

1895.
NEW ZEALAND.

APPROXIMATE ESTIMATE OF RETURNS FROM PROPOSED ALTERATIONS IN TARIFF.

Laid on the Table by the Hon. Mr. Ward, with the Leave of the House.

Names of Articles.	Rate of Duty under 1888 Tariff.	Duty collected, 1894.	Rate fixed by Resolution.	Estimated Annual Increase of Revenue.	Estimated Annual Decrease of Revenue.
		£	£	£	£
Candied peel and drained peel ..	Drained, 3d. per lb.; candied, 5d. per lb.	128	3d. per lb.	100	
Confectionery, chocolate, in plain trade-packages	3d. per lb. chocolate	1,080	3d. per lb.		
Confectionery in fancy packages or small boxes for retail sale	3d. per lb. chocolate confectionery; confectionery n.o.e., 2d. per lb.	1,515	25 per cent.		
Fruits, fresh — namely, currants, raspberries, gooseberries, blackberries, and strawberries	Free	Nil	½d. per lb.	800	
Fruits, preserved in juice or syrup	20 per cent.	774	25 per cent.		
" preserved by sulphurous acid	½d. per lb.	107	1d. per lb.		
Milk, preserved	20 per cent.	2,382	25 per cent.	1,200	
Gelatine, liquorice, cayenne pepper, carraway seeds, and isinglass	15 per cent.	862	20 per cent.		
Jellies, solidified or tablet ..	2d. per lb.	Not specified	4d. per lb.		
Pickles	2s. per dozen (pints)	1,009	3s. per Imp. gal.	..	5,000
Sauces	3s. per dozen (pints)	1,625	4s. per Imp. gal.		
Rice and rice-flour	6s. per cwt.	15,069	4s. per cwt.		
Rice malt	2s. per bushel	Not specified	1d. per lb.	200	
Vinegar	6d. per gallon	1,819	6d. per gallon up to 5 per cent. of acidity and 1d. addition for each additional 1 per cent.		
Ale, beer, porter, cider, and perry ..	1s. 6d. per gallon	15,946	2s. per gallon.	4,000	
Spirits, the strength of which can be ascertained by Sykes's hydrometer, in bulk	15s. per gallon	211,125	16s. per gallon (proof)		
Spirits in bulk, sweetened or mixed, also cordials, bitters, and liqueurs in bulk	15s. per gallon		16s. per gallon (liquid)		
Coffee, raw	3d. per lb.	3,419	2d. per lb.	..	1,100
" essence	15 per cent.	804	20 per cent.		
Syrups and raspberry vinegar ..	20 per cent.	60	25 per cent.		
Tea, in bulk	6d. per lb.	103,162	5d. per lb.	300	11,000
" in packets for retail sale ..	1½d. per lb.	630	6d. per lb.		
Acid, acetic			1d. per lb. for every 10 per cent. of acidity		
Drugs not otherwise enumerated ..	15 per cent.	1,809	20 per cent.	2,500	
Tinctures and medicinal spirits containing more than 50 per cent. proof spirit, on and after the 1st January, 1896	15 per cent.	..	1s. per lb.		
Tinctures and medicinal spirits containing less than 50 per cent. proof spirit, on and after the 1st January, 1896	15 per cent.	..	6d. per lb.		
Druggists' sundries and apothecaries' wares not otherwise enumerated	15 per cent.	5,525	20 per cent.	2,500	
Chemicals not otherwise enumerated	15 per cent.	Included under drugs	20 per cent.		
Baking-powder	15 per cent.	82	20 per cent.		
Essences, flavouring, spirituous ..	15 per cent.	421	16s. per gal.		
Glycerine, refined	15 per cent.	41	20 per cent.		
Saccharine (except in the form of tabloids or tablets)	5s. per ounce	12	1s. 6d. per oz.		

