 per centum; welded, free	Free; galvanized, 3s. per cwt.	5 per centum	10 per centum	Galvanized, 10 per centum; other, free	Gas and water and draining, free
Plate	Free	Free	Free	Free	10 per centum	Free	And rivets, free
Posts	30s. per ton	Cast, 25 per centum	Free	5 per centum	10 per centum	10 per centum	Lamp, free; gate, 4s. per cwt.
Rails	For railways, free	Free	Free	5 per centum	10 per centum	10 per centum	Railways and tramways, free
Roll	Free	Free	Galvanized, 40s. per ton; other, free	Free	10 per centum	Free	And bolt, free
Safes	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Doors.....	10 per centum	Ovens and furnace, 25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Scrap	Free	Free	Free	Free	10 per centum	Free	Free
Tanks	Free	Free	Free	8s. each	10 per centum	Free	5s. each
Sheet	Free	Free	Galvanized, 40s. per ton; other, free	Free	10 per centum	Free	Common and black, free
Wire	20s. per ton	Free	Plain, 20s. per ton; galvanized, 40s.	2s. per cwt.	10 per centum (and netting and fencing)	9d. per cwt.	1s. per cwt., and free
Pots	Free	Three-legged, 25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum

ALPHABETICAL and Comparative Statement of Duties, &c.—continued.

ARTICLES.	SOUTH AUSTRALIA.	VICTORIA.	NEW SOUTH WALES.	QUEENSLAND.	WESTERN AUSTRALIA.	TASMANIA.	NEW ZEALAND.
Irons—Hatters'	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Italian	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Smoothing	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Tailors'	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Ironware.....	Free	For carriages, carts, wagons, and buggies, 25 per centum	Free	5 per centum	10 per centum	10 per centum	15 per centum, and free
Isinglass	Free	Uncut, free; other, 10 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Ivory.....	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Black	2s. per cwt.	If dry, free	40s. per ton	5 per centum	12½ per centum	10 per centum	Free
Jacks, lifting	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Jams, jellies, and preserves	2d. per lb.	2d. per lb. or pint	1d. per lb.	Calves-foot jelly, 5 per centum; and per dozen lbs., 1s.; and in same propor- tion for smaller or larger contents	12½ per centum	10 per centum	And marmalade, 1d. per lb.
Japan, black	2s. per cwt.	2s. per gallon	40s. per ton	5 per centum	12½ per centum	½d. per lb.	15 per centum
Japanned ware	10 per centum	And lacqueredware 25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Jewellery and jewels.....	10 per centum	Free (except cameos and precious stones unset)*	Free	5 per centum	12½ per centum	12½ per centum	15 per centum
Jews-harps.....	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Joints, union	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Jute.....	Free	Piece goods, ¼d. to ½d. per yard†	Free	5 per centum	12½ per centum	½d. per bag	15 per centum
Kerosene.....	3d. per gallon	6d. per gallon on refined	6d. per gallon	6d. per gallon	6d. per gallon	1s. per gallon	6d. per gallon
Kettles	Free	Preserving-pans, copper, and brass, 25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Kettle-ears—Iron	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Kidskins	Free	7½ per centum, if tanned	Free	5 per centum	12½ per centum	10 per centum	If tanned, 15 per centum
Kitchen-ranges	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Knife-boards	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Knife-cleaners	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Knives—Hay.....	Free	25 per centum for hay machines; knives, free	Free	5 per centum	12½ per centum	5 per centum	15 per centum
Knife powder.....	Free	10 per centum	Free	5 per centum	12½ per centum	10 per centum	Free
Sharpeners	Free	25 per centum (machines)	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Knockers	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Lace.....	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Lace goods.....	10 per centum	Free (if not apparel)	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Ladles	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Lamps	And lampburners, 10 per centum	25 per centum	Free	5 per centum	12½ per centum	Ships and signal, free; others, 10 per centum	And lamp-wicks, 15 per cent.; carriage lamps, free
Lamp-posts, metal	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Lamp chimneys and shades, glass	10 per centum	1s. per cubic foot; plain, etched, carved, or cut, 2s. 6d. per cubic foot	Free	5 per centum	12½ per centum	10 per centum	15 per centum

Lampblack	2s. per cwt.	Free	Free	2s. per cwt.	12½ per centum	½d. per lb., and 10 per centum.	2s. per cwt.
Lard	Free	Free	Free	5 per centum	12½ per centum	2d. per lb.	Free
Lasts	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	Shoemakers' wooden pegs 15 per centum
Laths	1s. per 1000	1s. per 1000	Free	5 per centum	12½ per centum	10 per centum	2s. per 1000
Lathe bands	Free	If leather, 25 per centum; other, free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Leadware	Free	25 per centum	Free	5 per centum	12½ per centum	Free	15 per centum
Lead—Ore	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Pig	Free	Free	Free	Free	12½ per centum	Free	Free
Pipe	2s. 6d. per cwt.	2s. 6d. per cwt.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Red	2s. per cwt.	40s. per ton	40s. per ton	5 per centum	12½ per centum	½d. per lb.	Free
Scrap	Free	Free	Free	Free	12½ per centum	10 per centum	Free
Sheet	2s. 6d. per cwt.	2s. 6d. per cwt.	Free	Free	12½ per centum	10 per centum	Free
White	2s. per cwt.	40s. per ton	40s. per ton	2s. per cwt.	12½ per centum	½d. per lb.	Free
Leather—Patent	Enamelled, kid, hogskins, levant morocco, roans, satins, and skivers, free	Calf and kid, 7½ per centum; patent and colored fancy leathers, 10 per centum; all other leathers (except crust or rough-tanned hogskins, calf, and goat, and shumach-tanned sheep), 20 per centum	Free	2d. per lb.	12½ per centum	10 per centum	Sole 1½d. per lb.; other kinds, 1d. per lb.; leggings and unenumerated, 15 per centum; leather cut into shapes, 15 per centum
Unenumerated	10 per centum	20 per centum, including elastic uppers, wellingtons, clogs, and pattens	Free	5 per centum	12½ per centum	10 per centum	
Carpet-bags and portman-teaux	10 per centum	25 per centum; carpet-bags, free	Free	5 per centum	12½ per centum	10 per centum	
Letter balances	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Letters or figures, metal	Free	Wrought iron or steel, 25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Levant leather	Free	7½ per centum and 10 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Levers, forged	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Lifts, warehouse	Free	25 per centum	Free	5 per centum	12½ per centum	5 per centum	15 per centum
Limejuice	Free	In bulk, free; in bottles or jars not exceeding a quart, 20 per centum	Free	5 per centum	12½ per centum	Free	Free
Limejuice cordials, not spirituous	9d. per gallon	If syrups in bottles, 20 per centum	Free	5 per centum	12½ per centum	—	Sweetened, 15 per cent.
Linen—Piece goods	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hankerchiefs	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Links, connecting or split	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Linseed oil	6d. per gallon	Free	6d. per gallon	6d. per gallon	12½ per centum	1s. per gallon	6d. per gallon
Linseys, in the piece	Free	7½ per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Liquid stain for leather	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Lithofracteur	Free	4d. per lb.	1d. per lb.	5 per centum	12½ per centum	10 per centum	Free

* Jewellery and jewels—Rings of gold, finished or unfinished, but without cameos or precious stones set therein, 4s. per dwt. troy; all other jewellery of gold, unfinished or mounted or in parts, but without cameos or precious stones set therein, not otherwise specified, 3s. per dwt. troy; chains of gold (except machine-made chains for fringes), 1s. per dwt. troy; all other jewellery, whether manufactured wholly or in part, not otherwise specified or enumerated, 20 per centum.

† Jute piece goods, not exceeding 3 ft. in width, ½d. per yard; exceeding 3 ft. 1½d.

