

## INTERCHANGE.

By the Commonwealth Constitution the collection of Customs and Excise duties was transferred to the Federal Government on 1st January, 1901, and the departments of Posts and Telegraphs and Defence were transferred by proclamation on 1st March following. The Commonwealth Government collects the revenue of these departments, and after deducting the expenditure of the transferred departments incurred in the State, and the State's proportion of new expenditure on a population basis, returns the balance to the State.

A limit, however, to the amount which the Commonwealth may expend is fixed by Section 87 (known as the Braddon clause) of the Constitution, which provides that "during a period of ten years after the establishment of the Commonwealth, and thereafter until the Parliament otherwise provides, of the net revenue of the Commonwealth from duties of Customs and of Excise, not more than one-fourth shall be applied annually by the Commonwealth towards its expenditure." The ten years referred to will expire on 31st December, 1910.

Another provision in the Constitution Act—Section 93—relating to duties of Customs and of Excise is, that duties collected on goods imported into or manufactured in a State, and afterwards passing into another State for consumption, shall be taken to have been collected in the latter State. Monthly adjustments are accordingly made between the States by the Commonwealth Government, and under the provision referred to Victoria has refunded to the other States the sum of £2,611,038 during the seven years ended 30th June, 1909—a striking illustration of the important position Melbourne holds as a distributing and manufacturing centre for Australia.

The following table shows the net adjustments between the several States during the last seven years. The credits represent the net amount received for duties collected in other States, and the debits represent the net refunds.

NET INTER-STATE ADJUSTMENTS OF CUSTOMS AND EXCISE DUTIES,  
SEVEN YEARS ENDED 30TH JUNE, 1909.

State.	Debits.	Credits.
	£	£
Victoria ... ..	2,611,038	—
New South Wales ...	992,298	—
Queensland ... ..	—	1,529,974
South Australia ...	—	310,522
Western Australia ...	—	918,616
Tasmania ... ..	—	844,224
Total ... ..	<u>3,603,336</u>	<u>3,603,336</u>

Up to the end of 1902 each State published statistical information regarding its trade, showing countries from and to which articles were imported and exported. Under this arrangement there occurred material differences in the classification of the goods, making it practically impossible to institute accurate comparisons. Arrangements were accordingly made by the Federal Government for uniform tabulation of trade returns in each State, and the information so tabulated was issued for the first time in 1903. The Inter-State returns for later years are, however, defective, as they do not distinguish the home produce exported.

Imports and exports.

The total value of Victorian imports and exports and their value per head of the population for each of the last nine years are shown in the following table:—

VALUE OF IMPORTS AND EXPORTS, 1900 TO 1908.

Year.	Imports.		Exports.	
	Total.	Per Head of Population.	Total.	Per Head of Population.
	£	£ s. d.	£	£ s. d.
1900 ...	18,301,811	15 6 9	17,422,552	14 12 0
1901 ...	18,927,340	15 14 8	18,646,097	15 10 0
1902 ...	18,270,245	15 2 8	18,210,523	15 1 8
1903 ...	17,859,171	14 15 6	19,707,068	16 6 0
1904 ...	20,096,442	16 12 10	24,404,917	20 4 2
1905 ...	22,337,886	18 8 5	22,758,828	18 15 5
1906 ...	25,234,402	20 11 4	28,917,992	23 11 4
1907 ...	28,198,257	22 12 4	28,735,004	23 0 11
1908 ...	27,197,696	21 10 2	27,196,201	21 10 2

The import and export trade of 1908 (£54,393,897) exceeds that of all previous years save 1907 (£56,933,261), and the same remark applies to imports if taken separately. Compared with 1907, there is a decrease in imports equivalent to £1 2s. 2d. per head of the population, and in exports equivalent to £1 10s. 9d. per head, but compared with 1900 there is an increase in imports of £6 3s. 5d., and in exports of £6 18s. 2d. per head. Imports exceeded exports in 1900 by 14s. 9d., in 1901 by 4s. 8d., and in 1902 by 1s. per head, but in 1903, 1904, 1905, 1906, and 1907 exports exceeded imports by £1 10s. 6d., £3 11s. 4d., 7s., £3, and 8s. 7d. per head respectively. In 1908 the value of imports and of exports per head of population coincide to the nearest penny. The exports for the respective years 1900 to 1908 comprise:—

	Gold.		Merchandise.	
	£	£	£	£
1900 ...	4,132,061	13,290,491		
1901 ...	4,298,528	14,347,569		
1902 ...	4,305,697	13,904,826		
1903 ...	5,420,974	14,286,094		
1904 ...	4,444,011	19,960,906		
1905 ...	1,999,297	20,759,531		
1906 ...	4,910,177	24,007,815		
1907 ...	2,660,544	26,074,460		
1908 ...	4,363,078	22,833,123		

Trade with the other Australian States, New Zealand, the United Kingdom, other British possessions, and all foreign countries in each of the last five years was as follows:—

IMPORTS FROM AND EXPORTS TO PRINCIPAL COUNTRIES,  
1904 TO 1908.

Countries.	1904.	1905.	1906.	1907.	1908.
Imports.					
From—	£	£	£	£	£
Other Australian States	7,353,067	9,350,031	10,379,239	11,097,235	10,764,314
New Zealand ...	873,304	843,264	942,339	852,470	802,847
United Kingdom ...	7,266,239	7,472,489	8,617,057	10,294,691	9,345,736
India and Ceylon ...	605,565	848,727	903,893	972,123	862,126
South Africa ...	2,206	5,581	6,163	11,609	121,284
Other British Possessions	376,880	347,307	378,151	352,408	482,761
Belgium ...	214,908	205,772	274,845	342,572	370,293
France ...	113,863	118,168	110,659	174,106	178,631
Germany ...	952,322	925,040	1,143,920	1,310,917	1,305,602
United States of America	1,538,623	1,480,809	1,604,916	1,954,102	2,081,594
Other Foreign Countries	799,465	710,698	873,220	836,024	882,508
Total ...	20,096,442	22,337,886	25,234,402	28,198,257	27,197,696
Exports.					
To—	£	£	£	£	£
Other Australian States	8,232,223	8,730,187	10,807,972	11,622,706	12,031,170
New Zealand ...	508,227	552,820	1,006,466	962,932	773,557
United Kingdom ...	7,953,077	7,472,462	8,926,300	8,514,274	7,528,932
India and Ceylon ...	2,847,755	849,450	1,546,890	1,038,339	559,027
South Africa ...	993,883	917,238	807,458	608,544	444,644
Other British Possessions	204,289	246,839	291,142	329,512	215,471
Belgium ...	627,674	697,885	793,649	871,997	500,007
France ...	1,301,371	1,529,438	1,640,182	2,318,227	1,589,428
Germany ...	857,113	534,121	739,052	626,572	2,015,536
United States of America	454,911	423,979	1,056,642	936,982	575,863
Other Foreign Countries	424,394	804,409	1,302,239	904,919	962,566
Total ...	24,404,917	22,758,828	28,917,992	28,735,004	27,196,201

The proportion of imports coming from Australian States formed  $36\frac{1}{2}$  per cent. of the total in 1904, 42 per cent. in 1905, 41 per cent. in 1906, 39 per cent. in 1907, and  $39\frac{1}{2}$  per cent. in 1908, or an average of 40 per cent. over the five years. The proportion from the United Kingdom was 36 per cent. in 1904, 33 per cent. in 1905, 34 per cent. in 1906, 37 per cent. in 1907, and 34 per cent. in 1908, or an average of 35 per cent. for the period. The average contributions for the five years to Victorian imports by other countries were—New Zealand  $3\frac{1}{2}$  per cent., India and Ceylon  $3\frac{1}{2}$  per cent., Belgium 1 per cent., Germany  $4\frac{1}{2}$  per cent., the United States of America 7 per cent., and all other countries  $5\frac{1}{2}$  per cent. Of the total exports the proportion sent to Australian States was 34 per cent. in 1904, 38 per cent. in 1905, 37 per cent. in 1906, 40 per cent. in 1907, and 44 per cent. in 1908, or an average of 39 per cent. for the five years. The proportion exported to the United Kingdom was 33 per cent. in 1904 and 1905, 31 per cent. in 1906, 30 per cent. in 1907, and  $27\frac{1}{2}$  per cent. in 1908, the exports for the five years averaging  $30\frac{1}{2}$  per cent. Of other countries on the average of the five years New Zealand took nearly 3 per cent. of Victorian exports, India and Ceylon 5 per cent., South Africa nearly 3 per cent., Belgium  $2\frac{1}{2}$  per cent., France  $6\frac{1}{2}$  per cent., Germany  $3\frac{1}{2}$  per cent., the United States of America  $2\frac{1}{2}$  per cent., and all other countries  $4\frac{1}{2}$  per cent. British countries contributed  $81\frac{1}{2}$  per cent. of the total imports in 1904, 85 per cent. in 1905, 84 per cent. in 1906 and in 1907, and 82 per cent. in 1908; and took 85 per cent. of the total exports in 1904, 83 per cent. in 1905, 81 per cent. in 1906, 80 per cent. in 1907, and 79 per cent. in 1908. In each of the last five years exports were of greater value than imports in the trade with South Africa, Belgium, and France; but with the United States, the value of imports was greater than that of exports. There was an excess of exports in trade with the United Kingdom in 1904 and 1906, with New Zealand in 1906 and 1907, with India and Ceylon in 1904, 1905, 1906, and 1907, and with Germany in 1908; but in other years there was an excess of imports. In interchange with the other Australian States there was an excess of imports in 1905, but of exports in each of the other four years.

Trade with  
United  
Kingdom.

On the whole, since 1904, Victorian trade with the United Kingdom shows an increase from £15,219,316 to £16,874,668; but as compared with the total trade, a decrease is shown from 34 to 31 per cent. The proportion of imports has decreased from 36 to 34 per cent., and that of exports from 33 to  $27\frac{1}{2}$  per cent. The principal

articles imported from and exported to the United Kingdom in 1907 and 1908 were as follows:—

VALUE OF PRINCIPAL ARTICLES IMPORTED FROM AND EXPORTED TO THE UNITED KINGDOM, 1907 AND 1908.

ARTICLES.	Value.	
	1907.	1908.
Imported into Victoria from United Kingdom.		
	£	£
Piece Goods—Cotton and Linen ... ..	1,133,056	1,064,356
"  "  "  Woollen ... ..	804,829	665,632
"  "  "  Velvets, &c. ... ..	300,342	358,984
"  "  "  Silk ... ..	362,008	295,572
Iron and Steel ... ..	639,285	524,988
Apparel and Attire ... ..	571,376	464,917
Vessels (Ships) ... ..	260,000	460,000
Machines, Tools, and Implements ... ..	487,366	451,195
Paper ... ..	220,133	240,761
Books ... ..	186,661	174,746
All other articles ... ..	5,329,635	4,644,585
Total... ..	10,294,691	9,345,736
Exported from Victoria to United Kingdom.		
Wool ... ..	3,472,248	3,269,901
Butter ... ..	1,323,673	868,068
Gold ... ..	177,412	811,160
Wheat and Flour ... ..	1,205,062	533,332
Hides and Skins ... ..	481,598	407,405
Meat, Frozen—		
Beef, Mutton and Lamb ... ..	467,131	407,078
Rabbits and Hares ... ..	153,421	82,335
Tin Ingots ... ..	370,524	294,358
Copper ... ..	7,297	189,991
Leather ... ..	135,457	147,111
Tallow ... ..	176,271	104,555
All other articles ... ..	544,180	413,638
Total... ..	8,514,274	7,528,932

Imports from the United Kingdom are chiefly made up of manufactures, while exports thereto from Victoria consist almost entirely of agricultural, pastoral, and mineral products. It will be observed in the figures for 1908 that, of the imports, piece goods and apparel and attire are more than 30 per cent. of the total, also that, of the exports, wool is responsible for nearly 44 per cent., and if its value be added to that of butter 55 per cent. of the total is accounted for.

Trade with  
New  
Zealand.

During the last five years the value of imports from New Zealand has been fairly uniform, and in 1908 it was only 8 per cent. less than in 1904; but exports thereto have shown considerable growth, and in 1908 were 52 per cent. more than in 1904. The principal articles imported and exported during 1907 and 1908 were as follows:—

VALUE OF PRINCIPAL ARTICLES IMPORTED FROM AND EXPORTED TO  
NEW ZEALAND, 1907 AND 1908.

ARTICLES.	Value.	
	1907.	1908.
Imported into Victoria from New Zealand.		
	£	£
Gold-Bullion ... ..	397,873	342,659
Timber ... ..	122,250	160,142
Skins and Hides ... ..	122,651	105,080
Flax and Hemp ... ..	53,305	53,992
Seeds ... ..	9,287	16,425
Animals (horses, cattle, sheep and pigs) ... ..	24,979	14,527
Fish ... ..	23,288	13,646
Hay and Chaff ... ..	32	12,822
Machines, Tools and Implements ... ..	14,008	7,224
Wool ... ..	23,900	7,195
All other Articles ... ..	60,897	69,135
Total ... ..	852,470	802,847
Exported from Victoria to New Zealand.		
Wheat and Flour ... ..	34,423	107,197
Tobacco, manufactured ... ..	54,320	65,699
Gold-Specie ... ..	352,000	50,000
Vessels (Ships) ... ..	...	41,600
Rubber manufactures ... ..	36,999	40,833
Machinery ... ..	46,433	34,097
Leather ... ..	21,699	25,429
Manures ... ..	10,609	22,687
Books ... ..	19,632	22,802
Tea ... ..	17,953	22,194
All other Articles ... ..	368,864	341,019
Total ... ..	962,932	773,557

In 1908 the imports from New Zealand were only 4 per cent. in excess of the exports thereto. Leaving gold out of consideration, it will be observed that the articles imported are not very numerous, as the nine leading items account for 85 per cent. of the total, whilst the varied character of the exports is evidenced by the fact that the nine leading items make up only 53 per cent. of the total.

Trade with India and Ceylon, which was less than 3 per cent. of the Victorian total in 1908, has declined by £2,032,167 since 1904, the exports being less by £2,288,728 (principally gold), but the imports more by £256,561. The principal articles interchanged during the last two years were as follows:—

Trade with  
India and  
Ceylon.

VALUE OF PRINCIPAL ARTICLES IMPORTED FROM AND EXPORTED TO  
INDIA AND CEYLON, 1907 AND 1908.

ARTICLES.	Value.	
	1907.	1908.
Imported into Victoria from India and Ceylon.		
	£	£
Bags, Sacks, &c. ... ..	300,540	336,739
Tea ... ..	416,697	313,122
Hessian ... ..	65,101	53,370
Skins ... ..	19,025	39,996
Bonedust ... ..	15,369	11,855
Oils in Bulk ... ..	12,203	8,639
Rice ... ..	16,527	8,504
Pig Iron ... ..	9,719	7,288
Shellac ... ..	11,674	5,743
Nuts ... ..	9,257	3,428
All other Articles ... ..	96,011	73,442
<b>Total</b> ... ..	<b>972,123</b>	<b>862,126</b>
Exported from Victoria to India and Ceylon.		
Gold ... ..	822,265	372,889
Horses ... ..	129,121	62,796
Wheat and Flour ... ..	11,582	52,480
Wool ... ..	13,773	21,600
Soap ... ..	8,855	7,562
Hay and Chaff ... ..	9,185	4,614
Butter ... ..	5,105	4,503
Tallow ... ..	7,919	3,384
Biscuits ... ..	3,467	2,754
Oats ... ..	3,960	2,595
All other Articles ... ..	23,107	23,850
<b>Total</b> ... ..	<b>1,038,339</b>	<b>559,027</b>

The import trade from India and Ceylon is largely made up of tea and jute goods, which in 1908 were nearly 82 per cent. of the total. In return gold was the leading item of exchange, outside of which the export trade in horses and wheat and flour was the only business of importance, all other exports in 1908 being equal to only 13 per cent. of the total.

Trade with  
Belgium.

Imports from Belgium have increased by 72 per cent. in the last five years, but exports thereto have decreased by 20 per cent. in the same period. Belgium's contribution accounted for about 2 per cent. of Victoria's imports and exports in 1904, but in 1908 its proportion was only about  $1\frac{1}{2}$  per cent. The principal articles of trade with Belgium in 1907 and 1908 were as follows:—

VALUE OF PRINCIPAL ARTICLES IMPORTED FROM AND EXPORTED TO  
BELGIUM, 1907 AND 1908.

ARTICLES.	Value.	
	1907.	1908.
Imported into Victoria from Belgium.		
	£	£
Iron and Steel ... ..	68,719	78,287
Cameos and Precious Stones ... ..	28,712	43,105
Glass and Glassware ... ..	41,857	31,845
Paper ... ..	12,429	21,545
Cigars ... ..	7,916	19,852
Wire ... ..	6,364	15,958
Copper ... ..	6,237	15,699
Wine ... ..	12,528	15,472
Piece Goods ... ..	11,195	9,296
Vehicles, and parts of ... ..	9,536	8,660
All other articles ... ..	137,079	110,574
Total ... ..	342,572	370,293
Exported from Victoria to Belgium.		
Wool ... ..	612,551	335,589
Hides and Skins ... ..	153,338	96,999
Ores—Silver Lead, &c. ... ..	32,278	35,689
Leather ... ..	31,283	23,755
Spelter, Concentrates (not gold) ... ..	17,498	...
Cameos and Precious Stones ... ..	6,753	3,087
Tallow ... ..	6,702	1,502
Wheat ... ..	6,415	...
All other articles ... ..	5,179	3,386
Total ... ..	871,997	500,007

The trade with Belgium is largely in the form of exports, of which the principal articles in 1908 were wool and hides and skins, together representing 86 per cent. of the total; if these be added to the other four articles specified in the table above, only about  $\frac{1}{2}$  per cent. is unaccounted for. The only articles imported to any great extent were iron and steel and precious stones, which were nearly one-third of the whole, though worth little more than a third in value of the wool exported.



With France, the principal trade is in exports, which in 1908 <sup>Trade with France.</sup> amounted to £1,589,428, as against imports of £178,631; the increase in the total trade in the last five years was £352,825, viz., exports £288,057, and imports £64,768. The principal articles imported from and exported to France in 1907 and 1908 were as follows:—

VALUE OF PRINCIPAL ARTICLES IMPORTED FROM AND EXPORTED TO FRANCE, 1907 AND 1908.

ARTICLES.	Value.	
	1907.	1908.
Imported into Victoria from France.		
	£	£
Cream of Tartar ... ..	43,104	48,668
Brandy ... ..	980	17,835
Acids ... ..	11,435	14,437
Piece Goods ... ..	7,730	10,218
Corks, Cork Mats, &c. ... ..	8,973	7,639
Wine ... ..	6,002	6,660
Pipes (Smoking) ... ..	3,178	4,763
Seeds ... ..	1,033	4,173
Cameos and Precious Stones... ..	28,610	3,953
All other articles ... ..	63,061	60,285
Total... ..	174,106	178,631
Exported from Victoria to France.		
Wool ... ..	1,973,829	1,330,715
Hides and Skins ... ..	334,653	246,898
Tallow ... ..	...	4,366
Wheat ... ..	...	4,103
Horns ... ..	448	827
Gold-specie ... ..	150	775
All other articles ... ..	9,147	1,744
Total... ..	2,318,227	1,589,428

Imports direct from France, of which more than one-fourth consisted of cream of tartar, did not in 1908 indicate the extent to which articles produced in France were received in Victoria, as it is shown on page 434 that goods of French origin to the extent of £698,906 were imported in that year. The value of exports was practically covered by that of wool and hides and skins, as all other items outside of these did not equal 1 per cent. of the total.

Trade with  
Germany.

The trade with Germany amounted to £1,809,435 in 1904, and to £3,321,138 in 1908, or about 4 per cent. of the whole in the former and 6 per cent. of the whole in the latter year. The exports for 1908 were £1,388,964 more, but the imports were £5,315 less than in 1907. The principal articles interchanged with Germany during 1907 and 1908 were as follows:—

VALUE OF PRINCIPAL ARTICLES IMPORTED FROM AND EXPORTED TO GERMANY, 1907 AND 1908.

ARTICLES.	Value.	
	1907.	1908.
Imported into Victoria from Germany.		
	£	£
Wire ... ..	112,742	119,388
Paper ... ..	107,104	108,233
Machines, Tools, and Implements ... ..	96,931	89,810
Pianos ... ..	96,812	78,784
Piece Goods ... ..	55,753	68,819
Rubber Manufactures ... ..	32,459	57,777
Leather ... ..	23,802	37,233
Glass and Glassware ... ..	30,810	34,673
Iron and Steel ... ..	38,653	24,213
Chinaware, &c. ... ..	26,034	23,340
All other Articles ... ..	689,817	663,332
Total ... ..	1,310,917	1,305,602
Exported from Victoria to Germany.		
Gold-Specie ... ..	...	1,410,000
Wool ... ..	549,669	533,050
Hides and Skins ... ..	365	31,961
Sausage Casings ... ..	27,206	11,698
Apples—Fresh ... ..	10,971	9,630
Ores—Silver Lead, &c. ... ..	8,280	2,958
Rubber Manufactures ... ..	324	1,504
Cameos and Precious Stones ... ..	4,184	1,685
Eucalyptus Oil ... ..	6,379	1,415
Tin—Ingots ... ..	2,150	1,250
All other Articles ... ..	17,044	10,385
Total ... ..	626,572	2,015,536

The articles imported from Germany are very varied in character, as more than one-half of their total is made up of items of which the largest does not exceed £20,000 in value, and the ten leading items, as shown above, account for the balance. In exchange for these imports less than one-half their value was returned in merchandise, 88 per cent. of which consisted of wool, though in 1908 Germany also supplied a good market for Victorian hides and skins, sausage casings, and apples.

Trade with the United States amounted in 1908 to £2,657,457, of which £2,081,594 represented imports. As compared with the year 1904, this trade has increased by £663,923, of which the imports have accounted for £542,971. The exports in 1908 were 39 per cent. less than in 1907, and 45 per cent. less than in 1906, the decrease since 1907 being principally due to a reduction in exports of copper in matte of nearly £300,000. The principal articles comprised in the trade with the United States in the last two years were as follows:—

VALUE OF PRINCIPAL ARTICLES IMPORTED FROM AND EXPORTED TO THE UNITED STATES, 1907 AND 1908.

ARTICLES.	Value.	
	1907.	1908.
Imported into Victoria from the United States.		
	£	£
Machines, Tools, and Implements ...	353,878	316,072
Timber ... ..	201,524	292,139
Tobacco, Cigars, and Cigarettes ... ..	183,908	190,792
Kerosene ... ..	143,451	150,610
Rails, Fishplates, &c. ... ..	165	109,368
Paper ... ..	77,690	95,444
Wire ... ..	84,822	78,440
Iron and Steel ... ..	51,469	58,801
Leather ... ..	38,757	50,045
Resin ... ..	32,420	34,822
Vehicles, and parts of ... ..	37,728	34,387
All other Articles ... ..	748,290	670,674
Total ... ..	1,954,102	2,081,594
Exported from Victoria to the United States.		
Wool ... ..	501,578	496,739
Hides and Skins ... ..	35,204	41,025
Copper in matte ... ..	315,459	21,264
Gold in matte ... ..	36,487	4,138
Silver in matte ... ..	39,134	3,895
Sausage Casings ... ..	2,393	...
Iron—Scrap ... ..	2,343	...
Machine Tools ... ..	1,400	90
Eucalyptus Oil ... ..	1,311	1,102
All other Articles ... ..	1,673	7,610
Total ... ..	936,982	575,863

Trade with  
United  
States.

The imports from the United States cover a wide range of articles, as after the five leading items which account for 50 per cent., the next largest six are responsible for only 17 per cent. of the total, and nearly one-third of the whole is made up of articles of much smaller value. The exports thereto in 1908 were little more than one-quarter of the imports, and consisted principally of wool, which accounted for 86 per cent. of the total.

Origin of Imports.

The value of the imports from different countries is not a true indication of the produce of such countries received by Victoria; the actual value of the production of each country imported in 1907 and 1908 was as follows:—

VALUE OF IMPORTS THE PRODUCE OF DIFFERENT COUNTRIES, 1907 AND 1908.

Countries which produced the Imports into Victoria.	Value of Imports the produce of each country.		Percentage of Total.	
	1907.	1908.	1907.	1908.
	£	£		
Australian States ...	10,311,401	9,937,236	36·56	36·54
New Zealand ...	836,120	794,399	2·96	2·92
United Kingdom ...	8,649,756	7,971,902	30·67	29·31
India and Ceylon ...	1,033,761	909,185	3·67	3·34
Canada ...	171,911	197,587	·61	·73
Other British Countries...	313,610	440,432	1·11	1·62
Belgium ...	281,391	251,047	1·00	·92
France ...	724,543	698,906	2·57	2·57
Germany ...	1,753,188	1,722,343	6·22	6·33
Japan ...	207,871	210,041	·74	·77
Norway ...	264,179	192,296	·94	·71
Switzerland ...	270,026	318,259	·96	1·17
United States ...	2,297,442	2,377,037	8·15	8·74
Other Foreign Countries	1,083,058	1,177,026	3·84	4·33
Total ...	28,198,257	27,197,696	100·00	100·00

Of the imports in 1908 it was previously shown that 40 per cent. came from Australian States and 34 per cent. from the United Kingdom; but the figures in the table above show that a much smaller proportion of the total is the produce of these places. On the other hand, while the imports from foreign countries in the same year amounted to £4,818,628, or 18 per cent. of the total, the produce of foreign countries received was £6,946,955, or 26 per cent. of such total.

Trade with each of the other States of the Commonwealth in each of the last five years was as follows:—

Trade with  
Australian  
States.

IMPORTS FROM AND EXPORTS TO OTHER STATES, 1904 TO 1908.

State.	1904.	1905.	1906.	1907.	1908.
Imports.					
From—	£	£	£	£	£
New South Wales...	4,352,895	5,477,163	6,640,333	6,668,888	6,155,738
Queensland ...	875,415	1,172,771	904,678	1,271,163	1,422,682
South Australia ...	693,600	770,778	812,454	941,725	1,169,819
Western Australia	166,759	207,623	212,000	337,981	260,603
Tasmania ..	1,264,398	1,751,696	1,809,774	1,877,478	1,755,472
Total ...	7,353,067	9,880,031	10,379,239	11,097,235	10,764,314
Exports.					
To—	£	£	£	£	£
New South Wales...	3,973,818	3,932,531	5,265,169	5,561,294	5,631,562
Queensland ...	592,529	717,399	844,291	977,711	1,180,233
South Australia ...	1,111,964	1,392,222	1,380,820	1,701,781	1,788,959
Western Australia	1,250,355	1,331,877	1,569,340	1,530,445	1,524,138
Tasmania ...	1,303,557	1,356,158	1,748,352	1,851,475	1,906,278
Total ...	8,232,223	8,730,187	10,807,972	11,622,706	12,031,170

This statement includes for 1908, under the head of exports, £3,822,201 worth of goods other than those of Victorian origin, which serves to illustrate the growing importance of Melbourne as a distributing and manufacturing centre for the neighbouring States. This is more apparent on scrutinizing the classes of articles imported and exported. The imports chiefly comprise raw materials for manufacture, or for transfer to oversea markets, and in 1908 the nine articles of highest value accounted for 73 per cent. of the total as follows:—Wool, £2,828,277; live stock (horses, cattle, sheep, and pigs), £1,858,359; sugar, £760,706; gold and silver, £651,149; coal, £578,157; hides and skins, £335,949; butter, £304,892; tin ingots, £303,890; and copper in matte, £256,982. On the other hand, the exports are mainly in a manufactured form, and are for consumption in the States. They are also more varied than in the case of imports; the nine leading items accounted for 48 per cent. of the total, and are as follows:—Live stock, £1,346,707; gold, £938,575; apparel and attire, £901,975; machines, tools, and implements, £581,791; piece goods, £551,692; boots and shoes, £484,231; tobacco, £365,690; butter, £316,439; and jewellery, £291,319. During the last five years the exports have shown an annual increase, and have exceeded the imports in each year excepting 1905. The average yearly figures for the five years show an excess of about £490,000 in exports, made up of an excess in exports to South Australia and Western Australia amounting to £1,802,000, less an excess of imports from New South Wales, Queensland, and

Tasmania, amounting to about £1,312,000. In 1908, as compared with 1904, imports from New South Wales increased by £1,802,843, from Queensland by £547,267, from South Australia by £476,219, from Western Australia by £93,844, and from Tasmania by £491,074. Comparing the same years, viz. :—1908 with 1904, exports to New South Wales increased by £1,657,744, or 42 per cent.; to Queensland by £587,704, or 99 per cent.; to South Australia by £676,995, or 61 per cent.; to Western Australia by £273,783, or 22 per cent.; and to Tasmania by £602,721, or 46 per cent.

