

## ALTERATIONS IN TARIFF.

No. 1.

(CIRCULAR.)

Office of Commissioner of Customs,  
Auckland, 23rd August, 1859.

SIR,—

The Collector of Customs at Auckland having submitted for the decision of the Government, the question of the liability of sundry articles to duty under the Tariff now in force; and it being probable that the same difficulties will occur at other Ports of the Colony, I have the honor, by direction of the Commissioner of Customs, to forward, for your information and guidance, a list of the Articles upon which the decision of the Government has been given with respect to their liability to the payment of Duty, and their classification under the Tariff.

(No. 443.)

I have, &amp;c.,

R. F. PORTER.

The Collector H. M. Customs,  
Wellington, &c., &c.

## Enclosure in No. 1.

## LIST OF ARTICLES SUBMITTED FOR DECISION.

Chargeable with Duty as Oilman's Stores.	Free, as not coming under the designation of Oilman's Stores.		
Capers Macaroni Olives Vermicelli Salad Oil Sardines Anchovies	Flavouring Essences Gelatine Isinglass Olive Oil, perfumed Arrowroot Bath Bricks Blacking Blue Carraway Seeds Cheese Curry Powder	Groats Hops Lemon and Lime Juice Night Lights Oatmeal Potted or Preserved Meats Preserved Salmon Pearl Barley Sago	Salt Soda Crystals Soups (Fish or Vegetables preserved) Starch Syrups Tapioca Wax Vestas Whiting Vinegar (in casks)

## MISCELLANEOUS.

Articles.	Decisions.
Agricultural Implements and Machinery ... ..	Free as unenumerated Articles.
Black Lead ... ..	Free.
Candied Peel ... ..	Chargeable as Dried Fruit.
Gun Barrels ... ..	Chargeable as Fire-Arms.
Gutta Percha ... ..	Articles manufactured solely of Gutta Percha are not chargeable, but where the manufacture is composed of any of the articles comprised in Sub-Section 7 of Section 1 of the Act, and the Gutta Percha is used merely to make it waterproof, it is clearly chargeable.
Hollow Ware and Tinware ... ..	Duty to be levied on Nett Weight.
Iron Ware, Fencing ... ..	Free.
Jams and Jellies ... ..	Chargeable under Sub-Section 7.
Linseed Oil and Paint ... ..	Free.
Pistols (Revolvers) ... ..	Chargeable as Fire Arms.
Ploughs, Harrows, &c. ... ..	Not to be charged as Hardware.
Window Sash Weights ... ..	Are Ironmongery.
Shot ... ..	Free.
Brass Sheaves, Iron Blocks, and Manufactured Iron Work for Ships ... ..	Free.
Spades, Digging Forks and Scythes	Chargeable as Cutlery, Hardware, &c.