



THIRD SUPPLEMENT
TO THE
VICTORIA
GOVERNMENT GAZETTE

OF FRIDAY, JANUARY 24, 1896.

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No. 12.]

WEDNESDAY, JANUARY 29.

[1896.

Customs Act 1890.

DRAWBACK REGULATIONS.

At the Executive Council Chamber, Melbourne, the twenty-eighth day of January, 1896.

PRESENT:

His Excellency the Governor.

Mr. Isaacs
Mr. Peacock
Mr. Best
Mr. Taverner

Mr. Foster
Mr. McCulloch
Mr. Vale
Mr. Williamson.

WHEREAS the Governor in Council may, by virtue of the provisions of section 150 of the *Customs Act 1890*, approve of Regulations and conditions for the repacking of goods entitled to drawback, and for the due protection of the revenue under or upon which drawback may be allowed: Now therefore His Excellency the Governor, with the advice of the Executive Council, doth hereby make the following Regulations and doth order that the same shall take effect on and after the 1st day of January, 1896 (that is to say):—

1. All previous Regulations under section 150 of the *Customs Act 1890* shall be and are hereby cancelled. Cancellation of previous Regulations.
2. The term "exporter" shall include a firm or corporation, and male shall include female, and the singular shall include the plural, except where inconsistent with the context. Meaning of terms.
3. Words and expressions used in these Regulations and in the Forms attached hereto shall have the meanings assigned to them respectively in any Act relating to the Customs. Meaning of terms.
4. Drawback of the full amount of duty paid on importation shall be allowed subject to these Regulations. In cases where the full amount of duty paid cannot be claimed under these Regulations, the rates specified in the First and Second Schedules hereto shall be allowed, subject to the conditions set forth herein. Nevertheless, on goods which were imported prior to the 1st of January, 1896, and which were subjected to a higher duty than that imposed by the *Customs and Excise Duties Act 1895*, there shall, until the 30th June, 1896, and no longer, be granted the amount of drawback which could have been paid under the Regulations which were in force up to 1st January, 1896. Drawback payable.
5. An export entry must be passed in the usual manner specifying the rates of duty paid and the security given by bond as provided by sections 136 and 137 of the Act No. 1081, or, if desired, the entry and bond may in the first instance be deposited with the Inspector of Drawbacks before the vessel by which it is intended to ship the goods has been entered outwards. In the latter case the name of the ship must be subsequently filled in on the entry prior to the shipment of the goods by the exporter or his representative, who will then pass such entry (accompanied by invoices in duplicate) in the prescribed manner. Export entry and invoice.

- Invoice. 6. On such invoices the goods in respect of which drawback is claimed, or any goods packed therewith, shall be legibly specified, and the rate of duty paid on importation set out under one of the following headings, viz.:-
 Goods—Free ;
 Liable to an ad valorem duty on importation ;
 Being boots and shoes (specifying the sizes) ;
 Manufactured in Victoria from imported dutiable material ;
 Liable to fixed duties on importation.
- Invoice. 7. In such invoices there shall be set forth legibly in respect to each separate class of articles the quantities, qualities, sizes, values, and general description of the same, and the actual price received or to be received by the vendor from the purchaser of the goods.
- Invoice. 8. The amount of drawback claimed, or to be claimed, upon the goods described in such invoices shall in no case be added to the value for drawback.
- Procedure when drawback would exceed duty paid. 9. In cases where the value for home use of any goods entered for drawback would give as drawback an amount greater than the duty paid on importation, the exporters must place on their entries and invoices the words "Drawback claimed on £ _____," inserting a value which would give as drawback a sum not greater than the amount of duty paid.
- Procedure and declarations. 10. The entry having been passed or deposited (as required by clause 5), and invoices in duplicate having been stamped by the Export Clerk in the long room, the said entry and invoices, together with the notice (Form A), must be presented to the Inspector of Drawbacks. Such of the declarations contained in Form B hereto as are most applicable to the circumstances of the case must be made and subscribed by the exporter or the duly authorized representative thereof.
- Drawback not to exceed duty paid. 11. No person shall claim, or cause to be claimed, as drawback any sum greater in amount than the duty paid on the article in respect of which any claim is made, nor will any drawback be paid on goods returned or intended to be returned to Victoria.
- Conditions under which full ad valorem duty may be claimed. 12. The following conditions shall be observed in cases where the full amount of ad valorem duty paid on importation shall be claimed as drawback :—
 (a) The entry, having been duly dealt with as hereinbefore provided, shall bear on its face the words "Full duty paid claimed as drawback," and shall show thereon also the original invoice values (with 10 per cent. added thereto), and the rate of duty paid, and the declaration on the back of the said entry shall be in accordance with the Form B attached hereto.
 (b) The original invoices produced at the time the import entry was passed (and which must bear the Customs stamp and Landing Waiter's initials as evidence of such production) shall be shown to the proper officer.
 (c) A statement of the original invoice values, &c., as per Form C, must accompany the entries.
 (d) The goods for export on which drawback is claimed must be capable of easy identification with those specified in the original invoices by the officers of Customs, either by showing the maker's marks or numbers on such goods, or by being still in the original packages in which imported, or by such other evidence as to the Collector of Customs shall seem satisfactory. Such proof shall be given to the Inspector of Drawbacks as may be required by him that full duty was paid on importation.
- Wines, spirits, tobacco, &c. 13. No drawback of duty will be allowed upon wine, spirits, beer, cordials, liqueurs, or strong waters, tobacco, cigars, cigarettes, and snuff, if such goods have been removed from the custody of the Department of Trade and Customs since the payment of duty.
- Second-hand goods. 14. No drawback of duty will be allowed upon second-hand goods on which duty at fixed rates has been paid on importation except in cases where such goods have not left the custody of the Customs officers.
- Second-hand goods. 15. Drawback of duty will be allowed upon second-hand goods liable to an ad valorem duty on importation, and enumerated in Schedule I of the list of articles upon which drawback may be allowed, at the rates therein mentioned ; but such drawback will be calculated only on the value of such goods at the time of export, and shall in no case exceed one-half of the amount of the duty originally paid upon such goods. The goods must be exported by and be the property of *bonâ fide* traders, and no drawback will be allowed after a period of five years has elapsed since the payment of duty.
- Cases in which drawback may be allowed. 16. Drawback will be allowed in the following cases only :—
 1. On goods sold *bonâ fide* outside the colony.
 2. On unsaleable goods.
 3. On goods shipped to a branch house or genuine representative.
 4. On travellers' samples.
- Unsaleable goods returned. 17. Drawback will be allowed upon unsaleable goods only when returned to the original vendor, and when such goods have sustained no damage since being landed, and provided that such goods are being returned only on account of their having become obsolete in design, out of fashion, or unsaleable from similar causes ; and further, that on and after the 1st July, 1896, a period of five years shall not have elapsed since payment of duty on such goods.
- Goods shipped to branch house. 18. In the case of goods shipped to a branch house drawback will only be allowed when the goods are forwarded from a business house in Victoria to a trading branch of the same house elsewhere, or when the goods are sent to a genuine representative of the exporter. Drawback will not be allowed on goods consigned to a Customs, general, forwarding, commission, or other similar agent, or to an auctioneer.
- Debenture. 19. No drawback of duty will be due or payable unless the debenture (Form E or F attached hereto) duly completed is received by the Collector of Customs, nor until such debenture has been examined by the Jerquer and found correct by him, and been approved under the hand of such Collector of Customs or other officer duly authorized by him.
- Debenture. 20. Debentures may be paid as soon as practicable after the shipment of the goods, but nothing contained in these regulations shall be held to compel the Collector of Customs to pay any claim for drawback which he may consider inadvisable from any cause whatever to allow.
- Debenture. 21. The person before whom the declaration on the drawback debenture must be made shall be any justice of the peace, or such other person or persons as may by law be authorized to take and witness declarations or affidavits ; and all other declarations made in pursuance of these regulations shall be made before an officer of Victorian Customs.

