

Lignum vitae (as timber, worked), 20 per cent
 Limbs, artificial, 15 per cent
 Limejuice, 20 per cent
 Limejuice cordials (not spirituous), 20 per cent
 Lime sulphate, bicarbonate of, 15 per cent
 Lino water, 15 per cent
 Lines, sash (not being coil, iron or copper cordage), 8s. per cwt
 Lines, fishing, plain (not being coil), 8s. per cwt
 Lines, fishing, fancy, 20 per cent
 Lines, plough, with clips attached at each end (as bridles), 15 p. c
 Linen handkerchiefs, 15 per cent
 Linen napkins & table cloths, cut & hemmed, 15 per cent
 Linen napkins & tablecloths, in the piece, 10 per cent
 Linon piece goods, 10 per cent
 Linsseed meal, 15 per cent
 Linsseed oil, in bulk, free
 Linsseed oil, in bottle, 15 per cent
 Linsseed, whole, 6d. per bushel
 Linsseeds, in the piece, 10 per cent
 Lint, in piece (as linen piece goods), 10 per cent
 Linolium (as oilcloth), 10 per cent
 Linotypes (as printing machines), 5 per cent
 Links, split, 15 per cent
 Liqueurs containing more than 25 per cent of alcohol, 16s. per gal
 Liquor, spring, for brewers, 15 p. c
 Liqueur, known as sticks, block juico (crude), 15 per cent
 Liqueur made up in any other form (as confectionary), 4d. per lb
 Lithauer bitters (as spirits), 16s. per gallon
 Lithugo (as paint), 10 per cent
 Lithofracteur, free
 Lithofuze, 15 per cent
 Lithographed forms, circulars, & prospectuses, 15 per cent
 Lithographic materials (including stones), free
 Live stock, asses (donkeys) & mules, 15 per cent
 Live stock, bulls for stud purposes, free
 Live stock, bullocks, 15s. per head
 Live stock, calves, under 6 months old, free
 Live stock, calves, 6 months old or over, 15s. per head
 Live stock, camels, 40s. per head
 Live stock, cattle (excepting bulls for stud purposes), 15s. per head
 Live stock, cows (excepting for breeding purposes), 15s. per head
 Live stock, dogs, 20s. each
 Live stock, foals, under 6 months old, free
 Live stock, horses (except for stud purposes and foals under 6 months old), 20s. per head
 Live stock, mares for breeding purposes, free
 Live stock, pigs, 2s. per head
 Live stock, rams for stud purposes, free
 Live stock, ewes for breeding purposes, free

Live stock, sheep (excepting rams for stud & ewes for breeding purposes), 1s. 3d. per head
 Locks & latches, 15 per cent
 Locomotive engines for railways (as machinery), 5 per cent
 Logwood (as dyers' material), free
 Long arms, 15 per cent
 Lozenges, cough, 15 per cent
 Lozenges, black currant (as confectionary), 4d. per lb
 Lubricators (parts of steam engine), 10 per cent
 Lubricating padding, in the piece, 10 per cent
 Lucca oil, in bottles, 15 per cent
 Lucca oil, in bulk, free
 Lunches, miners', tinned, 4d. per lb.*
 Lupuline is an extract of hops prohibited
 Lychee nuts or lichee, Chinese nuts (not as nuts), 15 per cent
 Macaroni & vermicelli, free
 Mace (as spice), 2d. per lb
 Machinery, 5 per cent
 Machinery, coffee grinding, 5 p. c
 Machinery, cool chamber, 5 p. c
 Machinery, lithographic, 5 p. c
 Machinery, being portions of a machine, imported partly by one vessel & partly by another to be treated as whole machinery, 5 per cent
 Machinery, imported as duplicate parts or to replace broken or worn out parts, 10 per cent
 Machines, minears, 15 per cent
 Machines, automatic, 15 per cent
 Machines, card, 15 per cent
 Machines, corking, 5 per cent
 Machines, curving, 5 per cent
 Machines, mortise, 5 per cent
 Machines, punching, 5 per cent
 Machines, sewing, 15 per cent
 Machines, straw envelope making (as sewing), 15 per cent
 Machines, washing, 15 per cent
 Machines, wringing, of every description, 15 per cent
 Macramé thread, is not a twine, 5 per cent
 Magic lanterns, 15 per cent
 Magnets, 15 per cent
 Magnesia, 15 per cent
 Magnifying glasses, 10 per cent
 Maize, 6d. per bushel
 Maize, flaked, substitute for malt (as malt), 3s. per bushel of 40lb (Order 1886)
 Maize meal, invoiced sometimes as cow meal, 15 per cent
 Maizena, maize flour or corn flour, free
 Malted milk food, free
 Malleable iron castings, 15 per cent
 Mallets, masons' (as tools), free
 Mallets, polo, 10 per cent
 Malt, 3s. per bushel
 Malt shovels, wooden (as tools), free
 Malt extract (for medicinal purposes only), 15 per cent
 Malt extract, Red Cross, Brandt's, a beer, 1s. 6d. per gal