Since the abolition of Inter-State duties towards the end of 1901, trade with the other States has increased considerably. In 1901, this trade was valued at £11,811,298, of which the imports formed 53, and the exports 47 per cent.; in 1908 it had increased to £22,795,484, or by 93 per cent., the imports representing 47, and the exports 53 per cent. of the total. Particulars of the Inter-State imports and exports of articles of Australian and oversea production during these two years are shown hereunder :—

VALUE OF IMPORTS AND EXPORTS OF ARTICLES THE PRODUCE OF AUSTRALIA AND OF OVERSEA COUNTRIES FROM AND TO THE OTHER STATES, 1901 AND 1908.

State from which Imported or to which Exported.	1901.			1908.		
	Imports.	Exports.	Excess of— Exports (+) Imports (-)	Imports	Exports.	Excess of— Exports (+) Imports (-)
PRODUCE OF AUSTRALIA.						
	£	£	£	£	£	£
New South Wales	4,076,009	2,210,815	- 1,865,194	5,542,371	4,588,614	- 953,757
Queensland ...	511,164	255,537	- 255,627	1,399,746	969,403	- 430,343
South Australia ...	403,497	320,998	- 82,499	1,059,382	1,240,243	+ 180,861
Western Australia	265,642	781,277	+ 515,635	231,102	1,305,991	+ 1,074,889
Tasmania ...	335,499	317,241	- 18,258	1,693,349	1,016,825	- 676,524
Total ...	5,591,811	3,885,868	- 1,705,943	9,925,950	9,121,076	- 804,874
PRODUCE OF OVERSEA COUNTRIES.						
	£	£	£	£	£	£
New South Wales	521,852	781,527	+ 259,675	613,367	1,042,948	+ 429,581
Queensland ...	6,532	111,246	+ 104,714	22,936	210,830	+ 187,894
South Australia ...	89,157	202,980	+ 113,823	110,437	548,716	+ 438,279
Western Australia	11,190	207,204	+ 196,014	29,501	218,147	+ 188,646
Tasmania ...	19,918	382,013	+ 362,095	62,123	889,453	+ 827,330
Total ..	648,649	1,684,970	+ 1,036,321	838,364	2,910,094	+ 2,071,730

In the interchange of Australian produce great expansion has taken place in imports from and exports to the other States during the last eight years, and of the two the exports show the more substantial improvement, especially in the case of New South Wales, South Australia, and Western Australia. In the trade in oversea produce, Victoria shows a great advance in its position as a distributing centre for Australia since 1901, having increased the value of exports by 73 per cent., whilst importing an excess of only 29 per cent. In these exports the greatest improvement is to Tasmania, followed by South Australia and New South Wales.

The following is a statement of the values of some of the principal articles imported from the States of Australia in 1908, compared with the values of similar imports in 1901:—

Increase,  
Inter-State  
imports  
since 1901.

IMPORTS OF SOME PRINCIPAL ARTICLES FROM AUSTRALIAN STATES,  
1901 AND 1908.

Articles.	Year.	Value of Imports from—					
		New South Wales.	Queensland.	South Australia.	Western Australia.	Tasmania.	Australian States.
		£	£	£	£	£	£
Wool ..	1901	1,540,161	158,310	116,443	2,460	21,906	1,839,310
	1908	1,950,587	246,979	379,503	40,076	211,132	2,828,277
Animals(horses, cattle, sheep, and pigs)	1901	969,255	..	85,579	..	27,568	1,082,424
	1908	1,601,195	809	231,668	1,215	23,472	1,858,359
Sugar ..	1901	11,344	229,044	8,502	..	..	248,890
	1908	16,462	739,673	4,536	..	35	760,706
Gold and Silver ..	1901	305,717	263	125,039	254,434	148,388	833,841
	1908	245,339	..	33,343	70,864	301,603	651,149
Coal ..	1901	446,053	..	..	3	2	446,058
	1908	577,229	..	..	4	924	578,157
Hides and Skins ..	1901	143,652	52,703	2,388	3	30,113	228,859
	1908	150,321	70,227	6,361	17,113	91,927	335,949
Butter ..	1901	24,006	2,957	25	..	337	27,325
	1908	182,814	85,344	9,296	12	27,426	304,892
Tin Ingots ..	1901	..	..	..	194	33,183	33,377
	1908	..	..	10	..	303,880	303,890
Copper in matte ..	1901	..	..	..	..	256,982	256,982
	1908	60,060	18,581	2,203	278	6,368	87,490
Fruits—Fresh ..	1901	33,616	67,276	9,963	188	15,431	126,474
	1908	22,777	1,448	606	..	760	25,591
Leather ..	1901	82,522	4,751	8,681	2,229	5,320	103,503
	1908	1,074,836	54,390	151,869	19,408	86,792	1,387,295
All other Articles	1901	1,315,653	207,623	486,458	128,902	517,340	2,655,976
	1908	..	..	..	..	..	..
Total ..	1901	4,597,861	517,696	492,654	276,832	355,417	6,240,460
	1908	6,155,738	1,422,682	1,169,819	260,603	1,755,472	10,764,314

Since 1901 the increase in Inter-State imports, though substantial, has not been so great as that in exports. It has been due chiefly to larger importations from New South Wales and Tasmania, the principal articles contributing to the increase being wool and animals received from the former and minerals from the latter State. There has also been a growth in the imports from Queensland and South Australia, the increase in the former case being derived mainly from wool

and sugar, and in the latter from wool and live stock. By comparison with other States, the importations from Western Australia are unimportant, and show a decline. There has been a reduction in the imports of gold and silver, each State, excepting Tasmania, having contributed thereto.

The following is a statement of the values of the principal articles exported to the other States in 1908, compared with the values of similar exports in 1901:—

EXPORTS OF PRINCIPAL ARTICLES TO AUSTRALIAN STATES,  
1901 AND 1908.

Articles.	Year.	Value of Exports to—					
		New South Wales.	Queensland.	South Australia.	Western Australia.	Tasmania.	Australian States.
		£	£	£	£	£	£
Animals (horses, cattle, sheep, pigs) ..	1901	316,363	5,492	52,506	86,783	31,611	492,755
	1908	1,093,248	31,903	89,220	74,386	57,950	1,346,707
Gold ..	1901	893,686	..	50,000	..	17,000	960,686
	1908	719,375	..	210,000	..	9,200	938,575
Apparel and Attire ..	1901	136,210	5,430	18,838	50,883	51,065	262,426
	1908	339,469	69,820	174,871	130,573	187,242	901,975
Machines, Tools and Implements ..	1901	181,722	25,220	27,316	49,068	35,573	318,899
	1908	250,332	62,933	81,790	78,740	107,946	581,791
Piece Goods ..	1901	85,263	6,307	27,363	9,003	24,850	152,786
	1908	228,038	46,767	123,454	45,062	108,371	551,692
Boots and Shoes ..	1901	39,154	499	3,198	15,076	11,208	69,135
	1908	197,846	50,873	80,481	87,352	67,679	484,231
Tobacco, &c. ..	1901	29,890	8,194	11,185	15,801	27,716	92,786
	1908	107,306	75,949	43,658	80,237	58,540	365,690
Butter ..	1901	7,886	194	31,763	176,408	10,054	226,305
	1908	16,244	28	48,287	197,767	54,113	316,439
Jewellery ..	1901	18,559	6,368	8,595	2,674	11,610	47,806
	1908	149,798	13,723	57,506	24,507	45,785	291,319
Leather ..	1901	35,317	7,256	8,343	10,316	6,911	68,143
	1908	80,190	21,570	40,340	14,267	24,593	180,960
Rubber Manufactures ..	1901	6,358	980	6,611	5,862	2,167	21,978
	1908	67,289	21,948	39,438	23,989	20,774	173,438
Confectionery ..	1901	3,182	201	1,623	878	8,280	14,164
	1908	61,959	29,955	29,879	16,974	30,267	169,034
All other Articles ..	1901	1,238,752	300,642	276,637	565,729	461,209	2,842,969
	1908	2,320,468	754,714	770,035	750,284	1,133,818	5,729,319
Total ..	1901	2,992,342	366,783	523,978	988,481	699,254	5,570,838
	1908	5,631,562	1,180,233	1,788,959	1,524,138	1,906,278	12,031,170

Since 1901 the exports to other States have increased by 116 per cent. The greatest increase in amount has been to New South Wales, but the highest rate of increase has been to South Australia, followed by Queensland and Tasmania. The item which has shown the greatest expansion of trade during that period has been live stock, followed by apparel and boots and shoes. The leading items exported to New South Wales have been animals, gold, apparel and attire, machines, &c., and piece goods, which, in 1908, made up nearly half the total export, and omitting gold accounted for 45 per cent. of the increase since 1901; to Queensland, tobacco, apparel and attire, machines, &c., boots and shoes, and piece goods, which represent 26 per cent. of the total, and 32 per cent. of the increase; to



South Australia, gold, apparel and attire, piece goods, animals, and machines, &c., which represent 38 per cent. and 40 per cent. respectively of the total and increased export; to Western Australia, butter, apparel and attire, boots and shoes, bacon and hams, and tobacco account for 38 per cent. of the whole and 44 per cent. of the increase; and to Tasmania apparel and attire, piece goods, machines, &c., boots and shoes, and tobacco, which represent 28 per cent. of the exports and 31 per cent. of the increase.

The next table illustrates the great development which has taken place in the Inter-State trade of Victoria, as compared with that of each of the other States, since the inauguration of Federation and the introduction of Free Trade between the States:—

Trade  
between  
Australian  
States.

TRADE BETWEEN AUSTRALIAN STATES, 1900 AND 1908.

State.	Value of Trade with Other States.					
	1900.			1908.		
	Imports.	Exports.	Excess of Imports (+) Exports (-)	Imports.	Exports.	Excess of Imports (+) Exports (-)
	£	£	£	£	£	£
Victoria .. ..	6,364,167	5,257,188	+1,106,979	10,764,314	12,031,170	-1,266,856
New South Wales ..	10,164,080	9,979,214	+184,866	17,826,860	14,105,050	+3,721,810
Queensland .. ..	3,067,278	5,412,881	-2,345,603	4,955,123	8,656,443	-3,701,320
South Australia ..	4,225,870	4,018,678	+207,192	6,259,480	6,111,237	+148,243
Western Australia ..	2,675,156	1,125,031	+1,550,125	2,966,176	914,891	+2,051,285
Tasmania .. ..	1,872,552	1,071,829	+800,723	2,533,634	3,487,044	-953,410

It will be observed that the Victorian export trade increased from £5,257,188 in 1900 to £12,031,170 in 1908, or by 129 per cent. in the intervening period. In New South Wales, Queensland, South Australia, and Tasmania, exports showed increases of 41 per cent., 60 per cent., 52 per cent., and 225 per cent. respectively; while in Western Australia there was a decrease of 19 per cent. The import trade of Victoria increased during the same period by 69 per cent., as compared with increases of 75 per cent. in New South Wales, 62 per cent. in Queensland, 48 per cent. in South Australia, 11 per cent. in Western Australia, and 85 per cent. in Tasmania. The growth of exports exceeded that of imports by £2,373,835 in Victoria, by £1,355,717 in Queensland, by £58,949 in South Australia, and by £1,254,133 in Tasmania; but the growth of imports exceeded that of exports by £3,536,944 in New South Wales, and by £501,160 in Western Australia.

Victorian  
produce  
exported.

Since 1903 no records of Victorian produce exported to other States have been kept by the Customs Department, but information has been supplied by means of which a reliable estimate has been arrived at. The values of the principal articles of export the produce or manufactures of Victoria during each of the last five years were as follows:—

PRINCIPAL ARTICLES OF VICTORIAN PRODUCE EXPORTED,  
1904 TO 1908.

Principal Articles.	1904.	1905.	1906.	1907.	1908.
	£	£	£	£	£
Animals—Cattle ...	167,141	293,241	512,569	248,776	364,356
Horses ...	228,209	278,033	275,445	336,942	347,272
Sheep ...	340,199	326,526	429,775	480,343	585,737
Apparel and Attire ...	352,664	437,672	468,960	593,579	659,513
Boots and Shoes ...	281,739	294,913	337,056	415,031	450,839
Butter and Cheese ...	1,593,377	1,576,189	2,038,900	1,895,910	1,313,254
Fruit—Dried ...	70,492	56,808	56,776	141,935	108,347
Jams and Jellies ...	71,941	73,233	75,254	76,536	87,891
Grain—Oats ...	163,121	165,585	111,859	112,058	31,971
Wheat ...	2,581,276	1,835,204	2,277,533	1,787,325	627,484
Other ...	50,075	68,553	35,239	41,935	76,616
Grain prepared— Flour ...	364,705	590,297	582,494	582,285	554,887
Hay and Chaff ...	65,420	97,471	127,722	129,296	149,483
Fodder ...	121,375	63,260	41,065	48,655	27,725
Meat—Bacon and Ham ...	108,750	89,943	125,338	140,317	104,387
Frozen Beef ...	25,555	22,697	16,882	15,333	19,878
" Mutton " Rabbits & Hares ...	233,154	275,195	373,757	456,245	402,699
Potatoes ...	126,432	220,940	221,516	154,829	85,820
Skins and Hides ...	27,104	102,184	189,224	55,198	96,054
Leather ...	414,677	535,086	682,783	873,884	814,228
Tallow ...	232,690	252,569	300,106	317,235	325,559
Wool ...	89,908	135,489	203,471	196,120	119,652
Other Articles ...	3,443,153	2,501,990	2,602,088	4,261,526	3,928,558
Total Merchandise	2,748,069	2,905,323	3,804,141	4,303,192	5,003,632
Gold (Bullion and Specie) ...	13,901,226	13,198,401	15,889,953	17,664,485	16,265,842
Total ...	3,468,383	1,078,560	3,991,280	1,820,959	3,443,003
Total ...	17,369,609	14,276,961	19,881,233	19,485,444	19,708,845
Per head of Popula- tion ...	£ s. d. 14 7 8	£ s. d. 11 15 6	£ s. d. 16 4 1	£ s. d. 15 12 7	£ s. d. 15 11 9
Percentage of Total Exports ...	71.173	62.731	68.750	67.811	72.469

The exports of Victorian produce in 1908, although somewhat less in value than those in 1906, were greater in proportion to the total exports than in any of the years following 1903, but were less

per head of population than those in 1906 by 12s. 4d., and than those in 1907 by 10d. Compared with 1907 there was a falling off to the extent of £1,398,643 in merchandise, for which wheat (£1,159,841) and wool (£332,968) were responsible, but an increase in gold (£1,622,044) brought the total exports of domestic produce in 1908 to £223,401 in excess of 1907. The principal articles of Victorian produce exported were gold, wool, wheat and flour, butter, meats, skins, and hides.

The following table shows the destination of Victorian produce under four principal heads for the past five years:—

Distribution  
of Victorian  
produce.

EXPORTS OF VICTORIAN PRODUCE, 1904 TO 1908.

Destination.	1904.	1905.	1906.	1907.	1908.
	£	£	£	£	£
Australian States ...	5,478,892	5,901,347	7,568,442	7,799,183	8,208,969
United Kingdom ...	6,178,666	4,454,510	6,800,243	6,140,305	5,496,630
Other British Possessions	3,530,633	1,551,420	2,884,042	2,129,754	1,576,504
Foreign Countries ...	2,181,418	2,369,684	2,628,506	3,416,202	4,426,742
Total ...	17,369,609	14,276,961	19,881,233	19,485,444	19,708,845

Of the Victorian produce exported, 31½ per cent. was sent to the sister States in 1904, 41 per cent. in 1905, 38 per cent. in 1906, 40 per cent. in 1907, and 41½ per cent. in 1908. Thirty-five and a half per cent. was sent to the United Kingdom in 1904, 31 per cent. in 1905, 34 per cent. in 1906, 31½ per cent. in 1907, and 28 per cent. in 1908. Twenty and a half per cent. was sent to "Other British Possessions" in 1904, 11 per cent. in 1905, 14½ per cent. in 1906, 11 per cent. in 1907, and 8 per cent. in 1908. Twelve and a half per cent. was sent to foreign countries in 1904, 17 per cent. in 1905, 13½ per cent. in 1906, 17½ per cent. in 1907, and 22½ per cent. in 1908. Compared with 1904 the total value of domestic produce exported in 1908 shows an increase of £2,339,236, or 13 per cent.; substantial increases occurring each year during the period in the exports to other States and foreign countries, but considerable fluctuations taking place in the exports to the United Kingdom and "Other British Possessions." The value and proportion of Victorian produce

sent to countries beyond Australia in 1900 and in each of the last four years are more fully detailed in the following return:—

EXPORTS TO OVERSEA COUNTRIES OF VICTORIAN PRODUCE,  
1900, AND 1905 TO 1908.

Countries.	Value of Victorian Produce Exported in—				
	1900.	1905.	1906.	1907.	1908.
	£	£	£	£	£
United Kingdom ...	5,559,669	4,454,510	6,800,243	6,140,305	5,496,630
Cape Colony ...	1,118,986	552,166	488,610	264,154	170,762
Ceylon ...	574,149	22,325	312,533	275,971	95,488
Hong Kong ...	76,255	81,183	145,460	174,575	96,393
India ...	664,298	379,350	864,579	441,442	427,588
Natal ...	698,316	256,219	277,245	267,393	247,225
New Zealand ...	257,781	208,040	681,646	602,178	445,987
Other British ...	40,401	52,137	113,969	104,041	93,061
Total British ...	8,989,855	6,005,930	9,684,285	8,270,059	7,073,134
Belgium ...	173,071	320,903	279,202	498,961	316,172
France ...	546,832	815,198	647,236	1,390,836	942,255
Germany ...	208,844	347,561	288,094	376,519	1,916,077
Japan ...	3,282	77,103	380,177	101,192	467,631
Peru ...	...	102,016	124,063	184,020	17,586
Philippines ...	27,348	50,655	73,220	115,143	106,053
Portuguese East Africa ...	...	50,146	68,853	145,306	87,594
United States of America ...	94,554	248,424	261,983	321,914	332,905
Other Foreign ...	441,423	357,678	505,678	282,311	240,469
Total Foreign ...	1,495,354	2,369,684	2,628,506	3,416,202	4,426,742
Total ...	10,485,209	8,375,614	12,312,791	11,686,261	11,499,876
	Percentage of Victorian Produce Exported—				
United Kingdom ...	53·02	53·18	55·23	52·54	47·80
Cape Colony ...	10·67	6·59	3·97	2·26	1·48
Ceylon ...	5·48	·27	2·54	2·36	·83
Hong Kong ...	·73	·97	1·18	1·50	·84
India ...	6·33	4·53	7·02	3·78	3·72
Natal ...	6·66	3·06	2·25	2·29	2·15
New Zealand ...	2·46	2·49	5·54	5·15	3·8
Other British ...	·39	·62	·92	·89	·81
Total British ...	85·74	71·71	78·65	70·77	61·51

EXPORTS TO OVERSEA COUNTRIES OF VICTORIAN PRODUCE, 1900,  
AND 1905 TO 1908—*continued.*

Countries.	Percentage of Victorian Produce Exported.				
	1900.	1905.	1906.	1907.	1908.
Belgium ... ..	1·65	3·83	2·27	4·27	2·75
France ... ..	5·22	9·73	5·25	11·90	8·19
Germany ... ..	1·99	4·15	2·34	3·22	16·66
Japan ... ..	·03	·92	3·09	·87	4·07
Peru ... ..	...	1·22	1·01	1·58	·15
Philippines ... ..	·26	·60	·59	·98	·92
Portuguese East Africa ... ..	...	·60	·56	1·24	·76
United States of America ... ..	·90	2·97	2·13	2·75	2·90
Other Foreign ... ..	4·21	4·27	4·11	2·42	2·09
Total Foreign ... ..	14·26	28·29	21·35	29·23	38·49
Total ... ..	100·00	100·00	100·00	100·00	100·00

The improved trade since 1900 with the foreign countries specified, and the reduced trade with British countries, excepting New Zealand and Hong Kong, are the most noticeable features disclosed by the figures. All the British oversea countries took a smaller proportion of the produce exported in 1908 than in 1907, but of the foreign countries Germany took more than five times and Japan more than four times as much as in the previous year.

Victoria imports a considerable amount of timber, including large quantities of American oregon, Baltic deals, New Zealand pine, and Western Australian jarrah. The following is a statement of the imports and exports during the five years 1904 to 1908 :—

VALUE OF TIMBER IMPORTED AND EXPORTED, 1904 TO 1908.

—	1904.	1905.	1906.	1907.	1908.
	£	£	£	£	£
Total Imports ... ..	597,210	598,486	681,075	759,433	910,019
Imports from Australian States and New Zealand ...	152,203	195,217	238,897	252,797	334,808
Imports of Australasian Timber ... ..	151,114	193,116	237,185	251,440	352,798
Total Exports ... ..	46,884	42,724	46,776	64,654	62,988
Exports to Australian States and New Zealand ... ..	45,975	41,611	45,504	58,830	59,085
Exports of Victorian Timber	15,342	11,788	13,046	18,198	22,114
Victorian Timber exported to Australian States and New Zealand ... ..	15,105	11,456	12,903	17,243	20,796

Imports and exports of timber.

By deducting from the total imports the value of timber which had been imported and was then exported, the value of other than Victorian timber required for use within the State is obtained. Such net imports were valued at £565,668 in 1904, £567,550 in 1905, £647,345 in 1906, £712,977 in 1907, and £869,145 in 1908.

Of the Australasian timber (*i.e.*, timber produced or treated in Australasia) imported into Victoria in 1908, New Zealand contributed £160,185 worth. The Australasian timber imported in that year was valued at £332,798, whilst the Victorian timber exported to Australasia was only valued at £20,769. The export trade in Victorian timber has been done almost wholly with the adjoining States, very little going to oversea markets.

Net revenue  
of Customs  
Depart-  
ment.

The following are the net amounts of Customs and Excise duty collected in each of the last five years, the principal items being shown separately:—

REVENUE OF CUSTOMS DEPARTMENT, 1903-4 TO 1907-8.

Heads of Revenue.	1903-4.	1904-5.	1905-6.	1906-7.	1907-8.
Import Duty—	£	£	£	£	£
Alcoholic Liquors ...	515,584	525,932	541,462	567,743	559,842
Narcotics ... ..	234,026	241,047	251,402	260,550	320,122
Sugar... ..	269,890	112,217	76,353	86,933	16,343
All other Articles ...	1,008,312	1,016,490	1,070,452	1,207,402	1,602,510
Total ... ..	2,027,812	1,895,686	1,939,669	2,122,628	2,498,817
Excise Duty—					
Spirits ... ..	86,019	88,926	94,186	94,624	114,362
Beer ... ..	168,155	169,115	170,919	173,928	187,468
Tobacco ... ..	140,979	149,187	160,091	169,862	163,938
Sugar... ..	<i>Dr.</i> 2,307	163,247	149,119	138,982	226,638
Starch ... ..	7,935	8,662	9,447	9,943	9,237
Agricultural machinery ... ..	...	...	...	...	41
Total ... ..	400,781	579,137	583,762	587,339	701,684
Miscellaneous ... ..	14,912	14,019	13,639	9,464	11,637
Grand Total ... ..	2,443,505	2,488,842	2,537,070	2,719,431	3,212,138

The net revenue collected by the Department of Trade and Customs in Victoria from all sources, after deduction of drawbacks and repayments, and after making Inter-State adjustments, amounted to £3,212,138 in 1907-8, being £492,707 in excess of that of the previous year, and £768,633 above that of 1903-4. The revenue from Customs duties in 1907-8 was £471,005 more than that of 1903-4, and the revenue from Excise duties was £300,903 more.

Imported goods, other than stimulants and narcotics, on which duty has been paid are allowed drawback, or refund of the duty paid, if subsequently exported. Drawback is allowed not only on goods exported in the same condition as when imported, but also upon imported goods which have been subjected to some process of manufacture in Victoria. Drawbacks are included in the general exports. The following are the figures for the last eight years :—

## REFUND OF DUTY ON EXPORTS, DRAWBACK 1901 TO 1908.

Year.						Amount Paid as Drawback.
						£
1901	...	...	...	...	...	115,283
1902	...	...	...	...	...	45,022
1903	...	...	...	...	...	34,096
1904	...	...	...	...	...	18,840
1905	...	...	...	...	...	20,275
1906	...	...	...	...	...	15,962
1907	...	...	...	...	...	15,104
1908	...	...	...	...	...	26,022

From 1872, when the system of allowing drawback was first introduced, to the end of 1908, the total amount of duty repaid as drawback was £2,980,997. The withdrawals were heavy in 1901, but have been very light in the last five years.

Victorian shipping is dealt with in the succeeding tables, which refer to vessels trading with other States and oversea countries. Local shipping, *i.e.*, vessels trading exclusively on the Victorian coast, have not been taken into consideration, but a reference to the total shipping of the port of Melbourne will be found on page 451 *post*. The number of vessels entered and cleared, their total tonnage, and the number of men forming their crews in the last five years were as follows :—

## SHIPPING INWARD AND OUTWARD, 1904 TO 1908.

	1904.	1905.	1906.	1907.	1908.
Vessels Entered—					
Number ... ..	2,495	2,376	2,332	2,392	2,454
Tons ... ..	3,928,849	3,989,903	4,066,442	4,234,109	4,514,854
Average tonnage ... ..	1,575	1,679	1,744	1,770	1,840
Crews ... ..	120,710	121,415	126,218	129,193	138,910
Vessels Cleared—					
Number ... ..	2,503	2,274	2,343	2,408	2,425
Tons ... ..	3,906,692	3,859,098	4,070,549	4,225,942	4,493,565
Average tonnage ... ..	1,561	1,697	1,737	1,755	1,853
Crews ... ..	120,331	118,458	125,298	128,761	138,467

Vessels  
entered  
and  
cleared.

The number of vessels arriving at Victorian ports during 1908 showed an advance of 62 on the previous year, but a decline of 41 as compared with 1904. It is in the tonnage of the vessels, however, that the best guide will be found as to the increase in the volume of shipping. Thus, the net tonnage of 1908 exceeded that of 1907 by 280,745, and that of 1904 by 586,005. The departures in 1908 represented an increase of 17 vessels, and of 267,623 in the aggregate net tonnage over the previous year, whilst in comparison with 1904 there was a decline of 78 in the number of vessels, but an increase of 586,873 in the net tonnage.