22. The Commissioner of Trade and Customs is hereby empowered, but subject to the provisions of Debiture. the Act No. 1081, to cause any debenture to be passed for payment though these regulations may not have been strictly complied with.

23. When a number of debentures for one exporter is handed in to the Collector, the various Debiture. amounts may be shown on a schedule (see Form D), and on such schedule (with the debentures attached) the one signature of the Jerquer and the Collector and of the person receiving payment for said debentures shall be sufficient.

24. The hours of business for drawback officers shall be from 9 a.m. to 5 p.m., and on Saturday from 9 a.m. to 12 noon. Should the exporters require an extension of time, an overtime application must be made to the Inspector of Drawbacks, who may allow the same. Hours of business.

25. Exporters of goods for drawback of duty shall pay to Her Majesty a charge of Two shillings Payment for officers. per hour, or any portion of an hour, during the time an officer is employed on their application under these Regulations, and any other expense incurred on their behalf, as certified by the Inspector of Drawbacks, and no debenture shall be passed for payment until such expenses have been paid.

26. A notice of the intention to pack in the Form A attached hereto must be given to the Collector Packing. of Customs at the port of export at least two working hours before packing.

27. No drawback of duty will be payable on goods unless they are in the original packages as Packing. imported, or unless they are packed in the presence of an officer of Customs; such officer shall, in all cases, certify on the entry, invoice, or statement mentioned herein, as the case may be, that such examination has been made, specifying whether the quantities, values, weights, &c., as the case may be, set out in such entry, invoice, or statement were found to be correct or not on such examination.

28. Should the Collector of Customs desire, any goods already packed may be re-opened or Packing. re-examined after having been passed by the drawback officer; and the unpacking or repacking of such goods shall be conducted by, or at the expense of, the exporter.

29. Every facility desired must be given to the examining officer to enable him to superintend the Packing. examination and packing of goods entered for drawback, and to take a correct account thereof.

30. Upon the completion of the packing the goods must be secured to the satisfaction of the Packing and subsequent procedure. Inspector of Drawbacks, and a distinctive mark or label placed on each package, which will then be despatched in charge of a carrier duly licensed under the Customs laws into a Customs shed, or delivered to the custody of the export officer for shipment; or if not so forthwith removed, they must be deposited in some secure room approved by the Commissioner of Trade and Customs, under the lock of the Crown, until removal for shipment.

31. If the exporter cannot specify the number of packages in the entry at the time of passing, such Number of packages. may be inserted, and the officer in charge is hereby required to see that such is inserted, prior to the removal of the packages.

32. The exporter may, in writing, authorize any of his clerks to pass drawback entries and make Clerks may be authorized. the required declarations on the same, and also to certify to the correctness of the invoices and statements, provided that such authority is previously lodged with and approved by the Collector of Customs. (See Act No. 1081, sec. 99.)

33. The forms following hereto and lettered respectively A, B, C, D, E, and F shall be used in Forms to be used. connexion with these Regulations, and all directions set out in such forms must be carefully complied with. For the purpose of securing drawback such form or forms shall be used as may be most applicable to the particular goods proposed to be exported.

34. Exporters of goods for drawback of duty at any duly appointed port on the River Murray must Drawback on the River Murray. specify on the entry the name of the consignee and final destination of the goods, and at each such port the officer in charge will regularly attend at his office, at such stated times as may be directed by public notice from the Secretary of Trade and Customs, to pass such goods for drawback in respect to which the officer may have received due notice of intention to export. Debentures rendered in respect to such goods must be handed to the Collector of Customs at Melbourne (see clause 19), who will, if they are correct, pay them at the Custom House, Melbourne, or remit the money to the claimant, less the cost of remittance.

Exporters of earthenware and glassware, liable to fixed rates of duty, must also comply with the following Regulations in order to enable them to obtain drawback on the goods exported:—

35. The goods upon which drawback is claimed must be stacked for measurement in the smallest Stacking. possible compass consistent with safety, and as may be directed by the officer or officers superintending the operation, and the said goods shall be placed in the packages in which it is intended to export the same in the presence of such officer or officers.

36. Exporters shall, on rendering their debentures, produce to the proper officer, prior to the passing Documents to be produced. of the claims, properly certified documents showing the freight measurements of the packages included in the entries.

37. The officer or officers superintending the packing of earthenware and glassware, liable to fixed Outside measurement, &c., to be recorded. rates of duty, for drawback, in addition to the actual net measurement of the goods, shall also take the outside measurement of the package or packages into which the goods shall be placed, and record both measurements on the back of the entries. They shall also take an account of any other goods contained in such package or packages.

FORM A.

NOTICE OF INTENTION TO PACK.

To the Collector of Customs.

[I or we] beg to give notice that [I or we] intend to pack sundry goods for exportation for drawback at Melbourne, at 189 o'clock on 189, and would beg to request the attendance of an officer of Customs for that purpose. £ deposit lodged in payment of the officer's service.

FORM B.

DECLARATION ON EXPORT ENTRY.

- (1) I, _____ do hereby declare that I am the exporter [or] I am the duly authorized representative of _____ [the exporter or the exporters] [or] I am a member of the firm of _____ [the exporter or the exporters] of the goods mentioned in this entry, that the particulars therein contained are true and correct, that the goods are to be exported for use and consumption outside the colony of Victoria, and that drawback on same is claimed on the quantities, values, and rates, as specified in said entry. That the goods are not entered at a higher value for drawback than the fair market value of such goods in Melbourne, and are not of less value for home use than the amount of drawback claimed.
- (2) [I further declare that the invoice, dated _____ and signed by _____ represents the actual price paid, or to be paid, to the exporter [or exporters] for the same, subject to the following terms, viz.: _____ and without any other discount, rebate, or other allowance by the purchaser thereof, trading, residing, or about to reside at _____ in the colony of _____, and that the goods mentioned in the said invoice have been actually and *bonâ fide* sold to the said purchaser by the exporter [or exporters] at the prices mentioned in such invoice.]
- (3) [I further declare that the said goods are unsaleable in Victoria at a fair price, and are returned goods shipped to the original vendor; that they have sustained no damage since being landed in this colony, and are returned on account of having become obsolete in design, out of fashion, or unsaleable from similar causes; [not to be inserted until 1st July, 1896], and further that a period not exceeding five years has elapsed since the payment of duty on such goods.]
- (4) [I further declare that the said goods are shipped to a branch house or genuine representative at _____ in the colony of _____, that such house is a genuine trading branch of my firm, and that the values shown in the invoice statement dated _____ and signed by _____ are the true values of same.]
- (5) [I further declare that the statement dated _____ and signed by _____ is a true extract from, or copy of, the original invoices now produced (or to be produced) to the proper officer, and upon which the duty was paid.]
- (6) [I further declare that the said goods are second-hand, and that a period not exceeding five years has elapsed since the payment of duty on such goods.]
- (7) [I further declare that the said goods are shipped as travellers' samples, to be accounted for at the rates, quantities, values, and general description, as specified in the invoice dated _____ and signed by the exporter's traveller.]
- (8) *For Exporters of Goods (being in other than original packages) on which Drawback is allowed by measurement.*
[I further declare that the goods specified in this entry have been stacked for drawback measurement in the smallest possible compass consistent with safety and as directed by the officer superintending the operation, that the contents and measurements herein set out are correct in every particular, that the documents hereunto annexed are a true copy of the invoice relating to the sale of such goods, that no other goods except [here state description of other goods (if any) packed in the same case] are contained in the said packages, that the said packages contain the whole of the goods so stacked, and that the goods mentioned in such invoice have been actually and *bonâ fide* sold by the exporter [or exporters] to _____ of _____ in the colony of _____, at the prices mentioned in such invoice.]
- (9) And I further declare that the said goods were properly cleared at the Customs when landed or delivered, and duty paid thereon at the rates specified in this entry, and that none of the said goods were the produce of or manufactured in Victoria, except such as are so specified, and that no drawback or rebate on account of damage has been claimed or paid on the said goods, and that the amount of drawback claimed does not exceed the amount of duty paid.

