

No. VIII.

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

BE 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 Short title and
1887" and shall be taken to have come into operation on the thirtieth commencement. day of March one thousand eight hundred and eighty-seven.

2. The import duties mentioned in Schedule A hereto annexed Customs duties in
Schedule A to be
levied. 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.

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 following sections of this Act expressed the "Customs Duties Act of 1886" is hereby repealed but the repeal thereof shall not affect the past operation of the said Act nor anything lawfully done or commenced thereunder.

4. Upon all goods specified or mentioned in Schedule A of the Qualification to
repeal Act of 1886 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

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 cf 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	do	0 2
Succades and Sweetmeats)		
Essences flavouring and Fruit containing not more than 25 per	per gallon	4 0
cent. of proof spirit	do	14 0
Containing more than 25 per cent. of proof spirit	per lb.	0 1
Fish—Dried preserved or salt	do	0 2
Fruits—Dried and Candied (exclusive of Dates)		
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	per lb.	0 1
proportion for any such reputed weight	do	0 1
Milk condensed or preserved	per gallon	0 6
Naphtha and gasoline	do	0 6
Oils except Black Cocoanut and Sperm and Palm		
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	per lb.	20 0
use as a known medicine		
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	per lb.	0 1
other than by Sulphurous acid		
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
		Tea

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