



ANNO QUINQUAGESIMO ET QUINQUAGESIMO
PRIMO

VICTORIÆ REGINÆ.

A.D. 1887.

No. 405.

An Act to repeal the present Customs Tariff and to make other provisions in lieu thereof, and for other purposes.

[Assented to, November 30th, 1887.]

WHEREAS it is desirable to repeal the present Customs Tariff, and to make other provisions in lieu thereof—Be it therefore Enacted by the Governor of the Province of South Australia, with the advice and consent of the Legislative Council and House of Assembly of the said Province, in this present Parliament assembled, as follows:

Preamble.

1. This Act may be cited for all purposes as "The Tariff Revision Act, 1887," and shall be incorporated, and, save so far as inconsistent therewith, read as one with "The Customs Act, 1864," and all Acts amending the same.

Short title and incorporation.

2. The Schedule to Act No. 348 of 1885, intituled "An Act to repeal Act No. 34 of 1876, and to make provisions in lieu thereof, and for other purposes," is hereby repealed, except so far as relates to the Northern Territory or to anything lawfully done, or commenced, or contracted to be done, before the commencement of this Act, and except so far as may be necessary to enable any punishment to be inflicted, or penalty enforced, for any act, matter, or thing contrary to the provisions of the said Act; and also except as to any duty, or arrears of duty, or drawback due or payable at any time before the passing of this Act, under the provisions of the Schedule hereby repealed.

Repeal existing of Act.

3. In lieu of all other duties of Customs there shall be raised
levied

Duties.

The Tariff Revision Act.—1887.

levied, collected, and paid unto Her Majesty for the uses of the said Province and support of the Government thereof, the several duties of Customs set forth in the Schedule hereto, and no others.

Indemnity to Collector of Customs.

4. The Collector of Customs, and all officers of Customs are hereby indemnified, protected, and held harmless, against any action, claim, or damage to which he or they might otherwise have been liable by reason of any refusal to deliver any goods imported into the said Province after the eighteenth day of August, one thousand eight hundred and eighty-seven, or in bond on that day without payment of the duties set forth in the Schedule hereto, or without payment of the duties authorised to be levied by any Act in force within the said Province at the time of the coming into operation of this Act.

Amendment of Act No. 34 of 1876.

5. Section 4 of the Act No. 34 of 1876, intituled "An Act to amend the Laws of the Customs" is hereby amended by the striking out of the words "One Hundred Pounds" in the last line thereof, and by the insertion of the words "One Hundred and Fifty Pounds" in lieu thereof.

Substitutes for known dutiable articles.

6. Whenever any article of merchandise then unknown to the Collector or other proper officer is imported, which, in the opinion of the Treasurer, is apparently a substitute for any known dutiable article, or is apparently designed to evade duty, but possesses properties in the whole or in part which can be used, or were intended to be applied, for a similar purpose as such dutiable article, it shall be lawful for the Governor to direct that a duty be levied on such article, at a rate to be fixed in proportion to the degree in which such unknown article approximates in its qualities or uses to such dutiable article, and such rate thus fixed shall be published in the *Government Gazette*. A copy of all such Governor's orders shall be laid before both Houses of Parliament without delay.

Spirits may be methylated in warehouse.

7. The Collector or other proper officer may, under such regulations as shall be approved by the Treasurer, permit any person to mix in any bonded warehouse any spirits with wood naphtha, methylic alcohol, or such other substances as shall render such spirit unfit for use as a beverage, and such mixture shall thereupon be delivered for use in the manufacture or arts at the rate of duty payable upon imported methylated spirits.

Spirits may be delivered for arts or manufactures.

8. The Collector or other proper officer may, subject to such regulations, restrictions, and payment of fees, as shall be approved by the Treasurer, permit any spirits lodged in any bonded warehouse to be used in the arts or manufactures, and for that purpose such spirits so to be used shall be mixed with essential oils, or other substances, in such quantities and of such qualities as the proper officer of Customs shall direct, so that such spirits so mixed shall be rendered unfit for human consumption. Such spirits so mixed may be delivered from the warehouse on payment of the fee so fixed, provided

The Tariff Revision Act.—1887.

vided the mixing is performed in the presence of an officer of Customs.