In 1908 steamers numbered 2,250 of the vessels entered, and 2,224 of the vessels cleared, their tonnage aggregating 4,390,869 and 4,376,765 respectively.

Shipping in ballast.

The inward shipping of 1908 included 40 vessels in ballast, of an aggregate tonnage of 52,180, and of these 29, having a total tonnage of 40,816, were arrivals from Australian States. The outward shipping included 340 vessels in ballast, with aggregate tonnage of 465,230, of which 312, having a total tonnage of 437,361, were departures for Australian States.

Shipping with principal countries.

The more important of the countries having shipping communication with Victoria in 1908 are set out in the following statement:—

#### SHIPPING WITH PRINCIPAL COUNTRIES, 1908.

Countries.	ENTERED.		CLEARED.	
	Vessels.	Tonnage.	Vessels.	Tonnage.
Australian States ... ..	1,836	2,724,269	1,921	2,961,453
United Kingdom ... ..	195	759,370	173	708,136
New Zealand ... ..	106	183,744	109	224,933
Other British ... ..	94	207,533	89	193,200
Total British ... ..	2,231	3,874,916	2,292	4,087,722
France ... ..	13	39,004	30	94,475
Germany ... ..	63	209,306	45	162,727
United States ... ..	79	215,619	6	12,495
Other Foreign ... ..	68	176,009	52	136,146
Total Foreign ... ..	223	639,938	133	405,843
Total ... ..	2,454	4,514,854	2,425	4,493,565

Sixty per cent. of the inward and 66 per cent. of the outward tonnage of 1908 were engaged in the Inter-State trade; 40 per cent. of the inward and 34 per cent. of the outward tonnage being engaged in the oversea trade. Of the oversea trade, 42 per cent. of



the inward and 46 per cent. of the outward tonnage were employed in the trade with the United Kingdom; 10 per cent. inward and 15 per cent. outward with New Zealand; 12 per cent. inward and 12 per cent. outward with other British countries; 2 per cent. inward and 6 per cent. outward with France; 12 per cent. inward and 11 per cent. outward with Germany; 12 per cent. inward and 1 per cent. outward with the United States of America; and 10 per cent. inward and 9 per cent. outward with other foreign countries.

The nationality of vessels entered and cleared at Victorian ports in each of the years 1904 to 1908 was as shown hereunder:—

Nationality  
of vessels.

NATIONALITY OF VESSELS ENTERED AND CLEARED, 1904 TO 1908.

Year.	NUMBER OF VESSELS.				TONNAGE OF VESSELS.			
	Australian	Other British.	Foreign.	Total.	Australian.	Other British.	Foreign.	Total.
Entered.								
1904...	1,636	657	202	2,495	1,685,200	1,789,881	453,768	3,928,849
1905...	1,518	659	199	2,376	1,641,555	1,851,868	496,480	3,989,903
1906...	1,492	640	200	2,332	1,684,442	1,839,013	542,987	4,066,442
1907...	1,524	648	220	2,392	1,676,899	1,946,055	611,155	4,234,109
1908...	1,555	693	206	2,454	1,851,992	2,056,934	605,928	4,514,854
Cleared.								
1904...	1,641	663	199	2,503	1,654,386	1,809,579	442,727	3,906,692
1905...	1,469	619	186	2,274	1,626,601	1,753,274	479,223	3,859,098
1906...	1,492	645	206	2,343	1,663,025	1,853,334	554,190	4,070,549
1907...	1,543	655	210	2,408	1,669,113	1,971,706	585,123	4,225,942
1908...	1,528	690	207	2,425	1,850,033	2,032,916	610,616	4,493,565

The proportions of the shipping of each nationality as tabulated, to the total for the respective years in their proper sequence from 1904 to 1908 are, Australian vessels, 66, 64, 64, 64, 63 per cent.; Australian tonnage, 43, 42, 41, 40, 41 per cent.; other British vessels, 26, 28, 27, 27, 28 per cent.; other British tonnage, 46, 46, 45, 46, 45½ per cent.; foreign vessels, 8, 8, 9, 9, 9 per cent.; and foreign tonnage, 11, 12, 14, 14, 13½ per cent. The foreign country

showing the largest increase in shipping is Germany, the percentage of German ships to the total having risen from 3.1 in 1904 to 4.4 in 1908, and the percentage of tonnage to the total having increased from 6.5 to 8.3 in the same period.

In the next table further detail of the nationality of the shipping for the year 1908 is given :—

## NATIONALITY OF SHIPPING, 1908.

Nationality.	ENTERED.		CLEARED.	
	Vessels.	Tonnage.	Vessels	Tonnage.
<b>British—</b>				
Australian ... ..	1,555	1,851,992	1,528	1,850,033
United Kingdom ... ..	510	1,845,876	506	1,824,713
New Zealand... ..	182	209,010	183	206,155
Canadian ... ..	1	2,048	1	2,048
<b>Total British</b> ... ..	<b>2,248</b>	<b>3,908,926</b>	<b>2,218</b>	<b>3,882,949</b>
<b>Foreign—</b>				
Dutch ... ..	7	12,961	7	12,897
French ... ..	33	97,330	34	99,490
German ... ..	107	370,816	109	376,034
Italian ... ..	1	2,447	2	3,571
Japanese ... ..	13	38,154	13	38,461
Norwegian ... ..	33	59,207	33	59,474
Russian ... ..	3	4,793	2	3,357
Swedish ... ..	3	7,720	5	12,441
Other Foreign ... ..	6	12,560	2	4,891
<b>Total Foreign</b> ... ..	<b>206</b>	<b>605,928</b>	<b>207</b>	<b>610,616</b>
<b>Total</b> ... ..	<b>2,454</b>	<b>4,514,854</b>	<b>2,425</b>	<b>4,493,565</b>

Vessels on  
Victorian  
register.

The vessels on the Victorian register on 31st December, 1908, were as follows, the ports of registration and net tonnage being distinguished :—

## VESSELS ON THE VICTORIAN REGISTER, 1908.

Port of Registration.	Steamers.		Sailing Vessels.		Total	
	Number.	Net Tonnage.	Number	Net Tonnage.	Number.	Net Tonnage.
Melbourne ... ..	177	98,508	193	31,981	370	130,489
Geelong ... ..	2	400	5	380	7	780
<b>Total</b> ... ..	<b>179</b>	<b>98,908</b>	<b>198</b>	<b>32,361</b>	<b>377</b>	<b>131,269</b>

During 1908 there were added to the register 14 steamers with net tonnage of 10,176, and 3 sailing vessels, with net tonnage of 541; whilst 5 steamers having net tonnage of 4,796, and 4 sailing vessels having net tonnage of 536, were taken off the register.

The following is a statement, compiled from figures supplied by the Marine Underwriters' Association of Victoria, of the number and net tonnage of vessels on the registers of all the Australian States and New Zealand on 30th June, 1908:—

Vessels on  
Austral-  
asian  
registers.

## VESSELS OWNED IN AUSTRALIAN STATES AND NEW ZEALAND, 1908.

State.	Steamers.		Sailing Vessels.		Total.	
	Number	Tons.	Number.	Tons.	Number.	Tons.
Victoria ... ..	169	104,107	207	33,141	376	137,248
New South Wales ... ..	538	76,063	549	52,646	1,087	128,709
Queensland ... ..	99	15,766	204	9,119	303	24,885
South Australia ... ..	111	41,861	249	17,992	360	59,853
Western Australia ... ..	42	11,847	358	9,154	400	21,001
Tasmania ... ..	57	8,696	166	8,612	223	17,308
Total Australia ... ..	1,016	258,340	1,733	130,664	2,749	389,004
New Guinea ... ..	...	...	1	8	1	8
New Zealand ... ..	270	97,158	369	46,400	639	143,558
Total ... ..	1,286	355,498	2,103	177,072	3,389	532,570

Compared with 1907, steamers owned in Australia and New Zealand have increased by 35 in number and 32,808 in tonnage, and sailing vessels by 35 in number and 3,707 in tonnage.

The following return contains particulars of the lighthouses and lights on the Victorian coast:—

Where situated.	Description.	Nature.	Power in Lighthouse. (Units of 1,000 Candles.)			Colour.	Distance Visible.	No. of Lamps.	Ordinary	Capital
			White.	Red.	Green.				Expenditure during the Financial Year 1907-8.	Cost.
Cape Nelson .. .. .	Dioptric ..	Fixed .. ..	4½	3½	..	White* ..	19	} 3	£ 628	£ 16,178
Auxiliary .. .. .	" .. ..	" .. ..	..	..	..	Red .. ..	3			
Portland .. .. .	Dioptric ..	.. .. .	..	..	½	Green .. ..	12	} 2	315	2,573
Port Fairy .. .. .	" .. ..	Fixed and Flashing	..	{ 10 f. 1½ f. }	..	Red .. ..	9			
Warrnambool (upper light)	.. .. .	Fixed .. ..	½	..	..	White .. ..	14	} 2	325	7,917
(lower light)	" .. ..	" .. ..	..	..	..	Red .. ..	5			
Cape Otway .. .. .	.. .. .	Triple Flashing	24	..	..	White .. ..	24	} 3	54	10,367
Auxiliary .. .. .	" .. ..	Fixed .. ..	7½	5½	..	Red .. ..	4 to 8			
Split Point .. .. .	Dioptric ..	.. .. .	..	..	..	Red† .. ..	18	} 3	510	11,838
Auxiliary .. .. .	" .. ..	" .. ..	..	..	..	White .. ..	3			
Port Phillip—										
Point Lonsdale .. .. .	Dioptric ..	Occulting .. ..	22	13	..	White and Red	17	} 3	517	4,113
Queenscliff (high) .. .. .	Catadioptric	Fixed .. ..	2½	..	..	White .. ..	17			
" (low) .. .. .	Dioptric ..	.. .. .	2	½	..	Red and White	10 & 14	} 8	1,176	19,071
West Channel Pile Light	.. .. .	.. .. .	..	..	..	.. .. .	11			
South Channel (Eastern Light)	.. .. .	.. .. .	2½	2½	..	.. .. .	13	} 4	692	9,456
" (pile) .. .. .	" .. ..	" .. ..	..	..	..	.. .. .	10			
Schnapper Point .. .. .	.. .. .	.. .. .	½	1½	..	White .. ..	10	} 3	45	5,005
Gellibrand Point (Pile Light)	Dioptric ..	Occulting .. ..	2½	1½	..	Red and White	12			
Cape Schanck .. .. .	Catadioptric	Fixed and Flashing	4½ f.	..	..	White .. ..	23	} 3	539	19,278
Auxiliary .. .. .	" .. ..	Fixed .. ..	{ 48½ f. }	..	..	Red .. ..	3			
Wilson's Promontory .. .. .	Catoptric ..	.. .. .	2½	..	..	White .. ..	24	} 3	63	24,433
Cliffy Island .. .. .	Dioptric ..	Flashing .. ..	4½	..	..	.. .. .	15			
Cape Everard .. .. .	Holophotal	Double Flashing	30	12	..	White* .. ..	21	} 3	541	21,785
Auxiliary .. .. .	" .. ..	Fixed .. ..	..	..	..	Red .. ..	2			
Gabo Island .. .. .	Catadioptric	.. .. .	4½	..	..	White .. ..	20	} 3	120	22,631
Auxiliary .. .. .	" .. ..	" .. ..	..	..	..	Red .. ..	3			
						Total .. .. .			9,066	191,727

\* Red sectors between the limits of white light and shore at either side.

† White sectors between the limits of red light and shore at either side.

The port of Melbourne is under the control of the Melbourne Harbor Trust, which has 8.31 miles of wharfs, piers, and jetties in the River Yarra, Victoria Dock, and Hobson's Bay. The area of these wharfs is 46 acres 22 perches, of which 13 acres 6½ perches are under sheds. According to a return prepared by the Harbor Master the total number of vessels berthed within the port of Melbourne in 1908 comprised 3,812 steamers, 22 ships, 79 barques, 3 brigs, 50 schooners, 554 ketches, and 204 lighters, their registered tonnage aggregating 5,044,711: the tonnage of imports being 2,539,808, and of exports 897,777. The floating plant of the Trust in commission includes 4 dredges, 1 steam tug, 6 steam hopper barges, 10 iron towing hopper barges, 2 steam launches, &c., &c. The material dredged and disposed of during 1908 amounted to 1,408,150 cubic yards, viz., 909,975 cubic yards from Hobson's Bay, and 498,175 cubic yards from the River Yarra and Victoria Dock. Since the establishment of the Trust, the river dredgings have amounted to 23,877,747 cubic yards, and the bay dredgings to 14,336,960 cubic yards, making a total of 38,214,707 cubic yards. Of the dredgings, 26,554,444 cubic yards were deposited in deep water and 11,660,263 cubic yards were landed and deposited for reclamation work. The average cost of dredging, towing, and depositing in 1908 was 6.84d. per cubic yard. The work of widening Coode Canal, which was commenced in 1906, has been continued, and up to the end of 1908 about 355,000 cubic yards had been excavated.

Port of Melbourne.

The post-offices in the State on 31st December, 1908, numbered 1,633, and in addition there were 713 receiving offices (principally loose-bags), 15 travelling offices, and 1,263 letter boxes. The postal and telegraphic staff numbered 3,292 persons, excluding 3,473 non-official postmasters, mail contractors, and casual employes. The postal routes in 1908 totalled 14,141 miles, of which 3,309 were by railway, the distances traversed being 7,993,305 miles, including 4,278,599 railway miles. In the following table is shown the business done by the Postal Department in each of the last five years:—

Postal returns.

## POSTAL RETURNS, 1904 TO 1908.

	1904.	1905.	1906.	1907.	1908.
Posted and Received—					
Letters and Post-cards ...	103,215,210	111,180,179	116,459,106	122,508,040	128,985,872
Newspapers	} 46,530,443	} 44,527,821	} 45,877,460	{ 27,959,631	{ 49,435,511
Packets ...					
Parcels ...					
Total ...	150,170,577	156,177,496	162,847,388	165,406,966	178,984,205

Registered letters are included in this statement, and numbered 1,090,570 in 1908. The total number of letters, newspapers, packets and parcels passing through the post-office in 1908 exceeded

that of 1904 by 19 per cent., and in 1908 the letters posted and received represented 102 per head, and the newspapers, packets, and parcels 39 per head of the population.

The next table gives the destination in three groups of letters, newspapers, packets and parcels posted, whether for delivery inland, in other States, or in countries outside the Commonwealth, and shows whence those received came, whether from other States or from outside countries.

POSTAL SERVICE—INLAND, INTER-STATE AND INTERNATIONAL :  
1904 TO 1908.

Service.	1904.	1905.	1906.	1907.	1908.
LETTERS AND POSTCARDS.					
Posted for delivery inland .. ..	87,502,756	93,065,704	95,757,186	98,997,371	104,678,946
"    "    in other States .. ..	5,012,658	5,906,712	6,789,347	8,422,698	8,491,092
"    "    outside the States .. ..	2,217,936	2,602,122	3,100,550	3,111,604	3,156,174
Total .. ..	94,733,350	101,574,538	105,647,083	110,531,673	116,327,112
Received from other States .. ..	6,276,198	6,970,591	7,901,784	8,552,938	8,851,163
"    "    outside the States .. ..	2,205,662	2,635,050	2,910,239	3,423,429	3,807,597
Total .. ..	8,481,860	9,605,641	10,812,023	11,976,367	12,658,760
NEWSPAPERS.					
Posted for delivery inland .. ..	17,800,589	12,948,945	12,634,907	9,896,754	13,266,159
"    "    in other States .. ..	7,591,956	9,224,864	9,572,498	9,616,010	9,804,772
"    "    outside the States .. ..	2,091,810	2,096,196	2,063,868	2,352,126	2,238,737
Total .. ..	27,484,355	24,270,005	24,271,273	21,864,890	25,309,668
Received from other States .. ..	2,221,616	2,532,944	2,731,986	2,780,677	3,691,799
"    "    outside the States .. ..	3,653,460*	4,140,329*	3,911,370*	3,314,064	4,185,915*
PACKETS.					
Posted for delivery inland .. ..	9,039,944	9,524,237	10,459,960	8,482,761	11,502,345
"    "    in other States .. ..	1,865,814	1,786,938	1,893,365	2,069,972	2,174,076
"    "    outside the States .. ..	915,210	919,218	837,204	880,050	882,984
Total .. ..	11,820,968	12,230,393	13,190,529	11,462,783	14,559,405
Received from other States .. ..	1,350,044	1,354,150	1,772,302	1,815,808	1,688,724
"    "    outside the States .. ..	†	†	†	1,104,687	†
PARCELS.					
Posted for delivery inland .. ..	262,216	291,271	312,084	335,788	332,164
"    "    in other States .. ..	83,182	93,756	104,827	118,946	125,844
"    "    outside the States .. ..	15,051	15,571	17,400	17,786	18,555
Total .. ..	360,449	400,598	434,311	472,520	476,563
Received from other States .. ..	38,026	42,395	47,664	53,514	56,810
"    "    outside the States .. ..	26,449	26,503	28,847	29,983	29,449
Total .. ..	64,475	68,898	76,511	83,497	86,259

\* Other articles, no distinction being made in the post-office between newspapers and packets from outside the Commonwealth. † Included with newspapers.

Letters and post-cards posted within the State have increased by 21,593,762 since 1904, those for delivery inland showing an increase of 17,176,190, those for other States of 3,479,334, and those for

countries outside the Commonwealth of 938,238. In the same period letters and post-cards received from other States increased by 2,574,965, and those from outside countries by 1,601,935. Compared with 1904 newspapers posted for delivery inland have diminished to the extent of 4,534,430, but those posted for other States show an increase of 2,212,816, and those for outside countries an increase of 146,927, whilst those received from other States show an increase of 1,470,183. Packets and parcels posted for inland delivery increased by 2,532,349 in the five years shown above, and those for delivery in other States by 350,924, but those for delivery outside the Commonwealth decreased by 28,722, whilst packets and parcels received from other States increased by 357,464 in the same period. "Other articles," including newspapers, packets and parcels received from outside the Commonwealth have increased by 535,455 since 1904.

Dead letters in 1908 numbered 337,505, of which 19,963 were irregularly posted. These letters contained money amounting to £10,642, as well as other articles of value, and were disposed of as follows:—Returned to writers, 249,167; destroyed, 49,506; returned to other States or countries as unclaimed, 38,832. There were also 399,221 undelivered packets and newspapers, of which 24,694 were returned to the senders, 331,738 were destroyed, and 42,789 were returned to other States and countries.

There are 497 money order offices in the State, which, in 1908, issued 236,520 orders for £975,441. Of these 161,217 for £710,450 were inland, 36,064 for £166,861 Inter-State, and 39,239 for £98,130 international orders. The orders paid in the same year numbered 318,365 for £1,311,557, the inland being 161,341 for £711,981, the Inter-State 109,333 for £455,381, and the international 47,691 for £144,195. Inland postal notes paid numbered 1,779,726 for £659,208, Victorian notes paid in other States 292,064 for £104,409, and notes of other States paid in Victoria 311,393 for £138,696. The following is a comparative statement of the business done since 1903:—

## MONEY ORDERS AND POSTAL NOTES, 1904 TO 1908.

—	1904.	1905.	1906.	1907.	1908.
<b>Money Orders Issued—</b>					
Number ... ..	221,578	221,732	230,253	236,954	236,520
Amount ... ..	£747,875	£759,763	£814,564	£938,198	£975,441
<b>Money Orders Paid—</b>					
Number ... ..	319,886	312,244	310,382	320,107	318,365
Amount ... ..	£1,125,557	£1,102,652	£1,122,551	£1,266,235	£1,311,557
<b>Postal Notes—</b>					
Victorian—Paid in Victoria ... ..	£559,325	£585,548	£619,523	£645,831	£659,208
Victorian—Paid in Other States ... ..	£58,061	£67,156	£70,615	£90,102	£104,409
Of Other States—Paid in Victoria ... ..	£96,532	£110,027	£121,159	£133,960	£138,696

The value of money orders issued has increased year by year, the issues of 1908 exceeding those of 1904 by £227,566, and those of 1907 by £37,243. Of orders paid those of 1908 exceeded those of 1904 by £186,000, and those of 1907 by £45,322. Decreases in Western Australian and South African orders were responsible for the falling-off in the business in orders paid in 1905 and 1906.

The business in postal notes has increased considerably, the amount of Victorian notes paid within the State having been £99,883 more in 1908 than in 1904. The business with the other States showed great improvement during the period embraced in the table, attributable to the removal of Inter-State charges existing prior to the federation of the States; Victorian notes paid in other States during 1908 showing an increase of £46,348 over 1904, and notes of other States paid in Victoria an increase of £42,164 for the same period.

Telegraphs  
and tele-  
grams.

There are 1,212 telegraph offices in the State, 502 of which are attached to the railway service. Of the mileage of line and wire, 4,027 miles of lines carrying 10,961 miles of wire are controlled by the Postal Department, 3,010 miles of line carrying 4,555 miles of wire being controlled by the Railway Department. The length of lines and wire open, and the number of telegrams sent from Victorian stations, and of those received from outside the State in each of the last five years were as follows:—

TELEGRAPHS AND TELEGRAMS, 1904 TO 1908.

—	1904.	1905.	1906.	1907.	1908.
Number of Stations ...	881	969	1,055	1,115	1,212
Miles open—					
Line (poles) ...	6,494	6,338	6,954	7,008	7,037
Wire ...	16,240	16,082	14,950	15,326	15,516
Telegrams despatched—					
Inland ...	1,644,522	1,689,145	1,785,046	1,812,253	1,829,807
Inter-State ...	501,038	508,058	633,358	679,518	674,960
International ...	55,750	59,279	70,315	75,518	75,351
Total ...	2,201,310	2,256,482	2,488,719	2,567,289	2,580,118
Telegrams received—					
Inter-State ...	526,992	*	681,364	738,504	764,258
International ...	53,885	55,749	67,194	72,200	74,857
Total ...	580,877	...	748,558	805,704	839,115

\* No record.



Although the mileage of telegraph lines shows a large increase since 1905, yet the mileage of telegraph wire shows a considerable decrease since that date, the seeming discrepancy arising from the fact that telephone lines used for transmitting telegrams have been classed as telegraph lines since 1905, and that signalling wire on the railways has been classed as telephone wire since 1905. The total telegrams despatched in 1908 exceeded those for the previous year by 12,829, inland telegrams having increased to the extent of 17,554, while inter-state and international telegrams had decreased by 4,558 and 167 respectively. Compared with 1904 the telegrams despatched in 1908 show an increase of 378,808, including an inter-state addition of 173,922, and those received from outside the State an increase of 258,238, including an addition of 237,266 from the States of the Commonwealth. In 1908 the value of inland telegrams was £75,428, of inter-state despatched £55,556, of inter-state received £59,533, of international despatched £82,982, and of international received £72,531.

The telephone exchanges were worked by a private company until September, 1887, in which month the business, buildings, and plant were purchased by the Government. The following statement shows for the past five years the length of lines and wire open, the number of exchanges, subscribers, bureaux, and private lines:—

## TELEPHONES, 1904 TO 1908.

	1904.	1905.	1906.	1907.	1908.
Miles Open—					
Lines (Poles and under-ground Cables) ... ..	1,368	1,659	1,121	1,228	1,372
Wire ... ..	25,501	29,312	32,956	41,391	50,687
Exchanges—					
Number ... ..	22	24	31	40	51
Subscribers ... ..	8,429	9,259	10,424	12,935	14,868
Telephones ... ..	...	14,134	15,460	18,412	20,623
Bureaux ... ..	126	135	128	131	147
Private Lines ... ..	395	416	417	443	470

The reduced mileage of lines since 1905 is accounted for by the fact that in the Railway Department these lines are all on poles carrying other wires, and are already included in the mileage of telegraph lines.

The length of wire has increased by 99 per cent., and the number of subscribers by 76 per cent., since 1904.

The subscribers given in the table are direct connexions, the actual number of telephones in use having been 20,623 in 1908, an increase of 46 per cent. as compared with 1905, the first year for which such information is available, and of 12 per cent. as compared with 1907.

The whole mileage of telephone lines (1,181), carrying 48,553 miles of wire, also 184 miles of the under-ground cable, are controlled by the Postal Department, the balance of the wire carried on telegraph poles and of the cable being controlled by the Railway Department.

Revenue and expenditure, Post and Telegraph Department.

The revenue of the Post and Telegraph Department amounted to £848,934 in 1908, the items being postage £533,963, commission on money orders and postal notes £24,151, telegrams, cablegrams, &c., £136,041, telephones, &c., £130,380, and various £24,399. In addition, unpaid services rendered to other Departments were valued at £5,761. It is estimated that the number of stamps and pre-payment forms sold for postal and telegraphic purposes in 1908 was 116,282,172, and the value thereof £672,705. The ordinary expenditure of the Department amounted to £730,802 in 1908, whilst capital expenditure on buildings, furniture, &c., telegraph lines, and telephone exchanges amounted to £129,544. The items of ordinary expenditure were:—Salaries, &c., £469,636; inland mail services, £111,159; British and foreign mail services, £56,593; cable subsidies, &c., £9,441; maintenance of buildings, &c., £28,542; and miscellaneous, £55,431. In the following table the revenue and expenditure of the Department is summarized for the last five years:—

REVENUE AND EXPENDITURE OF POST AND TELEGRAPH DEPARTMENT,  
1904 TO 1908.

	1904.	1905	1906.	1907.	1908.
	£	£	£	£	£
Revenue ... ..	668,283	702,608	783,402	813,662	848,934
Value of unpaid Services ... ..	2,523	5,761	5,761	5,761	5,761
Revenue Earned ... ..	670,806	708,369	789,163	819,423	854,695
Expenditure (ordinary) ... ..	624,841	627,735	630,648	687,015	730,802
Surplus ... ..	45,965	80,634	158,515	132,408	123,893

Victorian Railways, length and cost.

All railways in Victoria, with one exception referred to on page 462, are the property of the State, and are under the management of three Commissioners appointed by the Government.

The succeeding tables relate to these railways, and include particulars of the St. Kilda to Brighton Electric Street Railway. The gauge of the lines is 5 ft. 3 in., with the exception of 81.6 miles of single track, of which the gauge is 2 ft. 6 in. The following table shows the length of double and single lines, the cost of construction, and the average cost per mile at the close of each of the last five years:—

RAILWAYS, LENGTH AND COST OF CONSTRUCTION, 30TH JUNE, 1904,  
TO 30TH JUNE, 1908.

	1904.	1905.	1906.	1907.	1908.
Length of Lines on 30th June—					
Double Lines (miles)	315·46	312·01	311·82	311·46	307·51
Single Lines (miles)	3,113·09	3,129·72	3,134·03	3,135·61	3,139·56
Total ... ..	3,428·55	3,441·73	3,445·85	3,447·07	3,447·07
	£	£	£	£	£
Cost of Construction	32,156,868	32,231,083	32,338,352	32,448,468	32,618,177
Average Cost per mile	9,379	9,365	9,385	9,413	9,463

In addition to the lines embraced in this table, there are in progress the Moe-Walhalla line,  $26\frac{1}{4}$  miles in length, and the Strathmerton-Tocumwal extension,  $2\frac{1}{4}$  miles in length.

The reduction in the mileage of double lines is explained by the conversion of double lines into single, and the re-measurement of tracks, which have taken place in the course of the last five years. During the year 1907-8, 3.95 miles of double track on the North Geelong to Ballarat line were converted into single track.