APPROXIMATE ESTIMATE OF RETURNS FROM PROPOSED ALTERATIONS IN TARIFF—*continued.*

Names of Articles.	Rate of duty under 1888 Tariff.	Duty collected, 1894.	Rate fixed by Resolution.	Estimated Annual Increase of Revenue.	Estimated Annual Decrease of Revenue.
Apparel made by British or foreign tailors to the order of residents in the colony, and intended for the individual use of such residents, whether imported by such residents themselves or through an importing firm	25 per cent.	£ Not specified	£ 40 per cent.	£ 600	£
Hats and caps	20 per cent.	9,417	25 per cent.	1,800	
Cotton piece-goods not otherwise enumerated, including shirtings	Coloured cotton shirtings, free; otherwise, 10%		10 per cent.		
Cotton piece-goods: namely, tapestry, cretonnes, chintz, art-crape, frieze, velvets, damasks, towellings, prints, moquette, Utrecht and Genoa velvets; muslins, all kinds; window-nets, laces, holland, and blinds; diapers in the piece; cotton tick, and coloured Belgian cotton tick	10 per cent., except towellings and Utrecht velvets, which were 20 per cent.	14,406	20 per cent.	8,000	
Flannelettes: also flannelette shirtings, imitation flannel, raised cotton, and soft-spun piece-goods	10 per cent.		20 per cent.		
Union shirtings, without distinction of value	Under 7d., free; over 7d., 20 per cent.	Not specified	20 per cent.		
Lace of all kinds, except gold- and silver-lace for military trimmings	20 per cent.	Not specified	25 per cent.		
Forfar, dowlas, and flax-sheeting, without distinction of value	Under 7d., free; over 7d., 20 per cent.	1,721 (includes all linen p.-goods)	20 per cent.	3,000	
Millinery, viz.: trimmed hats, caps, bonnets, feathers, and artificial flowers	20 per cent.	4,599	25 per cent.		
Boots and shoes, slippers, goloshes, clogs and pattens; vamps, uppers, and laces	20 per cent.	26,694	25 per cent.		
Heel and toe stiffeners and plates ..	20 per cent.	Not specified	25 per cent.	4,000	
Bags of leather or leather-cloth ..	20 per cent.	149	25 per cent.		
Harness and saddlery, whips and whip-thongs	Saddlery and harness, 20 per cent.; whips, 15 per cent.	4,135	25 per cent.		
Leather, viz.—					
Belting and belt-leather, harness, bridle, legging, bag	6d. per lb.	..	..
Kip (other than East India) ..	3d. per lb.	..	..
Buff, split	2d. per lb.	..	4d. per lb.		
Cordovan, levantad leather ..	3d. per lb. Levanted leather was restricted to cow- and horse-hide	..	..
Roans, sheepskins, basils ..	2d. per lb.	..	3d. per lb.	1,500	
Sole-leather	1d. per lb.	..	..
Morocco not otherwise enumerated	Free	2,684	..		
Kangaroo skins (dressed) ..	3d. per lb.	..	..
Persians, lambskins and goatskins (dressed, other than morocco)	2d. per lb.	..	..
East India kip, wallabi skins (dressed), stained and coloured calf	1d. per lb.	..	2d. per lb.		
Leather not otherwise enumerated ..	1d. per lb.	..	1d. per lb.		
Leather, chamois	15 per cent.	107	20 per cent.		
Leather-board or compo	1d. per lb.	Included under leather	4d. per lb.		
Leather cut into shapes	20 per cent.	1	25 per cent.		
Leather leggings	20 per cent.	8	25 per cent.	1,000	
Leather manufactures not otherwise enumerated	20 per cent.	1,528	25 per cent.		
Portmanteaux, trunks (other than iron), travelling and carpet bags	20 per cent.	152	25 per cent.		
Carpets, druggets, floorcloth, mats, and matting	15 per cent.	11,211	20 per cent.	3,000	
Furniture-, knife-, and plate-powder and polish	15 per cent.	332	20 per cent.		
Bricks of all kinds	Free, except fire-bricks n.o.e., 20 per cent.	28	20 per cent.		
Glassware; also glass-plate, polished, coloured, and other kinds not otherwise enumerated; and globes and chimneys for lamps	15 per cent.	3,658	20 per cent.	1,600	
Lamps, lanterns, and lamp-wick ..	15 per cent.	1,851	20 per cent.		
Artificial flies	20 per cent.	Not specified	25 per cent.		
Jewellery (including precious stones, cut or uncut), greenstone, cut and and polished	20 per cent., except precious stones uncut, free	2,679	25 per cent.		
Musical instruments of all kinds ..	15 per cent., except organs, pianos, and harmoniums 20 per cent.	9,133	20 per cent.	1,000	