Ironwork for patent-slips, docks, railways, bridges, tramways, and iron hurdles, 10 per centum.

ALPHABETICAL and Comparative Statement of Duties, &c.—continued.

ARTICLES.	SOUTH AUSTRALIA.	VICTORIA.	NEW SOUTH WALES.	QUEENSLAND.	WESTERN AUSTRALIA.	TASMANIA.	NEW ZEALAND.
Live stock.....	Free	*	Free	Free	Free	1s. 6d. for sheep; cattle, 30s.; others, free	Free
Locks	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Macaroni	2d. per lb.	2d. per lb. or pint	Free	1d. per lb.	12½ per centum	2d. per lb.	Free
Machinery	Free (unenumerated) —if punching die fitted with engine, engine only dutiable, 5 per centum	Not otherwise enumerated, 25 per centum†	Free	Pastoral, sewing pur- poses, sawing, steam engines and boilers, free	10 per centum	5 per centum	Free
Machines, washing	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	By steampower, and mangles, 15 per cent.
Magnets	Free	Free	Free	5 per centum	12½ per centum	10 per centum	—
Maizena	1d. per lb.	2d. per lb. or pint	1d. per lb.	1d. per lb.	12½ per centum	10 per centum	Free
Mallets	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Malt	6d. per bushel	3s. per bushel	6d. per bushel	6d. per bushel	2s. per bushel	1s. per bushel	2s. per bushel
Manger rings.....	Free	25 per centum	Galvanized, 3s. per cwt.; other, free	5 per centum	12½ per centum	10 per centum	15 per centum
Mangles	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Mantlepieces	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Mantles	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Manures	Free	Free	Free	Free	10 per centum	Free	Free
Maps—Unenumerated	Free	Free; if mounted, 25 per centum	Free	5 per centum	10 per centum (and charts)	Free	Free
Marine engines (cranks and boilers) ...	5 per centum	25 per centum; steel cranks, free	Free	Free	10 per centum	5 per centum	Free
Marble—Unwrought	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Wrought.....	10 per centum (slabs for sewing machines free)	20 per centum	Free	5 per centum	12½ per centum	Free	Free
Matches and vestas	Free	‡	Free	5 per centum	12½ per centum	Lucifer, 1s. per cubic foot; wax vestas, 3s. per cubic foot	25 per centum
Matting and mats.....	10 per centum	Matting of all kinds, 20 per centum; mats, 25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Maul rings	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Measures—Metal	Free	20 per centum; if plated, or mixed metalware	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Measuring tapes	Free	Free; if leather predo- minates, 25 per cent.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Meat—Fresh	Free	Free	Free	5 per centum	12½ per centum	1s. 6d. per 100 lbs.	Free
Preserved	1d. per lb.	2d. per lb. or pint	Free	2s. per dozen lbs., and in same proportion for greater or smaller contents	10 per centum	10 per centum	(And potted) 15 per cent.
In pickle or brine	10 per centum	5s. per cwt.	Free	5 per centum	10 per centum	10 per centum	Free
Hooks	Free	25 per centum	3s. per cwt. gal- vanized; other, free	5 per centum	12½ per centum	10 per centum	15 per centum

Metal services (white)	Free (not being plated)	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Metres—Gas	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Water	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	Free
Methylated spirits.....	3d. per gallon	1s. per liquid gallon	2s. per gallon	5s. per gallon	12½ per centum	3s. per gallon	Free
Millinery	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Millbands	Free	25 per centum	Free	5 per centum	10 per centum	10 per centum	15 per centum
Mills—Coffee and malt, &c.....	Free	Pepper, coffee, malt, bean, &c., 25 per cent.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Millstones	Free	Free	Free	5 per centum	10 per centum	5 per centum	Free
Molasses	3s. per cwt.	Except unrefined, 3s. per cwt.	3s. 4d. per cwt.	3s. 4d. per cwt.	4s. per cwt.	3s. 6d. per cwt.	½d. per lb.
Moleskin clothing.....	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	(Trousers and cord) 15 per centum
Monkeys, for pile driving	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Mops	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Morphia	10 per centum	1s. 6d. per oz.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Mouldingboards.....	5 per centum	25 per centum	Free	5 per centum	12½ per centum	Wood mouldings, 20 per centum	15 per centum
Moulding—Gilt.....	10 per centum	Free, if for picture-frames; other, 25 per centum	Free	5 per centum	12½ per centum	20 per centum	15 per centum
Plain	1s. 6d. per 100 lineal ft.	25 per centum	Free	5 per centum	12½ per centum	20 per centum	15 per centum
Mowing-machines.....	5 per centum	25 per centum	Free	Free	10 per centum	5 per centum	Free
Music	Free	Free	Free	5 per centum	Free	Free	Free
Muslins	Plain, fancy, and printed, free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Mustard	2d. per lb.	2d. per lb.	1d. per lb.	2d. per lb.	12½ per centum	2d. per lb.	1d. per lb.
Nails.....	2s. per cwt. (and galvanized)	Except for trunks and grindery, 3s. per cwt.; horseshoe nails, 12s. per cwt.	40s. per ton	2s. per cwt.	12½ per centum	2s. 6d. per cwt. (except screw nails)	3s. per cwt.; iron screws, bolts and nuts, and rivets, free
Naptha	6d. per gallon	If wood, free; if mineral, 6d. per gallon	Free	6d. per gallon	6d. per gallon	10 per centum	Free
Navaland military stores.....	Free	§ For Government, free	Free	Free	Free for H.M. Government.	10 per centum; Government, free	Free
Needles—Packing	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Sail.....	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Needles—Sewing	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Upholsterers'	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Nets—Fishing	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Netting—Wire (galvanized)	3s. per cwt.	25 per centum	3s. per cwt.	5 per centum	12½ per centum	10 per centum	1s. per cwt.
Nitrate of silver.....	10 per centum	6d. per ounce	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Nutmegs.....	2d. per lb.	2d. per lb., if ground; other, free	2d. per lb.	5 per centum	3d. per lb.	4d. per lb.	3d. per lb.
Nuts—Unenumerated	2d. per lb. (except cocoa)	2d. per lb. (except cocoa and candle nuts)	1d. per lb. (except cocoanuts)	2d. per lb. (all sorts except cocoanuts)	12½ per centum	2d. per lb.	2d. per lb. (all kinds but cocoanuts)

* Live Stock.—Cows, oxen, heifers, bulls, steers, calves over six months old (except working bullocks in teams), 5s. each; horses, mares, geldings, colts and fillies, not in saddle or harness, 5s. each; sheep, whether ewes, rams, wethers, or lambs, 6d. each; pigs, 2s. each.

† Machinery.—Except machinery for carding, spinning, weaving and finishing the manufacture of fibrous material, and of cards for such machinery, sewing and printing machines and presses, machinery used in the manufacture of paper and for felting, including wire-cloths and felts, and machines for telegraphic purposes, and engines of which gas is the direct motive power. WEST AUSTRALIA.—Machinery for agricultural, boring, brick and tile making, planing, sewing, quartz-crushing, manufacture of boots and shoes, mills and looms, for steam-vessels, sawing, for preserving or boiling down meat or fish, for sugar manufacture, for mining purposes, for stone breaking, all 10 per centum.

New Zealand.—Bookbinders' leather, thread, head bands, webbing and papers, tacketing gut, marbling colors, marble papers, and blue waste for ruling inks. Metal sheaves for blocks, and lignum vitæ, free.