The capital cost of lines opened, works, rolling-stock, and equipment at the end of each of the last five years was as follows:—

Cost of  
railways  
and  
equipment

CAPITAL COST OF RAILWAYS AND EQUIPMENT, 1903-4 TO 1907-8.

	£			
1903-4	...	...	...	41,216,026
1904-5	...	...	...	41,259,387
1905-6	...	...	...	41,404,947
1906-7	...	...	...	41,547,223
1907-8	...	...	...	41,919,376

The cost given is the actual cost of construction, exclusive of expenses of floating loans, &c. Of the capital expended to 30th June, 1908, £3,809,715 was derived from the general revenue, and the balance (£38,109,661) from loans. The latter liability is represented by debentures and stock outstanding to the nominal amount of £39,364,932, on which the annual interest payable is £1,418,161. or at the average rate of 3.6026 per cent. The nominal amount of loans, however, was reduced by £1,255,271—the cost of flotation, together with the net deficiency below par at time of flotation. It has been computed that, whilst the nominal rate of interest on loans outstanding on 30th June, 1908, was 3.6026 per cent., the real interest on the net proceeds available for railway construction was 3.721 per cent.

The mileage and the traffic of the railways since 30th June, 1903, are given in the following table:—

Railway  
traffic.

RAILWAYS—MILEAGE AND TRAFFIC, 1903-4 TO 1907-8.

	Year ended 30th June.				
	1904.	1905.	1906.	1907.	1908.
Miles Constructed ...	3,428.55	3,441.73	3,445.85	3,447.07	3,447.07
„ Dismantled ...	16.07	16.07	16.07	16.07	16.07
„ Closed to Traffic	31.77	31.81	31.81	29.93	29.93
„ Open for Traffic	3,380.70	3,393.85	3,397.97	3,401.07	3,401.07
Train Mileage ...	9,172,644	9,023,865	9,392,069	10,339,691	10,718,415
Passengers carried ...	54,282,003	59,702,050	65,244,392	71,200,331	76,053,909
Goods and Live Stock Carried (Tons) ...	3,439,203	3,628,237	3,676,017	3,965,792	3,754,861

Railway receipts and expenditure.

The passenger traffic of 1907-8 was the heaviest experienced by the Railway Department, passenger journeys exceeding those of the second heaviest year—1906-7—by 4,853,578, and those of 1905-6, the next in volume, by 10,809,517. Of the passenger journeys in 1907-8, 69,946,164 were made by metropolitan-suburban passengers, an increase of 4,504,072 on the previous year, and 6,107,745 by country passengers, an increase of 349,506 on that year. The tonnage of goods and live stock carried in 1907-8 was less than that of 1906-7 by 210,931, but in excess of that of 1905-6, the next year in importance, by 78,844. Wheat carried in 1907-8 was less than in the previous year by 281,436 tons, but the item hay, straw, and chaff was in excess of that for 1906-7 by 102,204 tons, and live stock was in excess by 89,847 tons. Comparing 1907-8 with 1903-4, the passenger traffic had increased by 21,771,906 passengers, or 40 per cent., and the goods and live stock carried by 315,658 tons, or 9 per cent.; whilst the number of train miles run had been increased by 1,545,771 miles, or by 17 per cent.

The receipts and working expenses of the Railway Department during the last five financial years were as follows:—

RAILWAY RECEIPTS AND EXPENDITURE, 1903-4 TO 1907-8.

	Year ended 30th June.				
	1904.	1905.	1906.	1907.	1908.
Receipts—	£	£	£	£	£
Passenger Fares ...	1,360,484	1,382,308	1,503,024	1,644,247	1,712,420
Freight on Goods and Live Stock	1,806,337	1,932,381	2,015,121	2,096,167	1,883,689
Sundries ...	271,320	267,577	270,923	281,817	287,633
Total ...	3,438,141	3,582,266	3,789,068	4,022,231	3,883,742
Working Expenses—	£	£	£	£	£
Maintenance ...	545,013	571,149	587,914	599,948	658,425
Rolling-stock ...	743,032	942,529	891,391	1,011,441	973,762
Traffic Charges ...	577,799	562,370	588,123	596,309	616,132
Compensation ...	8,216				
General Charges*	148,343	146,231	149,915	162,997	201,999
Total ...	2,022,403	2,222,279	2,217,343	2,370,695	2,450,318
Net Receipts ...	1,415,738	1,359,987	1,571,725	1,651,536	1,433,424
Percentage of Expenses to Receipts	58·82	62·04	58·52	58·94	63·09

\* Including pensions and gratuities.

The receipts for 1907-8 were larger than those for any previous year except 1906-7. The passenger fares paid in 1907-8 exceeded those paid in 1906-7 by £26,723 in the case of country passengers, and by £41,450 in the case of metropolitan-suburban passengers. The most notable items in the receipts from goods for 1907-8, as compared with the previous year, were a decrease of £167,149 from the carriage of wheat, and increases of £49,558 from live stock and £38,638 from hay, straw, and chaff. Working expenses, which include pensions and gratuities, also expenditure on belated repairs and on account of previous years, amounting to £119,556 in 1903-4, £248,485 in 1904-5, £117,542 in 1905-6, £165,749 in 1906-7, and £47,058 in 1907-8, exceeded the expenditure of 1906-7 by £79,623, or 3 per cent., and that of 1903-4 by £427,915, or 21 per cent., as against an increase of 13 per cent. in the receipts in the same interval. The net receipts of 1907-8 were less than those of the previous year by £218,112, or 13 per cent.

The amount of interest on current loans allocated to railways, and expenditure incurred by the Treasury in connexion with the payment of such interest is compared with the net revenue of the Department for the last five years in the following statement:—

Railway interest charges compared with net revenue.

RAILWAY INTEREST CHARGES AND EXPENSES AND NET REVENUE  
1903-4 TO 1907-8.

Year.	Interest, &c.	Net Revenue.
	£	£
1903-4	1,515,755	1,415,738
1904-5	1,461,994	1,359,987
1905-6	1,472,397	1,571,725
1906-7	1,483,284	1,651,536
1907-8	1,483,807	1,433,424

The excellent position of the railways in recent years is exhibited by this table, a surplus of £99,328 being available in 1905-6, and of £168,252 in 1906-7, after the payment of working expenses, pensions and gratuities, special expenditures and charges on account of previous years, and interest charges and expenses. After debiting the revenue account with all these charges, the deficit in 1907-8 was only £50,383, or less than one-half of the amount paid during that year for pensions.

Railway earnings and expenses per mile.

The earnings, expenses, and net profits per mile of railway open for the years ended 30th June, 1904 to 1908 were as follows:—

RAILWAY RECEIPTS AND EXPENDITURE PER TRAIN MILE,  
1903-4 TO 1907-8.

		1905.	1906.	1907.	1908.
Average Number of Miles Open for Traffic	3,371	3,384	3,394	3,400	3,401
Gross Earnings per Mile ... ..	£ 1,020	£ 1,059	£ 1,116	£ 1,183	£ 1,142
Expenses per Mile ...	600	657	653	697	720
Net Profits per Mile	420	402	463	486	422

The receipts per mile of open railway were £41 less in 1907-8 than in the preceding year, but £122 greater than in 1903-4, whilst the expenses per mile show increases of £23 and £120 over the same respective years. Net profits per mile were £64 below the profits of 1906-7, but £2 above those of 1903-4. This table excludes all consideration of interest payable on railway loans and expenses of paying same, given in the preceding table. The inventory of rolling-stock at 30th June, 1908, showed that there were at that time 488 locomotives, 1,246 carriages, 10,764 trucks, and 518 vans and sundry stock, of which 8 locomotives, 17 carriages, and 106 trucks were narrow-gauge stock. The electric railway stock comprised 21 combined cars and trailers. During the year 1907-8 the following new stock built at the Newport workshops was put into service:— 12 locomotives, 21 carriages, 26 vans and sundries, 240 trucks, and 8 electric railway cars. The capital cost of the broad-gauge stock was £6,211,240, of the narrow-gauge £40,051, and of the electric railway stock £15,473.

Rolling-stock.

Central Railway Station, Melbourne.

The question of the erection of a Central Railway Station at Flinders-street has been under consideration for many years. The present site was occupied by the station of the Melbourne and Hobson's Bay United Railway Company, and soon after the lines of the company were purchased by the Government a design was prepared for a central station on a somewhat extensive scale—the alterations proposed including the diversion of the course of the river between Brander's Ferry and Queen's-bridge—but this design, a model of which may be seen in the Museum attached to the Exhibition Building, was not carried out, owing to the fact that a Board constituted for the purpose recommended the widening of the river along its present course instead of its diversion.

Other proposals and designs were prepared at various times, and in 1890, the construction of a station was commenced on the basis of one of these designs, but was shortly afterwards stopped owing to the financial depression and to internal changes in the Department, and it was not until 1900 that a design was finally adopted and the work authorized by Parliament.

The design was slightly modified in 1904, and provided for a station with an imposing building of four stories, and one single-faced and five double-faced platforms, connected by two subways with entrances at Flinders-street, and by ramps and an overhead bridge, with the entrance at the corner of Flinders-street and Swanston-street. Provision was also made for the regrading and re-arrangement of the whole of the station-yard and lines-of-way from Market-street to Jolimont Junction—a distance of about a mile—and the work is now approaching completion.

Owing to the extraordinary increase in the suburban traffic during the last six years, it will be necessary to retain the Princes-bridge Station for the traffic of the Heidelberg and Preston lines, which it was originally anticipated, would be accommodated at the Flinders-street Station. This will necessitate the provision of special accommodation for the race and excursion traffic, and this will be afforded by the extension to the east of the Swanston-street Bridge of the St. Kilda-Port Melbourne platform, and the construction of special lines-of-way as far as Jolimont Junction.

In order to deal with the Eastern-system country traffic, it will be necessary to extend another of the platforms east of the Swanston-street Bridge, and other minor additions and improvements to the accommodation, including a connexion, by way of a ramp, under Swanston-street Bridge, between Flinders-street and Princes-bridge stations, are deemed advisable.

The provision of this additional accommodation, and the completion of the works provided for in the plan approved in August, 1904, will bring the total cost of the whole of the works up to about £550,000.

It is anticipated that the combined Flinders-street and Prince's-bridge stations, as now arranged for, will permit of traffic considerably in excess of that now existing being dealt with safely and expeditiously, but further accommodation can, when required, be made available by the extension of other platforms to the east of Swanston-street.

The number of passengers arriving at and leaving the Flinders-street-Prince's-bridge terminal per annum is about 50,000,000, which is perhaps as large a traffic as is dealt with at any railway passenger terminal in the world.

Victorian  
coal carried  
on rail-  
ways.

Victorian coal has been largely used by the Railway Department for steaming purposes. In 1904, 51,572 tons were consumed; in 1905, 76,289 tons; in 1906, 63,694 tons; in 1907, 41,713 tons; and in 1908, 33,799 tons. The quantity carried for the general public was 70,341 tons in 1904, 67,239 tons in 1905, 87,144 tons in 1906, 87,913 tons in 1907, and 69,935 tons in 1908. The rate of carriage from the mines to Melbourne is  $\frac{3}{4}$ d. per ton per mile, of which  $\frac{1}{4}$ d. per ton per mile is paid by the Government; beyond Melbourne the charge is 1d. or less per ton per mile, according to the distance.

Municipal  
railway.

The one railway in Victoria not belonging to the State system is that from Kerang to Koondrook, which is owned and worked by the municipality of the Shire of Kerang. This railway is 13 miles 73 chains in length, and up to the end of 1908 cost £29,325 for construction and equipment. For 1908 the gross receipts were £3,292, the working expenses were £1,666, and the interest paid was £1,161. The train mileage for the same year was 18,200.

#### MELBOURNE TRAMWAYS TRUST.

Tramways.

By the "Melbourne Tramway and Omnibus Company's Act 1883" (47 Vict. No. 765), passed on 12th October, 1883, the company was authorized to construct tramways in the streets of Melbourne and suburbs, unless the municipalities interested, who had the prior right, elected to do so. All the municipalities, however, decided to exercise the powers conferred upon them, and the necessary notice to the company having been given, a Tramways Trust was formed, as provided by the Act. This body, which consists of delegates from municipalities concerned, received full power to construct tramways, and to borrow money for that purpose, secured on the municipal properties and revenues and on the tramways themselves. The Trust was required by the above-mentioned Act, as modified by the amending Acts (51 Vict. No. 952 and 56 Vict. No. 1278), to complete the tramways by 31st December, 1893, and to grant a 32 years' lease of same to the company, dating from 1st July, 1884 (when the liability for interest commenced), and expiring on 1st July, 1916. The company, on its part, is required to find all the rolling-stock, to keep the tramways and adjoining road, a total width of 17 feet, in complete repair; to hand back the lines in good working condition to the Trust at the expiration of the lease, and to pay to the Trust the annual interest on the moneys borrowed; also to contribute annually a certain varying percentage on the sums borrowed, so as to form a sinking fund towards the ultimate extinction of the loans. The expenses of the Trust to 31st December, 1893, were defrayed out of the loan; after that period they were met by the company to an amount not exceeding £1,000 per annum, and to the extent of the remainder by the municipalities. The liability on account of loans is by Act 48 Vict. No. 788 made a joint and several charge on the properties and revenues of the several municipalities. The total amount the Trust is empowered to borrow is



£1,650,000, which has been raised in London by means of debentures bearing interest at  $4\frac{1}{2}$  per cent. The premiums received amounted to £55,794, making a total of £1,705,794. The whole of this was expended by 31st December, 1893, when all outlay from loan moneys ceased in accordance with Act No. 1278. The sinking fund on 4th January, 1909, amounted to £1,085,938. The following particulars have been furnished by the secretary to the Tramways Trust:—

“The cable lines form one of the largest systems of this description of tramway in the world, and the method of construction adopted combined all the best features and latest improvements of lines constructed both in America and Europe.”

“A uniform fare of 3d. is authorized to be charged on the tramway lines, except on the section between the Spencer-street and Prince's-bridge Railway Stations, *via* Flinders-street, on which the fare is 1d. But the company is required to run, upon all lines open for traffic, every morning between the hours of 6 and 7, and every evening between the hours of 5.30 and 6.30 (Sundays and public holidays excepted), two or more carriages for workmen at a fare of  $1\frac{1}{2}$ d. per journey. All fares are, by Act No. 765, section 26, subject to revision by Parliament after the lapse of ten years from the date of the first 20 miles of tramway being opened for traffic, *viz.*, after 31st December, 1897.”

The length of the several lines and the dates on which they were opened for traffic were given in previous issues of this work.

The following table has been compiled from information furnished by the secretary of the Melbourne Tramway and Omnibus Company:—

Melbourne  
tramways.

TRAMWAYS OF THE MELBOURNE TRAMWAY AND OMNIBUS COMPANY,  
1900-1 TO 1907-8.

Year ended 30th June.	Length of Lines Open.	Tram Mileage.	Passengers Carried.	Traffic Receipts.
				£
1901 ... ..	48	8,964,734	47,195,647	465,427
1902 ... ..	48	9,226,883	47,261,572	454,683
1903 ... ..	48	9,044,282	46,832,910	432,505
1904 ... ..	48	8,968,928	49,183,742	444,495
1905 ... ..	48	8,932,073	50,297,357	448,740
1906 ... ..	48	9,032,523	52,925,654	469,079
1907 ... ..	48	9,536,397	59,069,280	506,635
08 ... ..	48	9,810,808	63,954,512	545,269

The length of lines open on 30th June, 1908, comprised 43.65 miles of double track cable tramway, and 4.47 miles of double track horse tramway. The traffic of each of the last five years has successively eclipsed all former years, 1907-8 exceeding 1906-7 by 4,885,232 passengers, and 1905-6 by 11,028,858 passengers. The number of tram miles run shows an increase of 274,411 over 1906-7, and of 778,285 over 1905-6.

In addition to the lines of the Melbourne Tramway and Omnibus Company, there are within or on the fringe of the metropolitan area 7 miles of electric tramways (3.88 miles being double track and 3.15 miles single track),  $2\frac{1}{4}$  miles of cable tramways (double track), and  $8\frac{1}{2}$  miles of horse tramways (single track). These lines are controlled by public or private companies, and carried 3,000,000 passengers during 1908.

Country tramways. In country towns there are  $20\frac{1}{2}$  miles of electric tramways,  $3\frac{1}{2}$  miles of horse tramways, and 1 mile of steam tramway, which carried 4,600,000 passengers during 1908.

Licensed vehicles in Melbourne. The number of vehicles licensed for the conveyance of passengers in Melbourne, and for a distance of 8 miles beyond the corporate limits, in 1908, was 1,651, of which 801 were cabs. The number of drivers licensed for the conveyance of goods was 1,884. The following are the particulars for the last five years:—

LICENSED VEHICLES IN MELBOURNE, 1904 TO 1908.

	1904.	1905.	1906.	1907.	1908.
<i>For Passenger Traffic.</i>					
Cabs (4 wheel) ... ..	607	591	582	581	562
" (Hansoms) ... ..	210	215	219	225	239
Omnibuses ... ..	29	33	40	48	48
Tram Cars ... ..	10	382	426	393	401
" Dummies ... ..	5	336	329	352	401
Total ... ..	861	1,557	1,596	1,599	1,651
<i>For Conveyance of Goods.</i>					
Drivers licensed ... ..	1,138	1,638	1,119	1,770	1,884

The reason for the small number of tram cars and dummies licensed in 1904 is that their liability to be licensed was under dispute. The matter has since been settled, the decision being, as the figures show, in favour of licensing.

The *Customs Tariff* 1908 Act relating to duties of Customs was assented to on 3rd June, 1908, the time of imposition of duties imposed being 8th August, 1907, and the Act is deemed to have come into operation at that time. The rates of duty set out in the column headed "Tariff on Goods the Produce or Manufacture of the United Kingdom," apply only to those goods the produce or manufacture of the United Kingdom, on which there is a preferential tariff, which are shipped in the United Kingdom to Australia and not transhipped, or if transhipped then only if it is proved to the satisfaction of the Collector that the goods have not, since they were shipped in the United Kingdom, been subjected to any process of manufacture. The rates of duty set out in the column headed "General Tariff" apply to all other goods. The *Customs Act* 1901 is incorporated and read as one with this Act. This Act does not affect the provisions of the *Customs Tariff (South African Preference)* 1906, and the duties imposed by that Act continue to be collected.

### THE CUSTOMS TARIFF.

All imitations to be dutiable at the rate chargeable on the goods they imitate, unless such rate is less than the rate which would otherwise be chargeable on the imitations.

"Proof" or "Proof Spirit" means spirit of a strength equal to that of pure ethyl alcohol compounded with distilled water so that the resultant mixture at a temperature of 60° Fahrenheit has a specific gravity of 0.9198 as compared with that of distilled water at the same temperature.

The term "Iron" includes Steel.

"Wool" or "Woollen" includes all manufactures of wool or hair or combinations thereof.

"N.E.I." means "not elsewhere included."

"Departmental By-law" means By-law made by the Minister, and published in the *Gazette*.

Any article, not otherwise dutiable, composed of a combination of other articles, some of which are dutiable when imported separately, and of others free of duty when imported separately, shall be dealt with as follows:—

- (a) When the value of the dutiable portion exceeds the value of the free portion, duty shall be charged upon the whole article at the same rate as would be chargeable on that portion of the dutiable portion which, if imported separately, would be liable to the highest rate of duty.
- (b) When the value of the free portion exceeds the value of the dutiable portion of such article, the whole article shall be admitted free of duty.

### IMPORT DUTIES.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
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#### DIVISION I.—ALE, SPIRITS, AND BEVERAGES.

1. Ale, Porter, and Other Beer; Cider, and Perry, containing not less than 2 per cent. of proof spirit:—		
(A) In bottle*	-	per gallon 1s. 6d.
(B) In bulk	-	per gallon 1s.

\* Six reputed quarts or twelve reputed pints or twenty-four reputed half-pints to be charged as one gallon.

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division I.—Ale, Spirits, and Beverages—<i>continued.</i></b>		
2. Ale, Porter, and Other Beer; Cider, and Perry, containing less than 2 per cent. of proof spirit - - - - -	ad val.	20 per cent.
3. Spirits,* and spirituous liquors, n.e.i.:—		
(A) When not exceeding the strength of proof per gallon		14s.
(B) When exceeding the strength of proof per proof gallon		14s.
4. Amylic Alcohol and Fusel Oil - - - - -	per gallon	14s.
5. Collodion - - - - -	per gallon	3s.
6. Wood Naphtha and Methylic Alcohol - - - - -		Free
7. Spirits Denaturated, or to be denaturated in accordance with Departmental By-laws prior to delivery; and being not less than 65 o. p. - - - - -	per gallon	1s.
8. Perfumed Spirits and Bay Rum - - - - -	per gallon	25s.
9. Spirituous Essences; Fruit Ethers Aromas and Flavours; Fluid Extracts; Sarsaparilla; Tinctures; Medicines; Infusions; Toilet Preparations; and Limejuice and other Fruit Juices and Fruit Syrups, containing more than 2 per cent. of proof spirit; containing—		
(A) Not more than 25 per cent. of proof spirit per gallon		3s. 6d.
(B) More than 25 per cent. but not more than 50 per cent. of proof spirit - - - - -	per gallon	7s.
(C) More than 50 per cent., but not more than 75 per cent. of proof spirit - - - - -	per gallon	10s. 6d.
(D) More than 75 per cent. of proof spirit, but not over proof - - - - -	per gallon	14s.
(E) Over proof to be charged as spirituous liquors under Item 3 (E) - - - - -	per proof gallon	14s.
10. Sulphuric Ether and other Ethers, n.e.i.:—		
(A) Containing 5 per cent. and more of proof spirit per proof gallon		14s.
(B) Containing less than 5 per cent. of proof spirit - - - - -		Free
11. Non spirituous Ethereal Fruit Essences and Artificial Fruit Essences Ethers Aromas and Flavours - - - - -	ad val.	15 per cent.
12. Wine, Sparkling† - - - - -	per gallon	12s.

\* Spirits in cases of two gallons and under, to be charged as two gallons; over two gallons and not exceeding three gallons, as three gallons; over three gallons, and not exceeding four gallons, as four gallons; and so on, provided that small bottles or phials of liquor intended for samples or other special purposes only may be entered at actual measurement.

† Three magnums, six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
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Division I.—Ale, Spirits, and Beverages—*continued.*

13. Wine, Still (including Medicated and Vermouth):—		
(A) In bottle * . . . . . per gallon	8s.	
(B) In bulk - . . . . . per gallon	6s.	
(C) Containing more than 35 per cent. of proof spirit; for each 1 per cent. of proof spirit over 35 per cent. up to and including 40 per cent. - additional per gallon	6d.	
(D) Containing more than 40 per cent. of proof spirit . . . . . per gallon	14s.	
14. Wine (Grape), unfermented . . . . . per gallon	3s.	
15. Wine, n.e.i., including Sake, Ginger, and Prune Wines; and Wines (other than Grape); containing :—		
(A) Not more than 25 per cent. of proof spirit . . . . . per gallon	3s. 6d.	
(B) More than 25 per cent. but not more than 50 per cent. of proof spirit . . . . . per gallon	7s.	
(C) More than 50 per cent. of proof spirit . . . . . per gallon	14s.	
16. Limejuice and other Fruit Juices and Fruit Syrups, containing not more than 2 per cent. of proof spirit . . . . . per gallon	9d.	
17. Table Waters (Aerated or Mineral), and preparations n.e.i. packed for household use for the production thereof . . . . . ad val.	25 per cent.	

## DIVISION II.—TOBACCO AND MANUFACTURES THEREOF.

18. Tobacco, manufactured n.e.i., including the weight of tags, labels, and other attachments . . . . . per lb.	3s. 6d.	
19. Tobacco, cut . . . . . per lb.	3s. 9d.	
20. Tobacco, unmanufactured . . . . . per lb.	3s. 6d.	
21. Tobacco, unmanufactured, but entered to be locally manufactured into Tobacco or Cigarettes—to be paid at the time of removal to the factory :—		
(A) Unstemmed . . . . . per lb.	1s. 6d.	
(B) Stemmed, or partly stemmed, or in strips . . . . . per lb.	2s.	
22. Tobacco, unmanufactured, but entered to be locally manufactured into Cigars—to be paid at the time of removal to the factory :—		
(A) Unstemmed . . . . . per lb.	2s. 6d.	
(B) Stemmed, or partly stemmed, or in strips . . . . . per lb.	3s.	
23. Tobacco destroyed for manufacture of Sheepwash or other purposes under Departmental By-laws . . . . .	Free	
24. Cigars, including the weight of bands and ribbons . . . . . per lb.	7s. 6d.	
25. Cigarettes, including weight of cards and mouth-pieces contained in inside packages . . . . . per lb.	6s. 6d.	
26. Snuff . . . . . per lb.	6s. 6d.	

\* Six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.

