

## No. VIII.

### An Act for granting to Her Majesty certain CUSTOMS DUTIES. Duties of Customs and for other purposes. [8th July, 1887.]

**B**E it enacted by the Queen's Most Excellent Majesty by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled and by the authority of the same as follows:—

1. This Act may be cited as the "Customs Duties Act of 1887" and shall be taken to have come into operation on the thirtieth day of March one thousand eight hundred and eighty-seven. Short title and commencement.

2. The import duties mentioned in Schedule A hereto annexed shall be levied and collected upon the importation of all goods therein mentioned and upon all such goods in bond which duties shall be in lieu of all duties heretofore chargeable thereon. Customs duties in Schedule A to be levied.

3. Subject to the qualifications and provisions in the two next following sections of this Act expressed the "Customs Duties Act of 1886" is hereby repealed but the repeal thereof shall not affect the past operation of the said Act nor anything lawfully done or commenced thereunder. Repeal of Customs Duties Act of 1886.

4. Upon all goods specified or mentioned in Schedule A of the said "Customs Duties Act of 1886" which are not specified or mentioned in Schedule A of this Act and which are not referred to in the next following section of this Act the respective duties authorized to be levied and Qualification to repeal Act of 1886

*Customs Duties.*

and collected by the said Act of 1886 shall continue to be levied and collected until and including the thirtieth day of September one thousand eight hundred and eighty-seven And upon all goods liable under the said Act of 1886 to *ad valorem* duties such duties shall be levied and collected until and including the said thirtieth day of September one thousand eight hundred and eighty-seven And such duties shall in respect of both classes of goods be levied and collected upon all such goods which may be in bond at any time between the commencement of this Act and the thirtieth day of September one thousand eight hundred and eighty-seven inclusive if taken out of bond on or before such last-named day And for the purpose of levying collecting and enforcing payment of all duties mentioned in this section the provisions of the said Act of 1886 may be applied notwithstanding anything contained in the last preceding section of this Act.

Special provision  
with regard to malt  
and hops.

5. The duties authorised to be levied and collected by the "Customs Duties Act of 1886" upon malt and hops respectively shall continue to be levied and collected under the said Act until and inclusive of the thirtieth day of April in the year one thousand eight hundred and eighty-seven and no longer.

As to contracts.

6. All contracts made on or before the thirtieth day of March one thousand eight hundred and eighty-seven for the sale or delivery of any goods otherwise than in bond the duty on which is increased or decreased by this Act shall be subject to an increase or decrease in the contract price of such goods corresponding in rate and amount with the amount of such increase or decrease of duty as aforesaid Provided that it shall be at the option of either of the parties to any such contract by notice in writing under his hand to be served on the other contracting party or his agent being a party to such contract or agreement within fourteen days after the passing of this Act to declare such contract or agreement null and void and the same shall thereupon be null and void accordingly.

Refund in certain  
cases.

7. If any person shall have been required on or after the thirtieth day of March one thousand eight hundred and eighty-seven to pay import duties upon any goods mentioned in Schedule A of this Act according to the rate prescribed by Schedule A of the "Customs Duties Act of 1886" he shall be entitled to a refund of the difference between the sum chargeable under the first and that chargeable under the second of the said Schedules.

Saving of imports for  
Her Majesty's  
service.

8. All goods imported for the supply of Her Majesty's service shall be exempt from all duties and imposts of every description whatsoever and nothing in this Act contained shall be deemed to alter or repeal the provisions of the "Customs Regulation Act 1879."

Incorporation of  
powers in Customs  
Regulation Act.

9. All powers and authorities conferred by the Customs Regulation Act in force for the time being upon the Collector or any other officer of Customs may be exercised and enforced by such officers in the administration of this Act.

#### SCHEDULE A.

Beer Ale Porter Spruce or other Beer Cider and Perry—		s. d.
In wood or jar ... ..	per gallon	0 6
In bottle... ..	do	0 9
For six reputed quarts or twelve reputed pints ... ..	do	0 9
Biscuits—other than ship ... ..	per lb.	0 1
Butter... ..	do	0 1
Candles per lb. or reputed package of that weight and so in proportion for any such reputed weight and stearine ... ..	do	0 1
Cement ... ..	per barrel	2 0
Cheese Bacon and Hams ... ..	per lb.	0 2
Chicory Dandelion and Taraxicum—		
Raw or Kiln-dried ... ..	do	0 3
Roasted Ground or mixed with any other article ... ..	do	0 6
Chocolate—		