9. The Collector or other proper officer may, subject to regulations to be approved by the Treasurer, approve and appoint warehouses for any purpose that may seem desirable to facilitate manufactures, and may, in such regulations, direct in what cases warehouses may be allowed, what sureties are required, and as to what amount of security by bond shall be required, and may fix the amount of licence or other fees to be charged such warehouses, the hours of attendance of the Customs officers in charge of the same, and may provide for the destruction of any refuse after manufacture, as aforesaid, and may determine the duty, or proportion thereof, to be paid before delivery for consumption, and may provide for all proper precautions for the protection of the Customs revenue, or which may be considered desirable in the premises.

Collector may appoint bonded warehouses for special purposes.

10. Sections 2, 3, and 4 of this Act shall not apply to the Northern Territory.

Application of Act.

In the name and on behalf of Her Majesty, I hereby assent to this Bill.

WM. C. F. ROBINSON, Governor.

THE SCHEDULE.

On all goods in the following list the rates and charges named therein :

<i>Rated List.</i>		<i>s.</i>	<i>d.</i>
Acetic Acid, containing not more than 33 per cent. of acidity	per lb. or pint	0	3
For every extra 10 per cent. or part of 10 per cent. of acidity	per lb. or pint	0	1
Acid—Nitric, Sulphuric, and Muriatic	per cwt.	5	0
Ale, Porter, Spruce or other Beer; Cider and Perry; Limejuice Aerated and Limejuice Cordials, not Spirituous	per gallon	1	0
Animals, Living, viz.—Horses, Mares, Geldings, Colts and Fillies over the age of six months, except in saddle or harness	each	5	0
Horned Cattle, Cows, Oxen, Heifers, Bulls, Steers, Calves over six months old, except working bul- locks in teams	each	5	0
Sheep	each	0	6
Pigs	each	2	0
Fish (dried and salted), and Sardines (except in pickle or brine); Milk (preserved) and compounds thereof; Paraffin and Mineral Wax; Stearine	per lb.	0	1
Bacon; Butterine; Cheese; Coffee, roast or ground; Fancy Soap; Ham	per lb.	0	4
Barley	per bushel	1	0
Beeswax; Candied Fruits; Chocolate; Cocoa, manufactured; Confectionery; Fruit, Dried (except Dates, Currants; Raisins); Gunpowder, Sporting; Honey; Jams; Jellies; Mustard; Nuts (except cocoanuts); Pork (in pickle); Preserves	per lb.	0	3
Biscuits; Blue; Butter; Candles; Curled Hair; Currants	per lb.	0	2
Dates; Fish, Preserved (except Sardines); Fish Paste	per lb.	0	2
Preserved Fruit	per lb.	0	2
Fruit Pulp	per lb.	0	4
Glue; Maccaroni; Meat, Preserved; Pepper; Raisins	per lb.	0	2
Soap (other than fancy)	per lb.	0	1
Soap (extract of); Soap and Washing Powders; Spices; Starch; Soup, Preserved	per lb.	0	2
Twines and Cord, including fishing lines (except sewing or seaming twines); Vegetables, Preserved; Vermicelli Boots and Shoes, except indiarubber shoes (present English sizes to be the standard), viz. :—	per lb.	0	2
Men's No. 6 and upwards	per dozen pairs	33	0
Youth's Nos. 2-5	per dozen pairs	21	0
Boys' Nos. 7-1	per dozen pairs	17	6
Women's No. 3 and upwards, except lasting and stuff boots, including goloshed boots	per dozen pairs	19	6
Girls' Nos. 11-2, except lasting and stuff boots, including goloshed boots	per dozen pairs	16	0
Girls' Nos. 7-10, except lasting and stuff boots, including goloshed boots	per dozen pairs	11	6
Cards, Playing	per dozen packs	6	0
Carriages :—			
Tilburys; Dog Carts; Gigs; Boston Chaises; and other two- wheeled vehicles, on springs or thorough braces	each	£ 10	s. 0 d. 0
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	each	15	0 0

Carriages

The Tariff Revision Act.—1887.