Declared before me at _____ this _____ day of _____ 189

 Officer of Customs.

NOTE.—The first and last clauses numbered (1) and (9) are to be used in each and every case, and are the only portions of the declaration that are required for goods other than earthenware and glassware, on which a fixed rate of duty is paid.

One of the clauses numbered 2, 3, 4, or 7 (in addition to the first and last) is required when ad valorem goods are exported and drawback claimed at schedule rates.

The fifth clause (in addition to the others to be used which are appropriate to the particular circumstances of the case) is required when the full duty paid is claimed as drawback; the second when the goods have been sold; the third when the goods are returned unsaleable; and the fourth when the goods are transferred to a branch house; the sixth when second-hand goods are exported; and the seventh for travellers' samples.

The declaration is to be printed with a margin of not less than three inches on the left-hand side.

The declaration as to measurement goods is required to be made before the Drawback Officer by the exporter after the goods have been packed and before they are shipped.

FORM C.

STATEMENT of original invoice values, &c., and amount of import duty paid on goods for drawback per export warrant No. _____ of 189 _____, exporters:—

Full Description as per Invoice, with Discounts, &c., and Foreign Money, if any:—	Invoice Value.		Rate.	Duty.	
Total amount of duty claimed as drawback...					

FORM D.

SCHEDULE OF DRAWBACKS payable to _____

No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
1							
2		18		34		50	
3		19		35		51	
4		20		36		52	
5		21		37		53	
6		22		38		54	
7		23		39		55	
8		24		40		56	
9		25		41		57	
10		26		42		58	
11		27		43		59	
12		28		44		60	
13		29		45		61	
14		30		46		62	
15		31		47		63	
16		32		48		64	
17		33		49		65	

The total Drawback as per Debentures attached numbered _____ amounts to _____
 pounds shillings and pence.
 Examined and found correct—

Jerquer.

Approved—

Collector.

Received this _____ day of _____ 189 _____, from the Collector of Customs,
 Melbourne, the sum of _____ pounds shillings
 and _____ pence, in full payment of above drawbacks.
 Witness to payment—

FORM F.

DEBENTURE FOR GOODS SUBJECT TO A FIXED RATE OF DUTY.

Port of _____, Victoria.

Her Majesty's Government Dr. to

* To drawback of duty upon the goods specified in the export warrant }
 No. _____ of _____ 189____, and exported on the }
 for _____

Description of Goods.	Quantity.	Rate.	Amount of Drawback.		
Signature of Claimant _____		TOTAL £			

I, _____ of _____, in the colony of Victoria [carrying on business at _____ or] a member of the firm, carrying on business at _____, in the said colony, as _____ under the style and title of _____ [or the duly authorized agent of the firm of _____, carrying on business at _____, in the colony of Victoria, under the style and title of _____], do solemnly and sincerely declare that the goods mentioned in the above debenture have been actually exported by [me or] the said firm, and have not been re-landed or re-introduced, and are not intended to be re-landed or re-introduced, at any port of or place in the said colony of Victoria, and have been shipped as above stated, and that [I or the said firm] was at the time of the entry of the said goods for drawback of duty, and at the time the said goods were shipped as above stated, was and continue to be entitled to the drawback thereon, and which I [on behalf of the said firm] hereby claim. And I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of an Act of the Parliament of Victoria rendering persons making a false declaration punishable for wilful and corrupt perjury.

Declared at _____ in the colony of Victoria }
 this _____ day of _____ One thousand }
 eight hundred and ninety-
 Before me

A Justice assigned to keep the peace in and for the _____ Bailiwick in the colony
 of Victoria.

Examined and found correct—

Jerquer.

Approved—

Collector of Customs.

Received this _____ day of _____ 189____, from the Collector of Customs, Melbourne,
 the sum of _____ pounds _____ shillings and _____ pence, in full
 payment of above drawback.

Witness to payment—

* NOTE.—This form may be altered at the option of the claimant as follows :—“To drawback of duty upon the goods specified in the export warrants, as shown in the schedule attached hereto and exported, as shown in said warrants,” and the said schedule shall bear the signature of the person making the declaration to the debenture.

SCHEDULE No. 1.(a)

IMPORTED ARTICLES upon which Duty has been paid at the rates herein set forth, and on which a Drawback will be allowed subject to these Regulations on the fair Export Market Value at the rates specified, provided that such Drawback does not exceed the amount of Duty paid. To take effect on and after 1st January, 1896, except as to articles against which another date or a period is inserted; on and after such date or during such period the rates specified shall be allowed.

ARTICLES.	IMPORT RATE.	DRAWBACK RATE.
Acids, viz.:		
Acetic, containing not more than 30 per centum acidity	3d. per pint or lb.	Same as import
Acetic, for every extra 10 per centum or part of 10 per centum above 30 per centum	1d. " "	
Muriatic, Nitric	5s. per cwt. " ...	
Sulphuric	1s. " "	
Ale, Porter, Spruce, and other Beer (except Lager), Cider, and Perry, in bottles, per gallon, or for six reputed quart bottles, or for twelve reputed pint bottles		
Lager Beer, bottled, per gallon, or for six reputed quart bottles, or for twelve reputed pint bottles	1s. 3d.	Same as import when remaining in custody of the Department until shipped
Ale, Porter, Spruce, Lager, and other Beer, Cider, and Perry, not otherwise enumerated	1s. 6d.	
Almonds	10d. per gallon	Same as import
Animals, Live, viz.:	2d. per pint or lb.*	
Bulls, Bullocks, Steers, Cows, Heifers, and Calves	30s. per head	Same as import
Sheep and Lambs	2s. " "	
Pigs	10s. " "	
Apparel, Articles of, being wholly or partly made up from materials containing Wool, the duty on which is 30 per centum ad valorem, and on and after 1st January, 1897, 25 per centum ad valorem, on importation under this Schedule, or from Silk	40 per cent. ad val.; and on and after 1st January, 1897, 35 per cent. ad val.	25 per cent. to 31st December, 1896; 20 per cent. from 1st January, 1897
Apparel and Articles of Attire, not otherwise enumerated, whether wholly or partly made up	35 per cent. ad val.	20 per cent.
Corsets	15 " "	10 " "
Arrowroot	2d. per pint or lb.*	Same as import*
Axles:		
Common Dray, with Linchpins	25 per cent. ad val.	15 per cent.
Common Nut, and others not enumerated—		Same as import
Up to 1½ inch diameter inclusive	1s. per arm	
Above 1½ inch diameter	1s. 6d. " "	
Mail patent—		
Up to 1½ inch diameter inclusive	2s. 6d. " "	Same as import
Above 1½ inch diameter	4s. " "	
Other patent, or known as patent	4s. " "	Same as import†
Bacon	2d. per lb.	
Bags and Sacks, wholly or partly made, the capacity of which is less than 3 bushels	6d. per dozen	Same as import
Bags—Fancy, Hand, Reticules, or Travelling, including the articles belonging thereto (if any)	25 per cent. ad val.	15 per cent.
Belting (Machine)—Leather	35 " "	20 " "
Biscuits	1d. per lb.	Same as import†
Blacking, including Burnishing Ink, Dressing, Harness Polishing, and Paste	25 per cent. ad val.	12½ per cent.†
Black Lead and Polishes made of Plumbago, in packages of less than 2 lbs. weight	20 " "	10 per cent.
Blankets, Cotton	25 " "	17½ " "
Blue	2d. per lb.	Same as import†
Boots and Shoes—English sizes of 1888 to be the standard, viz.:		
Men's No. 6 and upwards	60s. per dozen pairs	Same as import
Youths' Nos. 2-5	42s. " "	
Boys' Nos. 7-1	30s. " "	
Women's Nos. 3 and upwards	45s. " "	
Girls' Nos. 11-2	36s. " "	
Girls' Nos. 7-10	24s. " "	
Children's Nos. 4-6, and Slippers	8s. 6d. " "	
With Uppers of Lasting or of other material not being Leather, with or without Leather Toe-caps, but not goloshed or vamped with Leather	30s. " "	
Slippers, Nos. 7-2	12s. " "	
Slippers, not otherwise mentioned	18s. " "	
Shoes—Spiked	12s. " "	
Goloshes or Overshoes	4s. " "	
Shoes of Indiarubber	12s. " "	
Shoes known as "Sand" Shoes, "Gymnastic" Shoes, "Plimsolls," and "Douglas" Shoes, being Shoes with uppers of canvas or canvas combined with leather, and having soles of indiarubber vulcanized to the upper, all sizes	6s. " "	
Shoes—Girls', sizes 7-2, Instep-strap Slippers to be charged the same duty as Ankle-strap Slippers.		
Boot and Shoe Uppers, viz.:		
Leather—Closed, Men's	24s. " "	Same as import
Leather—Closed, Women's and Children's	18s. " "	
Leather—Wellington Fronts and Grafts	6s. " "	
Cashmere, Lasting, or Stuff	3s. " "	
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 Waters	6d. per dozen	

