

Volunteer and Fire Brigade Clothing, 10 per cent.

Vulcanite (artificial) Teeth, free

WADDING Cotton, 10 per cent.
Waggon Canvas and Covers, free
Washing Machines and Mangles (by steam power) 10 per cent.
Watch Movements, and parts of unfinished Watches, provided they have not been taken to pieces to evade duty, free
Water Barrows, free

Webbing, suitable for Venetian blinds, 10 per cent.

Whalebone, free

Whipcord, 10 per cent.

Windows of Stained Glass for Churches, free

Wine for Sacramental purposes, 4s. per gallon

Wire Cloth for Quartz-crushing Machinery, free

Wire Rope for ships, free

Wire Rope for Mining Purposes (not being fencing wire), free

INFORMATION FOR PASSING THE FOLLOWING ENTRIES AT THE CUSTOM HOUSE.

IMPORTATION.—Free entries by themselves, three copies—one each for collector, landing surveyor, and landing-waiter. Prime (duty) Entries by themselves, three copies—one each for collector, landing surveyor, and landing waiter. Sight entries, two copies—one each for landing waiter and collector. Warehousing wet and dry goods by themselves, three copies—one each for collector, landing waiter, and locker. An extra copy of any kind addressed "Landing waiter, Lyttelton," of goods to be landed and examined at Lyttelton. Home Consumption Entries, three copies—one each for collector, audit, and locker.

In Home Consumption Entries, value not required.

Sampling entries from the warehouse will be issued by order from the Custom House by triplicate entry—viz., one for the collector, one for the locker, and one for audit. Sample spirits, bottle or less, duty, 2s 6d; do. wine, bottle or less, do. 1s 6d; do. cigars, ½ lb or less, do. 1s 6d; do. tobacco, ¼ lb, do. 1s 6d. The same not to affect the account or clearing from the bonded warehouse.

N.B.—A free sample out of each parcel of goods, if for bonded warehouse, is allowed at time of gauging or examination at Railway Examining Sheds.

Transfer from one warehouse to another in same port, three copies—one each for collector and two lockers, one for delivering warehouse, and the other for receiving warehouse.

EXPORTATION.—Export from warehouse, four copies—one each for collector, locker, searcher, and shipping bill. Removals coastwise, ex warehouse, ditto, one additional copy for audit. Export of Free Goods, two copies, but if ships call at other New Zealand ports, three required—one each for collector and searcher. Transshipping Entries, four copies—one each for collector, landing waiter, searcher, and shipping bill. Export for Drawback, four copies—one each for collector, audit, searcher, and shipping bill.

GOODS PROHIBITED OR RESTRICTED AS TO IMPORTATION.

Cattle, sheep, swine, prohibited for two years from 15th April, 1877, from countries beyond Australia and Tasmania. [*New Zealand Gazette*, 1877, p. 348.]

Animals, infected; arms and ammunition, except under license; articles, indecent or obscene.

Books, protected by copyright, unless printed in the United Kingdom; books, obscene.

Caps, percussion, except under license; cards, indecent or obscene; cartridges, except under license; cattle, infected; cigars, in ships under 40 tons

burthen, or in packages less than 60lbs nett, or less than 10,000 in number, or in packages containing other goods; coins, spurious, false, or counterfeit sterling, or sterling of British possession below standard weight or fineness.

Foxes (*vide* N.Z. Statute, 57, of 1865); flint, except under license.

Gold, exportation at ports not approved by the Governor, or contrary to the Governor's regulations.

Hawks, and other birds of prey; hides, infected; hoofs, do.; horns, do.

Lead, except under license; lithographs, indecent.

Marbles, except under license.

Opium, in ships under 40 tons burthen, or in packages under 45lbs. nett, or in packages with any other goods.

Paintings, indecent; percussion caps (see arms and ammunition); pistols, except under license; powder, sporting, except under license; prints, indecent.

Reptiles, venomous.

Saltpetre, except under license; sheep, infected; snuff (see cigars); shot, except under license; skins, infected; spirits, in ships under 40 tons burthen, or in casks under 14 gallons, or in glass or stone bottles, each exceeding three pints, unless perfumed or medicinal spirits; snakes and other reptiles, venomous; swords, except under license.

Tobacco, in ships under 40 tons burthen, or in packages under 60lbs. nett, or in packages with any other goods.

Vultures, any other birds of prey.

EXPORTATION TARIFF.—Gold, in its natural state, or mixed with other substances, 2s per ounce troy; gold dust, 2s do.; gold, all other, wrought or unwrought, if produce of the Colony (*vide* "Gold Duty Act," N.Z. Statute), 2s do.; gold coin of the realm, of Foreign States, or gold plate, &c., not produce of the Colony, free; all other goods, free.

The following are the minimum quantities of goods allowed to be delivered from the warehouse for home consumption, or for exportation, or removal coastwise under bond, except in the case of balance of parcels of goods originally warehoused, viz.:—Spirits, in bottle, 8 gals.; do. in wood, 1 cask not less than 14 gals.; tobacco, 60 lbs.; wine, in bottle, 20 gals.; do. in wood, 1 qr-cask or 2 octaves; beer, in bottle, 40 gals.; do. in wood, 2 hhds., or equivalent bulk; tea, 120lbs.; coffee, cocoa, &c., 300lbs.; coffee, ground, 200lbs.; sugar and molasses, 1120lbs.; malt, 150 bushels; opium, 45lbs.; vegetable oil, in bulk, 100 gals.; turpentine, 100 gals.; varnish, 100 gals.; vinegar, 100 gals.

GOODS BY WEIGHT.—Duty at 3s 6d per cwt., 25 cwt.; do. at 3s per cwt., 25 cwt.; do. at 2s 6d do., 30 cwt.; do. at 2s do., 35 cwt.; do. at 1s do., 80 cwt.; do. at 3d per lb., 300lbs.; do. at 1d do., 600lbs.; do. at ¼d do., 1200lbs.

Scale of Mercantile Charges

ADOPTED BY THE CANTERBURY CHAMBER OF COMMERCE.

SALES AND PURCHASES.

On Sales of Merchandise and Ships	...	...	5 ½ cent.
" " Colonial Produce	...	...	2 ½ "
" Sale or Purchase of Government Securities, or Shares in Public Companies	...	...	1 "
" All Goods Withdrawn, re-Shipped, or Delivered to order (on invoice)	...	...	2 ½ "
" Guaranteeing Sales, Bills, or Bonds, by endorsement or otherwise	...	...	2 ½ "
" Purchase of Merchandise, Ships, or Colonial Produce—			
If in funds	...	...	2 ½ "
If not in funds	...	...	5 "

When Goods are Sold by Auction, Auctioneer's Commission may be charged in addition to the above.