Carriages :—	£	s.	d.
Hansom Cabs; safety, single, and double seated Wagons, Wagonettes, and four-wheeled Buggies, with tops..	each	20	0 0
Omnibuses and Coaches, for carrying mails or passengers..	each	40	0 0
Barouches; Broughams; Mail Phaetons; Drags	each	50	0 0
Cement	per barrel	2	0 0
Chicory, including kiln dried (except green root); Coffee and substitutes therefor mixed with Chicory or Coffee.....	per lb.	0	6
Coffee, Raw	per lb.	0	3
Hops	per lb.	0	6
Chicory, green root	per ton	60	0
Cordage, viz. :—Coir rope	per cwt.	5	0
Other (except Galvanized and other Iron and Steel cordage)	per cwt.	11	0
Galvanized and iron	per cwt.	3	0
Doors (except Iron Doors), 1½ in. and under	each	5	0
over 1½ in. and under 1¾ in.....	each	7	6
1¾ in. and over.....	each	10	0
Fruit, Bottled; Oil, Salad; Sauces; Pickles.....	per dozen quarts	4	0
“ “ “	“ pints	2	0
“ “ “	“ smaller	1	6
Fruit, Fresh	per bushel	1	0
Galvanized Iron—Corrugated Unmanufactured.....	per ton	30	0
Glucose	per cwt.	6	0
Grain (except Wheat overland) and Pulse of every description, not enumerated, and whether prepared, ground, or in any way manufactured.....	per 100lbs.	2	0
Grain, viz. :—Maize	per 100lbs.	1	0
Hats, viz.—Boys' and Youths' Felt Hats, and Glazed Straw Hats	per dozen	8	0
Men's Felt Hats, and Women's Untrimmed Felt Hats, of any size	per dozen	15	0
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 not enumerated	per dozen	30	0
Hats—known as Dress Hats	per dozen	48	0
Iron or Steel Columns; Girders (rolled or riveted); Pipes; Tubes	per ton	40	0
Oatmeal	per ton	40	0
Lead, Pipe and Sheet; Shot	per cwt.	2	6
Malt	per bushel	2	6
Marble; Slate; Stone (for building), unwrought	per cubic ft.	1	0
Matches and Vestas (except safety matches); for boxes containing 100 matches or under	per gross	1	0
Matches and Vestas (except safety matches); for each additional 100 or part thereof	per gross	1	0
Molasses and Treacle	per cwt.	3	0
Nails; Screws; Onions; Paints not prepared ready for use	per cwt.	2	0
Naphtha; Oils (except Kerosene, per gallon, 3d., Cloth, Cod, Coconut, Palm, Seal, and Whale free); Turpentine and Varnish	per gallon	0	6
Opium; Morphia	per lb.	20	0
Oil—Olive or Salad, in bulk.....	per gallon	2	0
Paints, mixed, ready for use	per cwt.	4	0
Paper-wrapping (all kinds of), Tissue.....	per cwt.	3	4
Paper Bags, not printed	per cwt.	10	0
Paper Bags, printed	per cwt.	15	0
Plaster of Paris	per barrel	3	0
Potatoes	per cwt.	1	0
Rice and Rice flour	per cwt.	3	0
Salt	per ton	25	0
Sarsaparilla (not containing more than 25 per cent. of proof spirit); Wine, if not containing more than 35 per cent. of proof spirit	per gallon	6	0
Sashes, up to and including 1¼ in.	per pair	4	0
over 1¼ in.	per pair	6	0
Soda Crystals	per ton	40	0
			Spirits

The Tariff Revision Act.—1887.

	<i>s.</i>	<i>d.</i>
Spirits (of all kinds), the strength of which can be ascertained by Sykes's hydrometer	per proof gallon	14 0
Spirits, Perfumed	per proof gallon	24 0
Spirits and Spirituous Compounds (on all), the strength of which cannot be ascertained by Sykes's hydrometer	the liquid gallon	14 0
Spirits (of all kinds) used for fortifying wine, the produce of the province	the proof gall.	2 6
Spirits, Methylated	the liquid gall.	3 0
Sugar	per cwt.	3 0
Tea	per lb.	0 3
Timber, viz.—Battens, Deals, Planks, Quartering, Spars.....	per 40 cubic ft.	2 6
Boards, $\frac{3}{4}$ in. to $1\frac{1}{2}$ in., rough or planed, tongued or grooved	per 100 sup. ft.	1 6
Architraves, Mouldings, 3in. and under	per 100 lin. ft.	4 0
over 3in.....	per 100 lin. ft.	7 0
Skirtings.....	per 100 lin. ft.	7 0
Laths	per 1,000	1 0
Palings	per 100	0 6
Shingles	per 1,000	0 6
Tobacco, viz.—Manufactured	per lb.	2 9
Unmanufactured	per lb.	1 $7\frac{1}{2}$
Cigars	per lb.	6 3
Snuff	per lb.	6 0
Vinegar, containing not more than 5 per cent. of acidity.....	per gallon	0 9
For every extra 1 per cent., or part of 1 per cent., of acidity	per gallon	0 2
Wine, sparkling.....	per gallon	10 0