* Or reputed lb.

Maltino, biducts (as beer), 1s. 6d
 Maltio poptine (as brewers' material), 15 per cent
 Mangles, 15 per cent
 Mangling machines, 5 p. c. ad v
 Mantelpieces, 20 per cent
 Mantles, 15 per cent
 Manufactures of all kinds, free
 Manufactured tobacco, 3s. per lb
 Maple sugar (as oilmen's stores), 15 per cent
 Maps, free
 Maraschino liqueur (spirits), 16s. per gallon
 Marbles (as outdoor games), 10 p. c
 Marble, stone & slate, rough, 5 per cent
 Marble, stone & slate, worked, 20 per cent
 Marble & iron tables, 20 per cent
 Maros for breeding purposes, free
 Marine glassos, 10 per cent
 Markers, whist (as fancy goods), 20 per cent
 Marline, 8s. per cwt
 Marline spikos (as tools), free
 Marvel soap, 7s. 6d. per cwt
 Marvis (fish powder, in tins) (as oilmen's stores), 15 per cent
 Masks (as fancy goods), 20 per cent
 Matchboards, 20 per cent
 Matches & vestas, 15 per cent
 Materials, artists', 15 per cent
 Materials for cricket & other outdoor games, 10 per cent
 Materials, undertakers', 15 p. c
 Materials for electric lights, n.o.c., 5 per cent
 Mathematical instruments, 15 p. c
 Mats for the floor, 10 per cent
 Mats, toilet or fancy (as drapery), 15 per cent
 Mats, rush, for the floor, 10 p. c
 Matting, 10 per cent
 Mattresses, air, 10 per cent
 Mattresses, flock, 15 per cent
 Mattresses, hair, 15 per cent
 Mattresses, wire, 15 per cent
 Mattress cases, 15 per cent
 Mattress wire, free
 Meal, maize & barley, 15 per cent
 Measures, graduated glass, imported by photographers (as glassware), 15 per cent
 Measuring tapes, 15 per cent
 Meat covers, wire, 15 per cent
 Meat, extract of, 15 per cent
 Meat, fresh, 4d. per lb
 Meat hooks, 15 per cent
 Meat, pickled, 15 per cent
 Meat, potted paste, 15 per cent
 Meat, preserved, n.o.c., 4d. per lb*
 Meat safes, wire, 15 per cent
 Meat safes, wooden, 20 per cent
 Meat stands, 15 per cent
 Medicament, 15 per cent
 Medicines, patent, n.o.c., 15 p. c
 Medicine cases, 10 per cent
 Medicinal tinctures, n.o.c., 15 p. c
 Mellin's food (farinaceous food), free
 Mending wools, 5 per cent
 Men's drawers, 15 per cent
 Mercury (quicksilver), free
 Metals, n.o.c., free

* Or reputed lb.