‡ Wooded Matches.—For every gross of boxes containing in each box 100 matches or under, 6d.; for every gross of boxes containing in each box over 100 and not exceeding 200 matches, 1s.; and so on per gross of boxes for each additional 100 matches or part thereof, 6d. additional. Wax Vestas.—For every gross of metal boxes, not otherwise specified, containing in each box 100 vestas or under, 1s. 3d.; for every gross of metal boxes, not otherwise specified, containing in each box over 100 and not exceeding 200 vestas, 2s. 6d.; and so on per gross of metal boxes for each additional 100 vestas or part thereof, 1s. 3d. additional. For every gross of paper, small round tin, or other boxes, containing in each box 100 vestas or under, 1s.; for every gross of paper, small round tin, or other boxes, containing in each box over 100 and not exceeding 200 vestas, 2s.; and so on per gross of boxes for each additional 100 vestas or part thereof, 1s. additional.

§ Naval and military stores imported for the service of the colonial Governments, or for the use of Her Majesty's land or sea forces, and wines and spirits for the use of His Excellency the Governor, or for military or naval officers employed on actual naval or military service, and on full pay.

ALPHABETICAL and Comparative Statement of Duties, &c.—continued.

ARTICLES.	SOUTH AUSTRALIA.	VICTORIA.	NEW SOUTH WALES.	QUEENSLAND.	WESTERN AUSTRALIA.	TASMANIA.	NEW ZEALAND.
Nuts—Almonds.....	2d. per lb.	2d. per lb. or pint	1d. per lb.	2d. per lb.	12½ per centum	2d. per lb.	2d. per lb.; shelled, 3d.
Cocoa	Free	Free	Free	Free	12½ per centum	Free	Free
Walnuts.....	2d. per lb.	2d. per lb. or pint	1d. per lb.	2d. per lb.	12½ per centum	2d. per lb.	2d. per lb.
Nux vomica	10 per centum (drugs)	1s. 6d. per cwt.	Free	5 per centum	12½ per centum	10 per centum	15 per centum.
Oakum	Free	Free	Free	5 per centum	10 per centum	Free	Free.
Oars.....	Free	25 per centum	Free	5 per centum	12½ per centum	Free	Free
Oatmeal	Free	3s. per 100 lbs.	Free	40s. per ton	10 per centum	½d. per lb.	1s. per 100 lbs.
Oil—Black.....	Free		Free	6d. per gallon	12½ per centum	1s. per gallon	Oil (vegetable) in bulk, except olive and palm, 6d. per gallon
Castor	6d. per gallon	Oils, mineral, refined (of which the point of ignition is above 80° Far.), colza, and olive, in bulk, 6d. per gallon	6d. per gallon	1s. per dozen pints; 6d. per gallon	12½ per centum	10 per centum	Free.
Chinese	6d. per gallon		6d. per gallon	6d. per gallon	12½ per centum	1s. per gallon.	15 per centum
Cocoanut	6d. per gallon		Free	6d. per gallon	12½ per centum	1s. per gallon.	
Cod.....	Free		Free	6d. per gallon	12½ per centum	1s. per gallon	Oil (vegetable or other) in bottle, 15 per centum;
Colza	6d. per gallon	olive, in bulk, 6d. per gallon	6d. per gallon	6d. per gallon	12½ per centum	1s. per gallon.	mineral, 6d. per gallon; perfumed, 15 per centum;
Kerosine	3d. per gallon		6d. per gallon	6d. per gallon	6d. per gallon	1s. per gallon.	not otherwise.
Linseed	6d. per gallon	Oils, including castor or cod liver oil when refined or for medicinal purposes, in bottles of a quart or less than a quart—	6d. per gallon	6d. per gallon	12½ per centum	1s. per gallon.	enumerated, 6d. per gallon; olive, in bulk, free;
Medicinal	10 per centum	quarts 2s. per doz., pints 1s. per doz., half-pints and smaller sizes 6d. per dozen	6d. per gallon	5 per centum	12½ per centum	10 per centum	palm, free; fish oil, in bulk, free
Olive (in bulk).....	6d. per gallon		6d. per gallon	6d. per gallon	12½ per centum	1s. per gallon.	
Palm	6d. per gallon		6d. per gallon	6d. per gallon	12½ per centum	10 per centum	
Perfumed	10 per centum		6d. per gallon	5 per centum	12½ per centum	10 per centum	
Rape	6d. per gallon		6d. per gallon	5 per centum	12½ per centum	1s. per gallon.	
Salad	Per dozen quarts, 2s.; pints, 1s.; smaller, 9d.	quarts 2s. per doz., pints 1s. per doz., half-pints and smaller sizes 6d. per dozen	6d. per gallon	1s. per dozen pints, and in same proportion for larger or smaller contents	12½ per centum	1s. per gallon.	
Seal	6d. per gallon	Other, in bulk, free	Free	5 per centum	12½ per centum	1s. per gallon	Free
Sperm	Free		Free	6d. per gallon	12½ per centum	Free	Free
Unenumerated	6d. per gallon		Other than animal, 6d. per gallon	6d. per gallon	12½ per centum	1s. per gallon.	Palm, candlenut and rhodium, free
Oil-cake	Free	Free	Free	5 per centum	12½ per centum	—	15 per centum.
Oil-cloth.....	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum.
Olives (preserved).....	2s. dozen quarts; 1s. pints; 9d., smaller	20 per centum; in packages over one quart, 10 per centum; fresh, free	Free	1s. per dozen pints or lbs.	12½ per centum	10 per centum	—
Opera-glasses.....	10 per centum; if combined with field or marine, free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Opium.....	10s. per lb.	Or any goods or wares mixed or saturated, or any preparation thereof or steeped therein, respectively, 20s. per lb.	10s. per lb.	20s. per lb.	12½ per centum	10 per centum	20s. per lb.
Ore bags.....	3d. per dozen.	6d. per dozen	6d. per dozen	5 per centum	10 per centum	½d. each.	15 per centum
Ores.....	Free	Free	Free	Free	10 per centum	Free.	Free
Osiers	Free	Free	Free	5 per centum	12½ per centum	Free.	15 per centum

Oven doors and frames	10 per centum	25 per centum	Free	5 per centum	12½ per centum	2s. 6d. per cwt.	15 per centum, ready for use
Paints	2s. per cwt., mixed or dried; anti-fouling composition, free	Ground in oil, 40s. per ton; mixed, ready for use, 80s. per ton	40s. per ton	5 per centum	12½ per centum	10 per centum	2s. per cwt.; anti-fouling composition, free
Paintings	Free	Works of art, free; frames, 25 per centum	Free	2s. 6d. (wet and dry)	10 per centum	Free	15 per centum
Palings	Free	9d. per 100	Free	5 per centum	12½ per centum	—	2s. per 100
Paper—Blotting	Free	Cut edges, 2d. per lb.; uncut edges, 4s. per cwt.*	Free	5 per centum	12½ per centum	5 per centum	15 per centum
Printing	Free	Uncut and in original wrappers, free	Free	5 per centum	10 per centum	10 per centum	Free
Faint-lined	Free	2d. per lb. if cut	1d. per lb.	5 per centum	12½ per centum	10 per centum	15 per centum
Tissue	Free	4s. per cwt.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Wrapping	Brown and white-brown, 3s. 4d. per cwt.	4s. per cwt.	3s. 4d. per cwt. (and brown)	5 per centum	12½ per centum	10 per centum (unprinted)	2s. per cwt.; brown or other kinds, 2s. 6d. per cwt.
Writing	Free	Cut, 2d. per lb.; uncut, 4s. per cwt.	1d. per lb. (and fancy)	5 per centum	12½ per centum	10 per centum	Not otherwise enumerated, 15 per centum; of sizes not less than sizes known as demy, with uncut edges as it leaves the mill, free
Bags.....	3s. 4d. per cwt.	10s. per cwt.	3s. 4d. per cwt.	5 per centum	12½ per centum	10 per centum	5s. per cwt.
Marble.....	10 per centum	4s. per cwt.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Hangings	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Ruled or printed	10 per centum	20 per centum	1d. per lb.; printed, free	5 per centum	12½ per centum	10 per centum	15 per centum
Fastenings	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Papermacheware	10 per centum	25 per centum, if furniture	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Parasols	10 per centum	Vide note †	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Parchment	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Passengers' baggage	Free (including cabin furniture which has been in use, and not imported for sale)	Free	Free	Free (not including cabin furniture)	Free	Free	Free
Patent medicines	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Pearl barley	1d. per lb.	5s. per 100 lbs. (and Scotch)	Free	5 per centum	12½ per centum	10 per centum	1s. per 100 lbs.
Pegs—Clothes	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Pencils	10 per centum; carpenters', free	Free	5 per centum	12½ per centum	12½ per centum	10 per centum	15 per centum
Slate	Free	Free	Free	5 per centum	12½ per centum	Free	15 per centum; free for schools
Pens	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum; free for schools
Pen-brushes	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum; free for schools
Penholders	Ivory, porcupine, and ornamental, 10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum; free for schools
Pepper	2d. per lb.	Unground, free; ground, 2d. per lb.	2d. per lb.	2d. per lb.	3d. per lb.	Black, 2d. per lb.; other, 4d. per lb.	1d. per lb. unground