NOTE.—In all cases where duty is charged at per gallon, one dozen reputed quart bottles will be taken as two gallons, and one dozen reputed pint bottles as one gallon.

On all goods included in the following list, an *ad valorem* duty of 25 per cent. :—

Twenty-five per centum ad valorem list.

Air Bricks ; Albums.
Apparel and Slops, not otherwise enumerated ; Archery materials ; Bags, canvas ; Basketware ; Bedsteads ; Beer Engines ; Bellows and Bellows with forges ; Bells (all kinds).
Bench Screws ; Bent Wood and Joinery ; Birdcages ; Blacking (including Boot Gloss, Harness Dressing, and Black Lead).
Blacksmiths' Tongues ; Blocks, Pulleys, and Sheaves.
Boot and Slipper Uppers ; Boots and Shoes, not enumerated ; Bootlaces, leather ; Boilers, land and marine.
Bolts and nuts over $\frac{3}{4}$ in. diameter.
Boring rods and tools ; Breadcutters ; Bricks (except Bath and Dinas) ; Bridges and bridge-work, manufactured ; Bright wireware ; Britannia metal-ware ; British Plate ; Brooms and Brushware.
Buckets and Tubs (all kinds of) ; Buggy Hoods, wholly or partly manufactured.
Cabin Hooks ; Campovens and Covers ; Candle Moulds ; Candlesticks ; Carpenters' and Joiners' Benches ; Carpet Bags, Portmanteaux, and Trunks (all kinds of).
Carriages, Carts, Wagons, and all vehicles, not enumerated ; Castings, not enumerated.
Cast Steel Drills.
Chisels, cold.
Corkscrews, wire and steel.
Copying and Embossing Presses.
Cork and other Ship Fenders.
Drapery and Millinery, unenumerated (except Hosiery not enumerated, to be considered as unenumerated).
Dumb Bells.
Engines and parts (except Gas, Portable, and Traction Engines, and Pressure Gauges) ; Forges and Forge Backs.
Feathers ; Felloes.
Furniture ; Furs.
Gas Tongs.
Garden Rollers.
Glass, silvered.
Hats, not enumerated ; Grates, Stoves, Ranges, and Ovens and parts thereof ; Bonnets and Caps not enumerated.

Hammers,

The Tariff Revision Act.—1887.

Hammers (napping, quartz, and spalling); Harness and Saddlery made up.
 Hoists and Lifts; Horsepowers and parts; Hydraulic Presses; Icemaking and Cooling Machines.
 Iron Brackets, Doors, Gates, Kibbles, Lasts, and Galvanized Iron manufactures; Jewellery;
 Japanned-ware; Jacks, Lifting.
 Kettles and Pans (copper and brass); Knifeboards; Knife Cleaners.
 Gasaliers and parts.
 Ladles, iron; Lasts, wood; Leatherware of every description not enumerated; Leggings.
 Machines, Washing, and Mangles; Manufactures of Metals, not enumerated (except plough
 and scarifier shares); Mandrels; Mantelpieces; Mats, all kinds of.
 Millbands, leather.
 Mouldings, Gold.
 Silverware; Oars.
 Organs, Pipe.
 Picks and Mattocks.
 Picture Frames, except for public institutions; Perfumery; Plate and Platedware, not
 enumerated.
 Pliers; Polishing Powders and Pastes; Plummer Blocks and Brasses; Punching Machinery.
 Quarry Mauls and Picks; Refrigerators; Saddle and Harness Trees; Sails, new; Safes, iron;
 Sieves; Staples; Sashweights; Scrapers; Stationery, manufactured, including Labels,
 Posting, Handbills, and Printed Bags, not enumerated.
 Shafting, cold, rolled, or turned, and Couplings; Tiles; Tinware; Tiring Plates.
 Troughing; Wedges; Whips and Walking Sticks.
 Wheels and Axles; Wigs; Winches.
 Windmills; Wickerware; Woodware.
 Wringers; Weighbridges over 20cwt.; Woolpresses.
 Wool Scourers; Whim Bows; Winepresses; Whim Mountings.