Metallic tapes, 15 per cent
 Metal sheathing, free
 Meters, gas, 10 per cent
 Meters, water, 10 per cent
 Methylated spirit, 2s. per gallon
 Milk punch (as spirits), 16s. per gal
 Milk, preserved, 15 per cent
 Milk, somatosa, n.o.c., 15 p. c
 Millet, for brushmaking, free
 Millet seed (bird seed), 15 per cent
 Millinery, 15 per cent
 Millboard, 5 per cent
 Mills, coffee, paint, peppor, 15 p. c
 Millstones, free
 Mineral oil, free
 Mineral soap pasta, 15 per cent
 Mineral waters (not aperient), 20 per cent
 Mineral or aerated water bottles (durable at same rate as contents), 20 per cent
 Minears, 15 per cent
 Mining machines, 15 p. c. ad val
 Minor's lunch, 4d. per lb*
 Mining trucks, to run on rails only (as rolling stock), free
 Miraculum oil, free
 Mirrors (except hand), 20 per cent
 Mirrors, hand, 15 per cent
 Moccasins, Indian (as slippers), 15 per cent
 Modelling clay, 15 per cent
 Molasses & golden syrup, free
 Moloskin clothing, 15 per cent
 Mondulin (farinaceous food), free
 Monkey soap (not as soap), 15 p. c
 Monkeys, 15 per cent
 Money bills, 15 per cent
 Money boxes, 20 per cent
 Mops, 15 per cent
 Morbine (as n.o.c.), 15 per cent
 Mortars & pestles, 15 per cent
 Mortise machines, 5 per cent
 Morphia, 15 per cent
 Mosquito net, in the piece, 10 p. c
 Moss, n.o.c., 15 per cent
 Motzos (as biscuits), 2d. per lb
 Motzos meal, 15 per cent
 Mould boards for ploughs, free
 Moulds, bullion, free
 Moulds, candle (except of tin), 15 p. c
 Moulds, cigar, used in the manufacture of cigars (woodenware), 15 per cent
 Moulders' boxes, 15 per cent
 Mouldings, picture, gilt, & plain, 10 per cent
 Mouldings, other, 20 per cent
 Mouthpieces for pipes, 15 per cent
 Mouse traps, 15 per cent
 Mowers (as agricultural implements), free
 Muffles, moulds for assaying, free
 Mules, 15 per cent
 Muntz metal, free
 Music, 5 per cent
 Music, manuscript, 15 per cent
 Music satchels, except leather (as fancy goods), 20 per cent
 Music satchels, leather (as leatherware), 15 per cent
 Musical instruments of all kinds, n.o.c., 15 per cent

* Or reputed lb.

Musical instruments for churches, & for bands of defence forces, † free
 Muslins of all kinds, in the piece, 10 per cent
 Mustard, 15 per cent
 Mutton, fresh, 4d. per lb
 Mutton, preserved, 4d. per lb*
 Myrabollams (tanning material), free
 Myrbane oil, free
 Nail pullers, free
 Nails, screws, tacks, bolts, nuts, rivets, spikes & washers, free
 Nails, galvanised, free
 Nails, horseshoe, free
 Nails, iron, free
 Naphtha, in bulk, wood or mineral, free
 Naphtha, in bottles, 15 per cent
 Napkins, in the piece, 10 per cent
 Napkins, other, 15 per cent
 Neatsfoot oil, 15 per cent
 Neave's food (farinaceous food), free
 Neck ties & bows, 15 per cent
 Needles, 15 per cent
 Negroseno (as dry colour), 10 p. c
 Neo-Kola, Christy's (as oilmen's stores), 15 per cent
 Nestle's food (farinaceous food), free
 Net, blind, cotton, in the piece, 10 per cent
 Nets, cricket (as outdoor games), 10 per cent
 Nets, fishing, 15 per cent
 Nets, fly, 15 per cent
 Nets, hat, 15 per cent
 Nets, mosquito, in the piece, 10 p. c
 Nets, mosquito, made up, 15 per cent
 Netting, wire, galvanised, free
 Newspaper racks (as furniture), 20 per cent
 Newspaper wrappers (as stationery), 15 per cent
 Newspapers, free
 New Year cards (as Christmas cards), 20 per cent
 Nickel anodes (as metals), free
 Nickel silverware, n.o.c., 15 p. c
 Nicotone soap, Corry & Co. (fungicide), free (Order 1887)
 Nitrate of silver, 10 per cent
 Nitrate of potash, free
 Nitro, spirits of, 15 per cent
 Noyau, liqueur (as spirits), 16s. per gallon
 Nuda veritas (perfumery), 20 p. c
 Numbering stamps (steel), 15 p. c
 Nut, butter (as butter), 2d. per lb
 Nutmegs, whole (as spice), 2d. per lb
 Nuts & bolts, free
 Nuts, edible (excepting cocoanuts or almonds), 2d. per lb
 Nuts, pea, roasted, 2d. per lb
 Nuts, pea, ground, 15 per cent
 Nut oil, free
 Nux vomica (as drugs), 15 per cent
 Oakum, free
 Oars, 10 per cent
 Oatmeal, free