## IMPORT DUTIES—continued.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>DIVISION III.—SUGAR.</b>		
27. Glucose . . . . .	per cwt. . . . .	8s.
28. Sugar, the produce of Sugar-cane . . . . .	per cwt. . . . .	6s.
29. Invert Sugar and Invert Syrup, including Brewers' Priming Sugars . . . . .	per cwt. . . . .	6s.
30. Sugar, n.e.i. . . . .	per cwt. . . . .	10s.
31. Golden Syrup and Sugar Syrups, n.e.i. . . . .	per cwt. . . . .	3s.
32. Mclasses . . . . .		Free
<b>DIVISION IV.—AGRICULTURAL PRODUCTS AND GROCERIES.</b>		
33. Animals, living; (except for stud purposes), viz. :—		
(A) Horned Cattle . . . . .	per head . . . . .	10s.
(B) Sheep . . . . .	per head . . . . .	2s.
(C) Pigs . . . . .	per head . . . . .	5s.
(D) Horses . . . . .	per head . . . . .	10s.
34. Sago and Tapioca . . . . .		Free
35. Biscuits . . . . .	per lb. . . . .	1½d.
36. Blue, Laundry . . . . .	per lb. . . . .	2d.
37. Broom Corn Millet and Rice Straw . . . . .	per cental . . . . .	4s.
38. Rice Root . . . . .		Free
39. Butter and Cheese . . . . .	per lb. . . . .	3d.
40. Candles, Tapers, and Night Lights :—		
(A) Paraffine Wax, wholly or in part . . . . .	per lb. . . . .	2d.
(B) N.E.I. . . . .	per lb. . . . .	1½d.
41. Solid Spirit Heaters, including the weight of the im- mediate containing package . . . . .	per lb. . . . .	1d.
42. Stearine, Paraffine Wax, Beeswax, Carnauba, Ceresine, and Japanese or Vegetable Wax . . . . .	per lb. . . . .	1d.
43. Lard and Lard Oil; and Refined Fats, n.e.i. . . . .	per lb. . . . .	1d.
44. Mixed or Compounded Waxes, liquid or solid . . . . .	per lb. . . . .	1d.
45. Confectionery, Cocoa and Chocolate, viz. :—		
(A) Confectionery, n.e.i., including Cocoa and Chocolate prepared for edible use, or potable use (not in powdered form); Bon-bons and mixed packets of Confectionery containing trinkets (gross weights); Sugar Candy; Medicated Confectionery; Cachous; and Crystallized or Candied Fruits . . . . .	per lb. . . . .	3d.
(B) Confectionery, ornamental but not edible . . . . .	ad val. . . . .	25 per cent.
(C) Cocoa and Chocolate, for potable use, in powdered form . . . . .	per lb. . . . .	2½d.
(D) Cocoa Beans . . . . .		Free
(E) Cocoa Shells and Nibs; Cocoa Mass Paste or Slab unsweetened . . . . .	per lb. . . . .	¾d.
(F) Cocoa Butter; Caramel; Caramel Paste and Caramel Butter . . . . .	per lb. . . . .	1¾d.
46. Liquorice, viz. :—		
(A) Root in its natural state . . . . .		Free
(B) Crude; Crude Paste; and Block Juice . . . . .	per lb. . . . .	1d.
(C) Other . . . . .	per lb. . . . .	3d.
(D) When the invoice value, including the inside packages, exceeds 1s. per lb. . . . .	ad val. . . . .	25 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division IV.—Agricultural Products and Groceries—<i>continued.</i></b>		
47. Coffee and Chicory, viz. :—		
(A) Raw and kiln dried . . . . . per lb.	3d.	
(B) Roasted, or ground ; in liquid form ; or mixed with milk or other substance . . . . . per lb.	6d.	
48. Eggs, in shell . . . . . per dozen	6d.	
49. Egg contents, being yolk and albumen combined, dry . . . . . per lb.	1s. 4d.	
50. Egg yolk, dry . . . . . per lb.	3 <sup>3</sup> / <sub>4</sub> d.	
51. Egg albumen, dry . . . . . per lb.	2s. 6d.	
52. Egg (not in shell) in liquid form, when imported for use in industries other than those for the preparation of articles of food, and denaturated, may, as prescribed by Departmental By-laws, be delivered free.		
53. Fish, viz. :—		
(A) Fresh, smoked or dried (but not salted), or preserved by cold process . . . . . per lb.	1d.	
(B) Potted or concentrated, including extracts of and caviare . . . . . ad val.	25 per cent.	
(C) Preserved in tins or other air-tight vessels including the weight of liquid contents . . . . . per lb.	1d.	
(D) N.E.I. . . . . per cwt.	5s.	
(E) Oysters, fresh, in the shell . . . . . per cwt.	2s.	
(F) Fish of all kinds caught from or cured dried or preserved by any process on board any Australian registered ship fitted out in and sailing from any port in the Commonwealth, and imported in such ship	Free	
54. Fruits and Vegetables, viz. :—		
Fruits, Dried, viz. :—		
(A) Currants . . . . . per lb.	3d.	
(B) Dates . . . . . per lb.	1d.	
(C) Raisins and other ; including Desiccated Banana, Banana Flour, and Peel candied drained or dried . . . . . per lb.	3d.	
(D) Ginger preserved (not in liquid) . . . . . per lb.	3d.	
Fruits and Vegetables, including Ginger (preserved in liquid, or partly preserved, or pulped)—		
(E) Half-pints and smaller sizes . . . . . per dozen	9d.	
(F) Pints and over half-pints . . . . . per dozen	1s. 6d.	
(G) Quarts and over pints . . . . . per dozen	3s.	
(H) Exceeding a quart . . . . . per gallon	1s.	
(I) When preserved in spirituous liquid, additional duty at 14s. per gallon to be paid on the liquid.		
55. Fruits, n.e.i., including fresh Lychee nuts . . . . . per cental	2s.	
56. Fruits, citrus . . . . . per lb.	1 <sup>1</sup> / <sub>2</sub> d.	
57. Ginger, green . . . . . per lb.	1d.	
58. Peel, preserved in liquid, including the weight of the liquid . . . . . per lb.	1d.	
59. Bananas . . . . . per cental	1s.	
60. Vegetables, n.e.i. . . . . per cental	2s.	

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division IV.—Agricultural Products and Groceries—<i>continued.</i></b>		
61. (A) Vegetables, dried, drysalted, concentrated, compressed, or powdered - - - - - ad val.	20 per cent.	
(B) Herbs dried not medicinal - - - - - per lb.	4d.	
62. Onions, in their natural state - - - - - per cwt.	1s.	
63. Potatoes, in their natural state - - - - - per cwt.	1s.	
64. Grain and Pulse, not prepared or manufactured—		
(A) Barley - - - - - per cental	2s.	
(B) N.E.I. - - - - - per cental	1s. 6d.	
65. Grain and Pulse, prepared or manufactured, viz. :—		
(A) Bran, Pollard, and Sharps - - - - - per cental	1s.	
B) Wheaten Flour - - - - - per cental	2s. 6d.	
(c) Corn Flour - - - - - per lb.	2d.	
(D) N.E.I., including Phosphorized Wheat - - - - - per lb.	½d.	
66. Animal Foods, n.e.i. - - - - - per cental	2s.	
h aff - - - - -	Free up to and including 31st October, 1908, thereafter 1s. per cwt.	
68. Straw - - - - - per cwt.	1s.	
69. Honey, Jams, and Jellies ; including Calves' Foot but not Meat Jellies - - - - - per lb.	2d.	1½d.
70. Hops - - - - - per lb.	6d.	
71. Linseed - - - - - per cental	2s.	
72. Linseed for the manufacture of oil and cake under Departmental By-laws - - - - -	Free	
73. Linseed Meal - - - - - per cental	4s.	
74. Linseed Cake and Oil Cake - - - - - per cental	1s.	
75. Arrowroot - - - - - per lb.	½d.	
76. Macaroni, and Vermicelli - - - - - per lb.	1d.	
77. Malt, including granulated, maize, and rice malts and roasted, or torrefied barley - - - - - per cental	6s.	
78. Malt Extract, non-spirituous, including peptonized malt extract - - - - - per lb.	2d.	
79. Matches and Vestas of all kinds :—		
(A) In boxes containing 100 or less of Matches or Vestas per gross of boxes	1s.	6d.



IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division IV.—Agricultural Products and Groceries—<i>continued.</i></b>		
79. Matches and Vestas of all kinds— <i>continued.</i>		
(B) In boxes containing over 100, but not exceeding 200 Matches or Vestas . . . . . per gross of boxes	2s.	1s.
(C) For each additional 100, or portion of 100 Matches or Vestas per box, an additional duty . . . . . per gross of boxes	1s.	6d.
* (D) When in boxes with printed matter thereon, other than the manufacturer's name, trade mark, and address, and description of the article contained therein, in addition to the duties set out in (A), (B), (C) above . . . . . per gross of boxes	7d.	6d.
(E) When in boxes upon which the number of Matches contained therein is not printed or stamped, in addition to the duties set out in (A), (B), (C) above . . . . . per gross of boxes	On and after 1st September, 1908, 2s.	
80. Meats, Poultry, and Game, viz.:—		
(A) Fresh or smoked . . . . . per lb.	2d.	
(B) Potted or concentrated, including extracts of, and Meat Jellies . . . . . ad val.	25 per cent.	
(C) Preserved in tins or other air-tight vessels, including the weight of liquid contents . . . . . per lb.		1½d.
(D) Soup in tins or other air-tight vessels . . . . . per lb.	1½d.	
(E) N.E.I. . . . . per cwt.	5s.	
(F) Preserved by cold process . . . . . per lb.	2d.	
81. Bacon and Hams, partly or wholly cured . . . . . per lb.	3d.	
82. Sausage casings . . . . .	Free	
83. Milk (including Cream)—		
(A) Preserved, Condensed, Concentrated, Peptonized, and Frozen :—		
(1) Sweetened . . . . . per lb.	2d.	1½d.
(2) Unsweetened . . . . . per lb.	1½d.	1d.
(B) Dried or in Powder form . . . . . per lb.	2d.	1½d.
84. Mustard Seed . . . . . per lb.	½d.	
85. Mustard, including French Mustard . . . . . per lb.	3d.	
86. Nuts—Edible, viz.:—		
(A) Coconuts, whole . . . . . per cwt.	1s.	
(B) Coconuts, whole, for the manufacture of Coconut Oil and Oil Cake, and other substances, under Departmental By-laws . . . . .	Free	
(C) Coconuts, prepared . . . . . per lb.	2d.	
(D) Almonds, unshelled . . . . . per lb.	2d.	
(E) Almond Kernels . . . . . per lb.	4d.	
(F) N.E.I., whole or prepared . . . . . per lb.	2d.	
(G) Almond paste and meal . . . . . per lb.	4d.	
* Sub-item (b) as printed above will operate on and after 1st October, 1908. Up to and including the 30th September, 1908, the following sub-item will prevail, but will then be superseded by the above :—		
(b) When in boxes with matter thereon advertising any commodity other than the Matches contained therein, in addition to the duties set out in (A), (B), (C) above . . . . . per gross of boxes	7d.	6d.

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division IV.—Agricultural Products and Groceries—<i>continued.</i></b>		
87. Copra -	Free	
88. (A) Oilmen's Stores, n.e.i., being Groceries, including Culinary and Flavouring Essences non-spirituos, Soap Dyes, Condition Foods, and other preparations used in the household including Food for Birds - ad val.	20 per cent.	15 per cent.
(B) Invalids' Diabetic Food, and also all other Invalids' Foods prescribed by Departmental By-laws -	Free	
89. Infants' food as prescribed by Departmental By-laws -	Free	
90. Annatto, liquid and solid, in packages over 1 lb. -	Free	
91. Isinglass—		
(A) In sheets -	Free	
(B) N.E.I. - - - - - ad val.	15 per cent.	
92. Rennet - - - - -	Free	
93. Pickles, Sauces, Chutney, Olives, and Capers—		
(A) Quarter-pints and smaller sizes - - - per doz.	7½d.	6d.
(B) Half-pints and over quarter-pints - - - per doz.	1s. 3d.	1s.
(C) Pints and over half-pints - - - per doz.	2s. 6d.	2s.
(D) Quarts and over pints - - - per doz.	5s.	4s.
(E) Exceeding a quart - - - per gal.	1s. 8d.	1s. 4d.
(F) Curry manufactured, whether paste or powder ad val.	30 per cent.	25 per cent.
(G) Soy, for Sauces, in packages containing over 10 gal- lons, may be delivered free as prescribed by Depart- mental By-laws.		
94. Rice, viz. :—		
(A) Uncleaned - - - - - per cental	3s. 4d.	
(B) Rice for use in the manufacture of Starch may be delivered free as prescribed by Departmental By-laws.		
(C) N.E.I., including Rice Meal and Flour - - - per cental	6s.	
95. Salt, and table preparations thereof, in packages of any description, not exceeding 14 lb. net weight - ad val.	15 per cent.	
96. Salt—		
(A) Brown, Light Brown, Pink, or Dark Red Rock - per ton	20s.	Free
(B) N.E.I. - - - - - per ton	20s.	
97. Seed; Canary, Hemp, and Rape - - - per cental	1s. 6d.	
98. Seed; (Cotton) - - - - - per cental	4s.	
99. Seed (Cotton), for the manufacture of Cotton Seed Cake and denaturated Cotton Seed Oil may be delivered free as prescribed by Departmental By-laws.		
100. Soap—		
(A) Toilet, Fancy, Medicated - - - ad val.	25 per cent. *	
- - - - - or per lb.	4d. *	
(B) N.E.I. - - - - - ad val.	25 per cent.	

\* Whichever rate returns the higher duty.

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
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Division IV.—Agricultural Products and Groceries—*continued.*

101. Spices, viz. :—		
(A) Unground, n.e.i. - - - - - per lb.	2d.	
(B) Ground, n.e.i. - - - - - per lb.	4d.	
102. Sparklets, for making Aerated Waters - - - - -	Free	
103. Starch - - - - - per lb.	2½d.	2d.
104. Starch Flours - - - - - per lb.	2½d.	2d.
105. Tea :—		
(A) In packets not exceeding 20 lb. in weight - per lb.	1d.	
(B) N.E.I. - - - - -	Free	

DIVISION V.—TEXTILES, FELTS AND FURS, AND MANUFACTURES  
THEREOF, AND ATTIRE.

106. Apparel and Attire—		
(A) Woollen or Silk, or containing Wool or Silk, n.e.i.— partly or wholly made up; including articles cut into shape - - - - - ad val.	40 per cent.	35 per cent.
(B) Corsets - - - - - ad val.	15 per cent.	10 per cent.
107. Apparel and Attire, n.e.i., for the human body, partly or wholly made up of any material not containing wool or silk including materials cut into shape therefor - - - - - ad val.	40 per cent.	35 per cent.
108. Articles, n.e.i., partly or wholly made up from textiles, felts, or feathers, not included under Items 107 or 134, and including materials cut into shape therefor ad val.	30 per cent.	25 per cent.
109. Feathers, Undressed - - - - - ad val.	15 per cent.	
110. Feathers, Dressed - - - - - ad val.	30 per cent.	
111. Diving Dresses - - - - -	Free	
112. Bags and Sacks of Calico, Hessian, n.e.i., and Linen, and Meat Wraps, whether partly or wholly made up; and Bags and Sacks, n.e.i. - - - - - ad val.	15 per cent.	
113. Bags Sacks Packs and Bales for Bran, Chaff, Compressed Fodder, Potato, Onion, Ore, Coal and Wool; also Sugar Mats, and Sugar Corn and Flour Sacks - - - - -	Free	
114. Blankets (except of Rubber); Blanketing; Flannels, whether plain fancy or printed, including Domett containing wool; Rugs, n.e.i., including Buggy Rugs or Aprons, and Rugging - - - - - ad val.	30 per cent.	25 per cent.
115. Carpets, Carpeting, Floor Cloths, Floor and Carriage Mats of any material except Coir; Lap Dusters; and Floor Rugs and Coverings (including Felts and Pads) ad val.	15 per cent.	10 per cent.
116. Coir Mats and Matting, and Fenders - - - - - ad val.	25 per cent.	20 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—<i>continued.</i></b>		
117. Cosies and Cushions, in part or wholly made up; articles as under and the like, not being piece-goods, viz.:—Articles of Furnishing Drapery and Napery, including Quilts, Table-covers, Doyleys, Tray-cloths, Sheets, Pillow-cases and Covers, Bolster Cases, Counterpanes, Bed Spreads, Table Mats, Splashers, Tablecloths, Runners, Mantel Borders, Toilet Sets, Saddlebag in piece or otherwise, Bags for Linen, Brush and Comb Bags, Nightdress Cases, Antimacassars, Handkerchief Sachets - - - - - ad val.	25 per cent.	20 per cent.
118. Curtains and Blinds, n.e.i., (not including blinds attached to rollers); Curtain Clips, Bands, Loops, and Holders; and Blind Tassels and Acorns - - - - - ad val.	20 per cent.	15 per cent.
119. Furs and other Skins:— (A) Furs, being Apparel or Attire or other article in part or wholly made up, including Furs sewn together - - - - - ad val. (B) Fur and other Skins n.e.i., dressed or prepared for making up - - - - - ad val. (C) Hatters' Fur, not on the skin - - - - - ad val.	35 per cent. 15 per cent. 15 per cent.	30 per cent.
120. Gloves— (A) Gloves, being Harvesting, Driving, Housemaids', and Gardening - - - - - ad val. (B) Gloves n.e.i. of all kinds and materials including Mittens - - - - - ad val.	30 per cent. 15 per cent.	20 per cent. 10 per cent.
121. Hats, Caps, and Bonnets— (A) Wool Felt Hats, in any stage of manufacture - - - - - per dozen or ad val. (B) Fur Felt Hats, in any stage of manufacture - - - - - per dozen or ad val. (C) Firemen's Helmets and Miners' Hats - - - - - Free (D) Hats, and Bonnets of all descriptions and materials, n.e.i., including Forms, Pull-over Hoods, Shapes, and Frames, n.e.i. - - - - - ad val. (E) Caps and Sewn Hats, n.e.i. - - - - - per dozen or ad val.	16s.* 35 per cent.* 25s.* 35 per cent.* Free 35 per cent. 7s.* 35 per cent.*	12s.* 30 per cent.* 20s.* 30 per cent.* 30 per cent. 6s.* 30 per cent.*
122. Parasols, Sunshades, and Umbrellas - - - - - ad val.	25 per cent.	

\* Whichever rate returns the higher duty.

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—<i>continued.</i></b>		
123. Piece Goods,* viz.:—		
(A) Woollen, or containing wool, n.e.i. - ad val.	30 per cent.	25 per cent.
(B) Piece goods, woollen or containing wool, viz.:— women's and children's dress goods including women's and children's dress flannels not weighing over 5 oz. per square yard - ad val.	15 per cent. up to and including 27th May, 1908†	10 per cent. up to and including 27th May, 1908†
(C) Silk, or containing silk or having silk worked thereon, except piece goods enumerated in sub-item (A) - ad val.	15 per cent.	10 per cent.
(D) Velvets, Velvetens, Flushes, Sealette and cloths imitating furs, Astrachans, Ribbons, Galoons not being bindings; Lace for Attire; Lace Flouncings; Millinery and Dress Nets; Veilings; Embroideries in the piece; Italians containing wool; Tucked Linens or Cottons; Boxed Robes when not shaped or sewn ad val.	15 per cent.	10 per cent.
(E) Cotton, Linen, and other piece goods, n.e.i.; Oil Baize; Leather Cloth; Dungaree; Denims; Moleskins and Corduroys - ad val.	5 per cent.	Free
(F) Piece Goods, n.e.i., other than of Wool or Silk, suitable for Human Apparel, or to be worn in con- nexion with the human body, having on one or both sides a teased, treated, combed, fluffed, or raised nap or surface in imitation of or resembling Flannel in feel or appearance - ad val.	5 per cent.	Free
(G) Rubbered Waterproof Cloth—		
(1) Woollen or containing Wool - ad val.	35 per cent.	30 per cent.
(2) Silk or containing Silk, but not containing Wool ad val.	25 per cent.	20 per cent.
(3) N.E.I. - ad val.	20 per cent.	15 per cent.
124. Waddings and Cotton Wool, n.e.i. - ad val.	20 per cent.	15 per cent.
125. Bunting; Sheathing Roofing and Boiler Felt; Felt for making Polishing Pads; Hair Fabric and Hair material for covering steam pipes and boilers -	Free	
126. Saddlers' Webs; Upholsterers' Webs; Collar Check; Collar Cloth; Kersey; Saddlers' Serge and Felt -	Free	
127. Horse-hair Cloth and Cloth of Horse-hair and Cotton, or Horse-hair and Wool combined; Hop-cloth; Filter Cloth for mines; Camel Hair Cloth for pressing crushed copra -	Free	

\* DEFINITION OF PIECE GOODS.—When material is defined by selvedge or by pattern for cutting up into separate articles, it is not to be considered Piece Goods but as dutiable under the heading applying to the article into which it is designed to be made. Tasselled, Whipped (with or without loops), or Taped Curtain material, when not defined for cutting up, is to be considered Piece Goods.

† Not now operative. Flannels dutiable Item 114, balance under 123 (A).

## IMPORT DUTIES—continued.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—continued.</b>		
128. Milling Silk	Free	
129. Canvas and Duck	Free	
130. Hessians and Brattice Cloth; Jute Piece Goods; and Bookbinders' Cloth	Free	
131. Fringes or Edgings of Textile Materials, not being for Attire	Free	
132. Socks and Stockings for human attire viz. :—		
(A) Woollen or containing Wool	ad val. 25 per cent.	20 per cent.
(B) Cotton	Free	
(C) Silk or containing Silk, but not containing Wool, and n.e.i.	ad val. 25 per cent.	20 per cent.
133. Tents and Tarpaulins, Sails and Flags :—		
(A) Tents, Tarpaulins, and Sails	ad val. 15 per cent.	
(B) Flags and Banners over 1 foot in length	ad val. 20 per cent.	
134. (A) Trimmings and Ornaments n.e.i. for Bonnets, Hats, Shoes, and other attire, not being in part or wholly of gold or silver; including Badges n.e.i.; Crowns and Bandeaux for Hats; Natural Birds and Wings; Frillings; Ruffling; Pleating; and Ruchings	ad val. 25 per cent.	15 per cent.
(B) Buckles; Clasps; Slides; Buttons; Fringes n.e.i.; Braids n.e.i.; Piping; Gimp n.e.i.; Tinsel Cloth; Tinsel Belting and Thread	Free	
135. Bayonets, Swords, Scabbards, and attachments; Waist Belts; Cross Belts; Medals; and all Accoutrements, Buttons, Braid, and Lace for Naval and Military Uniforms may be delivered under Departmental By-laws	Free	
136. Artificial Plants, Flowers, Fruits, Leaves, and Grains of all kinds and materials	ad val. 30 per cent.	25 per cent.
137. Articles of natural or imitation hair :—		
(A) Wigs, Transformations, and Fringes	each 10s. † or ad val. 20 per cent. †	
(B) Switches	each 5s. † or ad val. 20 per cent. †	
(C) Hair Nets, and n.e.i.	ad val. 20 per cent.	
<b>DIVISION VI.—METALS AND MACHINERY.*</b>		
138. Ammunition, viz., Shot, Bullets, and Slugs	per cwt. 5s. 6d.	5s.
139. Arms, viz. :—		
(A) Double-barrelled Guns and Rifles bearing the British or other approved test mark	ad val. 15 per cent.	10 per cent.
(B) Single-barrelled Guns and Rifles bearing the British or other approved test mark	ad val. 15 per cent.	10 per cent.

\* Motive Power, Engine Combinations, and Power Connexions are dutiable under their respective headings when not integral parts of exempted machines, machinery, or machine tools.  
 † Whichever rate returns the higher duty.

## IMPORT DUTIES—continued.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division VI.—Metals and Machinery—continued.</b>		
139. Arms, viz. :—continued.		
(c) Revolvers, Pistols . . . . . each	2s. 9d.*	2s. 3d.*
or ad val.	20 per cent.*	15 per cent.*
(d) Barrels or Actions other—		
(1) For double-barrelled guns bearing the British or other approved test mark . . . . . ad val.	15 per cent.	10 per cent.
(2) For single-barrelled guns bearing the British or other approved test mark . . . . . ad val.	15 per cent.	10 per cent.
(e) Bayonets, Swords, Fencing Foils, and Masks; Gun, Revolver, and Pistol Covers, Cases and Fittings; Loading Tools, and Cartridge Belts . . . . . ad val.	22½ per cent	15 per cent.
(f) N.E.I. . . . . ad val.	22½ per cent.	15 per cent.
(g) Rifles, Military and Match, and Fittings, including authorized Cadet Rifles and Morris Tubes; Gun Stocks in the rough; Barrels (not fitted to any action) bearing the British or other approved test mark . . . . . ad val.	5 per cent.	Free
(h) Guns or Rifles fitted with Barrels which do not bear the British or other approved test mark; or such barrels imported separately—per double-barrelled gun or rifle or barrel for such—per single-barrelled gun or rifle or barrel for such . . . . . each	£5	
<p>Provided that until the 1st October, 1908, Guns and Rifles or Barrels for same not bearing the marks prescribed in (h) above may be admitted on payment only of the duties applicable to weapons coming within sub-items (A), (B), (D) (1) and (2), of this item if the Minister is satisfied that such Guns, Rifles, or Barrels have been efficiently tested by the manufacturers thereof.</p>		
140. Iron, Plate and Sheet, viz. :—		
(A) Corrugated Galvanized . . . . . per ton	30s.	20s.
(B) Galvanized not Corrugated, and Corrugated not Galvanized . . . . . per ton	20s.	10s.
141. Lamps and Lampware, viz. :—		
(A) Oil and other self-contained Lamps, Lanterns, and parts thereof, including one Chimney, Shade, and Globe, or other article imported with and used as an integral part of any Lamp or Lantern; Coach and Carriage Lamps and Lamp Irons . . . . . ad val.	25 per cent.	15 per cent
(B) Lamps, n.e.i., including one Chimney, Shade, and Globe, or other article imported with and used as an integral part of such Lamps; and Lampware n.e.i. (but not the columns of Street Lamps); Metal Reflectors and Shades . . . . . ad val.	25 per cent.	15 per cent.
(C) Lamp and Gas Stoves, for heating and cooking . . . . . ad val.	20 per cent.	
(D) Incandescent Mantles . . . . . ad val.	25 per cent.	15 per cent.

\* Whichever rate returns the higher duty.

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division VI.—Metals and Machinery—<i>continued.</i></b>		
142. Lamps, Miners' Safety	Free	
143. Sheet Lead and Lead Piping	Free	
144. Mangles, Clothes-wringers, and Clothes Washing Machines - ad. val.	20 per cent.	12½ per cent.
145. Agricultural, Horticultural, and Viticultural Machinery and Implements, n.e.i.; including Cane Loaders Cane Unloaders and Cane Harvesters; Channel-making Graders; Garden and Field Spraying Machines; Garden and Field Rollers; Garden Hose Reels; Garden Syringes; Horse Road Rollers and Machines; Lawn Mowers Sweepers and Sprinklers; Road Scoops and Scrapers; Scoops; Stump Extractors - ad. val.	15 per cent.	12½ per cent.
146. Chaffcutters and Horse Gears; Chaffcutter Knives; Corn Shellers; Corn Huskers; Cultivators n.e.i.; Harrows; Ploughs other; Plough Shares; Plough Mould Boards; Scarifiers - ad. val.	20 per cent.	
147. (A) Combined Corn Sheller, Husker, and Bagger; Combined Corn Sheller and Husker; Disc Cultivators; Drills (Fertilizer Seed and Grain), and all attachments thereto; Stump Jump Ploughs; Winnowers (horse and other power); Seats, Poles, Swingle-bars, Yokes, and Trees for Agricultural Machines, when imported separately - ad. val.	25 per cent.	
(B) Discs for Agricultural Implements	Free	
148. Churns of all kinds; Cheese Presses; Dairy Coolers; Refrigerators; Supply Cans; Incubators n.e.i.; Foster Mothers - ad. val.	25 per cent.	
149. Stripper Harvesters	each £12	
150. Strippers	each £6	
151. Metal Parts of Stripper Harvesters and Strippers per lb.	1½d.	
152. Agricultural, Horticultural, and Viticultural Machinery and Implements, viz. :—		
A) Testers and Pasteurizers; Cotton Gins; Fibre Scutching Machines; Hand-worked Rakes and Ploughs combined; Hay Tedders; Horse Rakes; Lucerne Bunchers; Maize Harvesters; Maize Binders; Milking Machines; Mouldboard Plates in the rough and not cut into shape; Potato Raisers or Diggers; Potato Sorters; Root Cutters Pulpers and Graters; Straw Stackers; Sub-surface Packers; Threshing Machines; Winnower Forks (wood and steel); Hand-worked Cultivators	Free	
(B) Cream Separators; Sheep Shearing Machines not including the flexible shafting or any part above it	Free	
153. Cutlery, of all kinds, n.e.i.; including Plated Cutlery; Knife Sharpeners; Manicure Sets; but not cutlery in part or wholly made up of gold or silver - ad. val.	15 per cent.	10 per cent.



