INFORMATION FOR PASSING THE FOLLOWING ENTRIES AT THE CUSTOM-HOUSE, LYTTELTON, TO BE LANDED OR SHIPPED AT LYTTELTON ONLY.
Prime Entry, 4 Copies, for Collector, Landing Surveyor, Landing Waiter, and Tide Waiter. Sight Entry, 4 copies, for Collector, Landing Waiter, Tide Waiter, and Importer. Perfecting of Sight Entry, 3 copies, for Collector, Landing Surveyor, and Landing Waiter. Transhipping Entry, 4 copies, for Collector, Landing Surveyor, Searcher, and Tide Waiter. Bonding Entry, 5 copies, for Collector, Landing Survey Locker. Sampling Order, 1 copy, Warehouse Keeper. Export or Removal from Warehouse, 4 copies Searcher.
NO. OF COPIES REQUIRED FOR ENTRIES PASSED AT LYTTELTON, FOR GOODS TO BE LANDED AT CHRISTCHURCH.
Sights.-Collector's deposit note ; Landing Surveyor; Christchurch Landing Waiter; Importer ; Tide Waiter.

Primes.-Collector; Landing Surveyor ; Landing Waiter; Christchurch Landing Waiter ; Tide Waiter (permit).

Bonding Entries cannot be passed in Lyttelton for goods to be landed and bonded in Christchurch.
Home Consumption Entries; same remark applies.
Perfecting of Sight.-Collector; Landing Surveyor; Landing Waiter.
If deposit insufficient to cover duty, an extra copy of Perfecting of Sight for Christchurch Landing Waiter required.
for at Christchurch.-Collector Post Entry on goods passed for at Lyttelton, but landed and
Landing Surveyor; Landing Waiter; Christchureh Landing Waiter.

Removals ex warehouse, under bond, to Christchurch.-Sub-Collector; Locker-Christchurch. Col Removals exs warehouse, under bond, to Christchurch.-Sub-Colector;
ector; Landing Surveyor; Searcher; Locker-Lyttelton. To Kaiapoi.-Collector; Landing Surveyor; Locker; Searcher-Lyttelton. Sub-Collector-Christ. church. Locker-Kaiapoi.

NO. OF COPIES REQUIRED FOR ENTRIES PASSED AT CHRISTCHURCH.
Prime.-Sub-Collector; Landing Waiter; Landing Surveyor ; Tide Waiter.
Sight.-Sub-Collector; Landing Waiter.-Lyttelton Landing Surveyor; Tide Waiter,
Bonding.-Sub-Collector; Landing Waiter.-Lyttelton Landing Surveyor; Tide Waiter: Locker Warehouseman.

Post.-Sub-Collector; Landing Surveyor; Landing Waiter.
Remosal ex warehouse, under bond if direct to Ports other than Lyttelton. Christchurch SubColleetor; Searcher; Locker.

Romoval ex warehouse, under bond, to Iyttelton. - Christchurch Sub-Collector; Searcher ; Locker Lyttelton Collector; Landing Surveyor; Warehouselkeeper.

LIST OF ARTICLES NECESSARY TO BE KEPT BY OWNERS OF BONDED WAREHOUSES.
Pumps for drawing off; syphon; valinche for sampling large or small casks; approved weighing machine, and weights to ten hundredweight; approved small scales, from half an ounce to twenty pounds weight; large lump of chalk (not whiting) ; paint pot, and black, white, and red paint; whitewash; paint brushes and whiting brushes; water jug; two good-sized plain tumblers; hand trucks in sumeient
number; screw jacks or purchase for raising upper tier casks, so as to remove lower ones if warehouse is number; screw jacks or purchase for raising upper tier casks, so asply stout seantling; large supply of three-cornered chocks and racks on which to place casks; spare bungs and rags ; spiles; piece of calico or linen ray; approved small desk or writing-place, and inkstands, pens, and other requisites for locker and offices, with
lock and key; one cooper's driver; one cooper's adze; one cooper's hammer; one common hammer; lock and key; one cooper's driver; one cooper's adze ; one cooper's hammer; one common
one cold chisel; nails assorted; one gimblet; block and tackle and two slings, and two can-hooks, iron ones, for using ditto on wooden runners or other approved purchase for lifting goods; skids; two bung starters; two bung screws; two punches for opening case goods; sheet lead and tacks for leaky casks; large and numbering warehoused goods, together with brushes and paint for the same.

## USEFUL TABLES.

No. 1.
RULE FOR COMPUTING OVERPROOFS ON SPIRITS, IN CASES CONTAINING TWENTY GALLONS AND OVER.
Muiriply the number of gallons by the strength per cent.; set off the decimal point, and divide by 100 ; Muxtipary the number of gallons by the strength per cent.; set off the decimal point, and d
the remainder will give the number of gallons of overproof to be added to the liquid quantity.
No duty is to be charged upon any fractional part of a gallon, on the strength of spirits, unless it amounts to $84-100$ th parts ; but any fraction exceeding that to be charged with duty as a gallon.


> ExAMrLLs 2. 56 gallons brandy, 1.5, o.p. 56 gallons. 1.5 o.P. $.840=1$ gallon. -56 -57 $\quad$ galls. for duty.

RULE FOR COMPUTING THE OVERPROOF ON SPIRITS IN ULLAGE CASKS, CONTAINING LESS THAN TWENTY GALLONS.
Find the decimal for the number of gallons in the following table, which place beside the number of gallons ; then multiply by the strength per cent.; set off the decimal point, and divide by 10 ; the whole

Nors.- In charging the overproof on spirits in ullage casks, \&c., no charge must be made unless it amounts to one-tenth of a gallon, and that one-tenth must be complete, vizge 9 -100th parts not being charged as one-tenth.

$$
\begin{aligned}
& \text { ExampLe. } \\
& 3 \text { gallons and } 23 \text { gills brandy, } 5.3 \text {, o.p. } \\
& 3.72 \\
& \frac{5.3}{1116} \\
& \frac{1860}{19.716}=\frac{1}{10}=3 \text { gills. } \\
& \text { gals. gills. } \\
& \text { Liquid quantity } \\
& \text { Add over proof }
\end{aligned} .
$$

A TABLE OF TENTHS AND DECTMAL PARTS TO EVERY THIRTY-SECOND

| Tenths | Gills. | Dec. | Tenths | Gills. | Dec. | Tenths | Gills. | Dec. | Tenths | Gills. | Dec. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | 1 | . 03 | 3 | 9 10 | . 28 |  | 17 18 | . 53 | 8 | 25 26 |  |
|  | 3 | . 09 |  | 11 | . 34 | 6 | 19 | . 59 |  | 27 | . 84 |
|  | 4 | . 13 |  | 12 | . 37 |  | 20 | . 62 |  | 28 | . 87 |
| 2 | 5 | . 16 | 4 | 13 | . 40 |  | 21 | . 65 | 9 | 29 | . 90 |
|  | 8 | .19 |  | 14 | 43 | 7 | 22 | . 69 |  | 30 | .93 |
|  | 7 | . 22 |  | 15 | . 47. |  | $\stackrel{23}{ }$ | . 72 |  | 31 | . 97 |
|  | 8 | . 25 | 5 | 16 | . 50 |  | 24 | . 75 | 10 | 32 | 1 gal . |

