

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

No. 4.

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

(CIRCULAR.)

Sir,—

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

(No. 432.)

I have, &c.,

R. F. PORTER.

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

Enclosure in No. 4.

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

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