



## WESTERN AUSTRALIA.

ANNO TRICESIMO QUARTO

## VICTORIÆ REGINÆ.

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No. XVII.

AN ACT to repeal certain Ordinances for imposing Duties on imported Goods, and for exemption of certain Goods from Duties; and to make other provisions in lieu thereof.

[11th January, 1871.]

**W**HEREAS an Ordinance was passed in the 19th year of the reign of Her present Majesty, No. 16, intituled: "*An Ordinance to repeal an Ordinance passed in the 17th year of the reign of Her present Majesty, No. 14, imposing Duties on imported Goods, and to make other provisions in lieu thereof*"; And whereas it is expedient to alter the amount of Duty thereby charged upon several articles: 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:—

Preamble.

## 34° VICTORIÆ, No. 17.

### *Tariff.*

Repeal of 19th Vic. No. 16  
with certain exceptions.

**1** THAT the said recited Ordinance shall be, and the same is hereby repealed (except so much of the same as repeals any former Ordinance), and that from and after the passing of this Act there shall be charged, raised, collected, levied, and paid upon all Goods, Wares, and Merchandize (except as hereinafter provided for) imported into this Colony, the Duties respectively specified in the first Schedule hereunto annexed.

Duties upon goods.

**2** THAT upon all imported Goods, Wares, and Merchandize, save as aforesaid, enumerated in the first Schedule hereunto annexed, and upon which no Customs Duties shall have been paid before the passing of this Act, there shall be levied and paid the Duties respectively specified in the said Schedule.

Manner of collecting and  
levying duties.

**3** THAT the Duties specified in the said first Schedule, shall be collected and levied in the manner provided by any Ordinance or Ordinances for the time being in force for the general regulation of the Customs of the said Colony.

Goods free of duty.

**4** THAT the Goods, Wares, and articles enumerated in the Second Schedule hereunto annexed, shall and may, from and after the passing of this Act, be imported into the said Colony free of Duty.

Repeal of 31st Vic. No. 4.

**5** AND whereas, in the 31st year of the reign of Her present Majesty, an Ordinance was passed, intituled: *An Ordinance to reduce the Duty on the importation of Tobacco intended for Sheepwash*: And whereas it is expedient to repeal the same, and to embody some of its provisions in this Act: Be it therefore enacted, that the said Ordinance shall be, and the same is hereby repealed, except so much of the same as repeals any former Ordinance.

Duty of 3d. per lb. upon  
Tobacco rendered unfit for  
human consumption.

**6** THAT for and in lieu of the Duties of Customs now chargeable on importation of Tobacco, the Duty of threepence the pound weight shall be charged, levied, and paid upon such Tobacco, provided the same shall be rendered unfit for human consumption, in the manner, and subject to the Regulations, which the Governor from time to time may direct by a notice published in the *Government Gazette*.

Manufactured and unmanu-  
factured Tobacco rendered

**7** THAT all manufactured and unmanufactured Tobacco imported and entered for payment of duty, or warehoused without

## 34° VICTORIÆ, No. 17.

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### *Tariff.*

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payment of Duty, and rendered unfit for human consumption as unfit for human consumption liable to reduced duty.  
hereinbefore provided, shall be liable to the reduced Duty.

**8** THIS Act may be cited for all purposes as “ *The Tariff Act*, Title of Act.  
1871.”

# 34° VICTORIÆ, No. 17.

## Tariff.

### SCHEDULE No. 1.

#### Table of Duties.

ARTICLE.	PER	RATE OF DUTY.	
		s.	d.
Beer, Porter, Cider, and Perry, bottled and in wood	Gallon	0	6
Cigars and Snuff ... ..	lb	5	0
Coffee ... ..	lb	0	1
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 Syke's hydrometer, and so in proportion for any greater strength than the strength of proof, or any quantity greater or less than a gallon ... ..	Gallon	12	0
Sugar, refined and candy ... ..	Cwt.	4	0
Sugar, moist and Molasses ... ..	Cwt.	3	0
Tea ... ..	lb	0	2
Tobacco, manufactured ... ..	lb	2	6
Tobacco, unmanufactured ... ..	lb	1	0
Tobacco, for sheep wash ... ..	lb	0	3
Wine, bottled and in wood ... ..	Gallon	4	0
On all Goods, Wares, and Merchandize imported into this Colony, and not otherwise charged with a specific duty, and not hereafter set forth as free of duty, a duty of seven per cent, according to the invoice value ... ..	...	£7 ½ cent.	

### SCHEDULE No. 2.

#### Goods Free of Duty.

Animals, living.  
 Books, printed, not being account.  
 Bottles, glass and stone, imported full.  
 Bullion and Coin.  
 Baggage, personal, of Immigrants.  
 Coals, Coke, and other fuel.  
 Flour and Meal.  
 Maps and Charts.  
 Pictures, Prints, and Statuary.  
 Plants, Seeds, and Bulbs.  
 Provisions or Stores, Military or Naval, required for Her Majesty's Service.  
 Specimens of Natural History.  
 Uniforms and Appointments, Naval, Military, and Civil, imported by Officers stationed in this colony for their own use.

PERTH:

By Authority: RICHARD PETHER, Government Printer.