* Paper.—Note, letter, writing, fancy, and blotting, with cut edges, 2d. per lb.; uncut—blotting, surface, drawing, and other papers (except printing and writing in original wrappers and uncut edges as it leaves the mill, paper-hangings, card-board, millboard), 4s. per cwt.; bags, 10s. per cwt.

† Parasols, Umbrellas, and Sunshades.—Parasols and sunshades (plain), up to 18½ inches in length of ribs, including covers made up wholly or in part of cotton, woollen, or other material not otherwise specified, 6d. each; umbrellas over 18½ inches, fancy parasols or sunshades under 18½ inches in length of ribs, including covers made up wholly or in part of cotton, woollen, or other material not otherwise specified, 1s. each; umbrellas over 18½ inches in length of ribs of silk or silk mixtures, and parasols and sunshade of all sizes of similar materials, 2s. 6d. each.

ALPHABETICAL and Comparative Statement of Duties, &c.—continued.

ARTICLES.	SOUTH AUSTRALIA.	VICTORIA.	NEW SOUTH WALES.	QUEENSLAND.	WESTERN AUSTRALIA.	TASMANIA.	NEW ZEALAND.
Percussion caps.....	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	1s. per 1000
Perambulators	10 per centum	20 and 25 per centum	Free	5 per centum	12½ per centum	10 per centum	Free
Perfumery	10 per centum (including fancy & scented soaps)	10 per centum	Free	5 per centum	12½ per centum	10 per centum	25 per centum
Perry	9d. per gallon	9d. per gallon	Free	In bottle, 1s. per gallon; in wood, 9d. per gallon	1s. per gallon	6d. per gallon	1s. 9d. per gallon in bottle; 1s. 6d. per gallon in bulk
Phormium tenax (N.Z.).....	Free	Free	Free	Free	12½ per centum	10 per centum	Free
Pianos	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Pickles	Per dozen quarts, 2s.; pints, 1s.; smaller, 9d.	2s. 9d. per dozen quarts; 1s. 9d., pints; 1s., smaller sizes	1s. per dozen quarts; 6d., pints and smaller	1s. per dozen pints, and in same proportion for larger or smaller sizes	12½ per centum	Quarts, 3s.; pints, 2s. per dozen	9d. per dozen pints; and in same proportion for larger or smaller sizes
Picks	Free	25 per centum, and mat-tocks	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Picture-frames	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Pimento	2d. per lb.	Unground, free; ground, 2d. per lb.	2d. per lb.	2d. per lb.	3d. per lb.	4d. per lb.	3d. per lb.
Pins	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Pipes (copper brazed)	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Tobacco	10 per centum	Smoking—Wooden, 12s. per gross; clay, meerschau, 25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Branch, copper and brass	Free	25 per centum, and wrought iron (except welded)	Free	5 per centum	12½ per centum	—	Free (water or gas)
Pistols and revolvers	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Pitch and tar.....	Free	Free	Free	5 per centum	10 per centum	Free	1s. per barrel
Planes and plane-irons.....	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Plants and trees	Free	Free	Free	Free	Free	Free	Free
Plaster of paris.....	2s. per barrel	Free	Free	2s. per barrel	12½ per centum	9d. per cwt.	1s. per barrel
Plate (gold and silver).....	10 per centum	Gold, 8s. per oz. troy; silver, 2s. per oz. troy	Free	5 per centum	12½ per centum	12½ per centum	15 per centum
Platedware.....	10 per centum (of all kinds)	20 per centum. (For exceptions, <i>vide</i> note *)	Free	5 per centum	12½ per centum	12½ per centum	15 per centum
Plate powder.....	10 per centum	In bottles or jars under one quart, 20 per centum; other, 10 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Pliers	Free	25 per centum	Free	5 per centum	12½ per centum	—	15 per centum
Ploughs	5 per centum (and plough wheels as plough parts)	20 per centum	Free	5 per centum	10 per centum	5 per centum	Free (and harröws)
Ploughshares.....	5 per centum	20 per centum	Free	5 per centum	10 per centum	5 per centum	Free
Polishing-paste	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Pollard	Free	2s. per 100lbs.	Free	2d. per bushel	10 per centum	10d. per 100lbs.	1s. per 100 lbs.
Pomades	10 per centum	10 per centum	Free	5 per centum	12½ per centum	10 per centum	25 per centum
Portmanteaux	10 per centum	25 per centum, if leather	Free	5 per centum	12½ per centum	10 per centum	15 per centum

Porters—Door	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Posts and rails (wood).....	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Posts, 8s. per 100; rails, 4s. per 100
Potassium, Iodide of	10 per centum	10d. per lb.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Bromide of	10 per centum	3d. per lb.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Potatoes	6d. per cwt.	10s. per ton	Free	10s. per ton	10s. per ton	Free	Free
Preserves	2d. per lb.	2d. per lb.	1d. per lb.	1s. per dozen lbs.; and in same pro- portion for larger or smaller contents	12½ per centum	10 per centum	China preserves, 15 per centum
Preserved meat.....	1d. per lb.	2d. per lb.	Free	Not salted, 2s. per dozen lbs.; and in same proportion for larger or smaller contents	10 per centum	10 per centum	15 per centum
Printing ink	Free	Colored, 6d. per lb.	Free	5 per centum	10 per centum	Free	Free
Presses and machines	Free	Free	Free	5 per centum	10 per centum	Free	Free
Pulleys	Free	25 per centum	Free	5 per centum	12½ per centum	Free	Ships', free
Pumps	Exceeding 3in. bore, 5 per centum	25 per centum	Free	Not being part of steam engines, 5 per centum	10 per centum	Free	And other apparatus for raising water, free
Pumps	Not exceeding 3in. bore, free	25 per centum	Free	5 per centum	10 per centum	Free	And other apparatus for raising water, free
Quarry mauls and picks	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Quassia	10 per centum	40s. per ton	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Quicksilver.....	Free	Free	Free	Free	12½ per centum	10 per centum	Free
Quilts	10 per centum	Woollen, 20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Quoits	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Raisins	2d. per lb.	2d. per lb.	2d. per lb.	2d. per lb.	3d. per lb.	2d. per lb.	2d. per lb.
Rakes, garden	Free	Free	Free	5 per centum	12½ per centum	5 per centum	15 per centum
Range cocks	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Rakes, horse	5 per centum	25 per centum	Free	5 per centum	10 per centum	5 per centum	Free
Raspberry vinegar	2d. per pint	In bottle, 20 per centum	6d. per gallon	1s. per gallon	12½ per centum	6d. per gallon	15 per centum
Rattans	Free	Free	Free	5 per centum	12½ per centum	Free	15 per centum
Reaping-hooks	Free	Free	Free	5 per centum	12½ per centum	5 per centum	15 per centum
Red lead.....	2s. per cwt.	Ground, 40s. ton; in oil ready for use, 80s. per ton	40s. per ton	2s. per cwt.	12½ per centum	½d. per lb.	Free
Resin	Free	Free	Free	5 per centum	10 per centum	Free	Free
Ribbons	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Rice.....	3s. per cwt.	6d. per 100lbs. paddy, 2s. per 100 lbs.	60s. per ton	1d. per lb.	1s. per cwt.	½d. per lb.	½d. per lb.; ground, 15 per centum
Rings and starts	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Rockets, signal	Free	20 per centum	Free	5 per centum	12½ per centum	10 per centum	Free
Rollers, garden	Free	25 per centum	Free	5 per centum	10 per centum	5 per centum	Free
Reaping-machines	5 per centum	20 per centum; those known as reapers and binders, free	Free	Free	10 per centum	5 per centum	Free
Rims and bows	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Rivets, iron	Free, except galvanized	25 per centum	Free	5 per centum	12½ per centum	Free	Galvanized, 1s. per 100; iron, free
Rods, connecting	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	If for machinery, free
Rope	3s. per cwt.	5s., 11s. 3d., and 28s. per cwt. (<i>vide</i> Cordage)	40s. per ton	4s. per cwt.	12½ per centum	1s. 6d. per cwt. (ex- cept galvanized iron wire)	5s. per cwt.
Rugs, woollen	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	Or cotton, 15 per cent.