* Or reputed lb.

† Entry must be certified to by Minister of Church or Officer in command of Defence Forces.

Oats, 4d. per bushel
 Oats, crushed, 4d. per bushel
 Office desks, 20 per cent
 Oil cake, 10s. per ton
 Oilers or oil cans for machinery (except tin), 15 per cent
 Oil of almonds, 15 per cent
 Oil, mineral, free
 Oil, mustard, 15 per cent
 Oil, carbolic, 15 per cent
 Oil, castor, in bulk, vegetable, free
 Oil, castor, refined, in bottles, 15 per cent
 Oil, Chinese, in bulk, vegetable, free
 Oil, Chinese, refined, in bottles, 15 per cent
 Oil, citronella, 15 per cent
 Oil, coconut, free
 Oil, cod, in bulk, fish, free
 Oil, codliver, refined, in bottles, 5 per cent
 Oil, colza, free
 Oil, duck, 15 per cent
 Oil, eucalyptus, in bulk or bottles, 20 per cent
 Oil, fish, vegetable & turpentine, other than in bottles, free
 Oil, fish, vegetable & turpentine, refined, in bottles, 15 per cent
 Oil, kerosene, free
 Oil, over 4 gal. (as bulk), free
 Oil, 4 gal. & under, 15 per cent
 Oil, lard, 15 per cent
 Oil of lemons, 15 per cent
 Oil, Lucca in bottles, 15 per cent
 Oil, Lucca, in bulk, free
 Oil, miraculum, free
 Oil, myrbane, free
 Oil, neatsfoot, 15 per cent
 Oil, nut, free
 Oil, olive, in bulk, free
 Oil refined, in bottles, 15 per cent
 Oil, palm, free
 Oil, rape, free
 Oil, refined, in bottles, 15 per cent
 Oil, salad, in bottles, 15 per cent
 Oil, sandalwood, 20 per cent
 Oil, seal, in bulk, free
 Oil, sewing machine, in bottles, 15 per cent
 Oil, in small tins or bottles, 15 p. c
 Oil, solidified, 15 per cent
 Oil, sperm, free
 Oilbaze, in the piece, 10 per cent
 Oil, silk, in the piece, 15 per cent
 Oilcloths & linolium, 10 per cent
 Oils, brass, glass & copper, 15 per cent
 Oilers, tin, 20 per cent
 Oilmen's stores, n.o.c., 15 per cent
 Olographs, 20 per cent
 Oleomargarine, or other similar substitute for butter, prohibited
 Olives, 15 per cent
 Onions, 20s. per ton
 Opera, field & marine glasses & telescopes, 10 per cent
 Operating chairs (as furniture), 20 per cent
 Opium, in solid or liquid state, 30s. per lb
 Opium rugs, free
 Optical instruments, n.o.c., 10 p. c
 Orange peel, dried, 15 per cent
 Orange phosphate cordial (non-spirituous), 20 per cent