(a) NOTE.—Schedules Nos. 1 and 2 are to be read in conjunction with the 4th Schedule of the Customs and Excise Duties Act 1895, No. 1401.

* Per pint or pound or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.
 † Only when exported in original packages as imported, or repacked therefrom in the presence of an officer

SCHEDULE No. 1—continued.

ARTICLES.	IMPORT RATE.	DRAWBACK RATE.	
Bottles of all kinds, containing an Imperial Quart or any less quantity of Liquid or other substance, not otherwise enumerated ...	3d. per dozen ...	Same as import	
Boxes—Cardboard or Paper, including Paper or Cardboard (with or without Printing) cut into shapes for wrapping or boxing ...	25 per cent. ad val.	12½ per cent.	
Boxes or cases, viz.:—Dressing, Glove, Handkerchief, Jewel, Scent, Work, including the articles belonging thereto (if any) ...	25 " " "	12½ " "	
Broom Corn Millet ...	10 " " "	5 " "	
Brushware—			
Painters' Brushes ...	25 " " "	15 " "	
Not otherwise enumerated ...	30 " " "	16½ " "	
Buckets and Tubs, other than Wooden ...	25 " " "	15 " "	
Butter ...	2d. per lb. ...		
Butterine and Oleomargarine ...	18. " " "		
Candles ...	1½d. per lb., and on and after 1st Jan., 1897, 1d. per lb.	Same as import	
Cards—Playing ...	38. per doz. packs ...	28. 6d. per doz. packs	
Cards—Playing, in Sheets ...	28. 6d. per doz. packs		
Carpeting and Floor Coverings—			
Carpeting and Druggeting, Oil and other Floor Cloth, Matting and all descriptions of Floor Covering not otherwise enumerated; (except Coir and Jute Matting otherwise dutiable), Floor Mats and Floor Rugs made of the materials dutiable hereunder ...	15 per cent. ad val.	10 per cent.	
Matting—Coir and Jute ...	25 " " "	15 " "	
Carriages, Carts, and Conveyances, including Second-hand, viz.:—			
Boston Chaises, Dog Carts, Gigs, Tilburys, and other Two-wheeled Vehicles on springs or thoroughbraces ...	£6 each ...	Same as import	
Buggies, Four-wheeled ...	£9 " ...		
Waggon for carrying goods ... } Without Tops, mounted on springs or thoroughbraces			
Waggon, single or double seated ... }			
Waggon, Express ... }	£12 " ...		
Hansom Safety Cabs ... }			
Single and double seated waggon ... }			
Waggonettes ... }	£25 " ...		
Four-wheeled Buggies ... }			
Omnibuses and Coaches for carrying mails or passengers ... }			
Barouches ...	£40 " ...		
Broughams ...			
Drags ...			
Landaus ...			
Mail Phaetons ...			
Victorias ...			
All Carts and Waggon without springs, and Spring Carts and Spring Drays with two wheels ...	20 per cent. ad val.	10 per cent.	
All Carriages or Conveyances not otherwise enumerated ...	25 " " "	12½ " "	
Parts of Carriages—			
Sets of Wheels (unbored and untired) ...	32s. per set ...	Same as import	
Sets of Wheels (bored and tired) ...	48s. " ...		
Poles ...	48. each ...		
Shafts and bars ...	10d. per set ...		
Under Gear (including Axles and Arms) ...	64s. " ...		
Buggy Tops (if composed principally of Leather) ...	80s. each ...		
Buggy Tops (if of any other material) ...	48s. " ...		
Carriage Bodies in the white ...	80s. " ...		
Bicycles, Tricycles, and similar vehicles ...	10 per cent. ad val.		5 per cent.
Perambulators and Children's Carriages whether wholly or partly made up, or parts of the same ...	35 " " "		17½ " "
Cement, including Plaster of Paris and other products having Sulphate of Lime as a basis ...	1s. per cwt. ...	Same as import	
Charcoal and Coal (ground) ...	20 per cent. ad val.	10 per cent.	
Cheese ...	3d. per lb. ...	Same as import	
Cheese, subject to the following conditions:—The cheese, on import, to be produced to the Inspector of Drawbacks prior to removal from import sheds; to be marked (by and at the expense of the importer) in such a way as the Inspector of Drawbacks may direct, and such marks are to be fully recognised when the cheese is exported; to be exported within three months of import. Inspector of Drawbacks to keep a record of import, with marks, warrant Nos., &c. Drawback to be allowed on net weight of cheese exported.			
Chinaware and Porcelain ...	15 per cent. ad val.	7½ per cent.	
Clocks and all parts thereof, whether wholly or partly made up ...	15 " " "	10 " "	
Clogs and Pattens ...	20 " " "	10 " "	
Coffee, Cocoa, Chicory, Chocolate ...	3d. per lb.* ...	Same as import*†	
Combs—Toilet ...	10 per cent. ad val.	7½ per cent.	
Confectionery, Comfits, Succades, Sweetmeats—			
Of which the invoice value, including the inside packages, if any, exceeds 1s. per lb. ...	25 " " "	12½ " "	
Other ...	2d. per pint or lb.*		
Cordage (except Reaper and Binder Twine, otherwise dutiable), viz.:—			
Coir Rope ...	58. per cwt. ...	Same as import	
Other Cordage, including Engine Packing (not being Sheet) and Housing and Seizing Lines, and Spun-yarn ...	128. " ...		
Corks, Cut ...	4d. per lb. ...		
Cutlery (except Plated and Mixed Metalware, otherwise dutiable) ...	10 per cent. ad val.	5 per cent.	

* Per pint or lb. or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.
† Only when exported in original packages as imported; or repacked therefrom in the presence of an officer.

SCHEDULE NO. 1—continued.