## IMPORT DUTIES—continued.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division VI.—Metals and Machinery—continued.</b>		
154. Crucibles	Free	
155. Diving Apparatus, not including hose	Free	
156. Nails, viz. :—		
(A) Horse-shoe nails	8s.	7s. 6d.
(B) Brads (including moulders' and glaziers'); Picture Nails; Staples; Tacks n.e.i.; Wire and other Nails n.e.i.	5s. 6d.	5s.
(C) Rail-dogs or Brobs; and Spikes	3s. 3d.	3s.
157. Tanks containing goods, or empty	Free	
158. Weighing Machines n.e.i.; Weighbridges n.e.i.; Scales, n.e.i.; including Tanners' Measuring Machines; Chemists' Counter Scales; Spring Balances and Steelyards; Weights n.e.i.	20 per cent.	
159. Adding and Computing Machines and all Attachments; Time Registers and Detectors; Cash Registers; Automatic Weighbridges, and Automatic Weighing Machines except coin-freed Automatic Weighing Machines; Combined Bagging, Weighing, and Sewing Machines	Free	
160. Motive Power Machinery and Appliances (except Electric), viz. :—		
(A) Flue-heated Economizers; Mechanical Stokers; Steam Traps; Steam Turbines; Superheaters; Water purifiers	5 per cent.	Free
(B) High-speed Reciprocating Steam Engines for direct coupling or directly coupled to electric generators or to pumps, subject to Departmental By-laws	5 per cent.	Free
(C) N.E.I.	20 per cent.	
161. Locomotives, Traction and Portable Engines; Steam Road Rollers, including Scarifier Attachments	25 per cent.	20 per cent.
162. (A) Chain Blocks and Travelling Blocks; Pneumatic Elevators and Conveyors; Rotary Blowers for Smelting, and Turbo-Blowers; Telphers; Apparatus for Liquefaction of Gases; Patent Portable Hoists for underground use	5 per cent.	Free
(B) Log Band Saws with Band Wheels 5 feet and over in diameter	Free	
(C) Machines and Machinery n.e.i.	25 per cent.	20 per cent.
163. Machinery and Parts thereof, viz. :—		
Steam-engine Indicators; Revolution and Speed Counters n.e.i.; Patent Porcelain and Steel Rollers for Flour Mills; Typewriters (including Covers); Zinc Refining Retorts; Fire Engines; Stitching Machines; Sewing Machines (including Cabinets and Covers); Button-hole Punching and Sewing Machines; Darning Machines; Straw Envelope-making Machines	Free	

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division VI.—Metals and Machinery—<i>continued.</i></b>		
164. Machinery, not including motive power, Engine Combination or Power Connexions, if any, viz. :—		
Garment Drafting Machines, Jewellers' Polishing Lathes; Knitting; Linotype, Monotype, Monoline, and other Type Composing Machines; Printing Machines and Presses; Machinery used exclusively for and in the actual process of Electrotyping and Stereotyping; Aluminium Rotary Graining Machines		Free
165. Machinery and Machines; and Machine Tools n.e.i., viz. :—		
(A) Machines n.e.i., used in the Tanning of Hides and Skins, and in the Preparation of Leather; Automatic Can-making and Closing Machines; Machinery for Scouring and Washing Wool; Machinery, and parts thereof, used in the manufacture and treatment of Fibrous Materials and Felt, and Felt Hats; Machinery for the Manufacture of Paper, and for Felting; Soap-cutting Machines; Artesian Boring Machines; Combination Machines to disintegrate mix and compress molasses fodder - - - - - ad val.		15 per cent.
(B) Machine Tools :—		
Hat-making—Hydraulic Blocking Press for making straw hats - - - - -		
India rubber working—Hose Machines; Steel Stamps; Steel Tyre Mandrils; Spreading; Tread Drums; Washer Cutting - - - - -		
Metal working—Wire Netting Machines; Pneumatic Hammers, other than hand pneumatic hammers; Steam Hammers, up to and including sizes up to 16-in. cylinders; Punching and Shearing Machines, combined or separate, sizes up to $\frac{3}{4}$ in.; Slotting Machines, sizes up to 12-in. stroke; Centering Machines to center up to 6 in. diameter; Bolt Screwing and Nut Tapping, combined or separate, sizes above $\frac{3}{8}$ in., and up to 2 in.; Bending Rolls in sizes to bend up to $\frac{3}{4}$ -in. plate - - - - -		ad val. 15 per cent.
Artesian boring tools, n.e.i. - - - - -		
Boot-making machine tools, n.e.i. - - - - -		
Tyre benders and shrinkers - - - - -		
Tinsmiths' tools, being machine - - - - -		
166. Machine Tools, as prescribed by Departmental By-laws - - - - -		Free
167. Any dutiable machinery, or machine tool, or any part thereof specified in any proclamation issued by the Governor-General in pursuance of a joint address passed on the motion of Ministers by both Houses of the Parliament, stating that such machinery, machine tool, or part cannot be reasonably manufactured within the Commonwealth, and that it should be admitted free - - - - -		Free

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division VI.—Metals and Machinery—<i>continued.</i></b>		
168. Tools of Trade, for the use of artisans and mechanics and Tools in general use as prescribed by Departmental By-laws	Free	
169. Mixed Metalware and Platedware, n.e.i. - - - ad val.	25 per cent.	20 per cent.
170. (A) Manufactures of Metal n.e.i. - - - ad val.	30 per cent.	25 per cent.
(B) Manganese or Chrome Steel Parts, viz. :—Parts made of Steel containing Chromium or not less than 7 per cent. of Manganese, which are used in grinding, crushing, or pulverising machinery, and come in contact with the material ground, crushed, or pulverised	Free	
(C) Articles made of Aluminium for household use - -	Free	
(D) Articles to be used as Kitchen Utensils made of Cast Iron, tinned or plain - - - - -	Free	
171. Saws, n.e.i. - - - - - ad val.	15 per cent.	
172. Brasswork and Gunmetal work for general engineering and plumbing, and other trades - - - - - ad val.	30 per cent.	25 per cent.
173. Type, Printers', including Spaces and Quads; Lino. and other Slugs; Metal Furniture and Quotations - ad val.	20 per cent.	
174. Fire Extinguishers, hand - - - - - ad val.	20 per cent.	
175. (A) Screws with nuts or for use with nuts; Engineers' Set Screws; Brake and Plough Screws; Music Stool, Table, Roofing, and Spiral screws - ad val.	25 per cent.	20 per cent.
(B) Screws for wood - - - - -	Free	
(C) Screws n.e.i., including Sash Screws and attachments ad val.	5 per cent.	Free
176. (A) Earth and Rock Cutting, Dredging, and Excavating Machinery - - - - - ad val.	} 25 per cent.	} 20 per cent.
(B) Ore Dressing Machinery and Appliances n.e.i., and Accessories - - - - - ad val.		
(C) Smelting, Leaching, and Metal-Refining Appliances ad val.		
(D) Rotary and Percussive Rock Drills - - - - - ad val.	5 per cent.	Free
(E) Coal Cutting Machines - - - - - ad val.	5 per cent.	Free
(F) Rock Boring Machines, n.e.i. - - - - - ad val.	25 per cent.	20 per cent.
177. Electrical Machines, Appliances, and parts thereof :—		
(A) Dynamo Electric Machines up to the capacity of 200 horse power; Static Transformers and Induction Coils for all purposes; Electric Fans - - - - - ad val.	20 per cent.	
(B) Dynamo Electric Machines over the capacity of 200 horse power - - - - - ad val.	12½ per cent.	
(C) Regulating, Starting, and Controlling Apparatus for all electrical purposes, including Distributing Boards and Switchboards, except Telephone Switchboards - - - - - ad val.	20 per cent.	
(D) Electric Fittings consisting wholly or partly of metal, viz. :—Switches, Fuses, and Light-nig Arresters - - - - -	Free	

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division VI.—Metals and Machinery—<i>continued.</i></b>		
177. Electrical Machines, &c.— <i>continued.</i>		
(E) Electric Heating and Cooking Appliances ad val.	15 per cent.	10 per cent.
(F) Electric Fittings not containing metal to be dutiable according to material.		
(G) Generators for direct coupling to steam Turbines - - - - - ad val.	5 per cent.	Free
178. Electrical and Gas Appliances, viz.:—		
(A) Electroliers; Gasaliers; Chandeliers; Pendants; Brackets; Zinc Tubing - - - - - ad val.	20 per cent.	
(B) Gas meters - - - - - ad val.	5 per cent.	Free
(C) Telephones, Telephone Switchboards and Appliances - - - - -	Free	
(D) N.E.I. - - - - - ad val.	17½ per cent.	10 per cent.
179. Electrical Articles and Materials, viz.:—		
Accumulators or Storage Batteries; Arc Lamps; Arc Lamp Carbons; Cable and Wire (covered); Carbon in blocks of 12 square inches and over; Electric Vacuum Tubes; Measuring and Recording Instruments; Prepared Insulating Tape - - - - - ad val.	5 per cent.	Free
180. Rails, Fish Plates, Fish Bolts, Tie Plates and Rods, Switches, Points, Crossings, and Intersections, for Railways and Tramways - - - - - ad val.	15 per cent.	10 per cent.
181. Iron Pipes, Cast, and Wrought n.e.i., and cast-iron fittings for pipe - - - - - per ton	40s.	35s.
182. Iron and Steel Tubes or Pipes (except riveted or cast) not more than 6 inches internal diameter; including Flexible Metal Tubes; Galloway and Vertical parallel Boiler Tubes bent or straight; Water Bore Casings; Wrought and Malleable Iron fittings for pipes; and unpolished metal-cased tubes or pipes - - - - -	Free	
183. Rolled Iron or Steel Beams, Channels, Joists, Girders, Columns, Trough and Bridge Iron and Steel, not drilled or further manufactured; Shafting, Cold Rolled, Turned or Plished - - - - - ad val.	17½ per cent.	12½ per cent.
184. Bolts, Nuts, Rivets, and Washers, n.e.i. - - - - - ad val.	25 per cent.	20 per cent.
185. Barbed Wire - - - - - ad val.	15 per cent.	10 per cent.
186. Wire Netting - - - - -	Free	
187. Electrotypes and Stereotypes for advertising purposes, per block of 12 square inches and under for every square inch over 12 square inches	1s. 1d.	
188. Ammonia Condenser Coils, and Coils for Sugar Boilers and the like; Corrugated Cylinders for Boilers - - - - - ad val.	25 per cent.	20 per cent.
189. Plates (except plain tin) and Sheets and Pipes and Tubes of any Metal, plated polished or decorated - - - - - ad val.	15 per cent.	
190. Antimony (known as Star Antimony); and Antimonial and Lead Compounds, viz.:—Type Metal, Linotype Metal, Antifricition and Plastic Metals - - - - - ad val.	20 per cent.	15 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division VI.—Metals and Machinery— <i>continued.</i></b>		
191. Aluminium, Bronze, Yellow Metal, Britannia Metal, Magnolia Metal, Nickel, and German Silver, viz. :— Pigs, Ingots, Scrap, Blocks, Bars, Rods, Strips, Sheets (plain), Plates (plain), Pipes (plain), and Tubes (plain)	Free	
192. Anchors, over 10 cwt.	5 per cent.	Free
193. Anodes, Cathodes, and Hooks, for Plating purposes	5 per cent.	Free
194. Bolts, Carriage ( $\frac{3}{8}$ of an inch and under in diameter and 4 inches and under in length)	5 per cent.	Free
195. Brass, viz. :—Scrap, Bars, Rods, Blocks, Plates (plain), Sheets (plain), Pipes (plain), Tubes (plain), and Strips	Free	
196. Capsules, Metallic	5 per cent.	Free
197. Chain, n.e.i., not made into serviceable articles	5 per cent.	Free
198. Copper, viz. :—Strips, Scrap, Bars, Rod, Blocks, Wire, Plates (plain), Sheets (plain), Pipes (plain), and Tubes (plain)	Free	
199. Cylinders for Anhydrous Ammonia and for Gas	Free	
200. Droppers, patent steel of all lengths	17½ per cent.	12½ per cent.
201. Eyelets and Eyelet Studs	Free	
202. Fasteners, Machine belt	5 per cent.	Free
203. Thimbles and Block Fasteners for Lasts	5 per cent.	Free
204. Leaf and Foil of any metal	5 per cent.	Free
205. (A) Knobs, keys, escutcheons, window and transom catches	5 per cent.	Free
(B) Locks	20 per cent.	15 per cent.
206. Pins (not being gold or silver or gold or silver-plated), viz. :—Gimp; solid-headed short toilet; plain wire hair; plain safety; also hooks and eyes and crochet hooks	5 per cent.	Free
207. Platinum, viz. :—Bars, rods, blocks, strips, tubing, pipes, sheets and plates	Free	
208. Retorts, Pans, Condensers, Cylinders, and other articles used in the manufacture of acids and in laboratories, and made of platinum	5 per cent.	Free
209. Printers' Materials, viz. :—Circles, Clumps, Curves, Knives (paring), Rules, and Leads	5 per cent.	Free
210. Rabbit Traps, Dog Traps, Vermin Traps	5 per cent.	Free
211. Rivets, bifurcated	Free	
212. Saddlers' and Harness Makers' Materials, viz. :—Saddlers' Tacks (not cut) and Nails, Snaps (Harness and Halter), Spurs (not being partly or wholly of gold or silver, or gold or silver plated), and Spur Boxes	5 per cent.	Free
213. Scales, viz. :—Chemical, analytical, and assay, including weights; and precision and physical balances	Free	
214. Scrap Iron and Steel, and, subject to Departmental By-laws, materials for use as scrap iron	Free	
215. Screw Hooks, Eyes and Rings	5 per cent.	Free
216. Sprinklers (not being partly or wholly of gold or silver) for perfume bottles	5 per cent.	Free

## IMPORT DUTIES—continued.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division VI.—Metals and Machinery—continued.</b>		
217. Standards and pillars of all lengths for fencing; patent wedgers for droppers and standards - - - ad val.	5 per cent.	Free
218. Steel, band or ribbon for making band-saws or band-knives ad val.	5 per cent.	Free
219. Steel grit and steel wool, and steel balls for other than cycle bearings - - - - - ad val.	5 per cent.	Free
220. Steel Knives for hand tobacco cutters and hand tin openers ad val.	5 per cent.	Free
221. Steel, rough-shaped, for chaff-cutter and other knives ad val.	5 per cent.	Free
222. (A) Steel wheels n.e.i. of over 30 inches diameter in the tread, for trucks and waggons, and all steel parts for such wheels - - - - - ad val.	5 per cent.	Free
(B) Steel-rimmed wheels of over 18 inches diameter in the tread, for trucks and waggons, and all steel parts for such wheels - - - - - ad val.	5 per cent.	Free
223. Tinned Plates and Tinned Sheets, plain - - - ad val.	5 per cent.	Free
224. Tubes (Collapsible) empty - - - - - ad val.	5 per cent.	Free
225. Washers and Rivets, copper - - - - - ad val.	5 per cent.	Free
226. Wire n.e.i., also woven wire measuring over 20 holes to the lineal inch - - - - -	Free	
227. Zinc, viz.:—Bar, Scrap, Sheet (plain), and Circles and Ingots bored or unbored for cyanide gold process, and Zinc Sheets (perforated with round holes of less than $\frac{1}{4}$ of an inch diameter), for meat safes and covers - - -	Free	
228. Zinc Blocks for Marine Boilers - - - - - ad val.	5 per cent.	Free

**DIVISION VIa.—METALS AND MACHINERY.**

To come into operation (and any then existing bonus to cease) on dates to be fixed by Proclamation, and exempt from Duty in the meantime. Proclamation to issue so soon as it is certified to Parliament by the Minister that the Manufacture to which the Proclamation refers has been sufficiently established in the Commonwealth, but no proclamation to issue except in pursuance of a Joint Address passed on the motion of Ministers by both Houses of Parliament stating that such manufacture is sufficiently established.

## 229. Iron and Steel—

(A) Scrap Iron and Steel, and Pig Iron - - - ad val.	$\left. \begin{array}{l} 12\frac{1}{2} \text{ per} \\ \text{cent.} \\ \\ 12\frac{1}{2} \text{ per cent.} \\ \\ 17\frac{1}{2} \text{ per cent.} \\ \\ 12\frac{1}{2} \text{ per cent.} \end{array} \right\} *$
(B) Ingots; Blooms; Slabs; Billets; Puddled Bars and Loops; or like crude Manufactures, less finished than Iron or Steel Bars, but more advanced than Pig Iron (except Castings) - - - - - ad val.	
(C) Bar; Rod; Angle; Tee; Sheet and Plate (plain); Wire and Hoop - - - - - ad val.	
(D) Machinery, Machines, and Parts— Mowers; Reapers; and Reapers and Binders ad val.	
(E) Iron and Steel Tubes and Pipes, not dutiable under Division VI. - - - - - ad val.	

\* At present exempt from duty. See Head Note above.

## IMPORT DUTIES—continued.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>DIVISION VII.—OILS, PAINTS, AND VARNISHES.</b>		
230. Blacking; including Dressings, Pastes, and Polishes for Leather; Furniture Oils, Pastes, and Polishes; and Bronzing and Metal Liquids - - - - - ad val.	40 per cent.	35 per cent.
231. Graphite or Plumbago, Black Lead, and Foundry Black. - - - - - ad val.	20 per cent.	
232. Bronzing and Metal Powders - - - - -	Free	
233. Tallow and Greases—		
(A) Greases; including Axle Grease, and Tallow unrefined, in packages not exceeding 4 lbs. in weight per cwt.	4s. †	
or ad val.	15 per cent. †	
(B) In packages exceeding 4 lbs. in weight per cwt.	2s. †	
or ad val.	10 per cent. †	
234. Oils—		
In vessels not exceeding one gallon, viz.:—		
(A) Quarter-pints and smaller sizes - - - - - per doz.	1s.	9d.
(B) Half-pints and over quarter-pints - - - - - per doz.	2s.	1s. 6d.
(C) Pints and over a half-pint - - - - - per doz.	4s.	3s.
(D) Quarts and over a pint - - - - - per doz.	8s.	6s.
(E) Over a quart - - - - - per gal.	2s. 8d.	2s.
In vessels exceeding one gallon, viz.:—		
(F) Cotton Seed, and China - - - - - per gal	2s.	
(G) Cotton Seed when denaturated as prescribed by Departmental By-law - - - - - per gal.	6d.	
(H) Olive - - - - - per gal.	2s.	
(I) Castor; Colza; Linseed - - - - - per gal.	6d.	
(J) Lubricating (Mineral)* - - - - - per gal.	3½d.	3d.
(K) Mineral, being Naphtha; Benzine; Benzoline; Gasoline; Pentane; Petrol; Turpentine Substitutes; and all Petroleum Spirit under 790 gravity - - - - - per gal.	¾d.	½d.
(L) (1) Solar Oils - - - - - per gal.	1d.	
(2) Residual Oils† - - - - - per gal.	¾d.	
(M) N.E.I. - - - - - per gal.	6d.	
(N) Castor-oleine and other Saponifiable Oils - - - - - per gal.	6d.	
(O) Kerosene and other Refined Petroleum Oils, in packages less than 10 gallons in content - - - - -	Free	
(P) Kerosene, and other Refined Petroleum Oils, n.e.i. - - - - -	Free	
235. Oils in bulk or otherwise, viz.:—Birch Tar Oil; Cloth Oil; Pine; Fir Tree; Unrefined Fish Oils; China Oil when denaturated as prescribed by Departmental By-law; Seal; Whale; Penguin; Petroleum (crude); Degras; Sod; Mirbane; and Turpentine - - - - -	Free	

\* An admixture not exceeding 2 per cent. of any vegetable or animal oil or other foreign matter shall not be deemed to render the oil liable to any higher duty.

† When the Department is in doubt as to the exact nature of any oil so described it shall be denaturated in accordance with Departmental By-laws.

‡ Whichever rate returns the higher duty

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division VII.—Oils, Paints, and Varnishes—<i>continued.</i></b>		
236. Paints and Colours, viz. :—		
(A) Ground in liquid - - - - - per cwt.	4s.	
(B) Prepared for use, including tattoo oil - - - - - per cwt.	6s. *	6s. *
	or ad val.	20 per cent.*
(c) Ships' Antifouling Composition - - - - - per cwt.	4s. 6d.	15 per cent.*
(d) Colours, dry, n.e.i. - - - - - per cwt.	2s. 6d.	4s.
(E) Dry White Lead; Patent Dryers and the like; and Putty - - - - - per cwt.	2s.	1s. 6d.
(F) Whiting - - - - - per cwt.	6d.	
(G) Barytes - - - - - per cwt.	2s.	
237. Varnishes; Varnish and Oil Stains; Lacquers; Enamels; Enamel Paints and Glosses; Japans; Berlin, Brunswick and Stoving Blacks; Liquid Sizes; Patent Knotting; Oil and Wood Finishes; Petrifying Liquids; Damp-wall Compositions; Lithographic Varnish; Printers' Ink Reducer; Terebine; Liquid Dryers; and Gold Size - - - - - per gal.	2s. 6d.	2s.
238. Liquid removers of Paint and Varnish - - - - - ad val.	5 per cent.	Free
239. Blacks, being lamp, ivory, bone, or vegetable; Litharge; London Purple and Paris Green; Prepared Glazes for Pottery; Sulphate of Copper; Ultramarine Blue; Ceramic Colours; Artists' Colours; Dyes, dry or in paste, in bulk for manufacturing purposes; Vandykes; Manganese; Paris White; Vermilions; Crayons - - - - - ad val.	5 per cent.	Free
<b>DIVISION VIII.—EARTHENWARE, CEMENT, CHINA, GLASS, AND STONE.</b>		
240. Portland Cement, Plaster of Paris, and other like preparations having Magnesia or Sulphate of Lime as a basis; also Gypsum - - - - - per cwt.	1s.	9d.
241. China Parian and Porcelain Ware - - - - - ad val.	25 per cent.	20 per cent.
242. Scientific Apparatus, Porcelain, viz. :— Crucibles, Tubes, Pressure Filters, and Evaporating Dishes for Laboratory use - - - - -	Free	
243. Earthenware, Brownware, and Stoneware, n.e.i. - ad val.	25 per cent.	20 per cent.
244. Roofing Tiles, Flooring Tiles, and Tiles, n.e.i., of all materials and Mosaic Flooring, and Tiles of Fibro Cement, Asbestos Cement, and similar substances - - - - - ad val.	30 per cent.	25 per cent.
245. Asphalt Mastic - - - - - ad val.	15 per cent.	
246. Earthenware, viz. :—Spurs, Stilts, and Thimbles - - - - -	Free	
247. Fire and Glazed Bricks; Fire Lumps; Fibro Cement n.e.i.; Fireclay Manufactures n.e.i.; and Asphalt Tiles - - - - - ad val.	15 per cent.	
248. Roasting Dishes, Assay Furnaces, Crucibles, Skittle Pots, Scorifiers, and Muffles - - - - -	Free	

\* Whichever rate returns the higher duty.



IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division VIII.—Earthenware, Cement, China, Glass, and Stone—<i>continued.</i></b>		
249. Glass, viz.:— Bent, Bevelled, Heraldic, Sand-blasted, Enamelled, Embossed, Etched, Silvered, or brilliant Cut; Corners Cut, Bevelled, or Engraved; Panes, Prisms, and all Glass framed with metal - - - - - ad val.	30 per cent.	2 per cent.
250. Glass, viz.:— (A) Polished and Patent Plate, n.e.i. per 100 superficial feet (B) Sheet - - - - - per 100 superficial feet (C) Polished and Patent Plate up to 25 superficial feet	11s. 2s. 3d. Free	10s. 2s.
251. Glass, n.e.i., also Seltzogenes and accessories and Syphon Bottles - - - - - ad val.	15 per cent.	
252. Glass Cells for Primary and Secondary Electric Batteries ad val.	5 per cent.	Free
253. (A) Glassware, n.e.i., including Smelling and Perfume Bottles, Glass Stoppers and Fruit-jar Caps ad val. (B) Glass for Photographic Plates, under Departmental By-laws - - - - -	25 per cent. Free	20 per cent.
254. Glass, viz.:—Lenses, n.e.i.; Locket, Brooch, and Watch Glasses - - - - -	Free	
255. Glass, viz.:—Gas Analysis Apparatus; Arsenic Testing Apparatus and Tubes; Evaporating Basins - - - - -	Free	
256. Scientific Apparatus (glass), viz.:—Beakers; Flasks; also Carbonic Acid, Sulphuretted Hydrogen, Decomposing Water, and Bacteriological Apparatus of Glass - - - - -	Free	
257. Screens, Process Engravers' - - - - -	Free	
258. Bottle Stoppers, n.e.i.; also Glass Bottle Marbles - - - - -	Free	
259. (A) Bottles, n.e.i., Flasks, and Jars, empty - ad val. (B) Bottles up to and including 5 drams of fluid capacity	35 per cent. Free	25 per cent.
260. Bottles n.e.i., Flasks and Jars containing goods not subject to ad valorem duty:— (A) Bottles up to and including capacity of 5 fluid drams (B) Over 5 drams and not exceeding 10 ozs. fluid capacity per dozen	Free 1½d.	1d.
(C) Over 10 ozs. and not exceeding 20 ozs. fluid capacity per dozen	2d.	1½d.
(D) Over 20 ozs. and not exceeding 60 ozs. fluid capacity per dozen	2½d.	2d.
(E) Over 60 ozs. fluid capacity - - - - - ad val.	25 per cent.	20 per cent.
261. (A) Glue - - - - - ad val. (B) Cement, n.e.i., including mucilage and belting compounds - - - - - ad val.	30 per cent. 30 per cent.	25 per cent.
(C) Gelatine of all kinds - - - - - per lb.	30 per cent.	25 per cent.
262. Printing roller composition - - - - - ad val.	35 per cent.	1½d.
263. Dry Gums, Shellac, Sandarac, Dextrine, and Mastic - - - - -	Free	
264. Slate slabs, split, and with rough edges - - - - -	15 per cent.	
265. (A) Slate Slabs with split or chiselled faces and one or more sawn edges - - - - - ad val.	20 per cent.	
(B) Slate Slabs with one or more planed faces - - - - - ad val.	25 per cent.	