On all goods included in the following list, an *ad valorem* duty of 20 per cent. :—

Twenty per centum ad valorem list.

Aerated Waters.
 Cordials, not spirituous; Brown Earthenware and Stoneware; Fireworks.
 Glassware, cut, engraved, etched, or ground, and Bottles except Medicine Bottles.
 Haypresses.
 Hosiery, knitted.
 Machinery, not enumerated: Marble; Stone; Slate; (wrought).
 Medicines, patent or so called, or being subject to a stamp duty in the country from whence
 exported.
 Mineral Waters.
 Syrups; Tents and Tarpaulins.
 Umbrellas and Parasols.

On all goods included in the following list, an *ad valorem* duty of 15 per cent. :—

Fifteen per centum ad valorem list.

Agricultural Implements, not enumerated, including Corncrushers
 Apparel and Slops, being Mole Clothing and Imitations thereof.
 Blankets.
 Carpets; Carpeting.
 Chinaware and Earthenware, not enumerated; Cricketware; Clocks and Watches, or parts
 thereof.
 Drapery and Millinery, viz. :—Bonnet, Dress, Mantle, and Jacket Ornaments, Trimmings and
 Fringes, Corsets, Crapes, Embroidery, Flowers, Gloves, Gimp, Gossamer, Handkerchiefs,
 Lace (cotton, silk, or wool), Nets, veil or trimming, Piece Goods, viz. :—Silk, and
 manufactures thereof containing five per cent. of silk (not enumerated), Satins, Plushes,
 and Velvets, Ribbons, Ruffings, Tablecloths, Table and Toilet Covers (cotton or linen),
 Table Napkins, Towels and Dusters.
 Eyeglasses and Spectacles, gold or silver; Fancy Goods.
 Glass, Plate and Sheet, not enumerated.
 Glassware, not enumerated.
 Hats, viz. :—Pith; Harmoniums and Pianofortes, Organs other than Pipe; Lamps and Lamp-
 ware.
 Leather, not enumerated, except Roans and Skivers; Matting.
 Metal Services, Spoons and forks, except Steel Table Forks; Oil and Floor Cloth.
 Plough and Scarifier Shares; Quilts and Rugs.
 Tobacconistware.
 Woollen and Flannel Piece Goods (except Dress Piece Goods), Cloths, Tweeds, Estamenes,
 and Serges, not enumerated.

