

rubber, crude or powdered, rubber waste, hard rubber in sheets, rubber thread, boot & apparel elastics, masticated & reclaimed rubber, india-rubber syringes, enemata, injection bottles, urinals, invalid beds (air & water); harness, saddles, leatherware & whips; minor articles for: saddletrees, mountings, including humes, bits & stirrups, not gold or silver; leather, viz.: crust or rough tanned goat & Persian sheep & skivers, leather pump butts weighing not less than 48lbs. each hide, and hogskins

DIVISION XIII.—PAPER & STATIONERY.

Paper, viz.: Manufactures of, unframed, for advertising purposes, including price lists, catalogues, fashion plates & all printed or lithographed matter for such purposes, per lb. 3d

Writing, cut less than 16 by 13 inches, & paper, toilet, in rolls or packets, ad val. 15 %

Browns & sugar (gray, blue & other tints), fruit-hug, per cwt. 3s

Cartridge & blotting, ad val. 15 %

Strawboard, per cwt. 1s

Paper bags, per cwt. 5s

N.E.L. including cardboard, pasteboard, pulp-board, cloth-lined boards and paper, floor paper, paper hangings, ad val. 15 %

Millboard, grayboard, leatherboard, woodboard, ad val. 10 %

Vesta & match boxes, empty, per gross, 3d

Cards, playing, in sheet or cut, per dozen packs, 3s

Stationery, manufactured, viz.: Advertisements & pictures, framed, for advertising purposes; bill files & letter clips; boxes, cardboard, cut & shaped or finished; mounts for pictures; calendars & almanacs, n.e.i.; date cases & cards; albums, including birthday, scrap, motto & character cards & booklets, viz., printers', visiting, menu, programme, wedding & funeral; Christmas, New Year, Easter & birthday; scraps, transfers, ink-stands, ink-bottles & ink-wells; paper knives, blotters, blotting cases & pads; billheads & other printed, ruled, or engraved forms of paper, n.e.i., bound or unbound; books, account, betting, cheque, copy, copying, diary, drawing, exercise, guard, letter, music, memo., pocket, receipt & sketch; envelopes, stationery packets, wrappers for writing paper, memo. & sketch blocks, memo-slates & tablets, labels, tags & tickets, manufactures of paper, n.e.i., including printers' matrices; inks, writing & printing, & ink powders; wax, sealing & bottling, ad val. 25 %

Special exemptions:—Paper, viz.: fashion plates; emery & flint paper & cloth; filter paper; litmus paper; pulp, for manufacturing paper; roofing, sheathing & insulating true vegetable parchment; writing and typing in sheets not less than 16 by 13 inches; tinfoil paper, also paper shavings and waste paper for papermaking, stay paper and stay cloth gummed on one side, and rolled of a width of not more than 14 inches; pictures (not being advertising), viz.: autotypes, chromographs, engravings, etchings, oleographs, oil paintings, photographs, photogravures & water colours; ceramic transfers for pottery; coated printing paper; surface-coated printing paper; illuminated & pictorial scripture text cards; kindergarten materials; paper patterns, pens, maps, charts & globes; parchment, cut & uncut; school & drawing slates & slate pencils, school colours, in boxes, tissue cap paper, not exceeding 10 by 10 inches.

DIVISION XIV.—VEHICLES.

Bicycles, tricycles & similar vehicles; vehicles, n.e.i., & parts thereof, n.e.i.; cycle parts (except tyres) plated, enamelled, polished or otherwise completed, or brazed or permanently joined, including cycle accessories, & motor vehicles, ad val. 20 %

Cycle parts, n.e.i., including steel bars for the manufacture of rims; also unplated parts, viz.: ball-heads, bottom brackets, lugs, fork ends, bridges, sprocket wheels, balls, nipples, spokes & washers, ad val. 10 %

Vehicles, viz.:

Barouches, broughams, landaus, victorias, mail phaetons, drags & similar vehicles, ad val. 25 %

Express waggons, waggons for carrying goods, single or double-seated waggons, four-wheeled buggies—mounted on springs or thorough braces & without tops, ad val. 25 %

Hansom cabs; also single or double-seated waggons, waggonettes & four-wheeled buggies—with tops, ad val. 25 %

Omni-buses & coaches for carrying mails or passengers, ad val. 25 %

Tilburys, dog carts, gigs, Boston chaises, sulkeys & other two-wheeled vehicles—on springs or thorough braces, ad val. 25 %

All parts thereof, viz.: wheels (tyred & bolted), bodies, undergears, under-carriages, tops, ad val. 25 %

Exemptions:—Bicycle tubing & fork sides, including bent tubes not brazed or plated

DIVISION XV.—MUSICAL INSTRUMENTS.

Musical instruments, n.e.i.; musical boxes, pianolas & other attachments or articles for rendering music by mechanical process, & metronomes, ad val. 15 %

Organs, pipe, ad val. 20 %

Pianos, viz.:

Grand & semi-grand, ad val. 20 %

Upright, ad val. 20 %

Whether worked mechanically or otherwise, ad val. 20 %

Parts thereof, n.e.i., ad val. 20 %

Special exemptions:—Musical instruments, parts of, viz.: actions, strings, felts, hammers & ivories; metal pipes for pipe organs; military band & orchestral musical instruments & bag-pipes

DIVISION XVI.—MISCELLANEOUS.