ARTICLES.	IMPORT RATE.	DRAWBACK RATE.
Drugs, viz. :—		
Ammonia, Carbonate of	2d. per pint or lb. ...	} Same as import
Cocculus Indicus	1s. per lb. ...	
Glycerine, Pure	1½d. " ...	
Glycerine, Crude	½d. " ...	
Earthenware, being Brown Ware, Yellow or Cane Ware, Rockingham Ware, C.C. Chambers, C.C. Bakers', C.C. Puddings Bowls, C.C. Jellies, Brown or Cane or Fireclay Medical and Sanitary Ware, Earthenware Flower-pots and Saucers, including packing and measuring outside the package as imported	8d. per cubic foot	} When in original packages, 8d. per c. foot; when repacked, 1s. 4d. per c. foot on inside measurement*
Earthenware, not otherwise enumerated	15 per cent. ad val.	
Eggs	10 " " "	5 " "
Engines, being Portable Engines, fixed on a Locomotive Boiler horizontally, and fitted up with wheels and shafts suitable for transport on an ordinary road, and Patent Safety Oil Engines used as Portable or Stationary Engines	15 " " "	7½ " "
Explosives—		
Powder, Sporting	3d. per lb. ...	} Same as import
Other Explosives	1d. " ...	
Fancy Goods	10 per cent. ad val.	5 per cent.
Feathers for ornamental purposes	25 " " "	15 " "
Fillets—Line, for Bookbinders	10 " " "	5 " "
Fireworks	20 " " "	10 " †
Floor Mats and Rugs of all kinds, not otherwise enumerated	30 " " "	20 " "
Frilling, Ruffling, Plaitings, Ruchings	25 " " "	17½ " "
Fruits—Dried and preserved from decay by any process	3d. per lb. ...	
Fruits and Vegetables—Preserved (not dried), packed in Bottles, Jars, or other vessels, as under		
Quarts, and over a pint	6s. per dozen ...	} Same as import†
Pints, and over half-a-pint	3s. " ...	
Half-pints, and smaller sizes	1s. 6d. " ...	
Over a quart, and not exceeding a gallon	18s. " ...	
Fruits, Boiled, or Partly Boiled, or Pulp	3d. per lb. ...	
Fruits, green, being Oranges or Lemons	9d. per bushel ...	
Fruits, not otherwise enumerated	1s. 6d. " ...	
Fur, Hatters'	25 per cent. ad val.	12½ per cent.
Fur Skins, Dressed or Prepared for making up	2d. per lb. ...	Same as import
Furniture, including Secondhand (including all Articles of Furniture made of Metal or Wicker)	30 per cent. ad val.	15 per cent.
Fuse	1d. per coil of 24 feet or less, and in proportion for any greater quantity	} Same as import †
Gelatine	6d. per lb. ...	
Glass, viz. :—		
Bent	} 30 per cent. ad val.	} 15 per cent.
Bevelled		
Heraldic		
Silvered		
Corners—Cut, Bevelled, or Engraved		
Panels, Prisms, and all other framed with metal Sandblasted, Enamelled, Embossed, Etched, Cut		
Glassware, including Packing (measuring outside the package as imported), being—		
Globes for Lights	} When cut, embossed engraved, etched, frosted, ground, or sandblasted	} When in original packages, 2s. 6d. per c. foot; when repacked (measuring inside of package) 5s. per c. foot †
Chimneys for Lights		
Fish Globes		
Confectionery Glasses		
Cake Glasses	} When not cut, embossed, engraved, etched, frosted, ground, or sandblasted	} When in original packages 1s. per c. foot; when repacked (measuring inside of package) 2s. per c. foot †
Propagating Glasses		
Bird-seed Boxes and Cups		
Fly-traps		
Telegraph Glassware	} 1s. per cubic foot...	} When in original packages 6d. per c. foot; when repacked (measuring inside of package) 9d. per c. foot †
Bottles (except for Aerated Waters) and Flasks		
Jars—Jam, Fruit, and Preserving		
Bottles for Aerated Waters	6d. " ...	
Glassware, not otherwise enumerated	25 per cent. ad val.	12½ per cent.
Gloves (Kid or Leather)	20 " " "	13½ " "
Glue—Liquid, and Liquid Gum and Cements	20 " " "	10 " "
Glue	2d. per lb. ...	
Grain, viz. :—		
Oats and Barley	3s. per cental ...	} Same as import
Maize, Peas, Beans, Wheat	2s. 1½d. " ...	
Prepared, viz. :—		
Barley—Pearl and Scotch	7s. 6d. " ...	
Oatmeal	9s. " ...	

* This rate to be paid on the actual measurement, ascertained by the proper officers prior to the goods being packed for export, and subject to the regulations made in that behalf.

† Only when exported in original packages as imported, or repacked therefrom in the presence of an officer.

‡ These rates to be paid on the actual measurement, ascertained by the proper officers prior to the goods being packed for export, and subject to the regulations made in that behalf.

SCHEDULE No. 1—continued.

ARTICLES.	IMPORT RATE.	DRAWBACK RATE.	
Grain:—continued.			
Prepared, viz.:—			
Maizena, Maize Flour, or Corn Flour	2d. per pint or lb.*	Same as import	
Malt	4s. 6d. per bushel ...		
Grain and Pulse of every kind, not otherwise enumerated, when prepared or in any way manufactured	5s. per cental ...		
Grain and Pulse of every kind, not otherwise enumerated	2s. " ...		
Grease, Antifriiction—			
In Tins	8os. per ton. ...		
Not otherwise enumerated	6os. " ...		
Gun Cartridges, filled	20 per cent. ad val.		
Hair—Articles of Artificial Human Hair, manufactured, viz.:—			
Head-dresses, Hair Plaits, Hair Plait Stems, Side Pads, Chignons ...			
Hair, Curled	25 " " ...	12½ " "	
Hams	2d. per lb. ...	Same as import †	
Handkerchiefs, whether made up or in the piece	2d. " ...	" "	
Hats, Caps, and Bonnets, viz.:—	10 per cent. ad val.	6½ per cent.	
Hats and Caps—Cloth, sewn, and not upon any foundation or frame ...			
Hats—Children's, Boys', Men's, or Women's Felt			
Boys' and Men's, with a Calico or other foundation or frame, and covered			
Hats—Dress	8s. per doz. ...	Same as import	
Hats or Helmets of Pith	Made of wool, 24s. per doz. ...		
Hats—Straw, Chip, Willow, Tape, and Braid	Made of other material, 3os. per doz. ...		
Hats, Caps, and Bonnets—All other	6os. per doz. ...		
Hat and Bonnet Shapes	2os. " ...	23¼ per cent.	
Hessians	35 per cent. ad val.	15 " "	
Honey	25 " " ...	Same as import	
Hops	1s. per doz. " ...	6½ per cent.	
Hosiery, including Undershirts and Undervests (except Flannel), and Hosiery Combinations	10 per cent. ad val.	Same as import †	
	8d. per lb. ...		
Implement—Agricultural, Horticultural, and Viticultural	25 per cent. ad val.	15 per cent.	
Ink—Printing (coloured)	15 per cent. ad val.	7½ per cent.	
Inks—Writing, Liquid or Powder	6d. per lb. ...	Same as import †	
Instruments, Musical, including second-hand—			
Pipe Organs and all parts thereof, including Pianoforte action, made up			
Pianos, Upright	25 " " ...	12½ " "	
Pianos, Square, Grand, or Semi-grand	£5 each	Same as import, excluding second-hand	
Harmoniums and Cabinet Organs, not otherwise enumerated	£15 "		
Jams and Jellies	£3 "	Same as import †	
Jewellery, viz.:—			
Rings of Gold, finished or unfinished, but without Cameos or Precious Stones set therein			
All other, whether manufactured wholly or in part, including Imitation Jewellery, cases containing Jewellery or Imitation Jewellery, also Pencil Cases	4s. per dwt. troy ...	Same as import	
Labels, Printed, for Hats, Clothing, or other articles, Coat-hangers, and other minor articles used in the manufacture of any dutiable article when stamped in gold, silver, or other metal, or in blind	20 per cent. ad val.	12½ per cent.	
Lamps, Carriage and Kerosene	30 " " ...	15 " "	
Lamps, Lampware, and Lanterns, not otherwise enumerated (not including Globes, Shades, and Chimneys, Electroliers, and Gasaliers, otherwise dutiable)	25 " " ...	15 " "	
Lead—Sheet and Piping	30 " " ...	16½ " "	
Leather—Furniture, Bootmaking, and Bookbinding Morocco (except Black), Persian Sheep, Roan, and Skivers	2s. 6d. per cwt. ...	Same as import	
Black Morocco and Goat Levant	35 per cent. ad val.	22½ per cent.	
Not otherwise enumerated	20 " " ...	13½ " "	
Leatherware—Harness, Saddles, or Articles made up of Leather, or any Manufacture of which Leather is the most valuable part, including Trunks and Portmanteaus, and Leather cut into shapes, not otherwise enumerated	6d. per lb. ...	Same as import	
Leather—Laces	30 per cent. ad val.	16½ per cent.	
Leaf—Gold and Silver	1s. per lb. ...	Same as import	
Macaroni and Vermicelli	20 per cent. ad val.	10 per cent.	
Marble and Stone. Wrought—			
Monumental Wrought Stone	2d. per pint or lb.*	Same as import †	
(For purposes of measurement each stone shall be considered a rectangular solid corresponding in measurements to the extreme length, width, and height of the stone measured.)			
Not otherwise enumerated	7s. 6d. per cubic foot	Same as import.	
Matches and Vestas, viz.:—			
Wax Vestas—			
For every gross of metal boxes not otherwise specified, containing in each box—			
100 Vestas or under	1s. 3d. ...	Same as import †	
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. ...		
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 ...		