Free

*The Tariff Revision Act.—1887.**Free List.*

American Leather Cloth	Chain Cables and Traces, not Galvanized
Anchors over 3cwts.	Chalk
Animals, Living, not enumerated	Charts
Antifouling Composition	Cloth, oil
Antimony, in ingots	Coal, Lignite and Coke
Anvils	Cocoa nibs
Artificial Teeth	Coin, Specie and Bullion
Artists' Colors, Canvas, and Pallet Knives	Coir Yarn
Arrowroot	Combined Mower and Binder
Asphalt	Copper and Yellow Metal Sheathing, Sheet, Bar, Rod, and Nails
Atlases	Copper wire, covered
Backs, Wooden, for Brushes	Copperas
Bagging, Forfar and Hessians	Cordage, viz., Steel Wire
Bags and Sacks, printed or otherwise, being Bran, Corn, Flour, Gunny, Ore, and Woolpacks not enumerated	Corks, Cut and Cork
Ballast, not being Stone enumerated	Cork Socking
Barrel and Cupboard Bolts	Cornflour
Bass, Hair, and Bristles, and other Ma- terials for Brushmaking	Cotton, for Hosiery, Packing, Raw, Silicate, Waste, Wick, and Knitting, and Mend- ing.
Bicycle Steel Backbones or Tubes and Rims unfinished	Cotton Goods in the piece (except Velvets and Velveteens, to be considered un- enumerated)
Black Sand	Cotton Thread, sewing
Blasting Powder, Dynamite, and Litho- fracteur	Crimean and Union Shirtings in the piece
Bookbinding Cloth	Crucibles
Books, Printed	Demonstration Chalk
Boots and Shoes, Children's, No. 0-3 (present English sizes to be the Standard)	Dentists' Tools and Materials
Boot Elastic	Detonators
Boot Hooks	Diamonds, Glazier and Mining
Boot Laces, other than Leather	Door knobs and handles, Brass, Glass, or China
Bolts and Nuts, $\frac{3}{8}$ in. diameter and under	Drawing pins
Bolt Ends and Nuts, $\frac{3}{8}$ in. diameter and under	Dry Plates, photographic
Bone, Black	Dyestuffs, being Aniline Dyes, Bichrome, Dyewoods, Dyewood Extract, and Indigo
Bones	Ebonite and Vulcanite Bottle Stoppers
Bonnet Shapes	Elastic
Bonnets and Hats, viz.:—Straw, Chip, Willow, Tape or Braid untrimmed	Emery Cloth, Powder, and Paper
Bottles, Indiarubber	Engines, Gas, Portable and Traction; Dry Air Refrigerating Machine without engine
Braids and Bindings	Eyeglasses and Spectacles (except gold or silver)
Brass, Bar, Sheet, Rod, and Rolled	Eyelets, Eyelet Punches and Webbing
Bricks, Bath and Dinas	Felt Sheathing and Paper, roofing
Bushes—Patent Roller, for Block Making	Fibre, cocoa
Buttons—All kinds of	Flax
Brimstone, Crude and Flowers of Sulphur	Forks, hay and digging
Buckles—All kinds of	Fuse
Bulbs and Seeds, Garden	Ginger, green
Bunting in the piece	Globes, school
Camera, Photographic	Gold and Silver Leaf
Cane	Grain, viz. Wheat, overland
Canvas	Grindstones
Canvas Hose	Guano, and other manures
Capsules, Bottle	Gutta Percha
Cardboard, Strawboard, and Millboard (plain)	Hair, Seating and Unmanufactured
Carriage Trimmings	Hames, all kinds
Casks and Cases for Dry Goods, and Pack- ages in which Goods are ordinarily Imported (except Glass or Stone Bottles enumerated), and empty re- turns	Harness, Minor Articles and Mountings
	Harvest Twines, up to and including De- cember 31st, 1887

The Tariff Revision Act.—1887.

