



Western Australia.

ANNO QUINQUAGESIMO PRIMO

VICTORIÆ REGINÆ.

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No. XXIII.

AN ACT to repeal "The Tariff Act, 1882," and to make other provisions in lieu thereof.

[ Assented to, 6th January, 1888. ]

WHEREAS it is expedient to repeal "The Tariff Act, 1882," and to make other provisions in lieu thereof: Be it enacted by His Excellency the Governor of Western Australia and its Dependencies, by and with the advice and consent of the Legislative Council thereof, as follows:—

1. FROM and after the passing of this Act "The Tariff Act, 1882," is hereby repealed.

2. FROM and after the passing of this Act there shall be charged, raised, collected, levied, and paid upon all goods, wares, articles, merchandise, and things, not enumerated in the Fifth Schedule to this Act, such duties as are respectively specified in the First, Second, Third, and Fourth Schedules to this Act. Duties on goods.

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## *The Tariff Act, 1888.*

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Mode of levying  
duties.

**3.** THE said duties shall be collected and levied in the manner provided by, and subject and according to the provisions of, any Ordinance, Act, or Law for the time being in force for the general regulation of the Customs of the Colony.

Short Title.

**4.** THIS Act may be cited for all purposes as "The Tariff Act, 1888."

In the name and on behalf of the Queen, I hereby assent  
to this Act.

F. NAPIER BROOME, Governor.

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## First Schedule.

*Table of Specific Duties.*

ARTICLE.	PER.	RATE OF DUTY.
Animals, Living:		£ s. d.
Horses ... ..	each	1 0 0
Horned Cattle for slaughter ... ..	each	1 10 0
Sheep for slaughter ... ..	each	0 2 6
Pigs ... ..	each	0 4 0
Arrowroot ... ..	lb.	0 0 1
Bacon, smoked or dried, and in pickle or brine, Hams, and Tongues ... ..	lb.	0 0 3
Beef and Pork, in pickle or brine, and Fresh Meat ... ..	lb.	0 0 1
Beer, Cider, and Perry ... ..	Gallon	0 1 0
Biscuits ... ..	lb.	0 0 1
Bran and Pollard ... ..	ton	1 0 0
Butter, Butterine, and like Substances ... ..	lb.	0 0 2
Candles ... ..	lb.	0 0 2
Cement ... ..	Barrel	0 2 0
Cheese ... ..	lb.	0 0 3
Cigars, Cigarettes, and Snuff ... ..	lb.	0 5 0
Cocoa, Chocolate, preparations of Cocoa and Chocolate, Chicory, Coffee (roast or ground) ... ..	lb.	0 0 3
Coffee (raw) ... ..	lb.	0 0 2
Confectionery ... ..	lb.	0 0 4
Corn: Oats ... ..	Bushel 40 lbs	0 0 4
Wheat ... ..	Bushel 60 lbs	0 0 6
Barley ... ..	Bushel 50 lbs	0 0 4
Maize and Gram ... ..	Bushel 60 lbs	0 0 6
Dates ... ..	lb.	0 0 1
Flour ... ..	Ton 2000 lbs	1 0 0
Fruit, dried ... ..	lb.	0 0 3
Galvanized Iron (corrugated sheet) ... ..	Ton	2 0 0
Ginger ... ..	lb.	0 0 3
Hay and Chaff ... ..	Ton	1 0 0
Hops ... ..	lb.	0 0 4
Iron and Steel Wire, Standards and Staples, for Fencing ... ..	Ton	0 10 0
Iron Gates, Hurdles, and Wrought Bars for Fencing ... ..	cwt.	0 1 0
Lard ... ..	lb.	0 0 2
Lead (Sheet, Pig, and Piping) ... ..	cwt.	0 2 6
Malt ... ..	Bushel	0 2 0
Methylated Spirit and other Spirits rendered unfit for human consumption ... ..	Gallon	0 1 0
Oatmeal ... ..	Ton	1 10 0
Oil (Fish and Vegetable, except Salad in bottles) ... ..	Gallon	0 0 6
Oils, Mineral and Turpentine ... ..	Gallon	0 0 6
Onions ... ..	Ton	1 0 0
Ore Bags ... ..	doz.	0 0 3
Peel, Candied ... ..	lb.	0 0 3

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### FIRST SCHEDULE—*Table of Specific Duties—continued.*

ARTICLE.	PER.	RATE OF DUTY.
Pepper ... ..	lb.	£ s. d. 0 0 3
Potatoes ... ..	Ton	1 0 0
Powder, Gun and Sporting	lb.	0 0 4
Powder, Blasting ... ..	lb.	0 0 1
Rice ... ..	cwt.	0 2 0
Sacks (Corn and Flour), Bran and Gunny Bags	doz.	0 0 6
Sago, Tapioca, and Corn Flour	lb.	0 0 1
Salt (except Rock) ... ..	ton	1 0 0
Shot ... ..	cwt.	0 5 0
Soap (not Toilet) ... ..	cwt.	0 3 0
Soda, Crystal ... ..	cwt.	0 2 0
Solder ... ..	cwt.	0 10 0
Spices ... ..	lb.	0 0 3
Spirits, Cordials, or Strong Waters (not being perfumed or medicinal spirits, to be used as medicine or perfumery only) for each and every imperial gallon of such spirits, cordials, or strong waters, of any strength not exceeding the strength of proof by Sykes' Hydrometer, and so in proportion for any greater strength than the strength of proof, or any quantity greater or less than a gallon ... ..	Gallon	0 15 0
Spirits of Wine, rectified, not being for medicinal purposes ... ..	Gallon	1 0 0
Sugar, Molasses, Treacle, and Golden Syrup ... ..	cwt.	0 4 0
Tea ... ..	lb.	0 0 4
Tobacco (manufactured) ... ..	lb.	0 3 0
Tobacco (unmanufactured) ... ..	lb.	0 1 0
Tobacco, for sheepwash ... ..	lb.	0 0 3
Vinegar ... ..	Gallon	0 0 6
Wine (sparkling) ... ..	Gallon	0 7 6
Wine (except sparkling) ... ..	Gallon	0 5 0
Wool Bales ... ..	each	0 0 4