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division VIII.—Earthenware, Cement, China, Glass, and Stone—<i>continued.</i></b>		
266. Wrought Slate, n.e.i. - - - - -	ad val.	30 per cent.
267. Roofing Slates - - - - -	ad val.	25 per cent.
268. Stone and Marble—		20 per cent.
(A) Marble Unwrought, including rough or scabbled from the pick - - - - -	ad val.	10 per cent.
(B) Slabs or scantlings, sawn on one or two faces	ad val.	15 per cent.
(C) Slabs or scantlings, sawn on one or more faces, and one or more edges - - - - -	ad val.	20 per cent.
(D) Wrought, n.e.i. - - - - -	ad val.	30 per cent.
(E) Dust and Chips - - - - -	ad val.	20 per cent.
269. Bathbricks - - - - -		Free
270. Oil and Whet Stones; also Lithographic and Emery Stones		Free
271. Pestles and Mortars—Agate - - - - -		Free
272. Stone, viz.:—In the rough, n.e.i. - - - - -		Free

**DIVISION IX.—DRUGS AND CHEMICALS.**

273. Acetic Acid, Extract, or Essence of Vinegar :—		
(A) Vinegar, standard (as prescribed by Departmental By-laws), the product of malt or grain or fruit juice by alcoholic and acetic fermentation, containing not more than 6 per cent. of absolute Acetic Acid	per gal.	6d.
(B) Vinegar, not the product of malt or grain or fruit juice - - - - -	per gal.	2s.
(C) Solutions, Extracts, or Essences, containing more than 6 per cent. but not more than 30 per cent. of absolute Acetic Acid - - - - -	per gal.	3s. 9d.
(D) Solutions, Extracts, or Essences, containing more than 30 per cent. of absolute Acetic Acid, for every extra 10 per cent., or part thereof - - - - -	per gal.	1s. 3d.
(E) Acetates for the manufacture of Acetic Acid	ad val.	15 per cent.
274. Acids, viz.:—Muriatic, Nitric, and Sulphuric - - - - -		15 per cent.
275. Ammonia, viz.:— Carbonate, Anhydrous, Liquid, Muriate, and Sulphate	ad val.	15 per cent.
276. Carbonic Acid Gas - - - - -	per lb.	2d.
277. Carbide of Calcium - - - - -		Free
278. Drugs and Chemicals, viz.:—		
(A) Salicylic and Boric Acids and other Food Preserva- tives n.e.i.; Salicylate of Soda; Sulphites and Bisul- phites of Potassium; Bisulphite of Sodium, Calcium, and Magnesium; and Foaming Powders and Liquids, including Malto-Peptide, Yeast Food, Yeast Food Preservatives, Yeast Nourishment, Quillaya Bark, Saponarias, Glycyrrhizin and its compounds - - - - -	ad val.	25 per cent.
(B) Saccharin and other similar substitutes for Sugar, and substances capable of conversion into such substi- tutes for Sugar - - - - -	per lb.	30s.
279. Cresylic Acid; Crude Creosote Oil and Tar Oil; Saponaceous Mixture of Creosote; Carbolic Acid		Free

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division IX.—Drugs and Chemicals—<i>continued.</i></b>		
280. Crude Naphthaline . . . . .	Free	
281. Naphthaline, n.e.i. . . . . ad val.	25 per cent.	
282. Cyanide of Potassium, Sodium, and Bromide Salts . . . . .	Free	
283. Voltoids of Sal-ammoniac . . . . . ad val.	15 per cent.	
284. (A) Sheep Washes and Cattle and Horse Washes; Insecticides and Disinfectants in packages containing not less than 28 lbs. and drums containing not less than 5 gallons . . . . .	Free	
(B) Insecticides and Disinfectants, n.e.i. . . . . ad val.	15 per cent.	10 per cent.
285. Fly Papers, chemical and sticky . . . . .	Free	
286. Thiosulphates (hyposulphites), and Hyposulphites containing zinc sulphite and formaldehyde . . . . .	Free	
287. Chemical Compounds n.e.i. and Simple Drugs . . . . .	Free	
288. Bacteriological Products and Serum, as prescribed by Departmental By-laws . . . . .	Free	
289. Carbonate and Bicarbonate of Soda . . . . .	Free	
290. Tartaric Acid, Cream of Tartar, and Citric Acid . . . . .	Free	
291. Essential Oils, non-spirituos, n.e.i. . . . .	Free	
292. Medicines;—		
(A) Pharmaceutical Preparations; Patent and Proprietary Medicines and other Medicinal Preparations; Medicinal Compounds (not chemical); Medicinal Extracts; Essences; Juices; Infusions; Solutions; Emulsions; Confections; and Syrups; Pills; Pilules; Tabloids; Soloids; Ovoids; Tablets; Capsules; Cachets; Suppositories; Pessaries n.e.i.; Poultrices; Salves; Cerates; Ointments; Liniments; Lotions; Pastes and the like; Medicinal Waters and Oils, n.e.i.; and Medicines for Animals . . . . . ad val.	15 per cent.	
(B) Spirituous . . . . . ad val.	15 per cent.	
(Or according to the rates provided in Division I. whichever rate returns the higher duty)		
293. Opium, for medicinal purposes only, under Departmental By-laws . . . . . per lb.	30s.	
294. Opium contained in any medicinal preparation when such preparation would not be liable to higher duty under any other heading . . . . . per lb.	30s.	
295. (A) Perfumery; including Perfumed Ammonia; Toilet Preparations (perfumed or not) non-spirituos, and spirituos when the duty payable under item 9 is less than that payable under this item; Skin Foods; refined Lanoline; refined Glycerine; and Petroleum Jelly . . . . . ad val.	30 per cent.	25 per cent.
(B) Petroleum Jelly, in packages containing not less than 3 cwt. . . . .	Free	
296. Unrefined Glycerine and unrefined Lanoline (Crude Wool-fat); Camphor; and Plasters, adhesive, and all unmedicated . . . . .	Free	
297. Essential Oils, and Fat containing extract of flowers used in making perfumes . . . . .	Free	
298. Soda Crystals . . . . . per cwt.	1s.	

## IMPORT DUTIES—continued.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>DIVISION X.—WOOD, WICKER, AND CANE.</b>		
299. (A) Furniture n.e.i., including any article of wood or partly of wood, wholly or partly made up or finished and used in any building or premises, including Hospitals; also Show Figures of all kinds ad val.	35 per cent.	30 per cent.
(B) Lounges and Settees of Wicker, Bamboo, or Cane, but not including those of Cane with wooden frames each	10s.*	8s. 9d.*
or ad val.	45 per cent.*	40 per cent.*
(C) Chairs of Wicker, Bamboo, for Cane but not including those of cane with wooden frames each	7s. 6d.*	6s. 9d.*
or ad val.	45 per cent.*	40 per cent.*
300. Lounges and Settees—up to and including 4th December, 1907†	each 10s.* or ad val. 30 per cent.*	
301. Chairs—up to and including 4th December, 1907†	each 7s. 6d.* or ad val. 30 per cent.*	
302. Billiard Balls, in the rough	Free	
303. Timber, viz.:—		
(A) Timber, undressed, n.e.i., in sizes of 12 in. x 6 in. (or its equivalent) and over per 100 super. feet	6d.	
(B) New Zealand Pine, undressed, of all sizes per 100 super. feet	6d.	
(C) Timber, undressed, n.e.i., in sizes of 7 in. x 2½ in. (or its equivalent) and upwards, and less than 12 in. x 6 in. (or its equivalent) per 100 super. feet	2s.	
(D) Timber, undressed, n.e.i., in sizes less than 7 in. x 2½ in. (or its equivalent) per 100 super. feet	2s. 6d.	
(E) Timber, undressed, in sizes less than 7 ft. 6 in. x 10 in. x 2½ in. for door stocks per 100 super. feet	2s.	
(F) Timber, dressed, n.e.i. per 100 super. feet	3s.	
(G) Architraves, Mouldings n.e.i., and Skirtings, of any material per 100 lineal feet	5s.	
(H) Shingles per 1,000	3s.	
(I) Pickets, undressed per 100	2s. 6d.	
(J) Pickets, dressed per 100	6s.	
(K) Laths n.e.i. per 1,000	7s. 6d.	
(L) Laths for Blinds ad val.	25 per cent.	
(M) Spokes, dressed or prepared (not being of hickory), 2 in. or under in diameter per 100	10s.	
(N) Palings per 1,000	15s.	
(O) Prepared Hubs n.e.i. each	1s.	
(P) Rims, n.e.i. each	1s. 3d.	
(Q) Staves, dressed or partly dressed, but not shaped per 100	2s. 6d.	
(R) Three-ply Veneer per 100 super. feet	5s.	
(S) Veneers, n.e.i. per 100 super. feet	3s.	

\* Whichever rate returns the higher duty.

† Not now operative; dutiable under item 299.

## IMPORT DUTIES—continued.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division X.—Wood, Wicker, and Cane—continued.</b>		
303. Timber, viz. :— <i>continued.</i>		
(T) Timber, for making boxes or doors, being cut into shape, and dressed or partly dressed per 100 feet super. face*	2s. 6d.	
(U) Picture and Room Mouldings - - - - - ad val.	30 per cent.	25 per cent.
(V) Broom Stocks, being square timber rough sawn into sizes suitable for the manufacture of broom handles ad val.	20 per cent.	
(W) Timber, bent or cut into shape, dressed or partly dressed, n.e.i. - - - - - ad val.	25 per cent.	
(X) Hickory Spokes, dressed, 2 in. and under in diameter - - - - -	Free	
(Y) Hickory, undressed - - - - -	Free	
(Z) Elm Hubs, with metal bands, known as Sarven Hubs - - - - -	Free	
(AA) Engravers' Boxwood and Engravers' Maplewood - - - - -	Free	
(BB) Logs, not sawn - - - - -	Free	
(CC) Spars, in the rough - - - - -	Free	
(DD) Spokes, Rims, and Felloes of Hickory, in the rough - - - - -	Free	
(EE) Staves, undressed - - - - -	Free	
304. Wicker, Bamboo, and Cane, all articles, n.e.i., made of, whether partly or wholly finished - - - - - ad val.	35 per cent.	30 per cent.
305. Basketware n.e.i. - - - - -	35 per cent.	25 per cent.
306. (A) Wood, all articles made of, n.e.i., whether partly or wholly finished; including Bellows; Sashes, and Frames; Wire-doors; Window Screens; Walking Sticks; Hods; Mallets; Rakes; Grain Shovels; Saw Frames; Mitre Boxes; Wood Bungs; Wood Type; Wood Rules n.e.i.; Washboards; and Knifeboards ad val.	35 per cent.	30 per cent.
(B) Wood Rules for School use, as prescribed by Departmental By-Laws - - - - -	Free	
307. Wicker, Bamboo, Cane, or Wood, viz. :—		
(A) Bamboo, clouded - - - - -	Free	
(B) Canes and Rattans, and Bamboo unmanufactured - - - - -	Free	
(C) Cane, compressed, in sheet and unshaped, and enamelled - - - - -	Free	
(D) Last Blocks, rough turned - - - - - ad val.	10 per cent.	Free
308. Brushmakers' Woodware and Turnery - - - - - ad val.	30 per cent.	25 per cent.
309. Tool Handles n.e.i., unattached - - - - - ad val.	20 per cent.	15 per cent.
310. Adze Axe Seythe and Bentwood handles - - - - - ad val.	15 per cent.	
311. Doors of wood :—		
Sizes 1½-in. and over - - - - - each	7s. 6d.	
„ over 1½-in. and under 1¾-in. - - - - - each	5s.	
„ 1½-in. and under - - - - - each	3s. 6d.	
312. Photograph Frames and Stands for Pictures, Picture Frames (on pictures or otherwise), of wood - - - - - ad val.	35 per cent.	
313. Lasts and Trees, wooden - - - - - ad val.	35 per cent.	25 per cent.
314. Buggy Shafts, bent but not dressed - - - - - ad val.	30 per cent.	25 per cent.
315. Buggy Shafts, bent and dressed - - - - - ad val.	30 per cent.	25 per cent.

\* The term "super. face" means the superficial measurement of those surfaces (except edges) of the timber actually dressed or partly dressed.

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division X.—Wood, Wicker, and Cane—<i>continued.</i></b>		
316. Shafts, n.e.i., in the rough - - - - -	- ad val.	30 per cent.
317. Shafts, n.e.i., dressed - - - - -	- ad val.	30 per cent.
318. Poles for Vehicles, rough - - - - -	- ad val.	30 per cent.
319. Poles for Vehicles, dressed - - - - -	- ad val.	30 per cent.
320. Whiffle-tree Bars - - - - -	- ad val.	30 per cent.
321. Shaft Bars - - - - -	- ad val.	30 per cent.
322. Casks, Barrels and Vats n.e.i. empty - - - - -	- ad val.	35 per cent.
323. Hogsheads, secondhand, empty - - - - -	- ad val.	35 per cent.
324. Shooks—		
Hogshead, new - - - - -	each	6s. 6d.
Barrel, new - - - - -	each	5s.
Half-hogshead, new - - - - -	each	4s. 6d.
Kilderkin, new - - - - -	each	3s. 6d.
Puncheon, new - - - - -	each	11s.
Hogshead, secondhand - - - - -	each	5s.
N.E.I. - - - - -	- ad val.	35 per cent.
325. Buckets and Tubs, wooden - - - - -	- ad val.	30 per cent.

**DIVISION XI.—JEWELLERY AND FANCY GOODS.**

326. Fancy Goods; including Card Cases; Snuff and Match Boxes; Purses n.e.i.; Wallets; Thimbles; Serviette Rings; Button Hooks; Shoe-horns and Lifts; Glove Stretchers; Toys other than dolls undressed; Ivory and other ornamental figures; Feather Dusters; Paper Parasols; Articles used for outdoor and indoor games; Fishing Appliances, n.e.i.; and Articles, n.e.i., used for ornamental purposes, or partly for use and partly for ornament, including fancy, ground, and cut glass bottles of over 5 drams of fluid capacity, containing goods not subject to ad valorem duty, and stoppers for such bottles - - - - -	- ad val.	25 per cent.	20 per cent.
327. Dolls undressed - - - - -	- ad val.	Free	
328. Combs (toilet), and Shaving Sets not included under item 387 - - - - -	- ad val.	25 per cent.	20 per cent.
329. } Transferred to and incorporated in item 364 as sub-			
330. } items (d) and (h) respectively.			
331. Paint Boxes of all kinds when completely fitted - - - - -		Free	
332. Shells in their natural state; Weapons and Curios of aboriginal inhabitants of any country; Old Coins - - - - -		Free	
333. Jewellery unfinished, viz.:—Unset Bracelets, Brooches, Necklets, Rings, and other Articles, prepared for setting, or such articles set with imitation precious stones - - - - -	- ad val.	40 per cent.	35 per cent.
334. Jewellery, commonly known as rolled gold; and jewellery under 9-carat - - - - -	- ad val.	40 per cent.	35 per cent.
335. Jewellery, being machine made Chain in the rough (known as Brunswick pattern Foxtail, or Lace Chain); Gallerie; Coronets; Beads; Catches and Joints for Pins; Clasps n.e.i.; Points; and Brooch Pins - ad val.	- ad val.	20 per cent.	15 per cent.

## IMPORT DUTIES—continued.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division XI.—Jewellery and Fancy Goods—continued.</b>		
336. Jewellery, n.e.i., including Bolt and Split Rings; Swivels; Ear Wires; Bars and Stampings used in manufacture of jewellery; Medals and Medallions of Gold and Silver; Buckles, Badges, Clasps, Slides, Buttons, and other Ornaments of Gold or Silver for Attire; Combined Bracelets and Watches; Gold or Silver Safety Pins; Gold or Silver Bags and Purses; Lace, Braid, and Cord, and all articles n.e.i. partly or wholly made of gold or silver - ad val.	30 per cent.	25 per cent.
337. Imitation Jewellery n.e.i. and Imitation Precious Stones - ad val.	40 per cent.	35 per cent.
338. Bullion and Coin; Gold and Silver Bar Ingot and Sheet; Cameos, Intaglios, and Precious Stones, unset, including Pearls, Coral, and Doublets; Gold and Silver Wire for Embroidery Bullion, Purl - - - - -	Free	
339. Watches, Clocks, and Chronometers, n.e.i., and parts thereof; Opera, Field, and Marine Glasses; Pedometers; and Pocket Counters and the like - ad val.	30 per cent.	20 per cent.
340. Watch and Clock Main and Hair Springs; Compasses of all kinds except for external wear and except those of gold or silver or mounted in gold or silver; Ships' Chronometers, Patent Logs, and Sounding Machines; Microscopes; Telescopes; and Clinical Thermometers - ad val.	5 per cent.	Free
341. (A) Kinematographs, Bioscopes, and Kinetoscopes - ad val.	35 per cent.	25 per cent.
(B) Sensitized and exposed films for Kinematographs, Bioscopes, and Kinetoscopes - - - - -	Free	
342. Talking Machines, Graphophones, Gramophones, Phonographs (commercial or business), including all accessories except Horns - - - - -	Free	
343. Spectacle Cases, of all kinds not being partly or wholly of gold or silver, or gold or silver plated - ad val.	15 per cent.	
344. Spectacles, and Spectacle Frames (not being gold) and spectacle glasses and lenses in a finished state - - - - -	Free	
<b>DIVISION XII.—LEATHER AND RUBBER.</b>		
345. Boots, Shoes, Slippers, Clogs, Pattens, and other footwear (of any material), n.e.i.; and Boot and Shoe Uppers and Tops; Cork, Leather, or other Socks or Soles - ad val.	35 per cent.	30 per cent.
346. Goloshes, Rubber Sand Boots and Shoes and Plimsolls - ad val.	25 per cent.	20 per cent.
347. Slipper Forms and Royal Cord in the piece; Prunella, Lasting, and Felt Stuff for Boots, Shoes, and Slippers; under Departmental By-laws - - - - -	Free	
348. Boots Rubber, viz.:—		
Gum and Wading Boots - - - - -	Free	
49. Rubber and other Hose - - - - - ad val.	25 per cent.	20 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division XII.—Leather and Rubber—<i>continued.</i></b>		
350. Rubber Manufactures, n.e.i., and Articles, n.e.i., in which Rubber forms a part; including Bandages, Elastic Stockings, Leggings, Knee Caps, Thigh-pieces and Wristlets; Hat-makers' Press Bags and Rings; Gas Bags; Soles, Pads, and Heels; Cash Mats; Rubbered Tyre Fabric; Tyre Rubber; Tyres; Tubes, valved or unvalved; Rubber Stoppers or Corks	ad val.	25 per cent. 20 per cent.
351. Rubber and Rubber Manufactures, viz.:— Indiarubber, crude or powdered and reclaimed; Rubber Waste; Hard Rubber, in sheets; Rubber Thread; Boot and Apparel Elastics; Masticated Rubber; India-rubber Syringes, Enemas, Injection Bottles, Urinals; and Air and Water Beds; Air Cushions and Pillows; and Surgical Tubing	ad val.	25 per cent. Free
352. Leather Manufactures, n.e.i.; Leather cut into shape; Harness; Razor Strops; and Whips, including Keepers, Thongs, and Lashes	ad val.	25 per cent.
353. (A) Leather, Rubber, and Composition Belting, and Green Hide for Belting and other purposes	ad val.	25 per cent. 20 per cent.
(B) Leather, viz.:— (1) Patent and Enamelled per square foot (2) Calf, other than Patent and Enamelled ad val. (3) N.E.I. ad val.	ad val.	2d. 15 per cent. 20 per cent.
354. (c) Belt Butts	ad val.	20 per cent.
354. Leather, viz.:— (A) Goat and Sheep Skins, raw, Hogskins (B) Chamois Leather	ad val.	15 per cent. Free Free
355. Crust or rough tanned Goatskins Persian Sheepskins and Skivers	ad val.	Free
<b>DIVISION XIII.—PAPER AND STATIONERY.</b>		
356. Paper, viz.:— (A) Manufactures <sup>37</sup> of, framed (including the weight of the frame), or unframed, having advertisements thereon, including Price Lists n.e.i., Trade Catalogues n.e.i., Show Cards n.e.i., and all Printed Photographed or Lithographed Matter, Pictures n.e.i., and Posters of all kinds, used or intended to be used for advertising purposes; also all Printed Bags and Cartons; Calendars and Almanacs n.e.i.	per lb. or ad val.	6d. * 35 per cent. *
(B) Printed Matter and Photographs the property of any public institution and intended for deposit or exhibition therein	ad val.	Free
(C) Australian Directories, Guides, and Time Tables	per lb.	6d.

\* Whichever rate returns the higher duty.



## IMPORT DUTIES—continued.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
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## Division XIII.—Paper and Stationery—continued.

## 356. Paper—continued.

(E) Printing, in Rolls or Folios, known as Newspaper, to be used exclusively for Newspapers under Departmental By-laws, in sizes not less than 20 x 25 inches or its equivalent	Free	
(F) Printing, n.e.i.	Free	
(G) Writing (plain) cut less than 16 x 13 inches and not in stationery packets	ad val.	10 per cent.
(H) Ruled and Bordered Papers	ad val.	20 per cent.
(I) Browns, and Sugar (grey, blue and other tints); Fruit Bag Paper, Candle Blue and Grey Paper, Candle Carton Paper	per cwt.	
(J) Cartridge and Blotting	per cwt.	
(K) Strawboard	per cwt.	
(L) Bags n.e.i.	per cwt.	
(M) N.E.L., including Pulpboard*; Cloth-lined Boards; and Cloth-lined Paper; Floor Paper; Paperhangings; or Wall Papers; and Toilet Paper in rolls or packets	ad val.	
(N) Millboard; Cardboard; Pasteboard; Greyboard; Leatherboard; Woodboard; and Manillaboard	ad val.	
(O) Flint or Surface Coated Paper, plain or embossed, also Marble and Foil Paper, and Boxmakers' Borderings and Lace Paper	ad val.	
(P) Coated Boards, n.e.i., which at the size of a single royal 20 x 25 inches or its equivalent weighs 80 lb. or over per ream of 480 sheets	ad val.	
(Q) Pulpboard in the Reel for coating, subject to Departmental By-laws		
(R) Gummed Paper, n.e.i.	adv al.	
(S) Vesta and Match-boxes, empty, n.e.i.	per gross	
(T) Vesta and Match-boxes having advertisements thereon, empty	per gross	
(U) Cards, Playing, in sheet or cut	per dozen packs	
(V) Fashion Plates and Books		
(W) Paper Shavings and Waste Paper for Paper making		
(X) Emery Paper; Emery Cloth; Flint Paper; Flint Cloth; Filter Paper; Litmus Paper	ad val.	
(Y) Pulp, for manufacturing Paper		
(Z) Roofing, Sheathing, and Insulating Paper		
(AA) True Vegetable Parchment		
(BB) Writing and Typewriting Paper (plain), in sheets not less than 16 x 13 inches	ad val.	

\* Pulpboard shall mean a pulp paper whether plain, coloured, or coated, which at the size of single royal 20 x 25 inches or its equivalent, weighs 80 lbs. or over per ream of 480 sheets. Paper, which is below the weight which constitutes "boards," to be dealt with under the paper duties.

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division XIII.—Paper and Stationery—<i>continued.</i></b>		
356. Paper— <i>continued.</i>		
(cc) Copying, Tissue, and Tissue Cap Paper and Paper for Paper Patterns, in sheets or rolls, weight not to exceed 9 lb. for 500 sheets 20 x 30 inches	Free	
(DD) Monotype Paper for use in the Monotype Machine	Free	
(EE) Paper specially prepared for coating with photographic emulsions	Free	
(FF) Waxed Stencil Paper, and Carbon Paper in packets or otherwise	Free	
357. (A) Stationery, manufactured; including Bill Files and Letter Clips; Cardboard Boxes, cut and shaped, or finished; Mounts for Pictures; Date Cases and Cards; Albums, including Birthday, Scrap, Motto, and Character; Cards, and Booklets, including Printers', Visiting, Menu, Programme, Wedding, Funeral, Christmas, Easter, New Year, and Birthday; Scraps; Transfers; Ink Bottles; Ink-wells; Paper Knives; Blotters; Blotting Cases and Pads; Billheads and 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, and the like; Envelopes; Stationery Packets; Wrappers for Writing Paper; Memo. and Sketch Blocks; Memo. Slates and Tablets; Labels, Tags, and Tickets; Sealing and Bottling Wax; Post-cards n.e.i.; Book-markers; Writing Desks (not being furniture); Writing Cases; Stationery Cases; Paper Binders; Card Hangers; Pen Racks; Book-binders' Staples; Charts for manuscript use; Corrugated Strawboard; Strawboard made into bottle envelopes; Confetti Paper; Printed Parchment		
	30 per cent.	25 per cent.
(B) Manufactures of Paper n.e.i.	30 per cent.	25 per cent.
(C) Matrices for stereotyping purposes, having a superficial area of 12 square inches or under	1s.	
For every square inch of superficial area over 12 square inches	1d.	
358. Printing and Stencilling Inks, n.e.i.	6½d. *	6d. *
	30 per cent. *	25 per cent. *
359. News Printing Ink, invoiced at 6d. and under per lb. and in packages containing not less than 1 cwt.		
	30 per cent.	25 per cent.
360. Writing Ink and Ink Powders	30 per cent.	25 per cent.
361. Ceramic Transfers for Pottery	5 per cent.	Free
362. Kindergarten Materials prescribed by Departmental By-laws	Free	
363. Paper Patterns, not being connected or associated with advertising matter	5 per cent.	Free

\* Whichever rate returns the higher duty.

## IMPORT DUTIES—continued.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division XIII.—Paper and Stationery—continued.</b>		
364. (A) Pens, n.e.i., without holders or not including holders	ad val.	Free
(B) Ink Stands, Fountain Pens, Pencils n.e.i., and Rulers	5 per cent.	Free
(C) Academy Board	5 per cent.	Free
(D) Pencils of Wood, out not including pencils with metal or other clamps or attachments, also pen-handles of wood (including metal attachments for nibs)	5 per cent.	Free
(E) Fancy Pencils	30 per cent.	25 per cent.
(F) Pencils of Wood with metal rubber or other attachments	Free	
(G) Pencil cases wholly or partly made of gold, silver, aluminium, or nickel; Pen and Pencil Sets and Penholders, n.e.i.	30 per cent.	25 per cent.
(H) School Pen and Pencil Sets and Boxes	Free	
(I) School Pencil Sets and Boxes	Free	
(J) Penholders other than of wood, not being partly or wholly made of gold or silver	Free	
365. Maps, except those of Australia or any part thereof; and Charts, n.e.i.	5 per cent.	Free
366. Globes; geographical, topographical, and astronomical	ad val.	Free
367. Parchment, cut and uncut	5 per cent.	Free
368. School and Drawing Slates; Slate Pencils	5 per cent.	Free
369. Stay Paper and Stay Cloth, gummed on one side, in rolls cut to a width of not more than two inches	5 per cent.	Free
370. (A) Leatherette	5 per cent.	Free
(B) Licht-pausrohpapier	Free	
371. Books n.e.i.; Prospectuses and Catalogues (other than trade), n.e.i., and all printed matter, n.e.i.	Free	
<b>DIVISION XIV.—VEHICLES.</b>		
372. Bicycles, Tricycles, and similar Vehicles, n.e.i., and Frames thereof, whether partly or wholly finished	each 25s.* or ad val. 30 per cent.*	20s.* 25 per cent.*
373. Children's Tricycles	ad val. 25 per cent.	20 per cent.
374. Motor Cycles, Tricycles and similar Vehicles, n.e.i., and Frames thereof, whether partly or wholly finished	ad val. 30 per cent.	25 per cent.
375. Cycle Tubing and Fork Sides in the rough; Liners, including Bent Tubing not Brazed or Plated; Balls	Free	
376. Perambulators and Go-carts, and bodies therefor	ad val. 30 per cent.	25 per cent.
377. Perambulator or Go-cart parts n.e.i.	ad val. 20 per cent.	15 per cent.
378. Cycle parts plated brazed enamelled or permanently joined n.e.i. (including rims); cycle accessories n.e.i. and parts thereof, including Steel Trouser Clips, Steel Toe Clips, and Bands, Parcel Carriers, Inflator Clips and Connexions, Bells, Saddles and Saddle Covers, Repair Outfits	ad val. 15 per cent.	10 per cent

\* Whichever rate returns the higher duty.

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division XIV.—Vehicles—<i>continued.</i></b>		
379. Cycle parts n.e.i., including Steel Bars for the manufacture of Rims; also parts, namely, Ball Heads not permanently joined and parts thereof plated or unplated, Bottom Brackets including Bracket Shells and plated or unplated Axles Cups Cranks Cotter and Locking Pins Lubricators and Chain Wheels, Hubs including Sprocket Wheels Lock Rings and Free Wheel Clutches, Lugs, Fork Ends, Bridges, Nipples, Spokes, Spoke Washers, Chains, Pedals and parts thereof, all Valves for Pneumatic Tyres, also Cyclometers, Speedometers, and Inflators ad val.	5 per cent.	Free
380. Vehicles, viz. :—		
(A) Boston Chaises, Dog Carts, Gigs, Tilburys, and other two-wheeled Vehicles on springs or thorough braces ad val.	35 per cent.	30 per cent.
(B) Buggies, four-wheeled Waggons, for carrying goods } without tops, mounted Waggons, single or } on springs or thorough double-seated } braces ad val.	35 per cent.	30 per cent.
Waggons, Express - - -		
(C) Hansom Cabs Single and double-seated Waggons - - - } with tops - ad val.	35 per cent.	30 per cent.
Waggonettes - - -		
Four-wheeled Buggies -		
(D) Omnibuses and Coaches for carrying mails or passengers - ad val.	35 per cent.	30 per cent.
(E) Barouches - - -		
Broughams - - -		
Drags - - -		
Landaus - - -		
Mail Phaetons - - -		
Victorias - - -		
(F) All Carts and Waggons (without springs) and Spring Carts and Spring Drays, with two wheels - ad val.	35 per cent.	30 per cent.
(G) All Carriages or Conveyances, n.e.i., Hand Trucks and parts n.e.i. of Vehicles, including Axles n.e.i. and Springs when imported separately - ad val.	35 per cent.	30 per cent.
(H) Roller bearing and Ball bearing Axles - ad val.	5 per cent.	Free
(I) Parts of Carriages		
*(a) Sets of Wheels (unbored and untyred) ad val.	35 per cent.	30 per cent.
*(b) Sets of Wheels (bored and tyred) - ad val.	35 per cent.	30 per cent.
(c) Under Gear (including Axles, Springs, and Arms) - - - - - ad val.	35 per cent.	30 per cent.
(d) Buggy hoods - - - - - ad val.	35 per cent.	30 per cent.
(e) Carriage Bodies, in the white - - ad val.	35 per cent.	30 per cent.