Hatters' Materials, except felt hoods, pull-over hoods, and any article of felt prepared for the manufacture of hats	Magnets
Hemp	Maizena
Hides and Skins raw	Maps
Hinges (except T and Hook Hinges)	Measuring tapes
Hooks and Eyes	Metal toe caps, heel plates, and boot protectors
Hooks, Reaping	Mill silk
Holystones	Mill stones
Holloware	Mops
Hose and Tubing, indiarubber	Mortice-lock furniture and finger-plates
Imitation Cane	Muntz metal
Indiarubber, Stamps, Erasers, Anti-rattlers, Buffers, Washers and Tires for Bicycles	Music
Ink and Ink Powder	Myrobalans
Iron, Bar, Rod, Galvanized Iron Droppers, Galvanised, Sheet, Plain, Girder Plates Unmanufactured, Hoop, Ore, Pig, Plates. Rails for rail and tramways, Scrap, Sheet, Tubing cased with Brass, Wire, Wire Galvanised, Wire Netting of all kinds, and Wrought Iron Tubes and Pipes under 6in. internal diameter.	Natural history cards
Irons, Hatters', Italian, Smoothing, Cloth Manufacturers', and Tailors'	Needles—all kinds of
Ironmongery — Minor Articles of — not enumerated	Nets, fishing
Italian Cloth Lining	Newspapers, printed
Ivory	Nuts, viz. :—Cocoanuts
Jute	Oakum and junk
Knife Sharpeners and Powder	Oil cocoanut, cod (bulk), palm, seal, whale, and black shale
Knitting Machines	Oil of rhodium
Knives—Leather Machine, Putty, Shoemakers', Hay, and Saddlers', Chaff-cutting.	Oil baize
Laces, other than leather	Oil cake
Latches and Locks—All kinds of	Oil silk
Lead Ore, Pig, and Scrap	Ores
Leather—Patent, Enamelled, Kid, Hogskins, Levant, Morocco, and imitations thereof	Oziers
Limejuice in bulk	Paint boxes—toy
Linen Goods in the piece	Paintings and engravings
Linseed	Paper—Blotting, copying, felt, marble, albuminized, tracing, colored surface, gelatine, flint glazed, morocco striped, plaid, printing, and writing (except faint lined)
Lint	Paper fasteners
Lithographic Stones	Patent groats
Machinery for carding, spinning, weaving, and finishing manufactures of fibrous material, and cards for such machinery, machinery used in the manufacture of paper and for felting (including wire cloth and felts), roller machinery and machinery connected therewith not enumerated for flour milling purposes, printing presses and machines, lathes over 3½ tons weight, drilling machines over 2½ tons weight, planing machines over 6 tons weight, punching machines over 7 tons weight, shearing machines over 7 tons weight, plate-bending machines over 5 tons weight, slotting machines over 4 tons weight, shaping machines over 2½ tons weight, bookbinding and ruling machines, (except engines and shafting).	Patent roller composition
	Peaflour
	Pearl ash
	Pearl and patent barley
	Pens and penholders (not fancy)
	Pencils, carpenters' and slate
	Penelope canvas
	Phosphorus
	Picture cards, school
	Picture-frame mouldings (except gold and solid polished wood)
	Pins
	Pitch, tar, and resin
	Plants and trees
	Platinum or porcelain chemical apparatus
	Potash, Canadian
	Precious stones (unset)
	Putty
	Quicksilver
	Rabbit traps
	Raddle
	Rattans
	Rice imported into any bonded warehouse, and manufactured into Starch therein
	Rice offal
	Rivets, steel, iron or galvanized
	Russian bolt rope yarn
	Saddlers' bindings and ironmongery
	Sago
	Salt rock
	Saltpetre

Sash

The Tariff Revision Act.—1887.

Sash fasteners and lifts	Surveyors' chains
Scales, balances, and weights, not enumerated	Sulphate of copper.
Scientific, Surgical, and Optical instruments	Tallow
Scythes and scythe handles	Tanks, Iron, except galvanized corrugated.
Seeds, grass	Tapes
Sensitised paper	Tapioca
Sewing machines and slabs	Tartaric Acid
Sewing twine and silk	Telephones
Shaft tips	Timber—Ash in the rough, Balks, logs, sleepers railway, square over 4in. thick, trenails and spokes in the rough, clear pine in the rough (irrespective of sizes), sawn hickory, sawn blackwood, and staves in the rough
Shale	Tin—Block, ingot, sheet, plates, and tin-plates decorated.
Shears	Tinfoil
Sheep ear labels	Tools, not otherwise enumerated
Sheep dip and wash	Transfers and Album Scraps
Shellac	Tubing metal (except iron)
Shoemakers' nails, viz.:—Sparrow-bills, wrought and cast tips, bright and black mal. hobs, wrought hobs, nuggets, Hungarians, cut sprigs, steel bills, tangles, iron and brass rivets	Type
Shoe pegs and peg wood	Umbrella and parasol parts, except covers.
Shovels and spades	Upholsterers' Trimmings
Sickles	Vegetable wax
Silk fags	Veneers wood
Slates, school	Waterproof materials in which Indian rubber or guttapercha is used in the manufacture
Slot irons for carriage building	Washers rawhide
Sock lining	Webbing
Soda ash, caustic, nitrate, silicate	Whipsockets
Specimens of natural history	Window Lines, Patent
Spirit levels	Wire of all kinds, except gold silver and plated
Split peas	Wooden hoops for casks
Springs, door, sofa, and chair	Wool, mending
Stay Busks	Wool washed and greasy
Steel bar, rod, sheet, fencing wire, standards and droppers, and steel cranks and tires, in the rough, for railways and tramways	Works of Art; Chromo and Oleographs
Strychnine	Yarn—Angora, wool, and cotton, mending
Stump and finger joints	Yarn—Combed, not being fingerings
Sumach and valonia	Zinc ingot, perforated and sheet

On imported goods not included in the foregoing schedule an *ad valorem* duty of Ten per centum.