### Second Schedule.

*On the undermentioned Goods, Wares, Articles, Merchandise, or things imported into the Colony, a Duty of 20 per cent., according to the value of the same:—*

<p>Ærated and Mineral Waters. Boats. Carriages, Carts, and Wagons. Cordials, not spirituous. Doors, Window Sashes, and Frames. Furniture. Harness and Saddlery. Jewellery, Electro, Nickel, and other plated Ware and Precious Stones.</p>	<p>Mantelpieces. Marble and Stone (wrought). Perfumery. Soap, perfumed (toilet and fancy). Timber worked, Architraves, Boards planed, tongued, or grooved, Laths, Mouldings, Palings, and Skirtings. Tinware.</p>
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## Third Schedule.

*On the undermentioned Goods, Wares, Articles, Merchandise, or things imported into the Colony, a Duty of 5 per cent., according to the value of the same:—*

Anchors.	Machinery for separating Cream.
Blocks.	Machinery (Agricultural) including
Boilers, land and marine.	Ploughs, Harrows, Scarifiers, Rol-
Boiler Tubes.	lers, Horse Rakes (parts of), Reaping,
Bottles, empty.	Winnowing, Thrashing, and Mowing
Bottling Wire.	Machines, Machines for sowing Seed
Brass, sheet or rolled.	by Horse-power, Moulding Boards,
Brewery and Distilling Plant.	Plough Shares, Horse-powers, and
Cables and Chains.	Chaff Cutters.
Canvas.	Machinery for Crushing Quartz.
Copper Rod, Sheet, and Wire.	Mill Stones, and Machinery for Flour
Cordage, Rope, and Twine (including	Mills.
Galvanised Wire Rope).	Oakum.
Disinfectants.	Patent Materials for Wool Scouring.
Diving Apparatus.	Printing Presses and Type.
Earth Closets.	Pitch.
Engine Packing.	Resin.
Felt Sheathing.	Shoemaker's Grindery.
Filters.	Smelting Material and Plant.
Forges, Anvils, and Bellows.	Spars.
Gas and Iron Water Pipes.	Staves and Hoops for Casks.
Harness Mountings and Furniture.	Steam Engines, and parts of.
Hose: Canvas, Indiarubber and Leather.	Tin: block, plate, and foil.
Housings, Saddlers'.	Weigh Bridges.
Iron Wire Netting.	Wire Cloth for Quartz Crushing Ma-
Kid Skins, Mock Kid Skins, Patent	chinery.
Leather, Levant Leather, Morocco	Work for Patent Slips and Docks.
Leather, Seal Skins, French Calf	Zinc, sheet and plain.
Skins, Roans, and Satin Hides.	
Leather, American Patent (not being	
Oil Baize).	

## Fourth Schedule.

*On all Goods, Wares, Articles of Merchandise, or things imported into this Colony, and not included in the First, Second, Third, or Fifth Schedules, a Duty of 12½ per cent., according to the value of the same.*

Fifth Schedule.

*Goods Free of Duty.*

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Animals, Live (except Horses, Horned Cattle, Pigs, and Sheep except as named in the First Schedule).  
Band Instruments for Volunteer Force.  
Bells, Musical Instruments, and parts of, for Places of Worship.  
Bone and other Manures, including all Fertilisers and Substances to be used in the preparation of artificial Manures.  
Books, printed, not being Account, including Music and Charts.  
Coal, Coke, and Patent Fuel.  
Cod Oil in bulk.  
Colored Glass for Church Windows.  
Fire Engines.  
Hides, raw.  
Ice.  
Immigrants' Tools and Instruments of Trade, not exceeding £10 in value per Immigrant.  
Iron and Steel, unworked, Bar, Sheet, Rod, Plate, and Hoop.  
Iron, Pig.  
Iron, Galvanised Sheet, plain.  
Machinery for boring for Water, Coal, and other Minerals.  
Metal Sheathing.  
Outside Packages in which goods are ordinarily imported, and which are of no commercial value except as covering for goods.  
Paper, for printing purposes.  
Paraffine Wax, Paraffine Scale and Stearine.  
Personal Baggage (not including vehicles, glassware, chinaware, silver and gold plate and plated goods, and furniture other than cabin furniture), which is imported with and by passengers immigrants and travellers *bonâ fide* for their own personal use and not imported for the purpose of sale.  
Plants, Seeds, and Bulbs.  
Provisions and Stores, Military or Naval, required for Her Majesty's Service.  
Rails and Fastenings for Railways and Tramways.  
Rock Salt.  
Specie, Bullion, and Coin.  
Soda-Ash and Nitrate of Potash.  
Stones imported by Municipalities for Flagging.  
Sulphur.  
Surgical, Scientific, and Optical Instruments.  
Uniforms and Appointments, Military, Naval, and Civil, imported by Officers stationed in the Colony, for their own purposes.

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