

No. XVIII.

CUSTOMS DUTIES.

An Act for the establishment of a new Tariff of Customs Duties; and for purposes connected with, consequent upon, and incidental to the purpose aforesaid. [12th December, 1895.]

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:—

Short title.

1. This Act may be cited as the "Customs Duties Act of 1895."

Customs duties in Schedule A to be levied.

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.

Repeal of Customs Duties Act of 1892.

3. Subject to the qualifications and provisions in the two next following sections of this Act expressed, the "Customs Duties Act of 1892" is hereby repealed, but the repeal thereof shall not affect the past operation of the said Act, nor anything lawfully done or commenced thereunder.

Qualification of repeal Act of 1892.

4. Upon all goods specified or mentioned in Schedule A of the said "Customs Duties Act of 1892" which are not specified or mentioned in Schedule A of this Act, and which are not specified or mentioned in the next following section of this Act, the respective duties authorised to be levied and collected by the said Act of 1892 shall continue to be levied and collected until the thirty-first day of December, one thousand

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eight hundred and ninety-five, and no longer. And upon all goods liable under the said Act of 1892 to *ad valorem* duties, such duties shall be levied and collected until the thirty-first day of December, one thousand eight hundred and ninety-five, and no longer. And for the purpose of levying, collecting, and enforcing payment of all duties mentioned and referred to in this section, the provisions of the said Act of 1892 shall be applied, notwithstanding anything contained in the last preceding section of this Act.

5. The duties authorised to be levied and collected by the "Customs Duties Act of 1892" upon butter (which shall however be levied at the rate of one penny per pound only); cement, plaster, and hydraulic lime; cheese, bacon, and ham; chicory, dandelion, and taraxacum, roasted, ground, or mixed with any other article; chocolate, plain or mixed with any other article; chocolate creams; cornflour and maizena; cocoa, prepared, paste, or mixed with any other article; coffee, roasted, ground, or mixed with any other article (except coffee essence); fish, dried, preserved, or salt; iron, galvanised, in bars, sheet, or corrugated; galvanised wire netting; milk, condensed or preserved; sporting powder; shot; rice; salt; timber, dressed and undressed; doors, sashes, and shutters, respectively, shall continue to be levied and collected under the said Act until and inclusive of the thirtieth day of June, in the year one thousand eight hundred and ninety-six. And for the purpose of levying, collecting, and enforcing payment of all duties mentioned in this section, the provisions of the said Act of 1892 shall be applied, notwithstanding anything contained in the second section of this Act.

Special provision with regard to certain goods.

6. All contracts made on or before the ninth day of May, one thousand eight hundred and ninety-five, for the sale or delivery of any duty paid imported goods otherwise than in bond, the duty on which is decreased by this Act, shall be subject to a decrease in the contract price of such goods corresponding in rate and amount with the amount of such decrease of duty as aforesaid.

As to contracts.

7. It shall be lawful for the Governor, with the advice of the Executive Council, to frame and adopt Regulations authorising and providing for the refund of duties paid after the commencement of this Act on articles imported which have been used in the Colony in manufacturing processes: Provided always that such refund shall only be made when the article manufactured in the Colony does not belong to a class of goods liable to duty on importation: Provided also that all such Regulations shall be published in the *Gazette*, and laid before both Houses of Parliament.

Regulations may be made for refund of duties in certain cases.

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."

Saving of imports for Her Majesty's service.

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.

Incorporation of powers in Customs Regulation Act.

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SCHEDULE A.

PERMANENT TARIFF.

s. d.

Spirits—On all kinds of spirits and spirituous compounds imported, and not otherwise enumerated	per proof gallon	14	0
No allowance beyond 16·5 shall be made for the underproof of any spirit of a less strength than 16·5 underproof.			
Case Spirits—Contents of two, three, four, or five 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.			
Over four gallons and not exceeding five as five gallons.			
Bitters, essences, fluid extracts, sarsaparilla, tinctures, medicines, infusions, and toilet preparations containing—			
Not more than 25 per cent. of proof spirit	per gallon	3	6
Not more than 50 per cent. of proof spirit	per gallon	7	0
Not more than 75 per cent. of proof spirit	per gallon	10	6
If containing more than 75 per cent. of proof spirit ...	per gallon	14	0
If containing spirit overproof to be charged as spirituous compounds	per proof gallon	14	0
Methylated spirit	per gallon	0	1
Perfumed spirits, perfumed waters, Florida water, and bay rum	per liquid gallon	20	0
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
Beer, ale, porter, spruce, or other beer, cider, and perry—			
In wood or jar	per gallon	0	6
In bottle	per gallon	0	9
For six reputed quarts, or twelve reputed pints	per gallon	0	9
Tobacco—Delivered from ship's side or from a Customs Bond for home consumption—manufactured, unmanufactured, and snuff			
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 manufactory for manufacturing purposes only into tobacco, cigars, and cigarettes	per lb.	1	0
Sheepwash	per lb.	0	3
Cigars and Cigarettes (including wrappers in latter case) ...	per lb.	6	0
Opium and any preparation thereof	per lb.	20	0

DIMINISHING DUTIES.

Candles per lb., or reputed package of that weight, and so in proportion for any such reputed weight, night lights, and stearine	per lb.	0	1
From 1st July, 1897	per lb.	0	0 $\frac{1}{2}$
From 1st July, 1899 ... ..	.....	Free.	
Oil, kerosene, naphtha, and gasoline	per gallon	0	6
From 1st July, 1896	per gallon	0	3
From 1st July, 1897 ... ..	.....	Free.	
Oils, except linseed oil (raw or boiled), fish and seal oils, black whale, cocoonut, sperm, palm, and essential oils	per gallon	0	6
From 1st July, 1896	per gallon	0	3
From 1st July, 1897 ... ..	.....	Free.	

Sugar—

Joint Stock Companies' Arrangement Act Amendment.

Sugar—Refined.	Sugar—Raw, and Solid Glucose.	Molasses and Treacle—Glucose, Liquid, and Syrup.	
per cwt.	per cwt.	per cwt.	
s. d.	s. d.	s. d.	
6 8	5 0	3 4	From 1st July, 1897.
5 4	4 0	2 8	From 1st July, 1898.
4 0	3 0	2 0	From 1st July, 1899.
2 8	2 0	1 4	From 1st July, 1900.
1 4	1 0	0 8	From 1st July, 1901.
Free.	Free.	Free.	

Biscuits	per lb.	s. d.
From 1st July, 1898	per lb.	0 1
From 1st July, 1900 .. .. .	.....	0 0½
		Free.
Confectionery (including cakes, comfits, liquorice, liquorice paste, lozenges of all kinds, cocoanut in sugar, sugarcandy, succades, and sweetmeats)	per lb.	0 2
From 1st July, 1898	per lb.	0 1
From 1st July, 1900 .. .. .	.....	Free.
Fruits—Dried, candied and prunes (exclusive of dates)	per lb.	0 2
From 1st July, 1898... .. .	per lb.	0 1
From 1st July, 1900... .. .	.....	Free.
Jams and Jellies—per lb. or reputed package of that weight, and so in proportion for any such reputed weight	per lb.	0 1
From 1st July, 1898	per lb.	0 0½
From 1st July, 1900 .. .. .	.....	Free.
Preserves and canned fruits, fruits boiled, peel drained, or dry	per lb.	0 1
From 1st July, 1898	per lb.	0 0½
From 1st July, 1900 .. .. .	.....	Free.