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Names of Articles.	Rate of duty under 1888 Tariff.	Duty collected, 1894.	Rate fixed by Resolution.	Estimated Annual Increase of Revenue	Estimated Annual Decrease of Revenue.
		£	£	£	£
Perfumed spirits	21s. per gallon	1,207	30s. per gallon	300	
Pictures, paintings, drawings, engravings, and photographs; picture and photograph frames and mounts	15 per cent.	1,702	20 per cent.		
Pipes, tobacco, cigar and cigarette holders, and cases for same	15 per cent.	(Tobacco pipes and cigarette holders only	25 per cent.	1,300	
Cigarette-papers and cases	20 per cent.	1,694	25 per cent.		
Plate, gold or silver	20 per cent.	161	25 per cent.		
Calendars and show-cards, all kinds	25 per cent.	Not specified	25 per cent.		
Cardboard boxes, complete, or cardboard cut and shaped for boxes	20 per cent.	Not specified	25 per cent.		
Directories of New Zealand, or any part thereof	Free	Nil	25 per cent.	200	
Newspaper supplements	Free	Nil	25 per cent.		
Stereotypes and matrices	Free	Nil	25 per cent.		
Printed matter relating to patent or or proprietary medicines; catalogues and price-lists for firms or persons in the colony	Free, except hand-bills and posters, which were 20 per cent.	Not specified	25 per cent.		
Stationery, manufactured, viz.,—					
Tags and labels	Tags and labels, if unprinted, 15 per cent.				
Copying letter-books	15 per cent.				
Printed window-tickets	20 per cent.				
Account books, manuscript books; billhead, invoice, and statement forms; printed or ruled paper; counter-books; cheque- and draft-forms; blotting-pads; sketch-books; manifold writers; albums, other than for photographs; diaries; plain or faint-lined ruled books; other printed, lithographed, or embossed stationery; and Christmas, New-Year, birthday, and other similar cards	25 per cent.	5,338	25 per cent.	1,300	
Booklets	Free				
Stationery and writing paper, not otherwise enumerated	15 per cent.	4,092	20 per cent.		
Paper, wrapping, viz.: Blue candle, glazed cap, glazed casings, small-hand, lumber-hand, and tissue	5s. per cwt.	O.K. 1,108 (less that paid on butter paper)	6s. per cwt.		
Paper, wrapping (other kinds, including brown, cartridge, and sugar papers)	Brown, 4s. per cwt.; O.K., 5s. per cwt.	Brown 566	5s. per cwt.		
Cartridges, 10 to 24-bore	15 per cent.	937	3s. per 100		
Cartridge-cases	15 per cent.	47	1s. 3d. per 100	500	
Cartridges not otherwise enumerated	15 per cent.	See above	20 per cent.		
Copying-presses	15 per cent.	22	20 per cent.		
Weighing-machines	15 per cent.	391	20 per cent.		
Fire-arms	15 per cent.	1,359	20 per cent.	500	
Gasometers, and other apparatus for gasworks	Free (if small, 20 per cent.)	Nil	20 per cent.		
Iron fencing-wire	1s. per cwt.	5,801	6d. per cwt.		4,800
" barbed wire	2s. per cwt.	3,960	1s. per cwt.		
Traction-engines	Free	Nil	20 per cent.	200	
Woodenware and turnery and veneers	Woodware turnery, 15 per cent.; veneers free	1,634	20 per cent.	300	
Kerosene	6d. per gal.	38,453	5d. per gallon		6,400
Axle-grease and solid lubricants	Free		20 per cent.		
Paints and colours, ground in oil	2s. per cwt.	2,367	3s. per cwt.		
Paints and colours, mixed ready for use	4s. per cwt.	393	6s. per cwt.	2,000	
Varnish and gold size	Varnish, 1s. 6d. per gal.; gold size, free	1,997	2s. per gallon		
Tarpaulins, tents, rick- and wagon-covers, aprons and elevators for reaping-and-binding machines ..	15 per cent.	120	20 per cent.		
Cattle, horned	Free	Nil	10s. each		800
Horses	Free	Nil	£1 each		
Linseed	Free	Nil	£2 per ton		
Onions	20 per cent.	497	£1 per ton		
Potatoes (except for seed purposes)	20 per cent.	21	£1 per ton		
Prepared calf-meal	20 per cent.	Not specified	£1 5s. per ton		
Brooms and brushes, and brushware not otherwise enumerated	20 per cent.	2,052	25 per cent.		
Corks, cut (including bungs)	15 per cent.	425	20 per cent.	700	
Flock	Free		10 per cent.		
Marble, granite and other stone, dressed or polished, and articles made therefrom	20 per cent.	695	25 per cent.	100	

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Names of Articles.	Rate of Duty (under 1888 Tariff.	Duty collected, 1894.	Rate fixed by Resolution.	Estimated Annual Increase of Revenue.	Estimated Annual Decrease of Revenue
Matches—		£		£	£
Wax, “plaid vestas” in cardboard boxes containing under 100 matches	1s. 4d. per gross	5,095	1s. per gross	}	4,000
“Pocket vestas” in tin or other boxes containing under 100 matches	2s. per gross	74	1s. 6d. per gross		
“Sportsman’s,” “ovals,” and No. 4 tin vestas” in boxes containing not more than 200 matches	5s. 6d. per gross	9,840	4s. per gross		
Other kinds, for every 100 matches or fraction thereof contained in one box	2s. 9d. per gross	563	2s. per gross		
Sausage skins	20 per cent.	1,293	3d. per lb. (including brine)	}	200
Spirits, methylated in the colony ..	Free	Nil	6d. per gallon		
Total estimated increases					54,200
Total estimated decreases					32,300
Nett increase					21,900
Less estimated loss of revenue on goods made free ..					11,600
Estimated gain to the revenue					10,300

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