* Platedware.—Plated and mixed metal ware of all kinds (except door handles, locks, shaft tips, stump and finger joints, and slot-irons used in carriage building, harness mountings and plated hames), 10 per centum.

ALPHABETICAL and Comparative Statement of Duties, &c.—continued.

ARTICLES.	SOUTH AUSTRALIA.	VICTORIA.	NEW SOUTH WALES.	QUEENSLAND.	WESTERN AUSTRALIA.	TASMANIA.	NEW ZEALAND.
Rugs, Opossum.....	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Sack trucks	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Saddlery and harness	10 per centum (made up)	25 per centum*	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Saddlers' ironmongery.....	Free	Saddle trees, riding, 20s. per dozen; harness, 10s. per dozen; other, free	Free	5 per centum	12½ per centum	10 per centum	Saddle-trees, hames, and mounts for harness, free
Safes, iron	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Sago	1d. per lb.	Free	1d. per lb.	1d. per lb.	1d. per lb.	2d. per lb.	Free
Salad oil	2s. per dozen quarts; pints, 1s.; smaller, 9d.	Olive, 6d. gallon in bulk; quarts, 2s.; pints, 1s.; smaller, 6d. per dozen	6d. per gallon	1s. per dozen pints; and in same proportion for larger or smaller contents	12½ per centum	1s. per gallon	In bulk, free; in bottle, 15 per centum
Salmon, preserved.....	1d. per lb.	2d. per lb.	1d. per lb.	2s. per dozen lbs.; and in same proportion for larger or smaller contents	12½ per centum	10 per centum	15 per centum
Salt	20s. per ton	20s. per ton	20s. per ton	Free	10s. per ton	1s. 6d. per cwt.	Free
Rock	Free	Free	20s. per ton	Free	10 per centum	1s. 6d. per cwt.	Free
Saltpetre	20s. per ton	Free	20s. per ton	4s. per cwt.	12½ per centum	1s. 6d. per cwt.	Free
Salt beef	1d. per lb.	5s. per cwt.	Free	5 per centum	10 per centum	1s. 6d. per 100 lbs.	Free
Pork	1d. per lb.	5s. per cwt.	Free	5 per centum	10 per centum	1s. 6d. per 100 lbs.	Free
Sardines	1d. per lb.	2d. per lb.	1d. per lb.	2s. per dozen lbs., and in proportion for larger or smaller contents	12½ per centum	10 per centum	15 per centum
Sarsaparilla	Not containing more than 25 per centum of proof spirit, 4s. per gallon	Containing spirit, 10s. per gallon; not containing spirit, free	If containing not more than 25 per centum of proof spirit, 4s. per liquid gallon	Not containing more than 25 per centum of proof spirit, 4s. per gallon	12½ per centum	10 per centum	15 per centum
Sashes, window	2s. 6d. per pair	2s. per pair	1s. each	2s. 6d. per pair	12½ per centum	20 per centum, if wood	2s. per pair, plain; 4s. glazed with ornamental glass
Sash weights	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Sauces.....	Per dozen quarts, 2s.; pints, 1s.; smaller, 9d.	20 per centum	1s. per dozen quarts; 6d. per dozen pints and smaller	1s. per dozen pints; in proportion for larger or smaller sizes	12½ per centum	3s., pints; 2s., half-pints per dozen	15 per centum
Sausage skins.....	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Saws	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Machine, free
Scales	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Scarifiers.....	5 per centum	20 per centum	Free	Free	10 per centum	5 per centum	Free
Scissors	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Scrapers	Free	Door, 25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Screws	2s. per cwt., including galvanized	Bench screws, 25 per centum; other, free	Free; if galvanized, 3s. per cwt.	2s. 6d. per cwt.; when weight is not given and cannot be ascertained, 5 per centum	12½ per centum	10 per centum	Carriage screws, 15 per centum

Scythes	Free	Free	Free	5 per centum	12½ per centum	5 per centum	Free
Scythe handles	Free	25 per centum	Free	5 per centum	12½ per centum	5 per centum	Free
Seidlitz powers	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Seeds—Grass	Free	Free	Free	5 per centum	Free	½d. per lb.; agri- cultural and horti- cultural, free	Free
Unenumerated	Free	Canary, 10 per centum Free	Free	Free (and garden)	Free	½d. per lb.; agri- cultural and horti- cultural free	Free
Sewing-machines	Free	Free	Free	Free	12½ per centum	10 per centum	Free
Twine	Free	Free	Free	1d. per lb.	12½ per centum	1d. per lb.	15 per centum
Shafts	10 per centum	In the rough, undressed, free; other, 25 per centum	Free	5 per centum	12½ per centum	Free	Free
Shawls	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Shears—sheep, tailors', tinmen's	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Shellac	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Shingles	6d. per 1000	9d. per 1000	Free	5 per centum	12½ per centum	10 per centum	2s. per 1000
Shirts	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Shooks and staves	Free	Shaped and dressed, 25 per centum; rough, free	Free	5 per centum	10 per centum	10 per centum	Free
Shot.....	2s. 6d. per cwt.	1d. per lb.	5s. per cwt.	2s. per cwt.	12½ per centum	1d. per lb.	10s. per cwt.
Shovels	Free	Free	Free	5 per centum	12½ per centum	5 per centum	15 per centum
Sickles.....	Free	Free	Free	5 per centum	12½ per centum	5 per centum	15 per centum
Sieves	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	Corn or riddles, free
Signal rockets	Free	20 per centum	Free	5 per centum	12½ per centum	10 per centum	Free
Silk	And all manufactures containing silk, 10 per centum; except millsilk, free	All manufactures con- taining silk, 20 per cent.; pongees, 10 per centum. (For excep- tions see† below.)	Free	5 per centum	12½ per centum	10 per centum	All manufactures con- taining silk, 15 per centum
Skins and hides	Free (raw)	Free	Free	5 per centum	10 per centum	Free (raw)	Free
Slippers	Embroidered or worked, 10 per centum	From No. 7 upwards, 9s.; Nos. 4 to 6, 6s. per dozen pairs	Free	5 per centum	12½ per centum	10 per centum	3s. per dozen pairs
Slates, School.....	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Book	10 per centum	Free	Free	5 per centum	12½ per centum	Free	15 per centum; for schools, free
Roofing	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Flat	Not wrought, free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Wrought.....	10 per centum	20 per centum (except in the rough)	Free	5 per centum	12½ per centum	Block, free	Free
Sluice valves—Iron	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	For drains, free
Soap.....	20s. per ton	2d. per lb.; toilet and perfumed, 4d. per lb.	Free	5s. per cwt., not in- cluding toilet soap	12½ per centum	1d. per lb.	3s. 6d. per cwt.
Powder	10 per centum	20 per centum	Free	5 per centum	12½ per centum	½d. per lb.	15 per centum
Scented and fancy.....	10 per centum	4d. per lb.	Free	5 per centum	12½ per centum	3d. per lb.	15 per centum
Soda—Caustic	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Crystals	20s. per ton	40s. per ton	20s. per ton	1s. per cwt.	10s. per ton	½d. per lb.	1s. per cwt.
Bi-carbonate	20s. per ton	Free	Free	5 per centum	12½ per centum	1d. per lb.	1s. per cwt.
Nitrate of	20s. per ton	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Ash.....	20s. per ton	Free	Free	5 per centum	12½ per centum	Free	Free
Sodawater-making machines	Free	25 per centum	Free	Free	12½ per centum	5 per centum	Free
Sofa springs	Free	10 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum

* Harness and Saddlery.—Leatherware, or articles made up of leather, or any manufacture of which leather is the most important part, including whips of any description, trunks, and portmanteaux, 25 per centum.

† Except hatter's silk plush, umbrella silk, silk for flour dressing, silk fags, oil-silk, fringes, tassels and gimp for furniture, reps, damasks, and other materials for covering furniture.

ALPHABETICAL and Comparative Statement of Duties, &c.—continued.

ARTICLES.	SOUTH AUSTRALIA.	VICTORIA.	NEW SOUTH WALES.	QUEENSLAND.	WESTERN AUSTRALIA.	TASMANIA.	NEW ZEALAND.
Solder	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Soldering-irons	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Spades	Free	Free	Free	5 per centum	12½ per centum	5 per centum	15 per centum
Spars	2s. 6d. per 40 cubic feet	Rough, free; dressed or planed, 1s. 6d. per 100 feet	2s. per 100 superficial feet	5 per centum	12½ per centum	1s. per 100 superficial feet	—
Specimens natural history	Free	Free	Free	Free	10 per centum	Free	—
Spices	2d. per lb.	Ground, 2d. per pint or lb.; unground, free	2d. per lb.	2d. per lb.	3d. per lb.	4d. per lb.	Cassia, cinnamon, cloves, mace, nutmegs, mixed and ground spices, 3d. per lb.
Spikes	2s. per cwt.	Marline, free; nails, 3s. per cwt.	40s. per ton	5 per centum	12½ per centum	2s. 6d. per cwt. gross	15 per centum
Spindles	Grindstone, free	Grindstone, 25 per cent.	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Spirit levels	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Spirits—Brandy	If not above proof, and in proportion if any strength above proof, 10s. per gallon	10s. per gallon	All spirits the strength of which can be obtained by Sykes's hydrometer, 12s. per proof gallon; and all spirits and spirituous compounds the strength of which cannot be obtained by Sykes's hydrometer, 12s. per liquid gallon	12s. per gallon	15s. per gallon	12s. per gallon	Spirits, and strong waters of every description, sweetened or otherwise, or any strength not exceeding the strength proof by Sykes's hydrometer, & so on, in proportion for any greater strength than strength of proof, 14s. per gallon. Perfumed, 21s. gallon
Cordials and liqueurs		10s. per gallon		10s. per gallon	15s. per gallon	12s. per gallon	
Geneva		10s. per gallon		10s. per gallon	15s. per gallon	12s. per gallon	
Gin		10s. per gallon		10s. per gallon	15s. per gallon	12s. per gallon	
Of Wine		10s. per gallon		10s. per gallon	12½ per centum	12s. per gallon	
Perfumed		20s. per gallon		10s. per gallon	10 per centum	12s. per gallon	
Rum		10s. per gallon		10s. per gallon	15s. per gallon	12s. per gallon	
Whisky	Unenumerated	10s. per gallon	10s. per gallon	10s. per gallon	15s. per gallon	12s. per gallon	No allowance for u.p.
Unenumerated		10s. per gallon		10s. per gallon	Not being medicinal, 15s. per gallon	12s. per gallon	
Split peas	1d. per lb.	2s. per 100 lbs.	Free	5 per centum	12½ per centum	½d. per lb.	1s. per cwt.
Spokes	In the rough, free; other, 10 per centum	6d. per 100, except hickory	Rough, 1s. per 100 superficial feet; dressed, 2s. per 100 superficial feet	5 per centum	12½ per centum	10 per centum; rough, free	In the rough, free; for wheels, 15 per centum, hickory spokes free
Sponges	10 per centum	—	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Sporting powder	Not in bulk, 3d. per lb.	3d. per lb., except fine powder, imported in packages containing in bulk not less than 25 lbs. each	3d. per lb.	1d. per lb.	12½ per centum	6d. per lb.	6d. per lb.
Springs and scrolls	Free	Cart, carriage, & buggy 25 per centum; sofa, chair, and furniture, 10 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Spruce beer	9d. per gallon	9d. per gallon	In wood or jar, 6d; in bottle, 9d. per gallon	In glass, 1s. per gallon; in wood, 9d. per gallon	1s. per gallon	In wood, 9d.; in bottle 1s. 3d. per gallon	In bottle, 1s. 9d.; in bulk, 1s. 6d. per gallon
Spurs	Free	20 per centum, if plated	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Spun yarn	Except raw yarn, 8s. per cwt.	11s. 3d. per cwt.	40s. per ton	4s. per cwt.	12½ per centum	1s. 6d. per cwt.	5s. per cwt.

Stands, iron	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Staples	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	1s. per cwt.
Starch	1d. per lb.	2d. per lb.	1d. per lb.	1d. per lb.	12½ per centum	1d. per lb.	3s. per cwt.
Stationery—Manufactured	10 per centum, except school slates	*	Free, except writing and fancy paper	5 per centum	12½ per centum	10 per centum	15 per centum; desks, school books and apparatus, free
Unmanufactured	Free	*	Free	5 per centum	12½ per centum	10 per centum	---
Stearine	Free	2d. per lb.	Free	---	12½ per centum	10 per centum	1d. per lb.
Steel	Free	Free	Free	Unwrought, free	12½ per centum	Unmanufactured, free	Free
Steelyards	Free	Free	Free	5 per centum	Unworked 10 per centum	10 per centum	15 per centum
Stenchtraps	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Stone—Wrought	10 per centum	20 per centum, excepting slate slabs not wholly manufactured, lithographic stones, and stones for milling and grindery purposes	Free	5 per centum	12½ per centum	10 per centum	Free
Unwrought	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Stores, oilman's	Except pickles, sauces, oils, and preserved fruits, free	10 per centum not otherwise enumerated, except isinglass, uncut†	Sauces, pickles, per doz. quarts, 1s.; pints, 6d. per dozen	5 per centum, except pickles, sauces, fruits, oils, &c.	12½ per centum	10 per centum	Unless otherwise enumerated, 15 per cent.; and 3d. per lb.
Stoneware	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	Free
Strychnine	10 per centum	1s. per ounce	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Sugar	3s. per cwt.	3s. per cwt.	Refined, 6s. 8d. per cwt.; raw, 5s. per cwt.	Refined, 6s. 8d. per cwt.; raw, 5s. per cwt.	4s. per cwt.	Crushed, 1d. per lb.; others, 6s. per cwt.	½d. per lb.
Sulphuric acid	Free	5s. per cwt.	Free	4s. per cwt.	12½ per centum	Free	Free
Sulphur	10 per centum	Free	Free	5 per centum	12½ per centum	½d. per lb.	1s. per cwt.
Surveyors' chains	Free	Free	Free	5 per centum	12½ per centum	10 per centum	If for Government, free
Syrups	2d. per pint	In bottles, 20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Tacks	2s. per cwt.	Iron, except for trunks or grindery, 3s. per cwt.	40s. per ton	5 per centum	12½ per centum	2s. 6d. per cwt.	15 per centum
Tallow	Free	Free	Free	5 per centum	12½ per centum	Suet, 3s. per cwt.	Free
Tanks, iron	Free	Free	Free	8s. each	10 per centum	Free	5s. each
Tapes	Cotton and linen, 10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Measuring tapes	Free	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Tapioca	1d. per lb.	Free	Free	1d. per lb.	12½ per centum	2d. per lb.	2s. per cwt.
Tar	Free	Free	Free	5 per centum	10 per centum	Free; spirits of, 6d. per gallon	1s. per barrel
Tarpaulins	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	Free
Tea	3d. per lb.	3d. per lb.	3d. per lb.	6d. per lb.	4d. per lb.	6d. per lb.	4d. per lb.
Teacaddies	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Teeth—False	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Telescopes	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Tents	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	If for Government, free
Theodolites	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Thermometers	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Threads—Sewing	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum; shoemakers' & saddlers' sewing-machine thread and silk twist, free