*Customs Duties.*

		s.	d.
Chocolate—Plain or mixed with any other article and Chocolate			
Creams ... ..	per lb.	0	4
Cigars ... ..	do	6	0
Cigarettes (including wrappers) ... ..	do	6	0
Corn Flour and Maizena ... ..	do	0	1
Cocoa—			
Raw without allowance for husks or shells ... ..	do	0	3
Prepared Paste or mixed with any other article ... ..	do	0	4
Coffee—			
Raw ... ..	do	0	3
Roasted ground or mixed with any other article ... ..	do	0	6
Confectionery (including Cakes Comfits Liquorice Liquorice Paste			
Lozenges of all kinds Cocoanut in sugar Sugar Candy			
Succades and Sweetmeats) ... ..	do	0	2
Essences flavouring and Fruit containing not more than 25 per			
cent. of proof spirit ... ..	per gallon	4	0
Containing more than 25 per cent. of proof spirit ... ..	do	14	0
Fish—Dried preserved or salt ... ..	per lb.	0	1
Fruits—Dried and Candied (exclusive of Dates) ... ..	do	0	2
Glucose—			
Liquid and syrup ... ..	per cwt.	3	4
Solid ... ..	do	5	0
Iron—			
Galvanized in bars sheets or corrugated ... ..	per ton	40	0
Iron and Steel Wire ... ..	do	20	0
Galvanized Manufactures (except Anchors) ... ..	do	60	0
Jams—Per pound or reputed package of that weight and so in			
proportion for any such reputed weight ... ..	per lb.	0	1
Milk condensed or preserved ... ..	do	0	1
Naphtha and gasoline ... ..	per gallon	0	6
Oils except Black Cocoanut and Sperm and Palm ... ..	do	0	6
In bottle—			
Reputed quarts ... ..	per dozen	1	6
Reputed pints ... ..	do	0	9
Reputed half-pints and smaller sizes ... ..	do	0	6
Opium and any preparation or solution thereof not imported for			
use as a known medicine ... ..	per lb.	20	0
Paints and Varnish—			
Paints and Colours ground in Oil ... ..	per cwt.	3	0
Varnish and Lithographic Varnishes ... ..	per gallon	2	0
Powder and Shot—			
Sporting Powder ... ..	per lb.	0	3
Blasting Powder ... ..	do	0	1
Dynamite and Lithofracteur ... ..	do	0	1
Shot ... ..	per cwt.	5	0
Preserves Jellies and Fruits boiled in pulp or partially preserved			
other than by Sulphurous acid ... ..	per lb.	0	1
Rice ... ..	per ton	60	0
Sago Tapioca and Semolina ... ..	per lb.	0	1
Salt ... ..	per ton	20	0
Sarsaparilla and Bitters—			
If containing not more than 25 per cent. of proof spirit ... ..	per gallon	4	0
If containing more than 25 per cent. of proof spirit ... ..	do	14	0
Spirits—On all kinds of Spirits imported into the Colony the			
strength of which can be ascertained by Sykes'			
Hydrometer ... ..	per proof gal.	14	0
No allowance beyond 16·5 shall be made for the			
under proof of any Spirits of a less hydrometer			
strength than 16·5 under proof.			
On all Spirits and Spirituous compounds imported into			
the Colony the strength of which cannot be ascer-			
tained by Sykes' Hydrometer ... ..	per liquid gal.	14	0
Case Spirits—Reputed contents of two three or			
four gallons shall be charged—			
Two gallons and under as two gallons.			
Over two gallons and not exceeding three as three gallons.			
Over three gallons and not exceeding four as four gallons.			
Methylated ... ..	per gallon	4	0
Perfumed Spirits Perfumed Water Florida Water and Bay			
Rum ... ..	per liquid gal.	15	0
Sugar—			
Refined ... ..	per cwt.	6	8
Raw ... ..	do	5	0
Molasses and Treacle ... ..	do	3	4
			Tca

*Centenary Celebration.*

		s.	d.
Tea ... ..	per lb.	0	3
Timber (other than Laths building Shingles Dyewoods Palings undressed Sandalwood Staves and Casks in Shooks)—			
Dressed ... ..	per 100 ft. superficial	3	0
Rough and undressed ... ..	do	1	6
Doors Sashes and Shutters ... ..	each	2	0
Tobacco—Delivered from ship's side or from a Customs bond for home consumption—Manufactured unmanufactured and Snuff ... ..	per lb.	3	0
Unmanufactured entered to be manufactured in the Colony. At the time of removal from a Customs bond or from an importing ship to any licensed tobacco manu- factory for manufacturing purposes only into Tobacco Cigars or Cigarettes... ..	do	1	0
Sheepwash ... ..	do	0	3
Wines—			
Sparkling—For six reputed quarts or twelve reputed pints...		10	0
Other kinds ... ..	per gallon	5	0
Other kinds for six reputed quarts or twelve reputed pints		5	0