Bags, baskets, boxes, cases, or trunks, including fittings, viz.: Fancy, hand, sporting, travelling, picnic, toilet, dressing, glove, handkerchief, collar & work; satchels, reticules, valises and companions, ad val. 20 %

Boats, launches & yachts imported in any vessel, including all fittings, ad val. 15 %

Brushware, viz.:

Carpet sweepers, hair brushes & combs (toilet) & tooth brushes, ad val. 15 %

N.E.L., including brooms, mops, crumb trays & brushes, ad val. 25 %

Coke, per ton, 4s

Cordage & twines, n.e.i., including macramé twines, fleece thread & brushmakers' & mattress twines, engine packing in rope form, & halters & other articles manufactured from cord or twine, including nets & netting, ad val. 20 %

Cork mats & other manufactures of cork, ad val. 15 %

Explosives, viz.:

Fireworks, ad val. 20 %

Photographic dry plates, sensitized, films & paper, ad val. 15 %

Pipes, smoking, including cases & other accessories, cigar & cigarette holders & cases, smokers' sets & cases & tobacco pouches, ad val. 20 %

Twine & yarn, viz.:

Reaper & binder, per cwt. 5s

Special exemptions:—Bags, portmanteaux & trunks (minor articles for), when not gold or silver: buckles, catches for lids, chain-links (known also as link-holders), clasps, clips, corners, frames, holders for lids, loops for handles or straps, nails (fancy), plates, rollers, stars; catches, handles, hinges, keyplates & ornaments for portfolios, butt-hinges; viz.: carpenters'; cordage, viz.: sewing silks, twists, threads & cottons & crochet cottons, un-serviceable, fishing nets & netting therefor, & net floats; coir yarn; brushes: hog hair, sable hair, camel hair & badger hair, in albatra, tin or quill, half inch or under; corks & bungs; metal—explosives, viz.: caps, percussion; cartridges, military; detonators; cartridge cases, empty or capped, & wads, fuse cotton, ambulance lantern slides; prepared plates for engravers & lithographers; articles imported by & for the use of the official use of the Governor-General or State Governors; articles imported by & for use of the Army & Navy, viz.: arms, military & naval clothing, musical instruments for bands, military stores & munitions of war; articles specially designed & imported for the use of the blind, deaf & dumb, when imported by governing bodies of public institutions having the care thereof; fire brigade appliances, viz.: fire escapes & fire ladders, ladder carriages & water towers; minor articles to be specified in Departmental Bye-laws for use in the manufacture of goods within the Commonwealth; models of inventions & other improvements in the arts; natural history, specimens of; outside packages, n.e.i., in which goods are ordinarily imported when containing such goods; passengers' personal effects, including furniture & household goods which have been in actual use by such passengers for at least one year, not exceeding £50 in value per adult passenger; theatrical costumes & properties, subject to Departmental Bye-laws; pictorial illustrations & casts & models for teaching purposes, when imported by governing bodies for the use of universities, colleges or schools; scientific instruments & apparatus for use in universities, colleges, schools or public hospitals, under Departmental Bye-laws; surgical & dental instruments & appliances (not being furniture), viz.: amputating, cupping, dissecting, examining,

ear, eye, mouth, nose, throat, midwifery, operating, veterinary, lint, gauzes, bandages, ligatures, oil silk, poroplastic felt, splints & artificial limbs & eyes, surgical pessaries, glass rectum & vaginal tubes; india-rubber drainage tubing, dental materials, viz.: dental rubber, amalgam & gold filling in pellets or cylinders; trophies won abroad; works of art, being statuary, & paintings, framed or unframed, also windows for churches or public institutions, under Departmental Bye-laws.

EXCISE DUTIES.

Beer, viz.: Ale, porter & other beer, containing not less than 2% of proof spirit, brewed from barley, malt & hops exclusively, per gal. 2d
N.E.L. per gallon, 3d

Spirits, viz.:

Distilled wholly from grape wine, per proof gallon, 10s

N.E.L. per proof gallon, 13s

For fortifying Australian wine or making vinegar, per proof gallon, 6d

Methylated, per gallon, 6d

Starch, 1d. per lb

Sugar, per cwt. of manufactured sugar, 3s

Until the 1st January, 1907, less from 1st July, 1902, a rebate to the grower of sugar-cane and beet. The rebate in the case of sugar-cane to be 4s. per ton on all sugar-cane delivered for manufacture, and in the production of which sugar-cane white labour only has been employed after 28th Feb. 1902. The rebate is calculated on cane giving 10% of sugar, & is to be increased or reduced proportionately, according to any variation from this standard. A similar rebate to be allowed in respect of sugar beet, the rebate to be allowed at the rate of £2 per ton on the sugar-giving contents of the beet, all rebates to be allowed at the time of delivery on the ascertainment in manner prescribed of the sugar-giving contents, & so that it may be prescribed that the average sugar-giving contents of the cane or beet in any particular district shall be taken to be the sugar-giving contents of each lot of cane or beet in such district.

Tobacco, viz.:

Manufactured, per lb. 1s

Cigars, per lb. 1s. 6d

Cigarettes, including the weight of the outer portion of each cigarette, per lb. 3s

Snuff, per lb. 2s