\* A set consists of four wheels.

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
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Division XIV.—Vehicles—*continued.*

380. Vehicles— <i>continued.</i>		
(j) (a) Bodies for Motor Lorries and Waggon and parts thereof n.e.i. - ad val.	35 per cent.	30 per cent.
(b) Chassis for Motor Waggon and Lorries - ad val.	5 per cent.	Free
(k) (a) Bodies for Motor Cars and parts thereof n.e.i. - ad val.	35 per cent.	30 per cent.
(b) Chassis for Motor Cars but not including Rubber Tyres - ad val.	5 per cent.	Free

## DIVISION XV.—MUSICAL INSTRUMENTS.

381. Musical Instruments, n.e.i.; Musical Boxes; Pianolas, and other Attachments or Articles for rendering Music by Mechanical Process; and Metronomes and the like - ad val.	20 per cent	
382. Organs, Pipe - ad val.	20 per cent.	
383. Metal Pipes for Pipe Organs - ad val.	Free	
384. Pianos, viz. :—		
(A) Grand and Semi-grand - ad val.	30 per cent.	25 per cent.
(B) Upright - ad val.	25 per cent.	20 per cent.
(c) N.E.I. - ad val.	25 per cent.	20 per cent.
(d) Parts thereof, n.e.i. under Departmental By-laws ad val.	20 per cent.	15 per cent.
385. Musical Instruments, parts of, and accessories :— Actions in separate parts; Strings; Felts and Felting; Hammers and Ivories; Handles and Hinges for Pianos; Violin Mutes and Chin Rests; Holders for attaching to Band or Orchestral instruments, Pianola, Aeolian and similar records for rendering music by Mechanical Process - ad val.	Free	
386. Military Band and Orchestral Musical Instruments :— Bassoons; Baritones; Bombardons; Bugles; Clarionettes; Cornets; Cornophones; Cor. Anglais (Wood); Cymbals; Cor. Tenor (Brass); Contra Bassoon (Brass); Doblophones; Drums; Double Bases; Euphoniums; Flutes; Fifes; Harps; Horns, viz., Flugel, French, Koenig Tenor, and Vocal Ballad; Musette; Oboes or Hautbois; Piccolo; Saxophones; Trombones; Trumpets; Tubas; Triangles; Violins and Violoncellos; Bagpipes; Flageolets, not being toys - ad val.	Free	

## DIVISION XVI.—MISCELLANEOUS.

387. Bags, Baskets, Boxes, Cases, or Trunks, with or without fittings, viz. :—		
(A) Fancy; hand; jewel; trinket; sporting; travelling; picnic; toilet; dressing; glove; handkerchief; collar; and work; satchels; reticules; valises; and companions - ad val.	30 per cent.	25 per cent.
(B) Fancy Boxes containing free goods or goods subject to a specific rate - ad val.	30 per cent.	25 per cent.
(c) Fancy Boxes containing goods subject to duty ad valorem to be dutiable at the same rate as the goods		

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division XVI.—Miscellaneous—<i>continued.</i></b>		
388. Baskets, viz.:—Workmen's, of rush or straw	Free	
389. Articles, which bear advertisements, and which would not otherwise be dutiable at a higher rate of duty under any other heading, including all other articles which would be otherwise free if without advertisements thereon	ad val.	25 per cent.
390. Curled Hair and curled Fibre suitable for upholstering purposes	ad val.	25 per cent.
391. Filters n.e.i.	ad val.	15 per cent.
392. Boats, Launches, and Yachts imported in any vessel, or which have been put out of any vessel off the coast of Australia, and are subsequently brought into Australia, including all fittings	ad val.	20 per cent.
393. Oars and Sculls	ad val.	20 per cent.
394. Carpet Sweepers, Brooms, Whisks, Mops	ad val.	30 per cent.
395. Brushes, viz.:—		25 per cent.
(A) Hair Brushes, Tooth, Scrubbing, and other Brushes n.e.i., and Brush Sets for halls	ad val.	30 per cent.
(B) Artists' brushes in White Metal, Tin, or Quill, $\frac{1}{2}$ -inch or under, including Aerographs	ad val.	25 per cent.
396. Coke	per ton	4s. Free
397. Manures		Free
398. Rope, Cordage, and Twines, n.e.i.; including cordage with metal core; macrame twines; fleece thread; brush-makers' and mattress twine; roping, seaming, and shop twines; and halters, and other articles n.e.i. manufactured from cord or twine	ad val.	25 per cent.
399. Fishing and Rabbit Nets and netting therefor; Fish-hooks; Floats for Fishing Nets	ad val.	5 per cent.
400. Yarns—		
(A) Jute, Hemp, and Flax	ad val.	10 per cent.
(B) Wool n.e.i.	ad val.	10 per cent.
(C) Cotton Yarn n.e.i.	ad val.	15 per cent.
(D) Mercerised cotton yarn		Free
(E) Coir		Free
(F) N.E.I., including Hosiery Yarn	ad val.	5 per cent.
401. Reaper and Binder Twine and Yarn	per cwt.	5s.
402. Sewing and Embroidery Silks and Twists; Household Threads and Cottons; Sewing Threads and Cottons n.e.i. for manufacturing purposes		Free
403. Unserviceable Cordage for paper manufacture, pursuant to Departmental By-laws		Free
404. Metal Cordage including Cordage of Metal, with core of other material		Free
405. Copying Apparatus for duplicating typewriting and the like	ad val.	20 per cent.
406. (A) Fumigators, Atomizers n.e.i., Odorizers, Vaporizers, and the like	ad val.	15 per cent.
(B) Atomizers for mining purposes		Free

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division XVI.—Miscellaneous—<i>continued.</i></b>		
407. Cork Mats, and other manufactures of Cork, n.e.i. ad val.	15 per cent.	
408. Corks—		
(A) Small Corks (up to 8-oz. bottles), bungs and rings	1s.	
(B) N.E.I. - - - - - per lb.	6d.	
409. Explosives, viz.:—		
(A) Cartridges, n.e.i. - - - - - ad val.	20 per cent.	15 per cent.
(B) Fireworks - - - - - ad val.	30 per cent.	25 per cent.
(C) Fuse, n.e.i., per coil of 24 feet or less, and in proportion for any greater quantity - - - - - per coil	¾d.	½d.
(D) Powder, Sporting - - - - - ad val.	5 per cent.	Free
(E) Wads for Cartridges - - - - - ad val.	5 per cent.	Free
(F) Caps, Percussion - - - - - ad val.	5 per cent.	Free
(G) Cartridges, for Military purposes - - - - - ad val.	5 per cent.	Free
(H) Detonators - - - - - ad val.	5 per cent.	Free
(I) Cartridge Cases, empty, capped, or uncapped - - - - - ad val.	5 per cent.	Free
(J) Fuse Cotton - - - - - ad val.	5 per cent.	Free
(K) Mining Fuses, Electrical - - - - - ad val.	5 per cent.	Free
(L) N.E.I. - - - - - ad val.	5 per cent.	Free
410. (A) Lantern Slides; Photographic Sensitized Films; Photographic Sensitized Papers n.e.i., Linen, or other material; Photographic Mounts; Photographic Backgrounds (mounted or unmounted); Photographs of Australian subjects; Postcards (sensitized with or without letter press); Stereoscopic Views; Powdered Magnesium; Sulphite of Soda; Nitrate of Silver; and Chloride of Gold - - - - - ad val.	30 per cent.	25 per cent.
(B) Photographic Materials, viz.:—		
(1) Platinotype Paper, Autotype Paper - - - - -	Free	
(2) Metabisulphite of Potassium and Metabisulphite of Sodium, under Departmental By-laws - - - - -	Free	
411. Cameras and Magic or Optical Lanterns, including lenses and accessories n.e.i. - - - - - ad val.	5 per cent.	Free
412. Photographic accessories of rubber, not being integral parts of cameras - - - - - ad val.	25 per cent.	20 per cent.
413. Photographic Dry Plates and Negatives - - - - - ad val.	20 per cent.	15 per cent.
414. Prepared Plates for Engravers and Lithographers ad val.	5 per cent.	Free
415. Smoking Pipes, n.e.i. and Cigar and Cigarette Holders, and accessories; Smokers' Requisites including Cases, Tobacco Pouches, Smokers' Sets, Boxes, Match Stands, Ash Trays, Smokers' Lamps, Cigar Stands, and Lighters - - - - - ad val.	25 per cent.	20 per cent.
416. Clay Smoking Pipes - - - - - per gross	1s. 6d.	1s.
417. (A) Works of Art, framed or unframed, imported for public institutions or purposes under Departmental By-laws - - - - -	Free	
(B) Stained Glass Windows for churches or public institutions under Departmental By-laws - - - - - ad val.	20 per cent.	

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
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Division XVI.—Miscellaneous—*continued.*

418. Works of Art, being Statuary not being less than £10 in value	Free	
419. Pictures, n.e.i., including Scripture Cards of all kinds	Free	
420. Pictures, being coloured supplements for newspapers, under Departmental By-laws per lb.	3d.	
421. Undertakers' requisites of all kinds and materials, including immortelle crosses and the like - ad val.	25 per cent.	
422. Wall and ceiling parts, and decorations of any materials, n.e.i. - ad val.	25 per cent.	
423. (A) Cotton, Asbestos, and other packings including asbestos cloth (with or without wire) proofed with rubber; Asbestos cord - ad val.	20 per cent.	
(B) Asbestos Millboards, Asbestos Yarn, Asbestos Cloth (with or without wire) unproofed	Free	
424. Asbestos Pipe and Boiler Covering; Asbestos Mattresses for Boilers - ad val.	20 per cent.	
425. Inks and Stains for Leather - ad val.	20 per cent.	
426. Articles, not included under any other heading in the Tariff, of Celluloid, Xylonite, Bone, Ivory, Pulp, Papier-maché, Indurated Fibre, or Asbestos - ad val.	25 per cent.	
427. Surgical Appliances, n.e.i., including Belts, Trusses, Pads, Corsets, Braces, Breast Supports, Vaccination Shields - ad val.	25 per cent.	20 per cent.
428. Articles imported by or being the property of the Commonwealth	Free	
429. Articles imported, or purchased in bond, for the official use of the Governor-General and declared as being for such official use	Free	
430. Articles imported, or purchased in bond, for the official use of the State Governors and declared as being for such official use	Free	
431. Articles specially designed and imported for the use of the Blind, Deaf, and Dumb, when imported by governing bodies of public institutions having the care thereof	Free	
432. Uniforms, Flags, and office requisites, for official use, imported by a Consul who is not a British subject or engaged in trade in Australia	Free	
433. Fire Brigade Appliances, n.e.i., viz.:— Fire Escape and Fire Ladders, Ladder and Hose Carriages, and Water Towers, Woven Canvas Hose 2½ inches in diameter and over, plain or rubber-lined, also life-saving appliances under Departmental By-laws	Free	
434. Minor articles, prescribed by Departmental By-laws, for use in the manufacture of goods within the Commonwealth	Free	
435. Models of inventions and other improvements in the Arts and Manufactures, and models of Ships	Free	



IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division XVI.—Miscellaneous—<i>continued.</i></b>		
436. Collections of Antiquities for public institutions under Departmental By-laws -	Free	
437. Natural History, specimens of; models and wall diagrams for illustration of natural history -	Free	
438. Passengers' personal effects; Passengers' Furniture and Household Goods which have been in actual use by such passengers for at least one year, not exceeding £50 in value for each adult passenger *	Free	
439. Pictorial Illustrations and Casts and Models for Teaching purposes, when imported by and for the use of Universities, Colleges, or Schools, or Public Institutions -	Free	
440. Scientific Instruments and Apparatus (and materials for scientific purposes) for use in Universities, Colleges, Schools, or Public Hospitals, or any Public Institution under Departmental By-laws -	Free	
441. Machinery specially designed and adapted for use in any University or Public Educational Institution for the purposes of instruction to students only, and any article which has been bequeathed or donated to any Public Institution -	Free	
442. Surgical and Dental and Veterinary Instruments and Appliances (not being Furniture), viz. :— Amputating; Cupping; Dissecting; Examining and Operating; Veterinary; Lint; Gauzes; Bandages n.e.i.; Ligatures; Oil Silk; Poroplastic Felt; Splints and Artificial Limbs and Eyes; Surgical Pessaries, except of glass; Operation Bags fitted with Instruments; Syringes, except of glass; Galvano-cautery Batteries and Appliances; Operating Tables; Dressing and Instrument Trays; Accident Emergency Cases; Hot Air Apparatus for legs and arms; X-ray Apparatus, viz.:—X-ray tubes, tube shields, fluorescent screens, tube holders, apparatus for localisation and stereoscopic radiography; Snake-bite Outfits; Medicated and Absorbent Wool and Surgical Dressings; Aseptic Paper; Impression Trays; Dental Rubber; Dental Alloy and Cements; Amalgam and Gold Filling in Pellets or Cylinders	Free	
443. Theatrical Costumes and Properties subject to Departmental By-laws -	Free	
444. Trophies won abroad and Decorations Medallions and Certificates awarded or to be awarded and sent from abroad to individuals and trophies or prizes sent by donors resident abroad for presentation or competition in Australia; under Departmental By-laws -	Free	

\* Two members of a family, being children, may be reckoned as one adult.

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division XVI.—Miscellaneous—<i>continued.</i></b>		
445. Goods which have been passed by the Customs and subsequently sent out of the Commonwealth for repairs, which, in the opinion of the Minister, cannot be reasonably done in the Commonwealth, may, upon re-introduction, under Departmental By-laws, be admitted upon payment of duty on the dutiable value only of any repairs or additions to the goods		
446. Goods brought back to Australia by the person who was owner at the time of exportation, or the legal representative of such owner, after exportation without drawback having been paid thereon; subject to the provisions of section 151 of the <i>Customs Act 1901</i>	Free	
447. Blankets, Rubber or Wool for Printing Machines, Top Cloths for Ruling Machines, when imported with the machines of which they form a necessary working part, one or more as required for working the machine; and Felts and Wires for Paper Making Machines	Free	
448. Scientific Instruments and Apparatus, viz.:—		
(A) Instruments of other material than glass for measuring the density of Liquids Solids and Gases; including Hydrometers, Saccharometers, Lactometers, Salinometers, and Barkometers, of other material than glass	Free	
(B) Instruments made of glass for measuring the density of Liquids Solids and Gases; including Hydrometers, Saccharometers, Lactometers, Salinometers, and Barkometers	20 per cent.	15 per cent.
(C) Barographs; Calorimeters; Cathetometers; Dividing Engines for graduating Bars, Tubes, and Circles; Kymographs, and Time Markers; Dial Micrometers; Microtomes; Pyrometers; Spherometers; Thermographs; Thermostats; Thermoregulators; Microscopical, Mineralogical, and Blow Pipe Cabinets (fitted); Mercury Vacuum Pumps; Vacuum Gauges, Viscosimeters; Vacuum Ovens for Laboratories; Drawing, Mathematical, and Surveying Instruments	Free	
(D) Bacteriological Apparatus; including Counting Apparatus, Culture Dishes, Flasks and Tubes, Slide Cabinets and Trays, Staining Dishes and Plates, Stains, Incubators	Free	
(E) Scientific Instruments for measuring Absorption, Dispersion, Intensity, Reflection, Refraction, and Rotation of Light, and for Colour Analysis and Colour Comparison	Free	
(F) Apparatus for the Testing and Analysis of Milk, Wine, and other Agricultural Products, as prescribed by Departmental By-laws	Free	

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<b>Division XVI.—Miscellaneous—<i>continued.</i></b>		
449. Ophthalmic Instruments and Appliances; including Cases of Trial Lenses; Caustic Holders; Demonstrating Apparatus; Eye Douches, Electro Magnets; Eye Compresses; Eye Guards; Ophthalmic Lamps; Ligature Bottles and Troughs; Ophthalmoscopes; Optometers; Perimeters; Pupilometers; Sterilizing Apparatus for Solutions; Operation Tables; Temperature Regulator; Test Types; Tests for Colour Vision; Trial Cases; Trial Drums; Trial Frames; Dressing Trays; Instrument Trays	Free	
450. Outside Packages n.e.i., including the sole containing package, in which goods are ordinarily imported, when containing such goods	Free	

South  
African  
Preference  
Tariff.

The *Customs Tariff (South African Preference) Act*, No. 17 of 1906, relating to preferential duties of Customs on certain goods the produce or manufacture of the British colonies or protectorates in South Africa which are included within the South African Customs Union, was assented to on 12th October, 1906. It was enacted that from and after the first day of October, 1906, duties of Customs on the dutiable goods specified in the schedule shall, when those goods are imported from and are the produce or manufacture of any of the British South African colonies or protectorates which are included within the South African Customs Union, be in accordance with the rates of duty specified in the last column of the Schedule.

IMPORT DUTIES ON GOODS PRODUCED OR MANUFACTURED IN THE BRITISH COLONIES OR PROTECTORATES WHICH ARE INCLUDED WITHIN THE SOUTH AFRICAN CUSTOMS UNION.

Dutiable Goods.	Rates of Duty under the Customs Tariff 1902.	Rates of Duty under this Schedule.
Angora Hair ... ..	Free	Free
Diamonds, unset ... ..	Free	Free
Butter and cheese ... .. per lb.	3d.	Rates imposed by the Customs Tariff 1902, less 25 per cent.
Confectionery, n.e.i., including bon-bons and mixed packets of confectionery containing trinkets (gross weight), sugar candy, cachous, and fruits crystallized or candied ... .. per lb.	2d.	
Fodder ... .. per cental	2s. 6d.	
Hay and chaff ... .. per cwt.	1s.	
Grain—		
Oats ... .. per cental	1s. 6d.	
Wheat ... .. per cental	1s. 6d.	
Bran ... .. per cental	1s.	
Flour ... .. per cental	2s. 6d.	
Jams and jellies ... .. per lb.	1½d.	
Leather, n.e.i., including Green-hide for belting purposes ... .. ad val.	15 per cent.	
Machinery—		
(A) Agricultural, Horticultural, and Viticultural Machinery and Implements, n.e.i., including Shares and Plough Plates cut to shape, Horse Gears; and Road-making Ploughs, Scoops, Horse Road Rollers, and Machines ... .. ad val.	12½ per cent.	
(P) Mining Machinery n.e.i. ... .. ad val.	12½ per cent.	

SOUTH AFRICAN PREFERENCE TARIFF.—*continued.*

Dutiable Goods.	Rates of Duty under the Customs Tariff, 1902.	Rates of Duty under this Schedule.	
<b>Meats, Fish, Poultry, and Game:—</b>			
(A) Fresh, Smoked, or Preserved by cold process ... .. per lb.	1d.	Rates imposed by the Customs Tariff 1902, less 25 per cent.	
(B) Potted or Concentrated, including extracts of, and Caviare ad val.	20 per cent.		
(C) Preserved in tins or other air-tight vessels, including the weight of the contents ... .. per lb.	1½d.		
(E) Preserved Fish in tins or other air-tight vessels, including the weight of liquids ... .. per lb.	1d.		
(F) N.E.I. ... .. per cwt.	5s.		
Milk—Preserved ... .. per lb.	1d.		
<b>Timber, viz.:—</b>			
(A) Architraves, Mouldings, and Skirt-ings of any material per 100 lineal feet	5s.		
(B) Timber, Dressed, n.e.i. per 100 super. feet	3s.		
(C) Timber, undressed, n.e.i., in sizes of 12 in. x 6 in. (or its equivalent) and over ... per 100 super. feet	1s.		
(D) Timber, undressed, being Oregon, in sizes of 12 in. x 6 in. (or its equivalent) and over per 100 super. feet	6d.		
(E) Timber, undressed, n.e.i., in sizes of 7 in. x 2½ in. (or its equivalent) and upwards, and less than 12 in. x 6 in. (or its equivalent) per 100 super. feet	1s. 6d.		
(F) Timber, undressed, n.e.i., of sizes less than 7 in. x 2½ in. (or its equivalent) per 100 super. feet	1s. 6d.		
(G) Laths ... .. per 1,000	5s.		
(H) Palings ... .. per 1,000	15s.		
(I) Pickets, dressed ... per 100	4s.		
(J) Pickets, undressed ... per 100	1s.		
(K) Shingles ... .. per 1,000	3s.		
<b>Doors of Wood:—</b>			
(L) 1¾ in. and over ... .. each	7s. 6d.		
(M) Over 1½ in. and under 1¾ in. ... .. each	5s.		
(N) 1½ in. and under ... .. each	3s. 6d.		
Fish, Dried ... .. per cwt.	5s.	2s. 8d.	
<b>Fruits and Vegetables, viz.:—</b>			
<b>Fruits, Dried, viz.:—</b>			
(A) Currants ... .. per lb.	2d.	1d.	
(B) Dates ... .. per lb.	1d.	½d.	

## SOUTH AFRICAN PREFERENCE TARIFF—continued.

Dutiable Goods.	Rates of Duty under the Customs Tariff 1902.	Rates of Duty under this Schedule.
Fruits and Vegetables, viz. :—		
Fruits, Dried, viz. :—		
(c) Raisins and other, including Peel and Ginger preserved (not in liquid) ... .. per lb.	3d.	1½d.
(I) Fruits, n.e.i. ... .. per cental	2s.	Free
(K) Bananas ... .. per cental	1s.	Free
Feathers—Dressed ... .. ad val.	25 per cent.	20 per cent.
Feathers—Undressed ... .. ad val.	15 per cent.	10 per cent.
Grain—Maize ... .. per cental	1s. 6d.	1s.
Spirits, viz. :—		Rates equal to rates of Excise duty for the time being in force increased by 2½ per cent.
(A) *Spirits, and spirituous compounds, n.e.i., when not exceeding the strength of proof ... per gallon	14s.	
(B) When exceeding the strength of proof .. .. per proof gallon	14s.	
Tobacco, viz. :—		
(A) Manufactured, including the weight of tags, labels, and other attachments ... .. per lb.	3s. 3d.	2s. 6d.
(B) Unmanufactured ... .. per lb.	3s. 3d.	2s. 6d.
Sugar, viz. :—		
(A) The produce of Sugar-cane ... .. per cwt.	6s.	
Produced solely by white labour ... .. per cwt.	...	4s.
Produced wholly or partly by black labour ... .. per cwt.	...	5s.
Wine, Fermented (other than Sparkling), including Medicinal or Medicated and Vermouth, viz. :—		
(B) In bottle ... .. per gallon†	8s.	3s.
(C) Other ... .. per gallon	6s.	2s.
(D) Containing more than 35 per cent. of proof spirit, for each 1 per cent. of proof spirit over 35 per cent. up to and including 40 per cent. additional ... .. per gallon	6d.	3d.
(E) Containing more than 40 per cent. of proof spirit ... .. per gallon	14s.	10s. 3d.

\* Case spirits, in cases of two gallons and under, to be charged as two gallons; over two gallons, and not exceeding three gallons, as three gallons; over three gallons, and not exceeding four gallons, as four gallons; and so on.

† Six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.

A consolidation of the duties imposed by the Excise Acts in force on 1st January, 1909, is herewith appended:—

The  
Excise  
Tariff.

### THE EXCISE TARIFF.

All imitations to be dutiable at the rate chargeable on the goods they imitate, unless such rate is less than the rate which would otherwise be chargeable on the imitations.

“N.E.I.” means “not elsewhere included.”

Tariff Items	Rate of Duty.
Beer—	
Ale, Porter, and other Beer, containing not less than 2 per cent. proof spirit, brewed from Barley Malt and Hops exclusively	per gal. 2d.
N.E.I. ... ..	per gal. 3d.
*Spirits—	
Brandy, distilled from Grape Wine at a strength not exceeding 40 per cent. over proof ... ..	per proof gal. 10s.
Blended Wine Brandy, distilled from Grape Wine, and containing not less than 25 per cent. of pure Grape Wine Spirit	per proof gal. 11s.
Whisky, distilled wholly from Barley Malt, at a strength not exceeding 35 per cent. over proof ... ..	per proof gal. 10s.
Blended Whisky, distilled partly from Barley Malt, and partly from other Grain, containing not less than 25 per cent. of pure Barley Malt Spirit ... ..	per proof gal. 12s.
Rum, distilled from Molasses, at a strength not exceeding 45 per cent. over proof ... ..	per proof gal. 12s.
Gin, distilled from Barley Malt, Grain, or Grape Wine	per proof gal. 12s.
Spirits, n.e.i. ... ..	per proof gal. 13s.
Spirits, for industrial or scientific purposes ... ..	per proof gal. 13s.
Methylated Spirits ... ..	Free
Spirit, for fortifying Australian Wine, or for making Vinegar	per proof gal. 6d.
Spirits, for the manufacture from Australian products, exclusively of Scents and Toilet preparations ... ..	per gal. 10s.
Amylic Alcohol and Fusel Oil ... ..	per gal. 13s.
Starch, made from imported Rice, delivered free for use in the manufacture of Starch ... ..	per lb. 1d.
Sugar—	
Sugar, produced from cane, delivered for manufacture from 1st January, 1907, to 31st December, 1910 ... ..	per cwt. 4s.
Sugar, produced from cane, delivered for manufacture in the year 1911 ... ..	per cwt. 2s. 8d.
Sugar, produced from cane, delivered for manufacture in the year 1912 ... ..	per cwt. 1s. 4d.
Glucose ... ..	per cwt. 1s.

\* Spirits, “proof” or “proof gallon.”—“Proof” has reference to spirit of a strength equal to that of pure ethyl alcohol compounded with distilled water so that the resultant mixture, at a temperature of 60° Fahrenheit, has a specific gravity of .9198, as compared with that of distilled water at the same temperature.

THE EXCISE TARIFF—*continued.*

Tariff Items.	Rate of Duty.
Sugar—	
Golden Syrups, and Syrups n.e.i. ... ..	Free
Invert Sugar and Invert Syrup ... ..	3s.
Substitutes for Sugar, viz. :—	
Saccharin and similar preparations ... ..	per lb. £1
Tobacco—	
Tobacco, manufactured, n.e.i., made in Australia, both from	
imported and locally-grown leaf ... ..	per lb. 1s.
Tobacco, hand-made strand ... ..	per lb. 9d.
Tobacco, hand-made, plug, as hand-made strand ... ..	per lb. 9d.
Cigars, machine-made ... ..	per lb. 9d.
Cigars, hand-made ... ..	per lb. 3d.
Cigarettes, machine-made ... ..	per lb. 3s.
Cigarettes, hand-made ... ..	per lb. 2s. 9d.
Snuff ... ..	per lb. 2s.