* Per pint or pound or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.
† Only when exported in original packages as imported; or repacked therefrom in the presence of an officer.

SCHEDULE No. 1—continued.

ARTICLES.	IMPORT RATE.	DRAWBACK RATE.
Matches and Vestas, viz.:—continued.		
Wooden Matches—		
For every gross of boxes containing in each box—		
100 Matches or under	6d.	Same as import †
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	
Meats and Fish—Potted; and Meats, Fish, Soups, and Vegetables—Extracts of, or concentrated... ..	20 per cent. ad val.	10 per cent. †
Meats and Fish—Preserved, not salted or dried or preserved in brine	2d. per pint or lb.*	Same as import †
Meats—Beef, Mutton, Veal, and Lamb	7s. per 100 lbs.	
Meats—Pork	10s. "	
Medicines—Consisting of two or more ingredients mixed ready for use, not being in chemical combination; Drugs and Chemicals packed ready for retail sale or consumption, including medical compounds containing spirits not exceeding the strength of proof by Sykes' Hydrometer; and all preparations recommended as beneficial for any portion of the human or animal body, or the cure or the treatment of any disease or affection whatever; and Medicine Chests or Cases, with or without fittings	25 per cent. ad val.	16½ per cent.
Metals—Manufactures of, not otherwise enumerated, including Fittings for		
Pipes and Tubes	30 " "	16½ "
II Rolled Girder and Channel Iron		
Wire—Barbed		
Castings, viz.:—		
Bars—Fire	60s. per ton	Same as import
Cylinders—Hydraulic		
Pipes and Connexions for same		
Plates—Tank		
Weights—Sash		
Machine Tools, being steam Hammers, Drills, Planes, and Iron and Wood working Machines, also Machine Tools used in Bootmaking, Leather-dressing, and other industries		
Machinery, not otherwise enumerated	20 per cent. ad val.	10 per cent.
Engines, of all kinds, not otherwise enumerated	25 " "	15 "
Metalware—Plated and Mixed (except Furniture otherwise dutiable)	30 " "	16½ "
Milk, Preserved	25 " "	16½ "
Mustard	2d. per pint or lb.	Same as import *
Mustard Seed	2d. per lb.	Same as import *
Nails—		
Iron and Steel	7s. 6d. per cwt.	Same as import *
Horseshoe	14s. "	
Nets—		
Hammocks and Hammock Netting	25 per cent. ad val.	12½ per cent.
Lawn Tennis Nets and Netting		
Cricket Nets and Netting		
Hat Nets		
Nuts	2d. per lb.	Same as import *
Oil and Paste—Furniture	20 per cent. ad val.	10 per cent.
Oilmen's Stores packed in bottles or jars not exceeding one reputed quart in size, or in canisters or vessels not exceeding one quart in size		
Oilmen's Stores, not otherwise enumerated	20 " "	10 "
Oils, in Bulk	10 " "	5 "
Oils, packed in Bottles, Jars, or other vessels, not exceeding one gallon in size, as under:—		
Quarts and over a pint	4s. per dozen	Same as import
Pints and over a half-pint	2s. "	
Half-pints and over a quarter-pint	1s. "	
Quarter-pints and smaller sizes	6d. "	
Over a quart and not exceeding a gallon	12s. "	
Onions	20s. per ton	
Opium, including all Goods, Wares, and Merchandise (except Medical Preparations) mixed or saturated with Opium, or with any preparation or solution thereof, or steeped therein respectively		
Medical Preparations containing	20s. per lb.	Same as import
	20s. per lb. of Opium contained therein, when not dutiable at a higher rate under the heading of Medicines liable to 25 per cent. ad val.	
Paints and Colours—		
Ground in Oil, including Patent Dryers and Putty	40s. per ton	Same as import
Mixed ready for use, from or of any substance	80s. "	
Paint—Dry White Lead	40s. "	
Paper:—		
Cut	2d. per lb.	Same as import *
Advertising Matter, Printed or Lithographed, or any Printed Plates, Lithographs, Pictures, Cards, Calendars, Almanacs, or matter of a similar description used or designed for use for advertising purposes	4d. "	
Paper, Other	6s. per cwt.	Same as import *
Paper Bags	10s. "	Same as import *
Paper, Cardboard, Pasteboard	4s. "	Same as import
Paraffine Wax	1d. per lb.	
Parasols, Sunshades, and Umbrellas, with or without Covers, made up wholly or in part, viz.:—		
From Materials not containing Silk	1s. each	Same as import
From Materials containing Silk	2s. 6d. each	
Parasol, Sunshade, and Umbrella Sticks, when wholly or partly fitted with Frames	1s. each	

* Per pint or pound or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight. † Only when exported in original packages as imported, or repacked therefrom in the presence of an officer.

SCHEDULE No. 1—continued.

