

N O T I C E S

ISSUED BY THE

COMMISSIONER OF CUSTOMS

TO ALTER, AMEND, OR EXPLAIN

THE CUSTOMS ACT, 1858.

RETURN TO AN ORDER OF THE HOUSE OF REPRESENTATIVES, DATED 26TH JUNE, 1861.

(Mr. Dick.)

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, &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.

No. 2.

(CIRCULAR.)

Office of Commissioner of Customs,
Auckland, 3rd October, 1859.

SIR,—

(No. 520.)

The question having been brought under the consideration of the Commissioner, whether Orange Bitters, Cherry and Ginger Cordials, &c., are liable to duty at 9s. per gallon, under Sub-Section 8 of Section 1, of the "Customs Duties Act, 1858," I am instructed to inform you, that these Articles are chargeable with Spirit Duty; and that, as a general rule, this rate of Duty is to be levied.

Where, however, the Importers will declare, and you will certify, that articles of the description referred to, do not contain above Ten per cent. of Spirit, they may, upon application to the Commissioner, be admitted at Four Shillings per cubic foot measurement.

If it should be inconvenient to the Importers to await the result of a reference to the Commissioner, the articles may be admitted at the lower rate, on their given bond for the higher duty, if the application should not be acceded to.

I have, &c.,
R. F. PORTER.The Collector H.M. Customs,
Wellington.

No. 3.

(CIRCULAR.)

Office of Commissioner of Customs,
Auckland, 15th June, 1860.

SIR,—

(No. 214.)

I have the honor, by direction of the Commissioner of Customs, to forward for your information and guidance, a List of Articles respecting which enquiries have been made and decisions given, as to their liability to duty under present Tariff; being in continuation of the List enclosed in the circular letter of 23rd August, 1859, No. 443.

I have, &c.,
R. F. PORTER.The Collector H.M. Customs,
Wellington, &c., &c.

Enclosure in No. 3.

List of Articles respecting which enquiries have been made and decisions given, as to their liability to duty under present Tariff; being in continuation of List forwarded per circular letter of 23rd August, 1859, No. 443.

Articles.	Commissioner's Decisions.
Almonds in the Shell	Duty free.
Biscuits and Ginger Bread	Duty free.
Chain (not being imported or adapted for ships or boats)	Chargeable as Ironmongery with duty at 3s. per cwt.
Cotton Wick	Duty free.
Eau de Cologne	Chargeable as Spirit or Strong Waters with duty at 9s. per gallon.
Horse Shoes, Hay Forks, and Bul- lock Bows	Chargeable as Hardware and Ironmongery, with duty at 3s. per cwt.
Iron Beadsteads, Iron Chairs, and Carriage Lamps	Chargeable as Hardware and Ironmongery, with duty at 3s. per cwt.
Iron Hurdles	Duty free.
Jewelry, Clocks and Watches	Duty free.
Lobsters, Oysters, Herrings and other Fish	Duty free.
Machinery	Duty free.
Orange Bitters, Cherry and Ginger Cordials, &c.	See Circular letter of 3rd October, 1859, No. 520.
Ploughs, Harrows, &c.	Duty free.

Articles.	Commissioner's Decision.
Rick and Wincing Cloths ...	Duty free, where the fabric is not superior to Ordinary Sail Cloth.
Steel (Bar)	Duty free.
Table Covers (oil cloth)... ..	Chargeable as manufactures of Linen or Cotton, with duty at 4s. per cubic foot.
Tarpaulins and Floor Cloths ...	Duty free.
Vinegar	Duty free, in whatever description of package or vessel it may be imported.

No. 4.

Office of Commissioner of Customs,
Auckland, 13th November, 1860.

(CIRCULAR.)

SIR,— I have the honor, by direction of the Commissioner of Customs, to forward, for your information and guidance, a List of Articles respecting which enquiries have been made and decisions given as to their liability to duty under present Tariff: being in continuation of Lists enclosed in the Circular letters of 23rd August, 1859, No. 443, and of 15th June, 1860, No. 214. (No. 432.)

I have, &c.,

R. F. PORTER.

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

Enclosure in No. 4.

List of Articles on which enquiries have been made and decisions given as to their liability to duty under the new Tariff: being in continuation of Lists forwarded to Collectors per Circulars of 23rd August, 1859, No. 443 and 15th June, 1860, No. 214.

Articles.	Decisions.
Coffee, Essence of	Free.
Corrugated and Galvanized Iron and Galvanized Iron Tiles	Chargeable at 3s. per cwt.
Crab, Winches	Free.
Forge Bellows	Free.
Forges and Nozzles	Chargeable at 3s. per cwt.
Galvanized Iron Buckets	Ironmongery at 3s. per cwt.
Do. Iron Ware, as Gutting Angles, Ridge Caps, and Ornamental parts of Roofs	Ironmongery at 3s. per cwt.
Garden Clogs	Free.
Huckaback	4s. per cubic foot, whether of hemp or flax.
Iron Cart and Dray Axles, (separately imported)	Free.
Iron Supports for Wire Fencing... ..	Free.
Jews Harps... ..	Not liable as Ironmongery.
Pepper	Chargeable as Spice at 4s. per cubic foot.
Safes (Iron)... ..	Chargeable at 3s. per cwt.
Sausage Machines	Free.
Shovels	Ironmongery at 3s. per cwt.
Tanks (Iron)	Free.
Tin plates in Boxes	Free.
Tinman's Tools	Chargeable at 3s. per cwt.
Whaling Guns	Free.
Wire (small) as Bell Wire	Ironmongery at 3s. per cwt.
Volunteer Uniforms	Subject to duty.

No. 5.

(CIRCULAR.)

Office of Commissioner of Customs,
Auckland, 8th April, 1861.

(No. 154.)

SIR,—

With reference to the decision conveyed in the enclosure to the Circular letter of the 13th November, 1860, No. 432, respecting the duty chargeable on Galvanized Iron, I am directed by the Commissioner to inform you that the above decision has been revised, and that in future, that article is to be admitted duty free.

I have, &c.,

R. F. PORTER.

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