* Stationery.—Account-books, printed cheques, billheads, other printed or ruled paper, blotting pads, Scotch blocks, manifold writers, albums, and all kinds of jewel, dressing, and writing cases (excepting pens and holders, pencils, pencil cases, and slates), 20 per centum.

† Oilman's Stores.—Except essential oil and essences not containing alcohol, packed in bottles or jars not exceeding one reputed quart in size, 20 per centum.

ALPHABETICAL and Comparative Statement of Duties, &c.—continued.

ARTICLES.	SOUTH AUSTRALIA.	VICTORIA.	NEW SOUTH WALES.	QUEENSLAND.	WESTERN AUSTRALIA.	TASMANIA.	NEW ZEALAND.
Tiles	10 per centum	20 per centum	Free	5 per centum	10 per centum	9d. per cwt.	15 per centum
Timber, viz.—Architraves	100 lin. ft., 1s. 6d.	20 per centum		5 per centum	12½ per centum	20 per centum	
Balks.....	Free	Hardwood, 100 sup. ft., 1s.; other, free		5 per centum	12½ per centum	1s. per 100 sup. ft.	
Battens.....	40 cub. ft., 2s. 6d.	Hardwood, 100 sup. ft. 1s.; other, free		5 per centum	12½ per centum		
Cedar—Logs	Free	Free		5 per centum	12½ per centum	Timber in log, 1s. per 100 sup. ft.; timber sawn, 3in. and over, 1s. per 100 sup. ft.; timber under 3in., 2s. 6d. per 100 sup. ft.	
Deal	40 cub. ft., 2s. 6d.	Free		5 per centum	12½ per centum		
Jarrah	Free (in log)	1s. 100 sup. ft., rough; 1s. 6d., if dressed		5 per centum	12½ per centum		Sawn, rough timber, 2s. per 100 sup. ft.
Planks	40 cub. ft., 2s. 6d.*	Hardwood, 100 sup. ft., 1s.; other, free		5 per centum	12½ per centum		
Quartering	40 cub. ft., 2s. 6d.	Hardwood, 100 sup. ft., 1s.; other, free		5 per centum	12½ per centum		
Spars	40 cub. ft., 2s. 6d.	Hardwood, 100 sup. ft., 1s.; over 9in. square, free		5 per centum	12½ per centum		
Square	Free	Hardwood, 100 sup. ft., 1s.; over 9in. square, free	Timber, dressed, 2s. per 100 sup. ft.; rough and undressed, 1s. per 100 sup. ft.	5 per centum	12½ per centum	—	Sawn timber dressed 4s. per 100 sup. ft.
Sawn, hewn, and split ..	Free	Hardwood, 100 sup. ft., 1s.; over 9in. square, free		5 per centum	12½ per centum	—	
Skirtings	100 lin. ft., 2s. 6d.	If dressed or planed, 1s. 6d. per 100 sup. ft.; rough, free		5 per centum	12½ per centum	20 per centum	
Boards	100 sup. ft., 1s. 6d.	If dressed or planed, 1s. 6d. per 100 sup. ft.; rough, free		5 per centum	12½ per centum	5s. per 100 sup. ft.	
Laths.....	1s. per 1000	1s. per 1000	Free	5 per centum	12½ per centum	10 per centum	2s. per 1000
Logs	Free	Hardwood, 100 sup. ft., 1s.; over 9 in. square, free		5 per centum	12½ per centum	1s. 100 sup. ft.	—
Palings	6d. per 100	9d. per 100	Free	5 per centum	12½ per centum	10 per centum	2s. per 100
Posts and rails.....	Free	Free	Free (and sandle- wood)	5 per centum	12½ per centum	10 per centum	8s. per 100; rails, 4s. per 100
Shingles	6d. per 1000	9d. per 1000	Free	5 per centum	12½ per centum	10 per centum	2s. per 1000
Trenails and spokes	Free	Felloes and sawn pickets (except hickory), 6d. per 100	Free	5 per centum	12½ per centum	10 per centum	Free
Mouldings.. ..	100 lin. ft., 1s. 6d.	20 per centum, except gilt moulding for pic- ture frames, which are free (<i>vide</i> Wood- ware)	100 sup. ft., 2s.	5 per centum	12½ per centum	20 per centum	—
Tin—Block and sheet	Free	Free	Free	Free	12½ per centum	Unmanufactured, free	Free
Tinplates.....	Free	Free	Free	Free	12½ per centum	Unmanufactured, free	15 per centum
Tinnedware and ironware	Free	25 per centum (stamped)	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Tinfoil	Free	Free	Free	5 per centum	12½ per centum	10 per centum	Free
Tinware	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum

Tobacco—Manufactured	2s. per lb.	2s. per lb.	2s. per lb.	2s. 6d. per lb.	3s. per lb.	3s. per lb.	3s. 6d. per lb.
Unmanufactured	9d. per lb.	1s. per lb.	1s. per lb.	2s. 6d. per lb.	1s. per lb.	3s. per lb.	3d. per lb.
Destroyed, for sheepwash ...	3d. per lb.	Free	3d. per lb.	5 per centum	3d. per lb.	3d. per lb. (and cigars)	3d. per lb.
Cigars	5s. per lb.	5s. per lb.	5s. per lb.	5s. per lb.	5s. per lb.	5s. per lb.	6s. per lb. (and cigars)
Snuff	5s. per lb.	2s. per lb.	2s. per lb.	2s. 6d. per lb.	5s. per lb.	5s. per lb.	6s. per lb.
Tobacconists' ware	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Tongs	Blacksmiths', free; gas, 10 per centum	Gas tongs, 25 per centum; other, free	Free	5 per centum	12½ per centum	10 per centum	15 per centum; arti- ficers', not otherwise enumerated, free
Tools	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum; arti- ficers', not otherwise enumerated, free
Towels.....	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Toys	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Trays, papier-maché	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Treacle and molasses	3s. per cwt.	3s. per cwt.; unrefined molasses, free	3s. 4d. per cwt.	3s. 4d. per cwt.	4s. per cwt.	3s. 6d. per cwt.	15 per centum ½d. per lb.
Trimnings	Mantle or dress, 10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Troughs	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Trowels	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Tubing, metal	Free; iron do. cased in brass, free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Tue-irons, cast and water	Free	25 per centum	Free	5 per centum	10 per centum	10 per centum	15 per centum
Turnery	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Turpentine	6d. per gallon	6d. per gallon	1s. per gallon	6d. per gallon	12½ per centum	1s. per gallon	6d. per gallon
Twine	Free	11s. 3d. and 28s. per cwt. (vide Cordage)	40s. per ton	1d. per lb.	12½ per centum	1d. per lb.	15 per centum; sail- makers' and for fish- ing nets, free
Type, printers'	Free	Brass type-holders, ornamental rolls and line fillets for book- binders, 10 per centum (vide Parasols)	Free	5 per centum	10 per centum	Free	Free
Umbrellas	10 per centum	6d. 1s. and 2s. 6d. each (vide Parasols)	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Varnish	6d. per gallon	Including lithographic, 2s. per gallon	2s. per gallon	5 per centum	12½ per centum	1s. 6d. per gallon	6d. per gallon
Vesuvians	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Vegetables—Fresh	Free	Onions, 20s. per ton	Free	5 per centum	12½ per centum	Free	Free
Preserved and dried	1d. per lb.	2d. per lb.	Free	5 per centum	12½ per centum	Free	15 per centum
Ventilators, cast iron	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Vermicelli	2d. per lb.	2d. per lb. or pint	Free	1d. per lb.	12½ per centum	2d. per lb.	Free
Vestas and matches	Free	(Vide note for Matches)	Free	5 per centum	12½ per centum	Wax, 3s. per cubic foot; lucifer, 1s. do., do.	25 per centum
Vices	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Vinegar	9d. per gallon	Not being acetic acid or crude vinegar, aro- matic or raspberry, 6d. per gallon	6d. per gallon	In wood, 9d. per gal- lon; in bottle, 1s. per gallon	6d. per gallon	6d. per gallon	6d. per gallon

* Timber, planks.—All planks timber not exceeding four (4) inches in thickness (not being boards), per 40 cub. ft., 2s. 6d.

ALPHABETICAL and Comparative Statement of Duties, &c.—continued.

ARTICLES.	SOUTH AUSTRALIA.	VICTORIA.	NEW SOUTH WALES.	QUEENSLAND.	WESTERN AUSTRALIA.	TASMANIA.	NEW ZEALAND.
Wadding, cotton	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Wagons	10 per centum	Without springs, 20 per centum (<i>vide</i> Carriages)	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Washers, iron	Galvanized, 3s. per cwt.; black, free	Black and galvanized, 25 per centum	Galvanized, 3s. per cwt., black, free	5 per centum	12½ per centum	10 per centum	15 per centum
Washing-machines	10 per centum; galvanized, if under half-cwt., free; do., over half-cwt., 3s. per cwt.	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Washing powders	10 per centum	20 per centum	Free	5 per centum	12½ per centum	½d. per lb.	15 per centum
Watches	10 per centum	20 per centum	Free	5 per centum	12½ per centum	12½ per centum	15 per centum
Waterpipes, iron	30s. per ton	40s. per ton, if cast	Free	5 per centum	10 per centum	Free	Free
Waters, aerated and mineral	Free	10 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Wedges	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Weights	Free	Brass, free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Weighing-machines	Free	25 per centum; beams and scales, free	Free	5 per centum	12½ per centum; weighbridges for carts, 10 per cent.	10 per centum	15 per centum; weighbridges for carts, free
Whalebone	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Wheels	10 per centum	25 per centum (barrow and truck)	Free	5 per centum	12½ per centum	10 per centum	15 per centum (carriage and cart)
Wheelbarrows	10 per centum	25 per centum (wrought iron)	Galvanized, 3s. per cwt.; iron, free	5 per centum	12½ per centum	10 per centum	15 per centum
Whips and walking-sticks	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
White lead	2s. per cwt.	40s. per ton	40s. per ton	2s. per cwt.	12½ per centum	½d. per lb.	Free
Whiting	Free	Free	Free	5 per centum	12½ per centum	9d. per cwt.	1s. per cwt.
Wickerware	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Winches	Free	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Wine—Still	4s. per gallon up to 35 per centum proof spirit	6s. per gallon	5s. per gallon	6s. per gallon	4s. per gallon	4s. in wood; in bottle, 6s. per gallon	4s. and 5s. per gallon
Sparkling	6s. per gallon	8s. per gallon	10s. per gallon	6s. per gallon	4s. per gallon	6s. per gallon	6s. per gallon
Winnowing-machines	Free	25 per centum	Free	Free	10 per centum	5 per centum	Free
Wire, iron	20s. per ton	Free	20s. per ton	5 per centum	10 per centum	10 per centum	1s. per cwt., for fencing
Wirework	Galvanized, 3s. per cwt.; other, free	25 per centum	Galvanized, 3s. per cwt.; other, free	5 per centum	12½ per centum	10 per centum	Galvanized, 1s. per cwt.; other, 15 per centum
Wire—Unenumerated	Free	Free	Free	5 per centum	10 per centum	10 per centum	Galvanized, 1s. per cwt.; rest, free
Gauges	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Netting	Galvanized, 3s. per cwt.; other, free	25 per centum	Galvanized, 3s. per cwt.; other, free	5 per centum	10 per centum	10 per centum	1s. per cwt.
Strainers for fencing	Free	Free	Free	5 per centum	10 per centum	10 per centum	1s. per cwt.
Woodware	10 per centum	*	Shutters, 1s. each; rest, free	5 per centum	12½ per centum	10 per centum (excepting tubs, &c.)	Not otherwise numerated, 15 per centum

Wool—Unmanufactured	Free	Free	Free	5 per centum	12½ per centum	Free	Free
Berlin and knitting.....	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Woollen handkerchiefs	10 per centum	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Shawls	10 per centum	25 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Rugs.....	10 per centum	20 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Piece, unenumerated.....	Free; serges and estumens ¾ width and over, 5 per centum	7½ per centum and 15 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Tweeds and cloths	5 per centum	15 per centum	Free	5 per centum	12½ per centum	10 per centum	15 per centum
Woolpacks	3s. per dozen	7s. per dozen	3d. each	5 per centum	10 per centum	4d. each	15 per centum
Works of art.....	Free	Free	Free	5 per centum	12½ per centum	10 per centum	15 per centum; art union prizes admitted at a discount of 25 per centum off nomi- nal value
Yarn—Spun	3s. per cwt.	11s. 3d. per cwt.	40s. per ton	5 per centum	12½ per centum	—	5s. per cwt.
Angora, Berlin wool	10 per centum	Free	Free	5 per centum	12½ per centum	—	15 per centum
Zinc—Sheet	Free	Free	Free	—	12½ per centum	10 per centum and 1s. 6d. per cwt.	1s. per cwt.; sheet, 15 per centum
Ingot	Free	Free	Free	Free	12½ per centum	Free	Free
Perforated	Free	25 per centum	Free	Free	12½ per centum	10 per centum	15 per centum

* Woodenware.—Including bellows, picture frames, and wooden hames, turnery (except billiard balls in the rough), staves (shaped or dressed) and casks, and finished timber not otherwise enumerated (except artists' materials, engravers' boxwood, shafts and poles in the rough, ash oars, gilt mouldings and beadings used in the manufacture of picture frames of wood, or other materials, but not ornamental composition mouldings in the white, not gilt), 20 per centum.

SOUTH AUSTRALIA.—Jars, &c., inside packages which are required for the preservation of perishable goods, free.

N.B.—This return is correct as regards the tariffs of the several different colonies up to the 31st July, 1880.

Custom House, Port Adelaide, South Australia, September 15th, 1880.

FRED. J. SANDERSON, Collector H.M. Customs.