ARTICLES.	IMPORT RATE.	DRAWBACK RATE.
Peel—Candied, Drained, or Preserved	2d. per lb. ...	Same as import*
Perfumery	20 per cent. ad val.	10 per cent. ad. val.
Pickles (packed in Bottles, Jars, or other vessels, not exceeding one gallon in size), as under:—		
Quarts and over a pint	3s. per dozen ...	} Same as import*
Pints and over a half-pint	2s. 6d. " ...	
Half-pints and smaller sizes	1s. " ...	
Over a quart and not exceeding a gallon	12s. " ...	
All other	20 per cent. ad val.	10 per cent.
Pipes—		
Smoking, Clay	1s. per gross ...	Same as import
Smoking, all other, and Cigar and Cigarette holders	25 per cent. ad val.	12½ per cent.
Cases for Pipes, Cigar and Cigarette holders	25 " " ...	12½ " "
Pitch	25 " " ...	12½ " "
Plate of Gold	8s. per oz. troy ...	} Same as import if new and bearing the British "Hall mark"
Plate of Silver	2s. " ...	
Plates—Decorated Tin, for manufacturing Tinware	12½ per cent. ad val.	5 per cent.
Potatoes	20s. per ton ...	Same as import
Powders—Baking, Seidlitz, Washing	20 per cent. ad val.	10 per cent.*
Provisions (including Vegetables)—Salted, Dried or Preserved in Brine, not otherwise enumerated (<i>except</i> Beef, Mutton, Veal, Lamb, and Pork, otherwise dutiable)	5s. per cwt. ...	Same as import*
Quilts—Sewn, Cosies, and Cushions	30 per cent. ad val.	20 per cent.
Rice	6s. per cental ...	} Same as import
Rice, Undressed, imported into any bonded warehouse, and dressed therein	4s. " ...	
Rice, Paddy	2s. " ...	} 5 per cent.
Rolls—Ornamental, for Bookbinders	10 per cent. ad val.	
Rugs—Waterproof and Horse Clothing (including Saddle-cloths, also Girths not otherwise dutiable)	35 " " ...	20 " "
Saddle-trees—		
Harness	10s. per dozen ...	} Same as import
Riding	20s. " ...	
Salt	20s. per ton ...	
Sauces, packed in Bottles, Jars, or other vessels not exceeding one gallon in size, as under, viz.:—		
Quarts and over a pint	4s. per dozen ...	} Same as import*
Pints and over a half-pint	2s. " ...	
Half-pints and over quarter-pints	1s. " ...	
Quarter-pints and smaller sizes	6d. " ...	
Over a quart and not exceeding a gallon	12s. " ...	} 5 per cent.
All other	10 per cent. ad val.	
Seeds—Canary	10 " " ...	5 " "
Shot	1d. per lb. ...	Same as import*
Silks—Being Silk in the Piece, or Piece Goods containing Silk, and all materials in the Piece, having silk worked or sewn thereon, whether cut into lengths or shapes or not	15 per cent. ad val.	10 per cent.
Soap—Perfumed and Toilet	4d. per lb. ...	4d. per lb.*
Other	2d. " ...	2d. " *
Soda Crystals	£2 per ton ...	£2 per ton
Spices—Ground	2d. per pint or lb.*	2d. per pint or lb.†
Spirits or Strong Waters of any strength not exceeding the strength of proof by Sykes' Hydrometer, and so on in proportion for any greater strength than the strength of proof	12s. per gallon (or 24s. for each reputed 2-gallon case, or 48s. for each reputed 4-gallon case, when the said cases respectively do not contain more than the reputed contents, and so on for each reputed gallon or part of a gallon)	
Spirits, Cordials, Liqueurs, or Strong Waters, sweetened or mixed with any article so that the degree of strength cannot be ascertained by Sykes' Hydrometer (including all alcohol diluted or undiluted with water or other menstruum, and containing in solution any essence, essential oil, ether, or other flavouring or other substance, whether of natural or artificial origin)	12s. per gallon ...	Same as import.
Spirits—		} Subject to the condition that the same have not been removed from the custody of the Department
Methylated	1s. per liquid gallon	
Perfumed	24s. per gallon ...	
Culinary Essences	12s. per gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength than the strength of proof	
Medical Preparations containing Alcohol	12s. per gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength than the strength of proof, when not dutiable at a higher rate under the heading of Medicines liable to 25 per centum ad valorem	

* Per pint or lb. or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

† Only when exported in original packages as imported, or repacked therefrom in the presence of an officer.

SCHEDULE No. 1—continued.

ARTICLES.	IMPORT RATE.	DRAWBACK RATE.
Springs—Sofa, Chair, and other Furniture	10 per cent. ad val.	5 per cent.
Starch	2d. per lb.	2d. per lb.*
Stationery—		
Albums of all sorts	20 per cent. ad val.	10 per cent.
Date Cases (except Tin, otherwise dutiable) and Cards therefor		
Inkstands and Inkwells		
Memo. Slates and Tablets		
Mounts or Stands for Pictures		
Parchment, Cut		
Writing Cases, Desks, and Stationery Cases		
Blotters, Blotting Cases, Blotting Pads, Bill-heads, and all other printed, ruled, or engraved forms of paper, bound or unbound, including Printed or Lithographed Advertisements or Posters of all kinds when framed		
Books—Account, Betting, Cheque, Copy, Diary, Drawing, Exercise, Guard, Letter, Music, Memo., Pocket, Receipt, Sketch		
Bill Files and Letter Clips		
Cards—Printers', Visiting, Funeral, Menu, Programme, Wedding, in sheet or cut	35 per cent. ad val.	17½ per cent.
Card Cases, not being of Gold or Silver		
Cards, Calendars (not otherwise enumerated)		
Envelopes		
Ink bottles		
Labels—Luggage and other, not otherwise enumerated		
Sketch Blocks		
Wrappers—Fancy, for Writing Paper		
Stearine	1½d. per lb.; and on and after 1st January, 1898, 1d. per lb.	1½d. per lb. to 31st December, 1897; 1d. per lb. from 1st January, 1898
Sugar—		
Not being the Produce of Sugar Cane	12s. per cwt.	12s. per cwt.
The Produce of Sugar Cane	6s. "	6s. "
The Produce of Sugar Cane, and refined in Victoria in a bonded warehouse subject to regulations approved by the Governor in Council		
Glucose	5s. 9d. "	5s. 9d. "
Molasses, refined	6s. "	6s. "
Molasses, refined in bond	5s. "	2s. "
Molasses, unrefined	2s. "	
Candy	4d. per lb.	4d. per lb.
Tea	3d. "	3d. "
Tents and Tarpaulins	20 per cent. ad val.	10 per cent.
Tiles, Retorts, Firelumps, and Fireclay Goods (not otherwise enumerated) including Fire-bricks	20 "	10 "
Timber and Building Materials, being—		
Architraves and Mouldings, of all sorts (except Picture Frame Mouldings), wholly or partly prepared, under 3 inches in width	4s. per 100 lineal ft.	4s. per 100 lineal ft.
Architraves and Mouldings, of all sorts (except Picture Frame Mouldings) wholly or partly prepared, 3 inches and over in width	7s. " "	7s. " "
Boards—		
Flooring	Dressed or planed	1s. 6d. per 100 superficial feet
Lining		
Weather Shelving		
Doors not exceeding 1½ inch in thickness	5s. each	Same as import
Doors over 1½ inch and not exceeding 1¾ inch in thickness	7s. 6d. "	
Doors over 1¾ inch in thickness	10s. "	
Frames—Door and Window	5s. "	
Hardwood	3s. per 100 sup. feet	
Laths	5s. per 1,000	
Palings	9d. per 100	
Pickets—		
Dressed	6s. 6d. per 100	
Undressed	6d. "	
Picture Frame Mouldings—		
Not mitred	15 per cent. ad val.	7½ per cent.
Mitred	35 " "	17½ " "
Sashes—		
Window, unglazed	2s. per pair	2s. per pair
Window, glazed	3s. "	3s. "
Shingles	9d. per 1,000	9d. per 1,000
Skirtings, wholly or partly prepared	7s. per 100 lineal feet	7s. per 100 lineal feet
Spokes, Rims, and Felloes in the rough (except Hickory—Free)	6d. per 100	6d. per 100
Timber of sizes less than 7 inches by 2½ inches	4s. per 100 sup. feet	4s. per 100 sup. feet
Timber, Bent (not otherwise enumerated)	25 per cent. ad val.	13½ per cent.
Timber, Cut into Shapes for making into Cases, Boxes, or similar articles	6d. per cubic foot	6d. per cubic foot
Timber known as Oregon, of sizes less than 7 inches by 2½ inches	4s. per 100 sup. feet	4s. per 100 sup. feet
Timber known as Oregon, of the sizes of 7 inches by 2½ inches and upwards, and less than 12 inches by 6 inches	2s. " "	2s. " "
Timber known as Oregon, of the sizes of 12 inches by 6 inches and upwards	1s. " "	1s. " "
Tobacco—		
Manufactured	3s. per lb.	Same as import, subject to the condition that the same have not left the custody of the Department
Unmanufactured	1s. "	
Cigars	6s. "	
Snuff	3s. "	

* Only when exported in original packages as imported, or re-packed therefrom in the presence of an officer.

SCHEDULE No. 1—continued.

ARTICLES.	IMPORT RATE.	DRAWBACK RATE.
Twine, Sewing or Seaming of Hemp or Flax	10 per cent. ad val.	5 per cent.
Twine, not otherwise enumerated	2d. per lb. ...	2d. per lb.*
Reaper and Binder Twine and Yarn made from Jute, Hemp, or Flax ...	8s. per cwt. ...	8s. per cwt.
Typeholders, for Bookbinders	10 per cent. ad val.	5 per cent.
Varnish, including Lithographic	2s. per gallon ...	2s. per gallon
Vegetables (except Salted, Dried, or Preserved in Brine, otherwise dutiable), Dried and Preserved from decay by any process	3d. per lb. ...	3d. per lb.*
Vinegar, not being Acetic Acid or Crude Vinegar, Aromatic, or Raspberry	6d. per gallon ...	6d. per gallon
Watches, and all parts thereof, wholly or partly made up	15 per cent. ad val.	7½ per cent.
Waters, Aerated or Mineral	10 " "	5 "
Whips	30 " "	16½ "
Wickerware (except Furniture otherwise dutiable)	45 " "	20 "
Wine—		Same as import (subject to the condition that the same have not been removed from the custody of the De- partment)
Sparkling	12s. per gallon	
Other	8s. "	
(NOTE.—Wine containing more than 25 per centum of alcohol of the S.G. 825 at the temperature of 60° Fahrenheit is chargeable with duty as Spirits)		
Woodenware, not otherwise enumerated (except Furniture, and Staves shaped and dressed, otherwise dutiable), including Beehives, Bellows, Picture Frames, and Wooden Hames, Turuery, and Finished Timber not otherwise enumerated	25 per cent. ad val.	13½ per cent.
Casks and Shooks (new or second-hand), Staves shaped and dressed, and Tubs	35 " "	17½ "
Woodenware for vehicles, not otherwise enumerated	30 " "	15 "
Woollen Manufactures or Manufactures containing Wool, being—Blankets, Blanketing, Rugs, and Rugging not otherwise enumerated	25 " "	17½ "
Blankets, grey or coloured, but not of white body	15 " "	10 "
Blankets, of which the invoice value is 1s. per lb. or under	15 " "	10 "
Piece Goods not otherwise enumerated, and all portions of Piece Goods not made up, being Coatings, Vestings, Trouserings, Shirtings, and Flannels	30 per cent. ad val.; and on and after 1st January, 1898, 25 per cent. ad val.	20 per cent. to 31st December, 1897; 17½ per cent. from 1st January, 1898
Piece Goods, and all portions of Piece Goods, not made up, being Mantle Cloths and Witneys and Naps for Women's and Girls' wear, Astrachans, all Cloths made to imitate Skins, Imitations of Plush and similar makes (except for Upholstery—Free), Flannels printed and coloured all over (but not plain white, plain blue, or Shetland Flannels), Fancy Shirtings and Shirtings containing Silk, Vestings of Silk figures, and Coffin Cloth	15 per cent. ad val.	10 per cent.

* Only when exported in original packages as imported, or repacked therefrom in the presence of an officer.

SCHEDULE No. 2. (a)

ARTICLES MANUFACTURED IN VICTORIA (from imported materials upon which Duty has been paid), and on which a Drawback will be allowed on the fair Market Value for home use at the rates specified, provided that such Drawback does not exceed the amount of Duty paid on the material in such articles. To take effect on and after 1st January, 1896.

ARTICLES.	RATE.
Apparel and Slops, not mainly made of material free of duty, provided that the principal material thereof was duty paid on importation at the rate of 40 per cent. ad valorem	13½ per cent.
Apparel and Slops, not mainly made of material free of duty, provided that the principal material thereof was duty paid on importation at the rate of 25 or 30 per cent. ad valorem	10 "
Apparel and Slops, not mainly made of material free of duty, provided that the principal material thereof was duty paid on importation at the rate of 20 per cent. ad valorem	7½ "
Apparel and Slops, not mainly made of material free of duty, provided that the principal material thereof was duty paid on importation at the rate of 15 per cent. ad valorem	5 per cent., or the amount of duty paid on the material used in the manufacture*
Bags, made of imported paper	6s. per cwt.
Bags, made of imported Hessian	The amount of duty paid*
Blacking, provided that the proportion of Molasses used in manufacture be not less than 33¼ per cent.	8d. per cwt.
Bonnets, fancy trimmed, of duty-paid materials, provided that in the opinion of the proper officer an equivalent of duty has been paid	1s. 8d. each
Cases from Imported Timber, cut into shapes Subject to the following conditions:—The material, on import, to be produced to the Inspector of Drawbacks prior to removal from import sheds; to be marked (by and at the expense of the importer) in such a way as the Inspector of Drawbacks may direct, and such marks are to be fully recognised when the cases are exported; to be exported within three months of import. Inspector of Drawbacks to keep a record of import, with marks, warrant Nos., &c.	The amount of duty paid*
Cartridges filled with imported shot in the presence of an Officer of Customs	1d. per lb. on the weight of shot contained therein
Casks from Imported Shooks Subject to the following conditions:—The shooks, on import, to be produced to the Inspector of Drawbacks prior to removal from import sheds; to be marked (by and at the expense of the importer) in such a way as the Inspector of Drawbacks may direct, and such marks are to be fully recognised when the casks are exported; to be exported within three months of import. Inspector of Drawbacks to keep a record of import, with marks, warrant Nos., &c.	The amount of duty paid*
Confectionery, Comfits, Succades, Sweetmeats, and Sugar Candy	2s. per cwt.
Envelopes made of imported paper, upon which 6s. per cwt. has been paid	6s. per cwt.
Furniture, when made up from Frames imported in the white or unfinished	The amount of duty paid*
Jams and Jellies	25s. per ton
Jellies, Table, in packets	£4 10s. "
Fruits, Canned and Preserved	8s. 4d. "
Harness manufactured principally from duty-paid material	8s. per set
Paints, asbestos, manufactured in Victoria, provided that the principal ingredient used in such manufacture paid duty on original importation at the rate of 6d. per gallon	3d. per gallon
Paints, mixed, ready for use, manufactured in Victoria from materials upon which the full duty has been paid on importation; provided that the proportion of oil used in the manufacture of such paint be not less than 33 per cent.	2s. per cwt.
Varnish manufactured from materials upon which the full duty has been paid on importation, provided that the proportion of oil used in the manufacture of such varnish be not less than 33 per cent.	2d. per gallon

(a) NOTE.—Schedules Nos. 1 and 2 are to be read in conjunction with the 4th Schedule of the *Customs and Excise Duties Act 1896*, No. 1401.

* NOTE.—Wherever a drawback of the full amount of duty paid is desired, a statement of original invoice values, &c., as per form "D," must accompany each entry, which must bear on its face the words "Full duty paid claimed as drawback."

And the Honorable Robert Wallace Best, Her Majesty's Commissioner of Trade and Customs for Victoria, shall give the necessary directions herein accordingly.

THOS. BRISBANE,
Acting Clerk of the Executive Council.